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July 23, 2018

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

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

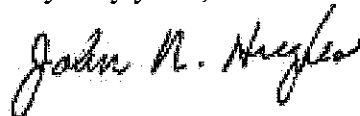
Dear Ms. Pinson:

Atmos Energy Corporation submits its response to Staff's second data request.

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

Mark R. Hutchinson  
Wilson, Hutchinson and Littlepage  
611 Frederica St.  
Owensboro, KY 42301  
270 926 5011  
[randy@whplawfirm.com](mailto:randy@whplawfirm.com)

Attorneys for Atmos Energy  
Corporation

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF )  
RATE APPLICATION OF ) Case No. 2017-00349  
ATMOS ENERGY CORPORATION )


AFFIDAVIT

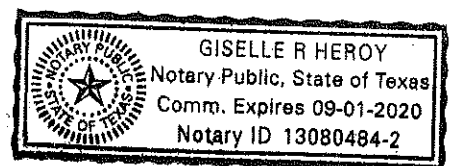
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information on rehearing are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Gregory K. Waller

STATE OF Texas  
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 23<sup>rd</sup> day of July, 2018.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 9/01/2020



**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff Rehearing DR Set No. 2**  
**Question No. 2-01**  
**Page 1 of 2**

**REQUEST:**

Refer to Atmos's response to Commission Staff's First Rehearing Request for Information, Item 2. Provide the reference requirement models referenced in this response - which include amortization of excess accumulated deferred income taxes of \$1,471,233, or \$1,135,542 - in Excel spreadsheet format, with formulas intact and unprotected and all rows and columns accessible.

**RESPONSE:**

Please see the two attached revenue requirement models.

The model labeled "Company" treats the \$1,471,233 of grossed up excess deferred income taxes as it was treated in the Company's rebuttal filing which is to include it on Schedule A.1 as a reduction to overall revenue requirement.

The model labeled "Staff" removes the amount from Schedule A.1 and includes it on Schedule C.2 along with the items impacting Operating Income discussed in the Commission's May 3<sup>rd</sup> Order ("Order") The adjustment for rate case expenses is adjusted per the Order on Schedule F.6. Including the amortization for excess deferred income taxes in the list on Schedule C.2 effectively incorporates its impact into Operating Income as summarized on Schedule C.1. The Operating Income that results on Schedule C.1 in fact matches the Operating Income listed on page 20 of the Order - \$33,082,866. As shown on Schedule A.1 of both models, the resulting revenue sufficiency is the (\$1,890,792), which ties to the Order (page 30) and the rates that were struck and approved and that the Company subsequently implemented. The (\$1,890,792) is achieved by including the \$1,471,233 on Schedule A.1 directly or including it as part of Operating Income on Schedules C.1 and C.2 where its impact is eventually grossed up for taxes (resulting in the \$1,981,192 referenced on page 13 of the Order). The reason that the same revenue sufficiency results regardless of treatment is the fact that the State and Federal Income Tax calculation in cell F23 on Schedule C.1 synchronizes to Operating Income as changes to Operating Income are entered. This mechanism was described in the Company's response to Staff's First Rehearing Request, Item 2.

Please note that in preparing the revenue requirement models to respond to this request, the Company realized that, in order to arrive at the (\$1,890,792) revenue sufficiency in the Order, it is necessary to include an additional reduction to Operating Expenses (or increase to Operating Income) of approximately \$525,000. The amount is included in the list of items at the bottom of Schedule C.2 as "Misc" in each model and differs slightly in the two models due to the treatment of Uncollectible Accounts Expense and PSC Fees in the gross up factor. The \$525,000 approximates the impact of including the gross up on the excess deferred income tax twice as explained in the Company's response to Staff's First Rehearing Request, Item 2. In drafting the response to that request, the Company erroneously described the impact of the second inclusion as negligible because it failed to account for the tax synchronization in cell F23 on Schedule C.1.

**Case No. 2017-00349**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff Rehearing DR Set No. 2**  
**Question No. 2-01**  
**Page 2 of 2**

The two models attached to this response now correctly synchronize income tax expense, tie to the (\$1,890,792) revenue sufficiency in the Order, and illustrate that the inclusion of a second gross up on the already grossed up amount of \$1,471,233 does have a material impact.

In its request for rehearing, the Company has only asked for affirmation that the \$1,471,233 is the appropriate annual amount to amortize for excess deferred income taxes. The Company reiterates this request for affirmation in this response and has no intention of seeking relief for the approximate \$525,000 revenue requirement discrepancy in this proceeding.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff Rehearing\_2-01\_Att1 - KY Rebuttal Testimony Exhibit GKW-R-1 - Rehearing proof - Company.xlsx, 121 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff Rehearing\_2-01\_Att2 - KY Rebuttal Testimony Exhibit GKW-R-1 - Rehearing proof - Staff.xlsx, 121 Pages.

Respondent: Greg Waller

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

<u>Schedule</u>	<u>Description</u>	<u>Filing Requirement</u>
A	<u>Summary</u>	FR 16(8)(a)
B	<u>Rate Base</u>	FR 16(8)(b)
C	<u>Operating Income (Revenues &amp; 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
<b>Rate Base, Dep. Exp., &amp; Taxes Other</b>							
1	<b>Shared Services</b>						
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	<b>Kentucky/Mid-States</b>						
5	Mid-States General Office (Div 091)	100%	50.25%	50.25%	100%	50.25%	50.25%
6							
7							
8	<b>Greenville Avenue Data Center</b>			1.55%			1.55%
9	<b>Charles K. Vaughan Center</b>			2.33%			2.33%
10	<b>AEAM</b>			6.44%			6.44%
11	<b>ALGN</b>			0.00%			
12							
13	<b>Kentucky Composite Tax</b>			25.74%			
14							
15	<b>Rate of Return on Equity</b>			9.70%			
16							
17	<b>STD RATE</b>			1.99%			
18							
19	<b>LTD RATE</b>			5.09%			

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

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
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	Supporting Schedule Reference	Base Jurisdictional Revenue Requirement	Forecasted Jurisdictional Revenue Requirement
	(a)	(b)	(c)	(d)
1	Rate Base	B-1	\$ 358,900,188	\$ 427,646,252
2	Adjusted Operating Income	C-1	\$ 32,171,310	\$ 31,997,972
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	8.96%	7.48%
4	Required Rate of Return	J-1	7.50%	7.41%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 26,917,514	\$ 31,688,587
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ (5,253,796)	\$ (309,385)
7	Gross Revenue Conversion Factor	H	1.35611	1.35611
8	Revenue Deficiency (line 6 times line 7)		\$ (7,124,709)	\$ (419,559)
9	Amortization of Excess ADIT	WP B.5 F1		<del>\$ (1,471,233)</del>
10	<b>Revenue Increase Requested</b>			<b>(1,890,792)</b>
11	Adjusted Operating Revenues	C-1		\$ 170,729,276
12	Revenue Requirements (line 9 plus line 10)			\$ 168,838,484



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**

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
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	\$ 609,603,942	\$ 580,489,691
2	Construction Work in Progress	B-2 B	27,493,203	22,166,217
3	Accumulated Depreciation and Amortization	B-3 B	<u>(191,190,491)</u>	<u>(185,290,734)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 445,906,654	\$ 417,365,173
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,370,236	\$ 3,370,236
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	12,546,883	8,822,367
7	Customer Advances For Construction	B-6 B	(1,437,537)	(1,455,773)
8	Regulatory Assets / Liabilities*	WP B.5 F1; 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>\$ 391,184,421</u>	<u>\$ 358,900,188</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  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	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 679,131,593	\$ 656,927,449
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>(191,908,970)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 506,676,232	\$ 492,511,682
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,263,964	\$ 2,400,428
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 F	(3,947,172)	8,469,206
7	Customer Advances For Construction	B-6 F	(1,437,537)	(1,437,537)
8	Regulatory Assets / Liabilities	WP B.5 F1; F.6	(35,100,341)	(34,312,410)
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(36,190,616) *</u>	<u>(39,985,118)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 433,264,531</u>	<u>\$ 427,646,252</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(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)							
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
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	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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69
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	\$ 7,430,334	-	7,430,334	100%	100%	7,430,334	\$ 7,430,334	100%	100%	7,430,334
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	\$ 415,819	-	415,819	100%	100%	415,819	\$ 415,819	100%	100%	415,819
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	\$ 178,497	-	178,497	100%	100%	178,497	\$ 178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 481,914	-	481,914	100%	100%	481,914	\$ 439,117	100%	100%	439,117
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	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(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								
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
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	\$ 158,925	-	158,925	100%	100%	158,925	\$ 158,925	100%	100%	158,925
41	36701	Mains - Steel	\$ 27,643,442	-	27,643,442	100%	100%	27,643,442	\$ 27,643,442	100%	100%	27,643,442
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	\$ 31,807,960	\$ -	\$ 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	\$ 531,167	100%	100%	\$ 531,166.79
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	100%	37,326
50	37402	Land Rights	\$ 3,457,724	-	3,457,724	100%	100%	3,457,724	\$ 3,231,772	100%	100%	3,231,772
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	\$ 20,655,336	-	20,655,336	100%	100%	20,655,336	\$ 20,712,559	100%	100%	20,712,559
57	37601	Mains - Steel	\$ 140,873,358	-	140,873,358	100%	100%	140,873,358	\$ 140,488,694	100%	100%	140,488,694
58	37602	Mains - Plastic	\$ 132,616,482	-	132,616,482	100%	100%	132,616,482	\$ 125,040,068	100%	100%	125,040,068
59	37800	Meas & Reg. Sta. Equip - General	\$ 14,728,716	-	14,728,716	100%	100%	14,728,716	\$ 13,616,673	100%	100%	13,616,673
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 5,300,150	-	5,300,150	100%	100%	5,300,150	\$ 5,018,152	100%	100%	5,018,152
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 3,114,225	-	3,114,225	100%	100%	3,114,225	\$ 2,811,184	100%	100%	2,811,184
62	38000	Services	\$ 146,513,249	-	146,513,249	100%	100%	146,513,249	\$ 139,868,620	100%	100%	139,868,620
63	38100	Meters	\$ 44,941,090	-	44,941,090	100%	100%	44,941,090	\$ 41,724,895	100%	100%	41,724,895
64	38200	Meter Installaitons	\$ 57,452,859	-	57,452,859	100%	100%	57,452,859	\$ 56,980,787	100%	100%	56,980,787
65	38300	House Regulators	\$ 12,010,720	-	12,010,720	100%	100%	12,010,720	\$ 11,717,794	100%	100%	11,717,794
66	38400	House Reg. Installations	\$ 263,603	-	263,603	100%	100%	263,603	\$ 249,552	100%	100%	249,552
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,259,208	-	5,259,208	100%	100%	5,259,208	\$ 5,237,633	100%	100%	5,237,633
68												
69		Total Distribution Plant	\$ 588,244,251	\$ -	\$ 588,244,251			\$ 588,244,251	\$ 567,755,915			\$ 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  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)							
70												
71		<b>General Plant</b>										
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. - Telemetering	\$ -	-	-	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): \_\_\_\_\_

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

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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								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
136												
137		<b>General Plant **</b>										
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  
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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		<b>Shared Services General Office (Division 002)</b>										
167												
168		<b>General Plant</b>										
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%	1,898,685	\$ 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	\$ 73,682,456	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%	-	\$ 303,061	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

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 Schedule B-2 F  
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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)							
211												
212		<b>Shared Services Customer Support (Division 012)</b>										
213												
214		<b>General Plant</b>										
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	\$ 12,820,665	-	12,820,665.26	10.93%	51.88%	715,706	\$ 12,820,665	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		<b>Total General Plant (Div 12)</b>	<b>\$ 158,405,146</b>	<b>\$ -</b>	<b>\$ 158,405,146</b>			<b>\$ 7,937,872</b>	<b>\$ 153,055,146</b>			<b>\$ 7,787,594</b>
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		<b>Total Plant (Div 009, 091, 002, 012)</b>	<b>\$ 1,032,511,028</b>	<b>\$ -</b>	<b>\$ 1,032,511,028</b>			<b>\$ 679,131,593</b>	<b>\$ 999,904,154</b>			<b>\$ 657,447,129</b>
250												
251		<b>Total CWIP Without AFUDC (Div 009, 091, 002, 012)</b>	<b>\$ 39,084,184</b>	<b>\$ -</b>	<b>\$ 39,084,184</b>			<b>\$ 27,493,203</b>	<b>\$ 39,084,184</b>			<b>\$ 27,493,203</b>
252												

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 Plant in Service by Accounts and SubAccounts  
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Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s).

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 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			
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
<b>Kentucky Direct (Division 009)</b>												
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	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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
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	\$ 7,430,334	-	7,430,334	100%	100%	7,430,334	7,464,274	100%	100%	7,464,274
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	\$ 415,819	-	415,819	100%	100%	415,819	415,819	100%	100%	415,819
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	\$ 178,497	-	178,497	100%	100%	178,497	178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 343,935	-	343,935	100%	100%	343,935	284,402	100%	100%	284,402
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 14,141,695	\$ -	\$ 14,141,695			\$ 14,141,695	\$ 14,116,102			\$ 14,116,102

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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)							
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	\$ 158,925	-	158,925	100%	100%	158,925	\$ 158,925	100%	100%	158,925
41	36701	Mains - Steel	\$ 27,643,442	-	27,643,442	100%	100%	27,643,442	\$ 27,644,379	100%	100%	27,644,379
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	\$ 31,807,960	\$ -	\$ 31,807,960			\$ 31,807,960	\$ 31,808,897			\$ 31,808,897
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	\$ 2,729,253	-	2,729,253	100%	100%	2,729,253	\$ 2,428,381	100%	100%	2,428,381
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	\$ 20,839,824	-	20,839,824	100%	100%	20,839,824	\$ 20,931,757	100%	100%	20,931,757
57	37601	Mains - Steel	\$ 139,633,200	-	139,633,200	100%	100%	139,633,200	\$ 139,186,817	100%	100%	139,186,817
58	37602	Mains - Plastic	\$ 108,190,082	-	108,190,082	100%	100%	108,190,082	\$ 97,764,861	100%	100%	97,764,861
59	37800	Meas & Reg. Sta. Equip - General	\$ 11,143,483	-	11,143,483	100%	100%	11,143,483	\$ 9,597,586	100%	100%	9,597,586
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 4,390,986	-	4,390,986	100%	100%	4,390,986	\$ 4,016,210	100%	100%	4,016,210
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 2,137,220	-	2,137,220	100%	100%	2,137,220	\$ 1,753,407	100%	100%	1,753,407
62	38000	Services	\$ 125,090,929	-	125,090,929	100%	100%	125,090,929	\$ 115,920,466	100%	100%	115,920,466
63	38100	Meters	\$ 34,572,059	-	34,572,059	100%	100%	34,572,059	\$ 30,218,956	100%	100%	30,218,956
64	38200	Meter Installaitons	\$ 55,930,897	-	55,930,897	100%	100%	55,930,897	\$ 55,326,917	100%	100%	55,326,917
65	38300	House Regulators	\$ 11,066,327	-	11,066,327	100%	100%	11,066,327	\$ 10,650,749	100%	100%	10,650,749
66	38400	House Reg. installations	\$ 218,301	-	218,301	100%	100%	218,301	\$ 199,426	100%	100%	199,426
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,189,650	-	5,189,650	100%	100%	5,189,650	\$ 5,160,499	100%	100%	5,160,499
68												
69		Total Distribution Plant	\$ 522,189,742	\$ -	\$ 522,189,742			\$ 522,189,742	\$ 494,213,562			\$ 494,213,562

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 Type of Filing:  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 (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	\$ 7,144,406	-	7,144,406	100%	100%	7,144,406	\$ 7,142,326	100%	100%	7,142,326
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	\$ 245,237	100%	100%	245,237
81	39202	Trailers	\$ -	-	-	100%	100%	-	\$ 1,323	100%	100%	1,323
82	39400	Tools, Shop & Garage Equipment	\$ 4,189,376	-	4,189,376	100%	100%	4,189,376	\$ 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	\$ 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	\$ 3,832,806	-	3,832,806	100%	100%	3,832,806	\$ 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	\$ 1,497,305	-	1,497,305	100%	100%	1,497,305	\$ 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	\$ 22,785,912	\$ -	\$ 22,785,912			\$ 22,785,912	\$ 21,922,250			\$ 21,922,250
99												
100		Total Plant (Div 9)	\$ 591,053,492	\$ -	\$ 591,053,492			\$ 591,053,492	\$ 562,188,994			\$ 562,188,994
101												
102		CWIP With out AFUDC	\$ 26,845,505	\$ -	\$ 26,845,505	100%	100%	\$ 26,845,505	\$ 21,588,718	100%	100%	\$ 21,588,718

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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				
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
103													
104		<b>Kentucky-Mid-States General Office (Division 091)</b>											
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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 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				
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
136													
137		<b>General Plant</b>											
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	\$ 34,653	100%	50.25%	17,414	
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		<b>Total General Plant</b>	\$ 2,288,092	\$ -	\$ 2,288,092			\$ 1,149,797	\$ 2,282,124			\$ 1,146,799	
161													
162		<b>Total Plant (Div 91)</b>	<u>\$ 3,582,953</u>	<u>\$ -</u>	<u>\$ 3,582,953</u>			<u>\$ 1,800,483</u>	<u>\$ 3,576,985</u>			<u>\$ 1,797,484</u>	
163													
164		CWIP With out AFUDC	\$ (10,502)	\$ -	\$ (10,502)	100%	50.25%	\$ (5,277)	\$ (3,344)	100%	50.25%	\$ (1,680)	

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)							
165												
166		<b>Shared Services General Office (Division 002)</b>										
167												
168		<b>General Plant</b>										
169	39000	Structures & Improvements	\$ 1,411,421	\$ -	\$ 1,411,421	10.35%	50.25%	\$ 73,408	\$ 1,636,435	10.35%	50.25%	\$ 85,111
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	\$ 9,490,593	-	9,490,593	10.35%	50.25%	493,607	\$ 9,332,933	10.35%	50.25%	485,407
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	\$ 5,092,632	-	5,092,632	10.35%	50.25%	264,869	\$ 6,119,581	10.35%	50.25%	318,280
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	\$ 96,506	-	96,506	10.35%	50.25%	5,019	\$ 121,579	10.35%	50.25%	6,323
182	39420	Tools And Garage-AEAM	\$ 176,760	-	176,760	100.00%	6.44%	11,378	\$ 76,749	100.00%	6.44%	4,940
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	\$ 35,071,127	-	35,071,127	10.35%	50.25%	1,824,055	\$ 34,681,159	10.35%	50.25%	1,803,773
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	\$ 1,832,420	-	1,832,420	10.35%	50.25%	95,304	\$ 1,812,255	10.35%	50.25%	94,256
195	39907	Other Tang. Property - PC Software	\$ 1,472,508	-	1,472,508	10.35%	50.25%	76,585	\$ 1,473,097	10.35%	50.25%	76,616
196	39908	Other Tang. Property - Mainframe S/W	\$ 66,470,185	-	66,470,185	10.35%	50.25%	3,457,125	\$ 63,125,893	10.35%	50.25%	3,283,188
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	\$ 351,205	-	351,205	100.00%	6.44%	22,608	\$ 326,577	100.00%	6.44%	21,022
203	39928	Application SW-AEAM	\$ 19,396,382	-	19,396,382	100.00%	6.44%	1,248,584	\$ 19,325,875	100.00%	6.44%	1,244,045
204	39931	ALGN-Servers-Hardware	\$ 299,424	-	299,424	100.00%	0.00%	-	\$ 299,703	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 348,449	-	348,449	100.00%	0.00%	-	\$ 346,280	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 17,687,657	-	17,687,657	100.00%	0.00%	-	\$ 17,551,623	100.00%	0.00%	-
207												
208		<b>Total General Plant (Div 2)</b>	<b>\$ 196,011,889</b>	<b>\$ -</b>	<b>\$ 196,011,889</b>			<b>\$ 9,187,790</b>	<b>\$ 193,042,359</b>			<b>\$ 9,036,209</b>



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 Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)	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)
209												
210		CWIP With out AFUDC	\$ 8,866,627	\$ -	\$ 8,866,627	10.35%	50.25%	\$ 461,155	\$ 7,920,492	10.35%	50.25%	\$ 411,946

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  
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 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	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
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	\$ 15,226,913	-	15,226,913.21	100.00%	2.33%	355,158	\$ 12,646,969	100.00%	2.33%	294,982
220	39100	Office Furniture & Equipment	\$ 2,393,125	-	2,393,125.46	10.93%	51.88%	135,712	\$ 2,374,128	10.93%	51.88%	134,635
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	\$ 895,317	-	895,316.77	100.00%	2.33%	20,883	\$ 443,357	100.00%	2.33%	10,341
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	\$ 9,311,156	-	9,311,156.16	10.93%	51.88%	528,027	\$ 9,310,809	10.93%	51.88%	528,007
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	\$ 883,541	-	883,541.42	10.93%	51.88%	50,105	\$ 866,038	10.93%	51.88%	49,112
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	\$ 88,964,075	-	88,964,074.63	10.93%	51.88%	5,045,069	\$ 88,560,536	10.93%	51.88%	5,022,185
239	39910	CKV-Other Tangible Property	\$ 169,960	-	169,959.94	100.00%	2.33%	3,964	\$ 130,348	100.00%	2.33%	3,040
240	39916	CKV-Oth Tang Prop-PC Hardware	\$ 258,415	-	258,414.52	100.00%	2.33%	6,027	\$ 239,791	100.00%	2.33%	5,593
241	39917	CKV-Oth Tang Prop-PC Software	\$ 110,227	-	110,226.79	100.00%	2.33%	2,571	\$ 104,928	100.00%	2.33%	2,447
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)	\$ 145,030,146	\$ -	\$ 145,030,146			\$ 7,562,177	\$ 141,494,323			\$ 7,465,004
246												
247		CWIP With out AFUDC	\$ 3,382,555	\$ -	\$ 3,382,555	10.93%	51.88%	\$ 191,822	\$ 2,948,970	10.93%	51.88%	\$ 167,233
248												
249		Total Plant (Div 009, 091, 002, 012)	\$ 935,678,480	\$ -	\$ 935,678,480			\$ 609,603,942	\$ 900,302,662			\$ 580,489,691
250												
251		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 39,084,184	\$ -	\$ 39,084,184			\$ 27,493,203	\$ 32,454,836			\$ 22,166,217

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
<b>Kentucky Direct (Division 009)</b>												
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	\$ 1,059,936	-	1,059,936	100%	100%	1,059,936	1,022,096	100%	100%	1,022,096
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	\$ 458,146	-	458,146	100%	100%	458,146	457,626	100%	100%	457,626
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	\$ 139,135	-	139,135	100%	100%	139,135	138,412	100%	100%	138,412
28	35302	Tributary Lines	\$ 194,114	-	194,114	100%	100%	194,114	193,266	100%	100%	193,266
29	35400	Compressor Station Equipment	\$ 469,226	-	469,226	100%	100%	469,226	460,915	100%	100%	460,915
30	35500	Meas & Reg. Equipment	\$ 195,122	-	195,122	100%	100%	195,122	199,503	100%	100%	199,503
31	35600	Purification Equipment	\$ 177,067	-	177,067	100%	100%	177,067	172,816	100%	100%	172,816
32												
33		Total Storage Plant Reserves	\$ 5,223,837	\$ -	\$ 5,223,837			\$ 5,223,837	\$ 5,144,963			\$ 5,144,963

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

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Line No.	Acct. No.	Account / SubAccount Titles	Ending		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
			Balance	Adjustments								
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	\$ 106,919	-	\$ 106,919	100%	100%	\$ 106,919	\$ 102,946	100%	100%	\$ 102,946
41	36701	Mains - Steel	\$ 18,265,249	-	\$ 18,265,249	100%	100%	\$ 18,265,249	\$ 18,006,126	100%	100%	\$ 18,006,126
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	\$ 20,872,395	\$ -	\$ 20,872,395			\$ 20,872,395	\$ 20,570,440			\$ 20,570,440
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	\$ 158,628	-	\$ 158,628	100%	100%	\$ 158,628	\$ 140,150	100%	100%	\$ 140,150
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	\$ 12,235,479	-	\$ 12,235,479	100%	100%	\$ 12,235,479	\$ 11,987,065	100%	100%	\$ 11,987,065
57	37601	Mains - Steel	\$ 28,704,988	-	\$ 28,704,988	100%	100%	\$ 28,704,988	\$ 28,363,167	100%	100%	\$ 28,363,167
58	37602	Mains - Plastic	\$ 14,869,647	-	\$ 14,869,647	100%	100%	\$ 14,869,647	\$ 13,922,298	100%	100%	\$ 13,922,298
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,286,706	-	\$ 2,286,706	100%	100%	\$ 2,286,706	\$ 2,148,185	100%	100%	\$ 2,148,185
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 836,582	-	\$ 836,582	100%	100%	\$ 836,582	\$ 777,394	100%	100%	\$ 777,394
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 965,480	-	\$ 965,480	100%	100%	\$ 965,480	\$ 940,444	100%	100%	\$ 940,444
62	38000	Services	\$ 36,490,191	-	\$ 36,490,191	100%	100%	\$ 36,490,191	\$ 36,093,808	100%	100%	\$ 36,093,808
63	38100	Meters	\$ 16,957,783	-	\$ 16,957,783	100%	100%	\$ 16,957,783	\$ 15,884,766	100%	100%	\$ 15,884,766
64	38200	Meter Installations	\$ 24,018,618	-	\$ 24,018,618	100%	100%	\$ 24,018,618	\$ 23,364,618	100%	100%	\$ 23,364,618
65	38300	House Regulators	\$ 3,701,976	-	\$ 3,701,976	100%	100%	\$ 3,701,976	\$ 3,534,079	100%	100%	\$ 3,534,079
66	38400	House Reg. Installations	\$ 83,732	-	\$ 83,732	100%	100%	\$ 83,732	\$ 81,320	100%	100%	\$ 81,320
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,726,830	-	\$ 2,726,830	100%	100%	\$ 2,726,830	\$ 2,656,783	100%	100%	\$ 2,656,783
68												
69		Total Distribution Plant Reserves	\$ 144,242,232	\$ -	\$ 144,242,232			\$ 144,242,232	\$ 140,094,659			\$ 140,094,659

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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
70												
71		<b>General Plant</b>										
72	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	39000-Structures & Improvements	\$ 787,680	-	\$ 787,680	100%	100%	\$ 787,680	\$ 653,447	100%	100%	\$ 653,447
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	\$ 899,145	-	\$ 899,145	100%	100%	\$ 899,145	\$ 826,344	100%	100%	\$ 826,344
79	39103	Office Machines	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
80	39200	39200-Transportation Equipment	\$ 65,707	-	\$ 65,707	100%	100%	\$ 65,707	\$ 72,660	100%	100%	\$ 72,660
81	39202	39202-WKG Trailers	\$ (2,550)	-	\$ (2,550)	100%	100%	\$ (2,550)	\$ (1,247)	100%	100%	\$ (1,247)
82	39400	39400-Tools, Shop, & Garage Equip.	\$ 961,270	-	\$ 961,270	100%	100%	\$ 961,270	\$ 843,926	100%	100%	\$ 843,926
83	39603	39603-Ditchers	\$ 34,619	-	\$ 34,619	100%	100%	\$ 34,619	\$ 30,763	100%	100%	\$ 30,763
84	39604	39604-Backhoes	\$ 54,743	-	\$ 54,743	100%	100%	\$ 54,743	\$ 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	\$ 183,264	-	\$ 183,264	100%	100%	\$ 183,264	\$ 168,420	100%	100%	\$ 168,420
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	\$ 1,550,890	-	\$ 1,550,890	100%	100%	\$ 1,550,890	\$ 1,429,714	100%	100%	\$ 1,429,714
91	39901	Servers Hardware	\$ 3,605	-	\$ 3,605	100%	100%	\$ 3,605	\$ 2,854	100%	100%	\$ 2,854
92	39902	Servers Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
93	39903	39903-Oth Tang Prop - Network - H/W	\$ 38,500	-	\$ 38,500	100%	100%	\$ 38,500	\$ 31,428	100%	100%	\$ 31,428
94	39906	39906-Oth Tang Prop - PC Hardware	\$ 818,655	-	\$ 818,655	100%	100%	\$ 818,655	\$ 669,929	100%	100%	\$ 669,929
95	39907	39907-Oth Tang Prop - PC Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
96	39908	39908-Oth Tang Prop - Appl Software	\$ 119,541	-	\$ 119,541	100%	100%	\$ 119,541	\$ 117,719	100%	100%	\$ 117,719
97		Retirement Work in Progress	\$ (3,312,255)	-	\$ (3,312,255)	100%	100%	\$ (3,312,255)	\$ (3,074,904)	100%	100%	\$ (3,074,904)
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	\$ 3,659,556	\$ -	\$ 3,659,556			\$ 3,659,556	\$ 3,141,124			\$ 3,141,124
102												
103		Total Depr Reserves (Div 9)	\$ 174,126,202	\$ -	\$ 174,126,202			\$ 174,126,202	\$ 169,079,368			\$ 169,079,368

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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
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	36602	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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137												
138		<b>General Plant</b>										
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.	\$ 131,938	-	131,938	100%	50.25%	66,300	\$ 128,964	100%	50.25%	64,806
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	\$ (9,040)	-	(9,040)	100%	50.25%	(4,543)	\$ (9,574)	100%	50.25%	(4,811)
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	\$ (34,804)	-	(34,804)	100%	50.25%	(17,490)	\$ (34,825)	100%	50.25%	(17,500)
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	\$ 74,208	-	74,208	100%	50.25%	37,291	\$ 74,208	100%	50.25%	37,291
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	\$ 1,944,427	\$ -	\$ 1,891,910			\$ 950,711	\$ 1,920,501			\$ 965,078
163												
164		Total Depr Reserves (Div 91)	\$ 1,944,427	\$ -	\$ 1,891,910			\$ 950,711	\$ 1,920,501			\$ 965,078

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165												
166		Shared Services General Office (Division 002)										
167												
168		General Plant										
169	39000	39000-Structures & Improvements	\$ 470,346	-	\$ 470,346	10.35%	50.25%	24,463	\$ 451,141	10.35%	50.25%	\$ 23,464
170	39005	39005-G-Structures & Improvements	\$ 3,425,409	-	3,425,409	100.00%	1.55%	53,120	\$ 3,233,791	100.00%	1.55%	50,148
171	39009	39009-Improv. to Leased Premises	\$ 9,352,081	-	9,352,081	10.35%	50.25%	486,403	\$ 9,190,906	10.35%	50.25%	478,020
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	\$ 1,742,000	-	1,742,000	10.35%	50.25%	90,602	\$ 2,682,949	10.35%	50.25%	139,541
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.	\$ 34,219	-	34,219	100.00%	1.55%	531	\$ 30,181	100.00%	1.55%	468
178	39120	Off Furn & Equip-AEAM	\$ 91,745	-	91,745	100.00%	6.44%	5,906	\$ 90,224	100.00%	6.44%	5,808
179	39200	39200-Transportation Equipment	\$ 4,474	-	4,474	10.35%	50.25%	233	\$ 4,309	10.35%	50.25%	224
180	39300	39300-Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
181	39400	39400-Tools, Shop, & Garage Equip.	\$ 32,088	-	32,088	10.35%	50.25%	1,669	\$ 65,441	10.35%	50.25%	3,404
182	39420	Tools And Garage-AEAM	\$ (16,427)	-	(16,427)	100.00%	6.44%	(1,057)	\$ 1,264	100.00%	6.44%	81
183	39500	39500-Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
184	39700	39700-Communication Equipment	\$ 1,231,503	-	1,231,503	10.35%	50.25%	64,051	\$ 1,214,409	10.35%	50.25%	63,162
185	39720	Commun Equip AEAM	\$ 7,264	-	7,264	100.00%	6.44%	468	\$ 4,279	100.00%	6.44%	275
186	39800	39800-Miscellaneous Equipment	\$ 40,572	-	40,572	10.35%	50.25%	2,110	\$ 39,726	10.35%	50.25%	2,066
187	39820	Misc Equip - AEAM	\$ 4,891	-	4,891	100.00%	6.44%	315	\$ 1,726	100.00%	6.44%	111
188	39900	39900-Other Tangible Equipm	\$ 164,784	-	164,784	10.35%	50.25%	8,570	\$ 164,534	10.35%	50.25%	8,557
189	39901	39901-Oth Tang Prop - Servers - H/W	\$ 19,218,477	-	19,218,477	100.00%	50.25%	9,657,546	\$ 18,178,041	100.00%	50.25%	9,134,713
190	39902	39902-Oth Tang Prop - Servers - S/W	\$ 15,943,163	-	15,943,163	10.35%	50.25%	829,206	\$ 15,625,201	10.35%	50.25%	812,669
191	39903	39903-Oth Tang Prop - Network - H/W	\$ 2,251,878	-	2,251,878	10.35%	50.25%	117,121	\$ 2,213,189	10.35%	50.25%	115,108
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	\$ 945,142	-	945,142	10.35%	50.25%	49,157	\$ 885,644	10.35%	50.25%	46,062
195	39907	39907-Oth Tang Prop - PC Software	\$ 2,485,988	-	2,485,988	10.35%	50.25%	129,297	\$ 1,132,177	10.35%	50.25%	58,885
196	39908	39908-Oth Tang Prop - Appl Software	\$ 29,228,048	-	29,228,048	10.35%	50.25%	1,520,155	\$ 28,650,211	10.35%	50.25%	1,490,102
197	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 42,122	-	42,122	10.35%	50.25%	2,191	\$ 41,754	10.35%	50.25%	2,172
198	39921	Servers-Hardware-AEAM	\$ 1,058,777	-	1,058,777	100.00%	6.44%	68,156	\$ 1,014,856	100.00%	6.44%	65,328
199	39922	Servers-Software-AEAM	\$ 393,201	-	393,201	100.00%	6.44%	25,311	\$ 378,352	100.00%	6.44%	24,355
200	39923	Network Hardware-AEAM	\$ 39,029	-	39,029	100.00%	6.44%	2,512	\$ 38,463	100.00%	6.44%	2,476
201	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
202	39926	Pc Hardware-AEAM	\$ 488,023	-	488,023	100.00%	6.44%	31,415	\$ 190,538	100.00%	6.44%	12,265
203	39928	Application SW-AEAM	\$ 11,235,896	-	11,235,896	100.00%	6.44%	723,277	\$ 11,053,952	100.00%	6.44%	711,565
204	39931	ALGN-Servers-Hardware	\$ 37,348	-	37,348	100.00%	0.00%	-	\$ 26,226	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 18,755	-	18,755	100.00%	0.00%	-	\$ 16,577	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 2,305,884	-	2,305,884	100.00%	0.00%	-	\$ 2,056,104	100.00%	0.00%	-
207		Retirement Work in Progress	\$ -	-	-	10.35%	50.25%	-	\$ -	100.00%	50.25%	-
208												
209		Total Depr Reserves (Div 2)	\$ 102,276,681	\$ -	\$ 102,276,681			\$ 13,892,726	\$ 98,676,264			\$ 13,251,031
210												



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
211		<b>Shared Services Customer Support (Division 012)</b>										
212												
213		<b>General Plant</b>										
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	\$ 1,609,709	-	1,609,709	10.93%	51.88%	91,285	\$ 1,416,353	10.93%	51.88%	80,320
217	39009	39009-Improv. to Leased Premises	\$ 1,591,254	-	1,591,254	10.93%	51.88%	90,239	\$ 1,543,296	10.93%	51.88%	87,519
218	39010	39010-CKV-Structures & Improvements	\$ 2,562,060	-	2,562,060	100.00%	2.33%	59,758	\$ 2,356,590	100.00%	2.33%	54,966
219	39100	39100-Office Furniture & Equipment	\$ 776,042	-	776,042	10.93%	51.88%	44,009	\$ 729,487	10.93%	51.88%	41,369
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	\$ 35,809	-	35,809	100.00%	2.33%	835	\$ 26,220	100.00%	2.33%	612
224	39210	CKV-Transportation Eq	\$ 93,581	-	93,581	100.00%	2.33%	2,183	\$ 89,589	100.00%	2.33%	2,090
225	39410	CKV-Tools Shop Garage	\$ 100,279	-	100,279	100.00%	2.33%	2,339	\$ 85,529	100.00%	2.33%	1,995
226	39510	CKV-Laboratory Equip	\$ 15,154	-	15,154	100.00%	2.33%	353	\$ 14,216	100.00%	2.33%	332
227	39700	39700-Communication Equipment	\$ 981,313	-	981,313	10.93%	51.88%	55,649	\$ 925,778	10.93%	51.88%	52,500
228	39710	39710-CKV-Communication Equipment	\$ 144,728	-	144,728	100.00%	2.33%	3,376	\$ 136,222	100.00%	2.33%	3,177
229	39800	39800-Miscellaneous Equipment	\$ 11,836	-	11,836	10.93%	51.88%	671	\$ 10,253	10.93%	51.88%	581
230	39810	CKV-Misc Equipment	\$ 137,839	-	137,839	100.00%	2.33%	3,215	\$ 126,381	100.00%	2.33%	2,948
231	39900	39900-Other Tangible Property	\$ 416,243	-	416,243	10.93%	51.88%	23,605	\$ 374,711	10.93%	51.88%	21,249
232	39901	39901-Oth Tang Prop - Servers - H/W	\$ 4,361,559	-	4,361,559	10.93%	51.88%	247,340	\$ 3,930,580	10.93%	51.88%	222,899
233	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,061,157	-	1,061,157	10.93%	51.88%	60,177	\$ 977,604	10.93%	51.88%	55,439
234	39903	39903-Oth Tang Prop - Network - H/W	\$ 322,530	-	322,530	10.93%	51.88%	18,290	\$ 299,517	10.93%	51.88%	16,985
235	39906	39906-Oth Tang Prop - PC Hardware	\$ 488,220	-	488,220	10.93%	51.88%	27,686	\$ 444,327	10.93%	51.88%	25,197
236	39907	39907-Oth Tang Prop - PC Software	\$ 124,643	-	124,643	10.93%	51.88%	7,068	\$ 118,337	10.93%	51.88%	6,711
237	39908	39908-Oth Tang Prop - Appl Software	\$ 25,976,082	-	25,976,082	10.93%	51.88%	1,473,079	\$ 23,087,626	10.93%	51.88%	1,309,278
238	39910	39910-CKV-Other Tangible Property	\$ 109,374	-	109,374	100.00%	2.33%	2,551	\$ 100,449	100.00%	2.33%	2,343
239	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 226,856	-	226,856	100.00%	2.33%	5,291	\$ 214,062	100.00%	2.33%	4,993
240	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 69,710	-	69,710	100.00%	2.33%	1,626	\$ 66,209	100.00%	2.33%	1,544
241	39918	CKV-Oth Tang Prop-App	\$ 9,699	-	9,699	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		<b>Total Depr Reserves (Div 12)</b>	<b>\$ 41,225,676</b>	<b>\$ -</b>	<b>\$ 41,225,676</b>			<b>\$ 2,220,853</b>	<b>\$ 37,082,363</b>			<b>\$ 1,995,257</b>
246												
247		<b>Total Accumulated Depreciation &amp; Amortization (Div 009, 091, 002, 012)</b>	<b>\$ 319,572,986</b>	<b>\$ -</b>	<b>\$ 319,520,469</b>			<b>\$ 191,190,491</b>	<b>\$ 306,758,496</b>			<b>\$ 185,290,734</b>

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(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
<b>Kentucky Direct (Division 009)</b>												
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

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 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
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 Installaitons	\$ 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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 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
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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
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-WKG 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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Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 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
105												
106		<b>Kentucky-Mid-States General Office (Division 091)</b>										
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		<b>Total Intangible Plant</b>	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
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		<b>Total Distribution Plant</b>	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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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
138												
139		<b>General Plant</b>										
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)	<u>\$ 2,005,151</u>	<u>\$ -</u>	<u>\$ 1,787,835</u>			<u>\$ 898,411</u>	<u>\$ 1,980,769</u>			<u>\$ 914,791</u>

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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
166												
167		Shared Services General Office (Division 002)										
168												
169		General Plant										
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	\$ 3,631,587	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	100.00%	1.55%	-
179	39120	Off Furn & Equip-AEAM	\$ 92,098	-	92,098	100.00%	6.44%	-	\$ 91,957	100.00%	6.44%	-
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	10.35%	50.25%	-
183	39420	Tools And Garage-AEAM	\$ (16,427)	-	(16,427)	100.00%	6.44%	-	\$ (16,427)	100.00%	6.44%	-
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	10.35%	50.25%	-
186	39720	Commun Equip AEAM	\$ 9,260	-	9,260	100.00%	6.44%	-	\$ 9,260	100.00%	6.44%	-
187	39800	39800-Miscellaneous Equipment	\$ 41,061	-	41,061	10.35%	50.25%	-	\$ 40,865	10.35%	50.25%	-
188	39820	Misc Equip - AEAM	\$ 7,752	-	7,752	100.00%	6.44%	-	\$ 7,697	100.00%	6.44%	-
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%	28,080	\$ 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

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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												
212		<b>Shared Services Customer Support (Division 012)</b>										
213												
214		<u>General Plant</u>										
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%	50,836	\$ 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%	29,429	\$ 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	\$ 30,357,663	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





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	\$ 3,370,236
2	Material & Supplies	13 Month Average Balance	B-4.1	214,652
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,607,714
4	Prepayments	13 Month Average Balance	B-4.1	-
5	Total Working Capital Requirements			<u>\$ 12,192,603</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	\$ 3,263,964
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	0
5	Total Working Capital Requirements			\$ 11,733,171

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)	\$ (270,522)	100%	100%	\$ (270,522)	\$ (254,109)	100%	100%	\$ (254,109)
3	KY/Mid-States General Office (Div 091)	955,451	100%	50.25%	480,127	932,833	100%	50.25%	468,761
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	\$ 684,929			\$ 209,605	\$ 678,724			\$ 214,652
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 12,337,277	100%	100%	\$ 12,337,277	\$ 8,607,714	100%	100%	\$ 8,607,714
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	\$ 12,337,277			\$ 12,337,277	\$ 8,607,714			\$ 8,607,714
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	50.25%	-	-	100%	50.25%	-
18	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
19	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ 13,022,207			\$ 12,546,883	\$ 9,286,439			\$ 8,822,367

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)	955,451	100%	50.25%	480,127	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	\$ 684,929			\$ 209,605	\$ 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)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	50.25%	-	-	100%	50.25%	-
18	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
19	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ (3,471,848)			\$ (3,947,172)	\$ 8,944,530			\$ 8,469,206

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	402,609	12.50%	50,326
4	Transmission O&M Expense	267,885	12.50%	33,486
5	Distribution O&M Expense	6,643,818	12.50%	830,477
6	Customer Accting. & Collection	3,218,091	12.50%	402,261
7	Customer Service & Information	134,412	12.50%	16,802
8	Sales Expense	410,953	12.50%	51,369
9	Admin. & General Expense	<u>15,884,124</u>	12.50%	<u>1,985,515</u>
10	Total O & M Expenses	<u>\$ 26,961,891</u>		<u>\$ 3,370,236</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  
 FR 16(8)(b)4.2  
 Schedule B-4.2 F  
 Witness: Waller  
 Workpaper Reference No(s).

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>14,793,069</u>	12.50%	<u>1,849,134</u>
10	Total O & M Expenses	<u>\$ 26,111,715</u>		<u>\$ 3,263,964</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
<b>DIVISION 09</b>									
1	<u>Account 190 - Accumulated Deferred Income Taxes (1)</u>	\$ 58,597,635	100%	100%	\$ 58,597,635	\$ 7,105,302	100%	100%	\$ 7,105,302
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(111,956,140)	100%	100%	(111,956,140)	(102,711,746)	100%	100%	(102,711,746)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(4,189,005)	100%	100%	(4,189,005)	(1,864,673)	100%	100%	(1,864,673)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (57,547,510)</u>			<u>\$ (57,547,510)</u>	<u>\$ (97,471,117)</u>			<u>\$ (97,471,117)</u>
8									
<b>DIVISION 02</b>									
9									
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 515,666,099	10.35%	50.25%	\$ 26,819,875	\$ 809,489,773	10.35%	50.25%	\$ 42,101,691
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(6,689,771)	10.35%	50.25%	(347,936)	(26,335,934)	10.35%	50.25%	(1,369,736)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	23,059,258	10.35%	50.25%	1,199,316	25,650,070	10.35%	50.25%	1,334,064
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ 532,035,587</u>			<u>\$ 27,671,255</u>	<u>\$ 808,803,909</u>			<u>\$ 42,066,019</u>
17									
<b>DIVISION 12</b>									
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 10,835,399	10.93%	51.88%	\$ 614,465	\$ 836,027	10.93%	51.88%	\$ 47,410
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(27,565,559)	10.93%	51.88%	(1,563,217)	(27,808,821)	10.93%	51.88%	(1,577,012)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,326,618)	10.93%	51.88%	(75,231)	(806,114)	10.93%	51.88%	(45,714)
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (18,056,778)</u>			<u>\$ (1,023,983)</u>	<u>\$ (27,778,908)</u>			<u>\$ (1,575,316)</u>
25									
<b>DIVISION 91</b>									
26									
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (92,981,851)	100%	50.25%	\$ (46,724,646)	\$ (2,872,593)	100%	50.25%	\$ (1,443,517)
28									
29	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	0	100%	50.25%	0	0	100%	50.25%	0
30									
31	<u>Account 282 - Accumulated Deferred Income Taxes</u>	87,637,611	100%	50.25%	44,039,092	1,447,524	100%	50.25%	727,401
32									
33	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(609,788)	100%	50.25%	(306,427)	(1,560,516)	100%	50.25%	(784,180)
34									
35	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ (5,954,029)</u>			<u>\$ (2,991,981)</u>	<u>\$ (2,985,584)</u>			<u>\$ (1,500,297)</u>
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<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
<b>DIVISION 09</b>									
1	Account 190 - Accumulated Deferred Income Taxes	\$ 10,404,258	100%	100%	\$ 10,404,258	\$ 10,404,258	100%	100%	\$ 10,404,258
2									
3	Account 282 - Accumulated Deferred Income Taxes	(69,070,982)	100%	100%	(69,070,982)	(68,034,398)	100%	100%	(68,034,398)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(58,142)	100%	100%	(58,142)	(58,142)	100%	100%	(58,142)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (58,724,866)</u>			<u>\$ (58,724,866)</u>	<u>\$ (57,688,282)</u>			<u>\$ (57,688,282)</u>
8									
9	<b>DIVISION 02</b>								
10	Account 190 - Accumulated Deferred Income Taxes	\$508,862,755	10.35%	50.25%	\$ 26,466,032	\$ 508,862,755	10.35%	50.25%	\$ 26,466,032
11									
12	Account 282 - Accumulated Deferred Income Taxes	(17,108,074)	10.35%	50.25%	(889,794)	(16,654,266)	10.35%	50.25%	(866,191)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	27,259,100	10.35%	50.25%	1,417,750	27,259,100	10.35%	50.25%	1,417,750
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$519,013,781</u>			<u>\$ 26,993,989</u>	<u>\$ 519,467,589</u>			<u>\$ 27,017,592</u>
17	<b>DIVISION 12</b>								
18	Account 190 - Accumulated Deferred Income Taxes	\$ 6,868	10.93%	51.88%	\$ 389	\$ 6,868	10.93%	51.88%	\$ 389
19									
20	Account 282 - Accumulated Deferred Income Taxes	(14,896,582)	10.93%	51.88%	(844,771)	(15,622,978)	10.93%	51.88%	(885,964)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	(298,010)	10.93%	51.88%	(16,900)	(298,010)	10.93%	51.88%	(16,900)
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (15,187,724)</u>			<u>\$ (861,282)</u>	<u>\$ (15,914,120)</u>			<u>\$ (902,475)</u>
25	<b>DIVISION 91</b>								
26	Account 190 - Accumulated Deferred Income Taxes	\$ 970,543	100%	50.25%	\$ 487,711	\$ 970,543	100%	50.25%	\$ 487,711
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	50.25%	0	0	100%	50.25%	0
29									
30	Account 282 - Accumulated Deferred Income Taxes	(7,295,497)	100%	50.25%	(3,666,087)	(7,302,627)	100%	50.25%	(3,669,669)
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(835,959)	100%	50.25%	(420,081)	(835,959)	100%	50.25%	(420,081)
33									
34	Div 91 Accumulated Deferred Income Taxes	<u>\$ (7,160,913)</u>			<u>\$ (3,598,456)</u>	<u>\$ (7,168,043)</u>			<u>\$ (3,602,039)</u>
35									
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$437,940,278</u>			<u>\$ (36,190,616)</u>	<u>\$ 438,697,144</u>			<u>\$ (35,175,205)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	<b>Forecasted Change in NOLC</b>								<u>(6,281,147)</u>
40									
41	<b>Forecasted 13-month Average ADIT in Rate Base</b>								<u><u>(41,456,351)</u></u>
42									

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 \_\_\_ X \_\_\_ Forecasted Period  
 Type of Filing: X \_\_\_ 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
43	<b>Calculation of Change in NOLC</b>								
44	<b>(from 13-month average Base Period to 13-month average Forecasted Period)</b>								
45					Schedule				
46	<u>Forecasted Test Period</u>				<u>Reference</u>				
47									
48	13-month average Rate Base			B.1 F		427,646,252			
49									
50	Required Operating Income			A.1		31,688,587			
51									
52	Interest Deduction			E.1		9,866,034			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		21,822,553			
55									
56	Return, grossed up for Income Tax	25.74%		Line 54 / (1-tax rate)		29,386,686			
57									
58	Tax Expense on Return	25.74%		Line 56 x tax rate		<u>7,564,133</u>			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(1,282,986)			
61	Required Change in NOLC					<u>(6,281,147)</u>		0	
62									
63	<b>Total Required Change in Accumulated Deferred Income Taxes<sup>1</sup></b>			<b>B.1 F; B.1 B</b>		<b><u>(7,564,133)</u></b>			
64									
65									
66	<b>ADIT Reconciliation</b>								
67	<b>Period End ADIT, Base Period</b>			<b>B.5 B</b>		<b>(33,892,218)</b>			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(35,175,205)			
70	Change in NOLC			Line 39		<u>(6,281,147)</u>			
71	<b>Forecasted 13-month Average ADIT in Rate Base</b>					<b><u>(41,456,351)</u></b>			
72									
73	<b>Total Required Change in Accumulated Deferred Income Taxes</b>			<b>Line 71 - Line 67</b>		<b><u>(7,564,133)</u></b>			
74									
75									
76	<sup>1</sup> Because the Company is in a NOLC position, the total change in ADIT must equal the tax expenses included in revenue requirement								

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
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction	\$(1,437,537)	100%	100%	\$ (1,437,537)	\$(1,455,773)	100%	100%	\$ (1,455,773)
2									
3	<b>DIVISION 02</b>								
4	15560 Account 252 - Customer Advances For Construction	-	10.35%	50.25%	-	-	10.35%	50.25%	-
5									
6	<b>DIVISION 12</b>								
7	15560 Account 252 - Customer Advances For Construction	-	10.93%	51.88%	-	-	10.93%	51.88%	-
8									
9	<b>DIVISION 91</b>								
10	15560 Account 252 - Customer Advances For Construction	-	100%	50.25%	-	-	100%	50.25%	-
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$(1,437,537)</u>			<u>\$ (1,437,537)</u>	<u>\$(1,455,773)</u>			<u>\$ (1,455,773)</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
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction		100%	100%	\$ (1,437,537)	\$ (1,437,537)	100%	100%	\$ (1,437,537)
2									
3	<b>DIVISION 02</b>								
4	15560 Account 252 - Customer Advances For Construction		10.35%	50.25%	-	-	10.35%	50.25%	-
5									
6	<b>DIVISION 12</b>								
7	15560 Account 252 - Customer Advances For Construction		10.93%	51.88%	-	-	10.93%	51.88%	-
8									
9	<b>DIVISION 91</b>								
10	15560 Account 252 - Customer Advances For Construction		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>

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(8)(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	<b>Materials &amp; Supplies</b>														
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	\$ 955,451
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	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$ (5,040,825)	\$ (1,178,144)	\$ 2,639,752	\$ 6,490,578	\$ 10,375,650	\$ 14,265,991	\$ 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	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38															
39	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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(8)(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	forecasted Jul-17	Budgeted Aug-17	Budgeted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	13 Month Average
1	<b>Materials &amp; Supplies</b>														
2															
3	<b>Kentucky Direct (Div 009)</b>														
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)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)
6	Total Materials & Supplies	\$ (57,155)	\$ (62,146)	\$ (86,325)	\$ (278,877)	\$ (351,177)	\$ (398,764)	\$ (445,843)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (254,109)
7															
8	<b>KY/Mid-States General Office (Div 091)</b>														
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	\$ 585,343	\$ 656,725	\$ 760,358	\$ 853,996	\$ 913,350	\$ 1,012,172	\$ 1,079,654	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376
11	Total Materials & Supplies	\$ 661,418	\$ 732,800	\$ 836,434	\$ 930,071	\$ 989,425	\$ 1,088,248	\$ 1,155,729	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 932,833
12															
13	<b>Shared Services General Office (Div 002)</b>														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	<b>Shared Services Customer Support (Div 012)</b>														
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	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$14,824,455	\$ 6,741,671	\$ 2,380,329	\$ (1,585,227)	\$ 1,123,327	\$ 2,873,790	\$ 5,812,076	\$ 8,272,784	\$11,340,754	\$ 14,331,314	\$ 17,779,376	\$15,688,363	\$12,337,277	\$ 8,607,714
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	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38															
39	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	
<b>DIVISION 09</b>																
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	\$ 58,587,635	\$ 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)	(1,864,673)	
6																
7	Div 09 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)	\$ (57,547,510)	\$ (97,471,117)	
8																
9	<b>DIVISION 02</b>															
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	\$515,866,099	\$ 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)	(6,669,771)	(26,335,934)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	18,200,874	15,873,894	14,260,639	14,934,809	22,864,483	26,876,848	25,114,927	24,367,392	31,965,671	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	\$ 820,294,998	\$ 827,892,577	\$ 874,132,301	\$ 871,647,435	\$ 871,345,792	\$ 532,035,587	\$ 808,803,909	
17																
18	<b>DIVISION 12</b>															
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)	(27,565,559)	(27,565,559)	(27,565,559)	(27,565,559)	(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)	(808,114)	
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	<b>DIVISION 91</b>															
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	87,637,811	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)	(609,786)	(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	\$ 708,169,704	\$ 705,842,724	\$ 704,229,489	\$ 661,650,493	\$ 669,580,366	\$ 675,592,731	\$ 685,973,443	\$ 685,225,909	\$ 692,824,088	\$ 737,697,691	\$ 735,212,826	\$ 734,911,183	\$ 450,477,269	\$ 680,568,300	

Almos 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 Forecast Period  
 Type of Filing: X 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	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	
<b>DIVISION 09</b>																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(68,079,239)	(66,435,162)	(66,881,384)	(67,258,104)	(67,735,415)	(68,149,004)	(68,428,775)	(68,604,358)	(68,835,090)	(68,936,403)	(69,013,257)	(69,019,003)	(69,070,982)	(68,034,398)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (55,733,123)	\$ (56,089,047)	\$ (56,535,268)	\$ (56,911,989)	\$ (57,389,299)	\$ (57,802,888)	\$ (58,083,659)	\$ (58,258,243)	\$ (58,488,974)	\$ (58,580,287)	\$ (58,667,141)	\$ (58,672,887)	\$ (58,724,866)	\$ (57,688,282)	
8																
9	<b>DIVISION 02</b>															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(16,310,781)	(16,357,346)	(16,403,952)	(16,450,532)	(16,497,067)	(16,543,516)	(16,590,120)	(16,676,227)	(16,782,421)	(16,848,703)	(16,935,073)	(17,021,530)	(17,108,074)	(16,654,266)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 519,811,074	\$ 519,764,510	\$ 519,717,903	\$ 519,671,323	\$ 519,624,768	\$ 519,578,239	\$ 519,531,736	\$ 519,445,628	\$ 519,359,434	\$ 519,273,152	\$ 519,186,782	\$ 519,100,325	\$ 519,013,781	\$ 519,487,569	
17	<b>DIVISION 12</b>															
18	Account 190 - Accumulated Deferred Income Taxes	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	
19																
20	Account 282 - Accumulated Deferred Income Taxes	(18,383,147)	(16,239,338)	(16,114,938)	(15,990,065)	(15,864,640)	(15,738,603)	(15,611,973)	(15,493,886)	(15,375,342)	(15,256,339)	(15,138,878)	(15,016,959)	(14,896,562)	(15,622,978)	
21																
22	Account 283 - Accumulated Deferred Income Taxes - Other	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	
23																
24	Div 012 Accumulated Deferred Income Taxes	\$ (18,654,289)	\$ (16,530,481)	\$ (16,406,080)	\$ (16,281,227)	\$ (16,155,782)	\$ (16,029,745)	\$ (15,903,115)	\$ (15,785,028)	\$ (15,666,484)	\$ (15,547,481)	\$ (15,428,020)	\$ (15,308,101)	\$ (15,187,724)	\$ (15,914,120)	
25	<b>DIVISION 91</b>															
27	Account 190 - Accumulated Deferred Income Taxes	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	
28																
29	Account 282 - Accumulated Deferred Income Taxes	(7,308,835)	(7,307,888)	(7,306,941)	(7,305,994)	(7,305,047)	(7,304,100)	(7,303,153)	(7,301,883)	(7,300,612)	(7,299,342)	(7,298,071)	(7,296,784)	(7,295,497)	(7,302,627)	
30																
31	Account 283 - Accumulated Deferred Income Taxes - Other	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	
32																
33	Account 285 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34																
35	Div 91 Accumulated Deferred Income Taxes	\$ (7,174,251)	\$ (7,173,304)	\$ (7,172,357)	\$ (7,171,410)	\$ (7,170,463)	\$ (7,169,516)	\$ (7,168,569)	\$ (7,167,299)	\$ (7,166,028)	\$ (7,164,758)	\$ (7,163,487)	\$ (7,162,200)	\$ (7,160,913)	\$ (7,168,043)	
36																
37	<b>Total</b>	\$ 440,249,411	\$ 439,971,878	\$ 439,804,199	\$ 439,306,697	\$ 438,809,224	\$ 438,676,090	\$ 438,376,392	\$ 438,235,059	\$ 438,037,948	\$ 437,970,627	\$ 437,928,134	\$ 437,957,137	\$ 437,940,278	\$ 438,697,144	



Amortization Period (Reverse South Georgia Calculation)

ADIT Excess Deferred Liabilities Account 2530 - 27903	12 Months Ended 3/31/ 20XX		Amortization Expense		Regulatory Liability Balance		Amortization Expense	
	Excess Deferred Balance							
	2018	(35,309,597)			Mar-18	(35,309,597)		
	2019	(33,838,364)	(1,471,233)		Apr-18	(35,188,994)	(122,603)	
	2020	(32,367,130)	(1,471,233)		May-18	(35,064,591)	(122,603)	
	2021	(30,895,897)	(1,471,233)		Jun-18	(34,941,788)	(122,603)	
	2022	(29,424,664)	(1,471,233)		Jul-18	(34,819,186)	(122,603)	
	2023	(27,953,431)	(1,471,233)		Aug-18	(34,696,583)	(122,603)	
	2024	(26,482,198)	(1,471,233)		Sep-18	(34,573,980)	(122,603)	
	2025	(25,010,964)	(1,471,233)		Oct-18	(34,451,377)	(122,603)	
	2026	(23,539,731)	(1,471,233)		Nov-18	(34,328,775)	(122,603)	
	2027	(22,068,498)	(1,471,233)		Dec-18	(34,206,172)	(122,603)	
	2028	(20,597,265)	(1,471,233)		Jan-19	(34,083,569)	(122,603)	
	2029	(19,126,032)	(1,471,233)		Feb-19	(33,960,966)	(122,603)	
	2030	(17,654,799)	(1,471,233)		Mar-19	(33,838,364)	(122,603)	
	2031	(16,183,565)	(1,471,233)		(13 Month Average)	(34,573,980)	(122,603)	
	2032	(14,712,332)	(1,471,233)					
	2033	(13,241,099)	(1,471,233)					
	2034	(11,769,866)	(1,471,233)					
	2035	(10,298,632)	(1,471,233)					
	2036	(8,827,399)	(1,471,233)					
	2037	(7,356,166)	(1,471,233)					
	2038	(5,884,933)	(1,471,233)					
	2039	(4,413,700)	(1,471,233)					
	2040	(2,942,466)	(1,471,233)					
	2041	(1,471,233)	(1,471,233)					
	2042	0	(1,471,233)					

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(8)(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	Budgeted Jul-17	Budgeted Aug-17	Budgeted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	13 month Average
<b>DIVISION 09</b>															
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)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,455,773)
2															
<b>DIVISION 02</b>															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
<b>DIVISION 12</b>															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
<b>DIVISION 91</b>															
10	15560 Account 252 - Customer Advances For Construction	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
<b>DIVISION 09</b>															
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															
<b>DIVISION 02</b>															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
<b>DIVISION 12</b>															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
<b>DIVISION 91</b>															
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 FR 16(8)(c)1  
 Type of Filing:  Original  Updated  Revised 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	\$ 156,713,247	\$ 170,729,276	\$ (419,559)	\$ 170,309,717
2	Operating Expenses				
3	Purchased Gas Cost	65,546,014	78,709,117		78,709,117
4	Other O & M Expenses	26,961,891	24,815,596	(2,098)	24,813,498
5	Depreciation Expense	18,849,735	21,511,931		21,511,931
6	Taxes Other than Income	4,830,375	6,023,287	(837)	6,022,450
7					
8	State & Federal Income Taxes	8,353,921	7,671,372	(107,239)	7,564,133
9	Total Operating Expenses	<u>\$ 124,541,937</u>	<u>\$ 138,731,304</u>	<u>\$ (110,174)</u>	<u>\$ 138,621,130</u>
10	Operating Income	<u>\$ 32,171,310</u>	<u>\$ 31,997,972</u>	<u>\$ (309,385)</u>	<u>\$ 31,688,587</u>
11	Rate Base	358,900,188	427,646,252		427,646,252
12	Rate of Return	8.96%	7.48%		7.41%

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	\$ 156,713,247	\$ 14,016,029	D-1			\$ 170,729,276	\$ -		\$ 170,729,276
2										
3	Operating Expenses									
4	Purchased Gas Cost	65,546,014	13,163,103	D-1			78,709,117	-		78,709,117
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	402,609	2,373	D-1			404,981	-		404,981
7	Transmission O&M Expense	267,885	2,788	D-1			270,673	-		270,673
8	Distribution O&M Expense	6,643,818	131,726	D-1		*	6,775,544	-		6,775,544
9	Customer Accting. & Collection	3,218,091	158,675	D-1		*	3,376,766	-		3,376,766
10	Customer Service & Information	134,412	(799)	D-1		*	133,614	-		133,614
11	Sales Expense	410,953	32,782	D-1		*	443,735	(86,665)	F-4	357,069
12	Admin. & General Expense	15,884,124	274,798	D-1		*	16,158,922	(1,365,853)	F-6,F-8,F-9, F-10	14,793,069
13	Depreciation Expense	18,849,735	2,662,197	D-1			21,511,931	-		21,511,931
14	Taxes - Other	4,830,375	1,736,070	D-1			6,566,445	-		6,566,445
15	Income Taxes	8,353,921	(682,549)				7,671,372	-		7,671,372
16										
17										
18	Total Operating Expenses	\$ 124,541,937	\$ 17,481,162				\$ 142,023,099	\$ (1,452,518)		\$ 140,570,581
19										
20	Net Operating Income	\$ 32,171,310	\$ (3,465,133)				\$ 28,706,177	\$ 1,452,518		\$ 30,158,695

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	\$ 92,003,988
4	4805	Unbilled Residential	(4,036,098)
5	4811	Commercial	38,443,048
6	4812	Industrial	6,816,386
7	4815	Unbilled Commercial	(1,524,311)
8	4816	Unbilled Industrial	(99,395)
9	4820	Other - Public Authority	6,397,243
10	4825	Unbilled Public Authority	(329,425)
11		Total Sales of Gas	<u>\$ 137,671,435</u>
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,231,452
15	4880	Misc. Service Revenues	805,992
16	4893	Revenue From Transportation of Gas of Others	15,830,894
17	4950	Other Gas Revenue	1,173,474
18		Total Other Operating Income	<u>\$ 19,041,812</u>
19			
20		TOTAL OPERATING REVENUE	\$ 156,713,247
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	<u>\$ -</u>
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	<u>\$ -</u>
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	128,970

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)
35	8170	Lines Expense	35,012
36	8180	Compressor Station Expense	34,838
37	8190	Compressor Station Expense Fuel & Power	1,123
38	8200	Measuring & Regulating Station Expense	3,667
39	8210	Purification	25,635
40	8240	Other	-
41	8250	Storage Well Royalties	13,498
42		Total Nat. Gas Storage Expense - Operation	\$ 242,743
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 15,145
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	11,248
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	133,473
52		Total Nat. Gas Storage Expense - Maintenance	\$ 159,866
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	332
58	8560	Mains Expense	252,640
59	8570	Measuring & Regulating Station Exp.	11,618
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 264,589
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	2,900
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	396



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)
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 3,296
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	73,969
75	8040	Natural Gas City Gate Purchases	51,863,463
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(16,803)
78	8051	Other Gas Purchases / Gas Cost Adjustments	36,547,884
79	8052	PGA for Commercial	19,322,136
80	8053	PGA for Industrial	4,914,402
81	8054	PGA for Public Authority	3,720,082
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	1,061,715
84	8059	PGA Offset to Unrecovered Gas Cost	(74,730,668)
85	8060	Exchange Gas	1,872,117
86	8081	Gas Withdrawn From Storage - Debit	10,862,930
87	8082	Gas Delivered to Storage	(17,187,952)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(20,205)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	27,262,943
92		<u>Total Purchased Gas Cost</u>	\$ 65,546,014
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,193,065
96	8710	Distribution Load Dispatching	1,103
97	8711	Odorization	2,545
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,300,059
100	8750	Measuring and Regulating Station Exp. - Gen	478,055
101	8760	Measuring and Regulating Station Exp. - Ind.	30,154
102	8770	Measuring and Regulating Sta. Exp. - City Gate	22,074

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)
103	8780	Meters and House Regulator Expense	934,416
104	8790	Customer Installations Expense	4,014
105	8800	Other Expense	149,633
106	8810	Rents	383,108
107		Total Distribution Expenses - Operation	\$ 6,498,226
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,623
111	8860	Structures and Improvements	300
112	8870	Mains	29,455
113	8890	Measuring and Regulating Station Exp. - Gen	36
114	8900	Measuring and Regulating Station Exp. - Ind.	8,796
115	8910	Measuring and Regulating Sta. Exp. - City Gate	4,281
116	8920	Services	102
117	8930	Meters and House Regulators	89,917
118	8940	Other Equipment	11,083
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 145,592
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ 406
124	9020	Meter Reading Expenses	1,186,802
125	9030	Customer Records & Collections	1,660,972
126	9040	Uncollectible Accounts	369,911
127		Total Customer Accounts Expense	\$ 3,218,091
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	134,412
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 134,412
135			
136		<u>Sales Expense</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)
137	9110	Supervision	\$ 255,129
138	9120	Demonstrating and Selling Expenses	117,086
139	9130	Advertising Expenses	38,737
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	<u>\$ 410,953</u>
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 141,985
145	9210	Office Supplies and Expenses	1,380
146	9220	Administrative Expense Transferred	13,526,080
147	9230	Outside Services Employed	64,811
148	9240	Property Insurance	88,982
149	9250	Injuries and Damages	18,681
150	9260	Employee Pensions and Benefits	1,947,365
151	9270	Franchise Requirements	6,390
152	9280	Regulatory Commission Expense	-
153	930.2	Miscellaneous General Expense	74,162
154	9310	A&G-Rents	<u>\$ 14,287</u>
155		Total Administrative and General Exp. - Operation	<u>\$ 15,884,124</u>
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	<u>\$ -</u>
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 92,507,906</u>
162			
163	403	Depreciation and Amortization	\$ 18,849,735
164	4081	Taxes Other than Income Taxes	4,830,375
165	4091-4101	Provision for Federal & State Income Taxes	<u>8,353,921</u>
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 124,541,937</u>
168			
169		NET OPERATING INCOME	<u><u>\$ 32,171,310</u></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 engineering	(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 &amp; 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	\$ 16,158,922
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	0
155		Total Administrative and Gen. Exp. - Maintenance	\$ -
156			
157		<u>Total Operation and Maintenance Expense</u>	\$ 106,273,351
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	7,671,372
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 142,023,099</u>
164			
165		NET OPERATING INCOME	<u>\$ 28,706,177</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:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Worksheet 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	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
1	4091-4101	Provision for income taxes	0	0	0	0	0	0	1,392,320	1,392,320	1,392,320	1,392,320	1,392,320	1,392,320	8,353,921
2															
3	4030	Depreciation Expense	1,539,524	1,543,651	1,552,617	1,562,448	1,569,260	1,584,165	1,559,465	1,604,120	1,642,424	1,557,417	1,565,605	1,569,038	18,849,735
4	4060	Amortization of gas plant acquisition adjustments	4,132	4,132	4,132	4,132	4,132	4,132	0	0	0	0	0	0	24,791
5	4081	Taxes other than income taxes, utility operating incor	430,925	346,632	374,617	250,216	471,465	389,331	368,367	325,373	400,973	486,263	520,531	465,682	4,830,375
6	4800	Residential sales	(14,513,203)	(12,401,756)	(9,837,265)	(7,970,175)	(5,001,330)	(4,280,264)	(3,977,683)	(3,985,744)	(3,950,372)	(5,098,884)	(8,426,387)	(12,560,924)	(92,003,988)
7	4805	Unbilled Residential Revenue	(469,640)	1,575,634	970,698	1,251,101	548,262	160,043							4,036,098
8	4811	Commercial Revenue	(6,015,710)	(4,997,094)	(3,975,391)	(3,087,843)	(2,175,017)	(1,875,289)	(1,891,638)	(1,890,232)	(1,870,520)	(2,242,327)	(3,481,019)	(4,940,967)	(38,443,048)
9	4812	Industrial Revenue	(879,115)	(863,109)	(978,760)	(585,027)	(578,725)	(688,370)	(390,281)	(292,706)	(327,152)	(257,902)	(308,686)	(666,572)	(6,816,386)
10	4815	Unbilled Comm Revenue	(312,723)	758,593	351,238	564,894	122,836	39,474							1,524,311
11	4816	Unbilled Industrial Revenue	(193,638)	(209,628)	243,165	33,560	(179,298)	405,234							99,395
12	4820	Other Sales to Public Authorities	(1,046,459)	(877,900)	(710,313)	(551,379)	(395,451)	(257,582)	(248,275)	(257,557)	(247,986)	(345,624)	(607,277)	(911,441)	(6,397,243)
13	4825	Unbilled Public Authority Revenue	(27,855)	138,141	61,310	110,081	34,779	12,969							329,425
14	4870	Forfeited discounts	(164,679)	(178,264)	(212,874)	(110,474)	(89,244)	(73,990)	(59,150)	(54,439)	(54,579)	(54,004)	(68,404)	(111,351)	(1,231,452)
15	4880	Miscellaneous service revenues	(58,143)	(54,428)	(74,827)	(49,906)	(53,615)	(55,356)	(45,327)	(57,173)	(55,395)	(88,176)	(126,545)	(87,101)	(805,992)
16	4893	Revenue-Transportation Distribution	(1,601,632)	(1,516,343)	(1,462,849)	(1,288,495)	(1,321,435)	(1,287,338)	(1,031,165)	(1,125,835)	(1,137,039)	(1,217,907)	(1,335,583)	(1,505,274)	(15,830,894)
17	4950	Other Gas Revenue	0	0	0	0	0	0	(183,287)	(180,802)	(183,628)	(198,677)	(196,959)	(230,122)	(1,173,474)
18	7560	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	5,900	14,766	8,198	6,511	7,310	3,918	73,989
22	8040	Natural gas city gate purchases	5,595,688	4,352,529	337,619	768,369	5,923,129	4,115,123	4,142,482	6,203,885	4,932,799	6,045,127	8,174,615	1,272,096	51,863,463
23	8050	Other purchases	(898)	(311)	(228)	(69)	(1,818)	(783)	(799)	(951)	(785)	(4,437)	(683)	(5,052)	(16,803)
24	8051	PGA for Residential	8,024,574	6,235,593	4,547,479	3,361,822	1,534,503	1,025,911	805,444	824,795	772,208	1,045,039	2,609,623	5,760,892	36,547,884
25	8052	PGA for Commercial	3,677,986	2,844,533	2,135,551	1,547,232	990,664	790,859	778,887	815,143	827,697	1,149,290	1,306,034	2,457,260	19,322,136
26	8053	PGA for Industrial	672,135	664,048	769,253	453,327	452,238	568,552	287,356	242,254	235,833	209,565			370,839
27	8054	PGA for Public Authorities	701,686	553,678	435,084	330,097	195,998	141,164	107,805	130,175	144,256	164,351	304,318	511,471	3,720,082
28	8058	Unbilled PGA Cost	323,891	(1,619,983)	(833,284)	(1,158,008)	(390,752)	(478,920)	69,058	(57,345)	(808)	613,560	2,209,350	2,384,955	1,061,715
29	8059	PGA Offset to Unrecovered Gas Cost	(11,327,381)	(12,335,696)	(8,878,959)	(7,684,524)	(4,221,492)	(3,604,184)	(2,987,148)	(4,898,780)	(3,004,681)	(3,823,107)	(5,832,416)	(6,132,259)	(74,730,668)
30	8060	Exchange gas	994,734	3,043,458	3,568,544	2,130,911	(1,903,717)	(551,573)	(1,322,055)	(606,581)	(1,597,141)	(1,628,393)	(1,753,460)	1,497,389	1,872,117
31	8081	Gas withdrawn from storage-Debit	2,255,745	2,376,726	2,699,948	2,442,279	9,858	10,009	0	0	0	0	0	1,068,366	10,862,930
32	8082	Gas delivered to storage-Credit	(22,775)	(5,574)	(10,705)	(98,792)	(1,863,095)	(1,635,911)	(1,848,190)	(3,003,139)	(2,164,048)	(2,727,391)	(3,805,303)	(2,029)	(17,187,952)
33	8120	Gas used for other utility operations-Credit	(5,263)	(1,034)	1,053	(2,338)	(107)	(1,520)	1,191	(2,344)	755	95	(1,990)	(8,702)	(20,205)
34	8580	Transmission and compression of gas by others	2,499,585	2,564,754	2,280,623	2,438,251	2,050,640	1,662,627	2,009,809	2,290,799	1,825,658	2,131,692	3,210,936	2,297,571	27,262,943
35	8140	Storage-Operation supervision and engineering	0	0	0	0	0	0	-	-	-	-	-	-	0
36	8160	Wells expenses	20,628	30,052	6,702	9,490	2,729	1,519	9,672	9,764	9,609	10,150	10,595	8,060	128,970
37	8170	Lines expenses	4,630	4,715	4,105	2,533	1,936	(164)	2,842	3,046	2,794	2,880	2,904	2,791	35,012
38	8180	Compressor station expenses	4,238	2,653	292	2,998	3,433	3,947	3,291	3,257	2,813	2,495	2,648	2,772	34,838
39	8190	Compressor station fuel and power	104	112	109	0	215	68	90	90	86	81	89	78	1,123
40	8200	Storage-Measuring and regulating station expenses	701	(62)	541	139	507	93	294	307	286	286	300	275	3,667
41	8210	Storage-Purification expenses	6,913	1,672	1,080	1,727	1,414	157	2,444	2,399	2,067	1,801	1,931	2,030	25,635
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	1,881	1,884	1,845	735	802	688	13,498
44	8310	Storage-Maintenance of structures and improvement	421	966	436	1,452	2,170	3,133	1,142	1,105	1,103	1,140	1,219	857	15,145
45	8340	Maintenance of compressor station equipment	157	6,645	(629)	0	16	0	877	869	841	859	907	706	11,248
46	8350	Maintenance of measuring and regulating station eq.	0	0	0	0	0	0	0	0	0	0	0	0	0
47	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
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	11,688	15,077	13,540	10,403	11,260	10,370	10,847	10,844	10,424	133,473
50	8520	Communication system expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
51	8550	Other fuel and power for Compression	31	31	30	30	30	28	27	27	25	24	26	23	332
52	8560	Mains expenses	9,552	31,997	28,224	15,086	22,350	21,291	21,247	22,087	20,182	20,148	20,531	19,963	252,640
53	8570	Transmission-Measuring and regulating station exper	842	707	858	932	1,815	915	998	1,002	911	847	913	867	11,618
54	8630	Transmission-Maintenance of mains	(676)	0	0	2,122	(144)	338	207	207	211	229	240	166	2,900
55	8640	Transmission-Maintenance of compressor sta equipr	0	0	0	0	0	0	0	0	0	0	0	0	0
56	8650	Transmission-Maintenance of measuring and regulat	0	0	0	186	11	0	44	40	32	24	27	32	396
57	8700	Distribution-Operation supervision and engineering	121,488	66,762	96,507	95,123	107,406	97,613	104,735	107,295	107,652	95,062	98,127	95,293	1,193,065



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: 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	Forecasted Jul-17	Forecasted Aug-17	Forecasted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	Total
58	8710	Distribution load dispatching	\$ 50	\$ 48	\$ 59	\$ 27	\$ 61	\$ 352	\$ 88	\$ 89	\$ 84	\$ 80	\$ 88	\$ 77	\$ 1,103
59	8711	Odorization	59	0	0	1,204	0	0	276	256	210	156	177	206	2,545
60	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
61	8740	Mains and Services Expenses	226,559	356,366	331,227	248,101	307,976	220,157	279,763	281,764	266,055	262,780	266,350	262,970	3,300,059
62	8750	Distribution-Measuring and regulating station expense	61,862	19,205	28,782	39,929	50,495	41,511	39,810	42,028	38,315	38,733	39,245	38,140	478,055
63	8760	Distribution-Measuring and regulating station expense	2,604	3,728	2,853	3,280	2,719	(32)	2,781	2,795	2,438	2,232	2,334	2,422	30,154
64	8770	Distribution-Measuring and regulating station expense	487	1,111	1,391	97	511	7,619	2,287	2,139	1,784	1,372	1,557	1,720	22,074
65	8780	Meter and house regulator expenses	98,618	50,225	78,582	75,637	88,113	80,622	75,744	81,468	74,854	77,591	77,860	75,102	934,416
66	8790	Customer installations expenses	27	1,976	0	0	0	0	442	407	329	239	273	322	4,014
67	8800	Distribution-Other expenses	4,559	9,769	25,807	9,218	12,897	11,840	13,061	13,994	13,046	11,953	11,929	11,560	149,633
68	8810	Distribution-Rents	37,613	31,577	33,008	30,694	34,123	40,751	30,538	30,676	29,217	27,789	30,544	26,577	383,108
69	8850	Distribution-Maintenance supervision and engineering	312	168	21	0	238	174	107	105	96	135	133	133	1,623
70	8860	Distribution-Maintenance of structures and improvem	0	13	48	22	0	68	32	30	24	18	21	24	300
71	8870	Distribution-Maint of mains	2,052	1,615	2,274	1,692	2,720	4,890	2,339	2,480	2,313	2,411	2,444	2,225	29,455
72	8890	Maintenance of measuring and regulating station eq.	0	0	0	18	0	0	4	4	3	2	2	3	36
73	8900	Maintenance of measuring and regulating station eq.	4,090	299	0	0	0	0	968	892	722	523	598	705	8,796
74	8910	Maintenance of measuring and regulating station eq.	114	1,285	53	170	0	583	423	400	342	275	310	326	4,281
75	8920	Maintenance of services	0	0	0	0	51	0	11	10	8	6	7	8	102
76	8930	Maintenance of meters and house regulators	3,598	17,018	12,171	1,389	1,323	9,942	7,219	7,819	7,189	7,522	7,522	7,226	89,917
77	8940	Distribution-Maintenance of other equipment	876	813	1,735	992	526	239	1,379	1,292	1,097	814	701	819	11,083
78	9010	Customer accounts-Operation supervision	0	49	(18)	172	0	0	43	40	33	26	29	33	406
79	9020	Customer accounts-Meter reading expenses	110,785	105,089	126,664	97,026	108,759	104,421	86,779	88,256	88,537	94,815	99,284	76,385	1,186,802
80	9030	Customer accounts-Customer records and collection	23,155	39,749	501,984	102,686	138,342	123,055	120,508	121,314	122,157	131,566	137,492	98,963	1,660,972
81	9040	Customer accounts-Uncollectible accounts	49,058	39,838	32,057	27,877	23,175	21,912	21,694	21,263	21,604	29,384	35,250	46,799	369,911
82	9090	Customer service-Operating informational and instrur	10,133	9,038	11,220	9,708	12,366	12,062	12,032	12,762	12,253	11,131	11,031	10,676	134,412
83	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	-	-	-	-	-	-	0
84	9110	Sales-Supervision	22,301	16,763	23,243	19,799	21,408	21,585	20,675	21,999	21,360	22,375	22,088	21,533	255,129
85	9120	Sales-Demonstrating and selling expenses	16,390	8,111	12,044	10,478	6,937	6,607	7,021	9,167	10,818	12,910	6,570	10,033	117,086
86	9130	Sales-Advertising expenses	1,111	7,084	2,366	2,627	3,105	3,025	2,446	3,237	3,877	4,172	2,318	3,367	38,737
87	9200	A&G-Administrative & general salaries	13,291	9,993	13,407	10,433	12,197	12,402	11,399	12,347	11,353	11,877	11,877	11,410	141,985
88	9210	A&G-Office supplies & expense	213	(50)	141	398	623	376	(413)	(366)	(316)	309	195	270	1,380
89	9220	A&G-Administrative expense transferred-Credit	1,165,024	1,094,817	946,832	1,026,190	1,198,876	640,902	1,221,425	1,112,542	1,754,788	1,108,456	1,140,910	1,115,318	13,526,080
90	9230	A&G-Outside services employed	7,268	5,263	0	10,119	9,741	5,020	4,524	4,436	4,625	5,046	5,349	3,419	64,811
91	9240	A&G-Property insurance	13,991	13,922	14,167	13,939	14,231	13,802	1,439	946	1,361	394	394	394	88,982
92	9250	A&G-Injuries & damages	1,848	784	2,141	5,524	488	314	1,117	1,138	1,282	1,404	1,574	1,068	18,681
93	9260	A&G-Employee pensions and benefits	174,539	152,250	185,191	160,524	188,457	160,943	161,709	175,132	163,500	142,796	145,700	136,625	1,947,365
94	9270	A&G-Franchise requirements	0	0	842	0	14	0	1,775	1,775	1,775	83	78	48	6,390
95	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
96	9302	Miscellaneous general expenses	12,347	7,382	8,449	4,277	14,490	4,482	1,736	2,012	1,724	10,935	684	5,643	74,162
97	9310	A&G-Rents	1,283	1,283	1,283	1,283	1,305	1,305	1,144	1,148	1,089	1,032	1,139	994	14,287
98	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	-	-	-	-	-	-	0
99															
100		Operating (Income)/Loss*	(\$7,658,332)	(\$5,898,687)	(\$4,089,591)	(\$3,275,127)	(\$1,785,228)	(\$2,193,180)	(\$1,554,895)	(\$1,739,900)	(\$982,556)	(\$2,108,170)	(\$3,821,226)	(\$5,393,749)	(\$32,146,519)

\*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  
 Worksheet Reference No(s):

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

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
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	(2,327,847)	2,327,847	180,544	0	0	0	0	0	0	180,544
	8210	Storage-Purification expenses	0	1,500	0	0	0	0	424	412	477	471	415	452	4,150
3	8580	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineerir	281	365	156	156	156	616	517	507	509	514	507	507	4,790
5	8740	Mains and Services Expense	1,954	(7,921)	4,035	4,414	17	10,987	5,379	5,378	5,384	4,744	4,744	4,744	43,861
6	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8800	Distribution-Other expenses	90	7	0	0	0	0	18	17	236	19	19	20	426
8	8900	Maintenance of measuring and regulating station	0	0	248	0	0	0	51	51	50	52	52	52	557
9	9010	Customer accounts-Operation supervision	0	0	0	4,879	0	0	1,357	1,300	1,501	1,489	1,319	1,434	13,279
10	9030	Customer accounts-Customer records and collec	123,042	78,423	(46,796)	5,338	4,231	5,819	24,390	26,732	24,568	26,940	26,811	25,705	325,201
11	9100	Customer service-Miscellaneous customer servic	10,825	0	144	0	0	0	2,090	1,986	26,396	2,142	2,144	2,252	47,978
12	9120	Sales-Demonstrating and selling expenses	0	0	704	0	0	32	173	173	195	214	173	220	1,882
13	9200	A&G-Administrative & general salaries	(538,447)	2,507,034	(5,517,790)	(564,879)	(1,149,809)	(3,208,564)	(1,639,619)	(705,126)	(663,098)	(1,269,482)	(1,302,283)	(1,431,636)	(15,483,699)
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	2,607,274	2,449,388	4,656,067	2,947,347	2,478,371	2,661,407	29,185,355
15	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,688)	(11,459,071)	(3,001,890)	(9,254,552)	(7,991,396)	(20,713,014)	(8,551,321)	(8,530,737)	(8,603,954)	(115,286,889)
16	9230	A&G-Outside services employed	706,893	754,578	661,737	848,669	797,263	865,258	881,858	835,743	11,036,676	904,989	902,452	947,970	20,144,084
17	9240	A&G-Property insurance	49,862	13,328	11,426	11,426	11,426	20,336	20,275	20,366	22,659	20,757	20,757	21,456	234,743
18	9250	A&G-Injuries & damages	1,662,084	1,665,651	(465,577)	1,612,257	1,654,706	648,483	1,715,473	1,716,521	1,715,473	1,729,365	1,744,077	1,743,543	17,142,055
19	9260	A&G-Employee pensions and benefits	4,593,478	2,675,101	6,938,585	3,861,947	7,562,267	1,252,928	4,909,090	2,916,522	2,750,997	3,367,422	3,867,345	3,631,247	48,326,930
20	9301	A&G-General advertising expense	0	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	259,226	255,562	595,799	256,850	236,089	475,499	6,987,408
22	9310	A&G-Rents	428,690	449,036	438,477	474,773	453,250	212,237	436,384	436,007	520,141	516,850	516,229	485,351	5,367,424
23	9320	A&G-Maintenance of general plant	16,630	4,065	41,242	22,521	33,626	28,693	30,132	29,950	21,279	38,737	31,517	33,730	332,121
24		Operating (Income)Loss*	\$26,363	\$46,357	(\$1,907,660)	(\$2,209,352)	\$2,474,789	(\$959,294)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$2,427,796)
25															
26	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,688)	(11,459,071)	(3,001,890)	(9,254,552)	(7,991,396)	(20,713,014)	(8,551,321)	(8,530,737)	(8,603,954)	(115,286,889)
27		Allocation Factor to Kentucky	5.82%	5.57%	5.80%	5.82%	5.63%	7.10%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.47%
28		Total Allocated Amount	(552,948)	(576,175)	(509,115)	(497,436)	(645,110)	(213,202)	(481,331)	(415,634)	(1,077,287)	(444,756)	(443,685)	(447,493)	(6,304,170)

\*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  
 Worksheet Reference No(s):

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

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
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	2,021	1,303	1,296	1,673	1,951	1,636	2,109	2,109	2,105	1,700	1,700	1,700	21,302
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	345,789	325,501	371,262	315,777	363,031	355,088	408,249	439,922	403,566	414,715	409,418	393,912	4,546,230
7	9020	Customer accounts-Meter reading expenses	2,827	2,493	3,252	2,427	2,434	2,599	3,130	3,420	3,130	3,207	3,207	3,062	35,188
8	9030	Customer accounts-Customer records and collections expenses	1,596,482	1,399,178	1,619,284	1,395,506	1,567,812	1,532,666	1,809,832	1,919,968	1,758,654	1,850,067	1,798,551	1,719,686	19,967,698
9	9200	A&G-Administrative & general salaries	445,376	369,783	424,768	278,912	332,812	307,847	421,548	480,652	421,548	431,938	431,938	412,432	4,739,554
10	9210	A&G-Office supplies & expense	744,503	642,805	705,185	673,818	750,437	967,834	189,092	187,377	168,380	206,587	197,708	202,318	5,637,044
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)	(3,924,137)	(4,180,993)	(3,839,066)	(3,962,203)	(3,907,270)	(3,760,953)	(47,634,690)
12	9230	A&G-Outside services employed	1,420	69,054	109,044	110,712	79,953	53,126	32,088	33,983	25,103	36,386	37,068	36,457	624,402
13	9240	A&G-Property insurance	9,999	9,999	8,106	8,106	8,106	8,106	0	0	0	0	0	0	52,421
14	9250	A&G-Injuries & damages	0	0	0	18	17	17	0	0	0	0	0	0	52
15	9260	A&G-Employee pensions and benefits	801,818	713,977	658,462	672,241	835,509	734,230	925,073	1,004,152	927,170	882,490	893,033	850,376	10,098,532
16	9310	A&G-Rents	153,534	154,543	153,236	153,107	153,618	154,426	133,003	129,406	129,406	135,099	134,543	140,992	1,725,012
17	9320	A&G-Maintenance of general plant	642	3,738	984	323	5	0	4	4	5	15	4	8	5,733
18															
19		Operating (Income)Loss*	(\$0)	\$0	\$0	(\$85,065)	(\$96,457)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$181,522)
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)	(3,924,137)	(4,180,993)	(3,839,066)	(3,962,203)	(3,907,270)	(3,760,953)	(47,634,690)
22		Allocation Factor to Kentucky	4.74%	4.60%	4.65%	4.67%	4.76%	4.50%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.16%
23		Total Allocated Amount	(194,375)	(169,811)	(197,911)	(172,668)	(199,745)	(185,164)	(222,534)	(237,100)	(217,710)	(224,693)	(221,578)	(213,280)	(2,456,569)
24															

\*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					Forecasted			Budgeted		Budgeted		Total	
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17		
1	4030	Depreciation Expense	\$ (0)	\$ 0	\$ 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	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	0	0
4	8170	Lines expenses	39	41	42	40	41	47	48	47	47	41	41	41	41	514
5	8180	Compressor station expenses	41	43	44	41	42	49	50	49	49	42	43	43	43	536
6	8190	Compressor station fuel and power	128	845	139	10	12	1,763	552	547	548	473	481	476	476	5,975
7	8210	Storage-Purification expenses	542	412	340	176	119	129	327	324	325	281	285	282	282	3,542
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	2,034	(180)	1,203	2,817	1,847	709	1,607	1,591	1,594	1,377	1,400	1,385	1,385	17,384
	8500	Transmission-Operation supervision and engine	4	30	0	0	8,378	0	6,320	6,417	6,659	6,696	6,660	6,987	6,987	48,352
10	8560	Mains expenses	52	55	(6)	115	189	62	71	89	100	79	84	66	66	957
11	8570	Transmission-Measuring and regulating station e	78	83	84	80	82	93	95	94	94	81	83	82	82	1,029
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	5,333	0	0	4,024	4,085	4,239	4,264	4,363	4,449	4,449	30,757
13	8700	Distribution-Operation supervision and engineer	284,070	213,574	232,793	266,021	223,521	229,137	277,586	309,508	315,310	259,992	304,991	263,558	318,006	3,180,061
14	8711	Odorization	11,656	3,070	19,230	4,461	0	6,558	2,574	8,732	12,188	8,128	9,599	3,685	89,881	89,881
15	8740	Mains and Services Expenses	10,200	9,564	4,078	7,526	11,353	9,117	2,307	2,556	3,566	1,749	2,213	1,845	66,063	66,063
16	8750	Distribution-Measuring and regulating station ex	7,224	9,360	10,705	9,178	17,656	10,259	15,440	19,028	19,050	17,436	18,735	15,286	169,355	169,355
17	8760	Distribution-Measuring and regulating station ex	5,810	(6,412)	0	0	0	0	(34)	(117)	(163)	(109)	(129)	(49)	(1,204)	(1,204)
18	8770	Distribution-Measuring and regulating station ex	0	0	21	155	198	(20)	20	69	96	64	76	29	707	707
19	8800	Distribution-Other expenses	7	0	202	0	0	0	44	52	51	42	75	46	518	518
20	8810	Distribution-Rents	26,102	39,904	7,662	22,114	23,130	22,122	26,876	26,617	26,664	23,040	23,420	23,179	290,828	290,828
21	9010	Customer accounts-Operation supervision	2,225	2,129	2,393	2,131	2,375	1,986	2,027	2,227	2,042	1,877	1,950	1,803	25,167	25,167
	9020	Customer accounts-Meter reading expenses	0	0	0	0	(90)	0	(68)	(69)	(72)	(72)	(74)	(75)	(619)	(619)
22	9030	Customer accounts-Customer records and colle	258,815	236,244	(219,998)	155,499	160,888	154,333	297,002	306,785	309,333	305,778	311,451	313,593	2,589,722	2,589,722
23	9100	Customer service-Miscellaneous customer servit	204	151	130	109	10	0	54	188	150	104	93	93	1,295	1,295
24	9110	Sales-Supervision	9,137	9,791	8,776	15,140	7,193	12,704	10,348	11,701	10,923	9,687	12,086	9,618	127,103	127,103
25	9120	Sales-Demonstrating and selling expenses	395	0	0	0	0	0	35	123	98	68	67	61	847	847
26	9130	Sales-Advertising expenses	93	0	0	206	0	0	27	93	74	51	51	46	641	641
27	9200	A&G-Administrative & general salaries	(4,731)	(25,368)	(6,326)	(4,896)	(26,363)	(5,663)	271	(65)	(69)	9,232	8,908	8,870	(46,219)	(46,219)
28	9210	A&G-Office supplies & expense	0	1,332	8	0	10	0	236	359	332	261	412	270	3,220	3,220
29	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(708,629)	(704,520)	(482,659)	(1,029,942)	(915,017)	(914,982)	(873,624)	(946,537)	(904,542)	(9,483,115)	(9,483,115)
30	9230	A&G-Outside services employed	6,769	4,064	5,669	7,466	8,922	12,968	34,805	35,127	36,456	36,673	37,525	36,263	264,508	264,508
31	9240	A&G-Property insurance	(1,253)	(959)	(971)	(1,170)	(1,134)	(1,172)	(16,584)	(16,374)	(16,515)	(15,235)	(15,472)	(15,768)	(102,607)	(102,607)
32	9250	A&G-Injuries & damages	21,555	27,631	21,838	21,427	21,367	5,987	58,530	59,766	58,374	50,209	50,712	50,738	448,134	448,134
33	9260	A&G-Employee pensions and benefits	190,049	168,789	389,171	194,652	237,295	21,493	285,829	114,742	110,595	145,657	160,395	168,296	2,186,963	2,186,963
34	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	19,726	20,727	12,853	5,657	5,801	7,343	79,607	79,607
35	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36																
37		Operating (Income)Loss*	(\$0)	\$0	(\$0)	\$240,932	(\$240,932)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$16,339,856
38																
39	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(949,562)	(463,587)	(482,659)	(1,029,942)	(915,017)	(914,982)	(873,624)	(946,537)	(904,542)	(9,483,115)	(9,483,115)
40		Allocation Factor to Kentucky	50.25%	50.25%	50.25%	37.50%	76.37%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	
41		Total Allocated Amount	(417,701)	(348,831)	(239,806)	(356,086)	(354,021)	(242,536)	(517,560)	(459,808)	(459,791)	(439,008)	(475,648)	(454,545)	(4,765,341)	

\*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: X Forecasted Period  
 Type of Filing: X 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	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	639,281	639,281	639,281	639,281	639,281	639,281	639,281	639,281	639,281	639,281	639,281	639,281	7,571,372
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	502,676	612,476	528,447	557,251	6,566,445
6	4800	Residential sales	(8,441,559)	(5,661,644)	(4,284,846)	(3,943,265)	(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)	(1,993,667)	(1,848,367)	(1,858,090)	(1,836,613)	(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)	(306,059)	(660,778)	(961,517)	(661,148)	(560,002)	(5,286,755)
10	4815	Unbilled Comm Revenue													
11	4818	Unbilled Industrial Revenue													
12	4820	Other Sales to Public Authorities	(574,641)	(377,721)	(265,145)	(241,180)	(252,076)	(242,678)	(337,345)	(603,237)	(905,038)	(1,087,494)	(1,113,252)	(847,566)	(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)	(195,126)	(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)	(54,439)	(74,821)	(58,133)	(906,054)
16	4893	Revenue-Transportation Commercial	(1,186,285)	(1,211,423)	(1,162,348)	(1,031,165)	(1,125,835)	(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	7500	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	5,663	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	8,102,268	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)	(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	5,709,664	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	1,294,476	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	719,880	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	648,086	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)	(1,237,999)	(1,182,255)
29	8059	PGA Offset to Unrecovered Gas Cost	(11,361,900)	(5,660,995)	(3,869,645)	(2,821,359)	(4,699,260)	(2,881,427)	(3,672,553)	(5,780,798)	(6,077,942)	(12,128,555)	(20,512,278)	(13,185,019)	(92,651,831)
30	8060	Exchange gas	3,150,644	(2,552,873)	(582,198)	(1,248,680)	(581,875)	(1,531,625)	(1,564,267)	(1,737,941)	1,484,128	1,065,100	5,060,781	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)	(24,386)	(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	(1,972)	(8,625)	(5,635)	(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	2,047,746	3,182,519	2,277,220	2,676,400	4,264,773	3,386,649	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	11,285	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	2,868	3,115	2,803	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	78	87	87	85	1,003
40	8200	Storage-Measuring and regulating station expenses	280	299	291	285	297	266	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	2,629	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	880	1,696	1,535	1,023	983	865	913	711	801	757	808	11,889
46	8350	Maintenance of measuring and regulating station eqt	-	-	-	-	-	-	-	-	-	-	-	-	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	8580	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	923	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 equipr	-	-	-	-	-	-	-	-	-	-	-	-	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	96,494	102,575	96,667	106,000	1,207,940
58	8710	Distribution load dispatching	80	84	85	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

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 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	266	287	248	201	155	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	293,112	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	41,086	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	2,594	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	76,193	78,630	81,482	72,231	79,816	80,085	77,239	83,572	74,939	80,523	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	11,899	13,034	11,534	12,327	145,791
68	8810	Distribution-Rents	27,812	29,146	30,784	27,983	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	233,887	149,630	148,460	132,540	138,466	99,899	111,479	101,274	116,932	1,762,399
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 instruc	10,350	11,829	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	21,862	22,848	22,561	21,987	22,486	21,541	24,614	286,962
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*	(\$3,152,062)	(\$1,959,864)	(\$1,211,973)	(\$906,071)	(\$1,385,622)	(\$1,328,843)	(\$1,784,286)	(\$3,160,430)	(\$5,083,891)	(\$5,778,718)	(\$6,033,202)	(\$4,592,587)	(\$28,706,177)

\*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 \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

FR 16(b)(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 engineeri	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	18,948
11	9030	Customer accounts-Customer records and collec	25,696	28,212	25,798	26,905	28,277	24,783	27,702	27,576	26,434	28,701	25,172	27,744	323,000
12	9100	Customer service-Miscellaneous customer serv	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)	(1,599,328)	(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	2,688,114	2,624,703	2,585,458	2,639,148	2,596,632	2,789,720	2,947,347	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)	(106,922,069)
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	1,744,183	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	319,096	268,389	544,004	271,142	274,702	462,707	256,850	236,089	475,499	362,897	356,862	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	436,719	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 \_\_\_\_\_  
 Worksheet Reference No(s).

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

Witness: Walter, 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	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4060	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	466	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 e	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	266,474	279,196	290,705	263,463	308,461	266,873	303,090	283,944	302,924	3,428,600
15	8711	Odorization	7,027	6,575	7,989	8,237	9,255	7,206	6,128	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	2,986	28,684
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 coller	362,214	318,244	302,627	307,187	310,922	370,510	307,622	313,295	315,355	334,765	316,176	330,982	3,889,899
25	9100	Customer service-Miscellaneous customer servit	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	8,689	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	45,663	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)	(15,446)	(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	54,805	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.

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

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

Line No.	Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
<b>Div 009</b>														
1	FICA	\$ 33,474	\$ 25,321	\$ 39,054	\$ 21,058	\$ 21,413	\$ 20,019	\$ 40,602	\$ 15,809	\$ 43,261	\$ 20,683	\$ 65,700	\$ 11,723	\$ 357,917
2	FUTA	\$ 3,150	\$ 27	\$ (326)	\$ (4)	\$ 27	\$ 5	\$ 729	\$ 280	\$ 777	\$ 372	\$ 1,180	\$ 211	\$ 6,429
3	SUTA	\$ 3,217	\$ 939	\$ (2,303)	\$ 239	\$ 16	\$ 4	\$ 535	\$ 206	\$ 570	\$ 273	\$ 866	\$ 154	\$ 4,716
4	Payroll Tax Projects	\$ -	\$ 13	\$ -	\$ 47	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72
5	Ad Valorem - Accrual	\$245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 248,199	\$ 248,199	\$ 248,199	\$ 391,500	\$ 391,500	\$ 391,500	\$ 3,392,825
6	Dot Transmission User Tax	\$ -	\$ -	\$ 30,151	\$ -	\$ -	\$ 52,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,281
7	Taxes Property and Other	\$ 19,081	\$ -	\$ 159	\$ 37,107	\$ 42	\$ -	\$ 17,415	\$ 192	\$ 47,279	\$ 12,215	\$ 64	\$ 873	\$ 134,427
8	Public Service Commission Assessment	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 25,193	\$ 25,193	\$ 25,193	\$ 24,523	\$ 24,523	\$ 24,523	\$ 314,587
9	Allocation for taxes other CSC	\$ 16,599	\$ 15,182	\$ 12,466	\$ 10,993	\$ 15,016	\$ 10,886	\$ 9,047	\$ 9,047	\$ 9,047	\$ 9,841	\$ 9,841	\$ 9,841	\$ 137,807
10	Allocation from taxes other SS	\$ 29,373	\$ 20,039	\$ 15,692	\$ (105,355)	\$ 142,731	\$ 15,677	\$ 12,839	\$ 12,839	\$ 12,839	\$ 14,655	\$ 14,655	\$ 14,655	\$ 197,639
11	Allocation from taxes other Gen Office	\$ 55,871	\$ 11,950	\$ 6,562	\$ 12,969	\$ 19,060	\$ 17,434	\$ 13,808	\$ 13,808	\$ 13,808	\$ 12,202	\$ 12,202	\$ 12,202	\$ 201,876
12														
13	Total	\$430,926	\$ 346,632	\$ 374,617	\$ 250,216	\$ 471,466	\$ 389,331	\$ 368,367	\$ 325,373	\$ 400,973	\$ 486,263	\$ 520,531	\$ 465,682	\$ 4,830,375
14														
<b>Div 002</b>														
16	FICA	\$375,717	\$ 330,990	\$ 284,587	\$ 257,411	\$ 370,189	\$ 256,179	\$ 191,593	\$ 191,593	\$ 191,593	\$ 205,199	\$ 205,199	\$ 205,199	\$ 3,045,446
17	FUTA	\$ 29,577	\$ (105)	\$ (1,000)	\$ 40	\$ 663	\$ 272	\$ 3,041	\$ 3,041	\$ 3,041	\$ 3,257	\$ 3,257	\$ 3,257	\$ 48,342
18	SUTA	\$ 55,782	\$ 26,610	\$ (5,864)	\$ 489	\$ 1,662	\$ 983	\$ 8,225	\$ 8,225	\$ 8,225	\$ 8,810	\$ 8,810	\$ 8,810	\$ 130,748
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,808
22														
23	Total Tax Other Than Income Tax	\$505,315	\$ 385,308	\$ 301,722	\$ (2,025,714)	#####	\$ 481,977	\$ 246,859	\$ 246,859	\$ 246,859	\$ 281,765	\$ 281,765	\$ 281,765	\$ 3,978,843
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	\$ 29,373	\$ 20,039	\$ 15,692	\$ (105,355)	\$ 142,731	\$ 15,677	\$ 12,839	\$ 12,839	\$ 12,839	\$ 14,655	\$ 14,655	\$ 14,655	\$ 197,639
29														
<b>Div 012</b>														
31	FICA	\$199,727	\$ 206,662	\$ 179,394	\$ 149,612	\$ 219,423	\$ 147,260	\$ 109,106	\$ 109,106	\$ 109,106	\$ 117,898	\$ 117,898	\$ 117,898	\$ 1,783,093
32	FUTA	\$ 16,983	\$ 289	\$ (479)	\$ 12	\$ 394	\$ 156	\$ 1,718	\$ 1,718	\$ 1,718	\$ 1,857	\$ 1,857	\$ 1,857	\$ 28,078
33	SUTA	\$ 32,014	\$ 16,791	\$ (3,067)	\$ 245	\$ 985	\$ 566	\$ 4,706	\$ 4,706	\$ 4,706	\$ 5,085	\$ 5,085	\$ 5,085	\$ 76,905
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	\$ 159,530	\$ 159,530	\$ 159,530	\$ 173,540	\$ 173,540	\$ 173,540	\$ 2,430,176
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	\$ 9,047	\$ 9,047	\$ 9,047	\$ 9,841	\$ 9,841	\$ 9,841	\$ 137,807
42														
<b>Div 091</b>														
44	FICA	\$102,722	\$ 18,098	\$ 9,389	\$ 20,668	\$ 32,894	\$ 29,691	\$ 22,205	\$ 22,205	\$ 22,205	\$ 23,789	\$ 23,789	\$ 23,789	\$ 351,446
45	FUTA	\$ 1,640	\$ 44	\$ (177)	\$ (2)	\$ 15	\$ 3	\$ 158	\$ 158	\$ 158	\$ 170	\$ 170	\$ 170	\$ 2,505
46	SUTA	\$ 1,675	\$ 542	\$ (1,258)	\$ 130	\$ 9	\$ 2	\$ 114	\$ 114	\$ 114	\$ 123	\$ 123	\$ 123	\$ 1,811
47	Payroll Tax Projects	\$ 149	\$ 98	\$ 106	\$ 13	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378
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	\$ 27,478	\$ 27,478	\$ 27,478	\$ 24,281	\$ 24,281	\$ 24,281	\$ 401,739
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	\$ 19,060	\$ 17,434	\$ 13,808	\$ 13,808	\$ 13,808	\$ 12,202	\$ 12,202	\$ 12,202	\$ 201,876

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

FR 16(8)(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
<b>Div 009</b>														
1	FICA	\$ 21,690	\$ 22,055	\$ 20,620	\$ 41,820	\$ 16,077	\$ 44,559	\$ 21,303	\$ 67,671	\$ 12,075	\$ 35,513	\$ 26,863	\$ 41,432	\$ 371,678
2	FUTA	(4)	28	5	751	289	800	383	1,216	217	3,342	28	(345)	6,710
3	SUTA	248	16	5	551	212	587	261	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	-	-	-	-	-	-	-	-	30,151	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	58,760	10,163	4,447	188,208
12														
13	Total	\$ 550,587	\$ 530,195	\$ 568,735	\$ 647,943	\$ 604,176	\$ 580,632	\$ 523,734	\$ 569,384	\$ 502,876	\$ 612,476	\$ 528,447	\$ 557,251	\$ 6,566,445
14														
<b>Div 002</b>														
15	FICA	\$ 265,133	\$ 381,295	\$ 263,864	\$ 197,340	\$ 197,340	\$ 197,340	\$ 211,354	\$ 211,354	\$ 211,354	\$ 399,598	\$ 351,147	\$ 280,700	\$ 3,166,822
16	FUTA	41	683	280	3,132	3,132	3,132	3,355	3,355	3,355	3,456	3,456	3,456	30,833
17	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
18	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	836,400
19	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
21														
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	<b>Div 012</b>													
31	FICA	\$ 154,101	\$ 226,006	\$ 151,678	\$ 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	\$ 1,912	\$ 18,017	\$ 306	\$ (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	\$ 208,966	\$ 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	16,444	13,562	\$ 147,214
42														
43	<b>Div 091</b>													
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	\$ 366,011
45	FUTA	\$ (2)	\$ 15	\$ 3	\$ 163	\$ 163	\$ 163	\$ 175	\$ 175	\$ 175	\$ 1,740	\$ 46	\$ (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	3,500
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	58,760	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	92,003,988	6,373,932					6,373,932
2	480 Gas Rev - Commercial	38,443,048	2,194,016					2,194,016
3	480 Gas Rev - Industrial	6,816,386	(1,529,630)					(1,529,630)
4	480 Gas Rev - Public Authority & Other	6,397,243	450,129					450,129
5								
6								
7	Total SALE of Gas	143,660,664	7,488,447	0	0	0	0	7,488,447
8								
Other Operating Income								
9	Forfeited discounts	1,231,452	66,512					66,512
10	488 MISC. Service Revenues	805,992	62					62
11	489 Revenue From Transporting Gas to Others	15,830,894	(628,807)					(628,807)
12	495 Other Gas Service Revenue	1,173,474	1,100,586					1,100,586
13								
14								
15	Total Other Operating Income	19,041,812	0	538,353	0	0	0	538,353
16								
17	Total Operating Revenue	162,702,476	7,488,447	538,353	0	0	0	8,026,800
18								
Other Gas Supply Expenses - Operation								
19	803/804/812 Gas Purchase Costs	65,546,014			13,163,103			13,163,103
20								
21								
22	Total Other Gas Supply Expenses - Operation	65,546,014	0	0	13,163,103	0	0	13,163,103
23								
24	Total Plant Revenue	97,156,461	7,488,447	538,353	(13,163,103)	0	0	(5,136,303)
25								
26	Blended Effective Tax Rate	25.74%	1,927,526	138,572	(3,388,183)	0	0	(1,322,084)
27								
28	NET Operating Income Impact		5,660,921	399,781	(9,774,920)	0	0	(3,614,218)

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	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
30	8140 814 Storage Supervision & Engineering	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
31	8160 815 Maps and records	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
32	8160 816 Storage Wells Expense	128,970	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
33	8170 817 Storage Lines Expense	35,012	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
34	8180 818 Storage Compressor Station	34,838	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
35	8190 819 Storage Compressor Station Fuel	1,123	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
36	8200 820 Storage Measuring & Regulating	3,667	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
37	8210 821 Storage Purification	25,635	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
38	8240 824 Storage Other Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
39	8250 825 Storage Royalties	13,498	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
40	8310 831 Storage Maintenance Structure	15,145	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
41	8320 832 Storage Maintenance Res	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
42	8340 834 Storage Maintenance Compressor	11,248	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
43	8350 835 Storage Maintenance Meas/Reg	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
44	8360 836 Storage Maintenance Purification	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
45	8370 837 Maintenance of other equipment	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
46	8400 840 Other Storage Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
47	8410 841 Storage Operation	133,473	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
48	8470 847 Storage Maintenance	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
49	8500 850 Trsm Supervision & Engineering	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
50	8520 852 Communication system expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
51	8550 855 Other Fuel & Power Comp	332	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
52	8560 856 Trsm Mains Expense	252,640	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
53	8570 857 Trsm Measuring & Regulating	11,618	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
54	8590 859 Trsm Other Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
55	8600 860 Rents	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
56	8620 862 Trsm Structure & Improvements	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
57	8630 863 Trsm Maint of Mains	2,900	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
58	8640 864 Trsm Maint Comp Sta Equip	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
59	8650 865 Trsm Maint Meas/Reg Sta	396	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
60	8670 867 Trsm Maint Other Eq	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
61	8700 870 Dist Supervision & Engineering	1,193,065	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
62	8710 871 Dist Load Dispatching	1,103	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
63	8711 8711 Odorization	2,545	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
64	8720 872 Dist Comp Sta	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
65	8740 874 Dist Main/Ser Exp	3,300,059	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
66	8750 875 Dist Meas/Reg Sta-Gen	478,055	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
67	8760 876 Dist Meas/Reg Sta-Ind	30,154	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
68	8770 877 Dist Meas/Reg Sta-Cty.	22,074	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
69	8780 878 Dist Mtr/House Reg	934,416	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
70	8790 879 Dist Cust Install	4,014	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
71	8800 880 Dist Other Exp	149,633	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
72	8810 881 Dist Rents	383,108	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
73	8850 885 Dist Maint Super/Eng	1,623	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
74	8860 886 Dist Maint Struct/Improv	300	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!

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	29,455	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
76	8890 889 Dist Maint Meas/Reg Sta-Gen	36	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
77	8900 890 Dist Maint Meas/Reg Sta-Ind	8,796	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
78	8910 891 Dist Maint Meas/Reg Sta-Cly	4,281	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
79	8920 892 Dist Maint of Ser	102	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
80	8930 893 Dist Maint Mtr/House Reg	89,917	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
81	8940 894 Dist Maint Other Eq	11,083	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
82	8950 895 Maintenance of Other Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
83	9010 901 Cust Accts Supervision	406	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
84	9020 902 Cust Accts Mtr Exp	1,186,802	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
85	9030 903 Cust Accts Records/Collections	1,660,972	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
86	9040 904 Cust Accts Uncoil Accts	369,911	#VALUE!	#VALUE!	#VALUE!	(7,799)	-	#VALUE!
87	9070 907 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
88	9080 908 Customer Assistance Expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
89	9090 909 Cust Ser Supervision	134,412	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
90	9100 910 Cust Ser Assist Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
91	9110 911 Cust Ser Info Adv Exp	255,129	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
92	9120 912 Demonstrating and Selling Expenses	117,086	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
93	9130 913 Advertising Expenses	38,737	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
94	9160 916 Sales Promo Demo/Selling	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
95	9200 920 Administrative and General Salaries	141,985	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
96	9210 921 Adm Gen Office Supply	1,380	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
97	9220 922 Administrative Expense Transferred	13,526,080	#VALUE!	#VALUE!	#VALUE!	-	486,321	#VALUE!
98	9230 923 Adm Gen Outside Services Empl	64,811	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
99	9240 924 Property insurance	88,982	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
100	9250 925 Adm Gen Injuries/Damages	18,681	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
101	9260 926 Adm Gen Empl Pen/Ben	1,947,365	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
102	9270 927 Adm Gen Franchise Req	6,390	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
103	9280 928 Adm Gen Reg Comm Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
104	9290 929 Uniforms capitalized	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
105	9301 9301 Adm Gen Goodwill Adv	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
106	9302 9302 Adm Gen Gen Exp	74,162	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
107	9310 931 A&G-Rents	14,287	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
108	9320 932 Adm Gen Maint Gen Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
109	Total	26,961,891	#VALUE!	#VALUE!	#VALUE!	(7,799)	486,321	#VALUE!
110	Labor and Benefits	6,804,939	#VALUE!					#VALUE!
111	Rent, Maintenance and Utilities	586,728		#VALUE!				#VALUE!
112	Other O&M	5,674,233			#VALUE!			#VALUE!
113	Bad Debt	369,911				(7,799)		(7,799)
114	Costs allocated from SSU and KY-MDS General Office	13,526,080	#VALUE!	#VALUE!	#VALUE!		486,321	#VALUE!
115	Total	26,961,891	(48,013)	(62,276)	234,109	(7,799)	486,321	#VALUE!
116	Blended Effective Tax Rate	25.74%	12.35%	16.03%	(60.26%)	2.00%	(125.17%)	#VALUE!
117	NET Operating Income Impact		(35,654)	(46,246)	173,849	(5,791)	361,142	#VALUE!

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	18,849,735	2,662,197					2,662,197
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant ACQUIS.	24,791						0
121								
122	Total DEPRECIATION and Amortization	<u>18,874,525</u>	<u>2,662,197</u>					<u>2,662,197</u>
123								
124	Blended Effective Tax Rate	25.74%	<u>685,249</u>					<u>685,249</u>
125								
126	NET Operating Income Impact		<u>1,976,947</u>					<u>1,976,947</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>4,830,375</u>		<u>1,736,070</u>				<u>1,736,070</u>
132								
133	Blended Effective Tax Rate	25.74%		<u>446,864</u>				<u>446,864</u>
134								
135	NET Operating income Impact			<u>1,289,205</u>				<u>1,289,205</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	<b>ADJ1</b>		
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	92,003,988
4		Adjustment	\$6,373,932
5			6.9%
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	38,443,048
9		Adjustment	\$2,194,016
10			5.7%
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	6,816,386
14	changes in gas costs between the periods.	Adjustment	(\$1,529,630)
15			-22.4%
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	6,397,243
19		Adjustment	\$450,129
20			7.0%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	0
24		Adjustment	\$0
25			0.0%
26	<b>ADJ2</b>		
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	1,231,452
29		Adjustment	\$66,512
30			5.4%
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	805,992
34		Adjustment	\$62
35			0.0%
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	15,830,894
39		Adjustment	(\$628,807)
40			-4.0%
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	1,173,474
44		Adjustment	\$1,100,586
45			93.8%
46	<b>ADJ3</b>		
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	65,546,014
49	of the base period when replaced by actuals. Gas costs in the Base Period were low due to	Adjustment	\$13,163,103
50	lower usage associated with warmer than normal temperatures		20.1%
51			
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		162,702,476
56	Base Year Gas Costs		65,546,014
57	Base Year Gross Profit		97,156,461
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	<b>ADJ 1</b>		
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	6,804,939
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	<b>ADJ 2</b>		
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	586,728
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	<b>ADJ 3</b>		
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	5,674,233
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	\$234,109
18			4.1%
19			
20	<b>ADJ 4</b>		
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	369,911
23	margins from the revenues projection.	Adjustment	(\$7,799)
24			-2.2%
25	<b>ADJ 5</b>		
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	13,526,080
28	Shared Services Unit and Division General Office.	Adjustment	\$486,321
29			3.6%
30			
31	<u>Summary of O &amp; M adjustments.</u>	Forecasted	27,564,234
32		Base	26,961,891
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	<b><u>ADJ1</u></b>	
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted
3	depreciation expense due to the increased level of depreciable plant investment.	Base
4		Adjustment
5		\$21,511,931
6		18,849,735
7		<u>\$2,662,197</u>
8		14.1%
9	<b><u>ADJ2</u></b>	
10	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted
	changes in Taxes, Other than Income Taxes	Base
		Adjustment
		\$6,566,445
		4,830,375
		<u>\$1,736,070</u>
		35.9%

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	\$ 40,525,231	\$ (855,887)	\$ 39,669,344	C-2
2	Interest Deduction	8,070,215	1,795,819	9,866,034	*
3	Taxable Income	\$ 32,455,016	\$ (2,651,706)	\$ 29,803,310	
4	Composite Tax Rate (state & federal)	25.740%		25.740%	**
5	<b>State &amp; Federal Income Tax</b>	<b>\$ 8,353,921</b>	<b>\$ (682,549)</b>	<b>\$ 7,671,372</b>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$358,900,188		\$427,646,252	B-1
7	Weighted cost of Debt	2.25%		2.31%	J-1
8	Interest Expense	<u>\$ 8,070,215</u>		<u>\$ 9,866,034</u>	
9	<u>2018 ** Composite Tax Rate Calculation: 6.00% + 21%(100% - 6.00%) = 25.74%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	21.00%			

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
<b>BASE PERIOD</b>					
1	Various	JOURNAL ENTRY	0	100%	0
2	Various	AGA	37,502		
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
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
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	370		370
13	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
14	Various	GARRARD COUNTY CHAMBER	300		300
15	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,825		3,825
16	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
17	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
18	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
19	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
20	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256		256
21	Various	GREENSBURG - GREEN CO. CHAMBER	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	420		420
24	Various	HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
25	Various	HOME BUILDERS ASSOCIATION OF WESTERN KY	1,200		1,200
26	Various	HOPKINS CO. REGIONAL CHAMBER OF COMMERCE	305		305
27	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
28	Various	HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTC	150		150
29	Various	HOPKINSVILLE HOME BUILDERS ASSOCIATION	415		415
30	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,000
31	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
32	Various	KENTUCKY CHAMBER OF COMMERCE	15,490		15,490
33	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
34	Various	KENTUCKY GAS ASSOCIATION	10,720		10,720
35	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
36	Various	KIWANIS CLUB	133		133
37	Various	LAKE BARKLEY CHAMBER OF COMMERCE	255		255
38	Various	LEADERSHIP KENTUCKY	125		125
39	Various	LEADERSHIP SHELBY	30		30
40	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
41	Various	LOGAN COUNTY CHAMBER OF COMMERCE	750		750
42	Various	LOGAN COUNTY HOME BUILDERS	350		350
43	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
44	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
45	Various	MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
46	Various	MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	1,525		1,525
47	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
48	Various	NACE INTERNATIONAL	130		130
49	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
50	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
51	Various	OWENSBORO ASSN OF PLUMBING HEATING	100		100
52	Various	PADUCAH AREA CHAMBER OF COMMERCE	975		975
53	Various	PAXTON MEDIA GROUP	163		163
54	Various	PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
55	Various	PRINCETON CHAMBER OF COMMERCE	60		60
56	Various	SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
57	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
58	Various	SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	6,000		6,000
59	Various	SOUTHERN GAS ASSOCIATION	0		0
60	Various	SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
61	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
62	Various	TRIGG CO. CHAMBER OF COMMERCE	470		470
63	Various	URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	50		50
<b>Total Base Period</b>			<b>121,895</b>		<b>84,392</b>

**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
<b>TEST PERIOD</b>					
1	Various	JOURNAL ENTRY	0	100%	0
2	Various	AGA	37,502		37,502
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
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
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	370		370
13	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
14	Various	GARRARD COUNTY CHAMBER	300		300
15	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,825		3,825
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17	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
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19	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
20	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256		256
21	Various	GREENSBURG - GREEN CO. CHAMBER	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	420		420
24	Various	HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
25	Various	HOME BUILDERS ASSOCIATION OF WESTERN KY	1,200		1,200
26	Various	HOPKINS CO. REGIONAL CHAMBER OF COMMERCE	305		305
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29	Various	HOPKINSVILLE HOME BUILDERS ASSOCIATION	415		415
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31	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
32	Various	KENTUCKY CHAMBER OF COMMERCE	15,490		15,490
33	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
34	Various	KENTUCKY GAS ASSOCIATION	10,720		10,720
35	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
36	Various	KIWANIS CLUB	133		133
37	Various	LAKE BARKLEY CHAMBER OF COMMERCE	255		255
38	Various	LEADERSHIP KENTUCKY	125		125
39	Various	LEADERSHIP SHELBY	30		30
40	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
41	Various	LOGAN COUNTY CHAMBER OF COMMERCE	750		750
42	Various	LOGAN COUNTY HOME BUILDERS	350		350
43	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
44	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
45	Various	MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
46	Various	MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	1,525		1,525
47	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
48	Various	NACE INTERNATIONAL	130		130
49	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
50	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
51	Various	OWENSBORO ASSN OF PLUMBING HEATING	100		100
52	Various	PADUCAH AREA CHAMBER OF COMMERCE	975		975
53	Various	PAXTON MEDIA GROUP	163		163
54	Various	PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
55	Various	PRINCETON CHAMBER OF COMMERCE	60		60
56	Various	SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
57	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
58	Various	SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	6,000		6,000
59	Various	SOUTHERN GAS ASSOCIATION	0		0
60	Various	SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
61	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
62	Various	TRIGG CO. CHAMBER OF COMMERCE	470		470
63	Various	URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	50		50
<b>Total Forecasted Period</b>			<b>121,895</b>		<b>121,895</b>



**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
<b>BASE PERIOD</b>					
1	Various	Education	\$ 23,111	100%	\$ 23,111
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ 3,000		3,000
4	Various	Museums & Arts	\$ 8,850		8,850
5	Various	Youth Clubs & Centers	\$ 11,175		11,175
6	Various	Community Welfare	\$ 70,955		70,955
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$178,005		178,005
		Total	\$295,596		\$ 295,596
<b>TEST PERIOD</b>					
1	Various	Education	\$ 23,111	100%	\$ 23,111
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ 3,000		3,000
4	Various	Museums & Arts	\$ 8,850		8,850
5	Various	Youth Clubs & Centers	\$ 11,175		11,175
6	Various	Community Welfare	\$ 70,955		70,955
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$178,005		178,005
		Total	\$295,596		\$ 295,596

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	\$ -		\$ -	\$ -		\$ -

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		<b>Div 009</b>						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		<b>Div 091</b>						
7	Various	Sub Account 07421- Service Awards	\$ 61,362	50.25%	\$ 30,835	\$ 54,292	50.25%	\$ 27,283
8								
9		Total	\$ 61,362		\$ 30,835	\$ 54,292		\$ 27,283
10								
11		<b>Div 002</b>						
12	Various	Sub Account 07421- Service Awards	\$ 61,517	5.20%	\$ 3,200	\$ 58,385	5.20%	\$ 3,037
13								
14		Total	\$ 61,517		\$ 3,200	\$ 58,385		\$ 3,037
15								
16		<b>Div 012</b>						
17	Various	Sub Account 07421- Service Awards	\$ 29,540	5.67%	\$ 1,675	\$ 30,343	5.67%	\$ 1,721
18								
19		Total	\$ 29,540		\$ 1,675	\$ 30,343		\$ 1,721
20								
21		<b>Grand Total</b>	<b>\$ 152,418</b>		<b>\$ 35,710</b>	<b>\$ 143,021</b>		<b>\$ 32,040</b>

**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		<b>Customer Service and Informational Expenses</b>						
2								
3		<b>Div 009</b>						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	134,412	100%	134,412	133,614	100%	133,614
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 134,412		\$ 134,412	\$ 133,614		\$ 133,614
9								
10		<b>Div 091</b>						
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)	1,295	50.25%	651	1,398	50.25%	702
15		Total	\$ 1,295		\$ 651	\$ 1,398		\$ 702
16								
17		<b>Div 002</b>						
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)	47,978	5.20%	2,495	26,162	5.20%	1,361
22		Total	\$ 47,978		\$ 2,495	\$ 26,162		\$ 1,361
23								
24		<b>Div 012</b>						
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		<b>Sales Expense</b>						
32								
33		<b>Div 009</b>						
34	911	Supervision	\$ 255,129	100%	\$ 255,129	\$ 266,962	100%	\$ 266,962
35	912	Demonstration and Selling (1)	117,086	100%	117,086	131,290	100%	131,290
36	913	Advertising	38,737	100%	38,737	45,483	100%	45,483
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 410,953		\$ 410,953	\$ 443,735		\$ 443,735
39								
40		<b>Div 091</b>						
41	911	Supervision	\$ 127,103	50.25%	\$ 63,871	\$ 123,575	50.25%	\$ 62,098
42	912	Demonstration and Selling (1)	847	50.25%	425	914	50.25%	459
43	913	Advertising	641	50.25%	322	692	50.25%	348
44	916	Miscellaneous Sales Expense	0	50.25%	0	0	50.25%	0
45		Total	\$ 128,590		\$ 64,618	\$ 125,180		\$ 62,905
46								
47		<b>Div 002</b>						
48	911	Supervision	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
49	912	Demonstration and Selling (1)	1,882	5.20%	98	2,309	5.20%	120
50	913	Advertising	-	5.20%	-	-	5.20%	-
51	916	Miscellaneous Sales Expense	-	5.20%	-	-	5.20%	-
52		Total	\$ 1,882		\$ 98	\$ 2,309		\$ 120
53								
54		<b>Div 012</b>						
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	<b>Div 009</b>								
2	Newspaper, Magazine, bill stuffer & Other	\$ 76,812	\$ 9,020	\$ 85,832	100%	\$ 85,832	\$ 76,812	100%	\$ 76,812
3									
4	<b>Div 091</b>								
5	Newspaper, Magazine, bill stuffer & Other	8,017	299,672	307,689	50.25%	154,618	8,017	50.25%	4,028
6									
7	<b>Div 002</b>								
8	Newspaper, Magazine, bill stuffer & Other	111,116	-	111,116	5.20%	5,779	111,116	5.20%	5,779
9									
10	<b>Div 012</b>								
11	Newspaper, Magazine, bill stuffer & Other	812	-	812	5.67%	46	812	5.67%	46
12									
13	<b>Grand Total</b>	<u>\$ 196,757</u>	<u>\$ 308,692</u>	<u>\$ 505,449</u>		<u>\$ 246,275</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	\$ -	100%	\$ -	\$ -	100%	\$ -
4	06121- Legal	\$ 64,811	100%	64,811	\$ 74,067	100%	74,067
5	Total	\$ 64,811		\$ 64,811	\$ 74,067		\$ 74,067
6							
7	Div 091						
8	06111- Contract Labor	\$ 48,299	50.25%	\$ 24,271	\$ 86,409	50.25%	\$ 43,422
9	06121- Legal	\$ 216,209	50.25%	108,648	\$ 386,807	50.25%	194,376
10	Total	\$ 264,508		\$ 132,919	\$ 473,215		\$ 237,797
11							
12	Div 002						
13	06111- Contract Labor	\$ 19,328,967	5.20%	\$1,005,303	\$10,420,381	5.20%	\$ 541,966
14	06121- Legal	\$ 207,346	5.20%	10,784	\$ 111,782	5.20%	5,814
15	Total	\$ 19,536,313		\$1,016,087	\$10,532,163		\$ 547,779
16							
17	Div 012						
18	06111- Contract Labor	\$ 606,159	5.67%	\$ 34,375	\$ 470,991	5.67%	\$ 26,709
19	06121- Legal	\$ -	5.67%	-	\$ -	5.67%	-
20	Total	\$ 606,159		\$ 34,375	\$ 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 16(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. Vwalson	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	305,165	8,719
May-18	296,446	8,719
Jun-18	287,727	8,719
Jul-18	279,008	8,719
Aug-18	270,289	8,719
Sep-18	261,570	8,719
Oct-18	252,851	8,719
Nov-18	244,132	8,719
Dec-18	235,413	8,719
Jan-19	226,694	8,719
Feb-19	217,975	8,719
Mar-19	209,256	8,719
	<u>261,570</u>	<u>104,628</u>
	(13 Month Average)	
Apr-19	200,537	8,719
May-19	191,818	8,719
Jun-19	183,099	8,719
Jul-19	174,380	8,719
Aug-19	165,661	8,719
Sep-19	156,942	8,719
Oct-19	148,223	8,719
Nov-19	139,504	8,719
Dec-19	130,785	8,719
Jan-20	122,066	8,719
Feb-20	113,347	8,719
Mar-20	104,628	8,719

**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	<b>Div 009</b>						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	75,000	100%	75,000	75,000	100%	75,000
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 75,000</u>		<u>\$ 75,000</u>	<u>\$ 75,000</u>		<u>\$ 75,000</u>
7							
8	<b>Div 091</b>						
9	Donations (1)	\$ -	50.25%	\$ -	\$ -	50.25%	\$ -
10	Civic Duties (2)	-	50.25%	-	-	50.25%	-
11	Political Activities (3)	4,404	50.25%	2,213	4,404	50.25%	2,213
12	Other	-	50.25%	-	-	50.25%	-
13	Total	<u>\$ 4,404</u>		<u>\$ 2,213</u>	<u>\$ 4,404</u>		<u>\$ 2,213</u>
14							
15	<b>Div 002</b>						
16	Donations (1)	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
17	Civic Duties (2)	-	5.20%	-	-	5.20%	-
18	Political Activities (3)	655,809	5.20%	34,109	655,809	5.20%	34,109
19	Other	-	5.20%	-	-	5.20%	-
20	Total	<u>\$ 655,809</u>		<u>\$ 34,109</u>	<u>\$ 655,809</u>		<u>\$ 34,109</u>
21							
22	<b>Div 012</b>						
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	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	<b>Grand Total</b>	<u>\$ 735,213</u>		<u>\$ 111,322</u>	<u>\$ 735,213</u>		<u>\$ 111,322</u>

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	\$ 21,173	100.00%	\$ 21,173	\$ 21,173	100%	\$ 21,173
2							
3	Div 091	43,047	50.25%	21,632	43,047	50.25%	21,632
4							
5	Div 002	289,966	5.20%	15,081	289,966	5.20%	15,081
6							
7	Div 012	<u>81,857</u>	5.67%	<u>4,642</u>	<u>81,857</u>	5.67%	<u>4,642</u>
8							
9	Total Expense Report Exclusions	<u>\$ 436,043</u>		<u>\$ 62,528</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

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

FR 16(8)(f)  
Schedule F-10  
Witness: Waller

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay &amp; 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		\$ 12,204,318	100.00%	\$ 12,204,318	\$ 452,803	\$ 12,657,121
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.09%	\$ 499,109	100.00%	\$ 499,109	\$ 18,518	\$ 517,627
6	FAS 106	5.01%	569,560	100.00%	569,560	(194,656)	374,905
7	Employee INSURANCE PLANS	20.10%	2,453,521	100.00%	2,453,521	91,030	2,544,551
8	ESOP PLAN Contributions	7.56%	922,449	100.00%	922,449	34,225	956,674
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,444,640		\$ 4,444,640	\$ (50,883)	\$ 4,393,757
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 875,681	100.00%	\$ 875,681	\$ 62,237	\$ 937,918
14	Federal Unemployment		\$ 15,730	100.00%	15,730	1,203	\$ 16,933
15	State Unemployment		\$ 11,538	100.00%	11,538	864	\$ 12,402
16	Total Payroll Taxes		\$ 902,948		\$ 902,948	\$ 64,304	\$ 967,252
17							
18	Total Payroll Costs		\$ 17,551,905		\$ 17,551,905	\$ 466,225	\$ 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

Line No.	Description	Most Recent Five Fiscal Years*										Base Period	% Change	Forecasted Period
		2012	% Change	2013	% Change	2014	% Change	2015	% Change	2016	% Change			
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	-4.31%	11,254,150	3.26%	11,620,882
12	OverTime Dollars	585,480	12.33%	657,642	15.99%	762,824	9.91%	838,415	23.59%	932,823	1.86%	950,167	9.06%	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>	-3.86%	<u>12,204,318</u>	3.71%	<u>12,657,121</u>
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	-3.81%	4,988,282	0.55%	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>40.873%</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	-2.25%	4,444,640	-1.14%	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	-5.86%	1,816,658	-4.16%	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>40.873%</u>		<u>39.628%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	889,257	-5.21%	842,968	32.66%	1,118,268	-19.88%	895,950	7.96%	991,045	-8.89%	902,948	7.12%	967,252
30	Payroll Taxes Expensed	338,313	-0.97%	335,033	0.08%	335,294	4.12%	349,097	9.80%	377,118	-2.14%	369,062	3.86%	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>40.873%</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				\$ 2,988,233	\$ 119,529	\$ 3,107,762
5	Other Allowances and Compensation				7,179,964	287,199	7,467,162
6	Total Salary and Compensation				<u>\$ 10,168,197</u>	<u>\$ 406,728</u>	<u>\$ 10,574,924</u>
7							
8	<u>Employee Benefits</u>						
		FY16	FY17	Wtd Avg			
9	Pensions	7.40%	6.00%	6.35%	\$ 189,753	\$ 7,590	\$ 197,343
10	SERP				\$ 4,157,744	166,310	\$ 4,324,054
11	Other Benefits	27.70%	28.00%	27.93%	834,464	33,379	867,843
12	Total Employee Benefits				<u>\$ 5,181,961</u>	<u>\$ 207,278</u>	<u>\$ 5,389,239</u>
13							
14	<u>Payroll Taxes</u>						
15	FICA/FUTA/SUTA				\$ 254,050	\$ 10,162	\$ 264,212
16	Total Payroll Taxes				<u>\$ 254,050</u>	<u>\$ 10,162</u>	<u>\$ 264,212</u>
17							
18	Total Compensation				<u>\$ 15,604,208</u>	<u>\$ 624,168</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 @	21%	19.601900%	19.601900%
8	Operating Income Percentage		73.740476%	73.740476%
9	Gross Revenue Conversion Factor			
10	(100 % divided by Income after Income Tax)		1.356107	1.356107

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
	\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>INCOME STATEMENT</b>										
Operating Revenues										
Gas service revenue	121,689	148,865	180,147	153,228	129,827	137,671	151,149	150,716	149,327	149,158
Transportation	11,315	12,587	14,311	15,087	15,748	15,831	15,202	15,202	15,202	15,202
Other revenue	1,774	1,517	2,424	2,153	1,857	3,211	4,378	4,375	4,363	4,361
<b>Total Operating Revenues</b>	<b>134,778</b>	<b>162,968</b>	<b>196,882</b>	<b>170,468</b>	<b>147,431</b>	<b>156,713</b>	<b>170,729</b>	<b>170,293</b>	<b>168,892</b>	<b>168,721</b>
Purchase gas	70,663	94,657	118,107	87,746	61,180	65,546	78,709	78,236	76,749	76,482
<b>Gross Profit</b>	<b>64,115</b>	<b>68,311</b>	<b>78,774</b>	<b>82,721</b>	<b>86,251</b>	<b>91,167</b>	<b>92,020</b>	<b>92,057</b>	<b>92,143</b>	<b>92,239</b>
Operating Expenses										
Direct O&M	12,980	14,377	14,815	14,927	14,518	13,436	10,803	17,267	17,484	17,707
Allocated O&M	10,086	11,534	12,036	12,874	12,708	13,526	14,012	10,868	11,079	11,463
Depreciation & amortization	13,981	14,919	16,846	18,636	19,121	18,850	21,512	23,286	26,472	30,012
Taxes - other than income	4,317	3,871	4,648	7,343	5,919	4,830	6,566	7,349	8,469	9,714
<b>Total Operating Expenses</b>	<b>41,364</b>	<b>44,701</b>	<b>48,344</b>	<b>53,779</b>	<b>52,266</b>	<b>50,642</b>	<b>52,894</b>	<b>58,770</b>	<b>63,504</b>	<b>68,896</b>
<b>Operating income(loss)</b>	<b>22,751</b>	<b>23,610</b>	<b>30,430</b>	<b>28,942</b>	<b>33,985</b>	<b>40,525</b>	<b>39,126</b>	<b>33,287</b>	<b>28,639</b>	<b>23,343</b>
Other income										
Interest Income	64	83	69	40	42	42	42	52	46	41
Performance based rates	2,702	2,659	2,705	2,795	2,792	2,792	2,792	2,500	2,500	2,500
Donations	(329)	(194)	(299)	(427)	(355)	(355)	(355)	(355)	(355)	(355)
Other Income	(391)	(514)	(456)	(344)	(391)	(391)	(391)	(351)	(350)	(350)
<b>Total other income</b>	<b>2,704</b>	<b>2,421</b>	<b>2,617</b>	<b>2,917</b>	<b>2,797</b>	<b>2,087</b>	<b>2,087</b>	<b>1,846</b>	<b>1,841</b>	<b>1,836</b>
Interest Charges										
Total interest charges	5,511	6,436	6,419	6,744	7,377	8,070	9,866	9,234	9,911	11,132
<b>Income Before Taxes</b>	<b>19,944</b>	<b>19,595</b>	<b>26,628</b>	<b>25,116</b>	<b>29,404</b>	<b>34,542</b>	<b>31,348</b>	<b>25,899</b>	<b>20,568</b>	<b>14,048</b>
Provision for income taxes	5,350	7,420	9,672	9,884	9,516	8,891	8,069	6,666	5,294	3,616
<b>Net Income</b>	<b>14,594</b>	<b>12,175</b>	<b>16,956</b>	<b>15,231</b>	<b>19,888</b>	<b>25,651</b>	<b>23,279</b>	<b>19,232</b>	<b>15,274</b>	<b>10,432</b>



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)(i)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	\$ 87,967,889	\$ 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	36,918,737	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	6,716,991	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	6,067,818	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	\$ 137,671,435	\$ 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	156,822	157,197	157,347	157,647	157,947
10	Commercial	17,318	17,435	17,333	17,339	17,354	17,419	17,419	17,419	17,419	17,419
11	Industrial	207	204	201	205	206	212	212	212	212	212
12	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,549	1,549	1,549	1,549	1,549
13	Total	173,004	174,917	174,376	174,692	175,282	176,001	176,376	176,526	176,826	177,126
14	Average Revenue per Class:										
15	Residential	\$ 511	\$ 617	\$ 743	\$ 625	\$ 548	\$ 561	\$ 626	\$ 624	\$ 618	\$ 617
16	Commercial	1,818	2,291	2,844	2,450	1,961	2,120	2,333	2,323	2,297	2,291
17	Industrial	23,809	23,553	29,059	27,786	21,578	31,742	24,983	24,726	24,333	24,260
18	Public Authority & Other	4,224	5,122	6,202	5,055	3,717	3,918	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	9,997,160	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	4,895,832	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	972,670	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	963,107	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	16,828,769	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	156,822	157,197	157,347	157,647	157,947
12	Commercial	17,318	17,435	17,333	17,339	17,354	17,419	17,419	17,419	17,419	17,419
13	Industrial	207	204	201	205	206	212	212	212	212	212
14	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,549	1,549	1,549	1,549	1,549
15											
16	Total	173,004	174,917	174,376	174,692	175,282	176,001	176,376	176,526	176,826	177,126
17											
18	Average Volume per Class:										
19	Residential	54	68	76	65	57	64	64	64	64	64
20	Commercial	228	293	326	287	256	281	281	281	281	281
21	Industrial	4,809	3,962	3,878	3,439	4,964	4,597	4,597	4,597	4,597	4,597
22	Public Authority & Other	614	752	795	681	579	622	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) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT	J-3	\$ 242,504	3.36%	1.99%	0.07%
7	LONG-TERM DEBT	J-3	3,066,734	42.53%	5.13%	2.18%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,901,710</u>	<u>54.11%</u>	9.70%	<u>5.25%</u>
10	Total Capital		<u>\$ 7,210,949</u>	<u>100.00%</u>		<u>7.50%</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	\$ 242,504	0.916%	\$ 2,221	
2	COMMITMENT FEE & BANK ADMIN	_____		\$ 2,604	
3	TOTAL SHORT-TERM DEBT	\$ 242,504		\$ 4,825	1.99%

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	2.19%	2,737,500	
11	Total	\$ 3,085,000,000		\$152,367,000	
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>\$3,066,734,195.75</u>		<u>157,322,311</u>	<u>5.13%</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		242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
2	LONG-TERM DEBT		3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.09%	2.24%
3	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.31%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		3,901,710	54.11%	9.70%	5.25%	3,668,227	52.57%	9.70%	5.10%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		7,210,949	100.00%		7.50%	6,977,466	100.00%		7.41%

**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		242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
9	LONG-TERM DEBT		3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.09%	2.24%
10	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.31%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		3,901,710	54.11%	12.41%	6.72%	3,668,227	52.57%	9.83%	5.17%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		7,210,949	100.00%		8.96%	6,977,466	100.00%		7.48%

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  Forecasted Period  
 Type of Filing:  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) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT		\$ 242,504	3.48%	1.99%	0.07%
7	LONG-TERM DEBT	J-3	3,066,734	43.95%	5.09%	2.24%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,668,227</u>	<u>52.57%</u>	<u>9.70%</u>	<u>5.10%</u>
10	Total Capital		<u>\$ 6,977,466</u>	<u>100.0%</u>		<u>7.41%</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	8.31%	37,395,000	
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	<u>\$ 3,085,000,000</u>		<u>\$ 151,045,889</u>	
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>\$ 156,001,200</u>	<u>5.09%</u>
20					
21	8.50% Sr Note due 3/15/2019 - Reissue	450,000,000	4.00%	18,000,000	750,000 0.17%
22	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	36,656,250 8.15%
					37,406,250 8.31%

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	<u>Plant Data: (\$000)</u>													
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	14,142	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	31,808	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	522,190	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	40,686	21,271	18,126	16,683	15,589	15,238	16,000	15,103	14,696	15,422	15,165	15,165
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	609,604	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	191,190	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	418,413	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	27,493	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	27,493	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>445,907</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	<u>Capital structure: (Total Company)</u>													
25	<u>(based on year-end accounts)</u>													
26	Short-term debt (\$000)	242,504	242,504	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	3,066,734	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	3,901,710	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>7,210,949</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	<u>Condensed Income Statement data: (\$000)</u>													
34	Operating Revenues	170,729	156,713	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)			0	0	0	0	0	0	0	0	0	0	0
36	State Income Tax (current)	131,603	116,188	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733	187,733
37	Federal Income Tax (current)			0	0	0	0	0	0	0	0	0	0	0
38	Federal and State Income Tax - net	8,069	8,891	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	31,057	31,634	24,468	19,058	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247	11,247
41	AFUDC	0	0	179	182	139	88	101	22	286	199	160	94	94
42														

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 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	2,087	2,087	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	33,145	33,721	26,734	21,303	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888
45	Interest charges	9,866	8,070	7,556	6,926	6,559	6,524	5,612	5,792	6,270	6,633	6,138	6,155
46	Net Income	23,279	25,651	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	23,279	25,651	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733
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%
56	<u>Costs of Capital (1)</u>												
57	Embedded cost of short-term debt (%)	1.99%	1.99%	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 (%)	5.09%	5.13%	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
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	4.18	5.28	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)	4.18	5.28	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	3.36	4.18	3.24	3.71	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12
65	SEC Coverage	4.14	5.21	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)	3.36	4.18	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	5.29	8.12	3.65	3.39	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04
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
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	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
80	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
81	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
82	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	50%	50%	50%	53%	58%	60%	61%	64%	65%	67%
83	Market Price - High (Low)	N/A	N/A										

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 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: Gilliam, 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%	0.4%	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)	6.5%	7.6%	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	9,997	9,094	9,826	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,385
106	Commercial	4,896	4,896	4,538	4,845	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793
107	Industrial	973	973	1,048	693	810	811	995	821	724	960	1,715	1,757
108	Public authority & Other Sales	963	963	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	16,829	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		0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,178	17,149	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	17,149	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%	3.56%	3.40%	3.43%	3.17%	3.46%

(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.

Atmos Energy Corporation, Kentucky/Mid-States Division  
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Base Period: Twelve Months Ended December 31, 2017  
Forecasted Test Period: Twelve Months Ended March 31, 2019

<u>Schedule</u>	<u>Description</u>	<u>Filing Requirement</u>
A	<u>Summary</u>	FR 16(8)(a)
B	<u>Rate Base</u>	FR 16(8)(b)
C	<u>Operating Income (Revenues &amp; 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  
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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
<b>Rate Base, Dep. Exp., &amp; Taxes Other</b>							
1	<b>Shared Services</b>						
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	<b>Kentucky/Mid-States</b>						
5	Mid-States General Office (Div 091)	100%	50.25%	50.25%	100%	50.25%	50.25%
6							
7							
8	<b>Greenville Avenue Data Center</b>			1.55%			1.55%
9	<b>Charles K. Vaughan Center</b>			2.33%			2.33%
10	<b>AEAM</b>			6.44%			6.44%
11	<b>ALGN</b>			0.00%			
12							
13	<b>Kentucky Composite Tax</b>			25.74%			
14							
15	<b>Rate of Return on Equity</b>			9.70%			
16							
17	<b>STDRATE</b>			1.99%			
18							
19	<b>LTD RATE</b>			5.09%			

Atmos Energy Corporation, Kentucky/Mid-States Division  
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Base Period: Twelve Months Ended December 31, 2017  
Forecasted Test Period: Twelve Months Ended March 31, 2019

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
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 FR 16(8)(a)  
 Type of Filing:  Original  Updated  Revised Schedule A  
 Workpaper Reference No(s): \_\_\_\_\_ Witness: Waller

Line No.	Description	Supporting Schedule Reference	Base Jurisdictional Revenue Requirement	Forecasted Jurisdictional Revenue Requirement
	(a)	(b)	(c)	(d)
1	Rate Base	B-1	\$ 358,900,188	\$ 427,646,252
2	Adjusted Operating Income	C-1	\$ 32,171,310	\$ 33,082,866
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	8.96%	7.74%
4	Required Rate of Return	J-1	7.50%	7.41%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 26,917,514	\$ 31,688,587
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ (5,253,796)	\$ (1,394,279)
7	Gross Revenue Conversion Factor	H	1.35611	1.35611
8	Revenue Deficiency (line 6 times line 7)		\$ (7,124,709)	\$ (1,890,792)
9	Amortization of Excess ADIT	WP B.5 F1		
10	<b>Revenue Increase Requested</b>			<b>(1,890,792)</b>
11	Adjusted Operating Revenues	C-1		\$ 170,729,276
12	Revenue Requirements (line 9 plus line 10)			\$ 168,838,484

Atmos Energy Corporation, Kentucky/Mid-States Division  
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Base Period: Twelve Months Ended December 31, 2017  
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FR 16(8)(b)

SCHEDULE B

**Rate Base**

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
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  
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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	\$ 609,603,942	\$ 580,489,691
2	Construction Work in Progress	B-2 B	27,493,203	22,166,217
3	Accumulated Depreciation and Amortization	B-3 B	<u>(191,190,491)</u>	<u>(185,290,734)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 445,906,654	\$ 417,365,173
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,370,236	\$ 3,370,236
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	12,546,883	8,822,367
7	Customer Advances For Construction	B-6 B	(1,437,537)	(1,455,773)
8	Regulatory Assets / Liabilities*	WP B.5 F1; 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>\$ 391,184,421</u>	<u>\$ 358,900,188</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  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	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 679,131,593	\$ 656,927,449
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>(191,908,970)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 506,676,232	\$ 492,511,682
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,263,964	\$ 2,400,428
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 F	(3,947,172)	8,469,206
7	Customer Advances For Construction	B-6 F	(1,437,537)	(1,437,537)
8	Regulatory Assets / Liabilities	WP B.5 F1; F.6	(35,100,341)	(34,312,410)
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(36,190,616) *</u>	<u>(39,985,118)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 433,264,531</u>	<u>\$ 427,646,252</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(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)							
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
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	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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69
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	\$ 7,430,334	-	7,430,334	100%	100%	7,430,334	\$ 7,430,334	100%	100%	7,430,334
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	\$ 415,819	-	415,819	100%	100%	415,819	\$ 415,819	100%	100%	415,819
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	\$ 178,497	-	178,497	100%	100%	178,497	\$ 178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 481,914	-	481,914	100%	100%	481,914	\$ 439,117	100%	100%	439,117
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	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(8)(b)2  
 Schedule B-2 F  
 Witness: Wailer

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	\$ 26,970	100%	100%	\$ 26,970.37
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	\$ 158,925	-	158,925	100%	100%	158,925	158,925	100%	100%	158,925
41	36701	Mains - Steel	\$ 27,643,442	-	27,643,442	100%	100%	27,643,442	27,643,442	100%	100%	27,643,442
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	\$ 31,807,960	\$ -	\$ 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	\$ 531,167	100%	100%	\$ 531,166.79
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
50	37402	Land Rights	\$ 3,457,724	-	3,457,724	100%	100%	3,457,724	\$ 3,231,772	100%	100%	3,231,772
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	\$ 20,655,336	-	20,655,336	100%	100%	20,655,336	\$ 20,712,559	100%	100%	20,712,559
57	37601	Mains - Steel	\$ 140,873,358	-	140,873,358	100%	100%	140,873,358	\$ 140,488,694	100%	100%	140,488,694
58	37602	Mains - Plastic	\$ 132,616,482	-	132,616,482	100%	100%	132,616,482	\$ 125,040,068	100%	100%	125,040,068
59	37800	Meas & Reg. Sta. Equip - General	\$ 14,728,716	-	14,728,716	100%	100%	14,728,716	\$ 13,616,673	100%	100%	13,616,673
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 5,300,150	-	5,300,150	100%	100%	5,300,150	\$ 5,018,152	100%	100%	5,018,152
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 3,114,225	-	3,114,225	100%	100%	3,114,225	\$ 2,811,184	100%	100%	2,811,184
62	38000	Services	\$ 146,513,249	-	146,513,249	100%	100%	146,513,249	\$ 139,868,620	100%	100%	139,868,620
63	38100	Meters	\$ 44,941,090	-	44,941,090	100%	100%	44,941,090	\$ 41,724,895	100%	100%	41,724,895
64	38200	Meter Installaitons	\$ 57,452,859	-	57,452,859	100%	100%	57,452,859	\$ 56,980,787	100%	100%	56,980,787
65	38300	House Regulators	\$ 12,010,720	-	12,010,720	100%	100%	12,010,720	\$ 11,717,794	100%	100%	11,717,794
66	38400	House Reg. Installations	\$ 263,603	-	263,603	100%	100%	263,603	\$ 249,552	100%	100%	249,552
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,259,208	-	5,259,208	100%	100%	5,259,208	\$ 5,237,633	100%	100%	5,237,633
68												
69		Total Distribution Plant	\$ 588,244,251	\$ -	\$ 588,244,251			\$ 588,244,251	\$ 567,755,915			\$ 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  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)							
70												
71		<b>General Plant</b>										
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)	<u>\$ 659,423,289</u>	<u>\$ -</u>	<u>\$ 659,423,289</u>			<u>\$ 659,423,289</u>	<u>\$ 638,202,423</u>			<u>\$ 638,202,423</u>
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		<b>Kentucky-Mid-States General Office (Division 091)</b>										
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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -



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)							
136												
137		<b>General Plant **</b>										
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  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								
165												
166		<b>Shared Services General Office (Division 002)</b>										
167												
168		<b>General Plant</b>										
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 - HAW	\$ 36,508,046	-	36,506,046	10.35%	50.25%	1,898,685	\$ 35,832,078	10.35%	50.25%	1,868,833
190	39902	Other Tangible Property - Servers - SAW	\$ 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 - HAW	\$ 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	\$ 1,879,806	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	\$ 73,682,456	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	\$ 428,127	-	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%	-	\$ 303,061	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  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								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
211												
212		<b>Shared Services Customer Support (Division 012)</b>										
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	\$ 1,887,123	-	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)							
<b>Kentucky Direct (Division 009)</b>												
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	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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
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	\$ 7,430,334	-	7,430,334	100%	100%	7,430,334	\$ 7,464,274	100%	100%	7,464,274
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	\$ 415,819	-	415,819	100%	100%	415,819	\$ 415,819	100%	100%	415,819
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	\$ 178,497	-	178,497	100%	100%	178,497	\$ 178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 343,935	-	343,935	100%	100%	343,935	\$ 284,402	100%	100%	284,402
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 14,141,695	\$ -	\$ 14,141,695			\$ 14,141,695	\$ 14,116,102			\$ 14,116,102

Atmos Energy Corporation, Kentucky/Mid-States Division  
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Data:  Base Period \_\_\_\_\_ Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 Workpaper Reference No(s):

FR 16(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)							
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	\$ 158,925	-	158,925	100%	100%	158,925	158,925	100%	100%	158,925
41	36701	Mains - Steel	\$ 27,643,442	-	27,643,442	100%	100%	27,643,442	\$ 27,644,379	100%	100%	27,644,379
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	\$ 31,807,960	\$ -	\$ 31,807,960			\$ 31,807,960	\$ 31,808,897			\$ 31,808,897
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	\$ 2,729,253	-	2,729,253	100%	100%	2,729,253	\$ 2,428,381	100%	100%	2,428,381
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	\$ 20,839,824	-	20,839,824	100%	100%	20,839,824	\$ 20,931,757	100%	100%	20,931,757
57	37601	Mains - Steel	\$ 139,633,200	-	139,633,200	100%	100%	139,633,200	\$ 139,186,817	100%	100%	139,186,817
58	37602	Mains - Plastic	\$ 108,190,082	-	108,190,082	100%	100%	108,190,082	\$ 97,764,861	100%	100%	97,764,861
59	37800	Meas & Reg. Sta. Equip - General	\$ 11,143,483	-	11,143,483	100%	100%	11,143,483	\$ 9,597,586	100%	100%	9,597,586
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 4,390,986	-	4,390,986	100%	100%	4,390,986	\$ 4,016,210	100%	100%	4,016,210
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 2,137,220	-	2,137,220	100%	100%	2,137,220	\$ 1,753,407	100%	100%	1,753,407
62	38000	Services	\$ 125,090,929	-	125,090,929	100%	100%	125,090,929	\$ 115,920,466	100%	100%	115,920,466
63	38100	Meters	\$ 34,572,059	-	34,572,059	100%	100%	34,572,059	\$ 30,218,956	100%	100%	30,218,956
64	38200	Meter Installaitons	\$ 55,930,897	-	55,930,897	100%	100%	55,930,897	\$ 55,326,917	100%	100%	55,326,917
65	38300	House Regulators	\$ 11,066,327	-	11,066,327	100%	100%	11,066,327	\$ 10,650,749	100%	100%	10,650,749
66	38400	House Reg. installations	\$ 218,301	-	218,301	100%	100%	218,301	\$ 199,426	100%	100%	199,426
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,189,650	-	5,189,650	100%	100%	5,189,650	\$ 5,160,499	100%	100%	5,160,499
68												
69		Total Distribution Plant	\$ 522,189,742	\$ -	\$ 522,189,742			\$ 522,189,742	\$ 494,213,562			\$ 494,213,562

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 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):

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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	\$ 7,144,406	-	7,144,406	100%	100%	7,144,406	\$ 7,142,326	100%	100%	7,142,326
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	\$ 245,237	100%	100%	245,237
81	39202	Trailers	\$ -	-	-	100%	100%	-	\$ 1,323	100%	100%	1,323
82	39400	Tools, Shop & Garage Equipment	\$ 4,189,376	-	4,189,376	100%	100%	4,189,376	\$ 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	\$ 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	\$ 3,832,806	-	3,832,806	100%	100%	3,832,806	\$ 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	\$ 1,497,305	-	1,497,305	100%	100%	1,497,305	\$ 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	\$ 22,785,912	\$ -	\$ 22,785,912			\$ 22,785,912	\$ 21,922,250			\$ 21,922,250
99												
100		Total Plant (Div 9)	\$ 591,053,492	\$ -	\$ 591,053,492			\$ 591,053,492	\$ 562,188,994			\$ 562,188,994
101												
102		CWIP With out AFUDC	\$ 26,845,505	\$ -	\$ 26,845,505	100%	100%	\$ 26,845,505	\$ 21,588,718	100%	100%	\$ 21,588,718

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 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): \_\_\_\_\_

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 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)							
103												
104		<b>Kentucky-Mid-States General Office (Division 091)</b>										
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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 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).

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 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2017		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												
137		<b>General Plant</b>										
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	\$ 34,653	100%	50.25%	\$ 17,414
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	\$ 2,288,092	\$ -	\$ 2,288,092			\$ 1,149,797	\$ 2,282,124			\$ 1,146,799
161												
162		Total Plant (Div 91)	\$ 3,582,953	\$ -	\$ 3,582,953			\$ 1,800,483	\$ 3,576,985			\$ 1,797,484
163												
164		CWIP With out AFUDC	\$ (10,502)	\$ -	\$ (10,502)	100%	50.25%	\$ (5,277)	\$ (3,344)	100%	50.25%	\$ (1,680)



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: Wailer

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	\$ 1,411,421	\$ -	\$ 1,411,421	10.35%	50.25%	\$ 73,408	\$ 1,636,435	10.35%	50.25%	\$ 85,111
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	\$ 9,490,593	-	9,490,593	10.35%	50.25%	493,607	\$ 9,332,933	10.35%	50.25%	485,407
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	\$ 5,092,632	-	5,092,632	10.35%	50.25%	264,869	\$ 6,119,581	10.35%	50.25%	318,280
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	\$ 96,506	-	96,506	10.35%	50.25%	5,019	\$ 121,579	10.35%	50.25%	6,323
182	39420	Tools And Garage-AEAM	\$ 176,760	-	176,760	100.00%	6.44%	11,378	\$ 76,749	100.00%	6.44%	4,940
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	\$ 35,071,127	-	35,071,127	10.35%	50.25%	1,824,055	\$ 34,681,159	10.35%	50.25%	1,803,773
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	\$ 1,832,420	-	1,832,420	10.35%	50.25%	95,304	\$ 1,812,255	10.35%	50.25%	94,256
195	39907	Other Tang. Property - PC Software	\$ 1,472,508	-	1,472,508	10.35%	50.25%	76,585	\$ 1,473,097	10.35%	50.25%	76,616
196	39908	Other Tang. Property - Mainframe S/W	\$ 66,470,185	-	66,470,185	10.35%	50.25%	3,457,125	\$ 63,125,893	10.35%	50.25%	3,283,188
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	\$ 351,205	-	351,205	100.00%	6.44%	22,608	\$ 326,577	100.00%	6.44%	21,022
203	39928	Application SW-AEAM	\$ 19,396,382	-	19,396,382	100.00%	6.44%	1,248,584	\$ 19,325,875	100.00%	6.44%	1,244,045
204	39931	ALGN-Servers-Hardware	\$ 299,424	-	299,424	100.00%	0.00%	-	\$ 299,703	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 348,449	-	348,449	100.00%	0.00%	-	\$ 346,280	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 17,687,657	-	17,687,657	100.00%	0.00%	-	\$ 17,551,623	100.00%	0.00%	-
207												
208		Total General Plant (Div 2)	\$ 196,011,889	\$ -	\$ 196,011,889			\$ 9,187,790	\$ 193,042,359			\$ 9,038,209

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 (c) = (a) + (b)	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)								
209												
210		CWIP With out AFUDC	\$ 8,866,627	\$ -	\$ 8,866,627	10.35%	50.25%	\$ 461,155	\$ 7,920,492	10.35%	50.25%	\$ 411,946

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Plant in Service by Accounts and SubAccounts  
 as of December 31, 2017

Data:  X  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
 Type of Filing:  X  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)							
211												
212		<b>Shared Services Customer Support (Division 012)</b>										
213												
214		<b>General Plant</b>										
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	\$ 15,226,913	-	15,226,913.21	100.00%	2.33%	355,158	\$ 12,646,969	100.00%	2.33%	294,982
220	39100	Office Furniture & Equipment	\$ 2,393,125	-	2,393,125.46	10.93%	51.88%	135,712	\$ 2,374,128	10.93%	51.88%	134,635
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	\$ 895,317	-	895,316.77	100.00%	2.33%	20,883	\$ 443,357	100.00%	2.33%	10,341
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	\$ 9,311,156	-	9,311,156.16	10.93%	51.88%	528,027	\$ 9,310,809	10.93%	51.88%	528,007
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	\$ 883,541	-	883,541.42	10.93%	51.88%	50,105	\$ 866,038	10.93%	51.88%	49,112
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	\$ 88,964,075	-	88,964,074.63	10.93%	51.88%	5,045,069	\$ 88,560,536	10.93%	51.88%	5,022,185
239	39910	CKV-Other Tangible Property	\$ 169,980	-	169,959.94	100.00%	2.33%	3,964	\$ 130,348	100.00%	2.33%	3,040
240	39916	CKV-Oth Tang Prop-PC Hardware	\$ 258,415	-	258,414.52	100.00%	2.33%	6,027	\$ 239,791	100.00%	2.33%	5,593
241	39917	CKV-Oth Tang Prop-PC Software	\$ 110,227	-	110,226.79	100.00%	2.33%	2,571	\$ 104,928	100.00%	2.33%	2,447
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		<b>Total General Plant (Div 12)</b>	<b>\$ 145,030,146</b>	<b>\$ -</b>	<b>\$ 145,030,146</b>			<b>\$ 7,562,177</b>	<b>\$ 141,494,323</b>			<b>\$ 7,465,004</b>
246												
247		CWIP With out AFUDC	\$ 3,382,555	\$ -	\$ 3,382,555	10.93%	51.88%	\$ 191,822	\$ 2,948,970	10.93%	51.88%	\$ 167,233
248												
249		<b>Total Plant (Div 009, 091, 002, 012)</b>	<b>\$ 935,678,480</b>	<b>\$ -</b>	<b>\$ 935,678,480</b>			<b>\$ 609,603,942</b>	<b>\$ 900,302,662</b>			<b>\$ 580,489,691</b>
250												
251		<b>Total CWIP Without AFUDC (Div 009, 091, 002, 012)</b>	<b>\$ 39,084,184</b>		<b>\$ 39,084,184</b>			<b>\$ 27,493,203</b>	<b>\$ 32,454,836</b>			<b>\$ 22,166,217</b>

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(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
<b>Kentucky Direct (Division 009)</b>												
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	\$ 1,059,936	-	1,059,936	100%	100%	1,059,936	1,022,096	100%	100%	1,022,096
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	\$ 458,146	-	458,146	100%	100%	458,146	457,626	100%	100%	457,626
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	\$ 139,135	-	139,135	100%	100%	139,135	138,412	100%	100%	138,412
28	35302	Tributary Lines	\$ 194,114	-	194,114	100%	100%	194,114	193,266	100%	100%	193,266
29	35400	Compressor Station Equipment	\$ 469,226	-	469,226	100%	100%	469,226	460,915	100%	100%	460,915
30	35500	Meas & Reg. Equipment	\$ 195,122	-	195,122	100%	100%	195,122	199,503	100%	100%	199,503
31	35600	Purification Equipment	\$ 177,067	-	177,067	100%	100%	177,067	172,816	100%	100%	172,816
32												
33		Total Storage Plant Reserves	\$ 5,223,837	\$ -	\$ 5,223,837			\$ 5,223,837	\$ 5,144,963			\$ 5,144,963

Atrnos 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(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	\$ 106,919	-	\$ 106,919	100%	100%	\$ 106,919	\$ 102,946	100%	100%	\$ 102,946
41	36701	Mains - Steel	\$ 18,265,249	-	\$ 18,265,249	100%	100%	\$ 18,265,249	\$ 18,006,126	100%	100%	\$ 18,006,126
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	\$ 20,872,395	\$ -	\$ 20,872,395			\$ 20,872,395	\$ 20,570,440			\$ 20,570,440
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	\$ 158,628	-	\$ 158,628	100%	100%	\$ 158,628	\$ 140,150	100%	100%	\$ 140,150
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	\$ 12,235,479	-	\$ 12,235,479	100%	100%	\$ 12,235,479	\$ 11,987,065	100%	100%	\$ 11,987,065
57	37601	Mains - Steel	\$ 28,704,988	-	\$ 28,704,988	100%	100%	\$ 28,704,988	\$ 28,363,167	100%	100%	\$ 28,363,167
58	37602	Mains - Plastic	\$ 14,869,647	-	\$ 14,869,647	100%	100%	\$ 14,869,647	\$ 13,922,298	100%	100%	\$ 13,922,298
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,286,706	-	\$ 2,286,706	100%	100%	\$ 2,286,706	\$ 2,148,185	100%	100%	\$ 2,148,185
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 836,582	-	\$ 836,582	100%	100%	\$ 836,582	\$ 777,394	100%	100%	\$ 777,394
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 965,480	-	\$ 965,480	100%	100%	\$ 965,480	\$ 940,444	100%	100%	\$ 940,444
62	38000	Services	\$ 36,490,191	-	\$ 36,490,191	100%	100%	\$ 36,490,191	\$ 36,093,808	100%	100%	\$ 36,093,808
63	38100	Meters	\$ 16,957,783	-	\$ 16,957,783	100%	100%	\$ 16,957,783	\$ 15,884,766	100%	100%	\$ 15,884,766
64	38200	Meter Installaitons	\$ 24,018,618	-	\$ 24,018,618	100%	100%	\$ 24,018,618	\$ 23,364,618	100%	100%	\$ 23,364,618
65	38300	House Regulators	\$ 3,701,976	-	\$ 3,701,976	100%	100%	\$ 3,701,976	\$ 3,534,079	100%	100%	\$ 3,534,079
66	38400	House Reg. Installations	\$ 83,732	-	\$ 83,732	100%	100%	\$ 83,732	\$ 81,320	100%	100%	\$ 81,320
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,726,830	-	\$ 2,726,830	100%	100%	\$ 2,726,830	\$ 2,656,783	100%	100%	\$ 2,656,783
68												
69		Total Distribution Plant Reserves	\$ 144,242,232	\$ -	\$ 144,242,232			\$ 144,242,232	\$ 140,094,659			\$ 140,094,659

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2017-00349  
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 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		<u>General Plant</u>										
72	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	39000-Structures & Improvements	\$ 787,680	-	\$ 787,680	100%	100%	\$ 787,680	\$ 653,447	100%	100%	\$ 653,447
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	\$ 899,145	-	\$ 899,145	100%	100%	\$ 899,145	\$ 826,344	100%	100%	\$ 826,344
79	39103	Office Machines	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
80	39200	39200-Transportation Equipment	\$ 65,707	-	\$ 65,707	100%	100%	\$ 65,707	\$ 72,660	100%	100%	\$ 72,660
81	39202	39202-WKG Trailers	\$ (2,550)	-	\$ (2,550)	100%	100%	\$ (2,550)	\$ (1,247)	100%	100%	\$ (1,247)
82	39400	39400-Tools, Shop, & Garage Equip.	\$ 961,270	-	\$ 961,270	100%	100%	\$ 961,270	\$ 843,926	100%	100%	\$ 843,926
83	39603	39603-Ditchers	\$ 34,619	-	\$ 34,619	100%	100%	\$ 34,619	\$ 30,763	100%	100%	\$ 30,763
84	39604	39604-Backhoes	\$ 54,743	-	\$ 54,743	100%	100%	\$ 54,743	\$ 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	\$ 183,264	-	\$ 183,264	100%	100%	\$ 183,264	\$ 168,420	100%	100%	\$ 168,420
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	\$ 1,550,890	-	\$ 1,550,890	100%	100%	\$ 1,550,890	\$ 1,429,714	100%	100%	\$ 1,429,714
91	39901	Servers Hardware	\$ 3,605	-	\$ 3,605	100%	100%	\$ 3,605	\$ 2,854	100%	100%	\$ 2,854
92	39902	Servers Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
93	39903	39903-Oth Tang Prop - Network - H/W	\$ 38,500	-	\$ 38,500	100%	100%	\$ 38,500	\$ 31,428	100%	100%	\$ 31,428
94	39906	39906-Oth Tang Prop - PC Hardware	\$ 818,655	-	\$ 818,655	100%	100%	\$ 818,655	\$ 669,929	100%	100%	\$ 669,929
95	39907	39907-Oth Tang Prop - PC Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
96	39908	39908-Oth Tang Prop - Appl Software	\$ 119,541	-	\$ 119,541	100%	100%	\$ 119,541	\$ 117,719	100%	100%	\$ 117,719
97		Retirement Work in Progress	\$ (3,312,255)	-	\$ (3,312,255)	100%	100%	\$ (3,312,255)	\$ (3,074,904)	100%	100%	\$ (3,074,904)
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	\$ 3,659,556	\$ -	\$ 3,659,556			\$ 3,659,556	\$ 3,141,124			\$ 3,141,124
102												
103		Total Depr Reserves (Div 9)	\$ 174,126,202	\$ -	\$ 174,126,202			\$ 174,126,202	\$ 169,079,368			\$ 169,079,368

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Data:  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 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
104												
105		<b>Kentucky-Mid-States General Office (Division 091)</b>										
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	36602	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 Installations	-	-	-	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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 Type of Filing:  Original  Updated  Revised  
 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
137												
138		<b>General Plant</b>										
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.	\$ 131,938	-	131,938	100%	50.25%	66,300	\$ 128,964	100%	50.25%	64,806
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	\$ (9,040)	-	(9,040)	100%	50.25%	(4,543)	\$ (9,574)	100%	50.25%	(4,811)
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	\$ (34,804)	-	(34,804)	100%	50.25%	(17,490)	\$ (34,825)	100%	50.25%	(17,500)
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	\$ 74,208	-	74,208	100%	50.25%	37,291	\$ 74,208	100%	50.25%	37,291
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	\$ 1,944,427	\$ -	\$ 1,891,910			\$ 950,711	\$ 1,920,501			\$ 965,078
163												
164		Total Depr Reserves (Div 91)	\$ 1,944,427	\$ -	\$ 1,891,910			\$ 950,711	\$ 1,920,501			\$ 965,078



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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	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	\$ 470,346	-	\$ 470,346	10.35%	50.25%	24,463	\$ 451,141	10.35%	50.25%	\$ 23,464
170	39005	39005-G-Structures & Improvements	\$ 3,425,409	-	3,425,409	100.00%	1.55%	53,120	\$ 3,233,791	100.00%	1.55%	50,148
171	39009	39009-Improv. to Leased Premises	\$ 9,352,081	-	9,352,081	10.35%	50.25%	486,403	\$ 9,190,906	10.35%	50.25%	478,020
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	\$ 1,742,000	-	1,742,000	10.35%	50.25%	90,602	\$ 2,682,949	10.35%	50.25%	139,541
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.	\$ 34,219	-	34,219	100.00%	1.55%	531	\$ 30,181	100.00%	1.55%	468
178	39120	Off Furn & Equip-AEAM	\$ 91,745	-	91,745	100.00%	6.44%	5,906	\$ 90,224	100.00%	6.44%	5,808
179	39200	39200-Transportation Equipment	\$ 4,474	-	4,474	10.35%	50.25%	233	\$ 4,309	10.35%	50.25%	224
180	39300	39300-Stores Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
181	39400	39400-Tools, Shop, & Garage Equip.	\$ 32,088	-	32,088	10.35%	50.25%	1,669	\$ 65,441	10.35%	50.25%	3,404
182	39420	Tools And Garage-AEAM	\$ (16,427)	-	(16,427)	100.00%	6.44%	(1,057)	\$ 1,264	100.00%	6.44%	81
183	39500	39500-Laboratory Equipment	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
184	39700	39700-Communication Equipment	\$ 1,231,503	-	1,231,503	10.35%	50.25%	64,051	\$ 1,214,409	10.35%	50.25%	63,162
185	39720	Commun Equip AEAM	\$ 7,264	-	7,264	100.00%	6.44%	468	\$ 4,279	100.00%	6.44%	275
186	39800	39800-Miscellaneous Equipment	\$ 40,572	-	40,572	10.35%	50.25%	2,110	\$ 39,726	10.35%	50.25%	2,066
187	39820	Misc Equip - AEAM	\$ 4,891	-	4,891	100.00%	6.44%	315	\$ 1,726	100.00%	6.44%	111
188	39900	39900-Other Tangible Equipm	\$ 164,784	-	164,784	10.35%	50.25%	8,570	\$ 184,534	10.35%	50.25%	8,557
189	39901	39901-Oth Tang Prop - Servers - H/W	\$ 19,218,477	-	19,218,477	100.00%	50.25%	9,657,546	\$ 18,178,041	100.00%	50.25%	9,134,713
190	39902	39902-Oth Tang Prop - Servers - S/W	\$ 15,943,163	-	15,943,163	10.35%	50.25%	829,206	\$ 15,625,201	10.35%	50.25%	812,669
191	39903	39903-Oth Tang Prop - Network - H/W	\$ 2,251,878	-	2,251,878	10.35%	50.25%	117,121	\$ 2,213,189	10.35%	50.25%	115,108
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	\$ 945,142	-	945,142	10.35%	50.25%	49,157	\$ 885,644	10.35%	50.25%	46,062
195	39907	39907-Oth Tang Prop - PC Software	\$ 2,485,988	-	2,485,988	10.35%	50.25%	129,297	\$ 1,132,177	10.35%	50.25%	58,885
196	39908	39908-Oth Tang Prop - Appl Software	\$ 29,228,048	-	29,228,048	10.35%	50.25%	1,520,155	\$ 28,650,211	10.35%	50.25%	1,490,102
197	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 42,122	-	42,122	10.35%	50.25%	2,191	\$ 41,754	10.35%	50.25%	2,172
198	39921	Servers-Hardware-AEAM	\$ 1,058,777	-	1,058,777	100.00%	6.44%	68,156	\$ 1,014,856	100.00%	6.44%	65,328
199	39922	Servers-Software-AEAM	\$ 393,201	-	393,201	100.00%	6.44%	25,311	\$ 378,352	100.00%	6.44%	24,355
200	39923	Network Hardware-AEAM	\$ 39,029	-	39,029	100.00%	6.44%	2,512	\$ 38,463	100.00%	6.44%	2,476
201	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.35%	50.25%	-	\$ -	10.35%	50.25%	-
202	39926	Pc Hardware-AEAM	\$ 488,023	-	488,023	100.00%	6.44%	31,415	\$ 190,538	100.00%	6.44%	12,265
203	39928	Application SW-AEAM	\$ 11,235,896	-	11,235,896	100.00%	6.44%	723,277	\$ 11,053,952	100.00%	6.44%	711,565
204	39931	ALGN-Servers-Hardware	\$ 37,348	-	37,348	100.00%	0.00%	-	\$ 26,226	100.00%	0.00%	-
205	39932	ALGN-Servers-Software	\$ 18,755	-	18,755	100.00%	0.00%	-	\$ 16,677	100.00%	0.00%	-
206	39938	ALGN-Application SW	\$ 2,305,884	-	2,305,884	100.00%	0.00%	-	\$ 2,056,104	100.00%	0.00%	-
207		Retirement Work in Progress	\$ -	-	-	10.35%	50.25%	-	\$ -	100.00%	50.25%	-
208												
209		Total Depr Reserves (Div 2)	\$ 102,276,681	\$ -	\$ 102,276,681			\$ 13,892,726	\$ 98,676,264			\$ 13,251,031
210												

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211		Shared Services Customer Support (Division 012)										
212												
213		General Plant										
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	\$ 1,609,709	-	1,609,709	10.93%	51.88%	91,285	\$ 1,416,353	10.93%	51.88%	80,320
217	39009	39009-Improv. to Leased Premises	\$ 1,591,254	-	1,591,254	10.93%	51.88%	90,239	\$ 1,543,296	10.93%	51.88%	87,519
218	39010	39010-CKV-Structures & Improvements	\$ 2,562,060	-	2,562,060	100.00%	2.33%	59,758	\$ 2,356,590	100.00%	2.33%	54,966
219	39100	39100-Office Furniture & Equipment	\$ 776,042	-	776,042	10.93%	51.88%	44,009	\$ 729,487	10.93%	51.88%	41,369
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	\$ 35,809	-	35,809	100.00%	2.33%	835	\$ 26,220	100.00%	2.33%	612
224	39210	CKV-Transportation Eq	\$ 93,581	-	93,581	100.00%	2.33%	2,183	\$ 89,589	100.00%	2.33%	2,090
225	39410	CKV-Tools Shop Garage	\$ 100,279	-	100,279	100.00%	2.33%	2,339	\$ 85,529	100.00%	2.33%	1,995
226	39510	CKV-Laboratory Equip	\$ 15,154	-	15,154	100.00%	2.33%	353	\$ 14,216	100.00%	2.33%	332
227	39700	39700-Communication Equipment	\$ 981,313	-	981,313	10.93%	51.88%	55,649	\$ 925,778	10.93%	51.88%	52,500
228	39710	39710-CKV-Communication Equipment	\$ 144,728	-	144,728	100.00%	2.33%	3,376	\$ 136,222	100.00%	2.33%	3,177
229	39800	39800-Miscellaneous Equipment	\$ 11,836	-	11,836	10.93%	51.88%	671	\$ 10,253	10.93%	51.88%	581
230	39810	CKV-Misc Equipment	\$ 137,839	-	137,839	100.00%	2.33%	3,215	\$ 126,381	100.00%	2.33%	2,948
231	39900	39900-Other Tangible Property	\$ 416,243	-	416,243	10.93%	51.88%	23,605	\$ 374,711	10.93%	51.88%	21,249
232	39901	39901-Oth Tang Prop - Servers - H/W	\$ 4,361,559	-	4,361,559	10.93%	51.88%	247,340	\$ 3,930,580	10.93%	51.88%	222,899
233	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,061,157	-	1,061,157	10.93%	51.88%	60,177	\$ 977,604	10.93%	51.88%	55,439
234	39903	39903-Oth Tang Prop - Network - H/W	\$ 322,530	-	322,530	10.93%	51.88%	18,290	\$ 299,517	10.93%	51.88%	16,985
235	39906	39906-Oth Tang Prop - PC Hardware	\$ 488,220	-	488,220	10.93%	51.88%	27,686	\$ 444,327	10.93%	51.88%	25,197
236	39907	39907-Oth Tang Prop - PC Software	\$ 124,643	-	124,643	10.93%	51.88%	7,068	\$ 118,337	10.93%	51.88%	6,711
237	39908	39908-Oth Tang Prop - Appl Software	\$ 25,976,082	-	25,976,082	10.93%	51.88%	1,473,079	\$ 23,087,626	10.93%	51.88%	1,309,278
238	39910	39910-CKV-Other Tangible Property	\$ 109,374	-	109,374	100.00%	2.33%	2,551	\$ 100,449	100.00%	2.33%	2,343
239	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 226,856	-	226,856	100.00%	2.33%	5,291	\$ 214,062	100.00%	2.33%	4,993
240	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 69,710	-	69,710	100.00%	2.33%	1,626	\$ 66,209	100.00%	2.33%	1,544
241	39918	CKV-Oth Tang Prop-App	\$ 9,699	-	9,699	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)	\$ 41,225,676	\$ -	\$ 41,225,676			\$ 2,220,853	\$ 37,082,363			\$ 1,995,257
246												
247		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 319,572,986	\$ -	\$ 319,520,469			\$ 191,190,491	\$ 306,758,496			\$ 185,290,734

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 as of March 31, 2019

Data: \_\_\_\_\_ Base Period  Forecasted Period  
 Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised \_\_\_\_\_  
 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
<b>Kentucky Direct (Division 009)</b>												
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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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	\$ 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 Installaitons	\$ 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-WKG 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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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
105												
106		<b>Kentucky-Mid-States General Office (Division 091)</b>										
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		<b>Total Intangible Plant</b>	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
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 Installations	-	-	-	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		<b>Total Distribution Plant</b>	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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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

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 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		<b>Shared Services General Office (Division 002)</b>										
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	\$ 3,631,587	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	100.00%	1.55%	-
179	39120	Off Furn & Equip-AEAM	\$ 92,098	-	92,098	100.00%	6.44%	-	\$ 91,957	100.00%	6.44%	-
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	10.35%	50.25%	-
183	39420	Tools And Garage-AEAM	\$ (16,427)	-	-	100.00%	6.44%	-	\$ (16,427)	100.00%	6.44%	-
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	10.35%	50.25%	-
186	39720	Commun Equip AEAM	\$ 9,260	-	9,260	100.00%	6.44%	-	\$ 9,260	100.00%	6.44%	-
187	39800	39800-Miscellaneous Equipment	\$ 41,061	-	41,061	10.35%	50.25%	-	\$ 40,865	10.35%	50.25%	-
188	39820	Misc Equip - AEAM	\$ 7,752	-	7,752	100.00%	6.44%	-	\$ 7,697	100.00%	6.44%	-
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		<b>Total Depr Reserves (Div 2)</b>	<b>\$ 106,312,469</b>	<b>\$ -</b>	<b>\$ 102,828,605</b>			<b>\$ 5,251,175</b>	<b>\$ 104,694,574</b>			<b>\$ 5,178,574</b>



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(b)(3)  
 Schedule B-3 F  
 Witness: Waller

Line	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		<b>Shared Services Customer Support (Division 012)</b>										
213												
214		<u>General Plant</u>										
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%	50,836	\$ 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%	29,429	\$ 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		<b>Total Depr Reserves (Div 12)</b>	<b>\$ 52,050,249</b>	<b>\$ -</b>	<b>\$ 52,050,249</b>			<b>\$ 2,800,108</b>	<b>\$ 47,661,769</b>			<b>\$ 2,566,545</b>
247												
248		<b>Total Accumulated Depreciation &amp; Amortization (Div 009, 091, 002, 012)</b>	<b>\$ 351,366,739</b>	<b>\$ -</b>	<b>\$ 347,665,559</b>			<b>\$ 199,948,564</b>	<b>\$ 337,523,341</b>			<b>\$ 191,846,139</b>

Annual Financial Report  
 Annual Report of the Board of Directors  
 of the City of New York  
 for the year ended December 31, 2011

Financial Statement  
 Statement of Financial Position  
 December 31, 2011

Line	Description	Assets	Liabilities	Equity
1	Current Assets			
2	Cash	1,234,567		1,234,567
3	Accounts Receivable	876,543		876,543
4	Inventory	123,456		123,456
5	Prepaid Expenses	54,321		54,321
6	Total Current Assets	2,288,887		2,288,887
7	Non-Current Assets			
8	Property, Plant, and Equipment	1,543,210		1,543,210
9	Capital Assets	567,890		567,890
10	Total Non-Current Assets	2,111,100		2,111,100
11	Total Assets	4,399,987		4,399,987
12	Liabilities			
13	Current Liabilities			
14	Accounts Payable		765,432	
15	Accrued Liabilities		234,567	
16	Deferred Liabilities		123,456	
17	Total Current Liabilities		1,123,455	
18	Non-Current Liabilities			
19	Long-Term Debt		3,456,789	
20	Other Long-Term Liabilities		123,456	
21	Total Non-Current Liabilities		3,580,245	
22	Total Liabilities		4,703,700	
23	Equity			
24	Fund Balance			4,399,987
25	Total Equity			4,399,987
26	Total Liabilities and Equity	4,399,987	4,703,700	4,399,987

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	\$ 3,370,236
2	Material & Supplies	13 Month Average Balance	B-4.1	214,652
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,607,714
4	Prepayments	13 Month Average Balance	B-4.1	-
5	Total Working Capital Requirements			<u>\$ 12,192,603</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	\$ 3,263,964
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>0</u>
5	Total Working Capital Requirements			<u>\$ 11,733,171</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(B)(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)	\$ (270,522)	100%	100%	\$ (270,522)	\$ (254,109)	100%	100%	\$ (254,109)
3	KY/Mid-States General Office (Div 091)	955,451	100%	50.25%	480,127	932,833	100%	50.25%	468,761
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	\$ 684,929			\$ 209,605	\$ 678,724			\$ 214,652
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 12,337,277	100%	100%	\$ 12,337,277	\$ 8,607,714	100%	100%	\$ 8,607,714
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	\$ 12,337,277			\$ 12,337,277	\$ 8,607,714			\$ 8,607,714
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	50.25%	-	-	100%	50.25%	-
18	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
19	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ 13,022,207			\$ 12,546,883	\$ 9,286,439			\$ 8,822,367

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)	955,451	100%	50.25%	480,127	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	<u>\$ 684,929</u>			<u>\$ 209,605</u>	<u>\$ 684,929</u>			<u>\$ 209,605</u>
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	<u>\$ (4,156,777)</u>			<u>\$ (4,156,777)</u>	<u>\$ 8,259,601</u>			<u>\$ 8,259,601</u>
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	50.25%	-	-	100%	50.25%	-
18	Shared Services General Office (Div 002)	-	10.35%	50.25%	-	-	10.35%	50.25%	-
19	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	-	10.93%	51.88%	-
20	Total	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>
21									
22	Total Other Working Capital Allowances	<u>\$ (3,471,848)</u>			<u>\$ (3,947,172)</u>	<u>\$ 8,944,530</u>			<u>\$ 8,469,206</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 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	402,609	12.50%	50,326
4	Transmission O&M Expense	267,885	12.50%	33,486
5	Distribution O&M Expense	6,643,818	12.50%	830,477
6	Customer Accting. & Collection	3,218,091	12.50%	402,261
7	Customer Service & Information	134,412	12.50%	16,802
8	Sales Expense	410,953	12.50%	51,369
9	Admin. & General Expense	<u>15,884,124</u>	12.50%	<u>1,985,515</u>
10	Total O & M Expenses	<u>\$ 26,961,891</u>		<u>\$ 3,370,236</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>14,793,069</u>	12.50%	<u>1,849,134</u>
10	Total O & M Expenses	<u>\$ 26,111,715</u>		<u>\$ 3,263,964</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	
<b>DIVISION 09</b>										
1	<u>Account 190 - Accumulated Deferred Income Taxes (1)</u>	\$ 58,597,635	100%	100%	\$ 58,597,635	\$ 7,105,302	100%	100%	\$ 7,105,302	
2										
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(111,956,140)	100%	100%	(111,956,140)	(102,711,746)	100%	100%	(102,711,746)	
4										
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(4,189,005)	100%	100%	(4,189,005)	(1,864,673)	100%	100%	(1,864,673)	
6										
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (57,547,510)</u>			<u>\$ (57,547,510)</u>	<u>\$ (97,471,117)</u>			<u>\$ (97,471,117)</u>	
8										
9	<b>DIVISION 02</b>									
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 515,666,099	10.35%	50.25%	\$ 26,819,875	\$ 809,489,773	10.35%	50.25%	\$ 42,101,691	
11										
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(6,689,771)	10.35%	50.25%	(347,936)	(26,335,934)	10.35%	50.25%	(1,369,736)	
13										
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	23,059,258	10.35%	50.25%	1,199,316	25,650,070	10.35%	50.25%	1,334,064	
15										
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ 532,035,587</u>			<u>\$ 27,671,255</u>	<u>\$ 808,803,909</u>			<u>\$ 42,066,019</u>	
17	<b>DIVISION 12</b>									
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 10,835,399	10.93%	51.88%	\$ 614,465	\$ 836,027	10.93%	51.88%	\$ 47,410	
19										
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(27,565,559)	10.93%	51.88%	(1,563,217)	(27,808,821)	10.93%	51.88%	(1,577,012)	
21										
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,326,618)	10.93%	51.88%	(75,231)	(806,114)	10.93%	51.88%	(45,714)	
23										
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (18,056,778)</u>			<u>\$ (1,023,983)</u>	<u>\$ (27,778,908)</u>			<u>\$ (1,575,316)</u>	
25	<b>DIVISION 91</b>									
26										
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (92,981,851)	100%	50.25%	\$ (46,724,646)	\$ (2,872,593)	100%	50.25%	\$ (1,443,517)	
28										
29	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	0	100%	50.25%	0	0	100%	50.25%	0	
30										
31	<u>Account 282 - Accumulated Deferred Income Taxes</u>	87,637,611	100%	50.25%	44,039,092	1,447,524	100%	50.25%	727,401	
32										
33	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(609,788)	100%	50.25%	(306,427)	(1,560,516)	100%	50.25%	(784,180)	
34										
35	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ (5,954,029)</u>			<u>\$ (2,991,981)</u>	<u>\$ (2,985,584)</u>			<u>\$ (1,500,297)</u>	
36										
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<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 \_\_\_ X \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ X \_\_\_ 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
<b>DIVISION 09</b>									
1	Account 190 - Accumulated Deferred Income Taxes	\$ 10,404,258	100%	100%	\$ 10,404,258	\$ 10,404,258	100%	100%	\$ 10,404,258
2									
3	Account 282 - Accumulated Deferred Income Taxes	(69,070,982)	100%	100%	(69,070,982)	(68,034,398)	100%	100%	(68,034,398)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(58,142)	100%	100%	(58,142)	(58,142)	100%	100%	(58,142)
6									
7	Div 09 Accumulated Deferred income Taxes	<u>\$ (58,724,866)</u>			<u>\$ (58,724,866)</u>	<u>\$ (57,688,282)</u>			<u>\$ (57,688,282)</u>
8									
<b>DIVISION 02</b>									
10	Account 190 - Accumulated Deferred Income Taxes	\$508,862,755	10.35%	50.25%	\$ 26,466,032	\$ 508,862,755	10.35%	50.25%	\$ 26,466,032
11									
12	Account 282 - Accumulated Deferred Income Taxes	(17,108,074)	10.35%	50.25%	(889,794)	(16,654,266)	10.35%	50.25%	(866,191)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	27,259,100	10.35%	50.25%	1,417,750	27,259,100	10.35%	50.25%	1,417,750
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$519,013,781</u>			<u>\$ 26,993,989</u>	<u>\$ 519,467,569</u>			<u>\$ 27,017,592</u>
17									
<b>DIVISION 12</b>									
18	Account 190 - Accumulated Deferred Income Taxes	\$ 6,868	10.93%	51.88%	\$ 389	\$ 6,868	10.93%	51.88%	\$ 389
19									
20	Account 282 - Accumulated Deferred Income Taxes	(14,896,582)	10.93%	51.88%	(844,771)	(15,622,978)	10.93%	51.88%	(885,964)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	(298,010)	10.93%	51.88%	(16,900)	(298,010)	10.93%	51.88%	(16,900)
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (15,187,724)</u>			<u>\$ (861,282)</u>	<u>\$ (15,914,120)</u>			<u>\$ (902,475)</u>
25									
<b>DIVISION 91</b>									
26	Account 190 - Accumulated Deferred Income Taxes	\$ 970,543	100%	50.25%	\$ 487,711	\$ 970,543	100%	50.25%	\$ 487,711
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	50.25%	0	0	100%	50.25%	0
29									
30	Account 282 - Accumulated Deferred Income Taxes	(7,295,497)	100%	50.25%	(3,666,087)	(7,302,627)	100%	50.25%	(3,669,669)
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(835,959)	100%	50.25%	(420,081)	(835,959)	100%	50.25%	(420,081)
33									
34	Div 91 Accumulated Deferred Income Taxes	<u>\$ (7,160,913)</u>			<u>\$ (3,598,456)</u>	<u>\$ (7,168,043)</u>			<u>\$ (3,602,039)</u>
35									
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$437,940,278</u>			<u>\$ (36,190,616)</u>	<u>\$ 438,697,144</u>			<u>\$ (35,175,205)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	<b>Forecasted Change in NOLC</b>								<u>(6,281,147)</u>
40									
41	<b>Forecasted 13-month Average ADIT in Rate Base</b>								<u><u>(41,456,351)</u></u>
42									

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 \_\_\_ X \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ X \_\_\_ 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
43	<b>Calculation of Change in NOLC</b>								
44	<b>(from 13-month average Base Period to 13-month average Forecasted Period)</b>								
45				Schedule					
46	Forecasted Test Period			Reference					
47									
48	13-month average Rate Base			B.1 F		427,646,252			
49									
50	Required Operating Income			A.1		31,688,587			
51									
52	Interest Deduction			E.1		9,866,034			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		21,822,553			
55									
56	Return, grossed up for Income Tax	25.74%		Line 54 / (1-tax rate)		29,386,686			
57									
58	Tax Expense on Return	25.74%		Line 56 x tax rate		<u>7,564,133</u>			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(1,282,986)			
61	Required Change in NOLC					<u>(6,281,147)</u>		0	
62									
63	<b>Total Required Change in Accumulated Deferred Income Taxes<sup>1</sup></b>			<b>B.1 F; B.1 B</b>		<b><u>(7,564,133)</u></b>			
64									
65									
66	<b>ADIT Reconciliation</b>								
67	Period End ADIT, Base Period			<b>B.5 B</b>		<b>(33,892,218)</b>			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(35,175,205)			
70	Change in NOLC			Line 39		<u>(6,281,147)</u>			
71	Forecasted 13-month Average ADIT in Rate Base					<u>(41,456,351)</u>			
72									
73	<b>Total Required Change in Accumulated Deferred Income Taxes</b>			<b>Line 71 - Line 67</b>		<b><u>(7,564,133)</u></b>			
74									
75									
76	<sup>1</sup> Because the Company is in a NOLC position, the total change in ADIT must equal the tax expenses included in revenue requirement								

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
1	<b>DIVISION 09</b> 15560 Account 252 - Customer Advances For Construction	\$(1,437,537)	100%	100%	\$(1,437,537)	\$(1,455,773)	100%	100%	\$ (1,455,773)
2									
3	<b>DIVISION 02</b>								
4	15560 Account 252 - Customer Advances For Construction	-	10.35%	50.25%	-	-	10.35%	50.25%	-
5									
6	<b>DIVISION 12</b>								
7	15560 Account 252 - Customer Advances For Construction	-	10.93%	51.88%	-	-	10.93%	51.88%	-
8									
9	<b>DIVISION 91</b>								
10	15560 Account 252 - Customer Advances For Construction	-	100%	50.25%	-	-	100%	50.25%	-
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$(1,437,537)</u>			<u>\$(1,437,537)</u>	<u>\$(1,455,773)</u>			<u>\$ (1,455,773)</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
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction		100%	100%	\$ (1,437,537)	\$(1,437,537)	100%	100%	\$ (1,437,537)
2									
3	<b>DIVISION 02</b>								
4	15560 Account 252 - Customer Advances For Construction		10.35%	50.25%	-	-	10.35%	50.25%	-
5									
6	<b>DIVISION 12</b>								
7	15560 Account 252 - Customer Advances For Construction		10.93%	51.88%	-	-	10.93%	51.88%	-
8									
9	<b>DIVISION 91</b>								
10	15560 Account 252 - Customer Advances For Construction		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>

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)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	<b>Materials &amp; Supplies</b>														
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	\$ 955,451
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	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$ (5,040,825)	\$ (1,178,144)	\$ 2,639,752	\$ 6,490,578	\$ 10,375,650	\$ 14,265,991	\$ 18,124,720	\$ 22,008,475	\$ 19,939,491	\$ 14,923,261	\$ 8,081,738	\$ 900,806	\$ (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	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38															
39	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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(8)(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	forecast Jul-17	Budgeted Aug-17	Budgeted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	13 Month Average
1	<b>Materials &amp; Supplies</b>														
2															
3	<b>Kentucky Direct (Div 009)</b>														
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)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)
6	Total Materials & Supplies	\$ (57,155)	\$ (62,146)	\$ (86,325)	\$ (278,877)	\$ (351,177)	\$ (398,764)	\$ (445,843)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (270,522)	\$ (254,109)
7															
8	<b>KY/Mid-States General Office (Div 091)</b>														
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	\$ 585,343	\$ 656,725	\$ 760,358	\$ 853,996	\$ 913,350	\$ 1,012,172	\$ 1,079,654	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376	\$ 879,376
11	Total Materials & Supplies	\$ 661,418	\$ 732,800	\$ 836,434	\$ 930,071	\$ 989,425	\$ 1,088,248	\$ 1,155,729	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 955,451	\$ 932,833
12															
13	<b>Shared Services General Office (Div 002)</b>														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	<b>Shared Services Customer Support (Div 012)</b>														
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	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$14,824,455	\$ 6,741,671	\$ 2,380,329	\$ (1,585,227)	\$ 1,123,327	\$ 2,873,790	\$ 5,812,076	\$ 8,272,784	\$11,340,754	\$ 14,331,314	\$ 17,779,376	\$15,668,363	\$12,337,277	\$ 8,607,714
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	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38															
39	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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).

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 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	
<b>DIVISION 09</b>																
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	\$ 58,597,835	\$ 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)	(102,711,748)	
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)	(1,864,673)	
6																
7	Div 09 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)	\$ (57,547,510)	\$ (97,471,117)	
8																
9	<b>DIVISION 02</b>															
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)	(6,689,771)	(26,335,934)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	18,200,874	15,873,894	14,280,639	14,934,609	22,864,483	28,876,846	25,114,927	24,367,392	31,965,571	39,734,598	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	\$ 801,238,919	\$ 807,249,282	\$ 821,041,933	\$ 820,294,998	\$ 827,892,577	\$ 874,132,301	\$ 871,647,435	\$ 871,345,792	\$ 532,035,587	\$ 808,803,909	
17																
18	<b>DIVISION 12</b>															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
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)	(27,916,937)	
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	<b>DIVISION 91</b>															
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	87,637,811	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 Credit	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)	\$ (6,661,508)	\$ (9,861,508)	\$ (9,661,508)	\$ 4,893,125	\$ 4,893,125	\$ 4,893,125	\$ (6,954,029)	\$ (2,985,584)	
37																
	<b>Total</b>	<b>\$ 708,169,704</b>	<b>\$ 705,842,724</b>	<b>\$ 704,229,469</b>	<b>\$ 661,650,493</b>	<b>\$ 669,580,368</b>	<b>\$ 675,592,731</b>	<b>\$ 665,973,443</b>	<b>\$ 685,225,909</b>	<b>\$ 692,824,088</b>	<b>\$ 737,897,691</b>	<b>\$ 735,212,826</b>	<b>\$ 734,911,183</b>	<b>\$ 450,477,269</b>	<b>\$ 680,566,300</b>	



Almos 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 \_\_\_\_\_  
 Workpaper Reference No(s):

FR 16(e)(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	
<b>DIVISION 09</b>																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(66,079,239)	(66,435,162)	(66,881,384)	(67,258,104)	(67,735,415)	(68,149,004)	(68,429,775)	(68,604,358)	(68,836,090)	(68,936,403)	(69,013,257)	(69,019,003)	(69,070,982)	(68,034,398)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	(58,142)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (55,733,123)	\$ (56,089,047)	\$ (56,535,268)	\$ (56,911,989)	\$ (57,389,299)	\$ (57,802,888)	\$ (58,083,659)	\$ (58,258,243)	\$ (58,488,974)	\$ (58,590,287)	\$ (58,667,141)	\$ (58,672,887)	\$ (58,724,868)	\$ (57,688,282)	
8																
9	<b>DIVISION 02</b>															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	\$ 508,862,755	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(16,310,781)	(16,357,346)	(16,403,952)	(16,450,532)	(16,497,087)	(16,543,616)	(16,590,120)	(16,676,227)	(16,762,421)	(16,848,703)	(16,935,073)	(17,021,530)	(17,108,074)	(16,654,266)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	27,259,100	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 518,811,074	\$ 519,764,510	\$ 519,717,903	\$ 519,671,323	\$ 519,824,768	\$ 519,578,239	\$ 519,531,736	\$ 519,445,628	\$ 519,359,434	\$ 519,273,152	\$ 519,186,782	\$ 519,100,325	\$ 519,013,781	\$ 519,487,589	
17	<b>DIVISION 12</b>															
18	Account 190 - Accumulated Deferred Income Taxes	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	
19																
20	Account 282 - Accumulated Deferred Income Taxes	(16,363,147)	(16,239,339)	(16,114,938)	(15,990,085)	(15,864,640)	(15,738,603)	(15,611,973)	(15,493,886)	(15,375,342)	(15,256,339)	(15,136,878)	(15,016,959)	(14,896,582)	(15,622,978)	
21																
22	Account 283 - Accumulated Deferred Income Taxes - Other	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	(298,010)	
23																
24	Div 12 Accumulated Deferred Income Taxes	\$ (16,654,289)	\$ (16,530,481)	\$ (16,406,080)	\$ (16,281,227)	\$ (16,155,782)	\$ (16,029,745)	\$ (15,903,115)	\$ (15,785,028)	\$ (15,666,484)	\$ (15,547,481)	\$ (15,428,020)	\$ (15,308,101)	\$ (15,187,724)	\$ (15,914,120)	
25																
26	<b>DIVISION 91</b>															
27	Account 190 - Accumulated Deferred Income Taxes	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	\$ 970,543	
28																
29	Account 282 - Accumulated Deferred Income Taxes	(7,308,835)	(7,307,888)	(7,306,941)	(7,305,994)	(7,305,047)	(7,304,100)	(7,303,153)	(7,301,883)	(7,300,612)	(7,299,342)	(7,298,071)	(7,296,784)	(7,295,497)	(7,302,827)	
30																
31	Account 283 - Accumulated Deferred Income Taxes - Other	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	(835,959)	
32																
33	Account 255 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34																
35	Div 91 Accumulated Deferred Income Taxes	\$ (7,174,251)	\$ (7,173,304)	\$ (7,172,357)	\$ (7,171,410)	\$ (7,170,463)	\$ (7,169,516)	\$ (7,168,569)	\$ (7,167,299)	\$ (7,166,028)	\$ (7,164,758)	\$ (7,163,487)	\$ (7,162,200)	\$ (7,160,913)	\$ (7,168,043)	
36																
37	Total	\$ 440,249,411	\$ 439,971,678	\$ 439,604,199	\$ 439,306,697	\$ 438,909,224	\$ 438,576,090	\$ 438,376,392	\$ 438,235,059	\$ 438,037,948	\$ 437,970,627	\$ 437,928,134	\$ 437,857,137	\$ 437,940,278	\$ 438,697,144	

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)

24

ADIT Excess Deferred Liabilities Account 2530 - 27909	12 Months Ended 3/31/20XX		Amortization Expense		Regulatory Liability Balance		Amortization Expense	
	Excess Deferred Balance							
	2018	(35,309,597)			Mar-18	(35,309,597)		
	2019	(33,838,364)		(1,471,233)	Apr-18	(35,186,994)		(122,603)
	2020	(32,367,130)		(1,471,233)	May-18	(35,064,391)		(122,603)
	2021	(30,895,897)		(1,471,233)	Jun-18	(34,941,788)		(122,603)
	2022	(29,424,664)		(1,471,233)	Jul-18	(34,819,186)		(122,603)
	2023	(27,953,431)		(1,471,233)	Aug-18	(34,696,583)		(122,603)
	2024	(26,482,198)		(1,471,233)	Sep-18	(34,573,980)		(122,603)
	2025	(25,010,964)		(1,471,233)	Oct-18	(34,451,377)		(122,603)
	2026	(23,539,731)		(1,471,233)	Nov-18	(34,328,775)		(122,603)
	2027	(22,068,498)		(1,471,233)	Dec-18	(34,206,172)		(122,603)
	2028	(20,597,265)		(1,471,233)	Jan-19	(34,083,569)		(122,603)
	2029	(19,126,032)		(1,471,233)	Feb-19	(33,960,966)		(122,603)
	2030	(17,654,798)		(1,471,233)	Mar-19	(33,838,364)		(122,603)
	2031	(16,183,565)		(1,471,233)				
	2032	(14,712,332)		(1,471,233)				
	2033	(13,241,099)		(1,471,233)				
	2034	(11,769,866)		(1,471,233)				
	2035	(10,298,632)		(1,471,233)				
	2036	(8,827,399)		(1,471,233)				
	2037	(7,356,165)		(1,471,233)				
	2038	(5,884,933)		(1,471,233)				
	2039	(4,413,700)		(1,471,233)				
	2040	(2,942,466)		(1,471,233)				
	2041	(1,471,233)		(1,471,233)				
	2042	0		(1,471,233)				
					(13 Month Average)	(34,873,880)		(122,603)

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(8)(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	Budgeted Jul-17	Budgeted Aug-17	Budgeted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	13 month Average
	<b>DIVISION 09</b>														
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)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,437,537)	(1,455,773)
2															
3	<b>DIVISION 02</b>														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
6	<b>DIVISION 12</b>														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	<b>DIVISION 91</b>														
10	15560 Account 252 - Customer Advances For Construction	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
<b>DIVISION 09</b>															
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	<b>DIVISION 02</b>														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	<b>DIVISION 12</b>														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	<b>DIVISION 91</b>														
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 FR 16(8)(c)1  
 Type of Filing:  Original  Updated  Revised 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	\$ 156,713,247	\$ 170,729,276	\$ (1,890,792)	\$ 168,838,484
2	Operating Expenses				
3	Purchased Gas Cost	65,546,014	78,709,117		78,709,117
4	Other O & M Expenses	26,961,891	23,354,656	(9,454)	23,345,202
5	Depreciation Expense	18,849,735	21,511,931		21,511,931
6	Taxes Other than Income	4,830,375	6,023,287	(3,774)	6,019,513
7					
8	State & Federal Income Taxes	8,353,921	8,047,418	(483,285)	7,564,133
9	Total Operating Expenses	<u>\$ 124,541,937</u>	<u>\$ 137,646,410</u>	<u>\$ (496,513)</u>	<u>\$ 137,149,897</u>
10	Operating Income	<u>\$ 32,171,310</u>	<u>\$ 33,082,866</u>	<u>\$ (1,394,279)</u>	<u>\$ 31,688,587</u>
11	Rate Base	358,900,188	427,646,252		427,646,252
12	Rate of Return	8.96%	7.74%		7.41%

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	\$ 156,713,247	\$ 14,016,029	D-1			\$ 170,729,276	\$ -		\$ 170,729,276
2										
3	Operating Expenses									
4	Purchased Gas Cost	65,546,014	13,163,103	D-1			78,709,117	-		78,709,117
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	402,609	2,373	D-1			404,981	-		404,981
7	Transmission O&M Expense	267,885	2,788	D-1			270,673	-		270,673
8	Distribution O&M Expense	6,643,818	131,726	D-1		*	6,775,544	-		6,775,544
9	Customer Accting. & Collection	3,218,091	158,675	D-1		*	3,376,766	-		3,376,766
10	Customer Service & Information	134,412	(799)	D-1		*	133,614	-		133,614
11	Sales Expense	410,953	32,782	D-1		*	443,735	(86,665)	F-4	357,069
12	Admin. & General Expense	15,884,124	274,798	D-1		*	16,158,922	(1,365,853)	F-6,F-8,F-9, F-10	14,793,069
13	Depreciation Expense	18,849,735	2,662,197	D-1			21,511,931	-		21,511,931
14	Taxes - Other	4,830,375	1,736,070	D-1			6,566,445	-		6,566,445
15	Income Taxes	8,353,921	(306,503)				8,047,418	-		8,047,418
16										
17										
18	Total Operating Expenses	\$ 124,541,937	\$ 17,857,208				\$ 142,399,145	\$ (1,452,518)		\$ 140,946,627
19										
20	Net Operating Income	\$ 32,171,310	\$ (3,841,179)				\$ 28,330,131	\$ 1,452,518		\$ 29,782,649

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	\$ 92,003,988
4	4805	Unbilled Residential	(4,036,098)
5	4811	Commercial	38,443,048
6	4812	Industrial	6,816,386
7	4815	Unbilled Commercial	(1,524,311)
8	4816	Unbilled Industrial	(99,395)
9	4820	Other - Public Authority	6,397,243
10	4825	Unbilled Public Authority	(329,425)
11		Total Sales of Gas	<u>\$ 137,671,435</u>
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,231,452
15	4880	Misc. Service Revenues	805,992
16	4893	Revenue From Transportation of Gas of Others	15,830,894
17	4950	Other Gas Revenue	1,173,474
18		Total Other Operating Income	<u>\$ 19,041,812</u>
19			
20		TOTAL OPERATING REVENUE	\$ 156,713,247
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	<u>\$ -</u>
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	<u>\$ -</u>
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	128,970



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)
35	8170	Lines Expense	35,012
36	8180	Compressor Station Expense	34,838
37	8190	Compressor Station Expense Fuel & Power	1,123
38	8200	Measuring & Regulating Station Expense	3,667
39	8210	Purification	25,635
40	8240	Other	-
41	8250	Storage Well Royalties	13,498
42		Total Nat. Gas Storage Expense - Operation	\$ 242,743
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 15,145
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	11,248
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	133,473
52		Total Nat. Gas Storage Expense - Maintenance	\$ 159,866
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	332
58	8560	Mains Expense	252,640
59	8570	Measuring & Regulating Station Exp.	11,618
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 264,589
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	2,900
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	396

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)
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 3,296
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	73,969
75	8040	Natural Gas City Gate Purchases	51,863,463
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(16,803)
78	8051	Other Gas Purchases / Gas Cost Adjustments	36,547,884
79	8052	PGA for Commercial	19,322,136
80	8053	PGA for Industrial	4,914,402
81	8054	PGA for Public Authority	3,720,082
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	1,061,715
84	8059	PGA Offset to Unrecovered Gas Cost	(74,730,668)
85	8060	Exchange Gas	1,872,117
86	8081	Gas Withdrawn From Storage - Debit	10,862,930
87	8082	Gas Delivered to Storage	(17,187,952)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(20,205)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	27,262,943
92		<u>Total Purchased Gas Cost</u>	\$ 65,546,014
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,193,065
96	8710	Distribution Load Dispatching	1,103
97	8711	Odorization	2,545
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,300,059
100	8750	Measuring and Regulating Station Exp. - Gen	478,055
101	8760	Measuring and Regulating Station Exp. - Ind.	30,154
102	8770	Measuring and Regulating Sta. Exp. - City Gate	22,074

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)
103	8780	Meters and House Regulator Expense	934,416
104	8790	Customer Installations Expense	4,014
105	8800	Other Expense	149,633
106	8810	Rents	383,108
107		Total Distribution Expenses - Operation	\$ 6,498,226
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,623
111	8860	Structures and Improvements	300
112	8870	Mains	29,455
113	8890	Measuring and Regulating Station Exp. - Gen	36
114	8900	Measuring and Regulating Station Exp. - Ind.	8,796
115	8910	Measuring and Regulating Sta. Exp. - City Gate	4,281
116	8920	Services	102
117	8930	Meters and House Regulators	89,917
118	8940	Other Equipment	11,083
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 145,592
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ 406
124	9020	Meter Reading Expenses	1,186,802
125	9030	Customer Records & Collections	1,660,972
126	9040	Uncollectible Accounts	369,911
127		Total Customer Accounts Expense	\$ 3,218,091
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	134,412
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 134,412
135			
136		<u>Sales Expense</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)
137	9110	Supervision	\$ 255,129
138	9120	Demonstrating and Selling Expenses	117,086
139	9130	Advertising Expenses	38,737
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	<u>\$ 410,953</u>
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 141,985
145	9210	Office Supplies and Expenses	1,380
146	9220	Administrative Expense Transferred	13,526,080
147	9230	Outside Services Employed	64,811
148	9240	Property Insurance	88,982
149	9250	Injuries and Damages	18,681
150	9260	Employee Pensions and Benefits	1,947,365
151	9270	Franchise Requirements	6,390
152	9280	Regulatory Commission Expense	-
153	930.2	Miscellaneous General Expense	74,162
154	9310	A&G-Rents	<u>\$ 14,287</u>
155		Total Administrative and General Exp. - Operation	<u>\$ 15,884,124</u>
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	<u>\$ -</u>
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 92,507,906</u>
162			
163	403	Depreciation and Amortization	\$ 18,849,735
164	4081	Taxes Other than Income Taxes	4,830,375
165	4091-4101	Provision for Federal & State Income Taxes	<u>8,353,921</u>
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 124,541,937</u>
168			
169		NET OPERATING INCOME	<u><u>\$ 32,171,310</u></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 engineering	(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 &amp; 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	\$ 16,158,922
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	0
155		Total Administrative and Gen. Exp. - Maintenance	\$ -
156			
157		<u>Total Operation and Maintenance Expense</u>	\$ 106,273,351
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	8,047,418
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 142,399,145</u>
164			
165		NET OPERATING INCOME	<u>\$ 28,330,131</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(8)(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	Forecasted Jul-17	Forecasted Aug-17	Forecasted Sep-17	Budgeted Oct-17	Budgeted Nov-17	Budgeted Dec-17	Total
58	8710	Distribution load dispatching	\$ 50	\$ 48	\$ 59	\$ 27	\$ 61	\$ 352	\$ 88	\$ 89	\$ 84	\$ 80	\$ 88	\$ 77	\$ 1,103
59	8711	Odorization	59	0	0	1,204	0	0	276	256	210	156	177	206	2,545
60	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
61	8740	Mains and Services Expenses	226,559	358,356	331,227	248,101	307,976	220,157	279,763	281,764	266,055	262,780	266,350	252,970	3,300,059
62	8750	Distribution-Measuring and regulating station expens	61,862	19,205	28,782	39,929	50,495	41,611	39,810	42,028	38,315	38,733	39,245	38,140	478,055
63	8760	Distribution-Measuring and regulating station expens	2,604	3,728	2,853	3,280	2,719	(32)	2,781	2,795	2,438	2,232	2,334	2,422	30,154
64	8770	Distribution-Measuring and regulating station expens	487	1,111	1,391	97	511	7,619	2,287	2,139	1,784	1,372	1,557	1,720	22,074
65	8780	Meter and house regulator expenses	98,618	50,225	78,582	75,637	88,113	80,622	75,744	81,468	74,854	77,691	77,860	75,102	934,416
66	8790	Customer installations expenses	27	1,976	0	0	0	0	442	407	329	239	273	322	4,014
67	8800	Distribution-Other expenses	4,559	9,769	25,807	9,218	12,897	11,840	13,081	13,994	13,046	11,953	11,929	11,560	149,633
68	8810	Distribution-Rents	37,613	31,577	33,008	30,694	34,123	40,751	30,538	30,676	29,217	27,789	30,544	26,577	383,108
69	8850	Distribution-Maintenance supervision and engineering	312	168	21	0	238	174	107	105	96	135	133	133	1,623
70	8860	Distribution-Maintenance of structures and improvem	0	13	48	22	0	68	32	30	24	18	21	24	300
71	8870	Distribution-Maint of mains	2,052	1,615	2,274	1,692	2,720	4,890	2,339	2,480	2,313	2,411	2,444	2,225	29,455
72	8890	Maintenance of measuring and regulating station eq	0	0	0	18	0	0	4	4	3	2	2	3	36
73	8900	Maintenance of measuring and regulating station eq	4,090	299	0	0	0	0	968	892	722	523	598	705	8,796
74	8910	Maintenance of measuring and regulating station eq	114	1,285	53	170	0	583	423	400	342	275	310	326	4,281
75	8920	Maintenance of services	0	0	0	0	51	0	11	10	8	6	7	8	102
76	8930	Maintenance of meters and house regulators	3,598	17,018	12,171	1,369	1,323	9,942	7,219	7,819	7,189	7,522	7,522	7,226	89,917
77	8940	Distribution-Maintenance of other equipment	876	813	1,735	992	526	239	1,379	1,292	1,097	814	701	819	11,083
78	9010	Customer accounts-Operation supervision	0	49	(18)	172	0	0	43	40	33	26	29	33	406
79	9020	Customer accounts-Meter reading expenses	110,785	105,089	126,654	97,026	108,759	104,421	86,779	88,256	88,537	94,815	99,284	76,385	1,186,802
80	9030	Customer accounts-Customer records and collection	23,155	39,749	501,984	102,686	138,342	123,055	120,508	121,314	122,157	131,566	137,492	98,963	1,660,972
81	9040	Customer accounts-Uncollectible accounts	49,058	39,838	32,057	27,877	23,175	21,912	21,694	21,263	21,604	29,384	35,250	46,799	369,911
82	9090	Customer service-Operating informational and instrur	10,133	9,038	11,220	9,708	12,366	12,062	12,032	12,762	12,253	11,131	11,031	10,676	134,412
83	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	-	-	-	-	-	-	0
84	9110	Sales-Supervision	22,301	16,763	23,243	19,799	21,408	21,585	20,675	21,999	21,360	22,375	22,088	21,533	255,129
85	9120	Sales-Demonstrating and selling expenses	16,390	8,111	12,044	10,478	6,937	6,607	7,021	9,167	10,818	12,910	6,570	10,033	117,086
86	9130	Sales-Advertising expenses	1,111	7,084	2,366	2,627	3,105	3,025	2,446	3,237	3,877	4,172	2,318	3,367	38,737
87	9200	A&G-Administrative & general salaries	13,291	9,993	13,407	10,433	12,197	12,402	11,399	12,347	11,353	11,877	11,877	11,410	141,985
88	9210	A&G-Office supplies & expense	213	(50)	141	398	623	376	(413)	(366)	(316)	309	195	270	1,380
89	9220	A&G-Administrative expense transferred-Credit	1,165,024	1,094,817	946,832	1,026,190	1,198,876	640,902	1,221,425	1,112,542	1,754,788	1,108,456	1,140,910	1,115,318	13,526,080
90	9230	A&G-Outside services employed	7,268	5,263	0	10,119	9,741	5,020	4,524	4,436	4,625	5,046	5,349	3,419	64,811
91	9240	A&G-Property insurance	13,991	13,922	14,167	13,939	14,231	13,802	1,439	946	1,361	394	394	394	85,982
92	9250	A&G-Injuries & damages	1,848	784	2,141	5,524	488	314	1,117	1,138	1,282	1,404	1,574	1,068	18,681
93	9260	A&G-Employee pensions and benefits	174,539	152,250	185,191	160,524	188,457	160,943	161,709	175,132	163,500	142,796	145,700	136,625	1,947,365
94	9270	A&G-Franchise requirements	0	0	842	0	14	0	1,775	1,775	1,775	83	78	48	6,390
95	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
96	9302	Miscellaneous general expenses	12,347	7,382	8,449	4,277	14,490	4,482	1,736	2,012	1,724	10,935	684	5,643	74,162
97	9310	A&G-Rents	1,283	1,283	1,283	1,283	1,305	1,305	1,144	1,148	1,089	1,032	1,139	994	14,287
98	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	-	-	-	-	-	-	0
99															
100		Operating (Income)Loss*	(\$7,658,332)	(\$5,898,687)	(\$4,089,591)	(\$3,275,127)	(\$1,785,228)	(\$2,193,180)	(1,554,695)	(\$1,739,900)	(\$982,656)	(\$2,108,170)	(\$3,821,226)	(\$5,393,749)	(\$32,146,519)

\*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  
 Worksheet 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	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
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 it	0	0	0	(2,327,847)	2,327,847	180,544	0	0	0	0	0	0	180,544
	8210	Storage-Purification expenses	0	1,500	0	0	0	0	424	412	477	471	415	452	4,150
3	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineerir	281	365	156	156	156	616	517	507	509	514	507	507	4,790
5	8740	Mains and Services Expense	1,954	(7,921)	4,035	4,414	17	10,987	5,379	5,378	5,384	4,744	4,744	4,744	43,861
6	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8800	Distribution-Other expenses	90	7	0	0	0	0	18	17	236	19	19	20	426
8	8900	Maintenance of measuring and regulating station	0	0	248	0	0	0	51	51	50	52	52	52	557
9	9010	Customer accounts-Operation supervision	0	0	0	4,879	0	0	1,357	1,300	1,501	1,489	1,319	1,434	13,279
10	9030	Customer accounts-Customer records and collec	123,042	78,423	(46,798)	5,338	4,231	5,819	24,390	26,732	24,568	26,940	26,811	25,705	325,201
11	9100	Customer service-Miscellaneous customer servic	10,825	0	144	0	0	0	2,090	1,986	26,396	2,142	2,144	2,252	47,978
12	9120	Sales-Demonstrating and selling expenses	0	0	704	0	0	32	173	173	195	214	173	220	1,882
13	9200	A&G-Administrative & general salaries	(538,447)	2,507,034	(5,517,790)	(564,879)	(1,149,809)	(3,208,564)	(1,639,619)	(705,126)	(663,096)	(1,269,482)	(1,302,283)	(1,431,636)	(15,483,699)
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	2,607,274	2,449,388	4,656,067	2,947,347	2,478,371	2,661,407	29,185,355
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)	(9,254,552)	(7,991,396)	(20,713,014)	(8,551,321)	(8,530,737)	(8,603,954)	(115,286,889)
16	9230	A&G-Outside services employed	706,893	754,578	661,737	848,669	797,263	865,258	881,858	835,743	11,036,676	904,989	902,452	947,970	20,144,084
17	9240	A&G-Property insurance	49,862	13,328	11,426	11,426	11,426	20,336	20,275	20,366	22,659	20,757	20,757	21,456	234,743
18	9250	A&G-Injuries & damages	1,662,084	1,665,651	(465,577)	1,612,257	1,654,706	648,483	1,715,473	1,716,521	1,715,473	1,729,365	1,744,077	1,743,543	17,142,055
19	9260	A&G-Employee pensions and benefits	4,593,478	2,675,101	6,938,585	3,861,947	7,562,267	1,252,928	4,909,090	2,916,522	2,750,997	3,367,422	3,867,345	3,631,247	48,328,930
20	9301	A&G-General advertising expense	0	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	259,226	255,562	595,799	256,850	236,089	475,499	6,987,408
22	9310	A&G-Rents	428,690	449,036	438,477	474,773	453,250	212,237	436,384	436,007	520,141	516,850	516,229	485,351	5,367,424
23	9320	A&G-Maintenance of general plant	16,630	4,065	41,242	22,521	33,626	28,893	30,132	29,950	21,279	38,737	31,517	33,730	332,121
24		Operating (Income)Loss*	\$26,363	\$46,357	(\$1,907,660)	(\$2,208,352)	\$2,474,789	(\$859,294)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$2,427,798)
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)	(9,254,552)	(7,991,396)	(20,713,014)	(8,551,321)	(8,530,737)	(8,603,954)	(115,286,889)
27		Allocation Factor to Kentucky	5.82%	5.57%	5.80%	5.82%	5.63%	7.10%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.47%
28		Total Allocated Amount	(552,948)	(576,175)	(509,115)	(497,436)	(645,110)	(213,202)	(481,331)	(415,634)	(1,077,287)	(444,756)	(443,685)	(447,493)	(6,304,170)

\*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  
 Worksheet Reference No(s):

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

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total	
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17		
1	4030	Depreciation Expense	(0)	(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	0
3	6700	Distribution-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	6740	Mains and Services Expenses	2,021	1,303	1,296	1,673	1,951	1,636	2,109	2,109	2,105	1,700	1,700	1,700	21,302	
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	345,789	325,501	371,262	315,777	363,031	355,088	408,249	439,922	403,566	414,715	409,418	393,912	4,546,230	
7	9020	Customer accounts-Meter reading expenses	2,827	2,493	3,252	2,427	2,434	2,599	3,130	3,420	3,130	3,207	3,207	3,062	35,188	
8	9030	Customer accounts-Customer records and collections expenses	1,596,482	1,399,178	1,619,284	1,395,506	1,587,812	1,532,666	1,809,832	1,919,968	1,758,654	1,650,067	1,798,551	1,719,698	19,967,698	
9	9200	A&G-Administrative & general salaries	445,376	369,783	424,768	278,912	332,812	307,847	421,548	460,652	421,548	431,938	431,938	412,432	4,739,554	
10	9210	A&G-Office supplies & expense	744,503	642,805	705,185	673,818	750,437	967,834	189,092	187,377	168,380	206,587	197,708	202,318	5,637,044	
11	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,885)	(4,192,144)	(4,117,575)	(3,924,137)	(4,180,993)	(3,839,066)	(3,962,203)	(3,907,270)	(3,760,953)	(47,634,690)	
12	9230	A&G-Outside services employed	1,420	69,054	109,044	110,712	79,953	53,126	32,098	33,983	25,103	36,386	37,068	36,457	624,402	
13	9240	A&G-Property insurance	9,999	9,999	8,106	8,106	8,106	8,106	0	0	0	0	0	0	52,421	
14	9250	A&G-Injuries & damages	0	0	0	18	17	17	0	0	0	0	0	0	52	
15	9260	A&G-Employee pensions and benefits	801,818	713,977	858,462	672,241	835,509	734,230	925,073	1,004,152	927,170	882,490	893,033	850,376	10,098,532	
16	9310	A&G-Rents	153,534	154,543	153,236	153,107	153,618	154,426	133,003	129,406	129,406	135,099	134,643	140,982	1,725,012	
17	9320	A&G-Maintenance of general plant	642	3,738	884	323	5	0	4	4	5	15	4	8	5,733	
18																
19		Operating (Income)Loss*	(\$0)	\$0	\$0	(\$85,065)	(\$96,457)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$181,522)
20																
21	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,885)	(4,192,144)	(4,117,575)	(3,924,137)	(4,180,993)	(3,839,066)	(3,962,203)	(3,907,270)	(3,760,953)	(47,634,690)	
22		Allocation Factor to Kentucky	4.74%	4.60%	4.65%	4.67%	4.76%	4.50%	5.67%	5.67%	5.67%	5.67%	5.67%	5.67%	5.16%	
23		Total Allocated Amount	(194,375)	(169,811)	(197,911)	(172,668)	(199,745)	(185,164)	(222,534)	(237,100)	(217,710)	(224,693)	(221,578)	(213,280)	(2,456,569)	
24																

\*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	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	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	4080	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
4	8170	Lines expenses	39	41	42	40	41	47	48	47	47	41	41	514
5	8180	Compressor station expenses	41	43	44	41	42	49	50	49	49	42	43	536
6	8190	Compressor station fuel and power	128	845	139	10	12	1,763	552	547	548	473	481	5,975
7	8210	Storage-Purification expenses	542	412	340	176	119	129	327	324	325	281	285	3,542
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	2,034	(180)	1,203	2,817	1,847	709	1,607	1,591	1,594	1,377	1,400	17,384
	8500	Transmission-Operation supervision and engine	4	30	0	0	8,378	0	6,320	6,417	6,659	6,696	6,860	48,352
10	8560	Mains expenses	52	55	(6)	115	189	62	71	89	100	79	84	957
11	8570	Transmission-Measuring and regulating station e	78	83	84	80	82	93	95	94	94	81	83	1,029
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	5,333	0	0	4,024	4,085	4,239	4,264	4,363	30,757
13	8700	Distribution-Operation supervision and engineer	284,070	213,574	232,793	266,021	223,521	229,137	277,586	309,508	315,310	259,992	304,991	3,180,061
14	8711	Odorization	11,656	3,070	19,230	4,461	0	6,558	2,574	8,732	12,188	8,128	9,599	89,881
15	8740	Mains and Services Expenses	10,200	9,564	4,078	7,526	11,353	9,117	2,307	2,556	3,566	1,749	2,213	66,063
16	8750	Distribution-Measuring and regulating station ex	7,224	9,380	10,705	9,178	17,656	10,259	15,440	19,028	19,050	17,436	18,735	169,355
17	8760	Distribution-Measuring and regulating station ex	5,810	(6,412)	0	0	0	(34)	(117)	(163)	(109)	(129)	(129)	(1,204)
18	8770	Distribution-Measuring and regulating station ex	0	0	21	155	198	(20)	20	69	96	64	76	707
19	8800	Distribution-Other expenses	7	0	202	0	0	44	52	51	42	75	46	518
20	8810	Distribution-Rents	26,102	39,904	7,862	22,114	23,130	22,122	26,876	26,617	26,664	23,040	23,420	290,828
21	9010	Customer accounts-Operation supervision	2,225	2,129	2,393	2,131	2,375	1,986	2,027	2,227	2,042	1,877	1,950	25,167
	9020	Customer accounts-Meter reading expenses	0	0	0	0	(90)	0	(68)	(69)	(72)	(72)	(74)	(519)
22	9030	Customer accounts-Customer records and collec	258,815	236,244	(219,998)	155,499	160,888	154,333	297,002	306,785	309,333	305,778	311,451	2,589,722
23	9100	Customer service-Miscellaneous customer servit	204	151	130	109	10	0	54	188	150	104	103	1,295
24	9110	Sales-Supervision	9,137	9,791	8,776	15,140	7,193	12,704	10,348	11,701	10,923	9,687	12,086	127,103
25	9120	Sales-Demonstrating and selling expenses	395	0	0	0	0	35	123	98	68	67	61	847
26	9130	Sales-Advertising expenses	93	0	0	206	0	0	27	93	74	51	46	641
27	9200	A&G-Administrative & general salaries	(4,731)	(25,368)	(6,326)	(4,896)	(26,383)	(5,663)	271	(65)	(69)	9,232	8,908	(46,219)
28	9210	A&G-Office supplies & expense	0	1,332	8	0	10	0	236	359	332	261	412	3,220
29	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(708,629)	(704,520)	(482,659)	(1,029,942)	(915,017)	(914,982)	(873,624)	(946,537)	(9,483,115)
30	9230	A&G-Outside services employed	6,769	4,064	5,669	7,466	8,922	12,968	34,805	35,127	36,456	36,673	37,525	264,508
31	9240	A&G-Property insurance	(1,253)	(959)	(971)	(1,170)	(1,134)	(1,172)	(16,584)	(16,374)	(16,515)	(15,235)	(15,472)	(102,607)
32	9250	A&G-Injuries & damages	21,555	27,631	21,838	21,427	21,367	5,987	58,530	59,766	58,374	50,209	50,712	448,134
33	9260	A&G-Employee pensions and benefits	190,049	168,789	389,171	194,652	237,295	21,493	285,829	114,742	110,595	145,657	160,395	2,186,963
34	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	19,726	20,727	12,853	5,657	5,801	79,607
35	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0
36														
37		Operating (Income)Loss*	(\$0)	\$0	(\$0)	\$240,932	(\$240,932)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$16,339,856
38														
39	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(949,562)	(463,587)	(482,659)	(1,029,942)	(915,017)	(914,982)	(873,624)	(946,537)	(9,483,115)
40		Allocation Factor to Kentucky	50.25%	50.25%	50.25%	37.50%	76.37%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%	50.25%
41		Total Allocated Amount	(417,701)	(348,831)	(239,806)	(356,086)	(354,021)	(242,536)	(517,560)	(459,808)	(459,791)	(439,008)	(475,648)	(4,765,341)

\*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 \_\_\_\_\_  
 Worksheet Reference No.(s)

FR 16(8)(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	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	\$ 670,618	\$ 670,618	\$ 670,618	\$ 670,618	\$ 670,618	\$ 670,618	\$ 670,618	\$ 670,618	\$ 670,618	\$ 670,618	\$ 670,618	8,047,418	
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	21,511,931	
4	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	
5	4081	Taxes other than income taxes, utility operating incur	550,587	530,195	568,735	547,943	504,176	580,632	523,734	559,394	502,876	612,476	528,447	6,566,445	
6	4800	Residential sales	(8,441,559)	(5,861,846)	(4,284,846)	(3,943,265)	(3,962,200)	(3,926,560)	(5,042,314)	(8,401,388)	(12,512,630)	(14,998,876)	(15,393,652)	(98,377,919)	
7	4805	Unbilled Residential Revenue													
8	4811	Commercial Revenue	(3,482,514)	(2,514,683)	(1,993,667)	(1,848,367)	(1,858,090)	(1,838,613)	(2,198,265)	(3,461,162)	(4,909,985)	(5,849,828)	(5,979,382)	(40,637,064)	
9	4812	Industrial Revenue	(333,870)	(336,504)	(257,495)	(367,460)	(280,516)	(313,149)	(248,256)	(306,059)	(660,778)	(961,517)	(661,148)	(5,286,755)	
10	4815	Unbilled Comm Revenue													
11	4816	Unbilled Industrial Revenue													
12	4820	Other Sales to Public Authorities	(574,641)	(377,721)	(265,145)	(241,180)	(252,076)	(242,678)	(337,345)	(603,237)	(905,038)	(1,087,494)	(1,113,252)	(8,847,372)	
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)	(195,126)	(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)	(806,054)	
16	4893	Revenue-Transportation Commercial	(1,186,285)	(1,211,423)	(1,162,348)	(1,031,165)	(1,125,835)	(1,137,039)	(1,217,907)	(1,335,583)	(1,505,274)	(1,523,597)	(1,334,402)	(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)	(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	
21	8010	Natural gas field line purchases	5,285	8,710	5,038	5,573	14,164	7,862	6,254	7,245	3,884	5,663	6,841	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	8,102,268	1,260,829	5,991,515	7,237,555	56,991,988	
23	8050	Other purchases	(102)	(2,438)	(841)	(755)	(913)	(752)	(4,263)	(677)	(5,007)	(948)	(517)	(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	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	1,294,476	2,435,494	3,938,158	4,730,000	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	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	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)	
29	8059	PGA Offset to Unrecovered Gas Cost	(11,361,900)	(5,660,995)	(3,869,645)	(2,821,359)	(4,699,260)	(2,881,427)	(3,672,553)	(5,780,798)	(6,077,942)	(12,128,655)	(20,512,278)	(92,651,831)	
30	8060	Exchange gas	3,150,644	(2,552,873)	(592,198)	(1,248,680)	(581,875)	(1,531,625)	(1,564,267)	(1,737,941)	1,484,126	1,065,100	5,060,871	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)	(24,386)	(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)	(5,635)	(1,720)	(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	2,047,746	3,182,519	2,277,220	2,676,400	4,264,773	3,386,649	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	11,285	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	2,868	3,115	2,803	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	78	87	87	85	1,003
40	8200	Storage-Measuring and regulating station expenses	280	299	291	285	297	286	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	742	9,388	
44	8310	Storage-Maintenance of structures and improvement	1,248	1,142	2,629	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	880	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 equipr	-	-	-	-	-	-	-	-	-	-	-	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	96,494	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

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

FR 16(b)(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	Forecasted 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	293,112	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	41,086	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	76,193	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	27,983	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	7,443	8,052	7,138	7,747	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	1,762,399
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 instrux	10,350	11,829	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	4,263	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	1,088	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*	(\$3,152,062)	(\$1,959,864)	(\$1,211,973)	(\$908,071)	(\$1,385,622)	(\$1,328,843)	(\$1,784,286)	(\$3,160,430)	(\$5,083,891)	(\$5,778,718)	(\$6,033,202)	(\$4,592,587)	(\$28,330,131)

\*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 \_\_\_\_\_  
 Workpaper Reference No(s): \_\_\_\_\_

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

W/Iness: 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 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	26,905	28,277	24,783	27,702	27,576	26,434	28,701	25,172	27,744	323,000
12	9100	Customer service-Miscellaneous customer serv	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)	(1,180,829)	(1,315,705)	(1,215,814)	(1,397,857)	(1,911,773)	(17,063,667)
15	9210	A&G-Office supplies & expense	2,688,114	2,624,703	2,585,458	2,639,148	2,596,632	2,789,720	2,947,347	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)	(106,922,069)
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	22,669	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	1,744,183	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	319,096	268,389	544,004	271,142	274,702	462,707	256,850	236,089	475,499	362,897	356,862	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 Not(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	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	407,589	436,719	402,897	418,719	432,868	380,184	426,375	421,078	405,045	452,825	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	994,801	870,423	953,737	10,932,485
16	9310	A&G-Rents	135,774	134,643	132,033	135,099	134,643	135,099	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%	
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  
 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	Forecasted Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4060	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	468	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	6,690	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	86	90	59	92	930
12	8570	Transmission-Measuring and regulating station e	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	268,474	279,196	290,705	263,463	308,461	266,873	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	2,986	28,684
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 colle	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 servi	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	64	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	8,669	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)	(15,446)	(15,718)	(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	93,267	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:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s):

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

Line No.	Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
<b>Div 009</b>														
1	FICA	\$ 33,474	\$ 25,321	\$ 39,054	\$ 21,058	\$ 21,413	\$ 20,019	\$ 40,602	\$ 16,609	\$ 43,261	\$ 20,683	\$ 65,700	\$ 11,723	\$ 357,917
2	FUTA	\$ 3,150	\$ 27	\$ (326)	\$ (4)	\$ 27	\$ 5	\$ 729	\$ 280	\$ 777	\$ 372	\$ 1,180	\$ 211	6,429
3	SUTA	\$ 3,217	\$ 939	\$ (2,303)	\$ 239	\$ 16	\$ 4	\$ 535	\$ 206	\$ 570	\$ 273	\$ 886	\$ 154	4,716
4	Payroll Tax Projects	\$ -	\$ 13	\$ -	\$ 47	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	72
5	Ad Valorem - Accrual	\$245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 245,588	\$ 248,199	\$ 248,199	\$ 248,199	\$ 391,500	\$ 391,500	\$ 391,500	3,392,625
6	Dot Transmission User Tax	\$ -	\$ -	\$ 30,151	\$ -	\$ -	\$ 52,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	82,261
7	Taxes Property and Other	\$ 19,081	\$ -	\$ 159	\$ 37,107	\$ 42	\$ -	\$ 17,415	\$ 192	\$ 47,279	\$ 12,215	\$ 64	\$ 873	134,427
8	Public Service Commission Assessment	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 27,573	\$ 25,193	\$ 25,193	\$ 25,193	\$ 24,523	\$ 24,523	\$ 24,523	314,587
9	Allocation for taxes other CSC	\$ 16,599	\$ 15,182	\$ 12,466	\$ 10,993	\$ 15,016	\$ 10,886	\$ 9,047	\$ 9,047	\$ 9,047	\$ 9,841	\$ 9,841	\$ 9,841	137,807
10	Allocation from taxes other SS	\$ 26,373	\$ 20,039	\$ 15,692	\$ (105,355)	\$ 142,731	\$ 15,677	\$ 12,839	\$ 12,839	\$ 12,839	\$ 14,655	\$ 14,655	\$ 14,655	197,639
11	Allocation from taxes other Gen Office	\$ 55,871	\$ 11,950	\$ 6,562	\$ 12,969	\$ 19,060	\$ 17,434	\$ 13,808	\$ 13,808	\$ 13,808	\$ 12,202	\$ 12,202	\$ 12,202	201,876
12														
13	Total	\$430,926	\$ 346,632	\$ 374,617	\$ 250,216	\$ 471,465	\$ 389,331	\$ 368,367	\$ 325,373	\$ 400,973	\$ 486,263	\$ 520,531	\$ 465,682	\$ 4,830,375
14														
<b>Div 002</b>														
16	FICA	\$375,717	\$ 330,990	\$ 284,587	\$ 257,411	\$ 370,189	\$ 256,179	\$ 191,593	\$ 191,593	\$ 191,593	\$ 205,199	\$ 205,199	\$ 205,199	\$ 3,045,446
17	FUTA	\$ 29,577	\$ (105)	\$ (1,000)	\$ 40	\$ 663	\$ 272	\$ 3,041	\$ 3,041	\$ 3,041	\$ 3,257	\$ 3,257	\$ 3,257	48,342
18	SUTA	\$ 55,762	\$ 26,610	\$ (5,864)	\$ 489	\$ 1,662	\$ 983	\$ 8,225	\$ 8,225	\$ 8,225	\$ 8,810	\$ 8,810	\$ 8,810	130,748
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	164,808
22														
23	Total Tax Other Than Income Tax	\$505,315	\$ 385,306	\$ 301,722	\$ (2,025,714)	#####	\$ 481,977	\$ 246,859	\$ 246,859	\$ 246,859	\$ 281,765	\$ 281,765	\$ 281,765	\$ 3,978,843
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	\$ 12,839	\$ 12,839	\$ 12,839	\$ 14,655	\$ 14,655	\$ 14,655	197,639
29														
<b>Div 012</b>														
31	FICA	\$199,727	\$ 206,652	\$ 179,394	\$ 149,612	\$ 219,423	\$ 147,260	\$ 109,106	\$ 109,106	\$ 109,106	\$ 117,898	\$ 117,898	\$ 117,898	\$ 1,783,093
32	FUTA	\$ 16,983	\$ 289	\$ (479)	\$ 12	\$ 394	\$ 156	\$ 1,718	\$ 1,718	\$ 1,718	\$ 1,857	\$ 1,857	\$ 1,857	28,078
33	SUTA	\$ 32,014	\$ 16,791	\$ (3,067)	\$ 245	\$ 985	\$ 566	\$ 4,706	\$ 4,706	\$ 4,706	\$ 5,085	\$ 5,085	\$ 5,085	79,905
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	\$ 159,530	\$ 159,530	\$ 159,530	\$ 173,540	\$ 173,540	\$ 173,540	\$ 2,430,176
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	\$ 9,047	\$ 9,047	\$ 9,047	\$ 9,841	\$ 9,841	\$ 9,841	137,807
42														
<b>Div 091</b>														
44	FICA	\$102,722	\$ 18,098	\$ 9,389	\$ 20,668	\$ 32,894	\$ 29,691	\$ 22,205	\$ 22,205	\$ 22,205	\$ 23,789	\$ 23,789	\$ 23,789	\$ 351,445
45	FUTA	\$ 1,640	\$ 44	\$ (177)	\$ (2)	\$ 15	\$ 3	\$ 158	\$ 158	\$ 158	\$ 170	\$ 170	\$ 170	2,505
46	SUTA	\$ 1,675	\$ 542	\$ (1,258)	\$ 130	\$ 9	\$ 2	\$ 114	\$ 114	\$ 114	\$ 123	\$ 123	\$ 123	1,811
47	Payroll Tax Projects	\$ 149	\$ 98	\$ 108	\$ 13	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	378
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	\$ 27,478	\$ 27,478	\$ 27,478	\$ 24,281	\$ 24,281	\$ 24,281	\$ 401,739
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	\$ 19,060	\$ 17,434	\$ 13,808	\$ 13,808	\$ 13,808	\$ 12,202	\$ 12,202	\$ 12,202	201,876

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 16(8)(c)2.3  
 Schedule C-2.3 F  
 Witness: Walter

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
<b>Div 009</b>														
1	FICA	\$ 21,690	\$ 22,055	\$ 20,620	\$ 41,820	\$ 16,077	\$ 44,559	\$ 21,303	\$ 67,671	\$ 12,075	\$ 35,513	\$ 26,863	\$ 41,432	\$ 371,678
2	FUTA	(4)	28	5	751	269	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	-	-	-	-	-	-	-	-	-	81
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	-	-	-	-	-	-	-	-	30,151	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	58,760	10,163	4,447	188,208
12														
13	Total	\$ 550,587	\$ 530,195	\$ 568,735	\$ 547,943	\$ 504,176	\$ 580,832	\$ 523,734	\$ 559,394	\$ 502,876	\$ 612,476	\$ 528,447	\$ 557,251	\$ 6,566,446
14														
15	<b>Div 002</b>													
16	FICA	\$ 265,133	\$ 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	663	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	836,400
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	<b>Div 012</b>													
31	FICA	\$ 154,101	\$ 226,006	\$ 151,678	\$ 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	\$ 1,912	\$ 18,017	\$ 306	\$ (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	\$ 208,966	\$ 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	16,444	13,562	\$ 147,214
42														
43	<b>Div 091</b>													
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	\$ 368,011
45	FUTA	\$ (2)	\$ 15	\$ 3	\$ 163	\$ 163	\$ 163	\$ 175	\$ 175	\$ 175	\$ 1,740	\$ 46	\$ (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	58,760	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	92,003,988	6,373,932					6,373,932
2	480 Gas Rev - Commercial	38,443,048	2,194,016					2,194,016
3	480 Gas Rev - Industrial	6,816,386	(1,529,630)					(1,529,630)
4	480 Gas Rev - Public Authority & Other	6,397,243	450,129					450,129
5								
6								
7	Total SALE of Gas	143,660,664	7,488,447	0	0	0	0	7,488,447
8								
9	Other Operating Income							
10	Forfeited discounts	1,231,452		66,512				66,512
11	488 MISC. Service Revenues	805,992		62				62
12	489 Revenue From Transporting Gas to Others	15,830,894		(628,807)				(628,807)
13	495 Other Gas Service Revenue	1,173,474		1,100,586				1,100,586
14								
15	Total Other Operating Income	19,041,812	0	538,353	0	0	0	538,353
16								
17	Total Operating Revenue	162,702,476	7,488,447	538,353	0	0	0	8,026,800
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	65,546,014			13,163,103			13,163,103
21								
22	Total Other Gas Supply Expenses - Operation	65,546,014	0	0	13,163,103	0	0	13,163,103
23								
24	Total Plant Revenue	97,156,461	7,488,447	538,353	(13,163,103)	0	0	(5,136,303)
25								
26	Blended Effective Tax Rate	25.74%	1,927,526	138,572	(3,388,183)	0	0	(1,322,084)
27								
28	NET Operating Income Impact		5,560,921	399,781	(9,774,920)	0	0	(3,814,218)

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: Wailer, 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	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
30	8140 814 Storage Supervision & Engineering	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
31	8150 815 Maps and records	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
32	8160 816 Storage Wells Expense	128,970	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
33	8170 817 Storage Lines Expense	35,012	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
34	8180 818 Storage Compressor Station	34,838	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
35	8190 819 Storage Compressor Station Fuel	1,123	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
36	8200 820 Storage Measuring & Regulating	3,667	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
37	8210 821 Storage Purification	25,635	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
38	8240 824 Storage Other Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
39	8250 825 Storage Royalties	13,498	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
40	8310 831 Storage Maintenance Structure	15,145	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
41	8320 832 Storage Maintenance Res	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
42	8340 834 Storage Maintenance Compressor	11,248	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
43	8350 835 Storage Maintenance Meas/Reg	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
44	8360 836 Storage Maintenance Purification	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
45	8370 837 Maintenance of other equipment	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
46	8400 840 Other Storage Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
47	8410 841 Storage Operation	133,473	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
48	8470 847 Storage Maintenance	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
49	8500 850 Trsm Supervision & Engineering	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
50	8520 852 Communication system expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
51	8550 855 Other Fuel & Power Comp	332	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
52	8580 856 Trsm Mains Expense	252,640	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
53	8570 857 Trsm Measuring & Regulating	11,618	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
54	8590 859 Trsm Other Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
55	8600 860 Rents	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
56	8620 862 Trsm Structure & Improvements	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
57	8630 863 Trsm Maint of Mains	2,900	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
58	8640 864 Trsm Maint Comp Sta Equip	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
59	8650 865 Trsm Maint Meas/Reg Sta	396	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
60	8670 867 Trsm Maint Other Eq	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
61	8700 870 Dist Supervision & Engineering	1,193,065	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
62	8710 871 Dist Load Dispatching	1,103	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
63	8711 8711 Odorization	2,545	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
64	8720 872 Dist Comp Sta	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
65	8740 874 Dist Main/Ser Exp	3,300,059	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
66	8750 875 Dist Meas/Reg Sta-Gen	478,055	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
67	8760 876 Dist Meas/Reg Sta-Ind	30,154	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
68	8770 877 Dist Meas/Reg Sta-Cty.	22,074	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
69	8780 878 Dist Mtr/House Reg	934,416	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
70	8790 879 Dist Cust Install	4,014	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
71	8800 880 Dist Other Exp	149,633	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
72	8810 881 Dist Rents	383,108	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
73	8850 885 Dist Maint Super/Eng	1,623	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
74	8860 886 Dist Maint Struct/Improv	300	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!

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: Wafler, 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	29,455	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
76	8890 889 Dist Maint Meas/Reg Sta-Gen	36	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
77	8900 890 Dist Maint Meas/Reg Sta-Ind	8,796	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
78	8910 891 Dist Maint Meas/Reg Sta-Cty	4,281	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
79	8920 892 Dist Maint of Ser	102	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
80	8930 893 Dist Maint Mtr/House Reg	89,917	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
81	8940 894 Dist Maint Other Eq	11,083	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
82	8950 895 Maintenance of Other Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
83	9010 901 Cust Accts Supervision	406	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
84	9020 902 Cust Accts Mtr Exp	1,186,802	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
85	9030 903 Cust Accts Records/Collections	1,660,972	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
86	9040 904 Cust Accts Uncoll Accts	369,911	#VALUE!	#VALUE!	#VALUE!	(7,799)	-	#VALUE!
87	9070 907 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
88	9080 908 Customer Assistance Expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
89	9090 909 Cust Ser Supervision	134,412	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
90	9100 910 Cust Ser Assist Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
91	9110 911 Cust Ser Info Adv Exp	255,129	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
92	9120 912 Demonstrating and Selling Expenses	117,086	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
93	9130 913 Advertising Expenses	38,737	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
94	9160 916 Sales Promo Demo/Selling	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
95	9200 920 Administrative and General Salaries	141,985	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
96	9210 921 Adm Gen Office Supply	1,380	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
97	9220 922 Administrative Expense Transferred	13,526,080	#VALUE!	#VALUE!	#VALUE!	-	486,321	#VALUE!
98	9230 923 Adm Gen Outside Services Empl	64,811	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
99	9240 924 Property insurance	88,982	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
100	9250 925 Adm Gen Injuries/Damages	18,681	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
101	9260 926 Adm Gen Empl Pen/Ben	1,947,365	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
102	9270 927 Adm Gen Franchise Req	6,390	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
103	9280 928 Adm Gen Reg Comm Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
104	9290 929 Uniforms capitalized	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
105	9301 9301 Adm Gen Goodwill Adv	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
106	9302 9302 Adm Gen Gen Exp	74,162	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
107	9310 931 A&G-Rents	14,287	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
108	9320 932 Adm Gen Maint Gen Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
109	Total	26,961,891	#VALUE!	#VALUE!	#VALUE!	(7,799)	486,321	#VALUE!
110	Labor and Benefits	6,804,939	#VALUE!					#VALUE!
111	Rent, Maintenance and Utilities	586,728		#VALUE!				#VALUE!
112	Other O&M	5,674,233			#VALUE!			#VALUE!
113	Bad Debt	369,911				(7,799)		(7,799)
114	Costs allocated from SSU and KY-MDS General Office	13,526,080	#VALUE!	#VALUE!	#VALUE!		486,321	#VALUE!
115	Total	26,961,891	(48,013)	(62,276)	234,109	(7,799)	486,321	#VALUE!
116	Blended Effective Tax Rate	25.74%	12.358	16.030	(60.260)	2.007	(125.179)	#VALUE!
117	NET Operating Income Impact		(35,654)	(46,246)	173,849	(5,791)	381,142	#VALUE!



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	18,849,735	2,662,197					2,662,197
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	24,791						0
121								
122	Total DEPRECIATION and Amortization	<u>18,874,525</u>	<u>2,662,197</u>					<u>2,662,197</u>
123								
124	Blended Effective Tax Rate	25.74%	<u>685,249</u>					<u>685,249</u>
125								
126	NET Operating Income Impact		<u>1,976,947</u>					<u>1,976,947</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>4,830,375</u>		<u>1,736,070</u>				<u>1,736,070</u>
132								
133	Blended Effective Tax Rate	25.74%		<u>446,864</u>				<u>446,864</u>
134								
135	NET Operating Income Impact			<u>1,289,205</u>				<u>1,289,205</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	<b>ADJ1</b>		
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	<u>92,003,988</u>
4		Adjustment	\$6,373,932
5			6.9%
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	<u>38,443,048</u>
9		Adjustment	\$2,194,016
10			5.7%
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	<u>6,816,386</u>
14	changes in gas costs between the periods.	Adjustment	(\$1,529,630)
15			-22.4%
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	<u>6,397,243</u>
19		Adjustment	\$450,129
20			7.0%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	<u>0</u>
24		Adjustment	\$0
25			0.0%
26	<b>ADJ2</b>		
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	<u>1,231,452</u>
29		Adjustment	\$66,512
30			5.4%
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	<u>805,992</u>
34		Adjustment	\$62
35			0.0%
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	<u>15,830,894</u>
39		Adjustment	(\$628,807)
40			-4.0%
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	<u>1,173,474</u>
44		Adjustment	\$1,100,586
45			93.8%
46	<b>ADJ3</b>		
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	<u>65,546,014</u>
49	of the base period when replaced by actuals. Gas costs in the Base Period were low due to	Adjustment	\$13,163,103
50	lower usage associated with warmer than normal temperatures		20.1%
51			
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		162,702,476
56	Base Year Gas Costs		<u>65,546,014</u>
57	Base Year Gross Profit		97,156,461
58			
59	Test Year Revenues		170,729,276
60	Test Year Gas costs		<u>78,709,117</u>
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	<b>ADJ 1</b>		
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	<b>ADJ 2</b>		
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	<b>ADJ 3</b>		
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	<b>ADJ 4</b>		
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	<b>ADJ 5</b>		
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 &amp; 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	Purpose and Description		Amount
1	<b><u>ADJ1</u></b>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in depreciation expense due to the increased level of depreciable plant investment.	Forecasted	\$21,511,931
3		Base	<u>18,849,735</u>
4		Adjustment	\$2,662,197
5			14.1%
6	<b><u>ADJ2</u></b>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated changes in Taxes, Other than Income Taxes	Forecasted	\$6,566,445
8		Base	<u>4,830,375</u>
9		Adjustment	\$1,736,070
10			35.9%

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	\$ 40,525,231	\$ 605,053	\$ 41,130,284	C-2
2	Interest Deduction	8,070,215	1,795,819	9,866,034	*
3	Taxable Income	\$ 32,455,016	\$ (1,190,766)	\$ 31,264,250	
4	Composite Tax Rate (state & federal)	25.740%		25.740%	**
5	<b>State &amp; Federal Income Tax</b>	<b>\$ 8,353,921</b>	<b>\$ (306,503)</b>	<b>\$ 8,047,418</b>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$358,900,188		\$427,646,252	B-1
7	Weighted cost of Debt	2.25%		2.31%	J-1
8	Interest Expense	<u>\$ 8,070,215</u>		<u>\$ 9,866,034</u>	
9	<u>2018 ** Composite Tax Rate Calculation: 6.00% + 21%(100% - 6.00%) = 25.74%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	21.00%			

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
<b>BASE PERIOD</b>					
1	Various	JOURNAL ENTRY	0	100%	0
2	Various	AGA	37,502		
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
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
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	370		370
13	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
14	Various	GARRARD COUNTY CHAMBER	300		300
15	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,825		3,825
16	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
17	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
18	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
19	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
20	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256		256
21	Various	GREENSBURG - GREEN CO. CHAMBER	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	420		420
24	Various	HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
25	Various	HOME BUILDERS ASSOCIATION OF WESTERN KY	1,200		1,200
26	Various	HOPKINS CO. REGIONAL CHAMBER OF COMMERCE	305		305
27	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
28	Various	HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTC	150		150
29	Various	HOPKINSVILLE HOME BUILDERS ASSOCIATION	415		415
30	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,000
31	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
32	Various	KENTUCKY CHAMBER OF COMMERCE	15,490		15,490
33	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
34	Various	KENTUCKY GAS ASSOCIATION	10,720		10,720
35	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
36	Various	KIWANIS CLUB	133		133
37	Various	LAKE BARKLEY CHAMBER OF COMMERCE	255		255
38	Various	LEADERSHIP KENTUCKY	125		125
39	Various	LEADERSHIP SHELBY	30		30
40	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
41	Various	LOGAN COUNTY CHAMBER OF COMMERCE	750		750
42	Various	LOGAN COUNTY HOME BUILDERS	350		350
43	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
44	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
45	Various	MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
46	Various	MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	1,525		1,525
47	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
48	Various	NACE INTERNATIONAL	130		130
49	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
50	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
51	Various	OWENSBORO ASSN OF PLUMBING HEATING	100		100
52	Various	PADUCAH AREA CHAMBER OF COMMERCE	975		975
53	Various	PAXTON MEDIA GROUP	163		163
54	Various	PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
55	Various	PRINCETON CHAMBER OF COMMERCE	60		60
56	Various	SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
57	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
58	Various	SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	6,000		6,000
59	Various	SOUTHERN GAS ASSOCIATION	0		0
60	Various	SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
61	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
62	Various	TRIGG CO. CHAMBER OF COMMERCE	470		470
63	Various	URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	50		50
<b>Total Base Period</b>			<b>121,895</b>		<b>84,392</b>



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
<b>TEST PERIOD</b>						
1	Various		JOURNAL ENTRY	0	100%	0
2	Various		AGA	37,502		37,502
3	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,307
4	Various		BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various		BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
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	370		370
13	Various		FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		800
14	Various		GARRARD COUNTY CHAMBER	300		300
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16	Various		GRAND RIVERS CHAMBER OF COMMERCE	100		100
17	Various		GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
18	Various		GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
19	Various		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
20	Various		GREATER OWENSBORO REALTOR ASSOCIATION	256		256
21	Various		GREENSBURG - GREEN CO. CHAMBER	200		200
22	Various		HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various		HOME BUILDERS ASSOCIATION OF OWENSBORO	420		420
24	Various		HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		335
25	Various		HOME BUILDERS ASSOCIATION OF WESTERN KY	1,200		1,200
26	Various		HOPKINS CO. REGIONAL CHAMBER OF COMMERCE	305		305
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28	Various		HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTC	150		150
29	Various		HOPKINSVILLE HOME BUILDERS ASSOCIATION	415		415
30	Various		KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,000
31	Various		KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
32	Various		KENTUCKY CHAMBER OF COMMERCE	15,490		15,490
33	Various		KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
34	Various		KENTUCKY GAS ASSOCIATION	10,720		10,720
35	Various		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
36	Various		KIWANIS CLUB	133		133
37	Various		LAKE BARKLEY CHAMBER OF COMMERCE	255		255
38	Various		LEADERSHIP KENTUCKY	125		125
39	Various		LEADERSHIP SHELBY	30		30
40	Various		LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
41	Various		LOGAN COUNTY CHAMBER OF COMMERCE	750		750
42	Various		LOGAN COUNTY HOME BUILDERS	350		350
43	Various		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,000
44	Various		MARION COUNTY CHAMBER OF COMMERCE	400		400
45	Various		MARSHALL COUNTY CHAMBER OF COMMERCE	500		500
46	Various		MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	1,525		1,525
47	Various		MERCER COUNTY CHAMBER OF COMMERCE	500		500
48	Various		NACE INTERNATIONAL	130		130
49	Various		OHIO COUNTY CHAMBER OF COMMERCE	300		300
50	Various		OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
51	Various		OWENSBORO ASSN OF PLUMBING HEATING	100		100
52	Various		PADUCAH AREA CHAMBER OF COMMERCE	975		975
53	Various		PAXTON MEDIA GROUP	163		163
54	Various		PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
55	Various		PRINCETON CHAMBER OF COMMERCE	60		60
56	Various		SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
57	Various		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		390
58	Various		SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	6,000		6,000
59	Various		SOUTHERN GAS ASSOCIATION	0		0
60	Various		SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
61	Various		TODD COUNTY COMMUNITY ALLIANCE	250		250
62	Various		TRIGG CO. CHAMBER OF COMMERCE	470		470
63	Various		URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	50		50
<b>Total Forecasted Period</b>				121,895		121,895

**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
<b>BASE PERIOD</b>					
1	Various	Education	\$ 23,111	100%	\$ 23,111
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ 3,000		3,000
4	Various	Museums & Arts	\$ 8,850		8,850
5	Various	Youth Clubs & Centers	\$ 11,175		11,175
6	Various	Community Welfare	\$ 70,955		70,955
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$ 178,005		178,005
		Total	\$ 295,596		\$ 295,596
<b>TEST PERIOD</b>					
1	Various	Education	\$ 23,111	100%	\$ 23,111
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ 3,000		3,000
4	Various	Museums & Arts	\$ 8,850		8,850
5	Various	Youth Clubs & Centers	\$ 11,175		11,175
6	Various	Community Welfare	\$ 70,955		70,955
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$ 178,005		178,005
		Total	\$ 295,596		\$ 295,596

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	Total Utility	Jurisdictional % Jurisdiction
1	Various	Owensboro Country Club ( dues )	\$ -	100%	\$ -	\$ -	100%	\$ -
2	Various	OCC - Expenses	0		0	0		0
3		Total	\$ -		\$ -	\$ -		\$ -

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		<b>Div 009</b>						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		<b>Div 091</b>						
7	Various	Sub Account 07421- Service Awards	\$ 61,362	50.25%	\$ 30,835	\$ 54,292	50.25%	\$ 27,283
8								
9		Total	\$ 61,362		\$ 30,835	\$ 54,292		\$ 27,283
10								
11		<b>Div 002</b>						
12	Various	Sub Account 07421- Service Awards	\$ 61,517	5.20%	\$ 3,200	\$ 58,385	5.20%	\$ 3,037
13								
14		Total	\$ 61,517		\$ 3,200	\$ 58,385		\$ 3,037
15								
16		<b>Div 012</b>						
17	Various	Sub Account 07421- Service Awards	\$ 29,540	5.67%	\$ 1,675	\$ 30,343	5.67%	\$ 1,721
18								
19		Total	\$ 29,540		\$ 1,675	\$ 30,343		\$ 1,721
20								
21		<b>Grand Total</b>	<b>\$ 152,418</b>		<b>\$ 35,710</b>	<b>\$ 143,021</b>		<b>\$ 32,040</b>

**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		<b>Customer Service and Informational Expenses</b>						
2								
3		<b>Div 009</b>						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	134,412	100%	134,412	133,614	100%	133,614
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 134,412		\$ 134,412	\$ 133,614		\$ 133,614
9								
10		<b>Div 091</b>						
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)	1,295	50.25%	651	1,398	50.25%	702
15		Total	\$ 1,295		\$ 651	\$ 1,398		\$ 702
16								
17		<b>Div 002</b>						
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)	47,978	5.20%	2,495	26,162	5.20%	1,361
22		Total	\$ 47,978		\$ 2,495	\$ 26,162		\$ 1,361
23								
24		<b>Div 012</b>						
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		<b>Sales Expense</b>						
32								
33		<b>Div 009</b>						
34	911	Supervision	\$ 255,129	100%	\$ 255,129	\$ 266,962	100%	\$ 266,962
35	912	Demonstration and Selling (1)	117,086	100%	117,086	131,290	100%	131,290
36	913	Advertising	38,737	100%	38,737	45,483	100%	45,483
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 410,953		\$ 410,953	\$ 443,735		\$ 443,735
39								
40		<b>Div 091</b>						
41	911	Supervision	\$ 127,103	50.25%	\$ 63,871	\$ 123,575	50.25%	\$ 62,098
42	912	Demonstration and Selling (1)	847	50.25%	425	914	50.25%	459
43	913	Advertising	641	50.25%	322	692	50.25%	348
44	916	Miscellaneous Sales Expense	0	50.25%	0	0	50.25%	0
45		Total	\$ 128,590		\$ 64,618	\$ 125,180		\$ 62,905
46								
47		<b>Div 002</b>						
48	911	Supervision	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
49	912	Demonstration and Selling (1)	1,882	5.20%	98	2,309	5.20%	120
50	913	Advertising	-	5.20%	-	-	5.20%	-
51	916	Miscellaneous Sales Expense	-	5.20%	-	-	5.20%	-
52		Total	\$ 1,882		\$ 98	\$ 2,309		\$ 120
53								
54		<b>Div 012</b>						
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	<b>Div 009</b>								
2	Newspaper, Magazine, bill stuffer & Other	\$ 76,812	\$ 9,020	\$ 85,832	100%	\$ 85,832	\$ 76,812	100%	\$ 76,812
3									
4	<b>Div 091</b>								
5	Newspaper, Magazine, bill stuffer & Other	8,017	299,672	307,689	50.25%	154,618	8,017	50.25%	4,028
6									
7	<b>Div 002</b>								
8	Newspaper, Magazine, bill stuffer & Other	111,116	-	111,116	5.20%	5,779	111,116	5.20%	5,779
9									
10	<b>Div 012</b>								
11	Newspaper, Magazine, bill stuffer & Other	812	-	812	5.67%	46	812	5.67%	46
12									
13	<b>Grand Total</b>	<u>\$ 196,757</u>	<u>\$ 308,692</u>	<u>\$ 505,449</u>		<u>\$ 246,275</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	\$ -	100%	\$ -	\$ -	100%	\$ -
4	06121- Legal	\$ 64,811	100%	64,811	\$ 74,067	100%	74,067
5	Total	\$ 64,811		\$ 64,811	\$ 74,067		\$ 74,067
6							
7	Div 091						
8	06111- Contract Labor	\$ 48,299	50.25%	\$ 24,271	\$ 86,409	50.25%	\$ 43,422
9	06121- Legal	\$ 216,209	50.25%	108,648	\$ 386,807	50.25%	194,376
10	Total	\$ 264,508		\$ 132,919	\$ 473,215		\$ 237,797
11							
12	Div 002						
13	06111- Contract Labor	\$ 19,328,967	5.20%	\$1,005,303	\$10,420,381	5.20%	\$ 541,966
14	06121- Legal	\$ 207,346	5.20%	10,784	\$ 111,782	5.20%	5,814
15	Total	\$ 19,536,313		\$1,016,087	\$10,532,163		\$ 547,779
16							
17	Div 012						
18	06111- Contract Labor	\$ 606,159	5.67%	\$ 34,375	\$ 470,991	5.67%	\$ 26,709
19	06121- Legal	\$ -	5.67%	-	\$ -	5.67%	-
20	Total	\$ 606,159		\$ 34,375	\$ 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 16(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	<b>Total Projected Rate Case Expense</b>	<b>\$ 313,884</b>
17		
18	<b>Two (2) Year Amortization of Rate Case Expenses</b>	<b>\$ 156,942</b>

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	305,165	8,719
May-18	296,446	8,719
Jun-18	287,727	8,719
Jul-18	279,008	8,719
Aug-18	270,289	8,719
Sep-18	261,570	8,719
Oct-18	252,851	8,719
Nov-18	244,132	8,719
Dec-18	235,413	8,719
Jan-19	226,694	8,719
Feb-19	217,975	8,719
Mar-19	209,256	8,719
	261,570	104,628
	(13 Month Average)	
Apr-19	200,537	8,719
May-19	191,818	8,719
Jun-19	183,099	8,719
Jul-19	174,380	8,719
Aug-19	165,661	8,719
Sep-19	156,942	8,719
Oct-19	148,223	8,719
Nov-19	139,504	8,719
Dec-19	130,785	8,719
Jan-20	122,066	8,719
Feb-20	113,347	8,719
Mar-20	104,628	8,719



**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	<b>Div 009</b>						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	75,000	100%	75,000	75,000	100%	75,000
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 75,000</u>		<u>\$ 75,000</u>	<u>\$ 75,000</u>		<u>\$ 75,000</u>
7							
8	<b>Div 091</b>						
9	Donations (1)	\$ -	50.25%	\$ -	\$ -	50.25%	\$ -
10	Civic Duties (2)	-	50.25%	-	-	50.25%	-
11	Political Activities (3)	4,404	50.25%	2,213	4,404	50.25%	2,213
12	Other	-	50.25%	-	-	50.25%	-
13	Total	<u>\$ 4,404</u>		<u>\$ 2,213</u>	<u>\$ 4,404</u>		<u>\$ 2,213</u>
14							
15	<b>Div 002</b>						
16	Donations (1)	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
17	Civic Duties (2)	-	5.20%	-	-	5.20%	-
18	Political Activities (3)	655,809	5.20%	34,109	655,809	5.20%	34,109
19	Other	-	5.20%	-	-	5.20%	-
20	Total	<u>\$ 655,809</u>		<u>\$ 34,109</u>	<u>\$ 655,809</u>		<u>\$ 34,109</u>
21							
22	<b>Div 012</b>						
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	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	<b>Grand Total</b>	<u>\$ 735,213</u>		<u>\$ 111,322</u>	<u>\$ 735,213</u>		<u>\$ 111,322</u>

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	\$ 21,173	100.00%	\$ 21,173	\$ 21,173	100%	\$ 21,173
2							
3	Div 091	43,047	50.25%	21,632	43,047	50.25%	21,632
4							
5	Div 002	289,966	5.20%	15,081	289,966	5.20%	15,081
6							
7	Div 012	<u>81,857</u>	5.67%	<u>4,642</u>	<u>81,857</u>	5.67%	<u>4,642</u>
8							
9	Total Expense Report Exclusions	<u>\$ 436,043</u>		<u>\$ 62,528</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

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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:  Base Period  Forecasted Period FR 16(8)(f)  
Type of Filing:  Original  Updated  Revised Schedule F-10  
Workpaper Reference No(s): \_\_\_\_\_ Witness: Waller

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay &amp; 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		\$ 12,204,318	100.00%	\$ 12,204,318	\$ 452,803	\$ 12,657,121
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.09%	\$ 499,109	100.00%	\$ 499,109	\$ 18,518	\$ 517,627
6	FAS 106	5.01%	569,560	100.00%	569,560	(194,656)	374,905
7	Employee INSURANCE PLANS	20.10%	2,453,521	100.00%	2,453,521	91,030	2,544,551
8	ESOP PLAN Contributions	7.56%	922,449	100.00%	922,449	34,225	956,674
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,444,640		\$ 4,444,640	\$ (50,883)	\$ 4,393,757
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 875,681	100.00%	\$ 875,681	\$ 62,237	\$ 937,918
14	Federal Unemployment		\$ 15,730	100.00%	15,730	1,203	\$ 16,933
15	State Unemployment		\$ 11,538	100.00%	11,538	864	\$ 12,402
16	Total Payroll Taxes		\$ 902,948		\$ 902,948	\$ 64,304	\$ 967,252
17							
18	Total Payroll Costs		\$ 17,551,905		\$ 17,551,905	\$ 466,225	\$ 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

Line No.	Description	Most Recent Five Fiscal Years*										Base Period	% Change	Forecasted Period
		2012	% Change	2013	% Change	2014	% Change	2015	% Change	2016	% Change			
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	<u>18,161</u>	1.72%	<u>18,473</u>	15.01%	<u>21,246</u>	6.62%	<u>22,653</u>	13.28%	<u>24,169</u>	6.18%	<u>25,661</u>	0.00%	<u>25,661</u>
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	-4.31%	11,254,150	3.26%	11,620,882
12	OverTime Dollars	<u>585,480</u>	12.33%	<u>657,642</u>	15.99%	<u>762,824</u>	9.91%	<u>838,415</u>	23.59%	<u>932,823</u>	1.86%	<u>950,167</u>	9.06%	<u>1,036,238</u>
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>	-3.86%	<u>12,204,318</u>	3.71%	<u>12,657,121</u>
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	-3.81%	4,988,282	0.55%	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>40.873%</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	-2.25%	4,444,640	-1.14%	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	-5.86%	1,816,658	-4.16%	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>40.873%</u>		<u>39.628%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	889,257	-5.21%	842,968	32.66%	1,118,268	-19.88%	895,950	7.96%	991,045	-8.89%	902,948	7.12%	967,252
30	Payroll Taxes Expensed	338,313	-0.97%	335,033	0.08%	335,294	4.12%	349,097	9.80%	377,118	-2.14%	369,062	3.86%	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>40.873%</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				\$ 2,988,233	\$ 119,529	\$ 3,107,762
5	Other Allowances and Compensation				7,179,964	287,199	7,467,162
6	Total Salary and Compensation				<u>\$ 10,168,197</u>	<u>\$ 406,728</u>	<u>\$ 10,574,924</u>
7							
8	<u>Employee Benefits</u>						
		FY16	FY17	Wtd Avg			
9	Pensions	7.40%	6.00%	6.35%	\$ 189,753	\$ 7,590	\$ 197,343
10	SERP				\$ 4,157,744	166,310	\$ 4,324,054
11	Other Benefits	27.70%	28.00%	27.93%	834,464	33,379	867,843
12	Total Employee Benefits				<u>\$ 5,181,961</u>	<u>\$ 207,278</u>	<u>\$ 5,389,239</u>
13							
14	<u>Payroll Taxes</u>						
15	FICA/FUTA/SUTA				\$ 254,050	\$ 10,162	\$ 264,212
16	Total Payroll Taxes				<u>\$ 254,050</u>	<u>\$ 10,162</u>	<u>\$ 264,212</u>
17							
18	Total Compensation				<u>\$ 15,604,208</u>	<u>\$ 624,168</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 @	21%	19.601900%	19.601900%
8	Operating Income Percentage		73.740476%	73.740476%
9	Gross Revenue Conversion Factor			
10	(100 % divided by Income after Income Tax)		1.356107	1.356107



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
	\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>INCOME STATEMENT</b>										
Operating Revenues										
Gas service revenue	121,689	148,865	180,147	153,228	129,827	137,671	151,149	150,716	149,327	149,158
Transportation	11,315	12,587	14,311	15,087	15,748	15,831	15,202	15,202	15,202	15,202
Other revenue	1,774	1,517	2,424	2,153	1,857	3,211	4,378	4,375	4,363	4,361
Total Operating Revenues	134,778	162,968	196,882	170,468	147,431	156,713	170,729	170,293	168,892	168,721
Purchase gas	70,663	94,657	118,107	87,746	61,180	65,546	78,709	78,236	76,749	76,482
Gross Profit	64,115	68,311	78,774	82,721	86,251	91,167	92,020	92,057	92,143	92,239
Operating Expenses										
Direct O&M	12,980	14,377	14,815	14,927	14,518	13,436	9,342	17,267	17,484	17,707
Allocated O&M	10,086	11,534	12,036	12,874	12,708	13,526	14,012	10,868	11,079	11,463
Depreciation & amortization	13,981	14,919	16,846	18,636	19,121	18,850	21,512	23,286	26,472	30,012
Taxes - other than income	4,317	3,871	4,648	7,343	5,919	4,830	6,566	7,349	8,469	9,714
Total Operating Expenses	41,364	44,701	48,344	53,779	52,266	50,642	51,433	58,770	63,504	68,896
Operating income(loss)	22,751	23,610	30,430	28,942	33,985	40,525	40,587	33,287	28,639	23,343
Other income										
Interest Income	64	83	69	40	42	42	42	52	46	41
Performance based rates	2,702	2,659	2,705	2,795	2,792	2,792	2,792	2,500	2,500	2,500
Donations	(329)	(194)	(299)	(427)	(355)	(355)	(355)	(355)	(355)	(355)
Other Income	(391)	(514)	(456)	(344)	(391)	(391)	(391)	(351)	(350)	(350)
Total other income	2,704	2,421	2,617	2,917	2,797	2,087	2,087	1,846	1,841	1,836
Interest Charges										
Total interest charges	5,511	6,436	6,419	6,744	7,377	8,070	9,866	9,234	9,911	11,132
Income Before Taxes	19,944	19,595	26,628	25,116	29,404	34,542	32,808	25,899	20,568	14,048
Provision for income taxes	5,350	7,420	9,672	9,884	9,516	8,891	8,445	6,666	5,294	3,616
Net Income	14,594	12,175	16,956	15,231	19,888	25,651	24,364	19,232	15,274	10,432

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)(i)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	\$ 87,967,889	\$ 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	36,918,737	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	6,716,991	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	6,067,818	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	\$ 137,671,435	\$ 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	156,822	157,197	157,347	157,647	157,947
10	Commercial	17,318	17,435	17,333	17,339	17,354	17,419	17,419	17,419	17,419	17,419
11	Industrial	207	204	201	205	206	212	212	212	212	212
12	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,549	1,549	1,549	1,549	1,549
13	Total	173,004	174,917	174,376	174,692	175,282	176,001	176,376	176,526	176,826	177,126
14	Average Revenue per Class:										
15	Residential	\$ 511	\$ 617	\$ 743	\$ 625	\$ 548	\$ 561	\$ 626	\$ 624	\$ 618	\$ 617
16	Commercial	1,818	2,291	2,844	2,450	1,961	2,120	2,333	2,323	2,297	2,291
17	Industrial	23,809	23,553	29,059	27,786	21,578	31,742	24,983	24,726	24,333	24,260
18	Public Authority & Other	4,224	5,122	6,202	5,055	3,717	3,918	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	9,997,160	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	4,895,832	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	972,670	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	963,107	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	16,828,769	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	156,822	157,197	157,347	157,647	157,947
12	Commercial	17,318	17,435	17,333	17,339	17,354	17,419	17,419	17,419	17,419	17,419
13	Industrial	207	204	201	205	206	212	212	212	212	212
14	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,549	1,549	1,549	1,549	1,549
15											
16	Total	173,004	174,917	174,376	174,692	175,282	176,001	176,376	176,526	176,826	177,126
17											
18	Average Volume per Class:										
19	Residential	54	68	76	65	57	64	64	64	64	64
20	Commercial	228	293	326	287	256	281	281	281	281	281
21	Industrial	4,809	3,962	3,878	3,439	4,964	4,597	4,597	4,597	4,597	4,597
22	Public Authority & Other	614	752	795	681	579	622	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) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT	J-3	\$ 242,504	3.36%	1.99%	0.07%
7	LONG-TERM DEBT	J-3	3,066,734	42.53%	5.13%	2.18%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,901,710</u>	<u>54.11%</u>	9.70%	<u>5.25%</u>
10	Total Capital		<u>\$ 7,210,949</u>	<u>100.00%</u>		<u>7.50%</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	\$ 242,504	0.916%	\$ 2,221	
2	COMMITMENT FEE & BANK ADMIN	_____		\$ 2,604	
3	TOTAL SHORT-TERM DEBT	\$ 242,504		\$ 4,825	1.99%

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	2.19%	2,737,500	
11	Total	\$ 3,085,000,000		\$152,367,000	
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>\$3,066,734,195.75</u>		<u>157,322,311</u>	<u>5.13%</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		242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
2	LONG-TERM DEBT		3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.09%	2.24%
3	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.31%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		3,901,710	54.11%	9.70%	5.25%	3,668,227	52.57%	9.70%	5.10%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		7,210,949	100.00%		7.50%	6,977,466	100.00%		7.41%

**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		242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
9	LONG-TERM DEBT		3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.09%	2.24%
10	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.31%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		3,901,710	54.11%	12.41%	6.72%	3,668,227	52.57%	10.33%	5.43%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		7,210,949	100.00%		8.96%	6,977,466	100.00%		7.74%



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  Forecasted Period  
 Type of Filing:  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) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT		\$ 242,504	3.48%	1.99%	0.07%
7	LONG-TERM DEBT	J-3	3,066,734	43.95%	5.09%	2.24%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,668,227</u>	<u>52.57%</u>	<u>9.70%</u>	<u>5.10%</u>
10	Total Capital		<u><u>\$ 6,977,466</u></u>	<u><u>100.0%</u></u>		<u><u>7.41%</u></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 \_\_\_ X \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ X \_\_\_ 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	COMMITMENT FEE		2,604	
3	TOTAL SHORT-TERM DEBT	<u>242,504</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	8.31%	37,395,000		
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	<u>\$ 3,085,000,000</u>		<u>\$ 151,045,889</u>		
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>\$ 156,001,200</u>	<u>5.09%</u>	
20						
21	8.50% Sr Note due 3/15/2019 - Reissue	450,000,000	4.00%	18,000,000	750,000	0.17%
22	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	36,656,250	8.15%
					37,406,250	8.31%

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	<u>Plant Data: (\$000)</u>												
2	Plant in Service by functional class:												
3	Intangible Plant	779	779	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
5	Underground Storage	14,280	14,142	12,454	11,560	10,792	9,630	10,104	9,388	7,731	7,540	6,950	6,878
6	Transmission Plant	31,808	31,808	31,814	31,808	31,877	32,962	32,836	33,144	31,189	31,202	28,807	28,746
7	Distribution Plant	588,244	522,190	472,849	413,302	381,623	340,200	323,036	296,493	283,474	271,463	260,621	251,843
8	General Plant	44,021	40,686	21,271	18,126	16,683	15,589	15,238	16,000	15,103	14,696	15,422	15,165
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337
10													
11	Gross Plant	679,132	609,604	541,795	478,203	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998
12	Less: Accumulated depreciation	199,949	191,190	167,228	165,298	160,839	158,300	151,849	150,795	147,462	144,016	139,212	134,463
13	Net plant in Service	479,183	418,413	374,567	312,905	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535
14													
15	Construction Work in Progress	27,493	27,493	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897
16													
17	Total CWIP	27,493	27,493	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897
18													
19	Total	506,676	445,907	384,713	339,215	296,887	260,967	239,679	211,844	201,598	190,102	182,169	174,432
20													
21	% of Construction financed internally	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22													
23													
24	<u>Capital structure: (Total Company)</u>												
25	<u>(based on year-end accounts)</u>												
26	Short-term debt (\$000)	242,504	242,504	829,811	457,927	196,695	367,984	570,929	206,396	126,100	72,550	350,542	150,599
27	Long-term debt (\$000)	3,066,734	3,066,734	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
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	3,668,227	3,901,710	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
30													
31	Total	6,977,466	7,210,949	6,731,649	6,090,239	5,738,913	5,404,064	4,886,477	4,667,934	4,113,999	4,418,711	4,522,826	4,242,668
32													
33	<u>Condensed Income Statement data: (\$000)</u>												
34	Operating Revenues	170,729	156,713	147,431	170,468	196,882	162,968	134,778	149,662	156,816	190,356	244,308	203,287
35	Operating Expenses (excludes Federal and State Taxes, includes gas cost)	130,142	116,188	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733
36	State Income Tax (current)			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
38	Federal and State Income Tax - net	8,445	8,891	9,516	9,884	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307
39	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0
40	Operating Income	32,142	31,634	24,468	19,058	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247
41	AFUDC	0	0	179	182	139	88	101	22	286	199	160	94

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	2,087	2,087	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	34,230	33,721	26,734	21,303	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888
45	Interest charges	9,866	8,070	7,556	6,926	6,559	6,524	5,612	5,792	6,270	6,633	6,138	6,155
46	Net Income	24,364	25,651	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	24,364	25,651	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%	1.99%	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 (%)	5.09%	5.13%	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	4.33	5.28	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)	4.33	5.28	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	3.47	4.18	3.24	3.71	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12
65	SEC Coverage	4.29	5.21	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)	3.47	4.18	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	5.48	8.12	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  
 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
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)	0.5%	0.4%	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)	6.7%	7.6%	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	9,997	9,094	9,826	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,385
106	Commercial	4,896	4,896	4,538	4,845	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793
107	Industrial	973	973	1,048	693	810	811	995	821	724	960	1,715	1,757
108	Public authority & Other Sales	963	963	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	16,829	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		0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,178	17,149	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	17,149	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.