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February 15, 2018

Gwen Pinson
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation:
Case No. 2017-00349

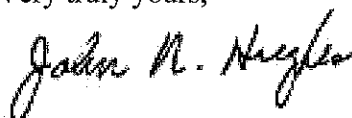
Dear Ms. Pinson:

Atmos Energy Corporation, submits its base period update as required by KRS 278.192.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter, which will be filed within two days of this submission and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

If you have any questions about this matter, please contact me.

Very truly yours,



John N. Hughes

And

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Wilson, Hutchinson and Littlepage
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Owensboro, KY 42301
270 926 5011
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Attorneys for Atmos Energy
Corporation

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Schedule	Description	Filing Requirement
A	<u>Summary</u>	FR 16(8)(a)
B	<u>Rate Base</u>	FR 16(8)(b)
C	<u>Operating Income (Revenues & Expenses)</u>	FR 16(8)(c)
D	<u>Adjustments to Operating Income by Account</u>	FR 16(8)(d)
E	<u>Income Tax Calculation</u>	FR 16(8)(e)
F	<u>Rule F Compliance Adjustments</u>	FR 16(8)(f)
G	<u>Payroll Analysis</u>	FR 16(8)(g)
H	<u>Gross Revenue Conversion Factor</u>	FR 16(8)(h)
I	<u>Comparative Income Statements</u>	FR 16(8)(i)
J	<u>Cost of Capital</u>	FR 16(8)(j)
K	<u>Comparative Financial Data</u>	FR 16(8)(k)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Allocation Factors

Line No.	Description	Forecast Period			Base Period		
		KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite	KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite
Rate Base, Dep. Exp., & Taxes Other							
1	Shared Services						
2	General Office (Div 002)	10.35%	50.25%	5.20%	10.35%	50.25%	5.20%
3	Customer Support (Div 012)	10.93%	51.88%	5.67%	10.93%	51.88%	5.67%
4	Kentucky/Mid-States						
5	Mid-States General Office (Div 091)	100%	50.25%	50.25%	100%	50.25%	50.25%
6							
7							
8	Greenville Avenue Data Center			1.55%			1.55%
9	Charles K. Vaughan Center			2.33%			2.33%
10	AEAM			6.44%			6.44%
11	ALGN			0.00%			
12							
13	Kentucky Composite Tax			38.90%			
14							
15	Rate of Return on Equity			10.30%			
16							
17	STDRATE			1.99%			
18							
19	LTD RATE			5.11%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Schedule	Pages	Description
A	1	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Overall Financial Summary
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

FR 16(8)(a)
Schedule A
Witness: Waller

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)
1	Rate Base	B-1	\$ 361,149,774	\$ 430,063,026
2	Adjusted Operating Income	C-1	\$ 27,298,012	\$ 26,956,489
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	7.56%	6.27%
4	Required Rate of Return	J-1	7.86%	7.73%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 28,386,372	\$ 33,243,872
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 1,088,360	\$ 6,287,383
7	Gross Revenue Conversion Factor	H	1.64819	1.64819
8	Revenue Deficiency (line 6 times line 7)		\$ 1,793,824	\$ 10,362,808
9	Revenue Increase Requested	C-1		\$ 10,362,808
10	Adjusted Operating Revenues	C-1		\$ 170,729,276
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 181,092,084

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(b) SCHEDULE B

Rate Base

Schedule	Pages	Description
B-1	2	Rate Base Summary
B-2	14	Plant in Service by Account and Sub Account
B-3	14	Accumulated Depreciation & Amortization
B-3.1	5	Depreciation Expense
B-4	2	Allowance for Working Capital
B-4.1	2	Working Capital Components - 13 Month Averages
B-4.2	2	Cash Working Capital - 1/8 O&M Expenses
B-5	2	Deferred Credits & Accumulated Deferred Income Taxes
B-6	2	Customer Advances For Construction

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Jurisdictional Rate Base Summary
as of December 31, 2017

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

FR 16(8)(b)1
Schedule B-1
Witness: Waller

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 604,632,213	\$ 579,789,959
2	Construction Work in Progress	B-2 B	32,863,511	22,808,588
3	Accumulated Depreciation and Amortization	B-3 B	<u>(189,077,192)</u>	<u>(184,748,457)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 448,418,533	\$ 417,850,090
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,462,534	\$ 3,462,534
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 B	15,761,305	10,210,631
7	Customer Advances For Construction	B-6 B	(796,178)	(1,171,666)
8	Regulatory Assets / Liabilities*	F.6	(35,309,597)	(35,309,597)
9	Deferred Inc. Taxes and Investment Tax Credits *	B-5 B	<u>(33,892,218)</u>	<u>(33,892,218)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 397,644,378</u>	<u>\$ 361,149,774</u>

*13 Mo Avg includes Period End to reflect TCJA Adjustments

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Rate Base Summary
 as of March 31, 2019

Data: Base Period X Forecasted Period
 Type of Filing: X Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(b)1
 Schedule B-1
 Witness: Waller

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 679,131,593	\$ 657,447,129
2	Construction Work in Progress	B-2 F	27,493,203	27,493,203
3	Accumulated Depreciation and Amortization	B-3 F	<u>(199,948,564)</u>	<u>(191,846,139)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 506,676,232	\$ 493,094,193
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,270,504	\$ 3,270,504
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	(1,776,684)	10,199,151
7	Customer Advances For Construction	B-6 F	(1,437,537)	(1,437,537)
8	Regulatory Assets	F.6	156,942	235,413
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(78,504,836) *</u>	<u>(75,298,698)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 428,384,620</u>	<u>\$ 430,063,026</u>

**Test Period ending ADIT balance does not include forecasted change in NOLC.
 Forecasted change in NOLC is calculated on B.5F on a 13 month average basis only
 and included in rate base and revenue requirement.*

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 16(b)(2)
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	\$ 8,329.72	
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	119,853	
4		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182		\$ 128,182	
5												
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	\$ -	
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	-	
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	-	
11		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -		\$ -	
12												
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	\$ 261,126.69	
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	\$ 4,682	100%	4,682	
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	\$ 17,916	100%	17,916	
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	\$ 153,261	100%	153,261	
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	\$ 23,138	100%	23,138	
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	\$ 137,443	100%	137,443	
21	35200	Wells \ Rights of Way	\$ 7,430,334	-	7,430,334	100%	100%	7,430,334	\$ 7,430,334	100%	7,430,334	
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	\$ 1,699,999	100%	1,699,999	
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	415,819	\$ 415,819	100%	415,819	
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	\$ 1,694,833	100%	1,694,833	
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	\$ 178,530	100%	178,530	
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	\$ 54,614	100%	54,614	
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	178,497	\$ 178,497	100%	178,497	
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	209,458	
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	923,446	
30	35500	Meas & Reg. Equipment	\$ 481,914	-	481,914	100%	100%	481,914	\$ 439,117	100%	439,117	
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	414,663	
32												
33		Total Storage Plant	\$ 14,279,674	\$ -	\$ 14,279,674			\$ 14,279,674	\$ 14,236,877		\$ 14,236,877	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised
 Workpaper Reference No(s): _____

FR 16(B)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	100%	100%	\$ 26,970.37	
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	100%	100%	867,772	
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	100%	100%	49,002	
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	100%	100%	60,826	
40	36700	Mains Cathodic Protection	\$ 158,925	-	158,925	100%	100%	158,925	100%	100%	158,925	
41	36701	Mains - Steel	\$ 27,643,442	-	27,643,442	100%	100%	27,643,442	100%	100%	27,643,442	
42	36900	Meas. & Reg. Equipment	\$ 731,467	-	731,467	100%	100%	731,467	100%	100%	731,467	
43	36901	Meas. & Reg. Equipment	\$ 2,269,556	-	2,269,556	100%	100%	2,269,556	100%	100%	2,269,556	
44												
45		Total Transmission Plant	\$ 31,807,960	\$ -	\$ 31,807,960			\$ 31,807,960			\$ 31,807,960	
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,166.79	100%	100%	\$ 531,167	100%	100%	\$ 531,166.79	
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	100%	100%	37,326	
50	37402	Land Rights	\$ 3,457,724	-	3,457,724	100%	100%	3,457,724	100%	100%	3,231,772	
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	100%	100%	2,784	
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	100%	100%	336,168	
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	100%	100%	99,818	
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	100%	100%	46,264	
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	100%	100%	4,005	
56	37600	Mains Cathodic Protection	\$ 20,655,336	-	20,655,336	100%	100%	20,655,336	100%	100%	20,712,559	
57	37601	Mains - Steel	\$ 140,873,358	-	140,873,358	100%	100%	140,873,358	100%	100%	140,488,694	
58	37602	Mains - Plastic	\$ 132,616,482	-	132,616,482	100%	100%	132,616,482	100%	100%	125,040,068	
59	37800	Meas & Reg. Sta. Equip - General	\$ 14,728,716	-	14,728,716	100%	100%	14,728,716	100%	100%	13,616,673	
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 5,300,150	-	5,300,150	100%	100%	5,300,150	100%	100%	5,018,152	
61	37905	Meas & Reg. Sta. Equipment T.B.	\$ 3,114,225	-	3,114,225	100%	100%	3,114,225	100%	100%	2,811,184	
62	38000	Services	\$ 146,513,249	-	146,513,249	100%	100%	146,513,249	100%	100%	139,868,620	
63	38100	Meters	\$ 44,941,090	-	44,941,090	100%	100%	44,941,090	100%	100%	41,724,895	
64	38200	Meter Installaitons	\$ 57,452,859	-	57,452,859	100%	100%	57,452,859	100%	100%	56,980,787	
65	38300	House Regulators	\$ 12,010,720	-	12,010,720	100%	100%	12,010,720	100%	100%	11,717,794	
66	38400	House Reg. Installaitons	\$ 263,603	-	263,603	100%	100%	263,603	100%	100%	249,552	
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,259,208	-	5,259,208	100%	100%	5,259,208	100%	100%	5,237,633	
68												
69		Total Distribution Plant	\$ 588,244,251	\$ -	\$ 588,244,251			\$ 588,244,251			\$ 567,755,915	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

Data: _____ Base Period X Forecasted Period
 Type of Filing: X Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 18(b)(2)
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
70												
71		General Plant										
72	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697.30	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697.30
73	39000	Structures & Improvements	\$ 7,149,909	-	7,149,909	100%	100%	\$ 7,149,909	\$ 7,148,202	100%	100%	7,148,202
74	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	\$ 173,115	\$ 173,115	100%	100%	173,115
75	39003	Improvements	\$ 709,199	-	709,199	100%	100%	\$ 709,199	\$ 709,199	100%	100%	709,199
76	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	\$ 12,955	\$ 12,955	100%	100%	12,955
77	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	\$ 1,246,194	\$ 1,246,194	100%	100%	1,246,194
78	39100	Office Furniture & Equipment	\$ 1,794,619	-	1,794,619	100%	100%	\$ 1,794,619	\$ 1,794,619	100%	100%	1,794,619
79	39103	Office Machines	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
80	39200	Transportation Equipment	\$ 220,987	-	220,987	100%	100%	\$ 220,987	\$ 220,987	100%	100%	220,987
81	39202	Trailers	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
82	39400	Tools, Shop & Garage Equipment	\$ 6,025,514	-	6,025,514	100%	100%	\$ 6,025,514	\$ 5,455,993	100%	100%	5,455,993
83	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	\$ 39,610	\$ 39,610	100%	100%	39,610
84	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	\$ 62,747	\$ 62,747	100%	100%	62,747
85	39605	Welders	\$ 19,427	-	19,427	100%	100%	\$ 19,427	\$ 19,427	100%	100%	19,427
86	39700	Communication Equipment	\$ 358,965	-	358,965	100%	100%	\$ 358,965	\$ 358,965	100%	100%	358,965
87	39701	Communication Equip.	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
88	39702	Communication Equip.	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
89	39705	Communication Equip. - Telemetry	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
90	39800	Miscellaneous Equipment	\$ 3,772,427	-	3,772,427	100%	100%	\$ 3,772,427	\$ 3,791,155	100%	100%	3,791,155
91	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	\$ 14,390	\$ -	100%	100%	-
92	39902	Servers Software	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
93	39903	Other Tangible Property - Network - H/W	\$ 134,599	-	134,599	100%	100%	\$ 134,599	\$ 134,599	100%	100%	134,599
94	39906	Other Tang. Property - PC Hardware	\$ 1,893,352	-	1,893,352	100%	100%	\$ 1,893,352	\$ 1,770,509	100%	100%	1,770,509
95	39907	Other Tang. Property - PC Software	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
96	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	\$ 123,515	\$ 123,515	100%	100%	123,515
97												
98		Total General Plant	\$ 24,963,221	\$ -	\$ 24,963,221			\$ 24,963,221	\$ 24,273,489			\$ 24,273,489
99												
100		Total Plant (Div 9)	\$ 659,423,289	\$ -	\$ 659,423,289			\$ 659,423,289	\$ 638,202,423			\$ 638,202,423
101												
102		CWIP With out AFUDC	\$ 26,845,505	\$ -	\$ 26,845,505	100%	100%	\$ 26,845,505	\$ 26,845,505	100%	100%	\$ 26,845,505

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
103												
104		Kentucky-Mid-States General Office (Division 091)										
105												
106		<u>Intangible Plant</u>										
107	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	50.25%	\$ 93,120	\$ 185,309	100%	50.25%	\$ 93,120
108	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	50.25%	557,665	\$ 1,109,552	100%	50.25%	557,665
109												
110		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 650,685	\$ 1,294,861			\$ 650,685
111												
112		<u>Distribution Plant</u>										
113	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
114	35010	Land	-	-	-	100%	50.25%	-	-	100%	50.25%	-
115	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
116	37403	Land Other	-	-	-	100%	50.25%	-	-	100%	50.25%	-
117	36602	Structures & Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
118	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
119	37501	Structures & Improvements T.B.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
120	37503	Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
121	38700	Mains Cathodic Protection	-	-	-	100%	50.25%	-	-	100%	50.25%	-
122	38701	Mains - Steel	-	-	-	100%	50.25%	-	-	100%	50.25%	-
123	37602	Mains - Plastic	-	-	-	100%	50.25%	-	-	100%	50.25%	-
124	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.25%	-	-	100%	50.25%	-
125	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.25%	-	-	100%	50.25%	-
126	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
127	38000	Services	-	-	-	100%	50.25%	-	-	100%	50.25%	-
128	38100	Meters	-	-	-	100%	50.25%	-	-	100%	50.25%	-
129	38200	Meter Installatons	-	-	-	100%	50.25%	-	-	100%	50.25%	-
130	38300	House Regulators	-	-	-	100%	50.25%	-	-	100%	50.25%	-
131	38400	House Reg. installations	-	-	-	100%	50.25%	-	-	100%	50.25%	-
132	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.25%	-	-	100%	50.25%	-
133	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.25%	-	-	100%	50.25%	-
134												
135		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
136		<u>General Plant **</u>										
137												
138	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	50.25%	\$ 90,120	\$ 179,339	100%	50.25%	\$ 90,120
139	39004	Air Conditioning Equipment	\$ 15,384	-	15,384	100%	50.25%	7,731	\$ 15,384	100%	50.25%	7,731
140	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	50.25%	19,515	\$ 38,834	100%	50.25%	19,515
141	39100	Office Furniture & Equipment	\$ 41,397	-	41,397	100%	50.25%	20,803	\$ 41,397	100%	50.25%	20,803
142	39101	Office Furniture And	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
143	39103	Office Machines	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
144	39200	Transportation Equipment	\$ 27,285	-	27,285	100%	50.25%	13,711	\$ 27,285	100%	50.25%	13,711
145	39300	Stores Equipment	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
146	39400	Tools, Shop & Garage Equipment	\$ 186,174	-	186,174	100%	50.25%	93,555	\$ 181,814	100%	50.25%	91,364
147	39600	Power Operated Equipment	\$ 20,516	-	20,516	100%	50.25%	10,309	\$ 20,516	100%	50.25%	10,309
148	39700	Communication Equipment	\$ 66,533	-	66,533	100%	50.25%	33,434	\$ 54,267	100%	50.25%	27,270
149	39701	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
150	39702	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
151	39800	Miscellaneous Equipment	\$ 814,167	-	814,167	100%	50.25%	409,130	\$ 814,167	100%	50.25%	409,130
152	39900	Other Tangible Property	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
153	39901	Other Tangible Property - Servers - H/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
154	39902	Other Tangible Property - Servers - S/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
155	39903	Other Tangible Property - Network - H/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
156	39906	Other Tang. Property - PC Hardware	\$ 74,190	-	74,190	100%	50.25%	37,281	\$ 74,190	100%	50.25%	37,281
157	39907	Other Tang. Property - PC Software	\$ 35,064	-	35,064	100%	50.25%	17,620	\$ 35,064	100%	50.25%	17,620
158	39908	Other Tang. Property - Mainframe S/W	\$ 828,509	-	828,509	100%	50.25%	416,337	\$ 828,509	100%	50.25%	416,337
159												
160		Total General Plant	\$ 2,327,391	\$ -	\$ 2,327,391			\$ 1,169,546	\$ 2,310,764			\$ 1,161,191
161												
162		Total Plant (Div 91)	\$ 3,622,252	\$ -	\$ 3,622,252			\$ 1,820,231	\$ 3,605,625			\$ 1,811,876
163												
164		CWIP With out AFUDC	\$ (10,502)	\$ -	\$ (10,502)	100%	50.25%	\$ (5,277)	\$ (10,502)	100%	50.25%	\$ (5,277)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

Data: _____ Base Period ___X___ Forecasted Period
 Type of Filing: ___X___ Original _____ Updated _____ Revised
 Workpaper Reference No(s):

FR 16(b)(2)
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
165												
166		Shared Services General Office (Division 002)										
167												
168		General Plant										
169	39000	Structures & Improvements	\$ 1,411,508	\$ -	\$ 1,411,508	10.35%	50.25%	\$ 73,413	\$ 1,411,473	10.35%	50.25%	\$ 73,411
170	39005	G-Structures & Improvements	\$ 9,133,015	-	9,133,015	100.00%	1.55%	141,630	\$ 9,133,015	100.00%	1.55%	141,630
171	39009	Improvement to leased Premises	\$ 9,981,070	-	9,981,070	10.35%	50.25%	519,117	\$ 9,784,879	10.35%	50.25%	508,913
172	39020	Struct & Improv AEAM	\$ -	-	-	100.00%	6.44%	-	\$ -	100.00%	6.44%	-
173	39029	Improv-Leased AEAM	\$ -	-	-	100.00%	6.44%	-	\$ -	100.00%	6.44%	-
174	39100	Office Furniture & Equipment	\$ 5,149,733	-	5,149,733	10.35%	50.25%	267,838	\$ 5,126,893	10.35%	50.25%	266,651
175	39102	Remittance Processing Equip	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
176	39103	Office Machines	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
177	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100.00%	1.55%	988	\$ 63,741	100.00%	1.55%	988
178	39120	Off Furn & Equip-AEAM	\$ 263,338	-	263,338	100.00%	6.44%	16,952	\$ 263,338	100.00%	6.44%	16,952
179	39200	Transportation Equipment	\$ 7,125	-	7,125	10.35%	50.25%	371	\$ 7,125	10.35%	50.25%	371
180	39300	Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
181	39400	Tools, Shop & Garage Equipment	\$ 138,023	-	138,023	10.35%	50.25%	7,179	\$ 121,416	10.35%	50.25%	6,315
182	39420	Tools And Garage-AEAM	\$ 536,387	-	536,387	100.00%	6.44%	34,528	\$ 392,536	100.00%	6.44%	25,268
183	39500	Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
184	39700	Communication Equipment	\$ 1,788,308	-	1,788,308	10.35%	50.25%	93,010	\$ 1,788,308	10.35%	50.25%	93,010
185	39720	Commun Equip AEAM	\$ 8,824	-	8,824	100.00%	6.44%	568	\$ 8,824	100.00%	6.44%	568
186	39800	Miscellaneous Equipment	\$ 136,510	-	136,510	10.35%	50.25%	7,100	\$ 136,510	10.35%	50.25%	7,100
187	39820	Misc Equip - AEAM	\$ 7,388	-	7,388	100.00%	6.44%	476	\$ 7,388	100.00%	6.44%	476
188	39900	Other Tangible Property	\$ 162,268	-	162,268	10.35%	50.25%	8,440	\$ 162,268	10.35%	50.25%	8,440
189	39901	Other Tangible Property - Servers - H/W	\$ 36,506,046	-	36,506,046	10.35%	50.25%	1,898,885	\$ 35,932,078	10.35%	50.25%	1,868,833
190	39902	Other Tangible Property - Servers - S/W	\$ 19,005,572	-	19,005,572	10.35%	50.25%	988,483	\$ 19,005,572	10.35%	50.25%	988,483
191	39903	Other Tangible Property - Network - H/W	\$ 3,548,953	-	3,548,953	10.35%	50.25%	184,582	\$ 3,548,953	10.35%	50.25%	184,582
192	39904	Other Tang. Property - CPU	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
193	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
194	39906	Other Tang. Property - PC Hardware	\$ 1,911,064	-	1,911,064	10.35%	50.25%	99,395	\$ 1,879,606	10.35%	50.25%	97,759
195	39907	Other Tang. Property - PC Software	\$ 1,470,383	-	1,470,383	10.35%	50.25%	76,475	\$ 1,471,233	10.35%	50.25%	76,519
196	39908	Other Tang. Property - Mainframe S/W	\$ 78,490,636	-	78,490,636	10.35%	50.25%	4,082,310	\$ 73,882,456	10.35%	50.25%	3,832,236
197	39909	Other Tang. Property - Application Software	\$ 39,252	-	39,252	10.35%	50.25%	2,041	\$ 39,252	10.35%	50.25%	2,041
198	39921	Servers-Hardware-AEAM	\$ 1,628,900	-	1,628,900	100.00%	6.44%	104,856	\$ 1,628,900	100.00%	6.44%	104,856
199	39922	Servers-Software-AEAM	\$ 961,256	-	961,256	100.00%	6.44%	61,878	\$ 961,256	100.00%	6.44%	61,878
200	39923	Network Hardware-AEAM	\$ 60,170	-	60,170	100.00%	6.44%	3,873	\$ 60,170	100.00%	6.44%	3,873
201	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
202	39926	Pc Hardware-AEAM	\$ 426,127	-	426,127	100.00%	6.44%	27,431	\$ 396,158	100.00%	6.44%	25,501
203	39928	Application SW-AEAM	\$ 19,396,382	-	19,396,382	100.00%	6.44%	1,248,584	\$ 19,396,382	100.00%	6.44%	1,248,584
204	39931	ALGN-Servers-Hardware	\$ 305,486	-	305,486	100.00%	0.00%	-	\$ 303,031	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 356,088	-	356,088	100.00%	0.00%	-	\$ 353,032	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 18,166,787	-	18,166,787	100.00%	0.00%	-	\$ 17,975,135	100.00%	0.00%	-
207												
208		Total General Plant (Div 2)	\$ 211,060,341	\$ -	\$ 211,060,341			\$ 9,950,202	\$ 205,040,960			\$ 9,645,237
209												
210		CWIP With out AFUDC	\$ 8,866,627	\$ -	\$ 8,866,627	10.35%	50.25%	\$ 461,155	\$ 8,866,627	10.35%	50.25%	\$ 461,155

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2019

Data: _____ Base Period X Forecasted Period
 Type of Filing: X Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2019			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
211												
212		Shared Services Customer Support (Division 012)										
213												
214		General Plant										
215	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.93%	51.88%	\$ 162,995	\$ 2,874,240	10.93%	51.88%	\$ 162,995
216	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100.00%	2.33%	44,016	\$ 1,887,123	100.00%	2.33%	44,016
217	39000	Structures & Improvements	\$ 12,620,665	-	12,620,665.26	10.93%	51.88%	715,706	\$ 12,620,665	10.93%	51.88%	715,706
218	39009	Improvement to leased Premises	\$ 2,820,614	-	2,820,613.55	10.93%	51.88%	159,954	\$ 2,820,614	10.93%	51.88%	159,954
219	39010	CKV-Structures & Improvements	\$ 24,615,279	-	24,615,279.03	100.00%	2.33%	574,135	\$ 20,859,933	100.00%	2.33%	486,544
220	39100	Office Furniture & Equipment	\$ 2,468,503	-	2,468,502.59	10.93%	51.88%	139,986	\$ 2,438,352	10.93%	51.88%	138,277
221	39101	Office Furniture And	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
222	39102	Remittance Processing	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
223	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
224	39110	CKV-Office Furn & Eq	\$ 2,747,979	-	2,747,979.32	100.00%	2.33%	64,095	\$ 2,006,914	100.00%	2.33%	46,810
225	39210	CKV-Transportation Eq	\$ 96,290	-	96,290.22	100.00%	2.33%	2,246	\$ 96,290	100.00%	2.33%	2,246
226	39410	CKV-Tools Shop Garage	\$ 347,775	-	347,774.50	100.00%	2.33%	8,112	\$ 347,775	100.00%	2.33%	8,112
227	39510	CKV-Laboratory Equip	\$ 23,632	-	23,632.07	100.00%	2.33%	551	\$ 23,632	100.00%	2.33%	551
228	39700	Communication Equipment	\$ 1,913,117	-	1,913,117.11	10.93%	51.88%	108,491	\$ 1,913,117	10.93%	51.88%	108,491
229	39710	CKV-Communication Equipment	\$ 294,319	-	294,319.45	100.00%	2.33%	6,865	\$ 294,319	100.00%	2.33%	6,865
230	39800	Miscellaneous Equipment	\$ 70,016	-	70,015.66	10.93%	51.88%	3,971	\$ 70,016	10.93%	51.88%	3,971
231	39810	CKV-Misc Equipment	\$ 509,283	-	509,282.85	100.00%	2.33%	11,879	\$ 509,283	100.00%	2.33%	11,879
232	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.93%	51.88%	35,679	\$ 629,166	10.93%	51.88%	35,679
233	39901	Other Tangible Property - Servers - H/W	\$ 9,312,630	-	9,312,629.87	10.93%	51.88%	528,110	\$ 9,312,040	10.93%	51.88%	528,077
234	39902	Other Tangible Property - Servers - S/W	\$ 1,891,145	-	1,891,144.70	10.93%	51.88%	107,245	\$ 1,891,145	10.93%	51.88%	107,245
235	39903	Other Tangible Property - Network - H/W	\$ 629,226	-	629,225.62	10.93%	51.88%	35,683	\$ 629,226	10.93%	51.88%	35,683
236	39906	Other Tang. Property - PC Hardware	\$ 954,590	-	954,590.22	10.93%	51.88%	54,134	\$ 926,171	10.93%	51.88%	52,522
237	39907	Other Tang. Property - PC Software	\$ 190,247	-	190,246.97	10.93%	51.88%	10,789	\$ 190,247	10.93%	51.88%	10,789
238	39908	Other Tang. Property - Mainframe S/W	\$ 90,725,192	-	90,725,191.52	10.93%	51.88%	5,144,940	\$ 90,020,745	10.93%	51.88%	5,104,992
239	39910	CKV-Other Tangible Property	\$ 320,518	-	320,517.97	100.00%	2.33%	7,476	\$ 260,295	100.00%	2.33%	6,071
240	39916	CKV-Oth Tang Prop-PC Hardware	\$ 312,290	-	312,289.64	100.00%	2.33%	7,284	\$ 290,740	100.00%	2.33%	6,781
241	39917	CKV-Oth Tang Prop-PC Software	\$ 130,749	-	130,748.77	100.00%	2.33%	3,050	\$ 122,540	100.00%	2.33%	2,858
242	39918	CKV-Oth Tang Prop-App	\$ 20,560	-	20,560.16	100.00%	2.33%	480	\$ 20,560	100.00%	2.33%	480
243	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
244												
245		Total General Plant (Div 12)	\$ 158,405,146	\$ -	\$ 158,405,146			\$ 7,937,872	\$ 153,055,146			\$ 7,787,594
246												
247		CWIP With out AFUDC	\$ 3,382,555	\$ -	\$ 3,382,555	10.93%	51.88%	\$ 191,822	\$ 3,382,555	10.93%	51.88%	\$ 191,822
248												
249		Total Plant (Div 009, 091, 002, 012)	\$ 1,032,511,028	\$ -	\$ 1,032,511,028			\$ 679,131,593	\$ 999,904,154			\$ 657,447,129
250												
251		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 39,084,184	\$ -	\$ 39,084,184			\$ 27,493,203	\$ 39,084,184			\$ 27,493,203
252												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	32302	Tributary Lines	\$ -	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 8,353,043	-	8,353,043	100%	100%	8,353,043	7,819,182	100%	100%	7,819,182
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 449,309	-	449,309	100%	100%	449,309	428,700	100%	100%	428,700
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
27	35301	Field Lines	\$ 175,350	-	175,350	100%	100%	175,350	177,287	100%	100%	177,287
28	35302	Tributary Lines	\$ 209,319	-	209,319	100%	100%	209,319	209,405	100%	100%	209,405
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 273,084	-	273,084	100%	100%	273,084	264,105	100%	100%	264,105
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 15,023,757	\$ -	\$ 15,023,757			\$ 15,023,757	\$ 14,462,331			\$ 14,462,331

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Data: X Base Period Forecasted Period
 Type of Filing: X Original Updated Revised
 Workpaper Reference No(s):

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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)					
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	\$ 867,772	100%	100%	867,772
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	\$ 49,002	100%	100%	49,002
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	\$ 60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	\$ 139,638	-	139,638	100%	100%	139,638	\$ 139,638	100%	100%	139,638
41	36701	Mains - Steel	\$ 27,638,493	-	27,638,493	100%	100%	27,638,493	\$ 27,638,493	100%	100%	27,638,493
42	36900	Meas. & Reg. Equipment	\$ 731,467	-	731,467	100%	100%	731,467	\$ 731,467	100%	100%	731,467
43	36901	Meas. & Reg. Equipment	\$ 2,269,556	-	2,269,556	100%	100%	2,269,556	\$ 2,269,556	100%	100%	2,269,556
44												
45		Total Transmission Plant	\$ 31,783,724	\$ -	\$ 31,783,724			\$ 31,783,724	\$ 31,783,724			\$ 31,783,724
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,167
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	100%	37,326
50	37402	Land Rights	\$ 2,686,178	-	2,686,178	100%	100%	2,686,178	\$ 2,365,551	100%	100%	2,365,551
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	100%	2,784
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	100%	336,168
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	100%	99,818
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	100%	46,264
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	100%	4,005
56	37600	Mains Cathodic Protection	\$ 20,977,480	-	20,977,480	100%	100%	20,977,480	\$ 20,978,491	100%	100%	20,978,491
57	37601	Mains - Steel	\$ 145,810,259	-	145,810,259	100%	100%	145,810,259	\$ 141,806,262	100%	100%	141,806,262
58	37602	Mains - Plastic	\$ 104,636,005	-	104,636,005	100%	100%	104,636,005	\$ 96,672,143	100%	100%	96,672,143
59	37800	Meas & Reg. Sta. Equip - General	\$ 12,401,061	-	12,401,061	100%	100%	12,401,061	\$ 9,521,935	100%	100%	9,521,935
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 3,941,149	-	3,941,149	100%	100%	3,941,149	\$ 3,887,877	100%	100%	3,887,877
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,652,639	-	1,652,639	100%	100%	1,652,639	\$ 1,614,955	100%	100%	1,614,955
62	38000	Services	\$ 120,333,354	-	120,333,354	100%	100%	120,333,354	\$ 114,618,475	100%	100%	114,618,475
63	38100	Meters	\$ 31,987,923	-	31,987,923	100%	100%	31,987,923	\$ 29,516,736	100%	100%	29,516,736
64	38200	Meter Installations	\$ 55,415,935	-	55,415,935	100%	100%	55,415,935	\$ 55,205,215	100%	100%	55,205,215
65	38300	House Regulators	\$ 10,901,838	-	10,901,838	100%	100%	10,901,838	\$ 10,585,798	100%	100%	10,585,798
66	38400	House Reg. Installations	\$ 204,149	-	204,149	100%	100%	204,149	\$ 195,341	100%	100%	195,341
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,173,511	-	5,173,511	100%	100%	5,173,511	\$ 5,158,439	100%	100%	5,158,439
68												
69		Total Distribution Plant	\$ 517,179,012	\$ -	\$ 517,179,012			\$ 517,179,012	\$ 493,182,750			\$ 493,182,750

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 Workpaper Reference No(s): _____

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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
70												
71		General Plant **										
72	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697
73	39000	Structures & Improvements	\$ 7,209,781	-	7,209,781	100%	100%	7,209,781	\$ 7,152,024	100%	100%	7,152,024
74	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
75	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
76	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	12,955	\$ 12,955	100%	100%	12,955
77	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
78	39100	Office Furniture & Equipment	\$ 1,749,086	-	1,749,086	100%	100%	1,749,086	\$ 1,780,609	100%	100%	1,780,609
79	39103	Office Machines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
80	39200	Transportation Equipment	\$ 220,987	-	220,987	100%	100%	220,987	\$ 245,237	100%	100%	245,237
81	39202	Trailers	\$ -	-	-	100%	100%	-	\$ 1,323	100%	100%	1,323
82	39400	Tools, Shop & Garage Equipment	\$ 3,257,383	-	3,257,383	100%	100%	3,257,383	\$ 3,457,519	100%	100%	3,457,519
83	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	39,610	\$ 39,610	100%	100%	39,610
84	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
85	39605	Welders	\$ 19,427	-	19,427	100%	100%	19,427	\$ 19,427	100%	100%	19,427
86	39700	Communication Equipment	\$ 524,257	-	524,257	100%	100%	524,257	\$ 358,965	100%	100%	358,965
87	39701	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
88	39702	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
89	39705	Communication Equip. - Telemetry	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
90	39800	Miscellaneous Equipment	\$ 3,897,264	-	3,897,264	100%	100%	3,897,264	\$ 3,858,368	100%	100%	3,858,368
91	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	14,390	\$ -	100%	100%	-
92	39902	Servers Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
93	39903	Other Tangible Property - Network - H/W	\$ 134,599	-	134,599	100%	100%	134,599	\$ 134,599	100%	100%	134,599
94	39906	Other Tang. Property - PC Hardware	\$ 1,068,403	-	1,068,403	100%	100%	1,068,403	\$ 1,330,835	100%	100%	1,330,835
95	39907	Other Tang. Property - PC Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
96	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
97												
98		Total General Plant	\$ 21,674,608	\$ -	\$ 21,674,608			\$ 21,674,608	\$ 21,917,937			\$ 21,917,937
99												
100		Total Plant (Div 9)	\$ 585,789,284	\$ -	\$ 585,789,284			\$ 585,789,284	\$ 561,474,924			\$ 561,474,924
101												
102		CWIP With out AFUDC	\$ 32,285,156	\$ -	\$ 32,285,156	100%	100%	\$ 32,285,156	\$ 22,250,249	100%	100%	\$ 22,250,249

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 Workpaper Reference No(s): _____

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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
103												
104		Kentucky-Mid-States General Office (Division 091)										
105												
106		<u>Intangible Plant</u>										
107	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	50.25%	\$ 93,120	\$ 185,309	100%	50.25%	93,120
108	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	50.25%	557,565	\$ 1,109,552	100%	50.25%	557,565
109												
110		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 650,685	\$ 1,294,861			\$ 650,685
111												
112		<u>Distribution Plant</u>										
113	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
114	35010	Land	-	-	-	100%	50.25%	-	-	100%	50.25%	-
115	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
116	37403	Land Other	-	-	-	100%	50.25%	-	-	100%	50.25%	-
117	36602	Structures & Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
118	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
119	37501	Structures & Improvements T.B.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
120	37503	Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
121	36700	Mains Cathodic Protection	-	-	-	100%	50.25%	-	-	100%	50.25%	-
122	36701	Mains - Steel	-	-	-	100%	50.25%	-	-	100%	50.25%	-
123	37602	Mains - Plastic	-	-	-	100%	50.25%	-	-	100%	50.25%	-
124	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.25%	-	-	100%	50.25%	-
125	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.25%	-	-	100%	50.25%	-
126	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
127	38000	Services	-	-	-	100%	50.25%	-	-	100%	50.25%	-
128	38100	Meters	-	-	-	100%	50.25%	-	-	100%	50.25%	-
129	38200	Meter installaitons	-	-	-	100%	50.25%	-	-	100%	50.25%	-
130	38300	House Regulators	-	-	-	100%	50.25%	-	-	100%	50.25%	-
131	38400	House Reg. Installations	-	-	-	100%	50.25%	-	-	100%	50.25%	-
132	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.25%	-	-	100%	50.25%	-
133	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.25%	-	-	100%	50.25%	-
134												
135		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
136												
137		General Plant										
138	39001	Structures Frame	\$ 179,339	-	179,339	100%	50.25%	\$ 90,120	\$ 179,339	100%	50.25%	\$ 90,120
139	39004	Air Conditioning Equipment	\$ 15,384	-	15,384	100%	50.25%	\$ 7,731	\$ 15,384	100%	50.25%	\$ 7,731
140	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	50.25%	\$ 19,515	\$ 38,834	100%	50.25%	\$ 19,515
141	39100	Office Furniture & Equipment	\$ 41,397	-	41,397	100%	50.25%	\$ 20,803	\$ 41,397	100%	50.25%	\$ 20,803
142	39101	Office Furniture And	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
143	39103	Office Machines	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
144	39200	Transportation Equipment	\$ 27,285	-	27,285	100%	50.25%	\$ 13,711	\$ 27,285	100%	50.25%	\$ 13,711
145	39300	Stores Equipment	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
146	39400	Tools, Shop & Garage Equipment	\$ 175,867	-	175,867	100%	50.25%	\$ 88,376	\$ 172,787	100%	50.25%	\$ 86,828
147	39600	Power Operated Equipment	\$ 20,516	-	20,516	100%	50.25%	\$ 10,309	\$ 20,516	100%	50.25%	\$ 10,309
148	39700	Communication Equipment	\$ 37,541	-	37,541	100%	50.25%	\$ 18,865	\$ 37,541	100%	50.25%	\$ 18,865
149	39701	Communication Equip.	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
150	39702	Communication Equip.	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
151	39800	Miscellaneous Equipment	\$ 814,167	-	814,167	100%	50.25%	\$ 409,130	\$ 814,167	100%	50.25%	\$ 409,130
152	39900	Other Tangible Property	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
153	39901	Other Tangible Property - Servers - H/W	\$ 70,178	-	70,178	100%	50.25%	\$ 35,265	\$ -	100%	50.25%	\$ -
154	39902	Other Tangible Property - Servers - S/W	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
155	39903	Other Tangible Property - Network - H/W	\$ -	-	-	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
156	39906	Other Tang. Property - PC Hardware	\$ 70,178	-	70,178	100%	50.25%	\$ 35,265	\$ 73,881	100%	50.25%	\$ 37,126
157	39907	Other Tang. Property - PC Software	\$ 35,064	-	35,064	100%	50.25%	\$ 17,620	\$ 35,064	100%	50.25%	\$ 17,620
158	39908	Other Tang. Property - Mainframe S/W	\$ 828,509	-	828,509	100%	50.25%	\$ 416,337	\$ 828,509	100%	50.25%	\$ 416,337
159												
160		Total General Plant	\$ 2,354,258	\$ -	\$ 2,354,258			\$ 1,183,047	\$ 2,284,704			\$ 1,148,095
161												
162		Total Plant (Div 91)	\$ 3,649,119	\$ -	\$ 3,649,119			\$ 1,833,732	\$ 3,579,564			\$ 1,798,780
163												
164		CWIP With out AFUDC	\$ (6,234)	\$ -	\$ (6,234)	100%	50.25%	\$ (3,132)	\$ (147,900)	100%	50.25%	\$ (74,322)

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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
165												
166		Shared Services General Office (Division 002)										
167												
168		General Plant										
169	39000	Structures & Improvements	\$ 1,411,390	\$ -	\$ 1,411,390	10.35%	50.25%	\$ 73,407	\$ 1,636,428	10.35%	50.25%	\$ 85,111
170	39005	G-Structures & Improvements	\$ 9,187,184	-	9,187,184	100.00%	1.55%	142,471	\$ 9,137,181	100.00%	1.55%	141,695
171	39009	Improvement to leased Premises	\$ 9,316,001	-	9,316,001	10.35%	50.25%	484,527	\$ 9,288,881	10.35%	50.25%	483,116
172	39020	Struct & Improv AEAM	\$ -	-	-	100.00%	6.44%	-	\$ -	100.00%	6.44%	-
173	39029	Improv-Leased AEAM	\$ -	-	-	10.35%	6.44%	-	\$ -	10.35%	6.44%	-
174	39100	Office Furniture & Equipment	\$ 5,118,804	-	5,118,804	10.35%	50.25%	266,230	\$ 6,128,611	10.35%	50.25%	318,750
175	39102	Remittance Processing Equip	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
176	39103	Office Machines	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
177	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100.00%	1.55%	988	\$ 63,741	100.00%	1.55%	988
178	39120	Off Furn & Equip-AEAM	\$ 263,338	-	263,338	100.00%	6.44%	16,952	\$ 263,338	100.00%	6.44%	16,952
179	39200	Transportation Equipment	\$ 7,125	-	7,125	10.35%	50.25%	371	\$ 7,125	10.35%	50.25%	371
180	39300	Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
181	39400	Tools, Shop & Garage Equipment	\$ 76,071	-	76,071	10.35%	50.25%	3,956	\$ 115,674	10.35%	50.25%	6,016
182	39420	Tools And Garage-AEAM	\$ -	-	-	100.00%	6.44%	-	\$ 37,122	100.00%	6.44%	2,390
183	39500	Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
184	39700	Communication Equipment	\$ 1,039,344	-	1,039,344	10.35%	50.25%	54,056	\$ 1,557,858	10.35%	50.25%	81,024
185	39720	Commun Equip AEAM	\$ 8,824	-	8,824	100.00%	6.44%	568	\$ 8,824	100.00%	6.44%	568
186	39800	Miscellaneous Equipment	\$ 136,510	-	136,510	10.35%	50.25%	7,100	\$ 136,510	10.35%	50.25%	7,100
187	39820	Misc Equip - AEAM	\$ 7,388	-	7,388	100.00%	6.44%	476	\$ 7,388	100.00%	6.44%	476
188	39900	Other Tangible Property	\$ 162,268	-	162,268	10.35%	50.25%	8,440	\$ 170,602	10.35%	50.25%	8,873
189	39901	Other Tangible Property - Servers - H/W	\$ 37,003,946	-	37,003,946	10.35%	50.25%	1,924,581	\$ 35,116,200	10.35%	50.25%	1,826,399
190	39902	Other Tangible Property - Servers - S/W	\$ 19,005,572	-	19,005,572	10.35%	50.25%	988,483	\$ 19,005,572	10.35%	50.25%	988,483
191	39903	Other Tangible Property - Network - H/W	\$ 3,548,953	-	3,548,953	10.35%	50.25%	184,582	\$ 3,548,953	10.35%	50.25%	184,582
192	39904	Other Tang. Property - CPU	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
193	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
194	39906	Other Tang. Property - PC Hardware	\$ 2,458,044	-	2,458,044	10.35%	50.25%	127,843	\$ 1,955,536	10.35%	50.25%	101,708
195	39907	Other Tang. Property - PC Software	\$ 1,473,265	-	1,473,265	10.35%	50.25%	76,625	\$ 1,473,268	10.35%	50.25%	76,626
196	39908	Other Tang. Property - Mainframe S/W	\$ 67,214,852	-	67,214,852	10.35%	50.25%	3,495,855	\$ 62,977,960	10.35%	50.25%	3,275,494
197	39909	Other Tang. Property - Application Software	\$ 39,252	-	39,252	10.35%	50.25%	2,041	\$ 39,252	10.35%	50.25%	2,041
198	39921	Servers-Hardware-AEAM	\$ 1,628,900	-	1,628,900	100.00%	6.44%	104,856	\$ 1,628,900	100.00%	6.44%	104,856
199	39922	Servers-Software-AEAM	\$ 961,256	-	961,256	100.00%	6.44%	61,878	\$ 961,256	100.00%	6.44%	61,878
200	39923	Network Hardware-AEAM	\$ 60,170	-	60,170	100.00%	6.44%	3,873	\$ 60,170	100.00%	6.44%	3,873
201	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
202	39926	Pc Hardware-AEAM	\$ 314,379	-	314,379	100.00%	6.44%	20,237	\$ 315,161	100.00%	6.44%	20,288
203	39928	Application SW-AEAM	\$ 20,675,910	-	20,675,910	100.00%	6.44%	1,330,949	\$ 19,534,479	100.00%	6.44%	1,257,473
204	39931	ALGN-Servers-Hardware	\$ 297,267	-	297,267	100.00%	0.00%	-	\$ 297,159	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 345,730	-	345,730	100.00%	0.00%	-	\$ 345,594	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 17,517,104	-	17,517,104	100.00%	0.00%	-	\$ 17,508,589	100.00%	0.00%	-
207												
208		Total General Plant (Div 2)	\$ 199,342,590	\$ -	\$ 199,342,590			\$ 9,381,344	\$ 193,327,352			\$ 9,057,130
209												
210		CWIP With out AFUDC	\$ 9,236,597	\$ -	\$ 9,236,597	10.35%	50.25%	\$ 480,397	\$ 8,707,753	10.35%	50.25%	\$ 452,892

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017		Adjusted Balance	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)								
211												
212		Shared Services Customer Support (Division 012)										
213												
214		<u>General Plant</u>										
215	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.93%	51.88%	\$ 162,995	\$ 2,874,240	10.93%	51.88%	\$ 162,995
216	38910	CKV-Land & Land Rights	\$ 1,886,443	-	1,886,442.92	100.00%	2.33%	44,000	\$ 1,886,966	100.00%	2.33%	44,012
217	39000	Structures & Improvements	\$ 12,669,003	-	12,669,002.61	10.93%	51.88%	718,447	\$ 12,635,538	10.93%	51.88%	716,549
218	39009	Improvement to leased Premises	\$ 2,820,614	-	2,820,613.55	10.93%	51.88%	159,954	\$ 2,820,614	10.93%	51.88%	159,954
219	39010	CKV-Structures & Improvements	\$ 12,305,840	-	12,305,840.00	100.00%	2.33%	287,026	\$ 11,935,809	100.00%	2.33%	278,395
220	39100	Office Furniture & Equipment	\$ 2,376,524	-	2,376,524.13	10.93%	51.88%	134,770	\$ 2,371,025	10.93%	51.88%	134,459
221	39101	Office Furniture And	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
222	39102	Remittance Processing	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
223	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
224	39110	CKV-Office Furn & Eq	\$ 380,782	-	380,781.68	100.00%	2.33%	8,881	\$ 317,867	100.00%	2.33%	7,414
225	39210	CKV-Transportation Eq	\$ 96,290	-	96,290.22	100.00%	2.33%	2,246	\$ 96,290	100.00%	2.33%	2,246
226	39410	CKV-Tools Shop Garage	\$ 402,177	-	402,176.59	100.00%	2.33%	9,381	\$ 368,698	100.00%	2.33%	8,600
227	39510	CKV-Laboratory Equip	\$ 23,632	-	23,632.07	100.00%	2.33%	551	\$ 23,632	100.00%	2.33%	551
228	39700	Communication Equipment	\$ 1,913,117	-	1,913,117.11	10.93%	51.88%	108,491	\$ 1,913,117	10.93%	51.88%	108,491
229	39710	CKV-Communication Equipment	\$ 291,501	-	291,500.62	100.00%	2.33%	6,799	\$ 293,669	100.00%	2.33%	6,850
230	39800	Miscellaneous Equipment	\$ 70,016	-	70,015.66	10.93%	51.88%	3,971	\$ 70,016	10.93%	51.88%	3,971
231	39810	CKV-Misc Equipment	\$ 509,283	-	509,282.85	100.00%	2.33%	11,879	\$ 509,283	100.00%	2.33%	11,879
232	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.93%	51.88%	35,679	\$ 629,166	10.93%	51.88%	35,679
233	39901	Other Tangible Property - Servers - H/W	\$ 10,343,249	-	10,343,248.64	10.93%	51.88%	586,556	\$ 9,390,125	10.93%	51.88%	532,505
234	39902	Other Tangible Property - Servers - S/W	\$ 2,023,936	-	2,023,936.45	10.93%	51.88%	114,776	\$ 1,901,359	10.93%	51.88%	107,824
235	39903	Other Tangible Property - Network - H/W	\$ 629,226	-	629,225.62	10.93%	51.88%	35,683	\$ 629,226	10.93%	51.88%	35,683
236	39906	Other Tang. Property - PC Hardware	\$ 999,825	-	999,825.07	10.93%	51.88%	56,699	\$ 893,119	10.93%	51.88%	50,648
237	39907	Other Tang. Property - PC Software	\$ 190,247	-	190,246.97	10.93%	51.88%	10,789	\$ 190,247	10.93%	51.88%	10,789
238	39908	Other Tang. Property - Mainframe S/W	\$ 90,134,697	-	90,134,696.85	10.93%	51.88%	5,111,454	\$ 88,628,053	10.93%	51.88%	5,026,014
239	39910	CKV-Other Tangible Property	\$ 339,658	-	339,657.73	100.00%	2.33%	7,922	\$ 217,703	100.00%	2.33%	5,078
240	39916	CKV-Oth Tang Prop-PC Hardware	\$ 257,288	-	257,287.97	100.00%	2.33%	6,001	\$ 242,203	100.00%	2.33%	5,649
241	39917	CKV-Oth Tang Prop-PC Software	\$ 103,892	-	103,891.78	100.00%	2.33%	2,423	\$ 103,385	100.00%	2.33%	2,411
242	39918	CKV-Oth Tang Prop-App	\$ 20,560	-	20,560.16	100.00%	2.33%	480	\$ 20,560	100.00%	2.33%	480
243	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
244												
245		Total General Plant (Div 12)	\$ 144,291,204	\$ -	\$ 144,291,204			\$ 7,627,853	\$ 140,961,912			\$ 7,459,126
246												
247		CWIP With out AFUDC	\$ 1,782,634	\$ -	\$ 1,782,634	10.93%	51.88%	\$ 101,091	\$ 3,170,026	10.93%	51.88%	\$ 179,769
248												
249		Total Plant (Div 009, 091, 002, 012)	\$ 933,072,197	\$ -	\$ 933,072,197			\$ 604,632,213	\$ 899,343,752			\$ 579,789,959
250												
251		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 43,298,153	\$ -	\$ 43,298,153			\$ 32,863,511	\$ 33,980,128			\$ 22,808,588

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(b)3
 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant Reser.	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 4,428	-	4,428	100%	100%	4,428	\$ 4,422	100%	100%	4,422
17	35100	Structures and Improvements	\$ 5,766	-	5,766	100%	100%	5,766	\$ 5,616	100%	100%	5,616
18	35102	Compression Station Equipment	\$ 110,373	-	110,373	100%	100%	110,373	\$ 109,407	100%	100%	109,407
19	35103	Meas. & Reg. Sta. Structures	\$ 20,113	-	20,113	100%	100%	20,113	\$ 20,007	100%	100%	20,007
20	35104	Other Structures	\$ 97,024	-	97,024	100%	100%	97,024	\$ 96,131	100%	100%	96,131
21	35200	Wells \ Rights of Way	\$ 908,785	-	908,785	100%	100%	908,785	\$ 949,938	100%	100%	949,938
22	35201	Well Construction	\$ 1,374,503	-	1,374,503	100%	100%	1,374,503	\$ 1,361,668	100%	100%	1,361,668
23	35202	Well Equipment	\$ 448,506	-	448,506	100%	100%	448,506	\$ 453,846	100%	100%	453,846
24	35203	Cushion Gas	\$ 708,766	-	708,766	100%	100%	708,766	\$ 693,512	100%	100%	693,512
25	35210	Leaseholds	\$ 167,004	-	167,004	100%	100%	167,004	\$ 166,692	100%	100%	166,692
26	35211	Storage Rights	\$ 43,115	-	43,115	100%	100%	43,115	\$ 42,874	100%	100%	42,874
27	35301	Field Lines	\$ (90,970)	-	(90,970)	100%	100%	(90,970)	\$ 102,283	100%	100%	102,283
28	35302	Tributary Lines	\$ 186,105	-	186,105	100%	100%	186,105	\$ 192,002	100%	100%	192,002
29	35400	Compressor Station Equipment	\$ 469,226	-	469,226	100%	100%	469,226	\$ 460,915	100%	100%	460,915
30	35500	Meas & Reg. Equipment	\$ 198,522	-	198,522	100%	100%	198,522	\$ 200,429	100%	100%	200,429
31	35600	Purification Equipment	\$ 177,067	-	177,067	100%	100%	177,067	\$ 172,816	100%	100%	172,816
32												
33		Total Storage Plant Reserves	\$ 4,828,332	\$ -	\$ 4,828,332			\$ 4,828,332	\$ 5,032,558			\$ 5,032,558

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(b)3
 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 409,113	-	\$ 409,113	100%	100%	\$ 409,113	\$ 403,342	100%	100%	\$ 403,342
38	36602	Structures & Improvements	\$ 15,443	-	\$ 15,443	100%	100%	\$ 15,443	\$ 15,007	100%	100%	\$ 15,007
39	36603	Other Structures	\$ 51,335	-	\$ 51,335	100%	100%	\$ 51,335	\$ 50,794	100%	100%	\$ 50,794
40	36700	Mains Cathodic Protection	\$ 86,908	-	\$ 86,908	100%	100%	\$ 86,908	\$ 96,826	100%	100%	\$ 96,826
41	36701	Mains - Steel	\$ 18,253,266	-	\$ 18,253,266	100%	100%	\$ 18,253,266	\$ 18,002,445	100%	100%	\$ 18,002,445
42	36900	Meas. & Reg. Equipment	\$ 328,270	-	\$ 328,270	100%	100%	\$ 328,270	\$ 320,443	100%	100%	\$ 320,443
43	36901	Meas. & Reg. Equipment	\$ 1,696,065	-	\$ 1,696,065	100%	100%	\$ 1,696,065	\$ 1,671,780	100%	100%	\$ 1,671,780
44												
45		Total Production Plant - LPG Reserves	\$ 20,840,401	\$ -	\$ 20,840,401			\$ 20,840,401	\$ 20,560,638			\$ 20,560,638
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
49	37401	Land	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
50	37402	Land Rights	\$ 157,279	-	\$ 157,279	100%	100%	\$ 157,279	\$ 139,819	100%	100%	\$ 139,819
51	37403	Land Other	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
52	37500	Structures & Improvements	\$ 102,030	-	\$ 102,030	100%	100%	\$ 102,030	\$ 98,568	100%	100%	\$ 98,568
53	37501	Structures & Improvements T.B.	\$ 67,985	-	\$ 67,985	100%	100%	\$ 67,985	\$ 66,957	100%	100%	\$ 66,957
54	37502	Land Rights	\$ 33,794	-	\$ 33,794	100%	100%	\$ 33,794	\$ 33,317	100%	100%	\$ 33,317
55	37503	Improvements	\$ 1,781	-	\$ 1,781	100%	100%	\$ 1,781	\$ 1,740	100%	100%	\$ 1,740
56	37600	Mains Cathodic Protection	\$ 12,420,096	-	\$ 12,420,096	100%	100%	\$ 12,420,096	\$ 12,060,150	100%	100%	\$ 12,060,150
57	37601	Mains - Steel	\$ 29,092,134	-	\$ 29,092,134	100%	100%	\$ 29,092,134	\$ 28,475,550	100%	100%	\$ 28,475,550
58	37602	Mains - Plastic	\$ 14,896,509	-	\$ 14,896,509	100%	100%	\$ 14,896,509	\$ 13,930,787	100%	100%	\$ 13,930,787
59	37800	Meas & Reg. Sta. Equip - General	\$ 1,757,956	-	\$ 1,757,956	100%	100%	\$ 1,757,956	\$ 2,037,153	100%	100%	\$ 2,037,153
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 832,276	-	\$ 832,276	100%	100%	\$ 832,276	\$ 776,428	100%	100%	\$ 776,428
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 961,614	-	\$ 961,614	100%	100%	\$ 961,614	\$ 939,450	100%	100%	\$ 939,450
62	38000	Services	\$ 36,234,894	-	\$ 36,234,894	100%	100%	\$ 36,234,894	\$ 36,024,527	100%	100%	\$ 36,024,527
63	38100	Meters	\$ 17,052,799	-	\$ 17,052,799	100%	100%	\$ 17,052,799	\$ 15,913,584	100%	100%	\$ 15,913,584
64	38200	Meter Installaitons	\$ 24,241,523	-	\$ 24,241,523	100%	100%	\$ 24,241,523	\$ 23,420,430	100%	100%	\$ 23,420,430
65	38300	House Regulators	\$ 3,623,778	-	\$ 3,623,778	100%	100%	\$ 3,623,778	\$ 3,510,939	100%	100%	\$ 3,510,939
66	38400	House Reg. Installations	\$ 83,640	-	\$ 83,640	100%	100%	\$ 83,640	\$ 81,303	100%	100%	\$ 81,303
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,726,748	-	\$ 2,726,748	100%	100%	\$ 2,726,748	\$ 2,656,777	100%	100%	\$ 2,656,777
68												
69		Total Distribution Plant Reserves	\$ 144,286,837	\$ -	\$ 144,286,837			\$ 144,286,837	\$ 140,167,481			\$ 140,167,481

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(b)3
 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
70												
71		General Plant										
72	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	39000-Structures & Improvements	\$ 787,776	-	\$ 787,776	100%	100%	\$ 787,776	\$ 653,427	100%	100%	\$ 653,427
74	39002	39002-Structures - Brick	\$ 96,659	-	\$ 96,659	100%	100%	\$ 96,659	\$ 93,405	100%	100%	\$ 93,405
75	39003	39003-Improvements	\$ 247,979	-	\$ 247,979	100%	100%	\$ 247,979	\$ 234,646	100%	100%	\$ 234,646
76	39004	39004-Air Conditioning Equipment	\$ 4,075	-	\$ 4,075	100%	100%	\$ 4,075	\$ 3,832	100%	100%	\$ 3,832
77	39009	39009-Improv. to Leased Premises	\$ 1,092,668	-	\$ 1,092,668	100%	100%	\$ 1,092,668	\$ 976,086	100%	100%	\$ 976,086
78	39100	39100-Office Furniture & Equipment	\$ 900,006	-	\$ 900,006	100%	100%	\$ 900,006	\$ 824,788	100%	100%	\$ 824,788
79	39103	Office Machines	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
80	39200	39200-Transportation Equipment	\$ 66,275	-	\$ 66,275	100%	100%	\$ 66,275	\$ 72,879	100%	100%	\$ 72,879
81	39202	39202-WKG Trailers	\$ (2,529)	-	\$ (2,529)	100%	100%	\$ (2,529)	\$ (1,240)	100%	100%	\$ (1,240)
82	39400	39400-Tools, Shop, & Garage Equip.	\$ 879,618	-	\$ 879,618	100%	100%	\$ 879,618	\$ 823,626	100%	100%	\$ 823,626
83	39603	39603-Ditchers	\$ 34,619	-	\$ 34,619	100%	100%	\$ 34,619	\$ 30,763	100%	100%	\$ 30,763
84	39604	39604-Backhoes	\$ 54,742	-	\$ 54,742	100%	100%	\$ 54,742	\$ 48,634	100%	100%	\$ 48,634
85	39605	39605-Welders	\$ 15,359	-	\$ 15,359	100%	100%	\$ 15,359	\$ 13,467	100%	100%	\$ 13,467
86	39700	39700-Communication Equipment	\$ 198,432	-	\$ 198,432	100%	100%	\$ 198,432	\$ 172,484	100%	100%	\$ 172,484
87	39701	Communication Equip.	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
88	39702	Communication Equip.	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
89	39705	39705-Comm. Equip. - Telemetering	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
90	39800	39800-Miscellaneous Equipment	\$ 1,645,214	-	\$ 1,645,214	100%	100%	\$ 1,645,214	\$ 1,455,064	100%	100%	\$ 1,455,064
91	39901	Servers Hardware	\$ 3,724	-	\$ 3,724	100%	100%	\$ 3,724	\$ 2,886	100%	100%	\$ 2,886
92	39902	Servers Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
93	39903	39903-Oth Tang Prop - Network - H/W	\$ 39,786	-	\$ 39,786	100%	100%	\$ 39,786	\$ 31,773	100%	100%	\$ 31,773
94	39906	39906-Oth Tang Prop - PC Hardware	\$ 553,287	-	\$ 553,287	100%	100%	\$ 553,287	\$ 590,324	100%	100%	\$ 590,324
95	39907	39907-Oth Tang Prop - PC Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
96	39908	39908-Oth Tang Prop - Appl Software	\$ 111,007	-	\$ 111,007	100%	100%	\$ 111,007	\$ 115,422	100%	100%	\$ 115,422
97		Retirement Work in Progress	\$ (4,941,409)	-	\$ (4,941,409)	100%	100%	\$ (4,941,409)	\$ (3,555,163)	100%	100%	\$ (3,555,163)
98		Retirement Work in Progress Recon	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
99		AR 15 general plant amortization	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
100												
101		Total General Plant Reserves	\$ 1,787,290	\$ -	\$ 1,787,290			\$ 1,787,290	\$ 2,587,104			\$ 2,587,104
102												
103		Total Depr Reserves (Div 9)	\$ 171,871,042	\$ -	\$ 171,871,042			\$ 171,871,042	\$ 168,475,964			\$ 168,475,964

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 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

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 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
104												
105		Kentucky-Mid-States General Office (Division 091)										
106												
107		<u>Intangible Plant</u>										
108	30100	Organization	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
109	30300	Misc Intangible Plant	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
110												
111		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
112												
113		<u>Distribution Plant</u>										
114	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
115	35010	Land	-	-	-	100%	50.25%	-	-	100%	50.25%	-
116	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
117	37403	Land Other	-	-	-	100%	50.25%	-	-	100%	50.25%	-
118	36802	Structures & Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
119	37501	Structures & Improvements T.B.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
120	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
121	37503	Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
122	36700	Mains Cathodic Protection	-	-	-	100%	50.25%	-	-	100%	50.25%	-
123	36701	Mains - Steel	-	-	-	100%	50.25%	-	-	100%	50.25%	-
124	37602	Mains - Plastic	-	-	-	100%	50.25%	-	-	100%	50.25%	-
125	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.25%	-	-	100%	50.25%	-
126	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.25%	-	-	100%	50.25%	-
127	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
128	38000	Services	-	-	-	100%	50.25%	-	-	100%	50.25%	-
129	38100	Meters	-	-	-	100%	50.25%	-	-	100%	50.25%	-
130	38200	Meter installaitons	-	-	-	100%	50.25%	-	-	100%	50.25%	-
131	38300	House Regulators	-	-	-	100%	50.25%	-	-	100%	50.25%	-
132	38400	House Reg. Installations	-	-	-	100%	50.25%	-	-	100%	50.25%	-
133	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.25%	-	-	100%	50.25%	-
134	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.25%	-	-	100%	50.25%	-
135												
136		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
137												
138		General Plant										
139	39001	39001-Structures - Frame	\$ 97,363	-	\$ 97,363	100.00%	50.25%	48,926	\$ 94,959	100.00%	50.25%	\$ 47,718
140	39004	39004-Air Conditioning Equipment	\$ 8,251	-	8,251	100%	50.25%	4,146	\$ 7,687	100%	50.25%	3,863
141	39009	39009-Improv. to Leased Premises	\$ 38,834	-	38,834	100%	50.25%	19,515	\$ 38,834	100%	50.25%	19,515
142	39100	39100-Office Furniture & Equipment	\$ 41,397	-	41,397	100%	50.25%	20,803	\$ 41,397	100%	50.25%	20,803
143	39101	Office Furniture And	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
144	39103	Office Machines	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
145	39200	39200-Trans Equip- Group	\$ 14,714	-	14,714	100%	50.25%	7,394	\$ 13,804	100%	50.25%	6,937
146	39300	Stores Equipment	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
147	39400	39400-Tools, Shop, & Garage Equip.	\$ 131,921	-	131,921	100%	50.25%	66,292	\$ 128,958	100%	50.25%	64,803
148	39600	39600-Power Operated Equipment	\$ 7,060	-	7,060	100%	50.25%	3,548	\$ 6,613	100%	50.25%	3,323
149	39700	39700-Communication Equipment	\$ (9,137)	-	(9,137)	100%	50.25%	(4,592)	\$ (9,612)	100%	50.25%	(4,830)
150	39701	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
151	39702	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
152	39800	39800-Miscellaneous Equipment	\$ 674,250	-	674,250	100%	50.25%	338,820	\$ 660,124	100%	50.25%	331,721
153	39900	39900-Other Tangible Property	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
154	39901	39901-Oth Tang Prop - Servers - H/W	\$ (34,766)	-	(34,766)	100%	50.25%	(17,470)	\$ (34,810)	100%	50.25%	(17,493)
155	39902	39902-Oth Tang Prop - Servers - S/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
156	39903	39903-Oth Tang Prop - Network - H/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
157	39906	39906-Oth Tang Prop - PC Hardware	\$ 70,196	-	70,196	100%	50.25%	35,274	\$ 73,899	100%	50.25%	37,135
158	39907	39907-Oth Tang Prop - PC Software	\$ 19,230	-	19,230	100%	50.25%	9,663	\$ 17,282	100%	50.25%	8,684
159	39908	39908-Oth Tang Prop - Appl Software	\$ 828,509	-	828,509	100%	50.25%	416,337	\$ 828,509	100%	50.25%	416,337
160		Retirement Work in Progress	\$ 52,517	-	-	100%	50.25%	-	\$ 52,517	100%	50.25%	26,391
161												
162		Total General Plant	\$ 1,940,340	\$ -	\$ 1,887,823			\$ 948,657	\$ 1,920,163			\$ 964,908
163												
164		Total Depr Reserves (Div 91)	\$ 1,940,340	\$ -	\$ 1,887,823			\$ 948,657	\$ 1,920,163			\$ 964,908

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 Workpaper Reference No(s).

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
165												
166		Shared Services General Office (Division 002)										
167												
168		General Plant										
169	39000	39000-Structures & Improvements	\$ 470,719	-	\$ 470,719	10.35%	50.25%	24,482	\$ 451,217	10.35%	50.25%	\$ 23,468
170	39005	39005-G-Structures & Improvements	\$ 3,468,461	-	3,468,461	100.00%	1.55%	53,787	\$ 3,250,326	100.00%	1.55%	50,405
171	39009	39009-Improv. to Leased Premises	\$ 9,311,888	-	9,311,888	10.35%	50.25%	484,313	\$ 9,185,083	10.35%	50.25%	477,718
172	39020	Struct & Improv AEAM	\$ (0)	-	(0)	100.00%	6.44%	(0)	\$ (0)	100.00%	6.44%	(0)
173	39029	Improv-Leased AEAM	\$ (0)	-	(0)	100.00%	6.44%	(0)	\$ (0)	100.00%	6.44%	(0)
174	39100	39100-Office Furniture & Equipment	\$ 1,747,911	-	1,747,911	10.35%	50.25%	90,909	\$ 2,684,886	10.35%	50.25%	139,641
175	39102	39102-Remittance Processing Equipment	\$ 1	-	1	10.35%	50.25%	0	\$ 1	10.35%	50.25%	0
176	39103	39103-Office Furn. - Copiers & Type	\$ 0	-	0	10.35%	50.25%	0	\$ 0	10.35%	50.25%	0
177	39104	39104-G-Office Furniture & Equip.	\$ 30,201	-	30,201	100.00%	1.55%	468	\$ 29,085	100.00%	1.55%	451
178	39120	Off Furn & Equip-AEAM	\$ 96,871	-	96,871	100.00%	6.44%	6,236	\$ 91,604	100.00%	6.44%	5,897
179	39200	39200-Transportation Equipment	\$ 5,079	-	5,079	10.35%	50.25%	264	\$ 4,472	10.35%	50.25%	233
180	39300	39300-Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
181	39400	39400-Tools, Shop, & Garage Equip.	\$ 29,492	-	29,492	10.35%	50.25%	1,534	\$ 64,850	10.35%	50.25%	3,373
182	39420	Tools And Garage-AEAM	\$ 388	-	388	100.00%	6.44%	25	\$ 7,761	100.00%	6.44%	500
183	39500	39500-Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
184	39700	39700-Communication Equipment	\$ 505,591	-	505,591	10.35%	50.25%	26,296	\$ 991,146	10.35%	50.25%	51,550
185	39720	Commun Equip AEAM	\$ 3,520	-	3,520	100.00%	6.44%	227	\$ 3,271	100.00%	6.44%	211
186	39800	39800-Miscellaneous Equipment	\$ 42,694	-	42,694	10.35%	50.25%	2,221	\$ 40,309	10.35%	50.25%	2,096
187	39820	Misc Equip - AEAM	\$ 706	-	706	100.00%	6.44%	45	\$ 599	100.00%	6.44%	39
188	39900	39900-Other Tangible Equipm	\$ 162,377	-	162,377	10.35%	50.25%	8,445	\$ 164,982	10.35%	50.25%	8,581
189	39901	39901-Oth Tang Prop - Servers - H/W	\$ 19,853,679	-	19,853,679	100.00%	50.25%	9,976,744	\$ 18,340,407	100.00%	50.25%	9,216,304
190	39902	39902-Oth Tang Prop - Servers - S/W	\$ 16,606,353	-	16,606,353	10.35%	50.25%	863,699	\$ 15,800,971	10.35%	50.25%	821,811
191	39903	39903-Oth Tang Prop - Network - H/W	\$ 2,392,239	-	2,392,239	10.35%	50.25%	124,421	\$ 2,250,911	10.35%	50.25%	117,070
192	39904	39904-Oth Tang Prop - CPU	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
193	39905	39905-Oth Tang Prop - MF Hardware	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
194	39906	39906-Oth Tang Prop - PC Hardware	\$ 992,979	-	992,979	10.35%	50.25%	51,645	\$ 897,880	10.35%	50.25%	46,699
195	39907	39907-Oth Tang Prop - PC Software	\$ 199,468	-	199,468	10.35%	50.25%	10,374	\$ 157,843	10.35%	50.25%	8,209
196	39908	39908-Oth Tang Prop - Appl Software	\$ 31,264,133	-	31,264,133	10.35%	50.25%	1,626,052	\$ 29,198,453	10.35%	50.25%	1,518,616
197	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 43,473	-	43,473	10.35%	50.25%	2,261	\$ 42,121	10.35%	50.25%	2,191
198	39921	Servers-Hardware-AEAM	\$ 1,097,203	-	1,097,203	100.00%	6.44%	70,629	\$ 1,025,194	100.00%	6.44%	65,994
199	39922	Servers-Software-AEAM	\$ 430,608	-	430,608	100.00%	6.44%	27,719	\$ 388,423	100.00%	6.44%	25,004
200	39923	Network Hardware-AEAM	\$ 41,313	-	41,313	100.00%	6.44%	2,659	\$ 39,057	100.00%	6.44%	2,514
201	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
202	39926	Pc Hardware-AEAM	\$ 40,592	-	40,592	100.00%	6.44%	2,613	\$ 28,510	100.00%	6.44%	1,835
203	39928	Application SW-AEAM	\$ 11,867,207	-	11,867,207	100.00%	6.44%	763,916	\$ 11,220,966	100.00%	6.44%	722,316
204	39931	ALGN-Servers-Hardware	\$ 39,524	-	39,524	100.00%	0.00%	-	\$ 26,695	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 32,977	-	32,977	100.00%	0.00%	-	\$ 20,248	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 2,936,586	-	2,936,586	100.00%	0.00%	-	\$ 2,237,036	100.00%	0.00%	-
207		Retirement Work in Progress	\$ -	-	-	10.35%	50.25%	-	\$ -	100.00%	50.25%	-
208												
209		Total Depr Reserves (Div 2)	\$ 103,714,235	\$ -	\$ 103,714,235			\$ 14,221,985	\$ 98,644,307			\$ 13,312,723
210												

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
211		Shared Services Customer Support (Division 012)										
212												
213		<u>General Plant</u>										
214	38900	38900-Land	\$ -	\$ -	\$ -	10.93%	51.88%	\$ -	\$ -	10.93%	51.88%	\$ -
215	38910	38910-CKV-Land & Land Rights	\$ -	-	-	100.00%	2.33%	\$ -	\$ -	100.00%	2.33%	\$ -
216	39000	39000-Structures & Improvements	\$ (1,623,556)	-	(1,623,556)	10.93%	51.88%	(92,070)	\$ 1,420,066	10.93%	51.88%	80,531
217	39009	39009-Improv. to Leased Premises	\$ 1,599,140	-	1,599,140	10.93%	51.88%	90,686	\$ 1,545,419	10.93%	51.88%	87,639
218	39010	39010-CKV-Structures & Improvements	\$ 2,558,133	-	2,558,133	100.00%	2.33%	59,667	\$ 2,357,080	100.00%	2.33%	54,977
219	39100	39100-Office Furniture & Equipment	\$ 776,242	-	776,242	10.93%	51.88%	44,020	\$ 729,527	10.93%	51.88%	41,371
220	39101	Office Furniture And	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
221	39102	Remittance Processing	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
222	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
223	39110	CKV-Office Furn & Eq	\$ 32,305	-	32,305	100.00%	2.33%	753	\$ 25,610	100.00%	2.33%	597
224	39210	CKV-Transportation Eq	\$ 92,071	-	92,071	100.00%	2.33%	2,147	\$ 89,033	100.00%	2.33%	2,077
225	39410	CKV-Tools Shop Garage	\$ 86,709	-	86,709	100.00%	2.33%	2,022	\$ 79,917	100.00%	2.33%	1,864
226	39510	CKV-Laboratory Equip	\$ 14,211	-	14,211	100.00%	2.33%	331	\$ 13,964	100.00%	2.33%	326
227	39700	39700-Communication Equipment	\$ 979,457	-	979,457	10.93%	51.88%	55,544	\$ 925,311	10.93%	51.88%	52,474
228	39710	39710-CKV-Communication Equipment	\$ 142,982	-	142,982	100.00%	2.33%	3,335	\$ 135,806	100.00%	2.33%	3,168
229	39800	39800-Miscellaneous Equipment	\$ 10,900	-	10,900	10.93%	51.88%	618	\$ 9,994	10.93%	51.88%	567
230	39810	CKV-Misc Equipment	\$ 130,248	-	130,248	100.00%	2.33%	3,038	\$ 124,351	100.00%	2.33%	2,900
231	39900	39900-Other Tangible Property	\$ 417,906	-	417,906	10.93%	51.88%	23,699	\$ 375,158	10.93%	51.88%	21,275
232	39901	39901-Oth Tang Prop - Servers - H/W	\$ 4,331,246	-	4,331,246	10.93%	51.88%	245,621	\$ 3,921,129	10.93%	51.88%	222,364
233	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,059,240	-	1,059,240	10.93%	51.88%	60,068	\$ 976,884	10.93%	51.88%	55,398
234	39903	39903-Oth Tang Prop - Network - H/W	\$ 326,324	-	326,324	10.93%	51.88%	18,506	\$ 300,538	10.93%	51.88%	17,043
235	39906	39906-Oth Tang Prop - PC Hardware	\$ 483,983	-	483,983	10.93%	51.88%	27,446	\$ 442,999	10.93%	51.88%	25,122
236	39907	39907-Oth Tang Prop - PC Software	\$ 124,641	-	124,641	10.93%	51.88%	7,068	\$ 118,336	10.93%	51.88%	6,711
237	39908	39908-Oth Tang Prop - Appl Software	\$ 25,972,094	-	25,972,094	10.93%	51.88%	1,472,853	\$ 23,086,634	10.93%	51.88%	1,309,221
238	39910	39910-CKV-Other Tangible Property	\$ 131,052	-	131,052	100.00%	2.33%	3,057	\$ 107,220	100.00%	2.33%	2,501
239	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 224,945	-	224,945	100.00%	2.33%	5,247	\$ 213,614	100.00%	2.33%	4,982
240	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 69,641	-	69,641	100.00%	2.33%	1,624	\$ 66,197	100.00%	2.33%	1,544
241	39918	CKV-Oth Tang Prop-App	\$ 9,700	-	9,700	100.00%	2.33%	226	\$ 9,029	100.00%	2.33%	211
242	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
243		RWIP	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
244												
245		Total Depr Reserves (Div 12)	\$ 37,949,614	\$ -	\$ 37,949,614			\$ 2,035,508	\$ 37,073,816			\$ 1,994,862
246												
247		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 315,475,231	\$ -	\$ 315,422,714			\$ 189,077,192	\$ 306,114,250			\$ 184,748,457

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant Reser	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 4,442	-	4,442	100%	100%	4,442	\$ 4,436	100%	100%	4,436
17	35100	Structures and Improvements	\$ 6,140	-	6,140	100%	100%	6,140	\$ 5,990	100%	100%	5,990
18	35102	Compression Station Equipment	\$ 112,787	-	112,787	100%	100%	112,787	\$ 111,821	100%	100%	111,821
19	35103	Meas. & Reg. Sta. Structures	\$ 20,379	-	20,379	100%	100%	20,379	\$ 20,273	100%	100%	20,273
20	35104	Other Structures	\$ 99,257	-	99,257	100%	100%	99,257	\$ 98,364	100%	100%	98,364
21	35200	Wells \ Rights of Way	\$ 1,239,192	-	1,239,192	100%	100%	1,239,192	\$ 1,167,490	100%	100%	1,167,490
22	35201	Well Construction	\$ 1,406,591	-	1,406,591	100%	100%	1,406,591	\$ 1,393,756	100%	100%	1,393,756
23	35202	Well Equipment	\$ 458,146	-	458,146	100%	100%	458,146	\$ 458,146	100%	100%	458,146
24	35203	Cushion Gas	\$ 746,900	-	746,900	100%	100%	746,900	\$ 731,646	100%	100%	731,646
25	35210	Leaseholds	\$ 167,785	-	167,785	100%	100%	167,785	\$ 167,473	100%	100%	167,473
26	35211	Storage Rights	\$ 43,715	-	43,715	100%	100%	43,715	\$ 43,475	100%	100%	43,475
27	35301	Field Lines	\$ 140,943	-	140,943	100%	100%	140,943	\$ 140,220	100%	100%	140,220
28	35302	Tributary Lines	\$ 196,235	-	196,235	100%	100%	196,235	\$ 195,387	100%	100%	195,387
29	35400	Compressor Station Equipment	\$ 490,003	-	490,003	100%	100%	490,003	\$ 481,692	100%	100%	481,692
30	35500	Meas & Reg. Equipment	\$ 185,890	-	185,890	100%	100%	185,890	\$ 188,424	100%	100%	188,424
31	35600	Purification Equipment	\$ 187,692	-	187,692	100%	100%	187,692	\$ 183,442	100%	100%	183,442
32												
33		Total Storage Plant Reserves	\$ 5,506,098	\$ -	\$ 5,506,098			\$ 5,506,098	\$ 5,392,034			\$ 5,392,034

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34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 423,540	-	423,540	100%	100%	423,540	\$ 417,769	100%	100%	417,769
38	36602	Structures & Improvements	\$ 16,534	-	16,534	100%	100%	16,534	\$ 16,098	100%	100%	16,098
39	36603	Other Structures	\$ 52,689	-	52,689	100%	100%	52,689	\$ 52,147	100%	100%	52,147
40	36700	Mains Cathodic Protection	\$ 116,852	-	116,852	100%	100%	116,852	\$ 112,879	100%	100%	112,879
41	36701	Mains - Steel	\$ 18,918,325	-	18,918,325	100%	100%	18,918,325	\$ 18,657,095	100%	100%	18,657,095
42	36900	Meas. & Reg. Equipment	\$ 347,837	-	347,837	100%	100%	347,837	\$ 340,010	100%	100%	340,010
43	36901	Meas. & Reg. Equipment	\$ 1,756,775	-	1,756,775	100%	100%	1,756,775	\$ 1,732,491	100%	100%	1,732,491
44												
45		Total Production Plant - LPG Reserves	\$ 21,632,552	\$ -	\$ 21,632,552			\$ 21,632,552	\$ 21,328,489			\$ 21,328,489
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
49	37401	Land	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
50	37402	Land Rights	\$ 216,548	-	216,548	100%	100%	216,548	\$ 192,103	100%	100%	192,103
51	37403	Land Other	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
52	37500	Structures & Improvements	\$ 110,686	-	110,686	100%	100%	110,686	\$ 107,224	100%	100%	107,224
53	37501	Structures & Improvements T.B.	\$ 70,556	-	70,556	100%	100%	70,556	\$ 69,527	100%	100%	69,527
54	37502	Land Rights	\$ 34,985	-	34,985	100%	100%	34,985	\$ 34,509	100%	100%	34,509
55	37503	Improvements	\$ 1,884	-	1,884	100%	100%	1,884	\$ 1,843	100%	100%	1,843
56	37600	Mains Cathodic Protection	\$ 12,924,122	-	12,924,122	100%	100%	12,924,122	\$ 12,595,265	100%	100%	12,595,265
57	37601	Mains - Steel	\$ 29,863,767	-	29,863,767	100%	100%	29,863,767	\$ 29,171,777	100%	100%	29,171,777
58	37602	Mains - Plastic	\$ 17,845,677	-	17,845,677	100%	100%	17,845,677	\$ 16,572,437	100%	100%	16,572,437
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,755,116	-	2,755,116	100%	100%	2,755,116	\$ 2,554,130	100%	100%	2,554,130
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 1,013,389	-	1,013,389	100%	100%	1,013,389	\$ 939,545	100%	100%	939,545
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,059,557	-	1,059,557	100%	100%	1,059,557	\$ 1,018,245	100%	100%	1,018,245
62	38000	Services	\$ 38,681,263	-	38,681,263	100%	100%	38,681,263	\$ 37,374,099	100%	100%	37,374,099
63	38100	Meters	\$ 20,656,076	-	20,656,076	100%	100%	20,656,076	\$ 19,024,488	100%	100%	19,024,488
64	38200	Meter Installations	\$ 25,825,005	-	25,825,005	100%	100%	25,825,005	\$ 24,993,491	100%	100%	24,993,491
65	38300	House Regulators	\$ 4,158,944	-	4,158,944	100%	100%	4,158,944	\$ 3,972,596	100%	100%	3,972,596
66	38400	House Reg. Installations	\$ 90,956	-	90,956	100%	100%	90,956	\$ 87,939	100%	100%	87,939
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,904,067	-	2,904,067	100%	100%	2,904,067	\$ 2,832,946	100%	100%	2,832,946
68												
69		Total Distribution Plant Reserves	\$ 158,212,600	\$ -	\$ 158,212,600			\$ 158,212,600	\$ 151,542,162			\$ 151,542,162

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70												
71		<u>General Plant</u>										
72	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	39000-Structures & Improvements	\$ 1,123,624	-	\$ 1,123,624	100%	100%	\$ 1,123,624	\$ 989,222	100%	100%	\$ 989,222
74	39002	39002-Structures - Brick	\$ 104,796	-	\$ 104,796	100%	100%	\$ 104,796	\$ 101,541	100%	100%	\$ 101,541
75	39003	39003-Improvements	\$ 281,312	-	\$ 281,312	100%	100%	\$ 281,312	\$ 267,979	100%	100%	\$ 267,979
76	39004	39004-Air Conditioning Equipment	\$ 4,684	-	\$ 4,684	100%	100%	\$ 4,684	\$ 4,441	100%	100%	\$ 4,441
77	39009	39009-Improv. to Leased Premises	\$ 1,248,110	-	\$ 1,248,110	100%	100%	\$ 1,248,110	\$ 1,225,690	100%	100%	\$ 1,225,690
78	39100	39100-Office Furniture & Equipment	\$ 1,048,772	-	\$ 1,048,772	100%	100%	\$ 1,048,772	\$ 988,921	100%	100%	\$ 988,921
79	39103	Office Machines	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
80	39200	39200-Transportation Equipment	\$ 107,529	-	\$ 107,529	100%	100%	\$ 107,529	\$ 90,800	100%	100%	\$ 90,800
81	39202	39202-VKKG Trailers	\$ (2,550)	-	\$ (2,550)	100%	100%	\$ (2,550)	\$ (2,550)	100%	100%	\$ (2,550)
82	39400	39400-Tools, Shop, & Garage Equip.	\$ 1,354,206	-	\$ 1,354,206	100%	100%	\$ 1,354,206	\$ 1,181,289	100%	100%	\$ 1,181,289
83	39603	39603-Ditchers	\$ 39,761	-	\$ 39,761	100%	100%	\$ 39,761	\$ 39,019	100%	100%	\$ 39,019
84	39604	39604-Backhoes	\$ 62,887	-	\$ 62,887	100%	100%	\$ 62,887	\$ 61,712	100%	100%	\$ 61,712
85	39605	39605-Welders	\$ 19,456	-	\$ 19,456	100%	100%	\$ 19,456	\$ 18,123	100%	100%	\$ 18,123
86	39700	39700-Communication Equipment	\$ 213,192	-	\$ 213,192	100%	100%	\$ 213,192	\$ 201,221	100%	100%	\$ 201,221
87	39701	Communication Equip.	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
88	39702	Communication Equip.	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
89	39705	39705-Comm. Equip. - Telemetering	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
90	39800	39800-Miscellaneous Equipment	\$ 1,788,139	-	\$ 1,788,139	100%	100%	\$ 1,788,139	\$ 1,693,602	100%	100%	\$ 1,693,602
91	39901	Servers Hardware	\$ 5,404	-	\$ 5,404	100%	100%	\$ 5,404	\$ 4,685	100%	100%	\$ 4,685
92	39902	Servers Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
93	39903	39903-Oth Tang Prop - Network - H/W	\$ 55,325	-	\$ 55,325	100%	100%	\$ 55,325	\$ 48,595	100%	100%	\$ 48,595
94	39906	39906-Oth Tang Prop - PC Hardware	\$ 1,253,387	-	\$ 1,253,387	100%	100%	\$ 1,253,387	\$ 1,069,984	100%	100%	\$ 1,069,984
95	39907	39907-Oth Tang Prop - PC Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
96	39908	39908-Oth Tang Prop - Appl Software	\$ 123,660	-	\$ 123,660	100%	100%	\$ 123,660	\$ 123,343	100%	100%	\$ 123,343
97		Retirement Work in Progress	\$ (3,312,255)	-	\$ (3,312,255)	100%	100%	\$ (3,312,255)	\$ (3,312,255)	100%	100%	\$ (3,312,255)
		Retirement Work in Progress Recon	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
98		AR 15 general plant amortization	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
99												
100		Total General Plant Reserves	\$ 5,519,439	\$ -	\$ 5,519,439			\$ 5,519,439	\$ 4,795,362			\$ 4,795,362
101												
102		Total Depr Reserves (Div 9)	\$ 190,998,870	\$ -	\$ 190,998,870			\$ 190,998,870	\$ 183,186,229			\$ 183,186,229
103												
104												

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105												
106		Kentucky-Mid-States General Office (Division 091)										
107												
108		<u>Intangible Plant</u>										
109	30100	Organization	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
110	30300	Misc Intangible Plant	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
111												
112		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
113												
114		<u>Distribution Plant</u>										
115	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.25%	\$ -	\$ -	100%	50.25%	\$ -
116	35010	Land	-	-	-	100%	50.25%	-	-	100%	50.25%	-
117	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
118	37403	Land Other	-	-	-	100%	50.25%	-	-	100%	50.25%	-
119	36602	Structures & Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
120	37501	Structures & Improvements T.B.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
121	37402	Land Rights	-	-	-	100%	50.25%	-	-	100%	50.25%	-
122	37503	Improvements	-	-	-	100%	50.25%	-	-	100%	50.25%	-
123	36700	Mains Cathodic Protection	-	-	-	100%	50.25%	-	-	100%	50.25%	-
124	36701	Mains - Steel	-	-	-	100%	50.25%	-	-	100%	50.25%	-
125	37602	Mains - Plastic	-	-	-	100%	50.25%	-	-	100%	50.25%	-
126	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.25%	-	-	100%	50.25%	-
127	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.25%	-	-	100%	50.25%	-
128	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.25%	-	-	100%	50.25%	-
129	38000	Services	-	-	-	100%	50.25%	-	-	100%	50.25%	-
130	38100	Meters	-	-	-	100%	50.25%	-	-	100%	50.25%	-
131	38200	Meter Installaitons	-	-	-	100%	50.25%	-	-	100%	50.25%	-
132	38300	House Regulators	-	-	-	100%	50.25%	-	-	100%	50.25%	-
133	38400	House Reg. Installations	-	-	-	100%	50.25%	-	-	100%	50.25%	-
134	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.25%	-	-	100%	50.25%	-
135	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.25%	-	-	100%	50.25%	-
136												
137		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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138												
139		<u>General Plant</u>										
140	39001	39001-Structures - Frame	\$ 103,370	\$ -	\$ 103,370	100.00%	50.25%	\$ 51,945	\$ 100,967	100.00%	50.25%	\$ 50,737
141	39004	39004-Air Conditioning Equipment	\$ 9,661	-	9,661	100%	50.25%	4,855	\$ 9,097	100%	50.25%	4,571
142	39009	39009-Improv. to Leased Premises	\$ 38,834	-	38,834	100%	50.25%	19,515	\$ 38,834	100%	50.25%	19,515
143	39100	39100-Office Furniture & Equipment	\$ 41,397	-	41,397	100%	50.25%	20,803	\$ 41,397	100%	50.25%	20,803
144	39101	Office Furniture And	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
145	39103	Office Machines	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
146	39200	39200-Trans Equip- Group	\$ 16,989	-	-	100%	50.25%	-	\$ 16,079	100%	50.25%	-
147	39300	Stores Equipment	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
148	39400	39400-Tools, Shop, & Garage Equip.	\$ 139,631	-	-	100%	50.25%	-	\$ 136,528	100%	50.25%	-
149	39600	39600-Power Operated Equipment	\$ 8,179	-	-	100%	50.25%	-	\$ 7,731	100%	50.25%	-
150	39700	39700-Communication Equipment	\$ (7,004)	-	(7,004)	100%	50.25%	(3,519)	\$ (7,885)	100%	50.25%	(3,962)
151	39701	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
152	39702	Communication Equip.	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
153	39800	39800-Miscellaneous Equipment	\$ 709,564	-	709,564	100%	50.25%	356,566	\$ 695,438	100%	50.25%	349,467
154	39900	39900-Other Tangible Property	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
155	39901	39901-Oth Tang Prop - Servers - H/W	\$ (34,804)	-	(34,804)	100%	50.25%	(17,490)	\$ (34,804)	100%	50.25%	(17,490)
156	39902	39902-Oth Tang Prop - Servers - S/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
157	39903	39903-Oth Tang Prop - Network - H/W	\$ -	-	-	100%	50.25%	-	\$ -	100%	50.25%	-
158	39906	39906-Oth Tang Prop - PC Hardware	\$ 74,208	-	74,208	100%	50.25%	37,291	\$ 74,208	100%	50.25%	37,291
159	39907	39907-Oth Tang Prop - PC Software	\$ 24,099	-	24,099	100%	50.25%	12,110	\$ 22,152	100%	50.25%	11,131
160	39908	39908-Oth Tang Prop - Appl Software	\$ 828,509	-	828,509	100%	50.25%	416,337	\$ 828,509	100%	50.25%	416,337
161		Retirement Work in Progress	\$ 52,517	-	-	100%	50.25%	-	\$ 52,517	100%	50.25%	26,391
162												
163		Total General Plant	\$ 2,005,151	\$ -	\$ 1,787,835			\$ 898,411	\$ 1,980,769			\$ 914,791
164												
165		Total Depr Reserves (Div 91)	\$ 2,005,151	\$ -	\$ 1,787,835			\$ 898,411	\$ 1,980,769			\$ 914,791

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 16(8)(b)3
 Schedule B-3 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
166												
167		Shared Services General Office (Division 002)										
168												
169		<u>General Plant</u>										
170	39000	39000-Structures & Improvements	\$ 523,453	\$ -	\$ 523,453	10.35%	50.25%	\$ 27,225	\$ 502,210	10.35%	50.25%	\$ 26,120
171	39005	39005-G-Structures & Improvements	\$ 3,769,039	-	3,769,039	100.00%	1.55%	58,448	\$ 3,831,587	100.00%	1.55%	56,317
172	39009	39009-Improv. to Leased Premises	\$ 9,748,264	-	9,748,264	10.35%	50.25%	507,009	\$ 9,588,019	10.35%	50.25%	498,674
173	39020	Struct & Improv AEAM	\$ (0)	-	(0)	100.00%	6.44%	(0)	\$ (0)	100.00%	6.44%	(0)
174	39029	Improv-Leased AEAM	\$ (0)	-	(0)	100.00%	6.44%	(0)	\$ (0)	100.00%	6.44%	(0)
175	39100	39100-Office Furniture & Equipment	\$ 1,995,593	-	1,995,593	10.35%	50.25%	-	\$ 1,893,904	10.35%	50.25%	-
176	39102	39102-Remittance Processing Equipment	\$ 1	-	1	10.35%	50.25%	-	\$ 1	10.35%	50.25%	-
177	39103	39103-Office Furn. - Copiers & Type	\$ 0	-	0	10.35%	50.25%	-	\$ 0	10.35%	50.25%	-
178	39104	39104-G-Office Furniture & Equip.	\$ 47,254	-	47,254	100.00%	1.55%	\$ 42,040	\$ 42,040	100.00%	1.55%	\$ 42,040
179	39120	Off Furn & Equip-AEAM	\$ 92,098	-	92,098	100.00%	6.44%	\$ 91,957	\$ 91,957	100.00%	6.44%	\$ 91,957
180	39200	39200-Transportation Equipment	\$ 4,474	-	4,474	10.35%	50.25%	-	\$ 4,474	10.35%	50.25%	-
181	39300	39300-Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
182	39400	39400-Tools, Shop, & Garage Equip.	\$ 70,649	-	70,649	10.35%	50.25%	\$ 51,880	\$ 51,880	10.35%	50.25%	\$ 51,880
183	39420	Tools And Garage-AEAM	\$ (16,427)	-	(16,427)	100.00%	6.44%	\$ (16,427)	\$ (16,427)	100.00%	6.44%	\$ (16,427)
184	39500	39500-Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
185	39700	39700-Communication Equipment	\$ 1,232,148	-	1,232,148	10.35%	50.25%	\$ 1,231,890	\$ 1,231,890	10.35%	50.25%	\$ 1,231,890
186	39720	Commun Equip AEAM	\$ 9,260	-	9,260	100.00%	6.44%	\$ 9,260	\$ 9,260	100.00%	6.44%	\$ 9,260
187	39800	39800-Miscellaneous Equipment	\$ 41,061	-	41,061	10.35%	50.25%	\$ 40,865	\$ 40,865	10.35%	50.25%	\$ 40,865
188	39820	Misc Equip - AEAM	\$ 7,752	-	7,752	100.00%	6.44%	\$ 7,697	\$ 7,697	100.00%	6.44%	\$ 7,697
189	39900	39900-Other Tangible Equipm	\$ 164,784	-	164,784	10.35%	50.25%	8,570	\$ 164,784	10.35%	50.25%	8,570
190	39901	39901-Oth Tang Prop - Servers - H/W	\$ 21,470,637	-	21,470,637	10.35%	50.25%	1,116,691	\$ 20,569,773	10.35%	50.25%	1,069,837
191	39902	39902-Oth Tang Prop - Servers - S/W	\$ 16,339,315	-	16,339,315	10.35%	50.25%	849,810	\$ 16,180,854	10.35%	50.25%	841,569
192	39903	39903-Oth Tang Prop - Network - H/W	\$ 2,251,878	-	2,251,878	10.35%	50.25%	117,121	\$ 2,251,878	10.35%	50.25%	117,121
193	39904	39904-Oth Tang Prop - CPU	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
194	39905	39905-Oth Tang Prop - MF Hardware	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
195	39906	39906-Oth Tang Prop - PC Hardware	\$ 1,065,059	-	1,065,059	10.35%	50.25%	55,394	\$ 1,017,108	10.35%	50.25%	52,900
196	39907	39907-Oth Tang Prop - PC Software	\$ 2,485,988	-	2,485,988	10.35%	50.25%	129,297	\$ 2,485,988	10.35%	50.25%	129,297
197	39908	39908-Oth Tang Prop - Appl Software	\$ 29,232,700	-	29,232,700	10.35%	50.25%	1,520,397	\$ 29,230,839	10.35%	50.25%	1,520,301
198	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 42,122	-	42,122	10.35%	50.25%	2,191	\$ 42,122	10.35%	50.25%	2,191
199	39921	Servers-Hardware-AEAM	\$ 1,142,766	-	1,142,766	100.00%	6.44%	73,562	\$ 1,109,170	100.00%	6.44%	71,400
200	39922	Servers-Software-AEAM	\$ 405,152	-	405,152	100.00%	6.44%	26,080	\$ 400,372	100.00%	6.44%	25,773
201	39923	Network Hardware-AEAM	\$ 39,029	-	39,029	100.00%	6.44%	2,512	\$ 39,029	100.00%	6.44%	2,512
202	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
203	39926	Pc Hardware-AEAM	\$ 488,023	-	488,023	100.00%	6.44%	31,415	\$ 488,023	100.00%	6.44%	31,415
204	39928	Application SW-AEAM	\$ 11,269,680	-	11,269,680	100.00%	6.44%	725,452	\$ 11,256,107	100.00%	6.44%	724,578
205	39931	ALGN-Servers-Hardware	\$ 66,078	-	66,078	100.00%	0.00%	-	\$ 54,531	100.00%	0.00%	-
206	39932	ALGN-Servers-Software	\$ 18,755	-	18,755	100.00%	0.00%	-	\$ 18,755	100.00%	0.00%	-
207	39938	ALGN-Application SW	\$ 2,305,884	-	2,305,884	100.00%	0.00%	-	\$ 2,305,884	100.00%	0.00%	-
208		Retirement Work in Progress	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
209												
210		Total Depr Reserves (Div 2)	\$ 106,312,469	\$ -	\$ 102,828,605			\$ 5,251,175	\$ 104,694,574			\$ 5,178,574

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2019

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 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 16(8)(b)3
 Schedule B-3 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
211												
212		Shared Services Customer Support (Division 012)										
213												
214		General Plant										
215	38900	38900-Land	\$ -	\$ -	\$ -	10.93%	51.88%	\$ -	\$ -	10.93%	51.88%	\$ -
216	38910	38910-CKV-Land & Land Rights	\$ -	-	-	100.00%	2.33%	-	\$ -	100.00%	2.33%	-
217	39000	39000-Structures & Improvements	\$ 2,084,561	-	2,084,561	10.93%	51.88%	118,214	\$ 1,894,620	10.93%	51.88%	107,442
218	39009	39009-Improv. to Leased Premises	\$ 1,705,842	-	1,705,842	10.93%	51.88%	96,737	\$ 1,660,007	10.93%	51.88%	94,137
219	39010	39010-CKV-Structures & Improvements	\$ 3,318,656	-	3,318,656	100.00%	2.33%	77,405	\$ 2,982,735	100.00%	2.33%	69,570
220	39100	39100-Office Furniture & Equipment	\$ 896,442	-	896,442	10.93%	51.88%	50,838	\$ 847,930	10.93%	51.88%	48,085
221	39101	Office Furniture And	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
222	39102	Remittance Processing	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
223	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
224	39110	CKV-Office Furn & Eq	\$ 127,815	-	127,815	100.00%	2.33%	2,981	\$ 82,372	100.00%	2.33%	1,921
225	39210	CKV-Transportation Eq	\$ 96,927	-	96,927	100.00%	2.33%	2,261	\$ 96,773	100.00%	2.33%	2,257
226	39410	CKV-Tools Shop Garage	\$ 136,665	-	136,665	100.00%	2.33%	3,188	\$ 122,111	100.00%	2.33%	2,848
227	39510	CKV-Laboratory Equip	\$ 18,123	-	18,123	100.00%	2.33%	423	\$ 16,936	100.00%	2.33%	395
228	39700	39700-Communication Equipment	\$ 1,121,209	-	1,121,209	10.93%	51.88%	63,583	\$ 1,065,251	10.93%	51.88%	60,409
229	39710	39710-CKV-Communication Equipment	\$ 166,250	-	166,250	100.00%	2.33%	3,878	\$ 157,641	100.00%	2.33%	3,677
230	39800	39800-Miscellaneous Equipment	\$ 16,465	-	16,465	10.93%	51.88%	934	\$ 14,613	10.93%	51.88%	829
231	39810	CKV-Misc Equipment	\$ 171,516	-	171,516	100.00%	2.33%	4,000	\$ 158,045	100.00%	2.33%	3,686
232	39900	39900-Other Tangible Property	\$ 518,954	-	518,954	10.93%	51.88%	28,429	\$ 477,870	10.93%	51.88%	27,100
233	39901	39901-Oth Tang Prop - Servers - H/W	\$ 5,465,022	-	5,465,022	10.93%	51.88%	309,916	\$ 5,023,620	10.93%	51.88%	284,885
234	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,272,256	-	1,272,256	10.93%	51.88%	72,148	\$ 1,187,816	10.93%	51.88%	67,360
235	39903	39903-Oth Tang Prop - Network - H/W	\$ 377,508	-	377,508	10.93%	51.88%	21,408	\$ 355,517	10.93%	51.88%	20,161
236	39906	39906-Oth Tang Prop - PC Hardware	\$ 608,919	-	608,919	10.93%	51.88%	34,531	\$ 559,761	10.93%	51.88%	31,744
237	39907	39907-Oth Tang Prop - PC Software	\$ 140,410	-	140,410	10.93%	51.88%	7,962	\$ 134,103	10.93%	51.88%	7,605
238	39908	39908-Oth Tang Prop - Appl Software	\$ 33,301,290	-	33,301,290	10.93%	51.88%	1,888,485	\$ 30,357,683	10.93%	51.88%	1,721,556
239	39910	39910-CKV-Other Tangible Property	\$ 149,901	-	149,901	100.00%	2.33%	3,496	\$ 131,374	100.00%	2.33%	3,064
240	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 264,414	-	264,414	100.00%	2.33%	6,167	\$ 248,725	100.00%	2.33%	5,801
241	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 79,730	-	79,730	100.00%	2.33%	1,860	\$ 75,562	100.00%	2.33%	1,762
242	39918	CKV-Oth Tang Prop-App	\$ 11,375	-	11,375	100.00%	2.33%	265	\$ 10,705	100.00%	2.33%	250
243	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
244		Retirement Work in Progress	\$ -	-	-	10.93%	51.88%	-	\$ -	10.93%	51.88%	-
245												
246		Total Depr Reserves (Div 12)	\$ 52,050,249	\$ -	\$ 52,050,249			\$ 2,800,108	\$ 47,661,769			\$ 2,566,545
247												
248		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 351,366,739	\$ -	\$ 347,665,559			\$ 199,948,564	\$ 337,523,341			\$ 191,846,139

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised
 FR 16(8)(b)3.1
 Schedule B-3.1
 Workpaper Reference No(s) _____
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 3/31/2019	O&M Expense Factor	Kentucky- Mic States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	100.00%	100%	100%	\$ -
3	30200	Franchises & Consents	\$ -	100.00%	100%	100%	-
4							
5		Total Intangible Plant Amort.	\$ -				\$ -
6							
7		<u>Natural Gas Production Plant</u>					
8	32540	Rights of Ways	\$ -	100.00%	100%	100%	-
9	33202	Tributary Lines	\$ -	100.00%	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	100.00%	100%	100%	-
11							
12		Total Natural Gas Production Plant Depr	\$ -				\$ -
13							
14		<u>Storage Plant</u>					
15	35010	Land	\$ -	100.00%	100%	100%	\$ -
16	35020	Rights of Way	\$ 12	100.00%	100%	100%	12
17	35100	Structures and Improvements	\$ 299	100.00%	100%	100%	299
18	35102	Compression Station Equipment	\$ 1,931	100.00%	100%	100%	1,931
19	35103	Meas. & Reg. Sta. Structures	\$ 213	100.00%	100%	100%	213
20	35104	Other Structures	\$ 1,787	100.00%	100%	100%	1,787
21	35200	Wells \ Rights of Way	\$ 143,405	100.00%	100%	100%	143,405
22	35201	Well Construction	\$ 25,670	100.00%	100%	100%	25,670
23	35202	Well Equipment	\$ -	100.00%	100%	100%	-
24	35203	Cushion Gas	\$ 30,507	100.00%	100%	100%	30,507
25	35210	Leaseholds	\$ 625	100.00%	100%	100%	625
26	35211	Storage Rights	\$ 481	100.00%	100%	100%	481
27	35301	Field Lines	\$ 1,446	100.00%	100%	100%	1,446
28	35302	Tributary Lines	\$ 1,697	100.00%	100%	100%	1,697
29	35400	Compressor Station Equipment	\$ 16,622	100.00%	100%	100%	16,622
30	35500	Meas & Reg. Equipment	\$ 2,268	100.00%	100%	100%	2,268
31	35600	Purification Equipment	\$ 8,501	100.00%	100%	100%	8,501
32							
33		Total Storage Plant Depr	\$ 235,463				\$ 235,463
34							
35		<u>Transmission Plant</u>					
36	36510	Land	\$ -	100.00%	100%	100%	\$ -
37	36520	Rights of Way	\$ 11,541	100.00%	100%	100%	11,541
38	36602	Structures & Improvements	\$ 872	100.00%	100%	100%	872
39	36603	Other Structures	\$ 1,083	100.00%	100%	100%	1,083
40	36700	Mains Cathodic Protection	\$ 7,946	100.00%	100%	100%	7,946
41	36701	Mains - Steel	\$ 522,461	100.00%	100%	100%	522,461
42	36900	Meas. & Reg. Equipment	\$ 15,653	100.00%	100%	100%	15,653
43	36901	Meas. & Reg. Equipment	\$ 48,568	100.00%	100%	100%	48,568
44							
45		Total Production Plant - (LPG) Depr	\$ 608,126				\$ 608,126
46							
47		<u>Distribution Plant</u>					
48	37400	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
49	37401	Land	\$ -	100.00%	100%	100%	-
50	37402	Land Rights	\$ 47,619	100.00%	100%	100%	47,619
51	37403	Land Other	\$ -	100.00%	100%	100%	-
52	37500	Structures & Improvements	\$ 6,925	100.00%	100%	100%	6,925
53	37501	Structures & Improvements T.B.	\$ 2,056	100.00%	100%	100%	2,056
54	37502	Land Rights	\$ 953	100.00%	100%	100%	953
55	37503	Improvements	\$ 83	100.00%	100%	100%	83
56	37600	Mains Cathodic Protection	\$ 1,035,250	100.00%	100%	100%	1,035,250
57	37601	Mains - Steel	\$ 2,937,275	100.00%	100%	100%	2,937,275
58	37602	Mains - Plastic	\$ 2,634,237	100.00%	100%	100%	2,634,237
59	37800	Meas & Reg. Sta. Equip - General	\$ 397,764	100.00%	100%	100%	397,764
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 144,584	100.00%	100%	100%	144,584
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 81,544	100.00%	100%	100%	81,544
62	38000	Services	\$ 4,883,872	100.00%	100%	100%	4,883,872
63	38100	Meters	\$ 3,498,398	100.00%	100%	100%	3,498,398
64	38200	Meter Installaitons	\$ 2,355,880	100.00%	100%	100%	2,355,880
65	38300	House Regulators	\$ 369,153	100.00%	100%	100%	369,153
66	38400	House Reg. Installations	\$ 5,908	100.00%	100%	100%	5,908
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 142,017	100.00%	100%	100%	142,017
68							
69		Total Distribution Plant Depr	\$ 18,543,517				\$ 18,543,517
70							
71		<u>General Plant</u>					
72	38900	38900-Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
73	39000	39000-Structures & Improvements	\$ 268,781	100.00%	100%	100%	268,781
74	39002	39002-Structures - Brick	\$ 6,509	100.00%	100%	100%	6,509
75	39003	39003-Improvements	\$ 26,666	100.00%	100%	100%	26,666
76	39004	39004-Air Conditioning Equipment	\$ 487	100.00%	100%	100%	487
77	39009	39009-Improv. to Leased Premises	\$ 97,151	100.00%	100%	100%	97,151
78	39100	39100-Office Furniture & Equipment	\$ 119,701	100.00%	100%	100%	119,701
79	39103	Office Machines	\$ -	100.00%	100%	100%	-
80	39200	39200-Transportation Equipment	\$ 33,457	100.00%	100%	100%	33,457
81	39202	39202-WKG Trailers	\$ -	100.00%	100%	100%	-
82	39400	39400-Tools, Shop, & Garage Equip.	\$ 345,698	100.00%	100%	100%	345,698
83	39603	39603-Ditchers	\$ 3,213	100.00%	100%	100%	3,213
84	39604	39604-Backhoes	\$ 5,090	45.71%	100%	100%	2,327
85	39605	39605-Welders	\$ 3,152	45.71%	100%	100%	1,441
86	39700	39700-Communication Equipment	\$ 23,943	45.67%	100%	100%	10,934

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period X Forecasted Period
 Type of Filing: X Original _____ Updated _____ Revised
 Workpaper Reference No(s).
 FR 16(B)(b)3.1
 Schedule B-3.1
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 3/31/2019	O&M Expense Factor	Kentucky- Mic States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
87	39701	Communication Equip.	\$ -	2.00%	100%	100%	-
88	39702	Communication Equip.	\$ -	2.00%	100%	100%	-
89	39705	39705-Comm. Equip. - Telemetering	\$ -	100.00%	100%	100%	-
90	39800	39800-Miscellaneous Equipment	\$ 189,434	100.00%	100%	100%	189,434
91	39901	Servers Hardware	\$ 1,439	100.00%	100%	100%	1,439
92	39902	Servers Software	\$ -	100.00%	100%	100%	-
93	39903	39903-Oth Tang Prop - Network - H/W	\$ 13,460	100.00%	100%	100%	13,460
94	39906	39906-Oth Tang Prop - PC Hardware	\$ 357,344	100.00%	100%	100%	357,344
95	39907	39907-Oth Tang Prop - PC Software	\$ -	100.00%	100%	100%	-
96	39908	39908-Oth Tang Prop - Appl Software	\$ 2,060	100.00%	100%	100%	2,060
97		AR 15 general plant amortization	\$ -	100.00%	100%	100%	-
98							
99		Total General Plant Depr	\$ 1,497,586				\$ 1,480,102
100							
101		Total Depreciation Expense (Div 9)	\$ 20,884,691				\$20,867,207
102							
103							
104							
105		Kentucky-Mid-States General Office (Division 091)					
106							
107		<u>Intangible Plant</u>					
108	30100	Organization	\$ -	100.00%	100%	50.25%	\$ -
109	30300	Misc Intangible Plant	\$ -	100.00%	100%	50.25%	-
110							
111		Total intangible Plant Depr	\$ -				\$ -
112							
113		<u>Distribution Plant</u>					
114	37400	Land & Land Rights	\$ -	100.00%	100%	50.25%	\$ -
115	35010	Land	\$ -	100.00%	100%	50.25%	-
116	37402	Land Rights	\$ -	100.00%	100%	50.25%	-
117	37403	Land Other	\$ -	100.00%	100%	50.25%	-
118	36602	Structures & Improvements	\$ -	100.00%	100%	50.25%	-
119	37501	Structures & Improvements T.B.	\$ -	100.00%	100%	50.25%	-
120	37402	Land Rights	\$ -	100.00%	100%	50.25%	-
121	37503	Improvements	\$ -	100.00%	100%	50.25%	-
122	36700	Mains Cathodic Protection	\$ -	100.00%	100%	50.25%	-
123	36701	Mains - Steel	\$ -	100.00%	100%	50.25%	-
124	37602	Mains - Plastic	\$ -	100.00%	100%	50.25%	-
125	37800	Meas & Reg. Sta. Equip - General	\$ -	100.00%	100%	50.25%	-
126	37900	Meas & Reg. Sta. Equip - City Gate	\$ -	100.00%	100%	50.25%	-
127	37905	Meas & Reg. Sta. Equipment T.b.	\$ -	100.00%	100%	50.25%	-
128	38000	Services	\$ -	100.00%	100%	50.25%	-
129	38100	Meters	\$ -	100.00%	100%	50.25%	-
130	38200	Meter Installations	\$ -	100.00%	100%	50.25%	-
131	38300	House Regulators	\$ -	100.00%	100%	50.25%	-
132	38400	House Reg. Installations	\$ -	100.00%	100%	50.25%	-
133	38500	Ind. Meas. & Reg. Sta. Equipment	\$ -	100.00%	100%	50.25%	-
134	38600	Other Prop. On Cust. Prem	\$ -	100.00%	100%	50.25%	-
135							
136		Total Distribution Plant Depr	\$ -				\$ -
137							
138		<u>General Plant</u>					
139	39001	39001-Structures - Frame	\$ 4,806	100.00%	100%	50.25%	\$ 2,415
140	39004	39004-Air Conditioning Equipment	\$ 1,128	100.00%	100%	50.25%	567
141	39009	39009-Improv. to Leased Premises	\$ -	100.00%	100%	50.25%	-
142	39100	39100-Office Furniture & Equipment	\$ -	100.00%	100%	50.25%	-
143	39101	Office Furniture And	\$ -	100.00%	100%	50.25%	-
144	39103	Office Machines	\$ -	100.00%	100%	50.25%	-
145	39200	39200-Trans Equip- Group	\$ 1,820	45.67%	100%	50.25%	418
146	39300	Stores Equipment	\$ -	100.00%	100%	50.25%	-
147	39400	39400-Tools, Shop, & Garage Equip.	\$ 6,184	45.67%	100%	50.25%	1,419
148	39600	39600-Power Operated Equipment	\$ 894	2.00%	100%	50.25%	9
149	39700	39700-Communication Equipment	\$ 1,704	100.00%	100%	50.25%	856
150	39701	Communication Equip.	\$ -	100.00%	100%	50.25%	-
151	39702	Communication Equip.	\$ -	100.00%	100%	50.25%	-
152	39800	39800-Miscellaneous Equipment	\$ 28,252	100.00%	100%	50.25%	14,197
153	39900	39900-Other Tangible Property	\$ -	100.00%	100%	50.25%	-
154	39901	39901-Oth Tang Prop - Servers - H/W	\$ -	100.00%	100%	50.25%	-
155	39902	39902-Oth Tang Prop - Servers - S/W	\$ -	100.00%	100%	50.25%	-
156	39903	39903-Oth Tang Prop - Network - H/W	\$ -	100.00%	100%	50.25%	-
157	39906	39906-Oth Tang Prop - PC Hardware	\$ -	100.00%	100%	50.25%	-
158	39907	39907-Oth Tang Prop - PC Software	\$ 3,896	100.00%	100%	50.25%	1,958
159	39908	39908-Oth Tang Prop - Appl Software	\$ -	100.00%	100%	50.25%	-
160							
161							
162		Total General Plant Depr	\$ 48,684				\$ 21,838
163							
164		Total Depreciation Expense (Div 91)	\$ 48,684				\$ 21,838
165							
166		Shared Services General Office (Division 002)					
167							
168		<u>General Plant</u>					
169	39000	39000-Structures & Improvements	\$ 42,485	100%	10.35%	50.25%	\$ 2,210
170	39005	39005-G-Structures & Improvements	\$ 274,904	100%	100.00%	1.55%	4,263
171	39009	39009-Improv. to Leased Premises	\$ 318,540	100%	10.35%	50.25%	16,567
172	39020	Struct & Improv AEAM	\$ -	100%	100.00%	6.44%	-
173	39029	Improv-Leased AEAM	\$ -	100%	100.00%	6.44%	-
174	39100	39100-Office Furniture & Equipment	\$ 203,100	100%	10.35%	50.25%	10,563

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 FR 16(b)3.1
 Schedule B-3.1
 Workpaper Reference No(s): _____ Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 3/31/2019	O&M Expense Factor	Kentucky- Mic States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
175	39102	39102-Remittance Processing Equipment	\$ -	100%	10.35%	50.25%	-
176	39103	39103-Office Furn. - Copiers & Type	\$ -	100%	10.35%	50.25%	-
177	39104	39104-G-Office Furniture & Equip.	\$ 10,428	100%	100.00%	1.55%	162
178	39120	Off Furn & Equip-AEAM	\$ 282	100%	100.00%	6.44%	18
179	39200	39200-Transportation Equipment	\$ -	100%	10.35%	50.25%	-
180	39300	39300-Stores Equipment	\$ -	100%	10.35%	50.25%	-
181	39400	39400-Tools, Shop, & Garage Equip.	\$ 33,859	100%	10.35%	50.25%	1,761
182	39420	Tools And Garage-AEAM	\$ -	100%	100.00%	6.44%	-
183	39500	39500-Laboratory Equipment	\$ -	100%	10.35%	50.25%	-
184	39700	39700-Communication Equipment	\$ 516	100%	10.35%	50.25%	27
185	39720	Commun Equip AEAM	\$ -	100%	100.00%	6.44%	-
186	39800	39800-Miscellaneous Equipment	\$ 391	100%	10.35%	50.25%	20
187	39820	Misc Equip - AEAM	\$ 715	100%	100.00%	6.44%	46
188	39900	39900-Other Tangible Equipm	\$ -	100%	10.35%	50.25%	-
189	39901	39901-Oth Tang Prop - Servers - H/W	\$ 1,801,728	100%	10.35%	50.25%	93,708
190	39902	39902-Oth Tang Prop - Servers - S/W	\$ 316,922	100%	10.35%	50.25%	16,483
191	39903	39903-Oth Tang Prop - Network - H/W	\$ -	100%	10.35%	50.25%	-
192	39904	39904-Oth Tang Prop - CPU	\$ -	100%	10.35%	50.25%	-
193	39905	39905-Oth Tang Prop - MF Hardware	\$ -	100%	10.35%	50.25%	-
194	39906	39906-Oth Tang Prop - PC Hardware	\$ 95,920	100%	10.35%	50.25%	4,989
195	39907	39907-Oth Tang Prop - PC Software	\$ -	100%	10.35%	50.25%	-
196	39908	39908-Oth Tang Prop - Appl Software	\$ 3,721	100%	10.35%	50.25%	194
197	39909	39909-Oth Tang Prop - Mainframe S/W	\$ -	100%	10.35%	50.25%	-
198	39921	Servers-Hardware-AEAM	\$ 67,192	100%	100.00%	6.44%	4,325
199	39922	Servers-Software-AEAM	\$ 9,561	100%	100.00%	6.44%	615
200	39923	Network Hardware-AEAM	\$ -	100%	100.00%	6.44%	-
201	39924	39924-Oth Tang Prop - Gen.	\$ -	100%	10.35%	50.25%	-
202	39928	Pc Hardware-AEAM	\$ -	100%	100.00%	6.44%	-
203	39928	Application SW-AEAM	\$ 27,081	100%	100.00%	6.44%	1,743
204	39931	ALGN-Servers-Hardware	\$ 23,034	100%	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ -	100%	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ -	100%	100.00%	0.00%	-
207							
208							
209		Total Depreciation Expense (Div 2)	\$ 3,230,380				\$ 157,695
210							
211		Shared Services Customer Support (Division 012)					
212							
213		General Plant					
214	38900	38900-Land	\$ -	100%	10.93%	51.88%	\$ -
215	38910	38910-CKV-Land & Land Rights	\$ -	100%	100.00%	2.33%	-
216	39000	39000-Structures & Improvements	\$ 379,882	100%	10.93%	51.88%	21,543
217	39009	39009-Improv. to Leased Premises	\$ 91,670	100%	10.93%	51.88%	5,199
218	39010	39010-CKV-Structures & Improvements	\$ 637,304	100%	100.00%	2.33%	14,865
219	39100	39100-Office Furniture & Equipment	\$ 96,658	100%	10.93%	51.88%	5,481
220	39101	Office Furniture And	\$ -	100%	10.93%	51.88%	-
221	39102	Remittance Processing	\$ -	100%	10.93%	51.88%	-
222	39103	39103-Office Furn. - Copiers & Type	\$ -	100%	10.93%	51.88%	-
223	39110	CKV-Office Furn & Eq	\$ 81,919	100%	100.00%	2.33%	1,911
224	39210	CKV-Transportation Eq	\$ 1,338	100%	100.00%	2.33%	31
225	39410	CKV-Tools Shop Garage	\$ 29,109	100%	100.00%	2.33%	679
226	39510	CKV-Laboratory Equip	\$ 2,375	100%	100.00%	2.33%	55
227	39700	39700-Communication Equipment	\$ 111,917	100%	10.93%	51.88%	6,347
228	39710	39710-CKV-Communication Equipment	\$ 17,218	100%	100.00%	2.33%	402
229	39800	39800-Miscellaneous Equipment	\$ 3,704	100%	10.93%	51.88%	210
230	39810	CKV-Misc Equipment	\$ 26,941	100%	100.00%	2.33%	628
231	39900	39900-Other Tangible Property	\$ 82,169	100%	10.93%	51.88%	4,660
232	39901	39901-Oth Tang Prop - Servers - H/W	\$ 882,786	100%	10.93%	51.88%	50,062
233	39902	39902-Oth Tang Prop - Servers - S/W	\$ 168,879	100%	10.93%	51.88%	9,577
234	39903	39903-Oth Tang Prop - Network - H/W	\$ 43,983	100%	10.93%	51.88%	2,494
235	39906	39906-Oth Tang Prop - PC Hardware	\$ 97,404	100%	10.93%	51.88%	5,524
236	39907	39907-Oth Tang Prop - PC Software	\$ 12,613	100%	10.93%	51.88%	715
237	39908	39908-Oth Tang Prop - Appl Software	\$ 5,873,180	100%	10.93%	51.88%	333,063
238	39910	39910-CKV-Other Tangible Property	\$ 34,650	100%	100.00%	2.33%	808
239	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 30,687	100%	100.00%	2.33%	716
240	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 8,170	100%	100.00%	2.33%	191
241	39918	CKV-Oth Tang Prop-App	\$ 1,341	100%	100.00%	2.33%	31
242	39924	Oth Tang Prop - Gen.	\$ -	100%	10.93%	51.88%	-
243							
244							
245		Total Depreciation Expense (Div 12)	\$ 8,715,897				\$ 465,191
246							
247		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 32,879,652				\$21,511,931

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Allowance For Working Capital
 as of December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(b)4
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule B-4 B
 Workpaper Reference No(s). _____ Witness: Waller

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,462,534
2	Material & Supplies	13 Month Average Balance	B-4.1	189,009
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,221,623
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,799,999</u>
5	Total Working Capital Requirements			<u><u>\$ 13,673,165</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Allowance For Working Capital
 as of March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(b)4
 Schedule B-4 F
 Witness: Waller

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,270,504
2	Material & Supplies	13 Month Average Balance	B-4.1	209,605
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,259,601
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,729,944</u>
5	Total Working Capital Requirements			<u><u>\$ 13,469,654</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Working Capital Components
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(b)4.1
 Schedule B-4.1 B
 Witness: Waller

Line No.	Description	Base Period Ending Balance				13 Month Average			
		12/31/2017 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	12/31/2017 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (270,187)	100%	100%	\$ (270,187)	\$ (285,414)	100%	100%	\$ (285,414)
3	KY/Mid-States General Office (Div 091)	729,041	100%	50.25%	366,353	944,101	100%	50.25%	474,423
4	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
5	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
6	Total	\$ 458,854			\$ 96,166	\$ 658,686			\$ 189,009
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 13,691,931	100%	100%	\$ 13,691,931	\$ 8,221,623	100%	100%	\$ 8,221,623
10	KY/Mid-States General Office (Div 091)	-	100%	50.25%	-	-	100%	50.25%	-
11	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
12	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
13	Total	\$ 13,691,931			\$ 13,691,931	\$ 8,221,623			\$ 8,221,623
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 147,136	100%	100%	\$ 147,136	\$ 142,613	100%	100%	\$ 142,613
17	KY/Mid-States General Office (Div 091)	5,642	100%	50.25%	2,835	3,068	100%	50.25%	1,542
18	Shared Services General Office (Div 002)	32,616,696	10.35%	50.25%	1,696,400	29,908,072	10.35%	50.25%	1,555,524
19	Shared Services Customer Support (Div 012)	2,236,616	10.93%	51.88%	126,836	1,769,040	10.93%	51.88%	100,321
20	Total	\$ 35,006,090			\$ 1,973,207	\$ 31,822,793			\$ 1,799,999
21									
22	Total Other Working Capital Allowances	\$ 49,156,875			\$ 15,761,305	\$ 40,703,102			\$ 10,210,631

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Working Capital Components
 as of March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s).

FR 16(8)(b)4.1
 Schedule B-4.1 F
 Witness: Waller

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		3/31/2019 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	3/31/2019 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (270,522)	100%	100%	\$ (270,522)	\$ (270,522)	100%	100%	\$ (270,522)
3	KY/Mid-States General Office (Div 091)	1,819,949	100%	50.25%	914,549	955,451	100%	50.25%	480,127
4	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
5	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
6	Total	\$ 1,549,427			\$ 644,027	\$ 684,929			\$ 209,605
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (4,156,777)	100%	100%	\$ (4,156,777)	\$ 8,259,601	100%	100%	\$ 8,259,601
10	KY/Mid-States General Office (Div 091)	-	100%	50.25%	-	-	100%	50.25%	-
11	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
12	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
13	Total	\$ (4,156,777)			\$ (4,156,777)	\$ 8,259,601			\$ 8,259,601
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 68,933	100%	100%	\$ 68,933	\$ 68,933	100%	100%	\$ 68,933
17	KY/Mid-States General Office (Div 091)	16,870	100%	50.25%	8,477	4,688	100%	50.25%	2,356
18	Shared Services General Office (Div 002)	30,135,179	10.35%	50.25%	1,567,335	30,135,179	10.35%	50.25%	1,567,335
19	Shared Services Customer Support (Div 012)	1,610,328	10.93%	51.88%	91,320	1,610,328	10.93%	51.88%	91,320
20	Total	\$ 31,831,310			\$ 1,736,066	\$ 31,819,128			\$ 1,729,944
21									
22	Total Other Working Capital Allowances	\$ 29,223,960			\$ (1,776,684)	\$ 40,763,659			\$ 10,199,151

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of December 31, 2017

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(8)(b)4.2
 Schedule B-4.2 B
 Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	399,990	12.50%	49,999
4	Transmission O&M Expense	331,958	12.50%	41,495
5	Distribution O&M Expense	8,191,069	12.50%	1,023,884
6	Customer Accting. & Collection	3,674,393	12.50%	459,299
7	Customer Service & Information	134,400	12.50%	16,800
8	Sales Expense	407,122	12.50%	50,890
9	Admin. & General Expense	<u>14,561,339</u>	12.50%	<u>1,820,167</u>
10	Total O & M Expenses	<u>\$ 27,700,270</u>		<u>\$ 3,462,534</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of March 31, 2019

Data: _____ Base Period Forecasted Period _____
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s). _____

FR 16(8)(b)4.2
 Schedule B-4.2 F
 Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	404,981	12.50%	50,623
4	Transmission O&M Expense	270,673	12.50%	33,834
5	Distribution O&M Expense	6,775,544	12.50%	846,943
6	Customer Accting. & Collection	3,376,766	12.50%	422,096
7	Customer Service & Information	133,614	12.50%	16,702
8	Sales Expense	357,069	12.50%	44,634
9	Admin. & General Expense	<u>14,845,383</u>	12.50%	<u>1,855,673</u>
10	Total O & M Expenses	<u>\$ 26,164,029</u>		<u>\$ 3,270,504</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits and Accumulated Deferred Income Taxes
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s).

FR 16(8)(b)5
 Sch. B-5 B
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 58,597,635	100%	100%	\$ 58,597,635	\$ 7,105,302	100%	100%	\$ 7,105,302
2									
3	Account 282 - Accumulated Deferred Income Taxes	(111,956,140)	100%	100%	(111,956,140)	(102,711,746)	100%	100%	(102,711,746)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(4,189,005)	100%	100%	(4,189,005)	(1,864,673)	100%	100%	(1,864,673)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (57,547,510)</u>			<u>\$ (57,547,510)</u>	<u>\$ (97,471,117)</u>			<u>\$ (97,471,117)</u>
8									
9	DIVISION 02								
10	Account 190 - Accumulated Deferred Income Taxes	\$ 515,666,099	10.35%	50.25%	\$ 26,819,875	\$ 809,489,773	10.35%	50.25%	\$ 42,101,691
11									
12	Account 282 - Accumulated Deferred Income Taxes	(6,689,771)	10.35%	50.25%	(347,936)	(26,335,934)	10.35%	50.25%	(1,369,736)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	23,059,258	10.35%	50.25%	1,199,316	25,650,070	10.35%	50.25%	1,334,064
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ 532,035,587</u>			<u>\$ 27,671,255</u>	<u>\$ 808,803,909</u>			<u>\$ 42,066,019</u>
17	DIVISION 12								
18	Account 190 - Accumulated Deferred Income Taxes	\$ 10,835,399	10.93%	51.88%	\$ 614,465	\$ 836,027	10.93%	51.88%	\$ 47,410
19									
20	Account 282 - Accumulated Deferred Income Taxes	(27,565,559)	10.93%	51.88%	(1,563,217)	(27,808,821)	10.93%	51.88%	(1,577,012)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	(1,326,618)	10.93%	51.88%	(75,231)	(806,114)	10.93%	51.88%	(45,714)
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (18,056,778)</u>			<u>\$ (1,023,983)</u>	<u>\$ (27,778,908)</u>			<u>\$ (1,575,316)</u>
25	DIVISION 91								
26									
27	Account 190 - Accumulated Deferred Income Taxes	\$ (92,981,851)	100%	50.25%	\$ (46,724,646)	\$ (2,872,593)	100%	50.25%	\$ (1,443,517)
28									
29	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	50.25%	0	0	100%	50.25%	0
30									
31	Account 282 - Accumulated Deferred Income Taxes	87,637,611	100%	50.25%	44,039,092	1,447,524	100%	50.25%	727,401
32									
33	Account 283 - Accumulated Deferred Income Taxes - Other	(609,788)	100%	50.25%	(306,427)	(1,560,516)	100%	50.25%	(784,180)
34									
35	Div 91 Accumulated Deferred income Taxes	<u>\$ (5,954,029)</u>			<u>\$ (2,991,981)</u>	<u>\$ (2,985,584)</u>			<u>\$ (1,500,297)</u>
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$ 450,477,269</u>			<u>\$ (33,892,218)</u>	<u>\$ 680,568,300</u>			<u>\$ (58,480,710)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits and Accumulated Deferred Income Taxes
 as of March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s).

FR 16(8)(b)5
 Sch. B-5 F
 Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 2,480,404	100%	100%	\$ 2,480,404	\$ 2,480,404	100%	100%	\$ 2,480,404
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(127,528,305)	100%	100%	(127,528,305)	(123,986,274)	100%	100%	(123,986,274)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(103,015)	100%	100%	(103,015)	(103,015)	100%	100%	(103,015)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>#####</u>			<u>\$ (125,150,916)</u>	<u>\$ (121,608,885)</u>			<u>\$ (121,608,885)</u>
8									
9	DIVISION 02								
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$822,699,628	10.35%	50.25%	\$ 42,788,738	\$ 822,699,628	10.35%	50.25%	\$ 42,788,738
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(25,837,739)	10.35%	50.25%	(1,343,825)	(24,883,174)	10.35%	50.25%	(1,294,178)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	25,919,297	10.35%	50.25%	1,348,067	25,919,297	10.35%	50.25%	1,348,067
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$822,781,186</u>			<u>\$ 42,792,980</u>	<u>\$ 823,735,751</u>			<u>\$ 42,842,627</u>
17	DIVISION 12								
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (574,777)	10.93%	51.88%	\$ (32,595)	\$ (574,777)	10.93%	51.88%	\$ (32,595)
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(23,828,557)	10.93%	51.88%	(1,351,295)	(24,869,504)	10.93%	51.88%	(1,410,326)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	0	10.93%	51.88%	0	0	10.93%	51.88%	0
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (24,403,334)</u>			<u>\$ (1,383,890)</u>	<u>\$ (25,444,281)</u>			<u>\$ (1,442,921)</u>
25	DIVISION 91								
26	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 6,309,382	100%	50.25%	\$ 3,170,550	\$ 6,309,382	100%	50.25%	\$ 3,170,550
27									
28	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	(1)	100%	50.25%	(1)	(1)	100%	50.25%	(1)
29									
30	<u>Account 282 - Accumulated Deferred Income Taxes</u>	5,709,565	100%	50.25%	2,869,134	5,699,565	100%	50.25%	2,864,109
31									
32	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,597,357)	100%	50.25%	(802,694)	(1,597,357)	100%	50.25%	(802,694)
33									
34	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ 10,421,589</u>			<u>\$ 5,236,990</u>	<u>\$ 10,411,589</u>			<u>\$ 5,231,965</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$683,648,525</u>			<u>\$ (78,504,836)</u>	<u>\$ 687,094,174</u>			<u>\$ (74,977,214)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	Forecasted Change in NOLC								(321,485)
40									
41	Forecasted 13-month Average ADIT in Rate Base								<u><u>(75,298,698)</u></u>
42									

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Customer Advances For Construction
as of December 31, 2017

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

FR 16(8)(b)6
Sch. B-6 B
Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction	\$ (796,178)	100%	100%	\$ (796,178)	\$(1,171,666)	100%	100%	\$ (1,171,666)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction	-	10.35%	50.25%	-	-	10.35%	50.25%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction	-	10.93%	51.88%	-	-	10.93%	51.88%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction	0	100%	50.25%	-	-	100%	50.25%	-
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$ (796,178)</u>			<u>\$ (796,178)</u>	<u>\$(1,171,666)</u>			<u>\$ (1,171,666)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Customer Advances For Construction
as of March 31, 2019

Data: ___ Base Period ___ X ___ Forecasted Period
Type of Filing: ___ X ___ Original ___ Updated
Workpaper Reference No(s).

FR 16(8)(b)6
Sch. B-6 F
Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction	\$(1,437,537)	100%	100%	\$(1,437,537)	\$(1,437,537)	100%	100%	\$ (1,437,537)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction	-	10.35%	50.25%	-	-	10.35%	50.25%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction	-	10.93%	51.88%	-	-	10.93%	51.88%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction	0	100%	50.25%	0	0	100%	50.25%	0
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$(1,437,537)</u>			<u>\$(1,437,537)</u>	<u>\$(1,437,537)</u>			<u>\$ (1,437,537)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Forecasted Test Period: Twelve Months Ended March 31, 2019
 Working Capital Components

FR 16(B)(b)4.1

Line No.	Description	Budgeted Mar-18	Budgeted Apr-18	Budgeted May-18	Budgeted Jun-18	Budgeted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)
6	Total Materials & Supplies	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075
10	Account 1630- Stores Expense Undistributed	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376
11	Total Materials & Supplies	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 1,819,949
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ (5,040,825)	\$ (1,178,144)	\$ 2,639,752	\$ 6,490,578	\$ 10,375,650	\$ 14,285,991	\$ 18,124,720	\$ 22,008,475	\$ 19,939,491	\$ 14,923,261	\$ 8,081,738	\$ 900,906	\$ (4,156,777)	\$ 8,259,601
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933	\$ 68,933
36															
37	KY/Mid-States General Office (Div 091)	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 3,673	\$ 16,870
38															
39	Shared Services General Office (Div 002)	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179	\$ 30,135,179
40															
41	Shared Services Customer Support (Div 012)	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328	\$ 1,610,328

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Base Period: Twelve Months Ended December 31, 2017
 Working Capital Components

FR 16(b)4.1

Line No.	Description	actual Dec-16	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	actual Jul-17	actual Aug-17	actual Sep-17	actual Oct-17	actual Nov-17	actual Dec-17	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (57,155)	\$ (62,146)	\$ (86,325)	\$ (278,877)	\$ (351,177)	\$ (398,764)	\$ (445,843)	\$ (487,990)	\$ (509,627)	\$ (534,837)	\$ (91,411)	\$ (136,049)	\$ (270,187)	
6	Total Materials & Supplies	\$ (57,155)	\$ (62,146)	\$ (86,325)	\$ (278,877)	\$ (351,177)	\$ (398,764)	\$ (445,843)	\$ (487,990)	\$ (509,627)	\$ (534,837)	\$ (91,411)	\$ (136,049)	\$ (270,187)	\$ (285,414)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,075	\$ 76,068	\$ 76,068	\$ 76,068	
10	Account 1630- Stores Expense Undistributed	\$ 585,343	\$ 656,725	\$ 780,358	\$ 853,996	\$ 913,350	\$ 1,012,172	\$ 1,079,654	\$ 1,173,829	\$ 1,252,526	\$ 1,324,849	\$ 464,025	\$ 554,552	\$ 652,973	
11	Total Materials & Supplies	\$ 661,418	\$ 732,800	\$ 836,434	\$ 930,071	\$ 989,425	\$ 1,088,248	\$ 1,155,729	\$ 1,249,905	\$ 1,328,601	\$ 1,400,924	\$ 540,093	\$ 630,620	\$ 729,041	\$ 944,101
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 12,337,277	\$ 7,641,841	\$ 2,964,921	\$ (4,284,644)	\$ (649,000)	\$ 1,419,754	\$ 5,560,691	\$ 5,560,691	\$ 12,321,012	\$ 15,156,130	\$ 18,655,134	\$ 16,505,355	\$ 13,691,931	\$ 8,221,623
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 165,439	\$ 137,866	\$ 110,292	\$ 82,719	\$ 55,146	\$ 27,573	\$ -	\$ 294,027	\$ 245,227	\$ 220,705	\$ 196,182	\$ 171,659	\$ 147,136	\$ 142,613
36															
37	KY/Mid-States General Office (Div 091)	\$ 5,642	\$ 4,329	\$ 3,017	\$ 1,704	\$ 392	\$ (921)	\$ 13,517	\$ 12,205	\$ 10,892	\$ 9,580	\$ (33,065)	\$ 6,955	\$ 5,642	\$ 3,068
38															
39	Shared Services General Office (Div 002)	\$ 33,944,542	\$ 32,452,354	\$ 28,243,166	\$ 31,839,499	\$ 29,643,340	\$ 31,033,018	\$ 27,599,696	\$ 26,840,727	\$ 24,320,452	\$ 22,258,537	\$ 33,153,472	\$ 34,859,434	\$ 32,616,696	\$ 29,908,072
40															
41	Shared Services Customer Support (Div 012)	\$ 1,958,032	\$ 1,848,566	\$ 2,174,650	\$ 1,879,184	\$ 1,607,140	\$ 1,839,555	\$ 1,610,328	\$ 1,598,740	\$ 1,399,528	\$ 1,306,089	\$ 945,865	\$ 2,583,227	\$ 2,236,616	\$ 1,769,040

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits and Accumulated Deferred Income Taxes

Base Period: Twelve Months Ended December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(b)5
 WP B-5 B

Line No.	Sub Acct	actual Dec-16	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	actual Jul-17	actual Aug-17	actual Sep-17	actual Oct-17	actual Nov-17	actual Dec-17	13 month Average	
DIVISION 08																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 2,519,498	\$ 2,519,498	\$ 2,519,498	\$ 2,519,498	\$ 2,519,498	\$ 2,519,498	\$ 2,519,498	\$ 2,519,498	\$ 2,519,498	\$ 3,698,602	\$ 3,698,602	\$ 3,698,602	\$ 58,597,935	\$ 7,105,302	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(98,603,126)	(111,956,140)	(111,956,140)	(111,956,140)	(111,956,140)	(102,711,746)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(831,636)	(831,636)	(831,636)	(831,636)	(831,636)	(831,636)	(831,636)	(831,636)	(831,636)	(4,189,005)	(4,189,005)	(4,189,005)	(4,189,005)	(1,854,873)	
6																
7	Div 08 Accumulated Deferred Income Taxes	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (112,446,543)	\$ (112,446,543)	\$ (112,446,543)	\$ (67,547,510)	\$ (67,471,117)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$814,487,516	\$814,487,516	\$814,487,516	\$828,348,815	\$828,348,815	\$828,348,815	\$831,419,397	\$ 831,419,397	\$ 831,419,397	\$ 861,644,590	\$ 861,644,590	\$ 861,644,590	\$515,666,099	\$ 809,489,773	
11																
12	Account 282 - Accumulated Deferred Income Taxes	823,198	823,198	823,198	(49,976,379)	(49,976,379)	(49,976,379)	(35,492,391)	(35,492,391)	(35,492,391)	(27,246,886)	(27,246,886)	(27,246,886)	(6,889,771)	(26,335,934)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	18,200,874	15,873,894	14,260,639	14,934,609	22,864,483	28,676,846	25,114,927	24,367,392	31,965,571	39,734,596	37,249,731	36,948,088	23,059,258	25,650,070	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 833,511,588	\$ 831,184,608	\$ 829,571,354	\$ 793,307,044	\$ 801,236,919	\$ 807,249,282	\$ 821,041,933	\$ 820,294,398	\$ 827,892,577	\$ 874,132,301	\$ 871,647,435	\$ 871,345,792	\$ 532,035,587	\$ 808,603,909	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 10,986	\$ 10,986	\$ 10,986	\$ 10,835,399	\$ 836,027	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,916,937)	(27,808,821)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	(574,779)	(574,779)	(574,779)	(574,779)	(574,779)	(574,779)	(574,779)	(574,779)	(574,779)	(1,326,618)	(1,326,618)	(1,326,618)	(1,326,618)	(806,114)	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,491,717)	\$ (28,881,192)	\$ (28,881,192)	\$ (28,881,192)	\$ (18,056,778)	\$ (27,778,908)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 5,723,472	\$ 5,723,472	\$ 5,723,472	\$ 5,723,472	\$ 5,723,472	\$ 5,723,472	\$ 5,723,472	\$ 5,723,472	\$ 5,723,472	\$ 1,375,632	\$ 1,375,632	\$ 1,375,632	\$ (92,981,851)	\$ (2,872,593)	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(4,004,703)	(4,004,703)	(4,004,703)	(10,319,370)	(10,319,370)	(10,319,370)	(13,731,308)	(13,731,308)	(13,731,308)	5,115,450	5,115,450	5,115,450	87,837,611	1,447,524	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,653,672)	(1,597,956)	(1,597,956)	(1,597,956)	(609,788)	(1,560,516)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 65,097	\$ 65,097	\$ 65,097	\$ (6,249,570)	\$ (6,249,570)	\$ (6,249,570)	\$ (9,661,508)	\$ (9,661,508)	\$ (9,661,508)	\$ 4,893,125	\$ 4,893,125	\$ 4,893,125	\$ (5,954,029)	\$ (2,985,584)	
37	Total	\$ 708,168,704	\$ 705,842,724	\$ 704,229,469	\$ 661,650,493	\$ 669,580,368	\$ 675,592,731	\$ 685,973,443	\$ 685,225,909	\$ 692,824,088	\$ 737,697,691	\$ 735,212,826	\$ 734,611,183	\$ 450,477,269	\$ 680,588,300	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period X Forecasted Period
 Type of Filing: X Original Updated Revised
 Worksheet Reference No(s).

FR 16(b)(5)
 Sched. B-5

Line No.	Sub Acct	Budgeted Mar-18	Budgeted Apr-18	Budgeted May-18	Budgeted Jun-18	Budgeted Jul-18	Forecast Aug-18	Forecast Sep-18	Forecast Oct-18	Forecast Nov-18	Forecast Dec-18	Forecast Jan-19	Forecast Feb-19	Forecast Mar-19	13 month Average	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	2,480,404	\$ 2,480,404	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(117,214,674)	(118,465,808)	(120,007,414)	(121,336,067)	(122,987,829)	(124,445,342)	(125,483,705)	(126,012,304)	(126,697,423)	(127,022,712)	(127,280,134)	(127,339,839)	(127,528,305)	(123,986,274)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	(103,015)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (114,837,285)	\$ (116,088,419)	\$ (117,630,025)	\$ (118,958,678)	\$ (120,510,440)	\$ (122,067,953)	\$ (123,106,318)	\$ (123,634,915)	\$ (124,320,034)	\$ (124,645,323)	\$ (124,902,745)	\$ (124,862,450)	\$ (125,160,918)	\$ (121,608,885)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	822,699,628	\$ 822,699,628	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(25,934,176)	(24,332,153)	(23,867,678)	(24,031,553)	(24,232,375)	(24,433,131)	(24,633,822)	(24,834,446)	(25,035,004)	(25,235,657)	(25,438,417)	(25,637,111)	(25,837,739)	(24,863,174)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	25,919,297	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 822,694,749	\$ 824,286,772	\$ 824,751,248	\$ 824,587,372	\$ 824,386,549	\$ 824,185,793	\$ 823,985,103	\$ 823,784,478	\$ 823,583,920	\$ 823,383,267	\$ 823,182,507	\$ 822,981,814	\$ 822,781,186	\$ 823,735,751	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	\$ (574,777)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(25,881,584)	(25,717,164)	(25,551,766)	(25,385,623)	(25,218,502)	(25,050,404)	(24,881,328)	(24,707,854)	(24,533,585)	(24,358,520)	(24,182,661)	(24,006,008)	(23,828,557)	(24,869,504)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (26,458,361)	\$ (26,291,941)	\$ (26,126,543)	\$ (25,960,400)	\$ (25,795,279)	\$ (25,625,181)	\$ (25,456,105)	\$ (25,282,631)	\$ (25,108,382)	\$ (24,933,297)	\$ (24,757,438)	\$ (24,580,783)	\$ (24,403,334)	\$ (25,444,281)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	6,309,382	\$ 6,309,382	
29																
30	Account 282 - Accumulated Deferred Income Taxes	5,899,607	5,691,166	5,692,730	5,694,292	5,695,854	5,697,416	5,698,978	5,701,121	5,703,285	5,705,409	5,707,553	5,707,393	5,709,565	5,699,565	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	(1,597,357)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 10,401,631	\$ 10,403,192	\$ 10,404,754	\$ 10,406,316	\$ 10,407,878	\$ 10,409,440	\$ 10,411,002	\$ 10,413,145	\$ 10,415,289	\$ 10,417,433	\$ 10,419,577	\$ 10,421,721	\$ 10,423,865	\$ 10,411,589	
37																
	Total	\$ 691,792,734	\$ 692,309,604	\$ 691,399,434	\$ 690,074,610	\$ 688,390,708	\$ 686,802,099	\$ 685,833,684	\$ 685,280,078	\$ 684,570,814	\$ 684,222,080	\$ 683,941,901	\$ 683,857,987	\$ 683,648,525	\$ 687,084,174	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019
Deferred Liability Amortization

Amortization Period (Reverse South Georgia Calculation)

	<u>Year Ended</u>	<u>Excess Deferred Balance</u>	<u>Amortization Expense</u>
ADIT Excess Deferred Liabilities	2017		(35,309,597)
Account 2530 - 27909	2018		
	2019		
	2020		
	2021		
	2022		
	2023		
	2024		
	2025		
	2026		
	2027		
	2028		
	2029		
	2030		
	2031		
	2032		
	2033		
	2034		
	2035		
	2036		
	2037		
	2038		
	2039		
	2040		
	2041		
	2042		
	2043		

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(b)(6)
 Sched. B-6

Line No.	Sub Acct	actual Dec-16	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	actual Jul-17	actual Aug-17	actual Sep-17	actual Oct-17	actual Nov-17	actual Dec-17	13 month Average
	DIVISION 09														
1	Account 252 - Customer Advances For Construction	(1,674,613)	(1,744,327)	(1,740,195)	(1,623,599)	(1,304,467)	(1,194,207)	(1,018,425)	(943,007)	(803,441)	(794,337)	(798,688)	(796,178)	(796,178)	(1,171,666)
2															
	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Deferred Credits
 Base Period: Twelve Months Ended December 31, 2017

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s).

FR 16(b)(5)
 Sched. B-5

Line No.	Sub Acct	Budgeted Mar-18	Budgeted Apr-18	Budgeted May-18	Budgeted Jun-18	Budgeted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	13 month Average
	DIVISION 09														
1	Account 252 - Customer Advances For Construction	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)
2															
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(c) SCHEDULE C

Operating Income Summary

Schedule	Pages	Description
C-1	1	Operating Income Summary
C-2	1	Adjusted Operating Income
C-2.1	10	Operating Revenue and Expenses by FERC Account
C-2.2	10	Monthly Operating Income by FERC Account
C-2.3	2	Taxes Other than Income Tax by Sub-Account

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Income Summary
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 FR 16(8)(c)1
 Schedule C-1
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 164,101,984	\$ 170,729,276	\$ 10,362,808	\$ 181,092,084
2	Operating Expenses				
3	Purchased Gas Cost	70,880,021	78,709,117		78,709,117
4	Other O & M Expenses	27,700,270	26,164,029	51,814	26,215,843
5	Depreciation Expense	19,329,894	21,511,931		21,511,931
6	Taxes Other than Income	6,335,918	6,566,445	20,684	6,587,129
7					
8	State & Federal Income Taxes	12,557,868	10,821,264	4,002,931	14,824,195
9	Total Operating Expenses	<u>\$ 136,803,972</u>	<u>\$ 143,772,787</u>	<u>\$ 4,075,429</u>	<u>\$ 147,848,216</u>
10	Operating Income	<u>\$ 27,298,012</u>	<u>\$ 26,956,489</u>	<u>\$ 6,287,379</u>	<u>\$ 33,243,868</u>
11	Rate Base	361,149,774	430,063,026		430,063,026
12	Rate of Return	7.56%	6.27%		7.73%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Adjusted Operating Income Statement
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

FR 16(8)(c)2
Schedule C-2
Witness: Waller, Martin

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 164,101,984	\$ 6,627,292	D-1			\$ 170,729,276	\$ -		\$ 170,729,276
2										
3	Operating Expenses									
4	Purchased Gas Cost	70,880,021	7,829,096	D-1			78,709,117	-		78,709,117
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	399,990	4,991	D-1			404,981	-		404,981
7	Transmission O&M Expense	331,958	(61,285)	D-1			270,673	-		270,673
8	Distribution O&M Expense	8,191,069	(1,415,525)	D-1		*	6,775,544	-		6,775,544
9	Customer Accting. & Collection	3,674,393	(297,627)	D-1		*	3,376,766	-		3,376,766
10	Customer Service & Information	134,400	(786)	D-1		*	133,614	-		133,614
11	Sales Expense	407,122	36,613	D-1		*	443,735	(86,665)	F-4	357,069
12	Admin. & General Expense	14,561,339	1,597,582	D-1		*	16,158,922	(1,313,539)	F-6,F-8,F-9, F-10	14,845,383
13	Depreciation Expense	19,329,894	2,182,037	D-1			21,511,931	-		21,511,931
14	Taxes - Other	6,335,918	230,527	D-1			6,566,445	-		6,566,445
15	Income Taxes	12,557,868	(1,756,001)				10,801,867	19,398		10,821,264
16										
17										
18	Total Operating Expenses	\$ 136,803,972	\$ 8,349,622				\$ 145,153,594	\$(1,380,807)		\$ 143,772,787
19										
20	Net Operating Income	<u>\$ 27,298,012</u>	<u>\$ (1,722,330)</u>				<u>\$ 25,575,682</u>	<u>\$ 1,380,807</u>		<u>\$ 26,956,489</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 89,663,467
4	4805	Unbilled Residential	2,909,985
5	4811	Commercial	38,222,731
6	4812	Industrial	6,400,150
7	4815	Unbilled Commercial	1,242,361
8	4816	Unbilled Industrial	38,509
9	4820	Other - Public Authority	6,108,524
10	4825	Unbilled Public Authority	284,100
11		Total Sales of Gas	\$ 144,869,827
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,217,620
15	4880	Misc. Service Revenues	799,624
16	4893	Revenue From Transportation of Gas of Others	17,214,914
17	4950	Other Gas Revenue	-
18		Total Other Operating Income	\$ 19,232,158
19			
20		TOTAL OPERATING REVENUE	\$ 164,101,984
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	-
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ -
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	94,531
35	8170	Lines Expense	49,574

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
36	8180	Compressor Station Expense	40,777
37	8190	Compressor Station Expense Fuel & Power	1,081
38	8200	Measuring & Regulating Station Expense	7,818
39	8210	Purification	18,863
40	8240	Other	-
41	8250	Storage Well Royalties	8,411
42		Total Nat. Gas Storage Expense - Operation	\$ 221,055
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 23,431
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	10,864
48	8350	Measuring & Regulating Station Equip.	131
49	8360	Purification Equipment	406
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	144,103
52		Total Nat. Gas Storage Expense - Maintenance	\$ 178,935
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	401
58	8560	Mains Expense	283,263
59	8570	Measuring & Regulating Station Exp.	21,771
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 305,434
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	25,472
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	935
69	8670	Other Equipment	117
70		Total Transmission Expense - Maintenance	\$ 26,524

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	67,348
75	8040	Natural Gas City Gate Purchases	47,893,770
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(10,501)
78	8051	Other Gas Purchases / Gas Cost Adjustments	38,059,462
79	8052	PGA for Commercial	20,356,603
80	8053	PGA for Industrial	4,999,984
81	8054	PGA for Public Authority	3,788,449
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	3,687,930
84	8059	PGA Offset to Unrecovered Gas Cost	(70,472,526)
85	8060	Exchange Gas	(673,059)
86	8081	Gas Withdrawn From Storage - Debit	11,601,196
87	8082	Gas Delivered to Storage	(12,870,840)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(12,406)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	24,464,613
92		<u>Total Purchased Gas Cost</u>	<u>\$ 70,880,021</u>
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,913,236
96	8710	Distribution Load Dispatching	815
97	8711	Odorization	1,263
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,949,277
100	8750	Measuring and Regulating Station Exp. - Gen	478,854
101	8760	Measuring and Regulating Station Exp. - Ind.	62,349
102	8770	Measuring and Regulating Sta. Exp. - City Gate	37,989
103	8780	Meters and House Regulator Expense	1,067,306
104	8790	Customer Installations Expense	2,014
105	8800	Other Expense	114,191

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
106	8810	Rents	424,183
107		Total Distribution Expenses - Operation	\$ 8,051,475
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,734
111	8860	Structures and Improvements	375
112	8870	Mains	32,542
113	8890	Measuring and Regulating Station Exp. - Gen	2,249
114	8900	Measuring and Regulating Station Exp. - Ind.	6,615
115	8910	Measuring and Regulating Sta. Exp. - City Gate	3,487
116	8920	Services	2,509
117	8930	Meters and House Regulators	78,205
118	8940	Other Equipment	11,879
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 139,594
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ 203
124	9020	Meter Reading Expenses	1,267,967
125	9030	Customer Records & Collections	1,513,010
126	9040	Uncollectible Accounts	893,212
127		Total Customer Accounts Expense	\$ 3,674,393
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	134,400
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 134,400
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 249,804
138	9120	Demonstrating and Selling Expenses	130,191
139	9130	Advertising Expenses	27,127
140	9160	Miscellaneous Sales Expenses	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
141		Total Sales Expenses	\$ 407,122
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 168,583
145	9210	Office Supplies and Expenses	6,637
146	9220	Administrative Expense Transferred	11,669,359
147	9230	Outside Services Employed	250,655
148	9240	Property Insurance	167,498
149	9250	Injuries and Damages	35,935
150	9260	Employee Pensions and Benefits	2,007,165
151	9270	Franchise Requirements	1,297
152	9280	Regulatory Commission Expense	129,311
153	930.2	Miscellaneous General Expense	109,331
154	9310	A&G-Rents	\$ 15,569
155		Total Administrative and General Exp. - Operation	\$ 14,561,339
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	\$ -
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 98,580,292</u>
162			
163	403	Depreciation and Amortization	\$ 19,329,894
164	4081	Taxes Other than Income Taxes	6,335,918
165	4091-4101	Provision for Federal & State Income Taxes	12,557,868
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 136,803,972</u>
168			
169		NET OPERATING INCOME	<u>\$ 27,298,012</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
 Workpaper Reference No(s): _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 98,377,919
4	4811	Commercial	40,637,064
5	4812	Industrial	5,286,755
6	4820	Other - Public Authority	6,847,372
7		Total Sales of Gas	<u>\$ 151,149,111</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,297,964
11	4880	Misc. Service Revenues	806,054
12	4893-4896	Revenue From Transportation of Gas of Others	15,202,087
13	4950	Other Gas Revenue	2,274,060
14		Total Other Operating Income	<u>\$ 19,580,165</u>
15			
16		TOTAL OPERATING REVENUE	\$ 170,729,276
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7560	Ng. Field Meas. & Reg. Station	-
21	7590	Production and gathering-Other	0
22		Total Production Expense - Operation	<u>\$ -</u>
23			
24		<u>Production Expense - Maintenance</u>	
25	7610	Ng. Main. Supervision & Engineering	\$ -
26			\$ -
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ -
29	8150	Maps and Records	-
30	8160	Wells Expense	135,950
31	8170	Lines Expense	35,014
32	8180	Compressor Station Expense	35,633
33	8190	Compressor Station Expense Fuel & Power	1,003
34	8200	Measuring & Regulating Station Expense	3,485
35	8210	Purification	25,974
36	8240	Other	-
37	8250	Storage Well Royalties	9,388
38		Total Nat. Gas Storage Expense - Operation	<u>\$ 246,447</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
 Workpaper Reference No(s): _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 16,248
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	11,889
44	8350	Measuring & Regulating Station Equip.	-
45	8360	Purification Equipment	-
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	130,397
48		Total Nat. Gas Storage Expense - Maintenance	\$ 158,534
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ -
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	297
54	8560	Mains Expense	255,790
55	8570	Measuring & Regulating Station Exp.	11,082
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	\$ 267,169
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	3,091
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	412
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 3,504
67			
68		<u>Purchased Gas Cost - Operation</u>	
69	8001	Intercompany Gas Well-head Purchases	\$ -
70	8010	Natural gas field line purchases	81,272
71	8040	Natural Gas City Gate Purchases	56,991,988
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineerin	(17,552)
74	8051	Other Gas Purchases / Gas Cost Adjustments	45,436,442
75	8052	PGA for Commercial	23,451,445
76	8053	PGA for Industrial	6,473,398
77	8054	PGA for Public Authority	4,552,018
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(1,182,255)
80	8059	PGA Offset to Unrecovered Gas Cost	(92,651,831)
81	8060	Exchange Gas	6,250,360
82	8081	Gas Withdrawn From Storage - Debit	15,070,639
83	8082	Gas Delivered to Storage	(17,546,751)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(21,930)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	31,821,875
88		Total Purchased Gas Cost	\$ 78,709,117

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
 Workpaper Reference No(s). _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,207,940
92	8710	Distribution Load Dispatching	986
93	8711	Odorization	2,670
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	3,444,978
96	8750	Measuring and Regulating Station Exp. - Gen	484,494
97	8760	Measuring and Regulating Station Exp. - Ind.	30,793
98	8770	Measuring and Regulating Sta. Exp. - City Gate	22,313
99	8780	Meters and House Regulator Expense	940,679
100	8790	Customer Installations Expense	4,184
101	8800	Other Expense	145,791
102	8810	Rents	344,255
103		Total Distribution Expenses - Operation	\$ 6,629,083
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 1,399
107	8860	Structures and Improvements	309
108	8870	Mains	30,023
109	8890	Measuring and Regulating Station Exp. - Gen	38
110	8900	Measuring and Regulating Station Exp. - Ind.	9,170
111	8910	Measuring and Regulating Sta. Exp. - City Gate	4,225
112	8920	Services	106
113	8930	Meters and House Regulators	90,413
114	8940	Other Equipment	10,779
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 146,461
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ 421
120	9020	Meter Reading Expenses	1,251,833
121	9030	Customer Records & Collections	1,762,399
122	9040	Uncollectible Accounts	362,112
123		Total Customer Accounts Expense	\$ 3,376,766
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	133,614
129	9100	Misc Cust Serv & Informational Exp	0
130		Total Customer Accounts Expenses - Operation	\$ 133,614
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 266,962
134	9120	Demonstrating and Selling Expenses	131,290
135	9130	Advertising Expenses	45,483
136	9160	Miscellaneous Sales Expenses	0
137		Total Sales Expenses	\$ 443,735
138			

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
 Workpaper Reference No(s): _____ Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 142,768
141	9210	Office Supplies and Expenses	3,249
142	9220	Administrative Expense Transferred	14,012,401
143	9230	Outside Services Employed	69,850
144	9240	Property Insurance	5,560
145	9250	Injuries and Damages	17,941
146	9260	Employee Pensions and Benefits	1,843,199
147	9270	Franchise Requirements	1,483
148	9280	Regulatory Commission Expense	0
149	930.2	Miscellaneous General Expense	49,701
150	9310	A&G-Rents	12,771
151		Total Administrative and General Exp. - Operation	<u>\$ 16,158,922</u>
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	0
155		Total Administrative and Gen. Exp. - Maintenance	<u>\$ -</u>
156			
157		<u>Total Operation and Maintenance Expense</u>	<u>\$ 106,273,351</u>
158			
159	403-406	Depreciation and Amortization	\$ 21,511,931
160	4081	Taxes Other than Income Taxes	6,566,445
161	4091	Provision for Federal & State Income Taxes	10,801,867
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 145,153,594</u>
164			
165		NET OPERATING INCOME	<u>\$ 25,575,682</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: X Base Period Forecasted Period
 Type of Filing: X Original Updated Revised
 Worksheet Reference No(s):

FR 16(5)(c)2.2
 Schedule C-2.2
 Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	actual Jul-17	actual Aug-17	actual Sep-17	actual Oct-17	actual Nov-17	actual Dec-17	Total
1	4091-4101	Provision for income taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,696,755	\$ 0	\$ 0	\$ 0	\$ 9,696,755
2															
3	4030	Depreciation Expense	1,539,524	1,543,651	1,552,617	1,562,448	1,569,260	1,584,165	1,601,638	1,667,759	1,741,365	1,651,264	1,655,117	1,661,088	19,329,894
4	4060	Amortization of gas plant acquisition adjustments	4,132	4,132	4,132	4,132	4,132	4,132	4,132	4,132	4,132	4,093	4,093	4,093	49,465
5	4081	Taxes other than income taxes, utility operating inco	430,926	346,632	374,617	280,216	471,465	389,331	352,414	342,448	1,847,278	485,421	587,903	457,267	6,335,918
6	4800	Residential sales	(14,513,203)	(12,401,756)	(9,837,265)	(7,970,175)	(5,001,330)	(4,280,264)	(3,912,522)	(3,911,150)	(4,056,095)	(4,053,406)	(7,728,795)	(11,997,506)	(89,663,467)
7	4805	Unbilled Residential Revenue	(469,640)	1,575,634	970,698	1,251,101	548,262	160,043	85,112	(22,429)	37,437	(1,732,245)	(2,209,701)	(3,104,257)	(2,909,985)
8	4811	Commercial Revenue	(6,015,710)	(4,997,094)	(3,975,391)	(3,087,843)	(2,175,017)	(1,875,289)	(1,734,376)	(1,657,062)	(2,143,315)	(2,077,847)	(3,292,933)	(4,990,853)	(38,222,731)
9	4812	Industrial Revenue	(879,115)	(863,109)	(978,790)	(585,027)	(578,725)	(688,370)	(212,760)	(235,590)	(229,940)	(367,965)	(486,521)	(235,590)	(6,400,150)
10	4815	Unbilled Comm Revenue	(312,723)	758,593	351,238	564,894	122,836	39,474	(4,161)	(91,082)	(23,863)	(346,071)	(931,188)	(1,370,307)	(1,242,361)
11	4816	Unbilled Industrial Revenue	(193,638)	(209,628)	243,165	33,560	(179,298)	405,234	27,342	(8,621)	276	8,285	(124,351)	(38,509)	(38,509)
12	4820	Other Sales to Public Authorities	(1,046,459)	(877,900)	(710,313)	(551,379)	(335,451)	(257,582)	(216,697)	(235,766)	(231,292)	(274,326)	(526,757)	(844,603)	(6,108,524)
13	4825	Unbilled Public Authority Revenue	(27,855)	138,141	61,310	110,081	34,779	12,959	7,033	(13,856)	15,695	(185,528)	(165,179)	(271,690)	(284,100)
14	4870	Forfeited discounts	(164,679)	(178,264)	(212,874)	(110,474)	(89,244)	(73,990)	(49,238)	(67,376)	(42,564)	(57,504)	(63,637)	(107,575)	(1,217,620)
15	4880	Miscellaneous service revenues	(58,143)	(54,428)	(74,827)	(49,906)	(53,615)	(55,356)	(45,000)	(56,467)	(56,890)	(113,182)	(113,321)	(70,489)	(799,624)
16	4893	Revenue-Transportation Distribution	(1,601,632)	(1,516,343)	(1,462,848)	(1,288,495)	(1,321,435)	(1,287,338)	(1,182,277)	(1,275,238)	(1,291,705)	(1,481,954)	(1,653,314)	(1,852,334)	(17,214,914)
17	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
18	7550	Field measuring and regulating station expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
19	7590	Production and gathering-Other	0	0	0	0	0	0	0	0	0	0	0	0	0
20	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8010	Natural gas field line purchases	5,289	4,114	3,199	3,575	6,495	4,693	6,711	6,637	7,868	8,356	5,350	5,060	67,348
22	8040	Natural gas city gate purchases	5,595,688	4,352,529	337,619	768,369	5,923,129	4,115,123	5,297,871	4,117,575	4,229,436	4,366,383	5,981,127	2,808,921	47,893,770
23	8050	Other purchases	(886)	(311)	(228)	(69)	(1,818)	(783)	(269)	(838)	(2,309)	(1,304)	(89)	(1,597)	(10,501)
24	8051	PGA for Residential	8,024,574	6,235,593	4,547,479	3,361,822	1,534,503	1,025,911	771,647	756,800	893,394	871,077	3,467,738	6,866,923	38,059,462
25	8052	PGA for Commercial	3,677,986	2,844,533	2,136,551	1,547,232	980,664	790,859	693,952	789,411	1,025,239	973,073	1,819,559	3,067,544	20,356,603
26	8053	PGA for Industrial	672,135	664,048	769,253	453,327	452,238	568,552	162,254	179,815	177,216	226,633	283,274	401,438	4,999,984
27	8054	PGA for Public Authorities	701,686	553,678	435,084	330,097	195,998	141,164	109,400	123,864	123,244	153,657	340,629	579,947	3,788,449
28	8058	Unbilled PGA Cost	323,691	(1,619,983)	(833,284)	(1,158,008)	(390,752)	(478,920)	(71,109)	101,862	(5,510)	1,470,832	2,458,625	3,890,284	3,657,930
29	8059	PGA Offset to Unrecovered Gas Cost	(11,327,381)	(12,335,696)	(8,878,999)	(7,684,524)	(4,221,492)	(3,604,184)	(2,692,104)	(2,502,742)	(2,734,902)	(2,979,766)	(4,372,666)	(7,138,071)	(70,472,526)
30	8060	Exchange gas	994,794	3,043,458	3,568,544	2,130,911	(1,903,717)	(551,573)	(2,559,917)	(1,637,429)	(1,244,837)	(1,329,459)	(1,524,494)	540,718	(673,059)
31	8081	Gas withdrawn from storage-Debit	2,255,745	2,376,726	2,699,948	2,442,279	9,858	10,009	0	243	0	23,049	1,783,335	11,601,196	11,601,196
32	8082	Gas delivered to storage-Credit	(22,775)	(5,574)	(10,705)	(98,792)	(1,863,095)	(1,635,911)	(1,657,485)	(1,422,930)	(1,895,527)	(1,670,878)	(2,191,555)	(395,634)	(12,870,840)
33	8120	Gas used for other utility operations-Credit	(5,263)	(1,034)	1,053	(2,338)	(1,07)	9,406	696	211	1,474	(11,286)	9,406	(3,698)	(12,406)
34	8580	Transmission and compression of gas by others	2,489,585	2,564,754	2,280,623	2,438,251	2,050,640	1,862,627	1,605,173	1,639,478	1,640,271	1,606,687	2,079,277	2,397,268	24,464,613
35	8140	Storage-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
36	8160	Wells expenses	20,628	30,052	6,702	9,490	2,729	1,519	(299)	1,838	8,064	4,060	5,739	4,009	94,531
37	8170	Lines expenses	4,630	4,715	4,105	2,633	1,936	(164)	16,913	2,727	988	6,819	5,448	(1,077)	49,574
38	8180	Compressor station expenses	4,238	2,653	292	2,998	3,433	3,947	5,665	2,816	2,258	7,399	3,833	1,244	40,777
39	8190	Compressor station fuel and power	104	112	109	0	215	68	34	116	110	105	108	0	1,081
40	8200	Storage-Measuring and regulating station expenses	701	(62)	541	139	507	93	75	326	3,022	2,122	176	178	7,818
41	8210	Storage-Purification expenses	6,913	1,672	1,080	1,727	1,414	157	143	76	165	187	1,094	4,235	18,863
42	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
43	8250	Storage well royalties	1,750	1,282	1,435	610	380	206	204	589	162	717	918	8,411	8,411
44	8310	Storage-Maintenance of structures and improvemen	421	966	436	1,452	2,170	3,133	2,691	3,292	2,880	2,845	2,170	975	23,431
45	8340	Maintenance of compressor station equipment	157	6,645	(629)	0	16	0	957	3,322	(301)	110	873	(296)	10,864
46	8350	Maintenance of measuring and regulating station eq	0	0	0	0	0	0	203	(72)	0	0	0	0	131
47	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	622	(216)	0	0	0	0	406
48	8370	Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
49	8410	Other storage expenses-Operation labor and expens	17,878	2,112	9,049	11,668	15,077	13,540	9,069	12,523	4,971	11,686	27,816	8,714	144,103
50	8520	Communication system expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
51	8560	Other fuel and power for Compression	31	31	30	30	30	28	33	38	36	32	44	38	401
52	8560	Mains expenses	9,552	31,997	28,224	15,086	22,350	21,291	20,278	16,899	19,920	40,821	27,981	28,852	283,263
53	8570	Transmission-Measuring and regulating station exp	842	707	888	932	1,815	915	403	688	681	6,068	6,723	1,128	21,771
54	8630	Transmission-Maintenance of mains	(678)	0	0	2,122	(144)	338	4,091	9,451	5,941	317	(468)	4,500	25,472
55	8640	Transmission-Maintenance of compressor sta equip	0	0	0	0	0	0	0	0	0	0	0	0	0
56	8650	Transmission-Maintenance of measuring and regula	0	0	0	186	11	0	0	0	0	0	0	738	935
57	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	117	0	0	0	0	0	117
58	8700	Distribution-Operation supervision and engineering	121,488	66,762	96,507	95,123	107,406	97,613	296,252	366,811	332,519	84,586	140,210	108,158	1,913,236
59	8710	Distribution load dispatching	50	48	59	27	61	352	0	0	36	40	101	40	815
60	8711	Odorization	59	0	0	1,204	0	0	0	0	0	0	0	0	1,263
61	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
62	8740	Mains and Services Expenses	226,559	356,356	331,227	248,101	307,976	220,157	396,455	381,085	437,312	278,577	372,515	392,966	3,949,277
63	8750	Distribution-Measuring and regulating station expens	81,562	19,205	28,782	39,929	50,495	41,511	41,433	26,331	21,568	34,115	58,999	54,625	478,854
64	8780	Distribution-Measuring and regulating station expens	2,604	3,728	2,853	3,280	2,719	(32)	1,269	10,782	17,004	11,150	7,056	(63)	62,349

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(c)2.2
 Schedule C-2.2
 Witness: Walter, Martin

Line No.	Acct No.	Account Description	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	actual Jul-17	actual Aug-17	actual Sep-17	actual Oct-17	actual Nov-17	actual Dec-17	Total
64	8770	Distribution-Measuring and regulating station expen	487	1,111	1,391	97	511	7,619	14,678	3,573	47	185	8,030	259	37,989
65	8780	Meter and house regulator expenses	95,618	50,225	78,582	75,637	88,113	80,622	78,372	83,229	82,120	99,091	155,492	97,205	1,067,306
66	8790	Customer installations expenses	27	1,976	0	0	0	0	0	0	12	0	0	0	2,014
67	8800	Distribution-Other expenses	4,559	9,769	25,807	9,218	12,897	11,840	8,419	3,913	17,124	9,369	2,704	(1,429)	114,191
68	8810	Distribution-Rents	37,613	31,577	33,008	30,694	34,123	40,751	30,285	33,670	42,345	19,716	57,078	33,323	424,183
69	8850	Distribution-Maintenance supervision and engineerir	312	168	21	0	238	174	34	192	202	0	334	58	1,734
70	8860	Distribution-Maintenance of structures and improvem	0	13	48	22	0	68	0	0	25	199	0	0	375
71	8870	Distribution-Maint of mains	2,052	1,615	2,274	1,692	2,720	4,890	4,695	2,987	3,602	5,245	(749)	1,618	32,542
72	8890	Maintenance of measuring and regulating station eq	0	0	0	18	0	0	814	(289)	42	2,246	(582)	0	2,249
73	8900	Maintenance of measuring and regulating station eq	4,090	299	0	0	0	0	1,293	(459)	0	1,392	0	0	6,815
74	8910	Maintenance of measuring and regulating station eq	114	1,285	53	170	0	583	(33)	1,016	300	0	0	0	3,487
75	8920	Maintenance of services	0	0	0	0	51	0	0	0	0	411	347	1,700	2,509
76	8930	Maintenance of meters and house regulators	3,598	17,018	12,171	1,369	1,323	9,942	8,626	5,295	14,111	6,632	(1,652)	(229)	78,205
77	8940	Distribution-Maintenance of other equipment	876	813	1,735	992	528	239	515	1,294	378	727	3,375	409	11,379
78	9010	Customer accounts-Operation supervision	0	49	(18)	172	0	0	0	0	0	0	0	0	203
79	9020	Customer accounts-Meter reading expenses	110,785	105,089	126,664	97,026	108,759	104,421	87,768	92,447	107,670	99,561	116,688	111,089	1,267,967
80	9030	Customer accounts-Customer records and collector	23,155	39,749	501,984	102,686	138,342	123,055	93,464	101,699	97,580	102,951	96,974	91,370	1,513,010
81	9040	Customer accounts-Uncollectible accounts	49,058	39,838	32,057	27,877	23,175	21,912	21,244	21,832	553,378	25,972	34,005	42,864	893,212
82	9090	Customer service-Operating informational and instru	10,133	9,038	11,220	9,708	12,366	12,062	8,633	13,003	12,021	11,797	12,463	11,955	134,400
83	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0
84	9110	Sales-Supervision	22,301	16,763	23,243	19,799	21,408	21,585	21,699	21,079	21,337	20,579	20,142	19,879	249,804
85	9120	Sales-Demonstrating and selling expenses	16,390	8,111	12,044	10,478	8,937	6,607	10,145	16,776	10,761	11,707	8,070	12,163	130,191
86	9130	Sales-Advertising expenses	1,111	7,084	2,366	2,627	3,105	3,025	705	384	530	3,626	1,082	1,473	27,127
87	9200	A&G-Administrative & general salaries	13,291	9,993	13,407	10,433	12,197	12,402	15,308	28,122	11,180	11,664	11,799	18,787	168,583
88	9210	A&G-Office supplies & expense	213	(50)	141	388	623	376	745	681	2,340	480	345	345	6,637
89	9220	A&G-Administrative expense transferred-Credit	1,165,024	1,094,817	946,832	1,026,190	1,198,876	640,902	1,238,264	781,151	1,190,968	733,124	810,781	842,430	11,689,359
90	9230	A&G-Outside services employed	7,268	5,263	0	10,119	9,741	5,020	5,468	90,664	96,640	8,455	455	11,562	250,655
91	9240	A&G-Property insurance	13,991	13,922	14,167	13,939	14,231	13,802	13,276	12,886	13,497	13,953	15,108	14,728	167,498
92	9250	A&G-Injuries & damages	1,848	784	2,141	5,524	488	314	752	10,374	2,357	7,328	3,342	674	35,935
93	9260	A&G-Employee pensions and benefits	174,539	152,250	185,191	160,524	188,457	160,943	155,718	171,306	164,424	161,480	178,681	153,653	2,007,165
94	9270	A&G-Franchise requirements	0	0	642	0	14	0	0	0	440	0	0	0	1,297
95	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	621	33,335	93,803	1,552	129,311
96	9302	Miscellaneous general expenses	12,347	7,382	8,449	4,277	14,490	4,482	4,706	5,057	7,397	17,377	15,592	7,774	109,331
97	9310	A&G-Rents	1,263	1,283	1,283	1,283	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,569
98	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	0	0	0	0	0	0	0
99															
100		Operating (Income)Loss*	(\$7,658,332)	(\$5,898,667)	(\$4,089,591)	(\$3,275,127)	(\$1,785,228)	(\$2,193,180)	(989,012)	(\$1,466,646)	\$1,096,768	(\$2,880,849)	(\$4,159,338)	(\$6,507,193)	(\$30,109,660)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s)

FR 16(b)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	
1	4030	Depreciation Expense	0	0	(0)	(0)	0	(0)	0	0	(0)	0	0	0
2	4081	Taxes other than income taxes, utility operating it	0	0	0	(2,327,847)	2,327,847	180,544	26,608	0	1,095,601	(0)	0	1,302,752
	8210	Storage-Purification expenses	0	1,500	0	0	0	0	0	0	0	0	440	1,940
	8230	Gas Losses	0	0	0	0	0	0	6,062	0	0	0	0	6,062
3	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineerin	281	365	156	156	156	616	2	60,873	30,694	50	21,868	422
5	8740	Mains and Services Expenses	1,954	(7,921)	4,035	4,414	17	10,987	6,009	4,551	5,318	327	3,996	1,473
6	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0
7	8800	Distribution-Other expenses	90	7	0	0	0	0	0	0	0	0	0	97
8	8900	Maintenance of measuring and regulating station	0	0	248	0	0	0	0	0	0	0	0	248
9	9010	Customer accounts-Operation supervision	0	0	0	4,879	0	0	103	0	0	0	15	4,997
10	9030	Customer accounts-Customer records and collec	123,042	78,423	(46,798)	5,338	4,231	5,819	3,863	5,011	4,008	4,196	3,455	5,295
	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	3,000,000	(3,000,000)	0	0	0
11	9100	Customer service-Miscellaneous customer servic	10,825	0	144	0	0	0	0	119	0	3,588	0	14,676
12	9120	Sales-Demonstrating and selling expenses	0	0	704	0	0	32	8,266	490	472	0	0	9,964
13	9200	A&G-Administrative & general salaries	(538,447)	2,507,034	(5,517,790)	(564,879)	(1,149,809)	(3,208,564)	(528,938)	(2,443,147)	(1,135,720)	(2,961,310)	(957,766)	(692,644)
14	9210	A&G-Office supplies & expense	1,879,092	1,803,283	1,780,994	1,994,426	2,051,435	1,876,271	1,774,785	1,959,881	2,403,130	1,716,839	1,888,208	2,020,722
15	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,668)	(11,459,071)	(3,001,890)	(11,344,577)	(4,725,266)	(10,899,946)	(5,272,955)	(6,563,502)	(6,681,964)
16	9230	A&G-Outside services employed	706,893	754,578	661,737	848,669	797,263	865,258	613,165	903,482	1,864,696	770,653	597,079	587,860
17	9240	A&G-Property insurance	49,862	13,328	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426
18	9250	A&G-Injuries & damages	1,862,084	1,665,851	(485,577)	1,812,257	1,854,706	648,483	1,660,499	2,466,434	2,205,274	1,587,547	1,586,521	1,612,182
19	9260	A&G-Employee pensions and benefits	4,593,478	2,875,101	6,938,585	3,861,947	7,582,267	1,252,928	6,939,571	1,941,388	4,992,846	2,983,898	2,737,080	2,399,781
20	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0
21	9302	Miscellaneous general expenses	595,053	449,837	3,023,947	394,237	187,445	257,865	434,504	149,930	242,831	453,830	185,460	380,655
22	9310	A&G-Rents	428,690	449,036	438,477	474,773	453,250	212,237	395,862	426,133	745,302	431,540	451,239	439,439
23	9320	A&G-Maintenance of general plant	16,630	4,065	41,242	22,521	33,626	28,693	32,746	22,491	51,893	20,304	42,786	45,740
24		Operating (Income)Loss*	\$26,363	\$46,357	(\$1,907,660)	(\$2,208,352)	\$2,474,789	(\$859,294)	\$33,894	\$3,789,860	(\$1,182,175)	(\$250,065)	\$7,866	(\$69,175)
25														
26	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,668)	(11,459,071)	(3,001,890)	(11,344,577)	(4,725,266)	(10,699,946)	(5,272,955)	(6,563,502)	(6,681,964)
27		Allocation Factor to Kentucky	5.82%	5.57%	5.80%	5.82%	5.63%	7.10%	5.54%	6.38%	5.77%	6.13%	5.94%	6.03%
28		Total Allocated Amount	(552,948)	(576,175)	(509,115)	(497,436)	(645,110)	(213,202)	(628,580)	(301,592)	(617,330)	(323,369)	(389,723)	(403,199)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(b)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	
1	4030	Depreciation Expense	(0)	(0)	(0)	0	0	0	0	0	(0)	(0)	0	0
2	4081	Taxes other than income taxes, utility operating income	(0)	(0)	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
3	8700	Distribution-Operation supervision and engineering	0	0	0	0	0	54	(19)	309	0	0	0	344
4	8740	Mains and Services Expenses	2,021	1,303	1,296	1,673	1,951	1,636	1,097	1,992	1,962	1,505	1,865	1,563
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	37	0
6	9010	Customer accounts-Operation supervision	345,789	325,501	371,262	315,777	363,031	355,088	320,968	384,594	343,713	344,071	354,180	338,451
7	9020	Customer accounts-Meter reading expenses	2,827	2,493	3,252	2,427	2,434	2,599	2,329	2,513	2,053	582	(284)	0
8	9030	Customer accounts-Customer records and collections expenses	1,598,482	1,399,178	1,819,284	1,395,506	1,567,812	1,532,666	1,427,890	1,539,631	1,491,876	1,556,346	1,531,375	1,522,007
9	9200	A&G-Administrative & general salaries	445,376	369,783	424,768	278,912	332,612	307,847	297,529	339,428	274,756	365,839	329,588	343,107
10	9210	A&G-Office supplies & expense	744,503	642,805	706,185	673,818	750,437	987,834	552,843	633,213	786,458	592,829	618,253	609,682
11	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,685)	(4,192,144)	(4,117,575)	(3,577,515)	(3,840,097)	(3,965,148)	(3,797,623)	(3,764,583)	(3,756,783)
12	9230	A&G-Outside services employed	1,420	69,054	109,044	110,712	79,953	53,126	41,752	37,063	210,722	42,811	51,118	50,668
13	9240	A&G-Property insurance	9,999	9,999	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106
14	9250	A&G-Injuries & damages	0	0	0	18	17	17	17	17	17	17	17	27
15	9260	A&G-Employee pensions and benefits	801,818	713,977	858,462	672,241	835,509	734,230	769,191	737,855	690,588	751,646	743,454	744,682
16	9310	A&G-Rents	153,534	154,543	153,236	153,107	153,618	154,426	154,493	154,595	154,589	131,438	125,022	137,498
17	9320	A&G-Maintenance of general plant	642	3,738	984	323	5	0	1,245	1,111	0	2,433	1,873	992
18														
19		Operating (Income) Loss*	(\$0)	\$0	\$0	(\$85,065)	(\$96,457)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)
20														
21	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,685)	(4,192,144)	(4,117,575)	(3,577,515)	(3,840,097)	(3,965,148)	(3,797,623)	(3,764,583)	(3,756,783)
22		Allocation Factor to Kentucky	4.74%	4.60%	4.65%	4.67%	4.76%	4.50%	4.72%	4.59%	4.45%	4.52%	4.53%	4.48%
23		Total Allocated Amount	(194,375)	(169,811)	(197,911)	(172,668)	(199,745)	(185,164)	(168,836)	(176,375)	(176,460)	(171,683)	(170,364)	(168,258)
24														(2,151,652)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(B)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	(0)	0	(0)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	(0)
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	(0)	0	(0)	240,932	(240,932)	0	0	0	0	0	(0)	(0)
	8160	Wells Expenses	0	0	0	0	0	0	0	0	0	0	0	62
4	8170	Lines expenses	39	41	42	40	41	47	(4)	45	0	48	145	46
5	8180	Compressor station expenses	41	43	44	41	42	49	(4)	47	0	50	100	47
6	8190	Compressor station fuel and power	128	845	139	10	12	1,763	714	9	233	2,832	186	156
7	8210	Storage-Purification expenses	542	412	340	178	119	129	151	203	162	162	201	265
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	11	0
9	8250	Storage well royalties	2,034	(180)	1,203	2,817	1,847	709	251	395	197	1,047	765	1,258
	8500	Transmission-Operation supervision and engine	4	30	0	0	8,378	0	0	0	0	0	0	8,412
10	8560	Mains expenses	52	55	(6)	115	189	62	(5)	60	85	64	276	81
11	8570	Transmission-Measuring and regulating station e	78	83	84	80	82	93	(8)	90	0	96	193	91
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	5,333	0	0	0	0	0	0	0	5,333
13	8700	Distribution-Operation supervision and engineer	284,070	213,574	232,793	266,021	223,521	229,137	277,332	285,482	422,990	206,058	234,087	220,995
14	8711	Odorization	11,656	3,070	19,230	4,461	0	6,558	3,085	0	21,204	0	0	37,382
15	8740	Mains and Services Expenses	10,200	9,564	4,078	7,526	11,353	9,117	7,131	13,803	10,806	12,692	10,682	8,321
16	8750	Distribution-Measuring and regulating station ex	7,224	9,360	10,705	9,178	17,656	10,259	16,943	8,976	11,471	12,571	13,827	11,892
17	8760	Distribution-Measuring and regulating station ex	5,810	(6,412)	0	0	0	3,027	(171)	0	0	0	0	2,254
18	8770	Distribution-Measuring and regulating station ex	0	0	21	155	198	(20)	0	10,220	15,400	0	701	26,675
	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	119	(37)
	8800	Distribution-Other expenses	7	0	202	0	0	0	0	0	0	0	0	173
20	8810	Distribution-Rents	26,102	39,904	7,662	22,114	23,130	22,122	22,457	22,973	22,341	21,344	22,380	24,797
21	9010	Customer accounts-Operation supervision	2,225	2,129	2,393	2,131	2,375	1,986	1,526	2,692	2,645	2,272	2,353	1,934
	9020	Customer accounts-Meter reading expenses	0	0	0	0	(90)	0	0	0	0	0	0	(90)
22	9030	Customer accounts-Customer records and colle	258,815	236,244	(219,998)	155,499	160,888	154,333	153,007	162,108	156,655	150,806	150,711	162,681
	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	0
23	9100	Customer service-Miscellaneous customer servi	204	151	130	109	10	0	357	1,061	(53)	237	0	2,206
24	9110	Sales-Supervision	9,137	9,791	8,776	15,140	7,193	12,704	11,316	13,503	14,769	10,522	11,159	12,978
25	9120	Sales-Demonstrating and selling expenses	395	0	0	0	0	0	0	2,468	361	0	212	3,436
26	9130	Sales-Advertising expenses	93	0	0	206	0	0	115	4,827	(131)	205	542	5,885
27	9200	A&G-Administrative & general salaries	(4,731)	(25,368)	(6,326)	(4,896)	(26,383)	(5,663)	(5,460)	(16,184)	(6,755)	(71,128)	(16,143)	(5,867)
28	9210	A&G-Office supplies & expense	0	1,332	8	0	10	0	0	115	68,141	70	0	(109,272)
29	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(708,629)	(704,520)	(482,659)	(877,310)	(603,351)	(790,403)	(478,248)	(503,602)	(544,341)
30	9230	A&G-Outside services employed	6,769	4,064	5,669	7,466	8,922	12,968	12,578	15,174	33,275	5,210	3,239	26,566
31	9240	A&G-Property insurance	(1,253)	(959)	(971)	(1,170)	(1,134)	(1,172)	(1,198)	(1,215)	(1,194)	(1,159)	(1,054)	(1,842)
32	9250	A&G-Injuries & damages	21,555	27,631	21,838	21,427	21,367	5,987	21,986	30,005	(2,474)	27,190	20,915	(60,828)
33	9260	A&G-Employee pensions and benefits	190,049	168,789	389,171	194,652	237,295	21,493	352,011	45,079	18,170	96,700	48,205	202,244
34	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	0	4,055	0	0	0	11,555
35	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0
37		Operating (Income)Loss*	(\$0)	\$0	\$0	\$240,932	(\$240,932)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)
39	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(949,562)	(463,587)	(482,659)	(877,310)	(603,351)	(790,403)	(478,248)	(503,602)	(544,341)
40		Allocation Factor to Kentucky	50.25%	50.25%	50.25%	37.50%	76.37%	50.25%	50.25%	50.25%	50.25%	49.78%	49.78%	49.78%
41		Total Allocated Amount	(417,701)	(348,831)	(239,808)	(356,086)	(354,021)	(242,536)	(440,848)	(303,184)	(397,178)	(238,072)	(250,693)	(270,973)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 16(b)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
			Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	
1	4091	Provision for Federal & State Income Taxes	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	\$ 900,156	10,801,867
2															
3	4030	Depreciation Expense	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	21,511,931
4	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
5	4081	Taxes other than income taxes, utility operating incor	550,587	530,195	568,735	547,943	504,176	580,632	523,734	559,394	502,876	612,476	528,447	557,251	6,566,445
6	4800	Residential sales	(8,441,559)	(5,661,644)	(4,284,846)	(3,943,263)	(3,962,200)	(3,926,560)	(5,042,314)	(8,401,388)	(12,512,630)	(14,998,861)	(15,393,652)	(11,809,002)	(98,377,919)
7	4805	Unbilled Residential Revenue													
8	4811	Commercial Revenue	(3,482,514)	(2,514,683)	(1,993,687)	(1,848,367)	(1,858,090)	(1,838,613)	(2,198,265)	(3,461,162)	(4,909,965)	(5,849,828)	(5,979,382)	(4,702,526)	(40,637,064)
9	4812	Industrial Revenue	(333,870)	(336,504)	(257,495)	(367,460)	(280,518)	(313,149)	(248,256)	(308,059)	(660,778)	(961,517)	(661,148)	(560,002)	(5,286,755)
10	4815	Unbilled Comm Revenue													
11	4816	Unbilled Industrial Revenue													
12	4820	Other Sales to Public Authorities	(574,641)	(377,721)	(285,145)	(241,180)	(252,076)	(242,678)	(337,345)	(603,237)	(905,038)	(1,087,494)	(1,113,252)	(847,568)	(6,847,372)
13	4825	Unbilled Public Authority Revenue													
14	4870	Forfeited discounts	(154,728)	(111,173)	(76,089)	(58,231)	(53,684)	(54,035)	(53,461)	(67,434)	(110,916)	(163,043)	(195,128)	(200,044)	(1,297,964)
15	4880	Miscellaneous service revenues	(49,919)	(53,628)	(55,397)	(45,327)	(57,173)	(55,395)	(88,176)	(126,545)	(87,101)	(58,133)	(54,439)	(74,821)	(806,054)
16	4893	Revenue-Transportation Commercial	(1,186,285)	(1,211,423)	(1,162,348)	(1,031,165)	(1,126,835)	(1,137,039)	(1,217,907)	(1,335,583)	(1,505,274)	(1,523,597)	(1,334,402)	(1,431,230)	(15,202,087)
17	4950	Other Gas Revenue	(174,644)	(170,440)	(149,119)	(183,287)	(180,802)	(183,628)	(198,677)	(196,959)	(230,122)	(221,910)	(186,722)	(197,752)	(2,274,060)
18	7560	Field measuring and regulating station expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
19	7590	Production and gathering-Other	-	-	-	-	-	-	-	-	-	-	-	-	0
20	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8010	Natural gas field line purchases	5,286	8,710	5,038	5,573	14,164	7,862	6,254	7,245	3,884	5,683	6,841	4,751	81,272
22	8040	Natural gas city gate purchases	1,136,067	7,942,880	4,418,216	3,912,572	5,951,211	4,730,452	5,807,070	8,102,288	1,260,829	5,991,515	7,237,555	501,353	56,991,988
23	8050	Other purchases	(102)	(2,438)	(841)	(755)	(913)	(752)	(4,263)	(677)	(5,007)	(948)	(517)	(339)	(17,552)
24	8051	PGA for Residential	4,970,598	2,057,759	1,101,473	760,742	791,202	740,531	1,003,885	2,586,528	5,709,864	8,592,215	10,368,788	6,752,855	45,436,442
25	8052	PGA for Commercial	2,287,649	1,328,475	849,109	735,659	781,943	793,744	1,104,031	1,294,478	2,435,494	3,938,158	4,730,000	3,172,707	23,451,445
26	8053	PGA for Industrial	670,264	606,449	599,692	271,408	232,388	226,159	200,352	332,932	367,555	719,680	1,104,205	1,142,315	6,473,398
27	8054	PGA for Public Authorities	488,062	262,832	151,561	101,821	124,873	138,339	157,878	301,625	506,941	751,322	920,678	646,086	4,552,018
28	8058	Unbilled PGA Cost	(1,712,164)	(523,996)	(514,194)	65,226	(55,010)	(775)	589,398	2,189,797	2,363,830	346,802	(2,693,770)	(1,237,399)	(1,182,255)
29	8059	PGA Offset to Unrecovered Gas Cost	(11,381,900)	(5,660,995)	(3,869,845)	(2,821,359)	(4,699,280)	(2,881,427)	(3,672,553)	(5,780,798)	(6,077,942)	(12,128,655)	(20,512,278)	(13,185,019)	(92,651,831)
30	8060	Exchange gas	3,150,644	(2,552,873)	(592,196)	(1,248,680)	(581,875)	(1,531,625)	(1,564,287)	(1,737,941)	1,484,126	1,065,100	5,080,781	5,299,170	6,250,360
31	8081	Gas withdrawn from storage-Debit	3,611,015	13,219	10,746	0	0	0	0	0	1,058,902	2,415,311	3,952,112	4,009,333	15,070,639
32	8082	Gas delivered to storage-Credit	(146,069)	(2,498,399)	(1,756,402)	(1,745,614)	(2,880,826)	(2,075,277)	(2,619,987)	(3,772,616)	(2,011)	(24,366)	(9,269)	(15,897)	(17,546,751)
33	8120	Gas used for other utility operations-Credit	(3,457)	(144)	(1,632)	1,125	(2,248)	724	91	(1,972)	(8,625)	(1,720)	1,563	(21,930)	
34	8580	Transmission and compression of gas by others	3,605,059	2,749,895	1,785,085	1,898,264	2,197,498	1,750,768	2,047,748	3,182,519	2,277,220	2,676,400	4,264,773	3,388,649	31,821,875
35	8140	Storage-Operation supervision and engineering	-	-	-	-	-	-	-	-	-	-	-	-	0
36	8160	Wells expenses	10,619	10,127	19,171	17,292	11,608	11,265	10,248	10,693	8,154	9,098	8,338	9,316	135,950
37	8170	Lines expenses	2,789	3,017	2,843	2,937	3,030	2,679	2,960	2,984	2,888	3,115	2,603	2,989	35,014
38	8180	Compressor station expenses	2,667	2,938	3,401	3,490	3,193	2,697	2,537	2,690	2,813	3,158	3,168	2,881	35,633
39	8190	Compressor station fuel and power	81	85	88	80	84	76	81	89	87	87	87	85	1,003
40	8200	Storage-Measuring and regulating station expenses	280	299	291	285	297	268	291	304	280	307	288	297	3,485
41	8210	Storage-Purification expenses	1,942	2,142	2,469	2,526	2,328	1,958	1,826	1,956	2,054	2,315	2,354	2,104	25,974
42	8240	Storage-Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
43	8250	Storage well royalties	701	1,241	867	710	723	666	735	802	688	756	756	742	9,388
44	8310	Storage-Maintenance of structures and improvement	1,248	1,142	2,829	2,319	1,390	1,378	1,140	1,219	857	977	932	1,017	16,248
45	8340	Maintenance of compressor station equipment	917	660	1,696	1,535	1,023	983	865	913	711	801	757	808	11,889
46	8350	Maintenance of measuring and regulating station eq	-	-	-	-	-	-	-	-	-	-	-	-	0
47	8360	Processing-Maintenance of purification equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
48	8370	Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
49	8410	Other storage expenses-Operation labor and expens	10,409	11,255	10,452	10,821	11,281	10,014	11,169	11,167	10,733	11,592	10,304	11,200	130,397
50	8520	Communication system expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
51	8550	Other fuel and power for Compression	24	25	26	24	25	22	24	26	23	26	26	25	297
52	8560	Mains expenses	20,653	21,413	22,605	22,904	22,071	19,869	20,590	20,973	20,387	22,300	20,710	21,316	255,790
53	8570	Transmission-Measuring and regulating station exper	867	933	993	969	960	839	856	921	875	977	969	923	11,082
54	8630	Transmission-Maintenance of mains	242	221	483	426	262	263	230	241	167	188	170	199	3,091
55	8640	Transmission-Maintenance of compressor sta equip	-	-	-	-	-	-	-	-	-	-	-	-	0
56	8650	Transmission-Maintenance of measuring and regulat	29	33	44	46	38	31	24	27	32	37	41	32	412
57	8700	Distribution-Operation supervision and engineering	92,564	105,005	109,524	95,967	108,636	98,817	96,312	99,378	98,494	102,575	96,667	106,000	1,207,940
58	8710	Distribution load dispatching	80	84	86	79	83	75	80	88	77	86	86	83	986

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Date: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 16(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted May-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Total
59	8711	Odorization	186	210	286	287	248	201	156	177	206	236	265	210	2,670
60	8720	Distribution-Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
61	8740	Mains and Services Expenses	299,027	275,412	348,782	337,788	283,112	273,823	266,054	269,624	256,116	281,056	266,691	277,494	3,444,978
62	8750	Distribution-Measuring and regulating station expens	38,048	41,088	41,735	42,468	42,242	37,310	39,740	40,252	39,107	42,540	39,079	40,887	484,494
63	8760	Distribution-Measuring and regulating station expens	2,344	2,567	2,810	2,906	2,742	2,333	2,277	2,379	2,465	2,747	2,694	2,529	30,793
64	8770	Distribution-Measuring and regulating station expens	1,602	1,790	2,317	2,340	2,037	1,665	1,372	1,557	1,720	1,988	2,177	1,748	22,313
65	8780	Meter and house regulator expenses	74,919	80,951	78,193	78,630	81,482	72,231	79,816	80,085	77,239	83,572	74,939	80,623	940,679
66	8790	Customer installations expenses	292	331	450	463	389	311	239	273	322	375	418	322	4,184
67	8800	Distribution-Other expenses	11,688	13,200	11,752	12,052	12,662	11,084	12,296	12,272	11,889	13,034	11,534	12,327	145,791
68	8810	Distribution-Rents	27,812	29,146	30,784	27,883	28,877	26,234	27,789	30,544	26,577	29,748	29,746	29,015	344,255
69	8850	Distribution-Maintenance supervision and engineering	105	99	103	94	99	153	135	133	133	134	106	104	1,399
70	8860	Distribution-Maintenance of structures and improvem	22	25	33	34	29	23	18	21	24	28	31	24	309
71	8870	Distribution-Maint of mains	2,378	2,491	2,927	2,882	2,591	2,353	2,470	2,502	2,281	2,489	2,234	2,424	30,023
72	8890	Maintenance of measuring and regulating station eq	3	3	4	4	4	3	2	2	3	3	4	3	38
73	8900	Maintenance of measuring and regulating station eq	639	725	987	1,015	853	682	523	598	705	821	917	705	9,170
74	8910	Maintenance of measuring and regulating station eq	310	343	426	424	380	316	275	310	326	375	404	336	4,225
75	8920	Maintenance of services	7	8	11	12	10	8	6	7	8	10	11	8	106
76	8930	Maintenance of meters and house regulators	7,226	7,818	7,226	7,522	7,818	6,930	7,747	7,747	7,443	8,052	7,138	7,747	90,413
77	8940	Distribution-Maintenance of other equipment	740	958	1,166	1,176	985	792	614	701	819	950	1,059	818	10,779
78	9010	Customer accounts-Operation supervision	30	34	44	45	39	31	26	29	33	38	41	33	421
79	9020	Customer accounts-Meter reading expenses	98,185	94,616	169,882	152,859	107,643	104,495	95,807	100,277	77,339	85,797	77,032	87,902	1,251,833
80	9030	Customer accounts-Customer records and collection	137,946	128,420	263,488	233,867	149,630	148,460	132,540	138,466	99,899	111,479	101,274	116,932	1,782,399
81	9040	Customer accounts-Uncollectible accounts	23,762	24,525	22,208	22,173	21,872	21,676	26,561	41,416	48,377	43,272	32,334	33,937	362,112
82	9090	Customer service-Operating informational and instr	10,350	11,828	11,320	10,422	11,551	10,573	11,397	11,296	10,931	11,375	10,621	11,949	133,614
83	9100	Customer service-Miscellaneous customer service	-	-	-	-	-	-	-	-	-	-	-	-	0
84	9110	Sales-Supervision	20,597	21,913	23,031	20,354	23,367	21,662	22,848	22,561	21,987	22,486	21,541	24,614	266,962
85	9120	Sales-Demonstrating and selling expenses	9,559	10,173	11,197	9,411	11,651	12,074	12,910	6,570	10,033	12,221	12,062	13,429	131,290
86	9130	Sales-Advertising expenses	3,475	3,622	4,043	2,838	4,176	4,393	4,172	2,318	3,367	4,041	4,283	4,757	45,483
87	9200	A&G-Administrative & General Salaries	11,410	12,345	11,410	11,877	12,345	10,943	12,234	12,234	11,752	12,715	11,271	12,234	142,768
88	9210	A&G-Office supplies & expense	276	(2)	275	213	339	345	309	195	270	312	335	382	3,249
89	9220	A&G-Administrative expense transferred-Credit	1,130,261	1,341,587	1,109,128	1,227,314	1,073,978	1,082,150	1,128,653	1,161,122	1,134,121	1,216,347	1,110,581	1,297,159	14,012,401
90	9230	A&G-Outside services employed	5,442	4,813	11,892	10,317	5,892	6,037	5,046	5,349	3,419	3,880	3,545	4,218	69,850
91	9240	A&G-Property insurance	394	592	394	532	394	394	394	394	394	394	394	394	5,560
92	9250	A&G-Injuries & damages	1,321	1,247	2,509	2,074	1,371	1,739	1,405	1,574	1,068	1,191	1,139	1,302	17,941
93	9260	A&G-Employee pensions and benefits	134,037	145,519	135,758	137,968	143,860	135,503	170,236	173,140	162,988	175,837	157,329	171,024	1,843,199
94	9270	A&G-Franchise requirements	26	824	200	54	21	43	83	78	48	33	32	42	1,483
95	9280	A&G-Regulatory commission expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
96	9302	Miscellaneous general expenses	332	1,976	1,165	11,798	1,984	385	10,935	684	5,643	8,409	2,803	3,587	49,701
97	9310	A&G-Rents	1,034	1,087	1,119	1,022	1,072	967	1,032	1,139	994	1,112	1,113	1,081	12,771
98	9320	A&G-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-	-	-	0
99		Operating (Income)Loss*	(\$3,147,969)	(\$1,955,771)	(\$1,207,880)	(\$901,978)	(\$1,381,529)	(\$1,324,750)	(\$1,780,193)	(\$3,156,336)	(\$5,079,798)	(\$5,774,624)	(\$6,029,109)	(\$4,588,484)	(\$25,526,565)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Worksheet Reference No(s).

FR 16(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted Jun-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Total
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating i	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	417	437	471	448	416	518	471	415	452	409	415	465	5,335
4	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
5	8700	Distribution-Operation supervision and engineerir	509	540	514	527	508	519	516	509	509	514	503	515	6,183
6	8740	Mains and Services Expenses	4,744	4,744	4,744	4,744	4,744	4,748	4,744	4,744	4,744	4,744	4,744	4,744	56,935
7	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8800	Distribution-Other expenses	21	18	19	19	18	21	19	19	20	19	18	19	230
9	8900	Maintenance of measuring and regulating station	52	52	52	52	52	52	52	52	52	52	52	52	623
10	9010	Customer accounts-Operation supervision	1,324	1,418	1,490	1,435	1,314	1,629	1,489	1,319	1,434	1,302	1,320	1,474	16,948
11	9030	Customer accounts-Customer records and collec	25,696	28,212	25,798	26,805	28,277	24,783	27,702	27,576	26,434	28,701	25,172	27,744	323,000
12	9100	Customer service-Miscellaneous customer servic	2,401	2,069	2,138	2,169	2,070	2,357	2,142	2,144	2,252	2,200	2,075	2,144	26,162
13	9120	Sales-Demonstrating and selling	173	193	181	173	173	203	214	173	220	211	189	207	2,309
14	9200	A&G-Administrative & general salaries	(1,510,952)	(2,048,872)	(1,401,000)	(1,599,329)	(963,123)	(1,370,313)	(1,148,299)	(1,180,629)	(1,315,705)	(1,215,814)	(1,397,857)	(1,911,773)	(17,063,667)
15	9210	A&G-Office supplies & expense	2,668,114	2,824,703	2,585,458	2,639,148	2,598,632	2,789,720	2,847,347	2,478,371	2,661,407	2,572,878	2,472,794	2,635,977	31,672,548
16	9220	A&G-Administrative expense transferred-Credit	(8,149,412)	(11,290,391)	(8,345,078)	(9,582,779)	(7,929,889)	(7,842,749)	(8,614,674)	(8,594,391)	(8,663,954)	(8,843,934)	(8,225,188)	(10,839,629)	(106,922,089)
17	9230	A&G-Outside services employed	1,011,978	870,891	898,792	913,195	872,294	991,299	904,989	902,452	947,970	927,072	873,526	901,083	11,015,542
18	9240	A&G-Property insurance	21,413	20,959	21,062	21,269	21,118	21,241	22,659	20,757	21,456	21,070	20,789	20,853	254,646
19	9250	A&G-Injuries & damages	1,744,154	1,745,185	1,744,153	1,744,670	1,745,185	1,743,637	1,728,869	1,743,579	1,743,063	1,744,059	1,742,592	1,744,163	20,913,327
20	9260	A&G-Employee pensions and benefits	3,340,907	7,254,891	3,400,034	5,038,132	2,828,316	2,651,093	3,309,325	3,809,076	3,575,065	3,876,194	3,606,056	3,710,378	46,399,467
21	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
22	9302	Miscellaneous general expenses	319,098	268,389	544,004	271,142	274,702	462,707	256,850	236,089	475,499	362,897	358,862	3,185,192	7,013,428
23	9310	A&G-Rents	485,861	484,564	484,825	485,005	484,626	485,628	516,850	516,229	485,351	485,061	484,538	484,780	5,883,319
24	9320	A&G-Maintenance of general plant	33,503	31,997	32,344	33,074	32,567	32,908	38,737	31,517	33,730	32,363	31,400	31,591	395,733
25		Operating (Income)Loss*	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)
26															
27	9220	A&G-Administrative expense transferred-Credit	(8,149,412)	(11,290,391)	(8,345,078)	(9,582,779)	(7,929,889)	(7,842,749)	(8,614,674)	(8,594,391)	(8,663,954)	(8,843,934)	(8,225,188)	(10,839,629)	
28		Allocation Factor to Kentucky	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	
29		Total Allocated Amount	(423,852)	(587,215)	(434,029)	(498,402)	(412,435)	(407,903)	(448,051)	(446,996)	(450,614)	(459,974)	(427,793)	(563,771)	(5,561,034)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted Jun-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Forecasted Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8740	Mains and Services Expenses	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	20,398
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	407,599	438,719	402,897	418,719	432,868	380,184	426,375	421,078	405,045	452,625	397,417	432,087	5,013,614
7	9020	Customer accounts-Meter reading expenses	3,134	3,417	3,128	3,201	3,345	2,911	3,303	3,303	3,154	3,526	3,079	3,377	38,878
8	9030	Customer accounts-Customer records and collections	1,810,744	1,916,150	1,756,419	1,848,984	1,878,423	1,638,038	1,903,327	1,851,811	1,770,551	2,026,702	1,729,318	1,893,775	22,024,243
9	9200	A&G-Administrative & general salaries	422,126	460,308	421,295	431,107	450,614	392,094	444,897	444,897	424,805	474,973	414,698	454,882	5,236,696
10	9210	A&G-Office supplies & expense	220,902	217,063	251,609	214,350	204,020	204,958	206,587	197,708	202,318	204,425	204,475	221,038	2,549,453
11	9220	A&G-Administrative expense transferred-Credit	(3,907,670)	(4,194,183)	(3,893,524)	(3,977,653)	(4,067,300)	(3,611,821)	(4,091,131)	(4,036,197)	(3,884,057)	(4,330,597)	(3,793,887)	(4,140,888)	(47,928,909)
12	9230	A&G-Outside services employed	43,140	41,899	60,005	40,016	38,646	36,784	36,386	37,068	36,457	36,245	38,130	45,642	490,418
13	9240	A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9250	A&G-Injuries & damages	0	0	0	0	0	0	0	0	0	0	0	0	0
15	9260	A&G-Employee pensions and benefits	862,549	982,279	864,429	884,473	923,037	820,499	933,443	943,986	899,028	994,601	870,423	953,737	10,932,485
16	9310	A&G-Rents	135,774	134,643	132,033	135,099	134,643	134,643	135,099	134,643	140,992	135,795	134,643	134,643	1,622,651
17	9320	A&G-Maintenance of general plant	4	4	8	4	4	8	15	4	8	4	4	8	73
18															
19		Operating (Income)Loss*	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0
20															
21	9220	A&G-Administrative expense transferred-Credit	(3,907,670)	(4,194,183)	(3,893,524)	(3,977,653)	(4,067,300)	(3,611,821)	(4,091,131)	(4,036,197)	(3,884,057)	(4,330,597)	(3,793,887)	(4,140,888)	(47,928,909)
22		Allocation Factor to Kentucky	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%
23		Total Allocated Amount	(221,600)	(237,848)	(220,798)	(225,569)	(230,653)	(204,823)	(232,004)	(228,889)	(220,261)	(245,584)	(215,148)	(234,826)	(2,718,003)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised
 Workpaper Reference No(s).

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Wailer, Martin

Line No.	Acct No.	Account Description	Forecasted Apr-18	Forecasted Jun-18	Forecasted Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Forecasted Oct-18	Forecasted Nov-18	Forecasted Dec-18	Forecasted Jan-19	Forecasted Feb-19	Forecasted Mar-19	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4080	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
3	4081	Taxes other than income taxes, utility operating i	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8170	Lines expenses	40	40	40	41	40	40	41	41	41	42	40	40	486
5	8180	Compressor station expenses	42	41	42	43	41	42	42	43	43	43	42	42	507
6	8190	Compressor station fuel and power	465	463	463	482	460	467	473	481	476	485	465	469	5,650
7	8210	Storage-Purification expenses	276	274	274	286	273	277	281	285	282	287	276	278	3,349
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	1,353	1,346	1,347	1,402	1,338	1,359	1,377	1,400	1,385	1,411	1,357	1,364	16,439
10	8500	Transmission-Operation supervision and engine	8,318	6,961	6,890	6,737	6,762	8,625	6,696	6,860	6,987	7,362	7,086	7,339	86,425
11	8560	Mains expenses	75	73	77	80	81	75	79	84	66	90	59	92	930
12	8570	Transmission-Measuring and regulating station t	80	80	80	83	79	80	81	83	82	83	80	81	973
13	8650	Transmission-Maintenance of me - Non-Inventor	5,298	4,433	4,258	4,289	4,306	5,491	4,264	4,363	4,449	4,688	4,513	4,672	55,026
14	8700	Distribution-Operation supervision and engineer	275,736	297,425	290,309	286,474	279,196	290,705	263,463	308,461	286,873	303,090	283,944	302,924	3,428,600
15	8711	Odorization	7,027	6,575	7,989	8,237	9,255	7,206	8,128	9,599	3,685	11,375	1,587	12,698	93,362
16	8740	Mains and Services Expenses	2,676	1,925	2,714	2,406	2,285	3,601	1,749	2,213	1,845	2,752	1,533	2,966	28,664
17	8750	Distribution-Measuring and regulating station ex	17,298	16,560	18,391	17,506	18,750	16,580	17,611	18,911	15,454	18,709	13,381	23,177	212,328
18	8760	Distribution-Measuring and regulating station ex	(94)	(88)	(107)	(110)	(124)	(96)	(109)	(129)	(49)	(152)	(21)	(170)	(1,250)
19	8770	Distribution-Measuring and regulating station ex	55	52	63	65	73	57	64	76	29	89	12	100	734
20	8800	Distribution-Other expenses	46	40	59	49	45	62	42	75	46	49	39	55	607
21	8810	Distribution-Rents	22,637	22,513	22,534	23,450	22,377	22,731	23,040	23,420	23,179	23,603	22,703	22,823	275,010
22	9010	Customer accounts-Operation supervision	1,806	1,952	1,833	1,891	1,965	1,761	1,930	2,004	1,855	2,024	1,758	1,959	22,737
23	9020	Customer accounts-Meter reading expenses	(89)	(75)	(72)	(72)	(73)	(93)	(72)	(74)	(75)	(79)	(76)	(79)	(929)
24	9030	Customer accounts-Customer records and collec	362,214	318,244	302,627	307,187	310,922	370,510	307,622	313,296	315,355	334,765	316,176	330,982	3,889,899
25	9100	Customer service-Miscellaneous customer serv	130	203	96	102	123	122	104	103	93	96	128	99	1,398
26	9110	Sales-Supervision	9,719	9,879	10,582	10,159	10,244	10,601	9,886	12,285	9,809	10,522	9,081	10,807	123,575
27	9120	Sales-Demonstrating and selling expenses	85	132	63	67	80	79	68	67	61	63	84	65	914
28	9130	Sales-Advertising expenses	64	100	48	50	61	60	51	51	46	48	63	49	692
29	9200	A&G-Administrative & general salaries	10,841	9,041	8,889	8,865	8,791	11,358	9,232	8,908	8,870	9,564	9,215	9,505	112,880
30	9210	A&G-Office supplies & expense	296	315	334	290	288	366	261	412	270	285	264	316	3,697
31	9220	A&G-Administrative expense transferred-Credit	(964,768)	(1,027,879)	(904,057)	(1,001,651)	(857,469)	(934,152)	(892,708)	(965,621)	(921,859)	(1,016,467)	(930,602)	(992,137)	(11,409,370)
32	9230	A&G-Outside services employed	45,563	38,127	36,616	36,884	37,029	47,225	36,673	37,525	38,263	40,316	38,816	40,180	473,215
33	9240	A&G-Property insurance	(15,825)	(15,664)	(16,094)	(15,715)	(15,831)	(17,131)	(15,235)	(15,472)	(15,768)	(15,448)	(15,446)	(15,718)	(189,343)
34	9250	A&G-Injuries & damages	50,883	51,748	51,454	51,254	52,102	53,054	53,215	53,718	53,404	54,605	51,778	54,239	631,453
35	9260	A&G-Employee pensions and benefits	149,959	231,974	146,899	259,735	93,287	88,627	155,992	170,730	177,462	198,372	175,739	174,569	2,023,344
36	9302	Miscellaneous general expenses	7,794	23,190	5,760	9,435	13,247	10,310	5,657	5,801	7,343	7,326	5,922	6,192	107,979
37	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39		Operating (Income)Loss*	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0
40															
41	9220	A&G-Administrative expense transferred-Credit	(964,768)	(1,027,879)	(904,057)	(1,001,651)	(857,469)	(934,152)	(892,708)	(965,621)	(921,859)	(1,016,467)	(930,602)	(992,137)	(11,409,370)
42		Allocation Factor to Kentucky	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%
43		Total Allocated Amount	(484,809)	(516,523)	(454,301)	(503,343)	(430,890)	(469,424)	(448,598)	(485,238)	(463,246)	(510,788)	(467,640)	(498,562)	(5,733,364)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Base Period: Twelve Months Ended December 31, 2017

Data: X Base Period Forecasted Period
 Type of Filing: X Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(c)2.3
 Schedule C-2.3 B
 Witness: Waller

Line No.	Description	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
Div 009														
1	FICA	\$ 33,474	\$ 25,321	\$ 39,054	\$ 21,058	\$ 21,413	\$ 20,019	\$ 22,477	\$ 14,004	\$ 49,820	\$ 17,688	\$ 62,358	\$ 10,270	\$ 336,953
2	FUTA	\$ 3,150	\$ 27	\$ (326)	\$ (4)	\$ 27	\$ 5	\$ 3	\$ 11	\$ 34	\$ 1	\$ 36	\$ 2	2,967
3	SUTA	\$ 3,217	\$ 939	\$ (2,303)	\$ 239	\$ 16	\$ 4	\$ 14	\$ 6	\$ 21	\$ 21	\$ 15	\$ (3)	2,188
4	Payroll Tax Projects	\$ -	\$ 13	\$ -	\$ 47	\$ -	\$ 13	\$ -	\$ (34)	\$ -	\$ -	\$ -	\$ -	38
5	Ad Valorem - Accrual	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	#####	\$ 391,500	\$ 391,500	\$ 391,500	4,884,792
6	Dot Transmission User Tax	\$ -	\$ -	\$ 30,151	\$ -	\$ -	\$ 52,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	82,281
7	Taxes Property and Other	\$ 19,081	\$ -	\$ 159	\$ 37,107	\$ 42	\$ -	\$ 16,430	\$ 211	\$ 83	\$ 11,109	\$ 66	\$ 338	84,626
8	Public Service Commission Assessment	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	312,575
9	Allocation for taxes other CSC	\$ 16,599	\$ 15,182	\$ 12,466	\$ 10,993	\$ 15,016	\$ 10,886	\$ 10,488	\$ 15,772	\$ 8,804	\$ 11,387	\$ 30,198	\$ 9,389	167,182
10	Allocation from taxes other SS	\$ 26,373	\$ 20,039	\$ 15,692	\$ (105,355)	\$ 142,731	\$ 15,677	\$ 16,918	\$ 22,573	\$ 13,874	\$ 15,882	\$ 47,397	\$ 12,389	244,190
11	Allocation from taxes other Gen Office	\$ 55,871	\$ 11,950	\$ 6,562	\$ 12,969	\$ 19,080	\$ 17,434	\$ 15,974	\$ 19,795	\$ 4,530	\$ 18,026	\$ 36,943	\$ 13,502	232,617
12														
13	Total	\$430,928	\$ 346,632	\$ 374,617	\$ 250,216	\$ 471,465	\$ 389,331	\$ 352,414	\$ 342,448	#####	\$490,134	\$593,036	\$461,911	\$ 6,350,409
14														
Div 002														
16	FICA	\$375,717	\$ 330,990	\$ 264,587	\$ 257,411	\$ 370,189	\$ 256,179	\$ 279,868	\$369,068	\$199,031	\$239,380	\$762,216	\$173,145	\$ 3,897,780
17	FUTA	\$ 29,577	\$ (105)	\$ (1,000)	\$ 40	\$ 663	\$ 272	\$ 399	\$ 171	\$ 496	\$ 393	\$ 410	\$ 136	31,451
18	SUTA	\$ 55,762	\$ 26,610	\$ (5,864)	\$ 489	\$ 1,862	\$ 983	\$ 1,018	\$ 785	\$ 1,037	\$ 1,023	\$ 1,386	\$ 424	85,315
19	Ad Valorem	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 64,500	\$ 64,500	\$ 64,500	589,500
20	Benefit Load Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
21	Taxes Property And Other	\$ 259	\$ (16,188)	\$ -	\$ (2,327,654)	#####	\$ 180,544	\$ 26,608	\$ -	#####	\$ 65	\$ 82,788	\$ -	1,392,076
22														
23	Total Tax Other Than Income Tax	\$505,315	\$ 385,308	\$ 301,722	\$ (2,025,714)	#####	\$ 481,977	\$ 351,893	\$434,024	#####	\$305,360	\$911,301	\$238,206	\$ 5,996,122
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)										10.35%	10.35%	10.35%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)										50.25%	50.25%	50.25%	
27														
28	Total Allocated Amount	\$ 26,373	\$ 20,039	\$ 15,692	\$ (105,355)	\$ 142,731	\$ 15,677	\$ 16,918	\$ 22,573	\$ 13,874	\$ 15,882	\$ 47,397	\$ 12,389	\$ 244,190
29														
Div 012														
31	FICA	\$199,727	\$ 206,862	\$ 179,394	\$ 149,612	\$ 219,423	\$ 147,260	\$ 140,256	\$233,551	\$110,406	\$151,302	\$482,774	\$116,549	\$ 2,336,916
32	FUTA	\$ 16,983	\$ 269	\$ (479)	\$ 12	\$ 394	\$ 156	\$ 201	\$ 110	\$ 280	\$ 220	\$ 236	\$ 79	18,479
33	SUTA	\$ 32,014	\$ 16,791	\$ (3,067)	\$ 245	\$ 985	\$ 566	\$ 508	\$ 485	\$ 582	\$ 572	\$ 796	\$ 245	50,721
34	Ad Valorem	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 48,700	\$ 48,700	\$ 48,700	542,100
35														
36	Total Tax Other Than Income Tax	\$292,724	\$ 267,742	\$ 219,848	\$ 193,870	\$ 264,801	\$ 191,981	\$ 184,966	\$278,146	\$155,268	\$200,793	\$532,506	\$165,572	\$ 2,948,217
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)										10.93%	10.93%	10.93%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)										51.88%	51.88%	51.88%	
40														
41	Total Allocated Amount	\$ 16,599	\$ 15,182	\$ 12,466	\$ 10,993	\$ 15,016	\$ 10,886	\$ 10,488	\$ 15,772	\$ 8,804	\$ 11,387	\$ 30,198	\$ 9,389	\$ 167,182
42														
Div 091														
44	FICA	\$102,722	\$ 18,098	\$ 9,389	\$ 20,668	\$ 32,894	\$ 29,691	\$ 26,763	\$ 34,365	\$ 3,979	\$ 35,651	\$ 73,294	\$ 26,669	\$ 414,212
45	FUTA	\$ 1,840	\$ 44	\$ (177)	\$ (2)	\$ 15	\$ 3	\$ 2	\$ 6	\$ 18	\$ 0	\$ 16	\$ 1	1,565
46	SUTA	\$ 1,675	\$ 542	\$ (1,258)	\$ 130	\$ 9	\$ 2	\$ 8	\$ 3	\$ 11	\$ 10	\$ 6	\$ (1)	1,137
47	Payroll Tax Projects	\$ 149	\$ 98	\$ 106	\$ 13	\$ 13	\$ -	\$ 17	\$ -	\$ 7	\$ -	\$ -	\$ -	402
48	Ad Valorem	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 200	\$ 200	\$ 200	45,600
49	Occupational Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
50														
51	Total Tax Other Than Income Tax	\$111,186	\$ 23,781	\$ 13,060	\$ 25,809	\$ 37,930	\$ 34,696	\$ 31,789	\$ 39,394	\$ 9,015	\$ 35,871	\$ 73,516	\$ 26,870	\$ 462,916
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)										100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)										50.25%	50.25%	50.25%	
55														
56	Total Allocated Amount	\$ 55,871	\$ 11,950	\$ 6,562	\$ 12,969	\$ 19,080	\$ 17,434	\$ 15,974	\$ 19,795	\$ 4,530	\$ 18,026	\$ 36,943	\$ 13,502	\$ 232,617

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: _____ Base Period: Forecasted Period
 Type of Filing: Original _____ Updated _____ Revised _____
 Workpaper Reference No(s): _____

FR 18(B)(c)2.3
 Schedule C-2.3 F
 Witness: Waller

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total	
		Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19		Mar-19
Div 009														
1	FICA	\$ 21,690	\$ 22,055	\$ 20,620	\$ 41,820	\$ 16,077	\$ 44,559	\$ 21,303	\$ 67,671	\$ 12,075	\$ 35,513	\$ 28,963	\$ 41,432	\$ 371,678
2	FUTA	(4)	28	5	751	289	800	383	1,216	217	3,342	28	(345)	6,710
3	SUTA	246	16	5	551	212	587	281	892	159	3,413	996	(2,443)	4,915
4	Payroll Tax Projects	48	-	13	-	-	-	-	-	-	-	-	-	61
5	Ad Valorem - Accrual	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	423,000	5,076,000
6	Dot Transmission User Tax	-	-	52,130	-	-	-	-	-	-	-	-	-	82,281
7	Taxes Property and Other	37,107	42	-	17,415	192	47,279	12,215	64	873	19,081	-	159	134,427
8	Public Service Commission Assessment	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	28,398	340,776
9	Allocation for taxes other CSC	11,737	15,880	11,627	9,731	9,731	9,731	10,275	10,275	10,275	17,947	16,444	13,562	147,214
10	Allocation from taxes other SS	17,443	23,581	17,416	14,492	14,492	14,492	15,264	15,264	15,264	25,022	22,554	18,890	214,176
11	Allocation from taxes other Gen Office	10,921	17,195	15,521	11,785	11,785	11,785	12,615	12,615	12,615	56,760	10,163	4,447	188,208
12														
13	Total	\$ 550,567	\$ 530,195	\$ 568,735	\$ 547,943	\$ 504,176	\$ 580,632	\$ 523,734	\$ 559,394	\$ 502,876	\$ 612,476	\$ 528,447	\$ 557,251	\$ 6,566,445
14														
15	Div 002													
16	FICA	\$ 285,133	\$ 381,295	\$ 263,864	\$ 197,340	\$ 197,340	\$ 197,340	\$ 211,354	\$ 211,354	\$ 211,354	\$ 398,598	\$ 351,147	\$ 280,700	\$ 3,166,822
17	FUTA	41	683	280	3,132	3,132	3,132	3,355	3,355	3,355	3,456	3,456	3,456	30,833
18	SUTA	504	1,711	1,012	8,472	8,472	8,472	9,074	9,074	9,074	9,346	9,346	9,346	83,905
19	Ad Valorem	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	69,700	838,400
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
22														
23	Total Tax Other Than Income Tax	\$ 335,378	\$ 453,389	\$ 334,856	\$ 278,645	\$ 278,645	\$ 278,645	\$ 293,483	\$ 293,483	\$ 293,483	\$ 481,100	\$ 433,649	\$ 363,202	\$ 4,117,959
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	10.35%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	
27														
28	Total Allocated Amount from Div 2	17,443	23,581	17,416	14,492	14,492	14,492	15,264	15,264	15,264	25,022	22,554	18,890	\$ 214,176
29														
30	Div 012													
31	FICA	\$ 154,101	\$ 226,006	\$ 151,878	\$ 112,380	\$ 112,380	\$ 112,380	\$ 121,435	\$ 121,435	\$ 121,435	\$ 211,890	\$ 219,248	\$ 190,319	\$ 1,854,686
32	FUTA	13	406	160	1,770	1,770	1,770	1,912	1,912	1,812	18,017	308	(508)	29,439
33	SUTA	253	1,014	583	4,847	4,847	4,847	5,238	5,238	5,238	33,964	17,813	(3,254)	80,626
34	Ad Valorem	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	631,200
35														
36	Total Tax Other Than Income Tax	\$ 206,966	\$ 280,025	\$ 205,021	\$ 171,596	\$ 171,596	\$ 171,596	\$ 181,185	\$ 181,185	\$ 181,185	\$ 316,471	\$ 289,968	\$ 239,157	\$ 2,595,951
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	10.93%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	51.88%	
40														
41	Total Allocated Amount from Div 12	11,737	15,880	11,627	9,731	9,731	9,731	10,275	10,275	10,275	17,947	18,444	13,562	\$ 147,214
42														
43	Div 091													
44	FICA	\$ 21,288	\$ 33,880	\$ 30,581	\$ 22,871	\$ 22,871	\$ 22,871	\$ 24,503	\$ 24,503	\$ 24,503	\$ 108,978	\$ 19,200	\$ 9,961	\$ 386,011
45	FUTA	(2)	15	3	163	163	163	175	175	175	1,740	48	(188)	2,627
46	SUTA	134	9	2	118	118	118	126	126	126	1,777	575	(1,335)	1,895
47	Payroll Tax Projects	13	13	-	-	-	-	-	-	-	158	104	113	400
48	Ad Valorem	300	300	300	300	300	300	300	300	300	300	300	300	3,600
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Tax Other Than Income Tax	\$ 21,734	\$ 34,218	\$ 30,886	\$ 23,452	\$ 23,452	\$ 23,452	\$ 25,104	\$ 25,104	\$ 25,104	\$ 112,952	\$ 20,225	\$ 8,850	\$ 374,534
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	
55														
56	Total Allocated Amount from Div 91	10,921	17,195	15,521	11,785	11,785	11,785	12,615	12,615	12,615	56,760	10,163	4,447	\$ 188,208

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(d) SCHEDULE D

Operating Income Summary

Schedule	Pages	Description
D-1	4	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	1	Detailed Adjustments
D-2.2	1	Detailed Adjustments
D-2.3	1	Detailed Adjustments

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
	SALE of Gas							
1	480 Gas Rev - Residential	89,663,467	8,714,453					8,714,453
2	480 Gas Rev - Commercial	38,222,731	2,414,332					2,414,332
3	480 Gas Rev - Industrial	6,400,150	(1,113,394)					(1,113,394)
4	480 Gas Rev - Public Authority & Other	6,108,524	738,848					738,848
5								
6								
7	Total SALE of Gas	140,394,872	10,754,239	0	0	0	0	10,754,239
8								
9	Other Operating Income							
10	Forfeited discounts	1,217,620		80,344				80,344
11	488 MISC. Service Revenues	799,624		6,430				6,430
12	489 Revenue From Transporting Gas to Others	17,214,914		(2,012,827)				(2,012,827)
13	495 Other Gas Service Revenue	0		2,274,060				2,274,060
14								
15	Total Other Operating Income	19,232,158	0	348,008	0	0	0	348,008
16								
17	Total Operating Revenue	159,627,029	10,754,239	348,008	0	0	0	11,102,247
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	70,880,021			7,829,096			7,829,096
21								
22	Total Other Gas Supply Expenses - Operation	70,880,021	0	0	7,829,096	0	0	7,829,096
23								
24	Total Plant Revenue	88,747,008	10,754,239	348,008	(7,829,096)	0	0	3,273,151
25								
26	Blended Effective Tax Rate	38.90%	4,183,399	135,375	(3,045,518)	0	0	1,273,256
27								
28	NET Operating Income Impact		6,570,840	212,633	(4,783,578)	0	0	1,999,895

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29	7590 814 Storage Supervision & Engineering	-	-	-	-	-	-	
30	8140 814 Storage Supervision & Engineering	-	-	-	-	-	-	
31	8150 815 Maps and records	-	-	-	-	-	-	
32	8160 816 Storage Wells Expense	94,531	215	-	6,751	-	6,967	
33	8170 817 Storage Lines Expense	49,574	176	(219)	45	-	2	
34	8180 818 Storage Compressor Station	40,777	92	(64)	767	-	795	
35	8190 819 Storage Compressor Station Fuel	1,081	-	(119)	-	-	(119)	
36	8200 820 Storage Measuring & Regulating	7,818	10	(192)	-	-	(182)	
37	8210 821 Storage Purification	18,863	55	(273)	557	-	339	
38	8240 824 Storage Other Expense	-	-	-	-	-	-	
39	8250 825 Storage Royalties	8,411	-	(1,005)	(3,106)	-	(4,110)	
40	8310 831 Storage Maintenance Structure	23,431	-	-	1,103	-	1,103	
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	
42	8340 834 Storage Maintenance Compressor	10,864	13	-	628	-	641	
43	8350 835 Storage Maintenance Meas/Reg	131	-	-	-	-	-	
44	8360 836 Storage Maintenance Purification	406	-	-	-	-	-	
45	8370 837 Maintenance of other equipment	-	-	-	-	-	-	
46	8400 840 Other Storage Expense	-	-	-	-	-	-	
47	8410 841 Storage Operation	144,103	707	-	182	-	890	
48	8470 847 Storage Maintenance	-	-	-	-	-	-	
49	8500 850 Trsm Supervision & Engineering	-	-	-	-	-	-	
50	8520 852 Communication system expenses	-	-	-	-	-	-	
51	8550 855 Other Fuel & Power Comp	401	-	(35)	-	-	-	
52	8560 856 Trsm Mains Expense	283,263	969	(941)	3,122	-	3,151	
53	8570 857 Trsm Measuring & Regulating	21,771	18	(649)	96	-	(536)	
54	8590 859 Trsm Other Exp	-	-	-	-	-	-	
55	8600 860 Rents	-	-	-	-	-	-	
56	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	
57	8630 863 Trsm Maint of Mains	25,472	3	-	189	-	191	
58	8640 864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-	
59	8650 865 Trsm Maint Meas/Reg Sta	935	-	-	17	-	17	
60	8670 867 Trsm Maint Other Eq	117	-	-	-	-	-	
61	8700 870 Dist Supervision & Engineering	1,913,236	2,745	(6,317)	14,308	-	10,737	
62	8710 871 Dist Load Dispatching	815	-	(117)	-	-	(117)	
63	8711 8711 Odorization	1,263	-	-	125	-	125	
64	8720 872 Dist Comp Sta	-	-	-	-	-	-	
65	8740 874 Dist Main/Ser Exp	3,949,277	7,189	(8,582)	146,412	-	145,018	
66	8750 875 Dist Meas/Reg Sta-Gen	478,854	2,211	(301)	4,529	-	6,439	
67	8760 876 Dist Meas/Reg Sta-Ind	62,349	98	-	541	-	639	
68	8770 877 Dist Meas/Reg Sta-Cty.	37,989	-	(499)	738	-	239	
69	8780 878 Dist Mtr/House Reg	1,067,306	4,886	(1,288)	2,665	-	6,263	
70	8790 879 Dist Cust Install	2,014	-	-	171	-	171	
71	8800 880 Dist Other Exp	114,191	753	(3)	(4,443)	-	(3,693)	
72	8810 881 Dist Rents	424,183	-	(39,619)	616	-	(39,003)	
73	8850 885 Dist Maint Super/Eng	1,734	-	-	(225)	-	(225)	
74	8860 886 Dist Maint Struc/Improv	375	-	(3)	12	-	9	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	Account No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
75	8870 887 Dist Maint of Mains	32,542	129	-	440	-	-	568
76	8890 889 Dist Maint Meas/Reg Sta-Gen	2,249	-	-	2	-	-	2
77	8900 890 Dist Maint Meas/Reg Sta-Ind	6,615	-	-	374	-	-	374
78	8910 891 Dist Maint Meas/Reg Sta-Cty	3,487	-	(170)	114	-	-	(56)
79	8920 892 Dist Maint of Ser	2,509	-	-	4	-	-	4
80	8930 893 Dist Maint Mtr/House Reg	78,205	495	-	-	-	-	495
81	8940 894 Dist Maint Other Eq	11,879	-	-	(304)	-	-	(304)
82	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
83	9010 901 Cust Accts Supervision	203	0	-	15	-	-	15
84	9020 902 Cust Accts Mtr Exp	1,267,967	2,179	(257)	63,109	-	-	65,031
85	9030 903 Cust Accts Records/Collections	1,513,010	2,138	-	99,289	-	-	101,428
86	9040 904 Cust Accts Uncoil Accts	893,212	-	-	-	(7,799)	-	(7,799)
87	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
88	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
89	9090 909 Cust Ser Supervision	134,400	583	-	(1,067)	-	-	(484)
90	9100 910 Cust Ser Assist Exp	-	-	-	-	-	-	-
91	9110 911 Cust Ser Info Adv Exp	249,804	1,039	-	10,794	-	-	11,832
92	9120 912 Demonstrating and Selling Expenses	130,191	-	(148)	14,352	-	-	14,204
93	9130 913 Advertising Expenses	27,127	-	-	6,746	-	-	6,746
94	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
95	9200 920 Administrative and General Salaries	168,583	782	-	-	-	-	782
96	9210 921 Adm Gen Office Supply	6,637	-	-	1,869	-	-	1,869
97	9220 922 Administrative Expense Transferred	11,669,359	-	-	-	-	2,343,042	2,343,042
98	9230 923 Adm Gen Outside Services Empl	250,655	-	-	5,039	-	-	5,039
99	9240 924 Property insurance	167,498	-	-	(83,423)	-	-	(83,423)
100	9250 925 Adm Gen Injuries/Damages	35,935	(2)	-	(738)	-	-	(740)
101	9260 926 Adm Gen Empl Pen/Ben	2,007,165	(75,498)	-	(28,668)	-	-	(104,166)
102	9270 927 Adm Gen Franchise Req	1,297	-	-	(4,907)	-	-	(4,907)
103	9280 928 Adm Gen Reg Comm Exp	129,311	-	-	-	-	-	-
104	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
105	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
106	9302 9302 Adm Gen Gen Exp	109,331	-	-	(24,461)	-	-	(24,461)
107	9310 931 A&G-Rents	15,569	-	(1,516)	-	-	-	(1,516)
108	9320 932 Adm Gen Maint Gen Plant	-	-	-	-	-	-	-
109	Total	27,700,270	(48,013)	(62,318)	234,380	(7,799)	2,343,042	2,459,327
110	Labor and Benefits	6,804,939	(48,013)	-	-	-	-	(48,013)
111	Rent, Maintenance and Utilities	586,728	-	(62,318)	-	-	-	(62,318)
112	Other O&M	5,674,233	-	-	234,380	-	-	234,380
113	Bad Debt	369,911	-	-	-	(7,799)	-	(7,799)
114	Costs allocated from SSU and KY-MDS General Office	11,669,359	(0)	42	(271)	-	2,343,042	2,342,814
115	Total	25,105,170	(48,013)	(62,276)	234,109	(7,799)	486,321	2,459,063
116	Blended Effective Tax Rate	38.90%	18.677	24.225	(91.068)	3.034	(189.179)	(956.576)
117	NET Operating Income Impact		(29,336)	(38,051)	143,040	(4,765)	297,142	1,502,488

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Martin

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
118	403 DEPRECIATION Expense	19,329,894	2,182,037					2,182,037
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	49,485						0
121								
122	Total DEPRECIATION and Amortization	<u>19,379,360</u>	<u>2,182,037</u>					<u>2,182,037</u>
123								
124	Blended Effective Tax Rate	38.90%	<u>848,812</u>					<u>848,812</u>
125								
126	NET Operating Income Impact		<u>1,333,224</u>					<u>1,333,224</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>6,335,918</u>		<u>230,527</u>				<u>230,527</u>
132								
133	Blended Effective Tax Rate	38.90%		<u>89,675</u>				<u>89,675</u>
134								
135	NET Operating Income Impact			<u>140,852</u>				<u>140,852</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s).

FR 16(8)(d)2.1
 Schedule D-2.1
 Witness: Waller, Martin

LN NO	Purpose and Description		Amount
1	ADJ1		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$98,377,919
3	due to warm weather in base period, and changes in gas costs between the periods	Base	89,663,467
4		Adjustment	\$8,714,453
5			9.7%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$40,637,064
8	due to warm weather in base period, and changes in gas costs between the periods	Base	38,222,731
9		Adjustment	\$2,414,332
10			6.3%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$5,286,755
13	increases and reductions, shifts from base period to test year and	Base	6,400,150
14	changes in gas costs between the periods.	Adjustment	(\$1,113,394)
15			-17.4%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$6,847,372
18	volumes due to warm weather in base period, and changes in gas costs between the periods	Base	6,108,524
19		Adjustment	\$738,848
20			12.1%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	0
24		Adjustment	\$0
25			0.0%
26	ADJ2		
27	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,297,964
28	payment fees from the base period to the test year.	Base	1,217,620
29		Adjustment	\$80,344
30			6.6%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$806,054
33	revenues for the base period.	Base	799,624
34		Adjustment	\$6,430
35			0.8%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$15,202,087
38	changes in demand for existing industries and account for migration to/from transportation service	Base	17,214,914
39		Adjustment	(\$2,012,827)
40			-11.7%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,274,060
43	individual customers and special contract reformations	Base	0
44		Adjustment	\$2,274,060
45			0.0%
46	ADJ3		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$78,709,117
48	for sales service. The Base Period includes Unbilled Gas Costs that will zero out by the end	Base	70,880,021
49	of the base period when replaced by actuals. Gas costs in the Base Period were low due to	Adjustment	\$7,829,096
50	lower usage associated with warmer than normal temperatures		11.0%
51			
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		159,627,029
56	Base Year Gas Costs		70,880,021
57	Base Year Gross Profit		88,747,008
58			
59	Test Year Revenues		170,729,276
60	Test Year Gas costs		78,709,117
61	Test Year Gross Profit		92,020,159

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s): _____

FR 16(8)(d)2.2
 Schedule D-2.2
 Witness: Waller, Martin

LN	NO Purpose and Description		Amount
1	<u>ADJ 1</u>		
2	Labor and Benefits - The purpose of this adjustment is to account for forecasted labor and benefits expense	Forecasted	6,756,926
3	due primarily to adjustments to labor capitalization rate versus the base period.	Base	<u>6,804,939</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	(48,013)
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		-0.7%
6			
7	<u>ADJ 2</u>		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	524,452
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>586,728</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	(\$62,276)
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		-10.6%
12	for Kentucky operations.		
13			
14	<u>ADJ 3</u>		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	5,908,342
16	labor, benefits, rent, and bad debt.	Base	<u>5,674,233</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	\$234,109
18			4.1%
19			
20	<u>ADJ 4</u>		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	362,112
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>369,911</u>
23	margins from the revenues projection.	Adjustment	(\$7,799)
24			-2.2%
25	<u>ADJ 5</u>		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	14,012,401
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>13,526,080</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$486,321
29			3.6%
30			
31	<u>Summary of O & M adjustments.</u>	Forecasted	27,564,234
32		Base	<u>26,961,891</u>
33		Adjustment	\$602,342
34			2.2%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

FR 16(8)(d)2.3
 Schedule D-2.3
 Witness: Waller, Martin

LN	NO Purpose and Description		Amount
1	<u>ADJ1</u>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$21,511,931
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>19,329,894</u>
4		Adjustment	<u>\$2,182,037</u>
5			11.3%
6	<u>ADJ2</u>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$6,566,445
8	changes in Taxes, Other than Income Taxes	Base	<u>6,335,918</u>
9		Adjustment	<u>\$230,527</u>
10			3.6%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(e) SCHEDULE E

Income Tax Calculation

Schedule	Pages	Description
E	1	Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Computation of State & Federal Income Tax
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

FR 16(8)(e)
 Schedule E
 Witness: Waller

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 39,855,880	\$ (2,078,127)	\$ 37,777,753	C-2
2	Interest Deduction	7,573,444	2,386,149	9,959,593	*
3	Taxable Income	\$ 32,282,437	\$ (4,464,277)	\$ 27,818,160	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	<u>\$ 12,557,868</u>	<u>\$ (1,736,604)</u>	<u>\$ 10,821,264</u>	
* Interest Expense Calculation:					
6	13 Month Average Rate Base	\$361,149,774		\$430,063,026	B-1
7	Weighted cost of Debt	2.10%		2.32%	J-1
8	Interest Expense	<u>\$ 7,573,444</u>		<u>\$ 9,959,593</u>	
9	2015 ** Composite Tax Rate Calculation: $6.00\% + 35\%(100\% - 6.00\%) = 38.900\%$				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(f)

SCHEDULE F

Schedule	Pages	Description
F-1	2	Social and Service Club Dues
F-2.1	1	Charitable Contributions
F-2.2	1	Initiation Fees/Country Club Expenses
F-2.3	1	Employee Party, Outing and Gift Expenses
F-3	1	Sales and Advertising Expenses
F-4	1	Advertising
F-5	1	Professional Service Expenses
F-6	1	Projected Rate Case Expense
F-7	1	Civic, Political and Related Activities
F-8	1	Expense Reports
F-9	1	Leases
F-10	1	Incentive Compensation Expense

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 SOCIAL and Service CLUB DUES
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period FR 16(8)(f)
 Type of Filing: Original Updated Revised Schedule F-1
 Workpaper Reference No(s). Witness: Waller

Line	No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD						
1	Various		AGA	48,556	100%	48,556
2	Various		AMERICAN SOCIETY OF MECHANICAL ENGINEERS	155		155
3	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various		BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various		BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	421		421
6	Various		CADIZ ROTARY CLUB	100		100
7	Various		CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
8	Various		CAMPBELLVILLE - TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
9	Various		CAVE CITY CHAMBER OF COMMERCE	150		150
10	Various		CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,348
11	Various		CRITTENDEN COUNTY ECONOMIC	250		250
12	Various		DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	791		791
13	Various		FRANKLIN SIMPSON CHAMBER OF COMMERCE	1,000		1,000
14	Various		FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
15	Various		GARRARD COUNTY CHAMBER	300		300
16	Various		GARRARD COUNTY CHAMBER OF COMMERCE	300		300
17	Various		GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,825		3,825
18	Various		GREATER BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	150		150
19	Various		GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
20	Various		GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
21	Various		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
22	Various		GREATER OWENSBORO REALTOR ASSOCIATION	256		256
23	Various		GREENSBURG - GREEN CO. CHAMBER	200		200
24	Various		HART COUNTY CHAMBER OF COMMERCE	400		400
25	Various		HOME BUILDERS ASSOCIATION	415		415
26	Various		HOME BUILDERS ASSOCIATION OF OWENSBORO	300		300
27	Various		HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
28	Various		HOME BUILDERS ASSOCIATION OF WESTERN KY	800		800
29	Various		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
30	Various		HOPKINS COUNTY REGIONAL CHAMBER OF COMMERCE	305		305
31	Various		HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALT	150		150
32	Various		KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,000
33	Various		KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
34	Various		KENTUCKY CHAMBER OF COMMERCE	16,735		16,735
35	Various		KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
36	Various		KENTUCKY GAS ASSOCIATION	620		620
37	Various		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
38	Various		KENTUCKY RESTAURANT ASSOCIATION	395		395
39	Various		LAKE BARKLEY CHAMBER OF COMMERCE	255		255
40	Various		LEADERSHIP KENTUCKY	125		125
41	Various		LEADERSHIP SHELBY	30		30
42	Various		LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
43	Various		LOGAN COUNTY CHAMBER OF COMMERCE	750		750
44	Various		LOGAN COUNTY HOME BUILDERS	350		350
45	Various		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
46	Various		MAD HOP CO BOARD OF REALTORS	100		100
47	Various		MARION COUNTY CHAMBER OF COMMERCE	400		400
48	Various		MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
49	Various		MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	775		775
50	Various		MERCER COUNTY CHAMBER OF COMMERCE	500		500
51	Various		NACE INTERNATIONAL	130		130
52	Various		OHIO COUNTY CHAMBER OF COMMERCE	300		300
53	Various		OKLAHOMA ACCOUNTANCY BOARD	34		34
54	Various		OWENSBORO ASSN OF PLUMBING HEATING	100		100
55	Various		PADUCAH AREA CHAMBER OF COMMERCE	1,325		1,325
56	Various		PADUCAH BOARD OF REALTORS INC	300		300
57	Various		PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	510		510
58	Various		REALTOR ASSOCIATION OF SOUTHERN KENTUCKY	200		200
59	Various		SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
60	Various		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
61	Various		SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	3,000		3,000
62	Various		SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
63	Various		THE LAKE NEWS	27		27
64	Various		TODD COUNTY COMMUNITY ALLIANCE	250		250
65	Various		TRIGG CO. CHAMBER OF COMMERCE	235		235
66	Various		URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	25		25
Total Base Period				122,795		122,795

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 SOCIAL and Service CLUB DUES
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period FR 16(B)(f)
 Type of Filing: Original Updated Revised Schedule F-1
 Workpaper Reference No(s). Witness: Waller

Line No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
TEST PERIOD					
1	Various	AGA	48,556	<u>100%</u>	48,556
2	Various	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	155		155
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	421		421
6	Various	CADIZ ROTARY CLUB	100		100
7	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
8	Various	CAMPBELLSVILLE - TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
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10	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,348
11	Various	CRITTENDEN COUNTY ECONOMIC	250		250
12	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	791		791
13	Various	FRANKLIN SIMPSON CHAMBER OF COMMERCE	1,000		1,000
14	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
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26	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	300		300
27	Various	HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
28	Various	HOME BUILDERS ASSOCIATION OF WESTERN KY	800		800
29	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
30	Various	HOPKINS COUNTY REGIONAL CHAMBER OF COMMERCE	305		305
31	Various	HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALT	150		150
32	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,000
33	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
34	Various	KENTUCKY CHAMBER OF COMMERCE	16,735		16,735
35	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
36	Various	KENTUCKY GAS ASSOCIATION	620		620
37	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
38	Various	KENTUCKY RESTAURANT ASSOCIATION	395		395
39	Various	LAKE BARKLEY CHAMBER OF COMMERCE	255		255
40	Various	LEADERSHIP KENTUCKY	125		125
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43	Various	LOGAN COUNTY CHAMBER OF COMMERCE	750		750
44	Various	LOGAN COUNTY HOME BUILDERS	350		350
45	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
46	Various	MAD HOP CO BOARD OF REALTORS	100		100
47	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
48	Various	MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
49	Various	MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	775		775
50	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
51	Various	NACE INTERNATIONAL	130		130
52	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
53	Various	OKLAHOMA ACCOUNTANCY BOARD	34		34
54	Various	OWENSBORO ASSN OF PLUMBING HEATING	100		100
55	Various	PADUCAH AREA CHAMBER OF COMMERCE	1,325		1,325
56	Various	PADUCAH BOARD OF REALTORS INC	300		300
57	Various	PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	510		510
58	Various	REALTOR ASSOCIATION OF SOUTHERN KENTUCKY	200		200
59	Various	SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
60	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
61	Various	SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	3,000		3,000
62	Various	SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
63	Various	THE LAKE NEWS	27		27
64	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
65	Various	TRIGG CO. CHAMBER OF COMMERCE	235		235
66	Various	URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	25		25
Total Forecasted Period			122,795		122,795

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
CHARITABLE CONTRIBUTIONS
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

FR 16(8)(f)
Schedule F-2.1
Witness: Waller

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Education	\$ 38,688	100%	\$ 38,688
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ -		0
4	Various	Museums & Arts	\$ 18,015		18,015
5	Various	Youth Clubs & Centers	\$ 10,575		10,575
6	Various	Community Welfare	\$ 89,016		89,016
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ -		0
9	Various	Heat Help Assistance Programs	\$ 115,000		115,000
		Total	\$ 271,294		\$ 271,294
TEST PERIOD					
1	Various	Education	\$ 38,688	100%	\$ 38,688
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ -		0
4	Various	Museums & Arts	\$ 18,015		18,015
5	Various	Youth Clubs & Centers	\$ 10,575		10,575
6	Various	Community Welfare	\$ 89,016		89,016
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ -		0
9	Various	Heat Help Assistance Programs	\$ 115,000		115,000
		Total	\$ 271,294		\$ 271,294

Note: These items are not included in O&M and therefore not part of revenue requirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
INITIATION FEES/COUNTRY CLUB Expenses *
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(f)
 Schedule F-2.2
 Witness: Waller

Line No.	Account No.	Payee Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	Jurisdiction
1	Various	Owensboro Country Club (dues)	\$ -	100%	\$ -	\$ -	100%	\$ -
2	Various	OCC - Expenses	0		0	0		0
3		Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

NOTE: Country Club dues will be excluded from O & M and therefore, excluded from the revenue requirements. A/C 870.

NOTE: There are no OCC expenses for the Base Period

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

FR 16(8)(f)
Schedule F-2.3
Witness: Waller

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Div 009						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		Div 091						
7	Various	Sub Account 07421- Service Awards	\$ 78,708	50.25%	\$ 39,552	\$ 54,292	50.25%	\$ 27,283
8								
9		Total	\$ 78,708		\$ 39,552	\$ 54,292		\$ 27,283
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ 69,902	5.20%	\$ 3,636	\$ 58,385	5.20%	\$ 3,037
13								
14		Total	\$ 69,902		\$ 3,636	\$ 58,385		\$ 3,037
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 34,573	5.67%	\$ 1,961	\$ 30,343	5.67%	\$ 1,721
18								
19		Total	\$ 34,573		\$ 1,961	\$ 30,343		\$ 1,721
20								
21		Grand Total	\$ 183,184		\$ 45,148	\$ 143,021		\$ 32,040

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Customer Service and Informational SALES and General ADVERTISING Expense
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

FR 16(8)(f)
Schedule F-3
Witness: Waller

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Customer Service and Informational Expenses						
2								
3		Div 009						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	134,400	100%	134,400	133,614	100%	133,614
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 134,400		\$ 134,400	\$ 133,614		\$ 133,614
9								
10		Div 091						
11	907	Supervision (1)	\$ -	50.25%	\$ -	\$ -	50.25%	\$ -
12	908	Customer Assistance	-	50.25%	-	-	50.25%	-
13	909	Informational Advertising (1)	-	50.25%	-	-	50.25%	-
14	910	Miscellaneous Customer Service and Informational (1)	2,206	50.25%	1,109	1,398	50.25%	702
15		Total	\$ 2,206		\$ 1,109	\$ 1,398		\$ 702
16								
17		Div 002						
18	907	Supervision (1)	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
19	908	Customer Assistance	-	5.20%	-	-	5.20%	-
20	909	Informational Advertising (1)	-	5.20%	-	-	5.20%	-
21	910	Miscellaneous Customer Service and Informational (1)	14,676	5.20%	763	26,162	5.20%	1,361
22		Total	\$ 14,676		\$ 763	\$ 26,162		\$ 1,361
23								
24		Div 012						
25	907	Supervision (1)	\$ -	5.67%	\$ -	\$ -	5.67%	\$ -
26	908	Customer Assistance	-	5.67%	-	-	5.67%	-
27	909	Informational Advertising (1)	-	5.67%	-	-	5.67%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.67%	-	-	5.67%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$ 249,804	100%	\$ 249,804	\$ 266,962	100%	\$ 266,962
35	912	Demonstration and Selling (1)	130,191	100%	130,191	131,290	100%	131,290
36	913	Advertising	27,127	100%	27,127	45,483	100%	45,483
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 407,122		\$ 407,122	\$ 443,735		\$ 443,735
39								
40		Div 091						
41	911	Supervision	\$ 136,988	50.25%	\$ 68,838	\$ 123,575	50.25%	\$ 62,098
42	912	Demonstration and Selling (1)	3,436	50.25%	1,727	914	50.25%	459
43	913	Advertising	5,885	50.25%	2,957	692	50.25%	348
44	916	Miscellaneous Sales Expense	0	50.25%	0	0	50.25%	0
45		Total	\$ 146,309		\$ 73,522	\$ 125,180		\$ 62,905
46								
47		Div 002						
48	911	Supervision	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
49	912	Demonstration and Selling (1)	9,964	5.20%	518	2,309	5.20%	120
50	913	Advertising	-	5.20%	-	-	5.20%	-
51	916	Miscellaneous Sales Expense	-	5.20%	-	-	5.20%	-
52		Total	\$ 9,964		\$ 518	\$ 2,309		\$ 120
53								
54		Div 012						
55	911	Supervision	\$ -	5.67%	\$ -	\$ -	5.67%	\$ -
56	912	Demonstration and Selling (1)	-	5.67%	-	-	5.67%	-
57	913	Advertising	-	5.67%	-	-	5.67%	-
58	916	Miscellaneous Sales Expense	-	5.67%	-	-	5.67%	-
59		Total	\$ -		\$ -	\$ -		\$ -

(1) Included in these accounts are advertising and promotional advertising expenses which are considered Non-recoverable and will be Excluded from O & M for ratemaking and therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
ADVERTISING
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

FR 16(8)(f)
Schedule F-4
Witness: Waller

Line No.	Item (A)	Base Period					Forecasted Period		
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	Div 009								
2	Newspaper, Magazine, bill stuffer & Other	\$ 62,481	\$ 5,456	\$ 67,936	100%	\$ 67,936	\$ 76,812	100%	\$ 76,812
3									
4	Div 091								
5	Newspaper, Magazine, bill stuffer & Other	32,460	369,479	401,939	50.25%	201,980	8,017	50.25%	4,028
6									
7	Div 002								
8	Newspaper, Magazine, bill stuffer & Other	99,700	-	99,700	5.20%	5,185	111,116	5.20%	5,779
9									
10	Div 012								
11	Newspaper, Magazine, bill stuffer & Other	812	-	812	5.67%	46	812	5.67%	46
12									
13	Grand Total	<u>\$ 195,453</u>	<u>\$ 374,935</u>	<u>\$ 570,388</u>		<u>\$ 275,148</u>	<u>\$ 196,757</u>		<u>\$ 86,665</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

FR 16(8)(f)
Schedule F-5
Witness: Waller

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
<u>Account 923 - Outside Services Employed</u>							
1							
2	Div 009						
3	06111- Contract Labor	\$ 173,200	100%	\$ 173,200	\$ -	100%	\$ -
4	06121- Legal	\$ 64,811	100%	64,811	\$ 74,067	100%	74,067
5	Total	\$ 238,011		\$ 238,011	\$ 74,067		\$ 74,067
6							
7	Div 091						
8	06111- Contract Labor	\$ 19,811	50.25%	\$ 9,955	\$ 86,409	50.25%	\$ 43,422
9	06121- Legal	\$ 216,209	50.25%	108,648	\$ 386,807	50.25%	194,376
10	Total	\$ 236,020		\$ 118,603	\$ 473,215		\$ 237,797
11							
12	Div 002						
13	06111- Contract Labor	\$ 9,477,519	5.20%	\$ 492,927	\$10,420,381	5.20%	\$ 541,966
14	06121- Legal	\$ 207,346	5.20%	10,784	\$ 111,782	5.20%	5,814
15	Total	\$ 9,684,865		\$ 503,711	\$10,532,163		\$ 547,779
16							
17	Div 012						
18	06111- Contract Labor	\$ 848,893	5.67%	\$ 48,140	\$ 470,991	5.67%	\$ 26,709
19	06121- Legal	\$ -	5.67%	-	\$ -	5.67%	-
20	Total	\$ 848,893		\$ 48,140	\$ 470,991		\$ 26,709

Note: Rate Case related expenses are shown separately on Schedule F-6.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Projected Rate Case Expense

Data: Base Period Forecasted Period FR 10(8)(f)
 Type of Filing: Original Updated Revised Schedule F-6
 Workpaper Reference No(s): _____ Witness: Waller

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 16,997
3	Cost of Capital - Vander Weide, J. H.	30,058
4	Depreciation - D. Watson	0
5	sub-total	\$ 47,055
6		
7	Legal Fees	
8	(J. Hughes/R. Hutchinson)	124,287
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	11,654
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	130,888
15		
16	Total Projected Rate Case Expense	<u>\$ 313,884</u>
17		
18	Two (2) Year Amortization of Rate Case Expenses	<u>\$ 156,942</u>

Data Source:
 F.6 Schedule Rate Case Expenses.xls

Rate Case (2 year Amortization)		
	Regulated Asset Balance	Amortization Expense
Mar-18	313,884	0
Apr-18	300,806	13,079
May-18	287,727	13,079
Jun-18	274,649	13,079
Jul-18	261,570	13,079
Aug-18	248,492	13,079
Sep-18	235,413	13,079
Oct-18	222,335	13,079
Nov-18	209,256	13,079
Dec-18	196,178	13,079
Jan-19	183,099	13,079
Feb-19	170,021	13,079
Mar-19	156,942	13,079
	235,413	156,942
	(13 Month Average)	
Apr-19	143,864	13,079
May-19	130,785	13,079
Jun-19	117,707	13,079
Jul-19	104,628	13,079
Aug-19	91,550	13,079
Sep-19	78,471	13,079
Oct-19	65,393	13,079
Nov-19	52,314	13,079
Dec-19	39,236	13,079
Jan-20	26,157	13,079
Feb-20	13,079	13,079
Mar-20	0	13,079

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(f)
 Schedule F-7
 Witness: Waller

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	Div 009						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	71,535	100%	71,535	75,000	100%	75,000
5	Other	-	100%	-	-	100%	-
6	Total	\$ 71,535		\$ 71,535	\$ 75,000		\$ 75,000
7							
8	Div 091						
9	Donations (1)	\$ -	50.25%	\$ -	\$ -	50.25%	\$ -
10	Civic Duties (2)	-	50.25%	-	-	50.25%	-
11	Political Activities (3)	-	50.25%	-	4,404	50.25%	2,213
12	Other	-	50.25%	-	-	50.25%	-
13	Total	\$ -		\$ -	\$ 4,404		\$ 2,213
14							
15	Div 002						
16	Donations (1)	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
17	Civic Duties (2)	-	5.20%	-	-	5.20%	-
18	Political Activities (3)	700,998	5.20%	36,459	655,809	5.20%	34,109
19	Other	-	5.20%	-	-	5.20%	-
20	Total	\$ 700,998		\$ 36,459	\$ 655,809		\$ 34,109
21							
22	Div 012						
23	Donations (1)	\$ -	5.67%	\$ -	\$ -	5.67%	\$ -
24	Civic Duties (2)	-	5.67%	-	-	5.67%	-
25	Political Activities (3)	-	5.67%	-	-	5.67%	-
26	Other	-	5.67%	-	-	5.67%	-
27	Total	\$ -		\$ -	\$ -		\$ -
28							
29	Grand Total	\$ 772,533		\$ 107,994	\$ 735,213		\$ 111,322

Notes:

- (1) These donations represent Economic Development Contributions, all Other civic donations are Included on Schedule F-2.1, Charitable Contributions.
- (2) All civic Memberships are Included on Schedule F-1, Social and Service Club Dues.
- (3) These expenses are recorded below the line and therefore not included in O&M.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
EMPLOYEE EXPENSE REPORT EXCLUSIONS

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

FR 16(8)(f)
Schedule F-8
Witness: Waller

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 25,123	100.00%	\$ 25,123	\$ 21,173	100%	\$ 21,173
2							
3	Div 091	47,068	50.25%	23,652	43,047	50.25%	21,632
4							
5	Div 002	331,213	5.20%	17,226	289,966	5.20%	15,081
6							
7	Div 012	<u>122,381</u>	5.67%	<u>6,940</u>	<u>81,857</u>	5.67%	<u>4,642</u>
8							
9	Total Expense Report Exclusions	<u>\$ 525,785</u>		<u>\$ 72,942</u>	<u>\$436,043</u>		<u>\$ 62,528</u>

NOTE: This amount is included on ratemaking adjustments on Schedule C-2 and therefore excluded from the Revenue Requirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
LEASE EXPENSE

Data: Base Period Forecasted Period FR 16(8)(f)
 Type of Filing: Original Updated Revised Schedule F-9
 Workpaper Reference No(s). _____ Witness: Waller

Line No.	Description	Monthly	Period affected	months	O&M factor	Total Amount
Division 009 - Direct Kentucky						
1	There are no lease expenses avoided in this filing					
2						
3	Total lease expense to be avoided					\$ -
4						
5	Adjustment to O & M					\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
INCENTIVE COMPENSATION EXPENSE

Data: x ___ Base Period x ___ Forecasted Period FR 16(8)(f)
Type of Filing: X ___ Original ___ Updated ___ Revised Schedule F-10
Workpaper Reference No(s). _____ Witness: Waller

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay & Management Incentive Plans</u>					
1	2	VPP & MIP	9,109,980	5.20%	473,811
2	12	VPP & MIP	0	5.67%	0
3	91	VPP & MIP	907,961	50.25%	456,263
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			930,074
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	3,117,259	5.20%	162,129
7		RSU-LTIP - Performance Based	3,126,816	5.20%	162,626
8	12	RSU-LTIP - Time Lapse	111,594	5.67%	6,328
9		RSU-LTIP - Performance Based	167,660	5.67%	9,508
10	91	RSU-LTIP - Time Lapse	117,037	50.25%	58,813
11		RSU-LTIP - Performance Based	61,703	50.25%	31,006
12	9	RSU-LTIP - Time Lapse	33,785	100.00%	33,785
13		RSU-LTIP - Performance Based	13,683	100.00%	13,683
14		Total Allocated Restricted Stock Plans			477,878
15		Grand Total Allocated Expense			1,407,953

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 PAYROLL Costs
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s).

FR 16(8)(g)
 Schedule G-1
 Witness: Waller

Line No.	Description	% of Labor	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>						
2	Labor		\$ 12,328,311	100.00%	\$ 12,328,311	\$ 328,809	\$ 12,657,121
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.09%	\$ 504,180	100.00%	\$ 504,180	\$ 13,447	\$ 517,627
6	FAS 106	5.01%	575,767	100.00%	575,767	(200,862)	374,905
7	Employee INSURANCE PLANS	20.10%	2,478,448	100.00%	2,478,448	66,103	2,544,551
8	ESOP PLAN Contributions	7.56%	931,821	100.00%	931,821	24,853	956,674
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,392,680		\$ 4,392,680	\$ 1,078	\$ 4,393,757
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 786,043	100.00%	\$ 786,043	\$ 151,875	\$ 937,918
14	Federal Unemployment		\$ 6,922	100.00%	6,922	10,010	\$ 16,933
15	State Unemployment		\$ 5,100	100.00%	5,100	7,302	\$ 12,402
16	Total Payroll Taxes		\$ 798,065		\$ 798,065	\$ 169,187	\$ 967,252
17							
18	Total Payroll Costs		\$ 17,519,056		\$ 17,519,056	\$ 499,074	\$ 18,018,130

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s):

FR 16(8)(g)
 Schedule G-2
 Witness: Waller

Most Recent Five Fiscal Years*

Line No.	Description	2012	% Change	2013	% Change	2014	% Change	2015	% Change	2016	% Change	Base Period	% Change	Forecasted Period
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	437,473	-6.09%	410,825	-0.16%	410,171	-0.16%	409,514	10.73%	417,832	8.52%	453,440	0.00%	453,440
5	OverTime Hours	18,161	1.72%	18,473	15.01%	21,246	6.62%	22,653	13.28%	24,169	6.18%	25,661	0.00%	25,661
6	Total Manhours	<u>455,634</u>	-5.78%	<u>429,298</u>	0.49%	<u>431,417</u>	0.17%	<u>432,167</u>	10.86%	<u>442,001</u>	8.39%	<u>479,101</u>	0.00%	<u>479,101</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>4.151%</u>		<u>4.497%</u>		<u>5.180%</u>		<u>5.532%</u>		<u>5.784%</u>		<u>5.659%</u>		<u>5.659%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	9,862,636	6.11%	10,464,861	1.29%	10,599,619	3.54%	10,974,506	5.89%	11,761,379	-3.34%	11,368,491	2.22%	11,620,882
12	OverTime Dollars	585,480	12.33%	657,642	15.99%	762,824	9.91%	838,415	23.59%	932,623	2.89%	959,821	7.96%	1,036,238
13	Total Labor Dollars	<u>10,448,116</u>	6.45%	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	3.96%	<u>11,812,921</u>	7.15%	<u>12,694,202</u>	-2.88%	12,328,311	2.67%	12,657,121
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>5.936%</u>		<u>6.284%</u>		<u>7.197%</u>		<u>7.640%</u>		<u>7.931%</u>		<u>8.443%</u>		<u>8.917%</u>
16														
17	O&M Labor Dollars	4,728,247	7.74%	5,094,063	-1.84%	5,000,231	1.61%	5,080,812	-1.28%	5,185,743	1.91%	5,284,809	-5.09%	5,015,768
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>45.255%</u>		<u>45.800%</u>		<u>44.007%</u>		<u>43.011%</u>		<u>40.851%</u>		<u>42.867%</u>		<u>39.628%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,453,878	36.12%	6,062,525	1.42%	6,148,916	-14.27%	5,271,508	-16.65%	4,546,845	-3.39%	4,392,680	0.02%	4,393,757
23	Employee Benefits Expensed	2,157,841	37.75%	2,972,341	-5.54%	2,807,746	-18.40%	2,291,156	-24.01%	1,929,818	-2.43%	1,883,010	-7.53%	1,741,158
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>48.449%</u>		<u>49.028%</u>		<u>45.662%</u>		<u>43.463%</u>		<u>42.443%</u>		<u>42.867%</u>		<u>39.628%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	889,257	-5.21%	842,968	32.86%	1,118,268	-19.88%	895,950	7.96%	991,045	-19.47%	798,065	21.20%	967,252
30	Payroll Taxes Expensed	338,313	-0.97%	335,033	0.08%	335,294	4.12%	349,097	9.80%	377,118	-9.28%	342,107	12.04%	383,303
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>38.044%</u>		<u>39.744%</u>		<u>29.983%</u>		<u>38.964%</u>		<u>38.053%</u>		<u>42.867%</u>		<u>39.628%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	209	0.96%	211	0	215	-1.86%	211	1.90%	215	1.40%	218	0.00%	218
37	Year end Employee Levels	<u>209</u>	1.91%	<u>213</u>	0	<u>218</u>	-2.29%	<u>213</u>	2.35%	<u>218</u>	0.00%	218	0.00%	218

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Executive Compensation
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s).

FR 16(8)(g)
 Schedule G-3
 Witness: Waller

Line No.	Description	% of Labor			Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 7 Officers</u>						
2							
3	<u>Gross Payroll</u>						
4	Salary				\$ 3,176,458	\$ (68,695)	\$ 3,107,762
5	Other Allowances and Compensation				8,055,052	(587,890)	7,467,162
6	Total Salary and Compensation				<u>\$ 11,231,510</u>	<u>\$ (656,585)</u>	<u>\$ 10,574,924</u>
7							
8	<u>Employee Benefits</u>						
		FY16	FY17	Wtd Avg			
9	Pensions	7.40%	6.00%	6.35%	\$ 177,882	\$ 19,461	\$ 197,343
10	SERP				\$ 3,893,601	430,453	\$ 4,324,054
11	Other Benefits	27.70%	28.00%	27.93%	894,967	(27,124)	867,843
12	Total Employee Benefits				<u>\$ 4,966,449</u>	<u>\$ 422,790</u>	<u>\$ 5,389,239</u>
13							
14	<u>Payroll Taxes</u>						
15	FICA/FUTA/SUTA				\$ 408,434	\$ (144,222)	\$ 264,212
16	Total Payroll Taxes				<u>\$ 408,434</u>	<u>\$ (144,222)</u>	<u>\$ 264,212</u>
17							
18	Total Compensation				<u>\$ 16,606,393</u>	<u>\$ (378,017)</u>	<u>\$ 16,228,376</u>

NOTE: This schedule contains confidential information, detail of these numbers are available upon request.

Positions included on this schedule are:

- CEO
- SVP, Utility Operations (created in January 2017)
- SVP, General Counsel (vacant from Mar17-Jul17, filled in Aug-17)
- President and COO
- SVP, CFO
- SVP, Safety and Enterprise
- SVP, Human Resources (created in January 2017)

These costs are total costs for Atmos Energy Corporation, a portion of which are allocated to Kentucky.

*Wtd Avg is 9 mos of FY17 and 3 months of FY16

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Computation of Gross Revenue Conversion Factor
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(h)
 Schedule H-1
 Witness: Waller

Line No.	Description		Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue		100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense		0.500000%	0.500000%
3	Less: PSC Fees		0.199600%	0.199600%
4	Net Revenues		99.300400%	99.300400%
5	SIT Rate	6.00%	5.958024%	5.958024%
6	Income before Federal Income Tax		93.342376%	93.342376%
7	Federal Income Tax @	35%	32.669800%	32.669800%
8	Operating Income Percentage		60.672576%	60.672576%
9	Gross Revenue Conversion Factor			
10	(100 % divided by Income after Income Tax)		1.648191	1.648191

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Comparative Income Statement
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(i)1
 Schedule I

Witness: Gillham, Waller, Martin

	Most Recent Five Calendar Years					Base Year	Test Year			
	2012	2013	2014	2015	2016	12/31/2017	3/31/2019	2019	2020	2021
	\$	\$	\$	\$		\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	121,689	148,865	180,147	153,228	129,827	144,870	151,149	150,716	149,327	149,158
Transportation	11,315	12,587	14,311	15,087	15,748	17,215	15,202	15,202	15,202	15,202
Other revenue	1,774	1,517	2,424	2,153	1,857	2,017	4,378	4,375	4,363	4,361
Total Operating Revenues	134,778	162,968	196,882	170,468	147,431	164,102	170,729	170,293	168,892	168,721
Purchase gas	70,663	94,657	118,107	87,746	61,180	70,880	78,709	78,236	76,749	76,482
Gross Profit	64,115	68,311	78,774	82,721	86,251	93,222	92,020	92,057	92,143	92,239
Operating Expenses										
Direct O&M	12,980	14,377	14,815	14,927	14,518	16,031	12,152	17,267	17,484	17,707
Allocated O&M	10,086	11,534	12,036	12,874	12,708	11,669	14,012	10,868	11,079	11,463
Depreciation & amortization	13,981	14,919	16,846	18,636	19,121	19,330	21,512	23,286	26,472	30,012
Taxes - other than income	4,317	3,871	4,648	7,343	5,919	6,336	6,566	7,349	8,469	9,714
Total Operating Expenses	41,364	44,701	48,344	53,779	52,266	53,366	54,242	58,770	63,504	68,896
Operating income(loss)	22,751	23,610	30,430	28,942	33,985	39,856	37,778	33,287	28,639	23,343
Other income										
Interest Income	64	83	69	40	42	32	32	52	46	41
Performance based rates	2,702	2,659	2,705	2,795	2,792	3,246	3,246	2,500	2,500	2,500
Donations	(329)	(194)	(299)	(427)	(355)	(361)	(361)	(361)	(361)	(361)
Other Income	(391)	(514)	(456)	(344)	(391)	(403)	(403)	(345)	(344)	(344)
Total other income	2,704	2,421	2,617	2,917	2,797	2,514	2,514	1,846	1,841	1,836
Interest Charges										
Total interest charges	5,511	6,436	6,419	6,744	7,377	7,573	9,960	9,234	9,911	11,132
Income Before Taxes	19,944	19,595	26,628	25,116	29,404	34,796	30,332	25,899	20,568	14,048
Provision for income taxes	5,350	7,420	9,672	9,884	9,516	13,536	11,799	10,075	8,001	5,465
Net Income	14,594	12,175	16,956	15,231	19,888	21,261	18,533	15,824	12,567	8,583

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Revenue Statistics
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference No(s):

FR 16(8)(f)2
 Schedule I
 Witness: Gillham, Martin

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years			
		2012	2013	2014	2015	2016	12/31/2017	3/31/2019	2019	2020	2021	
1	Revenue by Customer Class:											
2	Residential	\$ 78,630,275	\$ 96,055,210	\$ 115,327,134	\$ 97,211,019	\$ 85,596,832	\$ 92,573,451	\$ 98,377,919	\$ 98,211,508	\$ 97,443,625	\$ 97,406,846	
3	Commercial	31,478,562	39,938,784	49,294,804	42,476,905	34,032,004	39,465,092	40,637,064	\$ 40,456,028	\$ 40,007,808	\$ 39,910,196	
4	Industrial	4,926,385	4,796,885	5,845,776	5,705,427	4,441,439	6,438,659	5,286,755	\$ 5,232,281	\$ 5,149,117	\$ 5,133,564	
5	Public Authority & Other	6,653,819	8,073,794	9,679,607	7,834,566	5,756,388	6,392,624	6,847,372	\$ 6,816,056	\$ 6,726,693	\$ 6,706,910	
6	Unbilled											
7	Total	\$ 121,689,041	\$ 148,864,673	\$ 180,147,322	\$ 153,227,918	\$ 129,826,663	\$ 144,869,827	\$ 151,149,111	\$ 150,715,873	\$ 149,327,243	\$ 149,157,516	
8	Number of Customer by Class:											
9	Residential	153,904	155,702	155,281	155,597	156,174	156,811	157,197	157,347	157,647	157,947	
10	Commercial	17,318	17,435	17,333	17,339	17,354	17,432	17,419	17,419	17,419	17,419	
11	Industrial	207	204	201	205	206	214	212	212	212	212	
12	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,537	1,549	1,549	1,549	1,549	
13	Total	173,004	174,917	174,376	174,692	175,282	175,994	176,376	176,526	176,826	177,126	
14	Average Revenue per Class:											
15	Residential	\$ 511	\$ 617	\$ 743	\$ 625	\$ 548	\$ 590	\$ 626	\$ 624	\$ 618	\$ 617	
16	Commercial	1,818	2,291	2,844	2,450	1,961	2,264	2,333	2,323	2,297	2,291	
17	Industrial	23,809	23,553	29,059	27,786	21,578	30,075	24,983	24,726	24,333	24,260	
18	Public Authority & Other	4,224	5,122	6,202	5,055	3,717	4,160	4,422	4,401	4,344	4,331	

(1) Unbilled Revenue is not included in the appropriate customer class.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
SALES STATISTICS
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference NO(S):

FR 16(8)(i)3
 Schedule I
 Witness: Gillham, Martin

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2012	2013	2014	2015	2016	12/31/2017	3/31/2019	2019	2020	2021
		Mcf	Mcf	Mcf	Mcf		Mcf	Mcf	Mcf	Mcf	
1	Sales by Customer Class:										
2	Residential	8,369,578	10,662,876	11,757,007	10,133,138	8,859,272	8,350,475	10,026,386	10,030,146	10,049,272	10,068,399
3	Commercial	3,946,440	5,112,548	5,657,641	4,981,322	4,436,288	4,415,742	4,895,832	4,895,832	4,895,832	4,895,832
4	Industrial	995,095	807,006	780,039	706,192	1,021,718	1,264,973	972,670	972,670	972,670	972,670
5	Public Authority & Other	967,627	1,185,264	1,241,310	1,055,743	896,168	824,983	963,107	963,107	963,107	963,107
6	Unbilled										
7											
8	Total	14,278,739	17,767,695	19,435,997	16,876,396	15,213,446	14,856,173	16,857,995	16,861,756	16,880,882	16,900,008
9											
10	Number of Customer by Class:										
11	Residential	153,904	155,702	155,281	155,597	156,174	156,811	157,197	157,347	157,647	157,947
12	Commercial	17,318	17,435	17,333	17,339	17,354	17,432	17,419	17,419	17,419	17,419
13	Industrial	207	204	201	205	206	214	212	212	212	212
14	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,537	1,549	1,549	1,549	1,549
15											
16	Total	173,004	174,917	174,376	174,692	175,282	175,994	176,376	176,526	176,826	177,126
17											
18	Average Volume per Class:										
19	Residential	54	68	76	65	57	53	64	64	64	64
20	Commercial	228	293	326	287	256	253	281	281	281	281
21	Industrial	4,809	3,962	3,878	3,439	4,964	5,909	4,597	4,597	4,597	4,597
22	Public Authority & Other	614	752	795	681	579	537	622	622	622	622

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Cost of Capital Summary
 Base Period: Twelve Months Ended December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

FR 16(8)(j)
 Schedule J-1
 Sheet 1 of 1
 Witness: Christian

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT	J-3	\$ 524,449	6.43%	2.20%	0.14%
7	LONG-TERM DEBT	J-3	3,067,469	37.61%	5.20%	1.96%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 4,563,620</u>	<u>55.96%</u>	10.30%	<u>5.76%</u>
10	Total Capital		<u>\$ 8,155,538</u>	<u>100.00%</u>		<u>7.86%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 ANNUALIZED SHORT-TERM DEBT
 as of December 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

FR 16(8)(j)
 Schedule J-2
 Sheet 1 of 1
 Witness: Christian

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 524,449	1.678%	\$ 8,798	
2	COMMITMENT FEE & BANK ADMIN	_____		\$ 2,720	
3	TOTAL SHORT-TERM DEBT	\$ 524,449		\$ 11,518	2.20%

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2017

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
AVERAGE ANNUALIZED LONG-TERM DEBT
Base Period: Twelve Months Ended December 31, 2017

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

FR 16(8)(j)
Schedule J-3
Witness: Christian

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	6.35% Sr Note due 6/15/2017	0	6.35%	0	
5	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
6	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
7	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
8	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
9	3% Sr Note dues 6/15/2027	500,000,000	3.00%	15,000,000	
10	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	2.53%	3,162,500	
11	Total	\$ 3,085,000,000		\$152,792,000	
12					
13	Annualized Amortization of Debt Exp. & Debt Dsct.			\$6,563,029	
14	Less Unamortized Debt Discount	\$4,397,815			
15	Less Unamortized Debt Expenses	(\$21,929,251)			
16					
17					
18					
19	Total LONG-TERM DEBT	<u>\$3,067,468,563.98</u>		<u>159,355,029</u>	<u>5.20%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
EMBEDDED Cost of PREFERRED STOCK

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

FR 16(8)(j)
Schedule J-4
Sheet 1 of 1
Witness: Christian

Line No.	Dividend Rate, TYPE, PAR Amount	Date Issued (A)	Amount Outstanding (B)	Premium or Discount (C)	Issue Expense (D)	Gain or Loss on Reacquired Stock (E)	Net Proceeds (F=B+C-D+E)	Cost Rate At Issue (G)	Annualized Dividends (H=GXB)
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Atmos Energy Corporation has no PREFERRED STOCK OUTSTANDING at this time.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 13 Month Average Capital Structure
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

FR 16(8)(j)
 Schedule J-1
 Witness: Christian

PROPOSED RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		524,449	6.43%	2.20%	0.14%	242,504	3.48%	1.99%	0.07%
2	LONG-TERM DEBT		3,067,469	37.61%	5.20%	1.96%	3,066,734	43.95%	5.11%	2.25%
3	Total DEBT		3,591,918	44.04%		2.10%	3,309,239	47.43%		2.32%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		4,563,620	55.96%	10.30%	5.76%	3,668,227	52.57%	10.30%	5.41%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		<u>8,155,538</u>	<u>100.00%</u>		<u>7.86%</u>	<u>6,977,466</u>	<u>100.00%</u>		<u>7.73%</u>

CURRENT RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
8	SHORT-TERM DEBT		524,449	6.43%	2.20%	0.14%	242,504	3.48%	1.99%	0.07%
9	LONG-TERM DEBT		3,067,469	37.61%	5.20%	1.96%	3,066,734	43.95%	5.11%	2.25%
10	Total DEBT		3,591,918	44.04%		2.10%	3,309,239	47.43%		2.32%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		4,563,620	55.96%	9.76%	5.46%	3,668,227	52.57%	7.51%	3.95%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		<u>8,155,538</u>	<u>100.00%</u>		<u>7.56%</u>	<u>6,977,466</u>	<u>100.00%</u>		<u>6.27%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Cost of Capital Summary
 Thirteen Month Average as of March 31, 2019

Data: ___ Base Period ___ X ___ Forecasted Period
 Type of Filing: ___ X ___ Original ___ Updated ___ Revised
 Workpaper Reference No(s). _____

FR 16(8)(j)
 Schedule J-1
 Witness: Christian

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT		\$ 242,504	3.5%	1.99%	0.07%
7	LONG-TERM DEBT	J-3	3,066,734	44.0%	5.11%	2.25%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,668,227</u>	<u>52.6%</u>	10.30%	<u>5.41%</u>
10	Total Capital		<u>\$ 6,977,466</u>	<u>100.0%</u>		<u>7.73%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 AVERAGE ANNUALIZED SHORT-TERM DEBT
 as of March 31, 2019

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

FR 16(8)(j)
 Schedule J-2
 Witness: Christian

Issue (A)	Amount Outstanding (B) \$000	Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1 AVERAGE SHORT-TERM DEBT (1)	242,504	0.9159%	2,221	
2 COMMITMENT FEE			2,604	
3 TOTAL SHORT-TERM DEBT	<u>242,504</u>		<u>4,825</u>	<u>1.99%</u>

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2017.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
AVERAGE ANNUALIZED LONG-TERM DEBT
Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____

FR 16(8)(j)
Schedule J-3
Sheet 1 of 1

Witness: Christian

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	6.35% Sr Note due 6/15/2017	0	6.35%	-	
5	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
6	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
7	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
8	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
9	3% Sr Note due 6/15/2027	500,000,000	3.00%	15,000,000	
10	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	1.82%	2,271,389	
11	Total	\$ 3,085,000,000		\$ 151,900,889	
12					
13	Annualized Amortization of Debt Exp. & Debt Dsct.			4,955,311	
14	Less Unamortized Debt Discount	\$4,370,288			
15	Less Unamortized Debt Expenses	(\$22,636,092)			
16					
17					
18					
19	Total LONG-TERM DEBT	<u>\$ 3,066,734,196</u>		<u>\$ 156,856,200</u>	<u>5.11%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019
 and 10 Most Recent Calendar Years

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

FR 16(8)(k)
 Schedule K
 Witness: Gillham, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	
1	Plant Data: (\$000)													
2	Plant in Service by functional class:													
3	Intangible Plant	779	779	128	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	0	0	636	901	901	901	901	901	901	901	901
5	Underground Storage	14,280	15,024	12,454	11,560	10,792	9,630	10,104	9,388	7,731	7,540	6,950	6,878	6,878
6	Transmission Plant	31,808	31,784	31,814	31,808	31,877	32,962	32,836	33,144	31,189	31,202	28,807	28,746	28,746
7	Distribution Plant	588,244	517,179	472,849	413,302	381,623	340,200	323,036	296,493	283,474	271,463	260,621	251,843	251,843
8	General Plant	44,021	39,867	21,271	18,126	16,683	15,589	15,238	16,000	15,103	14,696	15,422	15,166	15,166
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337	3,337
10														
11	Gross Plant	679,132	604,632	541,795	478,203	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998	306,998
12	Less: Accumulated depreciation	199,949	189,077	167,228	165,298	160,839	158,300	151,849	150,795	147,462	144,016	139,212	134,463	134,463
13	Net plant in Service	479,183	415,555	374,567	312,905	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535	172,535
14														
15	Construction Work in Progress	27,493	32,864	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	1,897
16														
17	Total CWIP	27,493	32,864	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	1,897
18														
19	Total	<u>506,676</u>	<u>448,419</u>	<u>384,713</u>	<u>339,215</u>	<u>296,887</u>	<u>260,967</u>	<u>239,679</u>	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u>182,169</u>	<u>174,432</u>	<u>174,432</u>
20														
21	% of Construction financed internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
22														
23														
24	Capital structure: (Total Company)													
25	(based on year-end accounts)													
26	Short-term debt (\$000)	242,504	524,449	829,811	457,927	196,695	367,984	570,929	206,396	126,100	72,550	350,542	150,599	150,599
27	Long-term debt (\$000)	3,066,734	3,067,469	2,438,779	2,437,515	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315	2,126,315
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	3,668,227	4,563,620	3,463,059	3,194,797	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	1,965,754	1,965,754
30														
31	Total	<u>6,977,466</u>	<u>8,155,538</u>	<u>6,731,649</u>	<u>6,090,239</u>	<u>5,738,913</u>	<u>5,404,064</u>	<u>4,886,477</u>	<u>4,667,934</u>	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	<u>4,242,668</u>	<u>4,242,668</u>
32														
33	Condensed Income Statement data: (\$000)													
34	Operating Revenues	170,729	164,102	147,431	170,468	196,882	162,968	134,778	149,662	156,816	190,356	244,308	203,287	203,287
35	Operating Expenses (excludes Federal and State Taxes, includes gas cost)	132,952	124,246	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733	187,733
36	State Income Tax (current)			0	0	0	0	0	0	0	0	0	0	0
37	Federal Income Tax (current)			0	0	0	0	0	0	0	0	0	0	0
38	Federal and State Income Tax - net	11,799	13,536	9,516	9,884	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307	4,307
39	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Operating Income	<u>25,979</u>	<u>26,320</u>	<u>24,468</u>	<u>19,058</u>	<u>20,759</u>	<u>16,550</u>	<u>14,594</u>	<u>15,349</u>	<u>14,513</u>	<u>10,880</u>	<u>12,976</u>	<u>11,247</u>	<u>11,247</u>
41	AFUDC	0	0	179	182	139	88	101	22	286	199	160	94	94
42														

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019
 and 10 Most Recent Calendar Years

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(k)
 Schedule K
 Witness: Gillham, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
43	Other Income net	2,514	2,514	2,087	2,063	2,019	2,033	2,046	2,657	1,748	2,278	2,529	1,547
44	Income available for fixed charges	28,492	28,834	26,734	21,303	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888
45	Interest charges	9,960	7,573	7,556	6,926	6,559	6,524	5,612	5,792	6,270	6,633	6,138	6,155
46	Net Income	18,533	21,261	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733
47	Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	Earnings available for common equity	18,533	21,261	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733
49													
50	AFUDC - % of Net Income	0.00%	0.00%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%
51	AFUDC - % of earnings available for common equity	0.00%	0.00%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%
52													
53													
54													
55													
56	<u>Costs of Capital (1)</u>												
57	Embedded cost of short-term debt (%)	1.99%	2.20%	1.12%	1.09%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%	5.60%
58	Embedded cost of long-term debt (%)	5.11%	5.20%	5.89%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60													
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	4.05	5.59	5.75	5.39	4.69	3.91	3.06	2.97	3.00	2.84	3.06	2.75
63	Pre-Tax Interest Coverage (Excluding AFUDC)	4.05	5.59	5.77	5.41	4.70	3.92	3.04	2.95	2.99	2.80	3.12	2.81
64	After Tax Interest Coverage	2.86	3.81	3.24	3.71	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12
65	SEC Coverage	4.01	5.51	5.17	4.89	4.32	3.60	2.84	2.78	2.78	2.55	2.76	2.69
66	After Tax Interest Coverage (Excluding AFUDC)	2.86	3.81	4.04	3.73	3.25	2.81	2.35	2.24	2.21	2.16	2.31	2.16
67	Indenture Provision Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	After Tax Fixed Charge Coverage	6.22	8.61	3.65	3.39	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A2	A2	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3
72	S&P Bond Rating	N/A	A	A	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB	BBB
73	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75													
76	<u>Common Stock Related Data: (1)</u>												
77	Shares Outstanding Year End (000)	N/A	N/A	103,931	101,479	100,388	90,640	90,240	90,296	90,164	92,552	90,814	89,326
78	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	0	0	0	0	0	0	0	0	0	0
79	Average (Monthly) (000)	N/A	N/A	103,524	101,892	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	3.38	3.09	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91
81	Dividends Paid Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28
82	Dividends Declared Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28
83	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	50%	50%	50%	53%	58%	60%	61%	64%	65%	67%
84													
85	Market Price - High (Low)	N/A	N/A										

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Comparative Financial Data
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 and 10 Most Recent Calendar Years

Data: Base Period Forecasted Period
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FR 16(8)(k)
 Schedule K
 Witness: Gillham, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
86	1st Quarter - High (\$)	N/A	N/A	64,250	58,080	47,060	36,860	35,400	31,720	30,060	27,880	29,460	33,010
87	1st Quarter - Low (\$)	N/A	N/A	57,820	47,350	41,080	33,200	30,970	29,100	27,390	21,170	26,110	28,450
88	2nd Quarter - High (\$)	N/A	N/A	74,330	58,810	48,010	42,690	33,150	34,980	29,520	25,950	28,960	33,000
89	2nd Quarter - Low (\$)	N/A	N/A	61,740	52,020	44,190	35,110	30,600	31,510	26,520	20,200	25,090	30,630
90	3rd Quarter - High (\$)	N/A	N/A	81,320	56,410	53,400	44,870	35,070	34,940	29,980	26,370	28,540	33,110
91	3rd Quarter - Low (\$)	N/A	N/A	70,600	51,280	46,940	38,590	30,910	31,340	26,410	22,810	25,810	29,380
92	4th Quarter - High (\$)	N/A	N/A	81,160	58,180	52,680	45,190	36,940	34,320	29,810	28,800	28,250	30,660
93	4th Quarter - Low (\$)	N/A	N/A	71,880	51,480	47,010	39,400	34,940	28,870	26,820	24,650	25,490	26,470
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	33,450	31,350	31,620	28,140	25,877	24,880	23,570	23,759	22,820	22,469
95													
96	(1) Based on fiscal year-end of parent company												
97													
98	<u>Rate of Return Measures (1)</u>												
99	Return On Common Equity (Average)	N/A	N/A	10.5%	10.0%	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%
100	Return On Total Capital (Average)	0.4%	0.3%	5.5%	5.2%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%
101	Return On Net Plant in Service (Average)	5.4%	6.3%	4.5%	4.5%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%
102													
103	<u>Other Financial and Operating Data:</u>												
104	Mix of Sales: (MMcf)												
105	Residential	10,026	8,350	9,094	9,826	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,385
106	Commercial	4,896	4,416	4,538	4,845	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793
107	Industrial	973	1,265	1,048	693	810	811	995	821	724	960	1,715	1,757
108	Public authority & Other Sales	963	825	916	1,025	1,234	1,179	980	1,111	1,192	1,176	1,253	1,195
109	Unbilled	0	0										
110	Total Mix of Sales	16,858	14,856	15,596	16,389	19,423	17,828	14,380	16,761	17,700	17,056	18,839	18,130
111													
112	Mix of Fuel: (MMcf)												
113	Other	0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,178	15,138	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493
115													
116	Total MIX of Fuel (2)	17,178	15,138	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493
117													
118	Composite Depreciation Rate	3.17%	2.96%	3.33%	3.66%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%	3.48%

(1) Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Atmos Energy Corporation, Kentucky.

(2) Kentucky gas purchases by accounting month.