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jnhughes@johnnhughespsc.com

February 14, 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 responses to the Commission's fourth Data Request dated January 31, 2018.

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

John N. Huylen

Attorneys for Atmos Energy Corporation

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION) Case No. 2017-00349
AFFI	DAVIT
	eing duly sworn, deposes and states that the fourth request for information are true and ief.
·	Laura K. Gillham
STATE OF Texas	,
SUBSCRIBED AND SWORN to before mo of February, 2018.	e by Laura K. Gillham on this the 13 day
Wendy Michelle Brooks	Woudy Michello, Brooks

My Commission Expires: March 31,008

Wendy Michelle Brooks Notary Public, State of Texas My Commission Expires March 31, 2018

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION)))	Case No. 2017-00349
Al	FFIDAV	IT
The Affiant, Mark A. Martin, bein responses to Commission Staff's fourth best of his knowledge and belief.		worn, deposes and states that the attached or information are true and correct to the LAMM. k A. Martin
STATE OF <u>Kentucky</u> COUNTY OF <u>Daviess</u>		
SUBSCRIBED AND SWORN to before February, 2018.	me by M	Mark A. Martin on this the 8 th day of

Occurred M. Hershar, Notary Public ID 506385 My Commission Expires: 3-22-18

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION) Case No. 2017-00349
AF	FIDAVIT
	being duly sworn, deposes and states that the f's fourth request for information are true and belief. Gregory W. Smith
STATE OF TENNESSEE COUNTY OF WILLIAMSON	

SUBSCRIBED AND SWORN to before me by Gregory W. Smith on this the 3th day of February, 2018.

Notary Public

My Commission Expires: MARCh 3, 2020



BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION)))	Case No. 2017-00349
Al	FIDAV.	ľT
The Affiant, Gregory K. Waller attached responses to Commission State correct to the best of his knowledge and	f's fourt	duly sworn, deposes and states that the h request for information are true and
	Greg	govy K. Waller
state of <u>Texas</u> county of <u>Dallas</u>		
SUBSCRIBED AND SWORN to before of February, 2018.	me by C	Pregory K. Waller on this the 9^{th} day
	Note	MMM Ofmany
	Му	Commission Expires: 9/10/12020



Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-01 Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Paul H. Raab, Exhibits PHR-1, PHR-2, and PHR-3. Confirm that neither deferred tax expense nor the Net Operating Loss ("NOL") Carryforward are included in Atmos's income tax expense. If this cannot be confirmed, identify where deferred tax expense or the NOL Carryforward are included in Atmos's income tax expense.

RESPONSE:

Deny. Please see the Company's response to Staff DR No. 4-02.

Respondent: Jennifer Story

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-02 Page 1 of 2

REQUEST:

Refer to the Application, Schedules B.5, C.1, C.2, and E. Confirm that neither deferred tax expense nor the NOL Carryforward are included in Atmos's adjusted net operating income. If this cannot be confirmed, identify where deferred tax expense or the NOL Carryforward are included in Atmos's adjusted net operating income.

RESPONSE:

Deny. Both deferred income tax expense and NOL Carryforward (NOLC) are included in determining Atmos' adjusted net operating income.

Mr. Kollen asserts that the Company has not, either in this case or in its prior two rate cases, reduced the deferred income tax expense included in determining its revenue requirement by the amount of the NOLC. This is simply inaccurate. The Company's deferred income tax expense is, in fact, reduced or offset by the Company's NOLC, as demonstrated below.

The Company accrues tax at a statutory rate of 38.9% on projected earnings in the filing. The 38.9% tax rate is a composite federal and statutory rate that includes 35% for federal taxes and 3.9% for Kentucky state taxes. The state tax rate of 3.9% is derived from the Kentucky state rate of 6% less the benefit the Company will realize from the deduction of the state income taxes on its federal return. The formula for calculating the effective state rate is the state rates times (1 minus) = (1 minus)

The use of a statutory tax rates results in the accrual of all federal and state taxes that will be due on those earnings in the current period or in the future. Use of this rate accrues both current and deferred taxes, including an accumulated deferred income tax asset ("ADIT") for the NOL carryforward ("NOLC").

See the example below demonstrating the inclusion of the NOLC and deferred tax expense. This example assumes the company is taxed for federal purposes only.

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-02 Page 2 of 2

Assumptions:		
Net earnings before taxes		\$100
Accelerated depreciation in excess of book depreciation		(\$120)
Taxable Income or (Loss)		(\$20)
NOL carryforward (NOLC) generated		\$20
Federal Statutory tax rate		35%
Accrual of Tax Expense:		
Tax expense debit for accelerated depreciation 35%)	(\$120 x	\$42
Tax expense credit for NOLC 35%)	(\$20 x	(\$7)
Total tax expense debit		\$35
ADIT asset debit for NOLC 35%)	(\$20 x	\$7
ADIT liability credit for accelerated depreciation 35%)	(\$120 x	(\$42)
Total ADIT credit		(\$35)
Net earnings before taxes		\$100
Statutory tax rate		35%
Tax Expense		\$35

The above entry results in a net tax expense debit on the Company's books and records of \$35, thus deferred tax expense and the NOLC are included in the Company's adjusted net operating income. This is equal to the Company's statutory rate of 35% times its earnings before tax. Embedded in the \$35 net tax expense debit is a \$42 expense for establishing an ADIT liability for accelerated depreciation and a \$7 benefit for establishing an ADIT asset for an NOLC. The Company's balance sheet would reflect a net ADIT liability of \$35.

In this example, the tax expense included in the cost of service would be \$35. That amount would be calculated in the filing workpapers as \$100 of net earnings before taxes times the statutory tax rate. Rate base would reflect a \$35 reduction for the net ADIT liability.

A statutory rate applied to net earnings, by its very nature, results in the accrual of all current and deferred taxes, including ADIT assets related to NOLC. Tax expense calculated using a statutory rate will always reflect the impact of ADIT and an NOLC.

Respondent: Jennifer Story

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-03 Page 1 of 1

REQUEST:

Refer to the Application, Schedule B.5. Provide the calculation of "Change in NOLC" of (\$322,598).

RESPONSE:

The \$(322,598) referenced in the request is the amount of change in the NOLC necessary for the total change in ADIT from the Base Period to the Forward Looking Test Period to equal the amount of income tax expense included in the Company's cost of service. The amount on line 58 of Schedule B.5.F is equal to the amount on Schedule C.1 line 8 (with small rounding error) and is the tax expense included in cost of service calculated at the statutory rate.¹ The amount on line 60 of Schedule B.5.F is the total change in the deferred tax balance between the Base Period and Forward Looking Test Period prior to forecasting the change in NOLC. The \$(322,598) on line 61 was calculated using the "goal seek" function in Microsoft Excel. The goal seek function was set to make the sum of lines 58 and 63 equal to zero by changing the cell on line 61 in column I (the \$(322,598) change in NOLC). The goal seek function runs iterations of calculations through all linked cells until the specified criteria (difference between change in ADIT and income tax expense equal to zero) is met. As the footnote on line 76 identifies, because the Company is in a net loss position, all of the tax expense included in cost of service is deferred and therefore must be equal to the total change in deferred taxes (ADIT).

It is important to note that, should the ARM be approved as proposed, the forecasted NOLC balance will be replaced by the actual allocable NOLC balance when the Company files the annual reconciliation. Thus, the ultimate revenue requirement associated with the NOLC balance will be unaffected by the methodology described above, and it ultimately will have no impact on ratepayers.

Respondent: Greg Waller

¹ Prior to the change in tax law. The amount is updated each time a new cost of service model is produced consistent with the calculation described above. The amount reflected in the model attached to the response to Staff 4-06 reflects all of the changes in that model, including those related to the Tax Cut and Jobs Act.

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-04 Page 1 of 1

REQUEST:

Refer to Atmos's response to Commission Staff's Third Request for Information ("Staff's Third Request"), Item 3. The response states that customers are accustomed to the operation of the Weather Normalization Adjustment ("WNA"). State whether the WNA bill adjustment is discernable on customer bills and, if so, whether it is a discrete billing line item or is otherwise referenced in any way. Provide the text of any information addressing or explaining the WNA that has been provided to customers within the last five years.

RESPONSE:

While the Company's WNA is not a separate line item on a customer's bill, the Company's Distribution Charge rates are adjusted for the effects of weather for the months of November through April. Customers can review their monthly bills and discern that there was a WNA bill adjustment, but it would not be obvious what the exact WNA adjustment was. However, it is important not to lose sight of the primary benefits of the Company's WNA. If a winter is severe, with several months of colder than normal weather, the WNA functions to lower the total customer bills compared to bills absent the WNA. Although the WNA does not offset the costs of higher gas use, it does mitigate the impact of the higher than expected total bills. Conversely, the WNA is additive to the Distribution Charge during a milder than normal winter, with the customer bills still far lower than expected since gas use would be lower than normal. Customers may well notice the increased volatility in winter bills if WNA were eliminated and corrections delayed by relying on the ARM to adjust distribution charges for abnormal weather.

Since June 2016, customers have the ability to review bill definitions/terms on the Customer Service/Understanding Your Bill section (https://www.atmosenergy.com/customer-service/understanding-your-bill) of our website. Prior to June 2016, the Company included a WNA definition on the back of every customer bill. Please see Attachment 1 for the pre-2016 customer bill.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_4_04_Att1 - Pre 2016 Customer Bill.pdf. 1 Page.

Respondent: Mark Martin

You may obtain more information on our tariff and rates by calling our Customer Support Center at the number printed on the front of this bill. The following information explains items that may appear on your bill, depending on your type of service and local regulatory requirements.

Budget Billing Amount

If you're a budget billing customer, your bill will show the amount to be paid this month, as well as the actual account balance.

Commodity Charge / Cost / Gas Charge

This charge reflects the cost for natural gas used during the current billing period, before taxes and other charges.

Pressure Factor

Gas volumes can vary depending on elevation, local atmospheric pressure, or the need for increased delivery pressure. The Pressure Factor converts the metered gas volume to the actual gas volume delivered.

Estimated Bills

All usage is actual unless otherwise shown. If we do not physically read your meter in a given month, we will estimate volume based on your average gas use. It will be shown as "ESTIMATED USAGE" on your bill, and any necessary adjustments will be made after the next actual meter reading.

Customer Charge/Facility Charge/Base Rate This portion of your gas service charge is a fixed amount each month and is not affected by the amount of gas you use.

Surcharge

Additional amount billed, if applicable.

Franchise Fee (or Rider FF)

This fee, if applicable, is charged by your city or county for the use of alleys, streets, and right-of-ways for gas lines to provide your service. The fee is base on the amount of each customer's bill.

TAX (or Rider TAX)

Collection of other taxes imposed by a governmental authority. In Texas only, the term "Rider Tax" includes the collection of the Texas State Gross Receipts Tax.

Meter Multiplier

The Meter Multiplier converts the metered Unit of Measure to the standard billing Unit of Measure, where applicable.

Prorated Bill

If applicable, we will adjust, or prorate, the facility charge/customer charge on bills with more or less than the standard days of service.

Colorado Only

DSR Cost: Cost of service to maintain natural gas distribution system. Current Upstream Cost: Cost paid to interstate pipelines to deliver natural gas. Deferred Gas Cost: Same as PGA/GCA but does not vary monthly. The Colorado Public Utilities Commission reviews and approves any changes. The usage in CCF stated on your bill is equal to the actual meter reading accumulation and can be calculated by subtracting the current month's meter reading, and multiply that amount by the pressure factor to find your current month's gas usage. Gas Demand Side Management Adjustment ("G-DSMCA") is designed to promote energy efficiency practices and recover incurred costs of DSM Programs in accordance with Public Utilities Commission rules. The G-DSMCA Factor shall be separately calculated and applied to the Company's rate schedules for residential and commercial customers.

Payment By Check

When you send us a check as a payment, you authorize us to clear your check electronically. If you usually get your checks or images of checks back with your statement, you will no longer receive these back.

Purchased Gas Adjustment (PGA)/Gas Cost Adjustment (GCA)

This measure reflects market increases and decreases in the price we pay for gas supplies without markup or other charges. It may vary monthly and is based on the amount of natural gas you use.

Pipe Replacement Program

This is an annually adjusted fee for upgrading the utility infrastructure.

School Fee (Kentucky Only)

This fee is levied by local school boards; it may not exceed 3 percent of gross utility receipts.

Rate Code

This identifies the rate schedule used to catculate the amount of your bill, based on the type of service you receive, as approved by your state's public utility commission.

WNA Amount

If applicable, this Weather Normalization Amount adjusts for variations above and below normal temperatures,

Usage Explanation

CCF - Hundred Cubic Feet MCF - Thousand Cubic Feet MMCF - Million Cubic Feet

Therm - Heat Unit Equal to 100,000 BTU's

BTU - British Thermal Units

Special Services... You may sign up for these services at atmosenergy.com, learn more about services at our web site or by calling the toll-free number on the front of this bill.

Electronic Billing Plan

You can receive your monthly bill electronically as an e-mail, and bill payments are made automatically each month from your financial institution. Sign up for our E-Bill Program online at www.almosenergy.com.

Budget Billing Plan

By signing up for our budget billing plan, you can spread out your gas utility payments over the entire year, smoothing out seasonal highs and lows. This plan also uses a "levelized process" to adjust for monthly changes in gas consumption and gas costs.

Payment Options

Automatic payment plan: Allows you to authorize the automatic transfer of funds directly from your financial institution to pay your Almos Energy bill each month.

By computer: Residential and Commercial customers can make a one-time check payment or sign up to make recurring check payments. Residential customers can also pay with a Visa or MasterCard credit card with no additional fee either one-time or join recurring payment program.

<u>By telephone:</u> Payments can be made by check or credit card by calling the toll-free number on the front of this bill.

At a payment center: A network of payment centers has been set up to process payments for customers who prefer to make payments in person. Be sure to take the entire bill with you to the payment center to ensure your payment can be accurately posted to your account. Some vendors may charge a fee.

By mail: Please mail your payment in time to arrive by the past due date.

CHANGE OF MAILING ADDRESS

EFFECTIVE DATE	DAY/MONTH/YEAR	
ADDRESS / P.O. BOX		
CITY, STATE, ZIP		
HOME TELEPHONE NUMBER		

TO CHANGE ACCOUNT NAME PLEASE CALL 1-888-286-6700

Voluntary Community Energy Assistance Program	rgy Assistance Program	Energy	Community	Voluntary (
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You can help others in need to pay their monthly gas bill by donating to your community's energy assistance program.

All donations are distributed to a local or area non-profit energy assistance agency(s) that serves your community. Visit atmosenergy.com for information on which agency(s) received your donation.

Please indicate the contribution amount below to be billed monthly on your Atmos Energy statement.

Thank you for sharing the warmth with those in need in your community.

 \$1	***************************************	\$20
 \$5		Other
 \$10		Round-up

One Time Contribution

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-05 Page 1 of 1

REQUEST:

Refer to the response to Staff's Third Request, Item 14.b. Explain how the Mississippi Commission will adjust rates based on the December 2017 change to the earnings band.

RESPONSE:

Each year, a study will be prepared to determine the actual return on equity, otherwise referred to as the Expected Return on Equity. If the actual return on equity for the evaluation year differs from the allowed return on equity by more than 50 basis points, rates are adjusted to achieve an expected return equal to the benchmark rate of return. In effect, if the actual return indicates an earnings deficiency in excess of the earnings band, rates are adjusted upward to the allowed return but if the actual return indicates an earnings sufficiency in excess of the earnings band, rates are lowered to the allowed return. If the actual return on equity is within the +/- 50 basis points band around the benchmark earnings rate, rates are unchanged for the following year.

Respondent: Greg Waller

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-06 Page 1 of 2

REQUEST:

Refer to the Direct Testimony of Lane Kollen ("Kollen Testimony"), page 47, lines 11 - 16. For the below requests, provide all exhibits and schedules in Excel spreadsheet format with formulas intact and unprotected, and all rows and columns accessible.

- a. Identify and describe all necessary adjustments to the forecasted test year from the reduction in the current and deferred federal income tax expense included in the test year as a result of the Tax Cut and Jobs Act.
- b. Identify and describe all necessary adjustments to the forecasted test year from the reduction in deferred income tax expense to reflect the amortization of the excess accumulated deferred income taxes as a result of the Tax Cut and Jobs Act.
- Identify and describe all necessary adjustments to the forecasted test year from the reduction in the gross revenue conversion factor as a result of the Tax Cut and Jobs Act.
- d. Identity and describe any other necessary adjustments to the forecasted test year as a result of the Tax Cut and Jobs Act not addressed in the above data requests.

RESPONSE:

Please see the attached revenue requirement model. The model starts with the Company's response to Staff DR No. 2-37 and layers in the necessary adjustments to address subparts (a) through (c) of this request. Specific changes are as follows:

- a) Changed the federal income tax rate from .35 to .21 on Schedules E, B.5.F and C.1.
- b) Added workpaper WP B.5 F1 to account for the Company's current estimate of excess accumulated deferred income taxes (included in the general ledger as of December 31, 2017). The Company is continuing to work on the estimate of the amortization schedule of the excess accumulated deferred income taxes and will provide it as soon as practicable. Precision will be added to the estimate over the course of the Company's fiscal year 2018. The excess accumulated deferred income tax is shown as a regulatory liability on Schedule B.1.F (net of the proposed regulatory asset for rate case expense). The forecasted change in NOLC is recalculated and shown on B.5.F.
- c) Changed the federal income tax rate from .35 to .21 on Schedule H.1, which results in a change to the gross revenue conversion factor from 1.648191 to 1.356107.
- d) The Company is not aware of any at this time. To the extent the Company becomes aware of other necessary adjustments to the forecasted test year as a result of the Tax Cut and Jobs Act not addressed in the above data requests, it will address them in its rebuttal testimony in Case No. 2017-00481. If the Company becomes aware of other necessary adjustments after it files its rebuttal testimony, it will address those in updates to this response.

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-06 Page 2 of 2

The Company, as contemplated in the testimony of Mr. Joe Christian in Case No. 2017-00481 (later 2018-00039), will further update its revenue requirement model with these changes as well as rebuttal positions taken by Company witnesses when it files rebuttal testimony in this Case on February 28, 2018.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_4-06_Att1 - KY RevReq Model Tax Reform.xlsx, 123 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_4-06_Att2 - ADIT for KY 12-31-17.xlsx, 18 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_4-06_Att3 - KY projection for 2017-2019 (as of August) - updated for TCJA.xlsx, 6 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_4-06_Att4 - WP B.5F1 - Deferred Tax Regulatory Liability.xlsx, 1 Page.

Respondents: Greg Waller and Jennifer Story

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

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

		F	orecast Perio	d		Base Period	
		KY/ Md-Sts	Kentucky	Kentucky	KY/ Md-Sts	Kentucky	Kentucky
Line No.	. Description	Division	Jurisdiction	Composite	Division	Jurisdiction	Composite
	Rate Base, Dep. Exp., & Taxes Other						
1	Shared Services						
2	General Office (Div 002)	10.35%	50.25%	5.20%	10.35%	50.25%	5.20%
3	Customer Support (Div 012)	10.93%	51.88%	5.67%	10.93%	51.88%	5.67%
4	Kentucky/Mid-States						
5	Mid-States General Office (Div 091)	100%	50.25%	50.25%	100%	50.25%	50.25%
6							
7							
8	Greenville Avenue Data Center			1.55%			1.55%
9	Charles K. Vaughan Center			2.33%			2.33%
10	AEAM			6.44%			6.44%
11	ALGN			0.00%			
12							
13	Kentucky Composite Tax			25.74%			
14							
15	Rate of Return on Equity			10.30%			
16							
17	STDRATE			1.99%			
18							
19	LTDRATE			5.11%			

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

Schedule	Pages	Description
Α	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	:_XBase PeriodXForecasted Period			FR 16(8)(a)
Туре	of Filing:XOriginalUpdated	Revised		Schedule A
	cpaper Reference No(s)			Witness: Waller
			Base	Forecasted
		Supporting	Jurisdictional	Jurisdictional
Line		Schedule	Revenue	Revenue
No.	Description	Reference	Requirement	Requirement
	(a)	(b)	(c)	(d)
	()	(~)	(0)	(4)
1	Rate Base	B-1	\$ 360,659,583	\$ 428,125,474
2	Adjusted Operating Income	C-1	\$ 32,181,493	\$ 30,605,809
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3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	8.92%	7.15%
4	Required Rate of Return	J-1	7.82%	7.73%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 28,203,579	\$ 33,094,099
•	required operating meeting (into 1 times into 1)	.	4 20,200,0.0	Ψ σσ,σσ ,,σσσ
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ (3,977,914)	\$ 2,488,290
7	Gross Revenue Conversion Factor	1.1	4 05044	4.25644
7	Gloss Revenue Conversion Factor	Н	1.35611	1.35611
8	Revenue Deficiency (line 6 times line 7)		\$ (5,394,477)	\$ 3,374,388
^	Daniel de la constant	0.4		0 074000
9	Revenue Increase Requested	C-1		\$ 3,374,388
10	Adjusted Operating Revenues	C-1		\$ 170,729,276
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 174,103,664

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

FR 16(8)(b)

SCHEDULE B

Rate Base

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

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

	XBase PeriodForecasted Period Filing:XOriginalUpdatedRevis per Reference No(s).	ed		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 2 3	Plant in Service Construction Work in Progress Accumulated Depreciation and Amortization	B-2 B B-2 B B-3 B	\$ 609,603,942 27,493,203 (191,190,491)	\$ 580,489,691 22,166,217 (185,290,734)
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 445,906,654	\$ 417,365,173
5 6 7 8 9	Cash Working Capital Allowance Other Working Capital Allowances (Inventory & Prepaids) Customer Advances For Construction Regulatory Assets / Liabilities* Deferred Inc. Taxes and Investment Tax Credits	B-4.2 B B-4.1 B B-6 B WP B.5 F1; F.6 B-5 B	\$ 3,370,236 14,276,317 (1,437,537) (35,309,597) (33,892,218)	\$ 3,370,236 10,581,761 (1,455,773) (35,309,597) (33,892,218)
10	Rate Base (Sum line 4 Thru 8)		\$ 392,913,856	\$ 360,659,583

^{*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

	Base PeriodXForecasted Period Filing:XOriginalUpdatedRevise per Reference No(s).	ed		FR 16(8)(b)1 Schedule B-1 Witness: Waller
Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 679,131,593	\$ 657,447,129
2	Construction Work in Progress	B-2 F	27,493,203	27,493,203
3	Accumulated Depreciation and Amortization	B-3 F	(199,948,564)	(191,846,139)
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 506,676,232	\$ 493,094,193
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,270,504	\$ 3,270,504
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	(2,211,106)	10,199,151
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, 152, 655)	(35,074,184)
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	(35,757,254) *	(41,926,654)
10	Rate Base (Sum Line 4 Thru 8)		\$ 435,388,184	\$ 428,125,474

^{*}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.

Base Period X Forecasted Period FR 16(8)(b)2 Type of Filing: X Original Revised Schedule B-2 F Workpaper Reference No(s). Witness: Waller 3/31/2019 Kentucky- Mid Kentucky Kentucky- Mid Kentucky Line Acct. Account / Ending Adjusted States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated No. No. SubAccount Titles Balance Adjustments Balance Allocation Allocation Amount Average Allocation Allocation Amount (c) = (a) + (b)(f) = (c) * (d) * (e)(a) (b) (d) (e) (g) (h) (j) = (g) * (h) * (i)(i) Kentucky Direct (Division 009) Intangible Plant 30100 Organization 8,330 \$ 8,329.72 100% 100% 2 8,330 \$ 8,330 100% 8,329.72 100% 30200 Franchises & Consents 119,853 119,853 100% 100% 119,853 119,853 100% 100% 119,853 3 \$ 4 5 Total Intangible Plant 128,182 \$ 128,182 128,182 128,182 \$ 128,182 Natural Gas Production Plant 7 8 32540 Rights of Ways \$ 100% 100% \$ \$ \$ 100% 100% \$ 100% 9 33202 Tributary Lines \$ 100% \$ 100% 100% 10 33400 Field Meas, & Reg. Sta, Equip 100% 100% 100% 100% \$ 11 12 Total Natural Gas Production Plant \$ \$ \$ \$ 13 14 Storage Plant 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 35100 Structures and Improvements 17,916 17 \$ 17,916 100% 100% 17,916 \$ 17,916 100% 100% 17,916 35102 Compression Station Equipment \$ 153,261 153,261 100% 18 100% 153,261 100% \$ 153,261 100% 153,261 19 35103 Meas, & Reg. Sta. Structues \$ 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 35201 Well Construction 1,699,999 1,699,999 100% 22 \$ 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 35203 Cushion Gas 1,694,833 24 \$ 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% 209,458 100% 209,458 100% 209,458 \$ 35400 Compressor Station Equipment 29 \$ 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% 481,914 100% \$ 439,117 100% 439.117 31 35600 Purification Equipment \$ 414,663 414,663 100% 100% 414.663 414,663 100% 100% 414,663 32

14,279,674

\$ 14,279,674

\$ 14,236,877

\$ 14,279,674 \$

33

Total Storage Plant

\$ 14,236,877

Data: Base Period X Forecasted Period

Type of Filing: X Original Updated Revised

Worknaper Reference No(s)

FR 16(8)(b)2 Schedule B-2 F

	paper Referer		1/6/									 			Witness: Waller
Line No.	Acct.	Account / SubAccount Titles		3/31/2019 Ending Balance	Adiu	ıstment	5	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation		Allocated Amount
				(a)		(b)		c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	 (g)	(h)	(ī)	(j) = (g) * (h) * (i)
34				. ,			•	, ,, ,,						**	** *** * * * * * * * * * * * * * * * * *
35	Tran	nsmission Plant													
36	36510 Land	d	\$	26,970	\$	-	\$	26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
37	36520 Righ	nts of Way	\$	867,772		-		867,772	100%	100%	867,772	\$ 867,772	100%	100%	867,772
38	36602 Stru	ctures & improvements	\$	49,002		-		49,002	100%	100%	49,002	\$ 49,002	100%	100%	49,002
39	36603 Othe	er Structues	\$	60,826		-		60,826	100%	100%	60,826	\$ 60,826	100%	100%	60,826
40	36700 Mair	ns Cathodic Protection	\$	158,925		-		158,925	100%	100%	158,925	\$ 158,925	100%	100%	158,925
41	36701 Mair	ns - Steel	\$	27,643,442		-		27,643,442	100%	100%	27,643,442	\$ 27,643,442	100%	100%	27,643,442
42	36900 Mea	s, & Reg. Equipment	\$	731,467		-		731,467	100%	100%	731,467	\$ 731,467	100%	100%	731,467
43	36901 Mea	is. & Reg. Equipment	\$	2,269,556		-		2,269,556	100%	100%	2,269,556	\$ 2,269,556	100%	100%	2,269,556
44		•							-		·		=		
45	Tota	il Transmission Plant	\$	31,807,960	\$	-	\$	31,807,960			\$ 31,807,960	\$ 31,807,960			\$ 31,807,960
46															
47	Dist	ribution Plant													
48	37400 Land	d & Land Rights	\$	531,167	\$	-	\$	531,166.79	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,166.79
49	37401 Land	ď	\$	37,326		-		37,326	100%	100%	37,326	\$ 37,326	100%	100%	37,326
50	37402 Land	d Rights	\$	3,457,724		_		3,457,724	100%	100%	3,457,724	\$ 3,231,772	100%	100%	3,231,772
51	37403 Land	d Other	\$	2,784		-		2,784	100%	100%	2,784	\$ 2,784	100%	100%	2,784
52	37500 Stru	ctures & Improvements	\$	336,168		-		336,168	100%	100%	336,168	\$ 336,168	100%	100%	336,168
53	37501 Stru	ctures & Improvements T.B.	\$	99,818		-		99,818	100%	100%	99,818	\$ 99,818	100%	100%	99,818
54	37502 Land		\$	46,264		-		46,264	100%	100%	46,264	\$ 46,264	100%	100%	46,264
55	37503 Impi		\$	4,005		-		4,005	100%	100%	4,005	\$ 4,005	100%	100%	4,005
56		s Cathodic Protection	\$	20,655,336		-		20,655,336	100%	100%	20,655,336	\$ 20,712,559	100%	100%	20,712,559
57	37601 Mair	ns - Steel	\$	140,873,358		-		140,873,358	100%	100%	140,873,358	\$ 140,488,694	100%	100%	140,488,694
58	37602 Mair		\$	132,616,482		-		132,616,482	100%	100%	132,616,482	\$ 125,040,068	100%	100%	125,040,068
59	37800 Mea	is & Reg. Sta. Equip - General	\$	14,728,716		-		14,728,716	100%	100%	14,728,716	\$ 13,616,673	100%	100%	13,616,673
60		is & 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		s & 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 Sen		\$	146,513,249		_		146,513,249	100%	100%	146,513,249	\$ 139,868,620	100%	100%	139,868,620
63	38100 Mete		\$	44,941,090		_		44,941,090	100%	100%	44,941,090	\$ 41,724,895	100%	100%	41,724,895
64		er Installaitons	\$	57,452,859		_		57,452,859	100%	100%	57,452,859	\$ 56,980,787	100%	100%	56,980,787
65		se Regulators	\$	12,010,720		_		12,010,720	100%	100%	12,010,720	\$ 11,717,794	100%	100%	11,717,794
66		se Reg. Installations	\$	263,603		_		263,603	100%	100%	263,603	\$ 249,552	100%	100%	249,552
67		Meas. & Reg. Sta. Equipment	φ \$	5,259,208		_		5,259,208	100%	100%	5,259,208	\$ 5,237,633	100%	100%	5,237,633
68	COOCO IIIU.	mode, a reg. old. Equipment	<u></u>	J,200,200				0,200,200		10070	0,200,200	 0,20,1000	_ 10070	100,0	0,201,000
69	Tota	al Distribution Plant	\$	588,244,251	\$	-	\$	588,244,251			\$ 588,244,251	\$ 567,755,915			\$ 567,755,915

 Data:
 Base Period
 X
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

FR 16(8)(b)2 Schedule B-2 F

	cpaper Reference No(s).		(C410Cd												Witness: Waller
Line No.	Acct. Account / No. SubAccount Titles		3/31/2019 Ending Balance	Adji	ustments	i	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount		13 Month Average	Kentucky- Mid States Division Allocation		Allocated Amount
			(a)		(b)		(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	_	(g)	(h)	(i)	(j) = (g) * (h) * (i)
70															
71	<u>General Plant</u>														
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		6 -		-		-	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%	· <u>-</u>	\$	´-	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	Š	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	ŝ	358,965		100%	358,965
87	39701 Communication Equip.		6 -		_		-	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%	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/	N	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	œ.	1,770,509	100%	100%	1,770,509
95	39907 Other Tang. Property - PC Software				_		7,000,002	100%	100%	1,000,002	\$	1,770,000	100%	100%	1,770,000
96	39908 Other Tang, Property - Mainframe S/W		•		_		123,515	100%	100%	123,515	\$	123,515		100%	123,515
97	00000 Other rang, rroperty - manifestine over		120,010				120,010		10070	120,010	Ψ.	120,010	10070	10070	120,010
98	Total General Plant		24,963,221	¢		\$	24,963,221			\$ 24,963,221	s	24,273,489			\$ 24,273,489
99	rotal General Flant	•	v 24,000,221	ψ	-	Ψ	24,000,221			Ψ 44,800,421	φ	24,210,409			φ 24,270,489
100	Total Plant (Div 9)	_	659,423,289	•		\$	659,423,289	-		\$ 659,423,289		638,202,423	-		\$ 638,202,423
100	Total Flatit (DIV 9)		v ∪∪3, 4 ∠0,209	φ		φ	UUB,+43,408	•		# 005,425,209		030,202,423			φ 030,202,423
101	CWIP With out AFUDC		26,845,505	\$	_	\$	26,845,505	100%	100%	\$ 26.845.505	s	26.845.505	100%	100%	\$ 26,845,505

	Base Period Base P		Revi	ised		· · · · · · · · · · · · · · · · · · ·											Sche	R 16(8)(b)2 edule B-2 F ss: Waller
Line No.	Acct.	Account / SubAccount Titles				stment	s	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	/	Jocated Amount		13 Month Average	Kentucky- Mid States Division Allocation	Jurisdiction Allocation	Á	illocated Amount
103 104	Kentucky-Mic	d-States General Office (Division 0	91)	(a)	,	(b)	(c) = (a) + (b)	(d)	(e)	(f) = ((c) * (d) * (e)		(g)	(h)	(i)	(j) = ((g) * (h) * (l)
105 106 107	30100 Organ		\$	185,309	\$	_	\$	185,309	100%	50.25%	\$	93,120	\$	185,309	100%	50.25%	\$	93,120
108	30300 Misc I	ntangible Plant	_\$	1,109,552				1,109,552	100%	50.25%		557,565	\$	1,109,552	100%	50.25%		557,565
109 110 111	Total	Intangible Plant	\$	1,294,861	\$	-	\$	1,294,861			\$	650,685	\$	1,294,861			\$	650,685
112	Distrib	oution Plant																
113		& 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			_		_			100%	50.25%		-			100%	50.25%		-
117		ures & Improvements		-		-		-	100%	50,25%		-		-	100%	50.25%		_
118	37402 Land			-		-		-	100%	50.25%		-		-	100%	50.25%		-
119		ures & Improvements T.B.		_		_		-	100%	50,25%		_		-	100%	50.25%		-
120	37503 Impro			-		~		-	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 Service	ces		-		-		-	100%	50.25%		-		-	100%	50.25%		-
128	38100 Meter	s		-		-		-	100%	50.25%		-		***	100%	50.25%		
129	38200 Meter	Installaitons		-		-		-	100%	50.25%		-		-	100%	50.25%		-
130	38300 House	e Regulators		-		-		-	100%	50.25%		-		-	100%	50.25%		-
131	38400 House	e Reg. Installations		-		-		-	100%	50.25%		-		-	100%	50.25%		-
132	38500 Ind. M	leas, & Reg, Sta. Equipment		-		-		-	100%	50.25%		-		_	100%	50.25%		-
133 134	38600 Other	Prop. On Cust. Prem				-			100%	50.25%					100%	50.25%		
135	Total	Distribution Plant	\$	-	\$		\$	-			\$	-	\$	-			\$	-

Base Period X Forecasted Period FR 16(8)(b)2 Original_ Type of Filing:__X__ _Updated _ Revised Schedule B-2 F Workpaper Reference No(s). Witness: Waller 3/31/2019 Kentucky- Mid Kentucky Kentucky- Mid Kentucky Endina Adjusted States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Line Acct. Account / Allocated No. No. SubAccount Titles Balance Adjustments Balance Allocation Allocation Amount Average Allocation Allocation Amount (a) (b) (c) = (a) + (b)(e) (f) = (c) * (d) * (e)(d) (g) (h) (i) (j) = (g) * (h) * (i)136 137 General Plant ** 39001 Structures Frame 179,339 \$ 138 \$ 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 39101 Office Furniture And 50,25% 100% 142 \$ \$ 100% 50,25% 143 39103 Office Machines \$ 100% 50.25% 100% 50.25% \$ 39200 Transportation Equipment 27,285 27,285 100% 50.25% 27.285 144 13,711 100% 50.25% 13,711 \$ 145 39300 Stores Equipment \$ 100% 50.25% 100% 50.25% 39400 Tools, Shop & Garage Equipment 186,174 186,174 50.25% 93,555 146 100% 181,814 100% 50.25% 91.364 39600 Power Operated Equipment 147 \$ 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% 39800 Miscellaneous Equipment 814,167 814,167 151 100% 50.25% 409,130 814,167 100% 50.25% 409,130 39900 Other Tangible Property 100% 50.25% 152 100% 50.25% 39901 Other Tangible Property - Servers - H/W 153 \$ 100% 50,25% 100% 50.25% \$ 154 39902 Other Tangible Property - Servers - S/W \$ 100% 50.25% 100% 50.25% \$ 39903 Other Tangible Property - Network - H/W 155 100% 50.25% S 100% 50.25% 39906 Other Tang. Property - PC Hardware 156 74,190 74,190 100% 50.25% 37,281 \$ 74,190 100% 50.25% 37,281 39907 Other Tang. Property - PC Software 50.25% 157 35.064 35,064 100% 35,064 17,620 \$ 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

(10,502)

\$

100%

50,25%

\$

(5,277)

\$

(10,502)

100%

50.25% \$

(5,277)

164

CWIP With out AFUDC

\$

(10,502) \$

Base Period X Forecasted Period FR 16(8)(b)2 Type of Filing: X _Original_ Updated Revised Schedule B-2 F Workpaper Reference No(s) Witness: Waller 3/31/2019 Kentucky- Mid Kentucky Kentucky- Mid Kentucky Adjusted States Division Jurisdiction Line Acct. Account / Endina Allocated 13 Month States Division Jurisdiction Allocated No. No. SubAccount Titles Balance Adjustments Balance Allocation Allocation Amount Average Allocation Allocation Amount (b) (c) = (a) + (b)(f) = (c) * (d) * (e)(a) (d) (e) (g) (h) (i) = (g) * (h) * (i)165 166 Shared Services General Office (Division 002) 167 168 General Plant 169 39000 Structures & Improvements \$ 1,411,508 \$ 1,411,508 10.35% 50,25% 73,413 \$ 1.411.473 10.35% 50.25% 73.411 39005 G-Structures & Improvements 9,133,015 9,133,015 100.00% 1.55% 141,630 9,133,015 100.00% 1.55% 170 \$ \$ 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 39020 Struct & Improv AEAM 6.44% 172 \$ 100.00% \$ 100.00% 6.44% 39029 Improv-Leased AEAM \$ 100.00% 6.44% 6.44% 173 \$ 100.00% 39100 Office Furniture & Equipment 50.25% 174 \$ 5,149,733 5,149,733 10.35% 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% \$ 39104 G-Office Furniture & Equip. \$ 63,741 63.741 100.00% 1.55% 177 988 \$ 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 16,952 100.00% 6.44% \$ 179 39200 Transportation Equipment 7,125 7,125 10.35% 50.25% 371 7.125 10.35% 50.25% 371 39300 Stores Equipment 10.35% 50.25% 180 \$ 10.35% 50.25% 39400 Tools, Shop & Garage Equipment 138,023 181 138,023 10.35% 50.25% 7,179 \$ 121,416 10.35% 50.25% 6,315 39420 Tools And Garage-AEAM 536,387 100.00% 6.44% 182 536,387 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 39820 Misc Equip - AEAM 7,388 100.00% 6.44% 476 187 7,388 \$ 7,388 100.00% 6.44% 476 39900 Other Tangible Property 162.268 162,268 10.35% 50.25% 8,440 188 \$ 162,268 10.35% 50.25% 8,440 39901 Other Tangible Property - Servers - H/W 36.506.046 50.25% 189 36,506,046 10.35% 1,898,685 \$ 35,932,078 10.35% 50 25% 1.868.833 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% 50.25% \$ 10.35% 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 39907 Other Tang. Property - PC Software 1.470.383 1,470,383 50.25% 195 10.35% 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 39909 Other Tang. Property - Application Software 39,252 10.35% 50.25% 197 \$ 39,252 2.041 \$ 39.252 10.35% 50.25% 2,041 39921 Servers-Hardware-AEAM 1,628,900 6.44% 198 1,628,900 100.00% 104,856 1,628,900 100.00% 6.44% \$ 104,856 39922 Servers-Software-AEAM 961,256 961,256 100.00% 6.44% 61.878 100.00% 6.44% 199 \$ 961,256 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 39924 39924-Oth Tang Prop - Gen. 10.35% 50.25% 10.35% 50.25% 201 6.44% 39926 Pc Hardware-AEAM 27,431 202 426,127 426,127 100.00% \$ 396,158 100,00% 6.44% 25.501 39928 Application SW-AEAM 6.44% 203 \$ 19,396,382 19,396,382 100,00% 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 9,950,202 208 Total General Plant (Div 2) \$ 211,060,341 \$ 211,060,341 \$ 205,040,960 9,645,237 209 CWIP With out AFUDC 8.866.627 \$ 8,866,627 10.35% 50.25% 461,155 8,866,627 10.35% 50.25% 210 \$ 461,155

Base Period X Forecasted Period FR 16(8)(b)2 Type of Filing: X Original Updated Revised Schedule B-2 F Workpaper Reference No(s). Witness: Waller 3/31/2019 Kentucky- Mid Kentucky Kentucky- Mid Kentucky Adjusted line Acct Account / Ending States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated No. No. SubAccount Titles Balance Adjustments Balance Allocation Allocation Amount Allocation Allocation Average Amount (a) (b) (c) = (a) + (b)(d) (f) = (c) * (d) * (e)(g) (j) = (g) * (h) * (i)(e) (h) (i) 211 212 Shared Services Customer Support (Division 012) 213 214 General Plant 38900 Land 2,874,240 10.93% 51.88% 162,995 215 2,874,240 \$ 2,874,240 10.93% 51.88% \$ 162,995 1,887,122.88 38910 CKV-Land & Land Rights 1,887,123 100.00% 2.33% 44.016 1,887,123 100.00% 2.33% 216 S 44,016 39000 Structures & Improvements 12,620,665 12,620,665.26 10.93% 51.88% 715,706 217 \$ 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 S 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% 2,747,979 2.747.979.32 224 39110 CKV-Office Furn & Eq. 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 2.33% 100.00% 2,246 96,290 2.33% \$ 100,00% 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 39700 Communication Equipment 228 \$ 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 70,015.66 51.88% 70,016 10.93% 3,971 10.93% \$ 70,016 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% S 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 S 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 39907 Other Tang, Property - PC Software 190,247 190.246.97 51.88% 10.789 237 10.93% \$ 190.247 10.93% 51.88% 10,789 39908 Other Tang. Property - Mainframe S/W 238 \$ 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 7,476 39910 CKV-Other Tangible Property 320,518 100.00% 2.33% \$ 320,517.97 \$ 260,295 100.00% 2.33% 6,071 7,284 240 39916 CKV-Oth Tang Prop-PC Hardware \$ 312.290 312,289.64 100.00% 2.33% \$ 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) \$ 7,937,872 \$ 158,405,146 \$ 158,405,146 \$ 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 \$ \$ 679,131,593 \$ 1.032.511.028 \$ 999,904,154 \$ 657,447,129 250 Total CWIP Without AFUDC (Div 009, 091, 002, 012) 251 \$ 39,084,184 39,084,184 \$ 27,493,203 \$ 39,084,184 \$ 27,493,203 252

Type of Filin	_Base PeriodForecasted Period ng:XOriginalUpdated Reference No(s).	Rev	rised													Sch	FR 16(8)(b)2 nedule B-2 E ess: Walle
Line Acci No. No.		1	2/31/2017 Ending Balance	Adju	stment	s	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount		13 Month Average	Kentucky- Mid States Division Allocation			Allocated Amount
			(a)		(b)	(-	c) = (a) + (b)	(d)	(e)	(f) =	(c) * (d) * (e)		(g)	(h)	(i)	(j) =	(g) * (h) * (i
Kentı	ucky Direct (Division 009)																
1	Intangible Plant																
	00 Organization	\$	8,330	\$	-	\$	8,330	100%	100%	\$	8,330	\$	8,330	100%	100%	\$	8,33
3 302	00 Franchises & Consents	\$	119,853		-		119,853	100%	100%		119,853	\$	119,853	100%	100%		119,85
4																	
5	Total Intangible Plant	\$	128,182	\$	-	\$	128,182			\$	128,182	\$	128,182			\$	128,18
6																	
7	Natural Gas Production Plant																
	40 Rights of Ways	\$	-	\$	-	\$	-	100%	100%	\$	-	\$	-	100%	100%	\$	-
	02 Tributary Lines	\$	-		-		-	100%	100%		-	\$	-	100%	100%		-
	00 Field Meas, & Reg, Sta, Equip	_\$						100%	100%		-	\$	-	_ 100%	100%		
11																	
12	Total Natural Gas Production Plant	\$	-	\$	-	\$	-			\$	-	\$	-			\$	-
13																	
14	Storage Plant	_		_		_			40506			_				_	
•	10 Land	\$	261,127	\$	-	\$	261,127	100%	100%	\$	261,127	\$	261,127	100%	100%	\$	261,12
	20 Rights of Way	\$	4,682		-		4,682	100%	100%		4,682	\$	4,682	100%	100%		4,68
	00 Structures and Improvements	\$	17,916		-		17,916	100%	100%		17,916	\$	17,916	100%	100%		17,91
	02 Compression Station Equipment	\$	153,261		-		153,261	100%	100%		153,261	\$	153,261	100%	100%		153,26
	03 Meas, & Reg. Sta, Structues	\$	23,138		-		23,138	100%	100%		23,138	\$	23,138	100%	100%		23,13
_	04 Other Structures	\$	137,443		-		137,443	100%	100%		137,443	\$	137,443	100%	100%		137,44
	00 Wells \ Rights of Way	\$	7,430,334		-		7,430,334	100%	100%		7,430,334	\$	7,464,274	100%	100%		7,464,27
	01 Well Construction	\$	1,699,999		-		1,699,999	100%	100%		1,699,999	\$	1,699,999	100%	100%		1,699,99
	02 Well Equipment	\$	415,819		-		415,819	100%	100%		415,819	\$	415,819	100%	100%		415,81
	03 Cushion Gas	\$	1,694,833		-		1,694,833	100%	100%		1,694,833	\$	1,694,833	100%	100%		1,694,83
	10 Leaseholds	\$	178,530		-		178,530	100%	100%		178,530	\$	178,530	100%	100%		178,53
	11 Storage Rights	\$	54,614		-		54,614	100%	100%		54,614	\$	54,614	100%	100%		54,61
	01 Field Lines	\$	178,497		-		178,497	100%	100%		178,497	\$	178,497	100%	100%		178,49
_	02 Tributary Lines	\$	209,458		-		209,458	100%	100%		209,458	\$	209,458	100%	100%		209,45
	00 Compressor Station Equipment	\$	923,446		*		923,446	100%	100%		923,446	\$	923,446	100%	100%		923,44
	00 Meas & Reg. Equipment	\$	343,935		-		343,935	100%	100%		343,935	\$	284,402	100%	100%		284,40
31 356 32	00 Purification Equipment	_ \$	414,663		-		414,663	100%	100%		414,663	_\$	414,663	100%	100%		414,66
33	Total Storage Plant	\$	14,141,695	\$	-	\$	14,141,695			\$	14,141,695	\$	14,116,102			\$	14,116,10

FR 16(8)(b)2 Data: X Base Period Forecasted Period Type of Filing: X Original Revised Schedule B-2 B Updated Workpaper Reference No(s). Witness: Waller 12/31/2017 Kentucky- Mid Kentucky Kentucky- Mid Kentucky Jurisdiction States Division Jurisdiction Ending Adjusted States Division Allocated 13 Month Allocated Line Acct. Account / Allocation Allocation Amount Allocation Allocation No. No. SubAccount Titles Balance Adjustments Balance Average Amount (a) (b) (c) = (a) + (b)(d) (e) (f) = (c) * (d) * (e)(h) (i) (j) = (g) * (h) * (i)(g) 34 35 Transmission Plant 36510 Land 26,970 26,970 100% 100% \$ 26,970 \$ 26,970 100% 100% 26,970 \$ \$ 36 \$ 867.772 867,772 100% 100% 867.772 \$ 867,772 100% 100% 867.772 36520 Rights of Way 37 \$ 49.002 49.002 100% 100% 49,002 \$ 49.002 100% 100% 49,002 38 36602 Structures & Improvements \$ 39 36603 Other Structues 60,826 60.826 100% 100% 60,826 \$ 60.826 100% 100% 60,826 158,925 158,925 100% 100% 158,925 \$ 158,925 100% 100% 158,925 40 36700 Mains Cathodic Protection 100% 36701 Mains - Steel 27,643,442 27,643,442 100% 100% 27,643,442 \$ 27,644,379 100% 27,644,379 41 \$ 100% 42 36900 Meas, & Reg. Equipment 731,467 731,467 100% 100% 731,467 \$ 731,467 100% 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 Distribution Plant 531.167 \$ 531,167 100% 100% 531.167 \$ 531,167 100% 100% 531,167 48 37400 Land & Land Rights 37.326 100% 100% 37,326 37.326 100% 100% 37.326 49 37401 Land 37.326 \$ 2.729.253 2.729.253 100% 100% 2,729,253 \$ 2,428,381 100% 100% 2,428,381 50 37402 Land Rights 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 37503 Improvements 4,005 4,005 100% 100% 4,005 \$ 4,005 100% 100% 4,005 55 37600 Mains Cathodic Protection \$ 20,839,824 20,839,824 100% 100% 20,839,824 \$ 20.931,757 100% 100% 20,931,757 56 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% 97,764,861 100% 11,143,483 100% 100% 37800 Meas & Reg. Sta. Equip - General \$ 11,143,483 11,143,483 100% \$ 9,597,586 9.597.586 59 4,390,986 100% 4.390,986 100% 100% 37900 Meas & Reg. Sta. Equip - City Gate 4,390,986 100% \$ 4,016,210 4.016.210 60 100% 2,137,220 100% 100% 61 37905 Meas & Reg. Sta. Equipment T.b. 2,137,220 2,137,220 100% \$ 1,753,407 1.753,407 100% 125,090,929 100% 100% 115.920.466 62 38000 Services \$ 125,090,929 125,090,929 100% \$ 115,920,466 63 38100 Meters 34,572,059 34,572,059 100% 100% 34,572,059 \$ 30,218,956 100% 100% 30,218,956 100% 38200 Meter Installations 55,930,897 55,930,897 100% 100% 55,930,897 \$ 55,326,917 100% 55,326,917 64 100% 100% 38300 House Regulators 11,066,327 11,066,327 100% 100% 11,066,327 \$ 10,650,749 10,650,749 65 100% 100% 100% 199,426 38400 House Reg. Installations 218,301 218,301 100% 218,301 \$ 199,426 66 100% 100% 100% 67 38500 Ind. Meas. & Reg. Sta. Equipment 5,189,650 5,189,650 100% 5,189,650 5,160,499 5,160,499 68 69 Total Distribution Plant \$ 522,189,742 \$ \$ 522,189,742 \$ 522,189,742 \$ 494,213,562 \$ 494,213,562

 Data:
 X
 Base Period
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

FR 16(8)(b)2 Schedule B-2 B

Work	paper Referen	nce No(s).								,			,		***************************************		Witnes	ss: Waller
Line No.	Acct. No.	Account / SubAccount Titles	,	12/31/2017 Ending Balance	Adjı	ustments		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount		13 Month Average	Kentucky- Mid States Division Allocation			ocated mount
				(a)		(b)	(0	c) = (a) + (b)	(d)	(e)	(f) =	= (c) * (d) * (e)		(g)	(h)	(i)	(j) = (g	g) * (h) * (i)
70				,														
71	<u>Gen</u>	eral Plant **																
72		d & Land Rights	\$	1,211,697	\$	-	\$	1,211,697	100%	100%	\$	1,211,697	\$	1,211,697	100%	100%		1,211,697
73		ctures & Improvements	\$	7,144,406		-		7,144,406	100%	100%		7,144,406	\$	7,142,326	100%	100%		7,142,326
74	39002 Stru	ctures-Brick	\$	173,115		-		173,115	100%	100%		173,115	\$	173,115	100%	100%		173,115
75	39003 Impr	rovements	\$	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%	- 1	12,955	\$	12,955	100%	100%		12,955
77	39009 Impi	rovement to leased Premises	\$	1,246,194		-		1,246,194	100%	100%		1,246,194	\$	1,246,194	100%	100%		1,246,194
78	39100 Offic	e Furniture & Equipment	\$	1,794,619		-		1,794,619	100%	100%		1,794,619	\$	1,794,619	100%	100%		1,794,619
79	39103 Offic	e Machines	\$	_		-		-	100%	100%			\$	-	100%	100%		~
80	39200 Tran	sportation Equipment	\$	220,987		-		220,987	100%	100%		220,987	\$	245,237	100%	100%		245,237
81	39202 Trail	ers	\$	-		-		-	100%	100%		•	\$	1,323	100%	100%		1,323
82	39400 Tool	s, Shop & Garage Equipment	\$	4,189,376		-		4,189,376	100%	100%		4,189,376	\$	3,457,519	100%	100%		3,457,519
83	39603 Ditcl	hers	\$	39,610		-		39,610	100%	100%		39,610	\$	39,610	100%	100%		39,610
84	39604 Bacl	khoes	\$	62,747		-		62,747	100%	100%		62,747	\$	62,747	100%	100%		62,747
85	39605 Wek	ders	\$	19,427		•		19,427	100%	100%		19,427	\$	19,427	100%	100%		19,427
86	39700 Com	nmunication Equipment	\$	358,965		-		358,965	100%	100%		358,965	\$	358,965	100%	100%		358,965
87	39701 Com	nmunication Equip.	\$	-		•		-	100%	100%		-	\$	-	100%	100%		-
88	39702 Com	nmunication Equip.	\$	_		-		-	100%	100%		-	\$	_	100%	100%		_
89	39705 Com	munication Equip Telemetering	\$	-		~		-	100%	100%		-	\$	-	100%	100%		-
90	39800 Misc	ellaneous Equipment	\$	3,832,806		-		3,832,806	100%	100%		3,832,806	\$	3,858,368	100%	100%		3,858,368
91	39901 Serv	vers Hardware	\$	14,390		•		14,390	100%	100%		14,390	\$		100%	100%		
92	39902 Sen	rers Software	\$	-		-		-	100%	100%		-	\$	-	100%	100%		-
93	39903 Othe	er Tangible Property - Network - H/W	\$	134,599		-		134,599	100%	100%		134,599	\$	134,599	100%	100%		134,599
94	39906 Othe	er Tang, Property - PC Hardware	\$	1,497,305		-		1,497,305	100%	100%		1,497,305	\$	1,330,835	100%	100%		1,330,835
95		er Tang. Property - PC Software	\$	-		-		-	100%	100%			\$	-	100%	100%		-
96	39908 Othe	er Tang. Property - Mainframe S/W	\$	123,515		-		123,515	100%	100%		123,515	\$	123,515	100%	100%		123,515
97		• . ,							-				-		-			
98	Tota	al General Plant	\$	22,785,912	\$	-	\$	22,785,912			\$	22,785,912	\$	21,922,250			\$ 2	1,922,250
99			•									, ,						
100	Tota	al Plant (Div 9)	\$	591,053,492	\$	_	\$	591,053,492	_		\$:	591,053,492	\$	562,188,994	-		\$ 56	2,188,994
101		· · · · /							#				**********		=			
102	CW	IP With out AFUDC	\$	26,845,505	\$	-	\$	26,845,505	100%	100%	\$	26,845,505	\$	21,588,718	100%	100%	\$ 2	1,588,718

Line No. 103 104 105 106 107 108 109 110	Acct. Account / No. SubAccount Titles Kentucky-Mid-States General Office (Division of Intangible Plant) 30100 Organization 30300 Misc Intangible Plant		2/31/2017 Ending Balance (a)		stments (b)		Adjusted Balance	Kentucky- Mid States Division	Kentucky Jurisdiction					Kentucky- Mid	Kentucky		
104 105 106 107 108 109 110	Intangible Plant 30100 Organization	091)	(a)	•	(b)	(c		Allocation	Allocation		llocated Amount		13 Month Average	States Division Allocation	Jurisdiction Allocation	1	Allocated Amount
104 105 106 107 108 109 110	Intangible Plant 30100 Organization	091) \$) = (a) + (b)	(d)	(e)	(f) = ((c) * (d) * (e)		(g)	(h)	(i)	(j) =	(g) * (h) * (i)
106 107 108 109 110	30100 Organization	\$															
107 108 109 110	30100 Organization	\$															
108 109 110		\$		_						_		_		44			
109 110	30300 Misc Intangible Plant		185,309	\$	-	\$	185,309	100%	50.25%	\$	93,120	\$	185,309	100%	50.25%		93,120
110		_\$	1,109,552		-		1,109,552	100%	50,25%		557,565	\$	1,109,552	_ 100%	50.25%		557,565
	- / / / P/ D/ /		4 004 004	•			4 004 004			•	650,685	•	4 004 004			•	650,685
111	Total Intangible Plant	\$	1,294,861	Þ	-	\$	1,294,861			\$	650,085	\$	1,294,861			\$	650,685
112	Distribution Plant																
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%		w
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 Installations		-		-		-	100%	50.25%		-		140	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	\$		\$		\$				s		\$				\$	

FR 16(8)(b)2 Data: X Base Period Forecasted Period Type of Filing:___X___Original_ Revised Schedule B-2 B _Updated _ Workpaper Reference No(s) Witness: Waller 12/31/2017 Kentucky- Mid Kentucky Kentucky-Mid Kentucky States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Ending Adjusted Allocated Line Acct. Account / Balance Adjustments Balance Allocation Allocation Amount Allocation Allocation Amount No. No. SubAccount Titles Average (a) (b) (c) = (a) + (b)(e) (f) = (c) * (d) * (e)(g) (h) (î) (j) = (g) * (h) * (i)(d) 136 137 General Plant 179,339 179,339 100% 50.25% 90,120 \$ 179,339 100% 50.25% 90,120 39001 Structures Frame 138 15.384 15,384 100% 50.25% 7.731 \$ 15.384 100% 50.25% 7,731 39004 Air Conditioning Equipment 139 \$ 38.834 38.834 100% 50.25% 19.515 38.834 100% 50.25% 19.515 140 39009 Improvement to leased Premises \$ \$ 20,803 39100 Office Furniture & Equipment \$ 41,397 41,397 100% 50.25% \$ 41,397 100% 50.25% 20.803 141 100% 50.25% 100% 50.25% 142 39101 Office Furniture And \$ 50.25% 39103 Office Machines 100% \$ 100% 50.25% 143 \$ 50.25% 144 39200 Transportation Equipment 27,285 27,285 100% 13,711 \$ 27,285 100% 50.25% 13,711 50.25% 39300 Stores Equipment 100% \$ 100% 50.25% 145 175,867 175,867 100% 50.25% 88.376 \$ 172,787 100% 50.25% 86,828 146 39400 Tools, Shop & Garage Equipment 39600 Power Operated Equipment 20.516 20.516 100% 50,25% 10.309 \$ 20.516 100% 50.25% 10.309 147 148 39700 Communication Equipment 37.541 37,541 100% 50.25% 18,865 \$ 34,653 100% 50.25% 17,414 50,25% 100% 50.25% 39701 Communication Equip. \$ 100% \$ 149 100% 50.25% 100% 50.25% 150 39702 Communication Equip. \$ \$ 814.167 814,167 100% 50.25% 409.130 814,167 100% 50.25% 409.130 151 39800 Miscellaneous Equipment \$ \$ 39900 Other Tangible Property 100% 50.25% 100% 50.25% 152 153 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 39907 Other Tang. Property - PC Software 35,064 35,064 100% 50,25% 17,620 \$ 35,064 100% 50.25% 17,620 157 39908 Other Tang. Property - Mainframe S/W 828,509 828,509 100% 50.25% 416,337 \$ 828,509 100% 50.25% 416,337 158 159 160 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) \$

S

(10,502)

100%

50.25%

\$

(5,277)

\$

(3,344)

100%

50.25% \$

(1,680)

Туре	_XBase PeriodForecasted Period of Filing:XOriginalUpdated paper Reference No(s).	Rev	ised						<u> </u>				FR 16(8)(b)2 Schedule B-2 B Witness: Waller
		1:	2/31/2017			Kentucky- Mid	Kentucky				Kentucky- Mid	Kentucky	1
Line	Acct. Account /		Ending		Adjusted	States Division	Jurisdiction	Allocated		13 Month	States Division		
No.	No. SubAccount Titles			Adjustments		Allocation	Allocation	Amount		Average	Allocation	Allocation	Amount
			(a)	(b)	$(c) \approx (a) + (b)$	(d)	(e)	(f) = (c) * (d) * (e)		(g)	(h)	(i)	(j) = (g) * (h) * (i)
165													
166 167	Shared Services General Office (Division 002)												
168	General Plant												
169	39000 Structures & Improvements	\$	1,411,421	s .	\$ 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	S.	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	\$	0,400,000	_	0,400,000	100.00%	6.44%		\$	0,002,000	100.00%	6.44%	700,701
173	39029 Improv-Leased AEAM	\$	_	_	_	10.35%	6,44%		\$	_	10.35%	6,44%	
174	39100 Office Furniture & Equipment	φ \$	5,092,632	=	5,092,632	10.35%	50.25%	264,869	Ψ \$	6,119,581	10.35%	50.25%	318,280
		Ф \$	5,052,052	-	3,032,032	10.35%	50.25%	204,003	\$	0,119,001	10.35%	50,25%	310,200
175	39102 Remittance Processing Equip 39103 Office Machines	\$ \$	-	-	-	10.35%	50.25%	-	\$	_	10.35%	50.25%	-
176		э \$	63,741	-	63,741	100.00%	1.55%	988	\$	63.741	100.00%	1,55%	988
177	39104 G-Office Furniture & Equip.	\$ \$		-	,		6.44%	16,952	φ \$	263,338	100.00%	6.44%	
178	39120 Off Furn & Equip-AEAM	-	263,338	-	263,338	100.00%	50.25%	371	\$ \$		10.35%	50.25%	16,952 371
179	39200 Transportation Equipment	\$	7,125	-	7,125	10.35%	50.25%	3/1	,	7,125	10.35%	50.25%	3/1
180	39300 Stores Equipment	\$	00 500	-	00.500	10.35%			\$	404.570			e 000
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%	u-
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%	-	\$	297,703	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)	\$ 1	96,011,889	\$ -	\$ 196,011,889			\$ 9,187,790	\$	193,042,359	=		\$ 9,038,209

. , .	of Filing:	ase PeriodForecasted Period _XOriginalUpdated erence No(s).	_Revised									FR 16(8)(b)2 Schedule B-2 B Witness: Waller
Line No.	Acct.	Account / SubAccount Titles	12/31/2017 Ending Balance	Adiustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid I States Division J Allocation		Allocated Amount
209		CWIP With out AFUDC	(a) \$ 8.866.627	(b)	(c) = (a) + (b) \$ 8.866.627	(d) 10.35%	(e) 50,25%	(f) = (c) * (d) * (e) \$ 461.155	(g) \$ 7.920,492	(h) 10.35%	(i) 50.25%	(j) = (g) * (h) * (i) \$ 411.946

Туре	of Filing:_	ase Period Forecasted Period X Original Updated Ference No(s).	Re\	/ised												Sch	R 16(8)(b)2 edule B-2 B ess: Waller
			1	2/31/2017				Kentucky- Mid	Kentucky					Kentucky- Mid	Kentucky		
Line	Acct.	Account /		Ending			Adjusted	States Division	Jurisdiction		Allocated		13 Month	States Division		Α	Jlocated
No.	No.	SubAccount Titles		Balance	Adjus	tments	Balance	Allocation	Allocation		Amount		Average	Allocation	Allocation		Amount
<u> </u>				(a)	((b)	(c) = (a) + (b)	(d)	(e)	(f) =	(c) * (d) * (e)		(g)	(h)	(i)		(g) * (h) * (i)
211						. ,	., ,, ,,	, ,	. ,	• • •	.,,		,_,	• /	٠,	•,	(2)
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%		· <u>-</u>
222	39102	Remittance Processing	\$			-	-	10.93%	51.88%		-	\$	-	10.93%	51.88%		w
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.	\$	w			•	10.93%	51.88%		-	\$	_	10.93%	51.88%		_
244								•						-			
245		Total General Plant (Div 12)	\$ 1	45,030,146	\$	-	\$ 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				,	•		. ,,			•	· - · , -— -	,	-rr	,		*	, ,
249		Total Plant (Div 009, 091, 002, 012)	\$ 9	35,678,480	\$	-	\$ 935,678,480			\$ 6	609,603,942	\$	900,302,662			\$ 5	80,489,691
250								1			***************************************			=			
		Total CWIP Without AFUDC (Div 009, 091,															
251		002, 012)	\$	39,084,184			\$ 39,084,184			\$	27,493,203	\$	32,454,836			\$:	22,166,217
		•						•						=		-	

Туре		se PeriodForecasted Period _XOriginalUpdated erence No(s).	Re	evised 							 	F				Sche	6(8)(b)3 edule B-3 B less: Waller
Line No.	Acct. No.	Account / SubAccount Titles		Ending Balance	Adjus	tment	s	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount		13 Month Average	Kentucky- Mic States Division Allocation			Allocated Amount
	Kentucky	Direct (Division 009)															
1	•	Intangible Plant															
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		Natural Gas Production Plant															
8	32540	Rights of Ways	\$	-	\$	-	\$	-	100%	100%	\$ -	S	••	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		Storage Plant															
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. Structues	\$	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% 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% 100%		457,626
24	35203	Cushion Gas	3	708,766		-		708,766	100%	100%	708,766		693,512	100%	100%		693,512
25	35210	Leaseholds	2	167,004		-		167,004	100%	100%	167,004	\$	166,692	100%	100%		166,692
26	35211	Storage Rights	3	43,115 139,135		-		43,115 139,135	100% 100%	100%	43,115 139,135	\$ \$	42,874	100% 100%	100%		42,874
27	35301 35302	Field Lines	Ð	139,135		-		194,114	100%	100%	194,114	\$	138,412 193,266	100%	100%		138,412 193,266
28	35302 35400	Tributary Lines	o O	469,226		-		469,226	100%	100%	469,226	ş S	460,915	100%	100%		460,915
29 30	35400 35500	Compressor Station Equipment Meas & Reg. Equipment	ą.	195,122		-		195,122	100%	100%	195,122	φ \$	199,503	100%	100%		199,503
31	35600	Purification Equipment	ą.	177,067		-		177,067	100%	100%	177,067	φ \$	172,816	100%	100%		172,816
32	33000	Furmoation Equipment	₹	177,007				111,001	10070	10070	 177,007		112,010	100 10	10070		1/2,010
33		Total Storage Plant Reserves	\$	5,223,837	\$	-	\$	5,223,837			\$ 5,223,837	\$	5,144,963			\$	5,144,963

 Data:
 X
 Base Period
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

FR 16(8)(b)3 Schedule B-3 B

		erence No(s).	 eviseu											ness: Waller
Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjı	ustments	 Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		ocated mount	13 Month Average	Kentucky- Mid States Division Allocation		Allocated Amount
34														
35		Transmission Plant												
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 Structues	\$ 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		Distribution Plant												
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%		,235,479	\$ 11,987,065	100%	100%	11,987,065
57	37601	Mains - Steel	\$ 28,704,988		-	28,704,988	100%	100%		,704,988	\$ 28,363,167	100%	100%	28,363,167
58	37602	Mains - Plastic	\$ 14,869,647		-	14,869,647	100%	100%		,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%		,490,191	\$ 36,093,808	100%	100%	36,093,808
63	38100	Meters	\$ 16,957,783		-	16,957,783	100%	100%		,957,783	\$ 15,884,766	100%	100%	15,884,766
64	38200	Meter Installations	\$ 24,018,618		-	24,018,618	100%	100%		,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

Data:__X__Base Period__

97

98

99

100 101

102 103 Forecasted Period

Retirement Work in Progress

Total General Plant Reserves

Total Depr Reserves (Div 9)

Retirement Work in Progress Recon

AR 15 general plant amortization

\$

(3,312,255)

\$ 3,659,556 \$

\$ 174,126,202 \$

Updated Type of Filing: X_Original Revised Schedule B-3 B Workpaper Reference No(s) Witness: Waller Kentucky- Mid Kentucky Kentucky- Mid Kentucky Line Acct. Account / Ending Adjusted States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated No. No. SubAccount Titles Balance Adjustments Balance Allocation Allocation Amount Average Allocation Allocation Amount 70 71 General Plant 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% 93.405 247,979 75 39003 39003-Improvements 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% 3,832 \$ 100% 77 39009 39009-Improv, to Leased Premises \$ 1,092,668 1.092.668 100% 100% 1,092,668 976,086 100% 976,086 100% \$ 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-Transportation Equipment 65,707 65,707 100% 100% 65,707 72,660 72.660 39200 100% 100% 81 39202 39202-WKG Trailers (2.550)(2.550)100% 100% (2.550)(1.247)100% 100% (1.247)961,270 82 39400 39400-Tools, Shop, & Garage Equip. 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 54,743 54,743 100% 100% 84 39604 39604-Backhoes \$ 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% 39705-Comm. Equip. - Telemetering 100% 100% 89 39705 100% 100% 1.550.890 1,550,890 39800-Miscellaneous Equipment 100% 90 39800 100% 1,550,890 1,429,714 100% 100% 1,429,714 39901 Servers Hardware 100% 100% 91 3,605 3,605 3,605 2,854 100% 100% 2,854 92 39902 Servers Software 100% 100% 100% 100% 39903 39903-Oth Tang Prop - Network - H/W 38,500 38,500 100% 38,500 93 100% 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

100%

100%

100%

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100%

100%

(3,312,255)

\$ 3,659,556

\$174,126,202

\$

(3,074,904)

\$ 3,141,124

\$ 169,079,368

100%

100%

100%

100%

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100%

(3,074,904)

3,141,124

\$ 169,079,368

(3,312,255)

3,659,556

\$ 174,126,202

\$

FR 16(8)(b)3

Data: X Base Period Forecasted Period FR 16(8)(b)3 Type of Filing: X Original_ __Updated Revised Schedule B-3 B Workpaper Reference No(s). Witness: Waller Kentucky- Mid Kentucky Kentucky- Mid Kentucky Line Acct. Account / Ending Adjusted States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated No. SubAccount Titles Balance Adjustments Balance Allocation Average No. Allocation Amount Allocation Allocation Amount 104 105 Kentucky-Mid-States General Office (Division 091) 106 107 Intangible Plant 108 30100 Organization \$ 100% 50.25% 100% 50.25% \$ S 109 30300 Misc Intangible Plant 100% 50.25% 50.25% \$ 100% 110 Total Intangible Plant 111 \$ 112 113 Distribution Plant 114 37400 Land & Land Rights \$ 100% 50.25% \$ 100% 50.25% \$ 115 35010 Land 100% 50.25% 50.25% 100% 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% 50.25% 119 37501 Structures & Improvements T.B. 100% 100% 50.25% 50,25% 37402 Land Rights 120 100% 100% 50,25% 121 37503 Improvements 50.25% 100% 100% 50.25% Mains Cathodic Protection 50.25% 122 36700 100% 50.25% 100% 123 36701 Mains - Steel 50.25% 50.25% 100% 100% 124 37602 Mains - Plastic 100% 50.25% 100% 50.25% Meas & Reg. Sta. Equip - General 50.25% 125 37800 100% 100% 50.25% 50.25% 126 37900 Meas & Reg. Sta. Equip - City Gate 100% 100% 50,25% 127 37905 Meas & Reg. Sta. Equipment T.b. 100% 50.25% 50.25% 100% 128 38000 Services 100% 50.25% 50.25% 100% 129 38100 Meters 100% 50.25% 50.25% 100% 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% 38500 133 Ind. Meas. & Reg. Sta. Equipment 100% 50.25% 100% 50.25% 38600 134 Other Prop. On Cust. Prem 50.25% 100% 100% 50.25% 135

\$

\$

Total Distribution Plant

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\$

136

\$

Data: X Base Period Forecasted Period FR 16(8)(b)3 Type of Filing:___X___Original_ Updated Revised Schedule B-3 B Witness: Waller Workpaper Reference No(s) Kentucky- Mid Kentucky Kentucky- Mid Kentucky Ending Adjusted States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated Line Acct. Account / Allocation Amount Allocation SubAccount Titles Balance Adjustments Balance Allocation Average Allocation Amount No. No. 137 138 General Plant 97,363 97,363 50.25% 48,926 94,959 50.25% \$ 47,718 139 39001 39001-Structures - Frame \$ 100.00% \$ 100,00% 8.251 8.251 100% 50.25% 4.146 7,687 100% 50.25% 3.863 140 39004 39004-Air Conditioning Equipment \$ \$ 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 50,25% 50.25% 143 39101 Office Furniture And 100% 100% 50.25% 50.25% 100% 144 39103 Office Machines \$ 100% 50.25% 7,394 50.25% 6,937 14,714 14,714 13,804 100% 145 39200 39200-Trans Equip- Group \$ 100% 100% 50.25% 100% 50.25% 146 39300 Stores Equipment \$ 50.25% 66,300 128.964 50.25% 64,806 131,938 131,938 100% 100% 147 39400 39400-Tools, Shop, & Garage Equip. \$ \$ 148 50.25% 50.25% 3.323 39600-Power Operated Equipment \$ 7,060 7,060 100% 3.548 6.613 100% 39600 39700-Communication Equipment (9,040)(9,040)100% 50.25% (4,543)(9,574)100% 50.25% (4,811)149 39700 50.25% 50.25% 150 39701 Communication Equip. 100% 100% 151 39702 Communication Equip. \$ 100% 50,25% \$ 100% 50.25% 674,250 39800 39800-Miscellaneous Equipment \$ 674,250 100% 50.25% 338,820 660,124 100% 50.25% 331,721 152 \$ 39900-Other Tangible Property \$ 100% 50.25% \$ 100% 50.25% 153 39900 (34,804)(34,804)50.25% (17,490)(34,825)50.25% 154 39901 39901-Oth Tang Prop - Servers - H/W \$ 100% \$ 100% (17,500)155 39902 39902-Oth Tang Prop - Servers - S/W \$ 100% 50.25% 100% 50.25% 50.25% 156 39903 39903-Oth Tang Prop - Network - H/W \$ 100% 100% 50.25% 50.25% 74,208 37,291 50.25% 37,291 157 39906 39906-Oth Tang Prop - PC Hardware \$ 74,208 100% \$ 74,208 100% 50.25% 50,25% 158 39907 39907-Oth Tang Prop - PC Software 19,230 19,230 100% 9,663 \$ 17,282 100% 8,684 50.25% 50.25% 828,509 828,509 100% 416,337 828,509 100% 416,337 159 39908 39908-Oth Tang Prop - Appl Software \$ 52,517 100% 50.25% 52,517 50.25% 26,391 160 Retirement Work in Progress \$ 100% 161 162 Total General Plant 1,944,427 \$ 1,891,910 950,711 \$ 1,920,501 965,078 163

1,891,910

164

Total Depr Reserves (Div 91)

1,944,427 \$

1,920,501

\$

950,711

965,078

Туре	_XBa of Filing:_ paper Refe	***************************************	Re	vised											Sch	16(8)(b)3 ledule B-3 B ness: Waller
								Kentucky- Mid	Kentucky				Kentucky- Mid	Kentucky		
Line	Acct.	Account /		Ending			Adjusted	States Division	Jurisdiction	Allocated		13 Month	States Division		٦	Allocated
No.	No.	SubAccount Titles		Balance	Adjustments		Balance	Allocation	Allocation	Amount		Average	Allocation	Allocation		Amount
165	110,	0007 (0004)1 (1810			,,,,,,-	·····		7 130000111	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	L	Hivorage	ratocation	7 ((1000))		7-tirount
	Shared S	ervices General Office (Division 002)														
167	Omarca a	or rioso Scholar Sinos (Birision VII)														
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%	Ψ.	50,148
171	39009	39009-Improv. to Leased Premises	Ś	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)		6.44%		(0)
173	39029	Improv-Leased AEAM	Ś	(0)			(0)	100.00%	6.44%	(0)	\$	(0)		6.44%		(0)
174	39100	39100-Office Furniture & Equipment	Ś	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	\$	Ó	_		Ó	10.35%	50,25%	Ö	\$	Ö	10.35%	50.25%		ō
177	39104	39104-G-Office Furniture & Equip.	S	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%	-	Ś		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	S	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%	-	\$	16,677	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%		w
208																
209		Total Depr Reserves (Div 2)	\$ 1	102,276,681	\$ -	\$	102,276,681	-		\$ 13,892,726	\$	98,676,264	-		\$	13,251,031
210								-					-			

Data: X Base Period Forecasted Period FR 16(8)(b)3 Type of Filing: X Original Updated Revised Schedule B-3 B Workpaper Reference No(s). Witness: Waller Kentucky- Mid Kentucky Kentucky- Mid Kentucky Account / Endina Adjusted States Division Jurisdiction Allocated 13 Month Line Acct. States Division Jurisdiction Allocated No. SubAccount Titles Balance Adjustments Balance Allocation Allocation Allocation Allocation No. Amount Average Amount Shared Services Customer Support (Division 012) 211 212 213 General Plant 214 38900 38900-Land S 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% 51,88% 39103-Office Furn. - Copiers & Type 10.93% 51.88% 222 39103 \$ 10,93% 35.809 223 39110 CKV-Office Furn & Eq 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 Ş 85,529 100.00% 2.33% 1.995 15.154 2.33% 353 \$ 226 39510 CKV-Laboratory Equip \$ 15.154 100.00% 14,216 100.00% 2.33% 332 \$ 981,313 981,313 51.88% 227 39700 39700-Communication Equipment 10.93% 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 S 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 51.88% 235 39906 39906-Oth Tang Prop - PC Hardware 488,220 488.220 10.93% 27,686 444,327 10.93% 51.88% 25,197 S 39907 39907-Oth Tang Prop - PC Software 124,643 124,643 10,93% 51.88% 7,068 118,337 10.93% 51.88% 236 \$ 6,711 237 39908 39908-Oth Tang Prop - Appl Software S 25.976.082 25.976.082 10.93% 51.88% 1,473,079 \$ 23,087,626 10.93% 51.88% 1,309,278 39910-CKV-Other Tangible Property 109.374 109,374 100.00% 2.33% 238 39910 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 2.33% 240 39917 39917-CKV-Oth Tang Prop-PC Software 69.710 69,710 100.00% 1,626 \$ 66,209 100.00% 2.33% 1,544 9,699 100.00% 2.33% 226 2.33% 241 39918 CKV-Oth Tang Prop-App 9,699 \$ 9,029 100.00% 211 242 39924 10.93% 51.88% 51.88% Oth Tang Prop - Gen. £ \$ 10.93% 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 Total Accumulated Depreciation &

\$191,190,491

\$ 306,758,496

\$ 319,572,986 \$ - \$ 319,520,469

Amortization (Div 009, 091, 002, 012)

247

\$ 185,290,734

Base Period X Forecasted Period FR 16(8)(b)3 Type of Filing: X_Original Updated Revised Schedule B-3 F Workpaper Reference No(s). Witness: Waller Kentucky- Mid Kentucky Kentucky- Mid Kentucky Line Acct. Account / Endina Adjusted States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated No. SubAccount Titles Balance Balance Allocation Allocation No. Adjustments Amount Average Allocation Allocation Amount Kentucky Direct (Division 009) Intangible Plant 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 Total Intangible Plant Reserves 128,182 \$ 128,182 128,182 5 \$ 128,182 128,182 6 Natural Gas Production Plant 100% 100% 100% 32540 Rights of Ways \$ \$ \$ 100% 8 \$ \$ Tributary Lines 100% 100% 9 33202 \$ \$ 100% 100% 10 33400 Field Meas. & Reg. Sta. Equip \$ 100% 100% \$ 100% 100% 11 12 Total Natural Gas Production Plant Reserv \$ \$ \$ \$ \$ 13 14 Storage Plant 35010 100% 15 Land \$ \$ 100% \$ \$ 100% 100% \$ 4,442 16 35020 Rights of Way \$ 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 \$ Compression Station Equipment 112,787 112,787 100% 100% 112,787 111,821 18 35102 Ş 100% 100% 111,821 \$ Meas, & Reg. Sta. Structues 20,379 20,379 100% 100% 20,379 20,273 19 35103 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 1,406,591 1,406,591 22 35201 Well Construction 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% \$ 458,146 746,900 746,900 100% 24 35203 Cushion Gas 100% 746,900 731,646 100% 100% 731,646 S 167,785 167,785 100% 25 35210 Leaseholds \$ 100% 167,785 167,473 100% 100% 167,473 \$ Storage Rights 43,715 43,715 100% 43,715 26 35211 100% 43,475 100% 100% 43,475 S 140,943 27 35301 Field Lines 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 \$ 185,890 100% 30 35500 Meas & Reg. Equipment 185,890 100% 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

Data: Base Period X Forecasted Period
Type of Filing: X Original Updated

____Revised

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

Workp	aper Refe	rence No(s).														Witr	ness: Waller
Line No.	Acct. No.	Account / SubAccount Titles		Ending Balance	Adjus	stment	S	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount		13 Month Average	Kentucky- Mid States Division Allocation			Allocated Amount
34		Too and advantage Discort															
35		Transmission Plant					_		4000/	4000/		_				_	
36	36510	Land	Đ.	400 540	\$	-	\$	400 540	100%	100%	\$ -	\$	447.700	100%	100%	\$	-
37	36520	Rights of Way	Þ	423,540		-		423,540	100%	100%	423,540	\$	417,769	100%	100%		417,769
38	36602	Structures & Improvements	Þ	16,534		-		16,534	100%	100% 100%	16,534	\$	16,098	100%	100%		16,098
39	36603	Other Structues	3	52,689		-		52,689	100%		52,689	\$	52,147	100%	100%		52,147
40	36700	Mains Cathodic Protection Mains - Steel	S	116,852				116,852	100%	100%	116,852	\$	112,879	100%	100%		112,879
41	36701		Þ	18,918,325		-		18,918,325	100%	100%	18,918,325		18,657,095	100%	100%		18,657,095
42	36900 36901	Meas. & Reg. Equipment	•	347,837		-		347,837	100% 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 46		Total Production Plant - LPG Reserves	\$	21,632,552	\$	-	\$	21,632,552			\$ 21,632,552	\$	21,328,489			\$	21,328,489
47		Distribution Plant															
48	37400	Land & Land Rights	\$	-	\$	-	\$	-	100%	100%	s -	\$	-	100%	100%	s	••
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 68	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
69		Total Distribution Plant Reserves	\$	158,212,600	\$	-	\$	158,212,600			\$158,212,600	\$	151,542,162			\$	151,542,162

Data:_____Base Period__X___Forecasted Period

104

Type of Filing: X Original Updated Revised FR 16(8)(b)3 Schedule B-3 F

Workp	aper Refe	rence No(s).									,				Wit	ness: Waller
Line No.	Acct. No.	Account / SubAccount Titles		Ending Balance	Adjustme	ents	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount		13 Month Average	Kentucky- Mid States Division Allocation			Allocated Amount
70																
71		General Plant			_							•				
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	\$		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-Misceliaлеоus 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 99		AR 15 general plant amortization	_\$_	-			-	100%	100%	-	_\$		100%	100%		
100 101		Total General Plant Reserves	\$	5,519,439	\$ -	\$	5,519,439			\$ 5,519,439	\$	4,795,362			\$	4,795,362
102		Total Depr Reserves (Div 9)	\$	190,998,870	\$ -	\$	190,998,870			\$190,998,870	\$	183,186,229			\$	183,186,229

	f Filing:	se PeriodXForecasted Period _XOriginalUpdated rence No(s).	Revise	ed													Sch	16(8)(b)3 nedule B-3 F ness: Waller
Line No.	Acct. No.	Account / SubAccount Titles	1	iding lance	Adjus	tments	3	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		ocated nount		Month verage	Kentucky- Mic States Division Allocation		1	Allocated Amount
105 106	Kentuck	y-Mid-States General Office (Division 0	101)															
107	itelituek)	y-mid-otates General Office (Division o	1017															
108		Intangible Plant																
109	30100	Organization	\$	_	\$	~	\$	_	100%	50,25%	\$	-	\$	-	100%	50.25%	s	_
110	30300	Misc Intangible Plant	\$	_	-	_	*	-	100%	50.25%	*	_	\$	_	100%	50.25%	۳	_
111													•		,,,	0012070		
112		Total Intangible Plant	\$	-	\$	-	\$	-			\$	_	\$				\$	-
113		· ·	·								·							
114		Distribution Plant																
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 Installattons		-		-		-	100%	50,25%		-		-	100%	50.25%		-
132	38300	House Regulators		-		-		-	100%	50.25%		-		-	100%	50.25%		-
133	38400	House Reg. Installations		-		-		-	100%	50.25%		-		-	100%	50.25%		-
134	38500	Ind, Meas. & Reg. Sta. Equipment		-		-		-	100%	50.25%		-		-	100%	50.25%		-
135	38600	Other Prop. On Cust. Prem		-				*	100%	50.25%					100%	50.25%		-
136 137		Total Distribution Plant	\$	-	\$	-	\$	-			\$	-	\$	•			\$	-

 Data:
 Base Period
 X
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

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

Workp	aper Refe	rence No(s).											Γ				Witn	ess: Walle
Line No.	Acct. No.	Account / SubAccount Titles		Ending Balance	Ad	justments	;	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount		13 Month Average	Kentucky- Mid States Division Allocation			Aliocated Amount
138																		
139		General Plant	_	400.070	_				400 0007	F0 050/	_		_					
140	39001	39001-Structures - Frame	\$	103,370	\$	-	\$	103,370	100.00%	50.25%	\$	51,945	\$	100,967	100.00%	50.25%	\$	50,73
141	39004	39004-Air Conditioning Equipment	\$	9,661		-		9,661	100%	50.25%		4,855	\$	9,097	100%	50.25%		4,57
142	39009	39009-Improv. to Leased Premises	\$	38,834		-		38,834	100%	50.25%		19,515	\$	38,834	100%	50.25%		19,51
143	39100	39100-Office Furniture & Equipment	\$	41,397		-		41,397	100%	50.25%		20,803	\$	41,397	100%	50,25%		20,80
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%			Ş	7,731	100%	50.25%		
150	39700	39700-Communication Equipment	\$	(7,004))	-		(7,004)	100%	50,25%		(3,519)	\$	(7,885)	100%	50,25%		(3,98
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%		349,46
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%		(17,49
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%		37,29
159	39907	39907-Oth Tang Prop - PC Software	\$	24,099				24,099	100%	50.25%		12,110	Ş	22,152	100%	50.25%		11,13
160	39908	39908-Oth Tang Prop - Appl Software	\$	828,509		-		828,509	100%	50.25%		416,337	\$	828,509	100%	50,25%		416,33
161		Retirement Work in Progress	\$	52,517				•	100%	50.25%		-	\$	52,517	100%	50.25%		26,39
162									•					,				
163		Total General Plant	\$	2,005,151	\$	-	\$	1,787,835			\$	898,411	\$	1,980,769			\$	914,79
164 165		Total Depr Reserves (Div 91)	-\$	2,005,151	\$		\$	1.787.835	-		S	898,411		1,980,769	-		- <u>s</u>	914,79

	of Filing:	se Period_XForecasted PeriodUpdated	Re	vised											FR 16(8)(b)3 Schedule B-3 F Witness; Waller
			Π								i				
1								Kentucky- Mid	Kentucky	A.U		40.00 11	Kentucky- Mid		
Line	Acct.	Account /		Ending	A 11 1		Adjusted	States Division	Jurisdiction	Alloca		13 Month	States Division		
No.	No.	SubAccount Titles	L	Balance	Adjustn	nents	Balance	Allocation	Allocation	Amo	unt	Average	Allocation	Allocation	Amount
166															
167	Shared S	ervices General Office (Division 002)													
168															
169		General Plant	_	500 450	•	_		40.050/	50.050/		7.005		10.050/	ED 050/	00.400
170	39000	39000-Structures & Improvements	\$	523,453	\$	- \$		10.35%	50.25%		27,225	\$ 502,210		50.25%	\$ 26,120
171	39005	39005-G-Structures & Improvements	\$	3,769,039		-	3,769,039	100.00%	1.55%		8,448	\$ 3,631,587		1.55%	56,317
172	39009	39009-Improv. to Leased Premises	\$	9,748,264		-	9,748,264	10.35%	50.25%	50	7,009	\$ 9,588,019		50.25%	498,674
173	39020	Struct & Improv AEAM	\$	(0)			(0)		6.44%		(0)	\$ (0		6.44%	(0)
174	39029	Improv-Leased AEAM	\$	(0)		-	(0)		6.44%		(0)	\$ (0		6.44%	(0)
175	39100	39100-Office Furniture & Equipment	\$	1,995,593				10.35%	50.25%			\$ 1,893,904		50.25%	
176	39102	39102-Remittance Processing Equipment		1				10.35%	50.25%			\$ 1		50.25%	
177	39103	39103-Office Furn Copiers & Type	\$	0				10.35%	50.25%			7 '		50.25%	
178	39104	39104-G-Office Furniture & Equip.	\$	47,254				100.00%	1.55%			·		1.55%	
179	39120	Off Furn & Equip-AEAM	\$	92,098				100.00%	6.44%			\$ 91,957		6.44%	
180	39200	39200-Transportation Equipment	\$	4,474				10.35%	50.25%			\$ 4,474		50.25%	
181	39300	39300-Stores Equipment	\$	70010				10.35%	50.25%			\$ -	10.35%	50.25%	
182	39400	39400-Tools, Shop, & Garage Equip.	\$	70,649				10.35%	50.25%			\$ 51,880		50.25%	
183	39420	Tools And Garage-AEAM	\$	(16,427)				100.00%	6.44%			\$ (16,427		6.44%	
184	39500	39500-Laboratory Equipment	\$	4 000 440				10.35%	50.25%			\$ -	10,35%	50.25%	
185	39700	39700-Communication Equipment	\$	1,232,148				10.35%	50.25%			\$ 1,231,890		50.25%	
186	39720	Commun Equip AEAM	\$	9,260				100.00%	6.44%			\$ 9,260		6.44%	
187	39800	39800-Miscellaneous Equipment	\$	41,061				10.35%	50.25%			\$ 40,865		50.25%	
188	39820	Misc Equip - AEAM	\$	7,752				100.00%	6.44%			\$ 7,697		6.44%	
189	39900	39900-Other Tangible Equipm	\$	164,784		-	164,784	10.35%	50.25%		8,570	\$ 164,784		50.25%	8,570
190	39901	39901-Oth Tang Prop - Servers - H/W	\$	21,470,637		-	21,470,637	10.35%	50.25%		16,691	\$ 20,569,773		50.25%	1,069,837
191	39902	39902-Oth Tang Prop - Servers - S/W	\$	16,339,315		-	16,339,315	10.35%	50.25%		19,810	\$ 16,180,854		50.25%	841,569
192	39903	39903-Oth Tang Prop - Network - H/W	\$	2,251,878			2,251,878	10.35%	50.25%	1	17,121	\$ 2,251,878		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	\$	4 005 050		-		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		50.25%	52,900
196	39907	39907-Oth Tang Prop - PC Software	\$	2,485,988		-	2,485,988	10.35%	50.25%		29,297	\$ 2,485,988		50.25%	129,297
197	39908	39908-Oth Tang Prop - Appl Software	\$	29,232,700		-	29,232,700	10.35%	50.25%	1,52	20,397	\$ 29,230,839		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		50.25%	2,191
199	39921	Servers-Hardware-AEAM	\$	1,142,766		-	1,142,766	100.00%	6.44%		73,562	\$ 1,109,170		6.44%	71,400
200	39922	Servers-Software-AEAM	\$	405,152		-	405,152	100.00%	6.44%	-	26,080	\$ 400,372		6.44%	25,773
201	39923	Network Hardware-AEAM	\$	39,029		-	39,029	100.00%	6.44%		2,512	\$ 39,029		6.44%	2,512
202	39924	39924-Oth Tang Prop - Gen.	\$	400.000		-	-	10.35%	50.25%		-	\$ -	10.35%	50.25%	04.445
203	39926	Pc Hardware-AEAM	\$	488,023			488,023	100.00%	6.44%		31,415	\$ 488,023		6.44%	31,415
204	39928	Application SW-AEAM	\$	11,269,680		-	11,269,680	100.00%	6.44%	77	25,452	\$ 11,256,107		6,44%	724,578
205	39931	ALGN-Servers-Hardware	\$	66,078		-	66,078	100.00%	0.00%		-	\$ 54,531		0.00%	-
206	39932	ALGN-Servers-Software	\$	18,755		-	18,755	100,00%	0.00%		-	\$ 18,755		0.00%	=
207	39938	ALGN-Application SW	\$	2,305,884		-	2,305,884	100.00%	0.00%		-	\$ 2,305,884		0.00%	-
208 209		Retirement Work in Progress	_\$_	-		-	-	_ 10.35%	50.25%			\$ -	10.35%	50.25%	-
210		Total Depr Reserves (Div 2)	\$	106,312,469	\$	- \$	102,828,605	- =		\$ 5,25	51,175	\$104,694,574	<u></u>		\$ 5,178,574

Base Period X Forecasted Period FR 16(8)(b)3 Type of Filing: X Original Updated Revised Schedule B-3 F Workpaper Reference No(s). Witness: Waller Kentucky- Mid Kentucky Kentucky- Mid Kentucky Line Acct. Account / Ending Adjusted States Division Jurisdiction Allocated 13 Month States Division Jurisdiction Allocated SubAccount Titles Balance Adjustments Balance Allocation No. No. Allocation Allocation Amount Average Allocation Amount 211 Shared Services Customer Support (Division 012) 212 213 214 General Plant 215 38900 38900-Land 10.93% 51.88% 10.93% 51.88% 216 38910 38910-CKV-Land & Land Rights 100.00% 2.33% 100.00% 2.33% 217 39000 39000-Structures & Improvements \$ 2,084,561 2,084,561 10.93% 51.88% 118,214 1,894,620 10.93% 51.88% 107.442 \$ 218 39009 39009-Improv. to Leased Premises \$ 1.705.842 1,705,842 10.93% 51.88% 96,737 1,660,007 10.93% 51.88% 94.137 219 39010 39010-CKV-Structures & Improvements \$ 3.318.656 3,318,656 100.00% 2.33% 77,405 \$ 2,982,735 100.00% 2.33% 69,570 220 39100 39100-Office Furniture & Equipment 896,442 896,442 10.93% 51.88% 50,836 847,930 10.93% 51,88% 48,085 221 39101 Office Furniture And 10.93% 51.88% 10.93% 51.88% 222 39102 Remittance Processing S 10.93% 51,88% \$ 10.93% 51.88% 39103-Office Furn. - Copiers & Type 223 39103 \$ 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 2,261 \$ 100.00% 2.33% \$ 96,773 100.00% 2,33% 2.257 226 39410 CKV-Tools Shop Garage 136,665 136,665 100.00% 3.188 \$ 2.33% \$ 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 39710 39710-CKV-Communication Equipment 166.250 166,250 229 \$ 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 171,516 171,516 100.00% 2.33% CKV-Misc Equipment 4,000 \$ 158,045 100.00% 2.33% 3,686 518,954 51.88% 232 39900 39900-Other Tangible Property 518,954 10.93% 29,429 \$ 477,870 10.93% 51.88% 27,100 39901-Oth Tang Prop - Servers - H/W 5,465,022 5,465,022 233 39901 \$ 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 \$ 235 377,508 39903 39903-Oth Tang Prop - Network - H/W \$ 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 51.88% 238 39908 39908-Oth Tang Prop - Appl Software 33,301,290 33,301,290 10.93% 1,888,485 \$ 30,357,683 \$ 10.93% 51,88% 1,721,556 39910-CKV-Other Tangible Property 149,901 149,901 100.00% 2.33% 239 39910 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-CKV-Oth Tang Prop-PC Software 79,730 79,730 100.00% 2.33% 39917 1,860 75,562 100.00% 2.33% \$ 1,762 11,375 242 CKV-Oth Tang Prop-App 100.00% 2.33% 265 39918 11,375 \$ 10,705 100.00% 2.33% 250 51.88% 243 Oth Tang Prop - Gen. 10.93% 51,88% 39924 \$ 10.93% \$ 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 Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012) 248 \$ 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 Depreciation Expense Forecasted Test Period: Twelve Months Ended March 31, 2019

	of Filing: paper Refe	_XOriginalUpdated rence No(s),	_Re	vised			v	Sche	16(8)(b)3 edule B-3 ss: Wal
			1	2 Months	M&O_	Kentucky- Mic	Kentucky		
.ìne No.	Acct. No.	Account / SubAccount Titles		Ending 3/31/2019	Expense Factor	States Division Allocation	Allocation		Allocated Amount
	Kentucky	Direct (Division 809)							
1	30100	Intangible Plant Organization	\$	_	100.00%	100%	100%	\$	_
3	30200	Franchises & Consents	\$		100.00%	100%	100%	Ψ	-
4								_	
5 6		Total Intangible Plant Amort.	\$	-				\$	-
7		Natural Gas Production Plant							
8 9	32540 33202	Rights of Ways	\$ \$	-	100.00%	100%	100%		-
10	33400	Tributary Lines Field Meas, & Reg. Sta. Equip	\$	-	100,00% 100.00%	100% 100%	100% 100%		
11		- , ,							
12 13		Total Natural Gas Production Plant Depr	\$	-				\$	-
14		Storage Plant							
15	35010	Land	\$		100.00%	100%	100%	\$	-
16 17	35020 35100	Rights of Way Structures and Improvements	\$ \$	12 299	100.00% 100.00%	100% 100%	100% 100%		2
18	35102	Compression Station Equipment	\$	1,931	100.00%	100%	100%		1,9
19	35103	Meas. & Reg. Sta. Structues	\$	213	100.00%	100%	100%		2
20	35104 35200	Other Structures	\$	1,787 143,405	100.00% 100.00%	100%	100%		1,7
21 22	35200 35201	Wells \ Rights of Way Well Construction	\$	25,670	100.00%	100% 100%	100% 100%		143,4 25,6
23	35202	Well Equipment	\$	-	100.00%	100%	100%		-
24	35203	Cushion Gas	\$	30,507	100.00%	100%	100%		30,5
25 26	35210 35211	Leaseholds Storage Rights	\$	625 481	100.00% 100.00%	100% 100%	100% 100%		6 4
27	35301	Field Lines	\$	1,446	100.00%	100%	100%		1,4
28	35302	Tributary Lines	\$	1,697	100.00%	100%	100%		1,6
29 30	35400 35500	Compressor Station Equipment Meas & Reg. Equipment	\$ \$	16,622 2,268	100.00% 100,00%	100% 100%	100% 100%		16,6 2,2
31	35600	Purification Equipment	\$	8,501	100.00%	100%	100%		8,5
32									
33		Total Storage Plant Depr	\$	235,463				\$	235,4
34 35		Transmission Plant							
36	36510	Land	\$	-	100.00%	100%	100%	\$	-
37	36520	Rights of Way	\$	11,541	100.00%	100%	100%		11,5
38 39	36602 36603	Structures & Improvements Other Structues	\$ \$	872 1,083	100.00% 100.00%	100% 100%	100% 100%		8 1,0
40	36700	Mains Cathodic Protection	\$	7,946	100.00%	100%	100%		7,9
41	36701	Mains - Steel	\$	522,461	100.00%	100%	100%		522,4
42 43	36900 36901	Meas. & Reg. Equipment	\$	15,653	100.00%	100%	100%		15,6
44	36901	Meas. & Reg. Equipment	_\$_	48,568	100.00%	100%	100%	-	48,5
45		Total Production Plant - (LPG) Depr	\$	608,126				\$	608,1
46 47		Distribution Plant							
48	37400	Land & Land Rights	\$	-	100.00%	100%	100%	\$	_
49	37401	Land	\$	- 47.040	100.00%	100%	100%		-
50 51	37402 37403	Land Rights Land Other	\$ \$	47,619 -	100.00% 100.00%	100% 100%	100% 100%		47,6
52	37500	Structures & Improvements	\$	6,925	100.00%	100%	100%		6,9
53	37501	Structures & Improvements T.B.	\$	2,056	100.00%	100%	100%		2,0
54 55	37502 37503	Land Rights Improvements	\$	953 83	100,00%	100% 100%	100% 100%		9
56	37600	Mains Cathodic Protection	\$	1,035,250	100,00%	100%	100%		1,035,2
57	37601	Mains - Steel	\$	2,937,275	100.00%	100%	100%		2,937,2
58 59	37602 37800	Mains - Plastic	\$	2,634,237	100.00% 100.00%	100% 100%	100%		2,634,2
59 60	37800 37900	Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate	\$ \$	397,764 144,584	100,00%	100%	100% 100%		397,7 144,5
61	37905	Meas & Reg. Sta. Equipment T.b.	\$	81,544	100.00%	100%	100%		81,5
62	38000	Services	\$	4,883,872	100.00%	100%	100%		4,883,8
63 64	38100 38200	Meters Meter Installations	\$ \$	3,498,398 2,355,880	100.00% 100.00%	100% 100%	100% 100%		3,498,3 2,355,8
65	38300	House Regulators	\$	369,153	100.00%	100%	100%		369,1
66	38400	House Reg. Installations	\$	5,908	100.00%	100%	100%		5,9
67 68	38500	Ind. Meas. & Reg. Sta. Equipment		142,017	100.00%	100%	100%		142,0
69		Total Distribution Plant Depr	\$	18,543,517				\$1	8,543,5
70		Canani Flant							-
71 72	38900	General Plant 38900-Land & Land Rights	\$	_	100.00%	100%	100%	\$	_
73	39000	39000-Structures & Improvements	\$	268,781	100.00%	100%	100%	Ψ	268,7
74	39002	39002-Structures - Brick	\$	6,509	100.00%	100%	100%		6,5
75 76	39003	39003-Improvements	\$ \$	26,666	100.00%	100%	100%		26,6
76 77	39004 39009	39004-Air Conditioning Equipment 39009-Improv. to Leased Premises	\$	487 97,151	100.00% 100.00%	100% 100%	100% 100%		97,1
78	39100	39100-Office Furniture & Equipment	\$	119,701	100.00%	100%	100%		119,7
79	39103	Office Machines	\$	-	100,00%	100%	100%		
80 81	39200 39202	39200-Transportation Equipment 39202-WKG Trailers	\$ \$	33,457	100.00% 100.00%	100% 100%	100%		33,4
82	39202 39400	39400-Tools, Shop, & Garage Equip.	\$	345,698	100.00%	100%	100% 100%		345,6
83	39603	39603-Ditchers	\$	3,213	100.00%	100%	100%		3,2
84	39604	39604-Backhoes 39605-Welders	\$ \$	5,090 3,152	45.71% 45.71%	100% 100%	100% 100%		2,3 1,4
85	39605								

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

 Data:
 Base Period
 X
 Forecasted Period
 FR 18(8)(b)3.1

 Type of Filing:
 X
 Original
 Updated
 Revised
 Schedule B-3.1

 Workpaper Reference No(s).
 Witness:
 Walter

ne	Acct.	Account /		2 Months Ending	O&M Expense	Kentucky- Mic States Division			ocated
<u>lo.</u>	No.	SubAccount Titles		/31/2019	Factor	Allocation	Allocation	Aı	mount
7	39701	Communication Equip,	\$	-	2.00%	100%	100%		-
3	39702	Communication Equip.	\$	-	2.00%	100%	100%		-
3	39705	39705-Comm. Equip Telemetering	\$	-	100.00%	100%	100%		-
)	39800	39800-Miscellaneous Equipment	\$	189,434	100,00%	100%	100%		189,43
1	39901	Servers Hardware	\$	1,439	100.00%	100%	100%		1,43
2	39902	Servers Software	\$	1,700	100.00%		100%		11-40
				40 400		100%			
3	39903	39903-Oth Tang Prop - Network - H/W	\$	13,460	100.00%	100%	100%		13,48
4	39906	39906-Oth Tang Prop - PC Hardware	\$	357,344	100.00%	100%	100%		357,34
5	39907	39907-Oth Tang Prop - PC Software	\$	-	100,00%	100%	100%		-
3	39908	39908-Oth Tang Prop - Appl Software	\$	2,060	100.00%	100%	100%		2,08
7	**	AR 15 general plant amortization	\$		100.00%	100%	100%		,
9		Total General Plant Depr	\$	1,497,586				\$ 1,	480,10
11 12 13		Total Depreciation Expense (Dlv 9)	\$ 2	0,884,691				\$20,	867,20
4	Kentucky	r-Mid-States General Office (Division 091	,						
6		(2.11.0.0.1 - 0.1	,						
17		Intangible Plant							
8	30100	Organization	\$	_	100.00%	100%	50.25%	\$	
				-				Ф	-
9	30300	Misc Intangible Plant	\$	-	100.00%	100%	50.25%		-
0									
1		Total Intangible Plant Depr	\$	-				\$	-
2		- '							
3		Distribution Plant							
	07400	Distribution Plant			400 0001	40061	EC OFO:	•	
4	37400	Land & Land Rights	\$	-	100.00%	100%	50.25%	\$	-
5	35010	Land		-	100.00%	100%	50.25%		-
6	37402	Land Rights		-	100,00%	100%	50.25%		-
7	37403	Land Other		_	100.00%	100%	50.25%		
8	36602	Structures & Improvements		_	100.00%	100%	50.25%		
				-					-
9	37501	Structures & Improvements T.B.		-	100,00%	100%	50.25%		-
0	37402	Land Rights		~	100.00%	100%	50,25%		-
1	37503	Improvements		-	100.00%	100%	50.25%		-
2	36700	Mains Cathodic Protection		-	100.00%	100%	50.25%		_
3	36701	Mains - Steel		_	100.00%	100%	50.25%		_
4	37602	Mains - Plastic		-	100.00%	100%	50.25%		-
5	37800	Meas & Reg. Sta. Equip - General		-	100.00%	100%	50.25%		-
6	37900	Meas & Reg. Sta. Equip - City Gate		-	100.00%	100%	50.25%		-
7	37905	Meas & Reg. Sta. Equipment T.b.		-	100.00%	100%	50.25%		-
В	38000	Services		_	100.00%	100%	50,25%		_
9	38100	Meters							
				-	100.00%	100%	50.25%		-
0	38200	Meter Installaitons		-	100.00%	100%	50.25%		-
1	38300	House Regulators		-	100.00%	100%	50.25%		-
2	38400	House Reg. Installations		-	100,00%	100%	50.25%		-
3	38500	Ind. Meas. & Reg. Sta. Equipment		_	100.00%	100%	50.25%		_
4	38600	Other Prop. On Cust. Prem			100.00%	100%	50.25%		
	50000	Other i top. On oast. I tem			100.00 70	10070	30,2,370		
5 6 7		Total Distribution Plant Depr	\$	-				\$	-
38		General Plant							
	20004		•	4 000	400.0007	4000/	en nem	•	
9	39001	39001-Structures - Frame	\$	4,806	100.00%	100%	50,25%	\$	2,4
0	39004	39004-Air Conditioning Equipment	\$	1,128	100,00%	100%	50.25%		56
1	39009	39009-Improv. to Leased Premises	\$	-	100.00%	100%	50,25%		-
2	39100	39100-Office Furniture & Equipment	\$	-	100.00%	100%	50.25%		~
3	39101	Office Furniture And	\$	-	100.00%	100%	50.25%		
4	39103	Office Machines	\$	_	100.00%	100%	50,25%		_
				4 000					
5	39200	39200-Trans Equip- Group	\$	1,820	45.67%	100%	50.25%		4
6	39300	Stores Equipment	\$	-	100.00%	100%	50.25%		-
7	39400	39400-Tools, Shop, & Garage Equip.	\$	6,184	45.67%	100%	50.25%		1,4
8	39600	39600-Power Operated Equipment	\$	894	2.00%	100%	50.25%		
9	39700	39700-Communication Equipment	\$	1,704	100.00%	100%	50,25%		88
0			\$	- 1,704					
	39701	Communication Equip.		-	100.00%	100%	50.25%		-
1	39702	Communication Equip.	\$	-	100.00%	100%	50.25%		-
2	39800	39800-Miscellaneous Equipment	\$	28,252	100.00%	100%	50,25%		14,19
3	39900	39900-Other Tangible Property	\$	-	100.00%	100%	50.25%		-
4	39901	39901-Oth Tang Prop - Servers - H/W	\$	-	100.00%	100%	50.25%		
5	39902	39902-Olh Tang Prop - Servers - S/W	\$	_	100.00%	100%	50,25%		
				-					-
6	39903	39903-Oth Tang Prop - Network - H/W	\$	-	100,00%	100%	50.25%		-
7	39906	39906-Oth Tang Prop - PC Hardware	\$	-	100.00%	100%	50.25%		-
8	39907	39907-Olh Tang Prop - PC Software	\$	3,896	100.00%	100%	50,25%		1,9
9	39908	39908-Oth Tang Prop - Appl Software	\$	-	100.00%	100%	50.25%		-
1				····				-	
3		Total General Plant Depr	\$	48,684				\$	21,83
		Total Depreciation Expense (Div 91)	\$	48,684				\$	21,83
	Shared S	tervices General Office (Division 002)							
65 66 67		General Plant							
5 6 7				40.406	100%	10.35%	50,25%	\$	0.0
5 6 7 8	30000	39800-Structures & Improvements	· ·						
5 6 7 8	39000	39000-Structures & Improvements	\$	42,485				4	
5 6 7 8 9	39005	39005-G-Structures & Improvements	\$	274,904	100%	100.00%	1.55%	4	4,2
5 6 7 8 9 0	39005 39009	39005-G-Structures & Improvements 39009-Improv. to Leased Premises	\$ \$					٠	4,2
5 6 7 8 9 0	39005	39005-G-Structures & Improvements	\$	274,904	100%	100.00%	1.55%	٠	4,2
34 35 36 37 38 39 70 72 72	39005 39009	39005-G-Structures & Improvements 39009-Improv. to Leased Premises	\$ \$	274,904	100% 100%	100,00% 10.35%	1.55% 50.25%	*	2,21 4,26 16,56

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

·VIR		rence No(s).	_Revised				Schedule B- Vitness: Wal
	apper 11010	rence no(s).				y1	VRIIGAS. VVdI
			12 Months	_O&M	Kentucky- Mic		-0 -
ine	Acct.	Account /	Ending	Expense	States Division		
√o. 75	No. 39102	SubAccount Titles	3/31/2019	Factor 100%	Allocation 10,35%	Allocation	Amount
76	39102	39102-Remittance Processing Equipment 39103-Office Furn Copiers & Type	\$ - \$ -	100%	10.35%	50.25% 50.25%	-
77	39104	39104-G-Office Furniture & Equip.	\$ 10,428	100%	100.00%	1,55%	16
78	39120	Off Furn & Equip-AEAM	\$ 282	100%	100.00%	6.44%	15
79	39200	39200-Transportation Equipment	\$ -	100%	10.35%	50.25%	_
80	39300	39300-Stores Equipment	\$ -	100%	10.35%	50.25%	-
81	39400	39400-Tools, Shop, & Garage Equip.	\$ 33,859	100%	10.35%	50.25%	1,76
82	39420	Tools And Garage-AEAM	\$ -	100%	100.00%	6.44%	-
83	39500	39500-Laboratory Equipment	\$ -	100%	10.35%	50.25%	-
84	39700	39700-Communication Equipment	\$ 516	100%	10.35%	50.25%	:
85	39720	Commun Equip AEAM	\$ -	100%	100.00%	6.44%	-
66	39800	39800-Miscellaneous Equipment	\$ 391	100%	10.35%	50.25%	
87	39820	Misc Equip - AEAM	\$ 715	100%	100.00%	6.44%	
88	39900	39900-Other Tangible Equipm	\$ -	100%	10.35%	50.25%	
89	39901	39901-Oth Tang Prop - Servers - H/W	\$ 1,801,728	100%	10.35%	50.25%	93,7
90	39902	39902-Oth Tang Prop - Servers - S/W	\$ 316,922	100%	10.35%	50.25%	16,4
91	39903	39903-Oth Tang Prop - Network - H/W	\$ -	100%	10.35%	50.25%	-
92 02	39904	39904-Oth Tang Prop - CPU	\$ - \$ -	100%	10.35%	50.25%	-
93 94	39905 39906	39905-Oth Tang Prop - MF Hardware 39906-Oth Tang Prop - PC Hardware	\$ 95,920	100% 100%	10,35% 10,35%	50.25% 50.25%	4,9
95	39907	39907-Olh Tang Prop - PC Software	\$ 93,920	100%	10.35%	50,25%	4,9
96	39908	39908-Oth Tang Prop - Appl Software	\$ 3,721	100%	10.35%	50.25%	1:
97	39909	39909-Oth Tang Prop - Mainframe S/W	\$ -	100%	10.35%	50.25%	- :
98	39921	Servers-Hardware-AEAM	\$ 67,192	100%	100,00%	6.44%	4,3:
99	39922	Servers-Software-AEAM	\$ 9,561	100%	100.00%	6.44%	6
00	39923	Network Hardware-AEAM	\$ -	100%	100.00%	6.44%	-
01	39924	39924-Oth Tang Prop - Gen.	\$ -	100%	10.35%	50.25%	-
02	39926	Pc Hardware-AEAM	\$ -	100%	100.00%	6.44%	-
03	39928	Application SW-AEAM	\$ 27,081	100%	100.00%	6.44%	1,7
04	39931	ALGN-Servers-Hardware	\$ 23,034	100%	100.00%	0.00%	-
05	39932	ALGN-Servers-Software	\$ -	100%	100.00%	0.00%	-
06	39938	ALGN-Application SW	\$ -	100%	100.00%	0.00%	-
07							
80		T. 1. T. T. (D. 0)					
10		Total Depreciation Expense (Div 2)	\$ 3,230,380				\$ 157,6
10	Sharad S		\$ 3,230,380				\$ 157,6
10 11	Shared S	lotal Depreciation Expense (Div 2) Services Customer Support (Division 012)	\$ 3,230,380				\$ 157,6
10 11 12	Shared S	ervices Customer Support (Division 012)	\$ 3,230,380				\$ 157,6
10 11 12 13		ervices Customer Support (Division 012)		100%	10 93%	51 88%	
10 11 12 13 14	38900	ervices Customer Support (Division 012) <u>General Plant</u> 38900-Land	\$ -	100% 100%	10.93% 100.00%	51.88% 2.33%	\$ 157,6
10 11 12 13 14 15	38900 38910	General Plant 38900-Land 38910-CKV-Land & Land Rights	\$ - \$ -	100%	100.00%	2.33%	\$ -
10 11 12 13 14 15	38900	ervices Customer Support (Division 012) <u>General Plant</u> 38900-Land	\$ - \$ - \$ 379,882			2.33% 51.88%	\$ -
10 11 12 13 14 15 16	38900 38910 39000	General Plant 38900-Land 38910-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Premises	\$ - \$ - \$ 379,882 \$ 91,670	100% 100% 100%	100.00% 10.93% 10.93%	2.33% 51,88% 51.88%	\$ - 21,5 5,1
10 11 12 13 14 15 16 17	38900 38910 39000 39009	General Plant 38900-Land 38910-CKV-Land & Land Rights 39000-Structures & Improvements	\$ - \$ - \$ 379,882	100% 100%	100.00% 10.93%	2.33% 51.88%	\$ 21,5 5,1 14,8
10 11 12 13 14 15 16 17 18 19	38900 38910 39000 39009 39010 39100 39101	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-improv. to Leased Premises 39010-CKV-Structures & Improvements	\$ - \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658	100% 100% 100% 100%	100.00% 10.93% 10.93% 100.00%	2.33% 51.88% 51.88% 2.33%	\$ 21,5 5,1 14,8
10 11 12 13 14 15 16 17 18 19 20 21	38900 38910 39000 39009 39010 39100 39101 39102	General Plant 38900-Land 38900-Land 38910-CKV-Land & Land Rights 39000-Structures & Improvements 39009-improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing	\$ - \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ -	100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 100.00% 10.93%	2.33% 51.88% 51.88% 2.33% 51.88%	\$ 21,5 5,1 14,8 5,4
10 11 12 13 14 15 16 17 18 19 20 21 22	38900 38910 39000 39009 39010 39100 39101 39102 39103	General Plant 38900-Land 38910-CKV-Land & Land Rights 39000-Structures & Improvements 39000-siructures & Improvements 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn Copiers & Type	\$ - \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ -	100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 100.00% 10.93% 10.93% 10.93%	2.33% 51,88% 51.88% 2.33% 51.88%	\$ 21,5 5,1 14,8 5,4
10 11 12 13 14 15 16 17 18 19 20 21 22 23	38900 38910 39000 39009 39010 39100 39101 39102 39103 39110	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn & Eq	\$ - \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ - \$ 81,919	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 100.00% 10.93% 10.93% 10.93% 10.93% 10.00%	2.33% 51.88% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 2.33%	\$
10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	38900 38910 39000 39009 39010 39100 39101 39102 39103 39110 39210	General Plant 38900-Land 38900-Land 38910-CKV-Land & Land Rights 39000-Structures & Improvements 39001-CKV-Structures & Improvements 391010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remilitance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn & Eq CKV-Transportation Eq	\$ - \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ - \$ - \$ 81,919 \$ 1,338	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 100.00% 10.93% 10.93% 10.93% 10.93% 10.00%	2.33% 51.88% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33%	\$ -21,5 5,1 14,8 5,4
10 11 12 13 14 15 16 17 18 19 22 22 23 24 25	38900 38910 39000 39009 39010 39100 39101 39102 39103 39110 39210 39410	General Plant 38900-Land 38900-Land 38910-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Inprov. to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn Copiers & Type CKV-Office Furn. Eq CKV-Transportation Eq CKV-Trois Shop Carage	\$ - \$ 379,882 \$ 91,670 6 937,304 \$ 96,658 \$ - \$ - \$ 81,919 \$ 1,338 \$ 29,109	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 100.00% 10.93% 10.93% 10.93% 10.93% 100.00% 100.00%	2.33% 51.88% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33%	\$ -21,5 5,1 14,8 5,4 -1,9
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39000 39101 39100 39102 39103 39110 39210 39210 39210	General Plant 38900-Land 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn . Coplers & Type CKV-Office Furn & Eq CKV-Transportation Eq CKV-Tools Shop Garage CKV-Laboratory Equip	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 100.00% 10.93% 10.93% 10.93% 100.00% 100.00% 100.00%	2.33% 51.88% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 2.33%	\$ - 21,5 5,1 14,8 5,4 - 1,9
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39009 39010 39100 39101 39102 39103 39110 39210 39410 39510 39510	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-Structures & Improvements 39000-CFIC-Structures & Improvements 39100-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn & Eq CKV-Transportation Eq CKV-Tools Shop Garage CKV-Laboratory Equip 39700-Communication Equipment	\$ - \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ - \$ - \$ 1,338 \$ 29,109 \$ 1,338 \$ 2,375 \$ 111,917	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 100.00% 10.93% 10.93% 10.93% 100.00% 100.00% 100.00% 100.00% 100.00%	2.33% 51.88% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88%	\$ -21,5 5,1 14,8 5,4 1,9 6
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39009 39010 39100 39101 39102 39103 39110 39210 39410 39500 39700	General Plant 38900-Land 38900-Land 38910-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Inprov. to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn Copiers & Type CKV-Office Furn Copiers & Type CKV-Tools Shop Garage CKV-Laboratory Equip 39700-Communication Equipment 39710-CKV-Communication Equipment	\$ - \$ 379,882 \$ 91,670 6 337,304 \$ 96,658 \$ - \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 10.00% 10.00%	2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 2.33% 2.33% 2.33%	\$ -21,5 5,1 14,8 5,4 1,9 6 6,3
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39009 39010 39101 39102 39103 39110 39210 39210 39510 39710 39700 39710	General Plant 38900-CkV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture Ad Remittance Processing 39103-Office Furn - Copiers & Type CKV-Transportation Eq CKV-Transportation Eq CKV-Tools Shop Garage CKV-Laboratory Equip 39700-Communication Equipment 39710-CKV-Communication Equipment 39800-Miscellaneous Equipment	\$ - \$ 379,862 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ - \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.93%	2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 2.33% 2.33% 51.88%	\$ 21,5 5,1 14,8, 5,4 1,9 6,3 4
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39009 39101 39102 39103 39110 39210 39510 39510 39700 39718 39800 39800 39810	General Plant 38900-Land 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-Structures & Improvements 39000-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn & Eq CKV-Tools Shop Garage CKV-Tools Shop Garage CKV-Laboratory Equip 39700-Communication Equipment 39710-CKV-Communication Equipment 39700-Miscellaneous Equipment CKV-Misse Equipment	\$ - \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ - \$ - \$ 1,338 \$ 29,109 \$ 1,338 \$ 29,109 \$ 1,7,218 \$ 17,218 \$ 3,704 \$ 26,941	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.00% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 2.33% 2.33% 51.88% 2.33%	\$ -21,5 5,1 14,8,6 6,4 -1,9 6 6,3 4 2 6
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39009 39019 39100 39101 39103 39110 39210 39210 39510 39700 39710 39800 39810 39800	General Plant 38900-Land 38900-CkV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-Improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn Copiers & Type CKV-Office Furn. & Eq CKV-Tools Shop Garage CKV-Laboratory Equip 39700-Communication Equipment 39700-Communication Equipment 39800-Miscellaneous Equipment CKV-Misc Equipment	\$ - \$ 379,882 \$ 91,670 637,304 \$ 96,658 \$ - \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 62,169	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 100.00% 100.00% 100.00% 10.00% 10.00% 10.00% 10.93% 100.00% 10.93%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 2.33% 51.88% 2.33% 51.88%	\$ -21,5 5,1 14,8 5,4 5,4 1,9 6 6,3 4 2 2 6,4
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39009 39010 39101 39102 39103 39110 39210 39410 39510 39700 39810 39800 39810 39901	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn - Copiers & Type CKV-Tools Shop Garage CKV-Tools Shop Garage CKV-Laboratory Equip 39700-Communication Equipment 39710-CKV-Communication Equipment 39700-City-Communication Equipment 39800-Miscellaneous Equipment 39800-Miscellaneous Equipment 39900-Other Tangible Property 39900-Other Tangible Property 39901-Oth Tang Prop - Servers - H/W	\$ \$ 379,862 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 3,704 \$ 882,786 \$ 882,786	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.33% 100.00% 10.93%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 2.33% 51.88% 51.88%	\$
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39000 39010 39101 39102 39103 39110 39210 39410 39510 39700 39710 39800 39800 39901 39902	General Plant 38900-Land 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-Structures & Improvements 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remilitance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn & Eq CKV-Tools Shop Garage CKV-Tools Shop Garage CKV-Laboratory Equip 39700-Communication Equipment 39710-CKV-Communication Equipment CKV-Miss Equipment CKV-Miss Equipment 39900-Other Tangible Property 39900-Other Tangible Property 39900-Oth Tang Prop - Servers - H/W 39902-Oth Tang Prop - Servers - S/W	\$ - \$ 379,882 \$ 91,670 637,304 \$ 96,658 \$ - \$ - \$ 1,338 \$ 29,109 \$ 1,338 \$ 29,109 \$ 1,7,218 \$ 17,218 \$ 17,214 \$ 3,704 \$ 2,86941 \$ 82,169 \$ 682,786 \$ 168,879	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.00% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 100.00% 10.93% 10.93% 10.93% 10.93%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 51.88% 51.88% 51.88%	\$
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10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39009 39009 39010 39101 39102 39103 39110 39210 39510 39700 39510 39800 39810 39902 39902 39903	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remittance Processing 39103-Office Furn & Equipment CKV-Office Furn & Eq CKV-Transportation Eq CKV-Transportation Eq CKV-Transportation Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-CKV-Communication Equipment 39800-Miscellaneous Equipment CKV-Misc Equipment 29900-Other Tangible Property 39900-Oth Tang Prop - Servers - H/W 39903-Oth Tang Prop - Servers - S/W 39903-Oth Tang Prop - Servers - S/W 39903-Oth Tang Prop - Network - H/W 39903-Oth Tang Prop - PC Hardware	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 82,169 \$ 822,786 \$ 168,879 \$ 43,983 \$ 97,404	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.00% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 100.00% 100.33% 100.00% 10.93% 100.00% 10.93% 10.93% 10.93% 10.93%	2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 51.88% 2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88%	\$
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39010 39101 39102 39103 39110 39410 39410 39510 39710 39800 39710 39800 39902 39902 39903 39903 39903	General Plant 38900-Land 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-Structures & Improvements 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remiltance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn - Copiers & Type CKV-Totls Shop Garage CKV-Laboratory Equip 39700-Communication Equipment 39710-CKV-Communication Equipment 39710-CKV-Gentral Equipment 39800-Oither Tangible Property 39901-Oith Tang Prop - Servers - H/W 39903-Oith Tang Prop - Servers - S/W 39903-Oith Tang Prop - Network - H/W 39906-Oith Tang Prop - PC Hardware 39907-Oith Tang Prop - PC Hardware 39907-Oith Tang Prop - PC Software	\$ \$ 379,882 \$ 91,670 637,304 \$ 96,658 \$ \$ \$ 1,338 \$ 29,109 \$ 1,370 \$ 111,917 \$ 17,218 \$ 26,941 \$ 26,941 \$ 82,169 \$ 682,786 \$ 168,879 \$ 43,983 \$ 97,404 \$ 12,613	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 10.93% 100.00% 10.93% 100.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88%	\$
10 11 12 13 14 15 16 17 18 19 20 12 22 23 24 25 26 27 28 29 30 31 31 31 31 31 31 31 31 31 31 31 31 31	38900 38910 39009 39019 39101 39102 39103 39110 39210 39510 39510 39710 39800 39810 39901 39903 39903 39903	General Plant 38900-Land 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture A de Remittance Processing 39103-Office Furn - Coplers & Type CKV-Transportation Eq CKV-Transportation Eq CKV-Transportation Eq CKV-Tansportation Eq CKV-Laboratory Equip 39700-Communication Equipment 39700-CKV-Communication Equipment 39700-CKV-Communication Equipment 39800-Other Tangible Property 39901-Oth Tang Prop - Servers - H/W 39903-Oth Tang Prop - Network - H/W 39903-Oth Tang Prop - PC Hardware 39907-Oth Tang Prop - PC Software 39907-Oth Tang Prop - PC Software	\$ 79,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ - \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 82,169 \$ 682,786 \$ 168,879 \$ 43,983 \$ 97,404 \$ 12,613 \$ 5,873,180	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 10.93% 100.00% 10.93% 100.00% 10.93%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88%	\$ 21,5 5,1 14,8, 5,4 1,9 6 6,3 4 4 4 550,0 9,5 2,4 5,5,7 7 333,0
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39009 39010 39101 39102 39103 39210 39510 39510 39500 39511 39900 39901 39902 39903 39906 39907 39907	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remiltance Processing 39103-Office Furn & Equipment CKV-Office Furn & Eq CKV-Transportation Eq CKV-Transportation Eq CKV-Transportation Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-CMF Tanglible Property 39900-Other Tanglible Property 39901-Oth Tang Prop - Servers - H/W 39903-Oth Tang Prop - Servers - S/W 39903-Oth Tang Prop - PC Hardware 39907-Oth Tang Prop - PC Software 39907-Oth Tang Prop - PC Software 39907-Oth Tang Prop - PC Software 39908-Oth Tang Prop - PC Software	\$ 7,882 \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ - \$ - \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 22,694 \$ 62,169 \$ 882,786 \$ 188,879 \$ 43,983 \$ 43,983 \$ 5,873,180 \$ 5,873,180 \$ 3,4650	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.00% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 10.93% 100.00% 10.93%	2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 2.33% 2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88%	\$
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39000 39010 39101 39102 39103 39110 39210 39210 39210 39710 39810 39800 39901 39902 39903 39907 39903 39907 39908 39907 39908	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-Structures & Improvements 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture And Remiltance Processing 39103-Office Furn Copiers & Type CKV-Office Furn Copiers & Type CKV-Toils Shop Garage CKV-Laboratory Equip 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39800-Miscellaneous Equipment 39800-Oiher Tangible Property 39901-Oth Tang Prop - Servers - H/W 39903-Oth Tang Prop - Servers - S/W 39903-Oth Tang Prop - PC Hardware 39908-Oth Tang Prop - PC Hardware 39908-Oth Tang Prop - PC Software 39908-Oth Tang Prop - PC Software 39908-Oth Tang Prop - PC Software 39908-Oth Tang Prop - PC Hardware 39908-Oth Tang Prop - PC Hardware	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 1,338 \$ 29,109 \$ 1,378 \$ 111,917 \$ 17,218 \$ 2,169 \$ 22,375 \$ 111,917 \$ 17,218 \$ 2,169 \$ 682,786 \$ 682,786 \$ 168,879 \$ 43,983 \$ 97,404 \$ 12,613 \$ 5,873,180 \$ 34,650 \$ 30,687	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 100.00% 10.93% 100.00% 10.93% 100.93%	2.33% 51.88% 61.88% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88%	\$
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10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39009 39010 39101 39102 39103 39110 39210 39510 39510 39510 39501 39801 39902 39903 39906 39907 39908 39910 39910	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-CFIC-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture & Equipment Office Furniture And Remiltance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn & Eq CKV-Troals Shop Garage CKV-Tools Shop Garage CKV-Labratory Equip 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment CKV-Misc Equipment 19800-Miscellaneous Equipment CKV-Misc Equipment 39900-Oither Tanglible Property 39901-Oit Tang Prop - Servers - H/W 39902-Oith Tang Prop - Servers - S/W 39903-Oith Tang Prop - PC Hardware 39903-Oith Tang Prop - PC Hardware 39903-Oith Tang Prop - Appl Software 39901-CKV-Other Tanglible Property 39916-CKV-Oith Tang Prop-PC Hardware 39917-CKV-Oth Tang Prop-PC Software CKV-Oth Tang Prop-PC Software	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 22,694 \$ 822,786 \$ 168,879 \$ 43,983 \$ 43,983 \$ 5,873,180 \$ 3,0687 \$ 5,873,180 \$ 3,0687 \$ 8,170 \$ 3,0687 \$ 8,170 \$ 1,341	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 10.93% 10.90% 100.00% 100.00%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88%	\$
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39009 39010 39101 39102 39103 39103 39110 39210 39510 39510 39510 39500 39810 39901 39903 39903 39908 39908 39910 39918	General Plant 38900-Land 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39000-Structures & Improvements 39000-Improv. to Leased Premises 39010-CKV-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture Ad Remittance Processing 39103-Office Furn & Eq CKV-Transportation Eq CKV-Transportation Eq CKV-Transportation Eq CKV-Transportation Eq CKV-Laboratory Equip 39700-Communication Equipment 39700-CKV-Communication Equipment 39800-Miscellaneous Equipment 39800-Miscellaneous Equipment 39900-Oth Tang Prop - Servers - H/W 39903-Oth Tang Prop - PC Hardware 39907-Oth Tang Prop - PC Hardware 39907-Oth Tang Prop - PC Software 39901-CKV-Cither Tangible Property 39903-Oth Tang Prop - PC Software 39901-Oth Tang Prop - Appl Software 39916-CKV-Other Tang Prop-PC Hardware 39916-CKV-Other Tang Prop-PC Hardware	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 82,169 \$ 682,786 \$ 168,879 \$ 43,983 \$ 97,404 \$ 12,613 \$ 5,873,180 \$ 34,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 36,887 \$ 8,170	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 100.00% 10.93% 100.09% 10.93% 10.90%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88%	\$
10 11 11 11 11 11 11 11 11 11 11 11 11 1	38900 38910 39009 39010 39101 39102 39103 39110 39210 39510 39510 39510 39501 39801 39902 39903 39906 39907 39908 39910 39910	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-CFIC-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture & Equipment Office Furniture And Remiltance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn & Eq CKV-Troals Shop Garage CKV-Tools Shop Garage CKV-Labratory Equip 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment CKV-Misc Equipment 19800-Miscellaneous Equipment CKV-Misc Equipment 39900-Oither Tanglible Property 39901-Oit Tang Prop - Servers - H/W 39902-Oith Tang Prop - Servers - S/W 39903-Oith Tang Prop - PC Hardware 39903-Oith Tang Prop - PC Hardware 39903-Oith Tang Prop - Appl Software 39901-CKV-Other Tanglible Property 39916-CKV-Oith Tang Prop-PC Hardware 39917-CKV-Oth Tang Prop-PC Software CKV-Oth Tang Prop-PC Software	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 22,694 \$ 822,786 \$ 168,879 \$ 43,983 \$ 43,983 \$ 5,873,180 \$ 3,0687 \$ 5,873,180 \$ 3,0687 \$ 8,170 \$ 3,0687 \$ 8,170 \$ 1,341	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 10.93% 10.90% 100.00% 100.00%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88%	\$ 21,5,5,1: 14,8,8 5,4: 1,9,9 6,3,4 4,2,6,5 50,0,9,5 2,4,4,6,5 7 333,0,8 7
1011234567890122245678901333333333334442344	38900 38910 39009 39010 39101 39102 39103 39110 39210 39510 39510 39510 39501 39801 39902 39903 39906 39907 39908 39910 39910	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39009-Improv, to Leased Premises 39000-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39103-Office Furn Leased Premises GKV-Grifice Furn & Eq CKV-Tools Stop Garage CKV-Tools Stop Garage CKV-Laboratory Equip 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment CKV-Misc Equipment CKV-Misc Equipment CKV-Misc Equipment CKV-Misc Equipment 39900-Oither Tangible Property 39901-Oith Tang Prop - Servers - H/W 39902-Oith Tang Prop - Network - H/W 39903-Oith Tang Prop - PC Hardware 39907-Oith Tang Prop - PC Hardware 39907-Oith Tang Prop - Appl Software 399010-CKV-Oither Tangible Property 39916-CKV-Oither Tangible Property 39916-CKV-Oith Tang Prop-PC Software 39917-CKV-Oith Tang Prop-PC Software CKV-Oith Tang Prop-PC Software	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 82,169 \$ 682,786 \$ 168,879 \$ 43,983 \$ 43,983 \$ 5,873,180 \$ 3,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 31,341 \$ 1,341 \$ 1,341	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 10.93% 10.90% 100.00% 100.00%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88%	\$
10 11 12 13 14 15 16 17 18 19 10 12 12 12 12 12 12 12 12 12 12 12 12 12	38900 38910 39009 39010 39101 39102 39103 39110 39210 39210 39510 39510 39500 39810 39801 39902 39903 39906 39907 39908 39910 39910	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39010-CKV-Structures & Improvements 39100-CFIC-Structures & Improvements 39100-Office Furniture & Equipment Office Furniture & Equipment Office Furniture And Remiltance Processing 39103-Office Furn - Copiers & Type CKV-Office Furn & Eq CKV-Troals Shop Garage CKV-Tools Shop Garage CKV-Labratory Equip 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment CKV-Misc Equipment 19800-Miscellaneous Equipment CKV-Misc Equipment 39900-Oither Tanglible Property 39901-Oit Tang Prop - Servers - H/W 39902-Oith Tang Prop - Servers - S/W 39903-Oith Tang Prop - PC Hardware 39903-Oith Tang Prop - PC Hardware 39903-Oith Tang Prop - Appl Software 39901-CKV-Other Tanglible Property 39916-CKV-Oith Tang Prop-PC Hardware 39917-CKV-Oth Tang Prop-PC Software CKV-Oth Tang Prop-PC Software	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 22,694 \$ 822,786 \$ 168,879 \$ 43,983 \$ 43,983 \$ 5,873,180 \$ 3,0687 \$ 5,873,180 \$ 3,0687 \$ 8,170 \$ 3,0687 \$ 8,170 \$ 1,341	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 10.93% 10.90% 100.00% 100.00%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88%	\$ 21,5,5,1 14,8,8 5,4 1,9 6,3 4 4,6 5,0,0 9,5 2,4 5,5,5 7 333,0 7
1011234567890122245678901234567890142344444444444444444444444444444444444	38900 38910 39009 39010 39101 39102 39103 39110 39210 39210 39510 39510 39500 39810 39801 39902 39903 39906 39907 39908 39910 39910	General Plant 38900-Land 38900-CKV-Land & Land Rights 39000-Structures & Improvements 39009-Improv, to Leased Premises 39009-Improv, to Leased Premises 39000-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39100-CKV-Structures & Improvements 39103-Office Furn Leased Premises GKV-Grifice Furn & Eq CKV-Tools Stop Garage CKV-Tools Stop Garage CKV-Laboratory Equip 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment 39700-Communication Equipment CKV-Misc Equipment CKV-Misc Equipment CKV-Misc Equipment CKV-Misc Equipment 39900-Oither Tangible Property 39901-Oith Tang Prop - Servers - H/W 39902-Oith Tang Prop - Network - H/W 39903-Oith Tang Prop - PC Hardware 39907-Oith Tang Prop - PC Hardware 39907-Oith Tang Prop - Appl Software 399010-CKV-Oither Tangible Property 39916-CKV-Oither Tangible Property 39916-CKV-Oith Tang Prop-PC Software 39917-CKV-Oith Tang Prop-PC Software CKV-Oith Tang Prop-PC Software	\$ \$ 379,882 \$ 91,670 \$ 637,304 \$ 96,658 \$ \$ \$ 81,919 \$ 1,338 \$ 29,109 \$ 2,375 \$ 111,917 \$ 17,218 \$ 3,704 \$ 26,941 \$ 82,169 \$ 682,786 \$ 168,879 \$ 43,983 \$ 43,983 \$ 5,873,180 \$ 3,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 34,650 \$ 31,341 \$ 1,341 \$ 1,341	100% 100% 100% 100% 100% 100% 100% 100%	100.00% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.93% 10.00% 100.00% 100.00% 10.93% 10.90% 100.00% 100.00%	2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 2.33% 2.33% 2.33% 51.88% 2.33% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88% 51.88%	\$

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

Type o	_XBase PeriodForecasted F f Filing:XOriginalUpo aper Reference No(s).	Period datedRevised		Sch	16(8)(b)4 edule B-4 B ness: 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		1,759,394
5	Total Working Capital Requirements			_\$_	13,951,998

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

• .	Base PeriodXForecasted Ff Filing:XOriginalUpo aper Reference No(s).	Period datedRevised		Sch	16(8)(b)4 edule B-4 F ness: Waller
Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.		Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$	3,270,504
2	Material & Supplies	13 Month Average Balance	B-4.1		209,605
3	Gas Stored Underground	13 Month Average Balance	B-4.1		8,259,601
4	Prepayments	13 Month Average Balance	B-4.1		1,729,944
5	Total Working Capital Requirements			\$	13,469,654

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

Туре	:XBase PeriodForecasted Period e of Filing:XOriginalUpdatedk kpaper Reference No(s).	R	evised									Sch	R 16(8)(b)4.1 edule B-4.1 B ness: Waller
				Base Period End	ling Balance					13 Month	Average		
Line No.	Description		12/31/2017 ding Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount	1	2/31/2017 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount
1 2 3 4 5	Material & Supplies (Account 1540 & 1630) Kentucky Direct (Div 009) KY/Mid-States General Office (Div 091) Shared Services General Office (Div 002) Shared Services Customer Support (Div 012)	\$	(270,522) 955,451 - -	100% 100% 10.35% 10.93%	100% 50.25% 50.25% 51.88%	\$	(270,522) 480,127 - -	\$	(254,109) 932,833 - -	100% 100% 10.35% 10.93%	100% 50.25% 50.25% 51.88%	\$	(254,109) 468,761 -
6 7	Total	\$	684,929			\$	209,605	\$	678,724			\$	214,652
8 9 10 11 12 13	Gas Stored Underground (Account 1641) Kentucky Direct (Div 009) KY/Mid-States General Office (Div 091) Shared Services General Office (Div 002) Shared Services Customer Support (Div 012) Total	\$	12,337,277	100% 100% 10.35% 10.93%	100% 50.25% 50.25% 51.88%		12,337,277	\$	8,607,714 - - - - 8,607,714	100% 100% 10.35% 10.93%	100% 50.25% 50.25% 51.88%	\$	8,607,714 - - - 8,607,714
15 16 17 18 19 20 21	Prepayments (Account 1650) Kentucky Direct (Div 009) KY/Mid-States General Office (Div 091) Shared Services General Office (Div 002) Shared Services Customer Support (Div 012) Total	\$	68,933 3,673 30,135,179 1,610,328 31,818,113	100% 100% 10.35% 10.93%	100% 50.25% 50.25% 51.88%		68,933 1,846 1,567,335 91,320 1,729,434	\$	76,356 3,825 30,428,207 1,737,648 32,246,036	100% 100% 10.35% 10.93%	100% 50.25% 50.25% 51.88%	\$	76,356 1,922 1,582,576 98,540 1,759,394
22	Total Other Working Capital Allowances	_\$_	44,840,320			\$ 1	14,276,317	\$	41,532,475			\$	10,581,761

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

	:Base PeriodXForecasted Period of Filing:XOriginalUpdated opaper Reference No(s).	Revised						V	FR 16(8)(b)4.1 chedule B-4.1 F /itness: Waller
		F	orecasted Period	Ending Baland	ce		13 Month A	\verage	
			Kentucky- Mid	Kentucky			Kentucky- Mid	Kentucky	
Line	•	3/31/2019	States Division	Jurisdiction	Allocated	3/31/2019	States Division	Jurisdiction	Allocated
No.	Description	Ending Balance	Allocation	Allocation	Amount	13 Month Avg	Allocation	Allocation	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%	· <u>-</u>	, <u>-</u>	10.35%	50.25%	· <u>-</u>
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%	ue-	_	10.35%	50.25%	_
12	Shared Services Customer Support (Div 012)	-	10.93%	51.88%	-	•	10.93%	51.88%	•
13	Total	\$ (4,156,777)	•		\$ (4,156,777)	\$ 8,259,601	_	-	\$ 8,259,601
14		,							,
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 68,933	100%	100%	\$ 68,933	\$ 68,933	100%	100%	\$ 68,933
17	KY/Mid-States General Office (Div 091)	16,870	100%	50.25%	8,477	4,688	100%	50.25%	2,356
18	Shared Services General Office (Div 002)	30,135,179	10.35%	50.25%	1,567,335	30,135,179	10.35%	50.25%	1,567,335
19	Shared Services Customer Support (Div 012)	1,610,328	10.93%	51.88%	91,320	1,610,328	10.93%	51.88%	91,320
20	Total	\$ 31,831,310	•		\$ 1,736,066	\$ 31,819,128	_	_	\$ 1,729,944
21		• •			• •				
22	Total Other Working Capital Allowances	\$ 28,359,462	:		\$ (2,211,106)	\$ 40,763,659	20	=	\$ 10,199,151

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

	_XBase PeriodForecasted Period f Filing:XOriginalUpdated aper Reference No(s).	Revised		FR 16(8)(b)4.2 Schedule B-4.2 B Witness: Waller
Line		Total	1 /8 Method	Jurisdictional
No.	Description	Company	Percent	Amount
		(1)	(2)	(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	15,884,124	12.50%	1,985,515
10	Total O & M Expenses	\$ 26,961,891		\$ 3,370,236

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 PeriodXForecasted Period			FR 16(8)(b)4.2
	f Filing:XOriginalUpdated aper Reference No(s).	Revised		Schedule B-4.2 F Witness: Waller
Line	aper Neierence No(s).	Total	1 /8 Method	Jurisdictional
No.	Description	Company	Percent	Amount -
		(1)	(2)	(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	14,845,383_	12.50%	1,855,673
10	Total O & M Expenses	\$ 26,164,029		\$ 3,270,504

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: X Base Period Forecasted Period
Type of Filing: X 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	VVIII	Allocated Amount
	DIVISION 09			•						
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 58,597,635	100%	100%	\$ 58,597,635	\$ 7,105,302	100%	100%	\$	7,105,302
2 3 4	Account 282 - Accumulated Deferred Income Taxes	(111,956,140)	100%	100%	(111,956,140)	(102,711,746)	100%	100%		(102,711,746)
5 6	Account 283 - Accumulated Deferred Income Taxes - Other	(4,189,005)	100%	100%	(4,189,005)	(1,864,673)	100%	100%		(1,864,673)
7	Div 09 Accumulated Deferred Income Taxes	\$ (57,547,510)		· ·	\$ (57,547,510)	\$ (97,471,117)	<u></u>		\$	(97,471,117)
9	DIVISION 02									
10 11	Account 190 - Accumulated Deferred Income Taxes	\$ 515,666,099	10.35%	50.25%	\$ 26,819,875	\$ 809,489,773	10.35%	50.25%	\$	42,101,691
12 13	Account 282 - Accumulated Deferred Income Taxes	(6,689,771)	10.35%	50.25%	(347,936)	(26,335,934)) 10.35%	50.25%		(1,369,736)
14	Account 283 - Accumulated Deferred Income Taxes - Other	23,059,258	10.35%	50.25%	1,199,316	25,650,070	10.35%	50.25%		1,334,064
15 16 17	Div 02 Accumulated Deferred Income Taxes DIVISION 12	\$ 532,035,587	- -		\$ 27,671,255	\$ 808,803,909	 		\$	42,066,019
18	Account 190 - Accumulated Deferred Income Taxes	\$ 10,835,399	10.93%	51.88%	\$ 614,465	\$ 836,027	10.93%	51.88%	\$	47,410
19 20 21	Account 282 - Accumulated Deferred income Taxes	(27,565,559)	10.93%	51.88%	(1,563,217)	(27,808,821)) 10.93%	51.88%		(1,577,012)
22	Account 283 - Accumulated Deferred Income Taxes - Other	(1,326,618)	10.93%	51.88%	(75,231)	(806,114)) 10.93%	51.88%		(45,714)
23 24 25 26	<u>Div 012 Accumulated Deferred Income Taxes</u> DIVISION 91	\$ (18,056,778)	 L		\$ (1,023,983)	\$ (27,778,908	<u>></u>		\$	(1,575,316)
27 28	Account 190 - Accumulated Deferred Income Taxes	\$ (92,981,851)	100%	50.25%	\$ (46,724,646)	\$ (2,872,593)) 100%	50.25%	\$	(1,443,517)
29	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	50.25%	0	0	100%	50.25%		0
30 31 32	Account 282 - Accumulated Deferred Income Taxes	87,637,611	100%	50.25%	44,039,092	1,447,524	100%	50.25%		727,401
32 33 34	Account 283 - Accumulated Deferred Income Taxes - Other	(609,788)	100%	50.25%	(306,427)	(1,560,516)) 100%	50.25%		(784,180)
35	Div 91 Accumulated Deferred Income Taxes	\$ (5,954,029)			\$ (2,991,981)	\$ (2,985,584)	Σ		\$	(1,500,297)
36 37	Total Deferred Inc. Taxes and Investment Tax Credits	\$ 450,477,269			\$ (33,892,218)	\$ 680,568,300			\$	(58,480,710)

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

Workpa	per Reference No(s).									VVitn	ess: Waller
Line	Annual	Doring Ford	Kentucky- Mid States Division	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance		13-Month	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation		Allocated Amount
No.	Account	Period End	Allocation	Allocation	Dalance	L	Average	Allocation	Allocation		Amount
1 2	Account 190 - Accumulated Deferred Income Taxes	\$ 10,388,073	100%	100%	\$ 10,388,073	\$	10,388,073	100%	100%	\$	10,388,073
3 4	Account 282 - Accumulated Deferred Income Taxes	(69,070,982)	100%	100%	(69,070,982)		(68,034,398)	100%	100%		(68,034,398)
5 6	Account 283 - Accumulated Deferred Income Taxes - Other	(58,142)	100%	100%	(58,142)		(58,142)	100%	100%		(58,142)
7	Div 09 Accumulated Deferred Income Taxes	\$ (58,741,051)	- -		\$ (58,741,051)	\$	(57,704,467)	-		\$	(57,704,467)
9 [DIVISION 02										
10 11	Account 190 - Accumulated Deferred Income Taxes	\$521,797,209	10.35%	50.25%	\$ 27,138,755	\$	521,797,209	10.35%	50.25%	\$	27,138,755
12 13	Account 282 - Accumulated Deferred Income Taxes	(17,108,074)		50.25%	(889,794)		(16,654,266)		50.25%		(866,191)
14 15	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
	Div 02 Accumulated Deferred Income Taxes DIVISION 12	\$531,948,235	-		\$ 27,666,712		532,402,043	-	m		27,690,315
18 19	Account 190 - Accumulated Deferred Income Taxes	\$ (524,535)		51.88%	\$ (29,746)	\$	(524,535)		51.88%	\$	(29,746)
20 21	Account 282 - Accumulated Deferred Income Taxes	(14,896,582)		51.88%	(844,771)		(15,622,978)		51.88% 51.88%		(885,964)
22 23 24	Account 283 - Accumulated Deferred Income Taxes - Other Div 012 Accumulated Deferred Income Taxes	(298,010)	_	51.88%	(16,900)		(298,010)	_	31.00%		(932,610)
	DIVISION 91 Account 190 - Accumulated Deferred Income Taxes	\$ 586.391	100%	50.25%	\$ 294,669	<u> </u>	586,391	100%	50.25%	<u> </u>	294,669
27		*,			,	φ	,			Ψ	294,009
28 29	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	50.25%	0		0	100%	50.25%		·
30 31	Account 282 - Accumulated Deferred Income Taxes	(7,295,497)		50.25%	(3,666,087)		(7,302,627)		50.25%		(3,669,669)
32 33	Account 283 - Accumulated Deferred Income Taxes - Other	(835,959)	_	50.25%	(420,081)		(835,959)	_	50.25%		(420,081)
34 35 36	Div 91 Accumulated Deferred Income Taxes	\$ (7,545,065)	<u>L</u>		\$ (3,791,498)	_\$_	(7,552,195)	<u> </u>		\$	(3,795,081)
37 38	Total Deferred Inc. Taxes and Investment Tax Credits (excluding forecasted change in NOLC)	\$449,942,992	-		\$ (35,757,254)	\$	450,699,858	-		\$	(34,741,844)
39 40	Forecasted Change in NOLC										(7,184,810)
41 42	Forecasted 13-month Average ADIT in Rate Base										(41,926,654)

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

Base Period X Forecasted Period FR 16(8)(b)5 Type of Filing: X Original Updated Sch. B-5 F Workpaper Reference No(s). Witness: Waller Kentucky- Mid Kentucky Jurisdictional Kentucky- Mid Kentucky Lìne States Division Jurisdiction Period ending 13-Month States Division Jurisdiction Allocated No. Period End Allocation Allocation Balance Account Average Allocation Allocation Amount Calculation of Change in NOLC 43 44 (from 13-month average Base Period to 13-month average Forecasted Period 45 Schedule 46 Forecasted Test Period Reference 47 48 13-month average Rate Base B.1 F 428,125,474 49 50 A.1 Required Operating Income 33,094,099 51 52 E.1 Interest Deduction 9,914,722 53 54 Return on Equity Portion of Rate Base line 50 ~ line 52 23,179,377 55 56 Return, grossed up for Income Tax 25.74% Line 54 / (1-tax rate) 31,213,812 57 58 Tax Expense on Return 25.74% Line 56 x tax rate 8,034,435 59 60 Change In ADIT, excluding forecasted change in NOLC Line 37: B.5 B (849,625) 61 Required Change in NOLC (0) (7,184,810)62 63 Total Required Change in Accumulated Deferred Income Taxes¹ B.1 F; B.1 B (8,034,435) 64 65 **ADIT Reconciliation** 66 67 Period End ADIT, Base Period B.5 B (33,892,218) 68 69 13-Month Average ADIT, Forecasted Period, excl, Change in NOLC Line 37 (34,741,844) 70 Change in NOLC Line 39 (7,184,810) 71 Forecasted 13-month Average ADIT in Rate Base (41,926,654) 72 73 Total Required Change in Accumulated Deferred Income Taxes Line 71 - Line 67 (8,034,435) 74

Because the Company is in a NOLC position, the total change in ADIT must equal the tax expenses included in revenue requirement

75 76

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

	XBase PeriodForecasted Period of Filing: X Original Updated									16(8)(b)6 ı. B-6 B
Work	paper Reference No(s).								Witr	ness: Waller
			Kentucky- Mid	Kentucky	Jurisdictional		Kentucky- Mid	Kentucky		
Line		Period End	States Division	Jurisdiction	Period ending	13-Month	States Division	Jurisdiction		Allocated
No.	Account		Allocation	Allocation	Balance	Average	Allocation	Allocation		Amount
	DIVISION 09									
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	DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction	-	10.35%	50.25%	•	-	10.35%	50.25%		
5										
6	DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction	-	10.93%	51.88%	-	-	10.93%	51.88%		_
8										
9	DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction	-	100%	50.25%	-	-	100%	50.25%		-
11			_							
12	Total Account 252 - Customer Advances For Construction	\$(1,437,537)	-		\$ (1,437,537)	\$(1,455,773)	-		\$	(1,455,773)

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

	:Base PeriodX_Forecasted Period e of Filing:XOriginalUpdated kpaper Reference No(s).								Sch	16(8)(b)6 . B-6 F ness: Waller
Lin-		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
L	DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction	\$(1,437,537)	100%	100%	\$ (1,437,537)	\$(1,437,537)	100%	100%	\$	(1,437,537)
2					, , , ,	.,,,,,,				, , , ,
3	DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction	_	10.35%	50.25%	-	-	10.35%	50.25%		-
5										
6	DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction	_	10.93%	51.88%	ы	-	10.93%	51.88%		•
8										
9	DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction	0	100%	50.25%	0	0	100%	50.25%		0
11										
12	Total Account 252 - Customer Advances For Construction	\$(1,437,537)	-		\$ (1,437,537)	\$(1,437,537)	- 		\$	(1.437.537)

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. D	Description	Budgeted Mar-18	F	Budgeted Apr-18	Budgete May-1		Budgeted Jun-18	Budge Jul-1		Forecasted Aug-18	F	Forecasted Sep-18	Forecasted Oct-18	d I	Forecasted Nov-18		recasted Dec-18	Forecaster Jan-19	j F	orecasted Feb-19		recasted Mar-19		Month rerage
1 N	Materials & Supplies																							
2 3 K	Kentucky Direct (Div 009)																							
4	Account 1540- Plant Materials and Operating Suppl	s -	\$	_	s		\$ -	\$		s -	s	_	\$ -	s		\$	_	s _	s	_	s			
5		\$ (270.522	2) \$	(270,522)			\$ (270,522)			S (270,522	۱ . ۱ .	(270.522)	\$ (270,52				(270.522)	\$ (270.52				(270,522)		
6		\$ (270,522		(270,522)			\$ (270,522)		,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			1 - 1 -	\$ 76,0		\$ 76,075		,075							\$		\$ 76,07		76,075		76,075		
10		\$ 879,376			S 879,		\$ 879,376			\$ 879,376							879,376					879,376		
11	Total Materials & Supplies	\$ 955,451	1 \$	955,451	\$ 955,	151	\$ 955,451	\$ 955	,451	\$ 955,451	\$	955,451	\$ 955,45	1 \$	955,451	\$	955,451	\$ 955,45	1 \$	955,451	\$	955,451	\$	955,451
12 13	Shared Services General Office (Div 002)																							
14	Account 1540- Plant Materials and Operating Suppl	e _	•	_	s	_	\$ _	\$	_	s -	Q	_	¢ -	•		¢	_	¢	e		•			
15		\$ -	S	_	Š	_	\$ -	\$	-	s -	Š	_	\$ -	\$	_	\$	-	\$ -	\$		*			
16		\$ -	-	_	\$		\$ -	\$	-	\$ -	S	_	\$ -	\$	-	\$		\$ -	<u>\$</u>		\$	-	S	_
17	(****/	•	•					•								•		Ť	•		•		•	
18	Shared Services Customer Support (Div 012)																							
19	Account 1540- Plant Materials and Operating Suppl	()	0		0	0		0	O		0		0	0		Q		0	0		0		
20	Account 1630- Stores Expense Undistributed			0		0	0		0	0		0		0	0		0		0	0		0		
21	Total Materials & Supplies	\$ -	\$	-	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	\$		\$	-	\$ -	\$	-	S	-	\$	-
22	D Ol																							
23 G 24	Gas Stored Underground- Account 1641																							
25	Kentucky Direct (Div 009)	\$ (5,040,825	5) 5	(1 178 144)	\$ 2639	752	\$ 6,490,578	\$10.375	850	\$ 14,265,991	\$-	18,124,720	\$22,008,47	'5 S	19,939,491	514	923 261	\$ 8.081.73	8 \$	900.906	\$ 11	1.156.777)	4 8	250 601
26	residuality biroot (bir ood)	Ψ (0,0 10,0m)	., •	(1,110,111)	+ -,		0,400,070		,000	ψ	•	,0,,1,,,,1	422,000,77		(12,000,10)	• , .	,020,20	V 0,001,10		000,000	Ψ (··	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ψ Ο,.	200,001
27	KY/Mid-States General Office (Div 091)	\$ -	8	-	\$	-	\$ -	\$		\$ -	\$	-	\$ -	\$;	\$	-	\$ -	\$	-	\$	_	\$	-
28																								
29	Shared Services General Office (Div 002)	\$ -	\$	-	\$	-	\$ -	\$	-	\$ -	\$	-	\$ -	S	-	\$	-	\$ -	\$	-	\$	-	\$	-
30		_	_		_		_	_		_	_		_	_		_		_						
31	Shared Services Customer Support (Div 012)	\$ -	\$	~	\$	-	\$ -	5	-	\$ -	\$		\$ ~	S	-	\$	-	\$ -	\$	-	\$	-	\$	-
32 33 F	Prepayments- Account 1650																							
33 F	Frepayments- Account 1000																							
35	Kentucky Direct (Div 009)	\$ 68.933	3 5	68,933	\$ 68.5	333	\$ 68.933	S 68	.933	\$ 68,933	S.	68,933	\$ 68,93	3 S	68,933	\$	68,933	\$ 68,93	3 \$	68,933	\$	68.933	s	68.933
36	residenty baset (bit 600)	00,000	•	00,000	T 55,		4 30,000	• ••	,000	00,000	•	00,000	4 00,00		00,000	*	00,000	Ψ 00,00	· •	00,000	•	00,000	•	00,000
37	KY/Mid-States General Office (Div 091)	\$ 3,673	3 \$	3,673	\$ 3,6	373	\$ 3,673	\$ 3	,673	\$ 3,673	- \$	3,673	\$ 3,67	3 \$	3,673	\$	3,673	\$ 3,67	3 \$	3,673	\$	16,870	\$	4,688
38	• ,	•		•			-						• •						,					
39	Shared Services General Office (Div 002)	\$ 30,135,179	9 \$ 3	30,135,179	\$30,135	179	\$30,135,179	\$30,135	,179	\$ 30,135,179	\$3	30,135,179	\$30,135,17	9 \$	30,135,179	\$30	,135,179	\$30,135,17	9 \$3	80,135,179	\$ 30	,135,179	\$30,	135,179
40																								
41	Shared Services Customer Support (Div 012)	\$ 1,610,328	3 \$	1,610,328	\$ 1,610,	328	\$ 1,610,328	\$ 1,610	,328	\$ 1,610,328	\$	1,610,328	\$ 1,610,32	8 \$	1,610,328	\$ 1	,610,328	\$ 1,610,32	8 \$	1,610,328	\$ 1	,610,328	\$ 1,	610,328

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

FR 16(8)(b)4.1

Materials & Supplies Sentucky Direct (Div 009) Account 1640- Plant Materials and Operating Supple Sentucky Direct (Div 009) Sentence
Kentucky Direct (DN 009)
Account 1640- Plant Materials and Operating Suppl \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
Account 1630- Stores Expense Undistributed Spring Spring Undistributed S
Total Materials & Supplies S (57,155) S (62,146) S (86,325) S (276,877) S (351,177) S (398,764) S (445,843) S (270,522) S
No.
Account 1540- Plant Materials and Operating Suppl \$ 76,075 \$ 76,07
9 Account 1540- Plant Materials and Operating Suppl \$ 76,075 \$ 76,
Account 1630- Stores Expense Undistributed \$ 585,43 \$ 656,725 \$ 760,358 \$ 839,96 \$ 913,350 \$ 1,012,172 \$ 1,079,654 \$ 879,376 \$
Shared Services General Office (Div 002) Account 1540- Plant Materials and Operating Suppl \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
Shared Services General Office (Div 002) Shared Services General Office (Div 002) Shared Services General Office (Div 002) Shared Services Customer Support (Div 012) Shared Services Customer
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 0 0 0 0
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 0 0 0 0
19 Account 1540- Plant Materials and Operating Suppl 0 0 0 0 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 0 0 0 0 0
21 Total Materials & Supplies \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
22 23 Gas Stored Underground- Account 1641 24
23 Gas Stored Underground- Account 1641 24
24
26
27 KY/Mid-States General Office (Div 091) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
28
29 Shared Services General Office (Div 002) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
30
31 Shared Services Customer Support (Div 012) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
32 33 Prepayments- Account 1650
55 Prepayments-Account 1660
34 35 Kentucky Direct (Div 009) \$ 165,439 \$ 137,866 \$ 110,292 \$ 82,719 \$ 55,146 \$ 27,573 \$ - \$ 68,933 \$ 68,933 \$ 68,933 \$ 68,933 \$ 68,933 \$ 68,933 \$ 76,356
36 Relitating Effect (EN 003) 4 100,400 4 100,200 4 02,710 4 00,140 4 27,070 4 1 00,200 4 00,300 4 00,300 4 00,300 5 00,
37 KY/Mid-States General Office (Div 091) \$ 5,642 \$ 4,329 \$ 3,017 \$ 1,704 \$ 392 \$ (921) \$ 13,517 \$ 3,673 \$ 3,673 \$ 3,673 \$ 3,673 \$ 3,673 \$ 3,673 \$ 3,673 \$
38
39 Shared Services General Office (Div 002) \$33,944,542 \$32,452,354 \$28,243,166 \$31,839,499 \$29,643,340 \$31,033,018 \$27,599,696 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179
39 Shared Services General Office (Div 002) \$33,944,542 \$32,452,354 \$28,243,166 \$31,839,499 \$29,643,340 \$31,033,018 \$27,599,696 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179 \$30,135,179

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

 FR 16(8)(b)5 WP B-5 B

Line Sub No. Acct		actual Dec-16	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	forecast Jul-17	forecast Aug-17	forecast Sep-17	forecast Oct-17	forecast Nov-17	forecast Dec-17	13 month Average
DIVISION 09 Account 190 - Accumulated Defense	i 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	\$ 58,597,635	\$ 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)
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)
7 Div 09 Accumulated Defense	d Income Taxes	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264)	\$ (96,915,264) S	(96,915,264) \$	(96,915,264) \$	(112,446,543) \$	(112.446.543)	S(112,446,543)	\$ (57,547,510)	\$ (97,471,117)
9 DIVISION 02 10 Account 190 - Accumulated Deferred	I 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 \$	861,644,59D \$	861,644,590	\$ 861,644,590	\$515,666,099	\$ 809,489,773
12 Account 282 - Accumulated Defense	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)
14 Account 283 - Accumulated Defense	Income Taxes - Other	18,200,874	15,873,894	14,260,639	14,934,609	22,864,483	28,876,846	25,114,927	24,367,392	31,965,571	39,734,596	37,249,731	36,948,088	23,059,258	25,650,070
16 Div 02 Accumulated Defense 17 DIVISION 12	d Income Taxes	\$ 833,511,588	\$831,184,608	\$829,571,354	\$793,307,044	\$801,236,919	\$807,249,282	\$821,041,933 \$	820,294,398 \$	827,892,577 \$	874,132,301 \$	871,647,435	\$ 871,345,792	\$ 532,035,587	\$ 808,803,909
18 Account 190 - Accountated Defense	I Income Taxes	\$ (0)	\$ (0)	S (0)	\$ (0)	\$ (0)	\$ (0)	S (0) \$	(0) \$	(D) \$	10,986 \$	10,986	\$ 10,986	\$ 10,835,399	\$ 836,027
20 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)
21 22 Account 283 Accumulated Deferred 23	I 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 Div 012 Accumulated Deferm	ed 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)
25 26 DIVISION 91 27 Account 190 - Accumulated Deferre	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)	S (2,872,593)
29 Account 282 - Accumulated Deferred 30	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	87,637,611	1,447,524
31 Account 283 - Accumulated Deferrer	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)
32 33 Account 255 - Accumulated Deferre	Investment Tax Credits	0	О	0	0	0	٥	0	0	0	۵	o	۵	0	
35 Div 91 Accumulated Deferre	d 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)
35 37 Total		\$ 708,169.704	\$705,842,724	\$704,229,469	\$661,650,493	\$669,580,368	\$675,592,731	\$685,973,443 \$	685,225,909 \$	692,824,088 \$	737,697,691 S	735,212,826	\$ 734,911,183	\$ 450,477,269	\$ 680,568,300

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

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

Revised

FR 16(8)(b)5 Sched. B-5

aper Reference Nots).														
Sub Acct	Budgeted Mar-18	Budgeted Apr-18	Budgeted May-18	Budgeted Jun-18	Budgeted Jul-18	Forecast Aug-18	Forecast Sep-18	Forecast Oct-18	Forecast Nov-18	Forecast Dec-18	Forecast Jan-19	Forecast Feb-19	Forecast Mar-19	13 month Average
DIVISION 09 Account 190 - Accumulated Deferred Income Taxes	\$ 10,388,073	10,388,073	S 10,388,073	\$ 10,388,073 \$	10,388,073 \$	10,388,073 \$	10,388,073 S	10,388,073	10,388,073 \$	10,388,073	\$ 10,388,073 \$	10,388,073 \$	10,388,073	10,388,0
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)	(090,835,090)	(68,936.403)	(69,013,257)	(69,019,003)	(69,070,982)	(68,034,3
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,
Div 09 Accumulated Deferred Income Taxes	\$ (55,749,308)	(56,105,232)	\$ (56,551,453)	\$ (56,928,174) \$	(57,405,484)	(57,819,073) \$	(58,099,844) \$	(58,274,428) \$	(58,505,159) \$	(58,606,472) \$	(58,683,326) \$	(58,689,072) \$	(58,741,051)	\$ (57,704,
DIVISION 02 Account 190 - Accumulated Deferred Income Taxes	\$ 521,797,209	521,797,209	\$ 521,797,209	\$ 521,797,209 \$	521,797,209 \$	521,797,209 \$	521,797,209 S	521,797,209	\$ 521,797,209 \$	521,797,209	5 521,797,209 S	521,797,209 \$	521,797,209	\$ 521,797,
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,
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
<u>Div.92. Accumulated Deferred Income Taxes</u>	\$ 532,745,528	532,698,964	S 532,652,357	\$ 532,605,777 \$	532,559,222	532,512,693 S	532,466,190 S	532,380,082 \$	532,293,888 \$	532,207,606 \$	532,121,236 \$	532,034,779 \$	531,948,235	\$ 532,402
Account 190 - Accumulated Deferred Income Taxes	\$ (524,535) 8	5 (524,535)	\$ (524,535)	\$ (524,535) \$	(524,535) \$	(524,535) S	(524,535) \$	(524,535)	(524,535) \$	(524,535) \$	(524,535) \$	(524,535) \$	(524,535)	\$ (524
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
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
Div 012 Accumulated Deferred Income Texes	\$ (17,185,692)	\$ (17,061,884)	\$ (16,937,483)	\$ (16,812,630) \$	(16,687,185) \$	(16,561,148) S	(16,434,518) \$	(16,316,431) 5	(16,197,887) \$	(16,078,884) \$	(15,959,423) S	(15,839,504) \$	(15,719,127)	\$ (16,445
DIVISION 91 Account 190 - Accumulated Deferred Income Taxes	\$ 586,391	\$ 586,391	\$ 586,391	\$ 586,391 S	5 586,391 \$	5 586,391 \$	586,391 \$	586,391	5 586,391 \$	586,391	586,391 S	586,391 \$	586,391	\$ 586.
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
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
Account 255 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Div 91 Accumulated Deferred Income Taxes	\$ (7,558,403)	(7,557,456)	\$ (7,556,509)	\$ (7,555,562) \$	(7,554,615)	(7,553,668) \$	(7,552,721) \$	(7,551,451)	(7,550,180) S	(7,548,910)	(7,547,639) \$	(7,546,352) \$	(7,545,065)	\$ (7,552
Total	\$ 452,252,125	\$ 451,974,392	\$ 451,606,913	\$ 451,309,411 \$	450,911,938 \$	450,578,804 \$	450,379,106 \$	450,237,773 \$	450,040,662 \$	449,973,341	449,930,848 \$	449,959,851 \$	449,942,992	\$ 450,699

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 Liablity Amortization

Amortization Period (Reverse South Georgia Calculation)

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

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

Base Period: Twelve Months Ended December 31, 2017

Type	X Base Period Forecasted Period of Filing: X Original Updated Revised paper Reference No(s). Page Period Page Period <td< th=""><th></th><th></th><th></th><th></th><th></th><th>***************************************</th><th></th><th></th><th></th><th></th><th></th><th></th><th>FR 16(8)(b)6 Sched. B-6</th><th></th></td<>						***************************************							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
INO.	DIVISION 09	Dec-10	Jair /	Len-11	IVIAI I /	Api-ir	iviay-17	Juli-17	Jul-17	Aug-17	Sep-17	QGI-17	NOV-17	Dec-17	Average
1 2	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)
3	DIVISION 02														
4 5	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	DIVISION 12														
7 8	15560 Account 252 - Customer Advances For Construction	-	-	•	-	-	-	-	-	-	-	-	-	-	-
9	DIVISION 91														
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

Base Period_X__Forecasted Period FR 16(8)(b)5 Type of Filing: X Original __Updated_ Revised Sched, B-5 Workpaper Reference No(s). Line Sub Budgeted Budgeted Budgeted Budgeted Forecasted Forecasted Forecasted Forecasted Forecasted Forecasted Forecasted Torecasted Forecasted Fo Budgeted No. Acct Mar-18 Apr-18 May-18 Jun-18 Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-19 Feb-19 Mar-19 Average DIVISION 09 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) 2 3 DIVISION 02 15560 Account 252 - Customer Advances For Construction 0 5 6 DIVISION 12 7 15560 Account 252 - Customer Advances For Construction 0 8 9 DIVISION 91

10

15560 Account 252 - Customer Advances For Construction

0

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

Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019

FR 16(8)(c)

SCHEDULE C

Operating Income Summary

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

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2017-00349 Operating Income Summary

Forecasted Test Period: Twelve Months Ended March 31, 2019

Data:	XBase PeriodXFored	casted Period			FR 16(8)(c)1
Type of	f Filing:XOriginal	_Updated	Revised		Schedule C-1
Workpa	aper Reference No(s)			Witn	ess: Waller, Martin
		Base	Forecasted		Forecasted
Line		Return at	Return at	Proposed	Return at
No.	Description	Current Rates	Current Rates	Increase	Proposed Rates
1	Operating Revenue	\$ 156,713,247	\$ 170,729,276	\$ 3,374,388	\$ 174,103,664
2	Operating Expenses				
3	Purchased Gas Cost	65,546,014	78,709,117		78,709,117
4	Other O & M Expenses	26,961,891	26,164,029	16,872	26,180,901
5	Depreciation Expense	18,849,735	21,511,931	·	21,511,931
6	Taxes Other than Income	4,830,375	6,566,445	6,735	6,573,181
7					,
8	State & Federal Income Taxes	8,343,738	7,171,944	862,491	8,034,435
9	Total Operating Expenses	\$ 124,531,754	\$ 140,123,467	\$ 886,098	\$ 141,009,565
10	Operating Income	\$ 32,181,493	\$ 30,605,809	\$ 2,488,290	\$ 33,094,099
11	Rate Base	360,659,583	428,125,474		428,125,474
12	Rate of Return	8.92%	7.15%		7.73%

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

Data:	XBase PeriodXForec	asted Period								FR 16(8)(c)2
Туре	of Filing:XOriginal	_Updated	Revised							Schedule C-2
Work	paper Reference No(s)								Witnes	s: Waller, Martin
		Base Year			SSU		Forecasted			Test Year
Line	Major Group	Revenue &	Utility budget	Sched	Billing	Sched	Revenue &	Ratemaking	Sched	Rev. & Exp.
No.	Classification	Expenses	Adjustments	Ref.	Adjs	Ref.	Expenses	Adjustments	Ref.	Adjusted
1 2	Operating Revenue	\$ 156,713,247	\$ 14,016,029	D-1			\$170,729,276	\$ -		\$ 170,729,276
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)		357,069
12	Admin. & General Expense	15,884,124	274,798	D-1		*	16,158,922	(1,313,539)	F-6,F-8,F-9, F-10	14,845,383
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	8,343,738	(1,171,794)				7,171,944	-		7,171,944
16				_		_			_	
17				-						
18	Total Operating Expenses	\$ 124,531,754	\$ 16,991,918		\$ -		\$141,523,671	\$(1,400,204)		\$ 140,123,467
19				_		_				
20	Net Operating Income	\$ 32,181,493	\$ (2,975,889)	_	\$ -	_	\$ 29,205,605	\$ 1,400,204		\$ 30,605,809

Data:_	XBas	se PeriodForecasted Period	F	R 16(8)(c)2.1
Туре о	f Filing:X	COriginalUpdatedRevised	Sche	edule C-2.1 B
Workpa	aper Referer	nce No(s)	Witness: V	Valler, Martin
Line	Account	Account		Jnadjusted
No.	No. (s)	Title		Total Utility
4		ODEDATING DEVENUE		(1)
1		OPERATING REVENUE		
2	4000	Sales of Gas	Φ.	00 000 000
3	4800	Residential	Ъ	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	\$	137,671,435
12				
13		Other Operating Income		
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	1000	Total Other Operating Income	-\$	19,041,812
19		Total Oaler Operating moonie	Ψ	10,011,012
20		TOTAL OPERATING REVENUE	\$	156,713,247
21		TOTAL OF ENATING REVENUE	Ψ	100,7 10,247
		ODERATING EVDENCES		
22		OPERATING EXPENSES		
23	7500	Production Expense - Operation		
24	7560	Ng. Field Meas. & Reg. Station		
25	7590	Production and gathering-Other		-
26		Total Production Expense - Operation	\$	-
27				
28		Production Expense - Maintenance		
29	7610	Ng Main. Supervision & Engineering	_\$_	-
30			\$	-
31		Natural Gas Storage Expense - Operation		
32	8140	Operation Supervision & Engineering	\$	-
33	8150	Maps and Records		-
34	8160	Wells Expense		128,970
		•		•

Type o		se PeriodForecasted Period (OriginalUpdatedRevised nce No(s).		16(8)(c)2.1 ule C-2.1 B aller, Martin
Line	Account	Account	Ur	nadjusted
No.	No. (s)	Title		tal Utility
110.				(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		Natural Gas Storage Expense - Maintenance		
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		Transmission Expense - Operation		
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		Transmission Expense - Maintenance		
65	8620	Structures and Improvements	\$	-
66	8630	Mains		2,900
67	8640	Compressor Station Equipment		-
68	8650	Measuring & Reg Station Equip.		396

Туре		se PeriodForecasted Period (OriginalUpdatedRevised nce No(s)Wit	Sche	R 16(8)(c)2.1 dule C-2.1 B Valler, Martin
Line No.	Account No. (s)	Account Title		Jnadjusted Fotal Utility
				(1)
69	8670	Other Equipment		_
70		Total Transmission Expense - Maintenance	\$	3,296
71				
72		Purchased Gas Cost - Operation		
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		<u>-</u>
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	3550	Total Purchased Gas Cost	\$	65,546,014
93		100011 010110000 000 0000	*	
94		Distribution Expenses - Operation		
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		_,0 .0
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 Station Exp City Gate	-	22,074
102	0110	Micadaning and Regulating Otal Exp Oity Gate		££,014

Type of		se PeriodForecasted Period OriginalUpdatedRevised nce No(s)	Sche	R 16(8)(c)2.1 dule C-2.1 B /aller, Martin
Line No.	Account No. (s)	Account Title		Inadjusted otal Utility
400	0700	Mateur and Harris Descriptor Frances		(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>		4 222
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		Customer Accounts Expenses - Operation		
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		Customer Service & Information - Operation		
130	9070	Supervision	\$	=
131	9080	Customer Assistance Expenses		_
132	9090	Informational and Instructional Advertising Expense	es	134,412
133	9100	Misc Cust Serv & Informational Exp		, -
134		Total Customer Accounts Expenses - Operation	\$	134,412
135			•	.,
136		Sales Expense		
-				

Туре	XBas of Filing:X paper Referen		Sche	R 16(8)(c)2.1 edule C-2.1 B Valler, Martin
Line No.	Account No. (s)	Account Title		Jnadjusted Fotal Utility
407	0440	Our and date:	Φ.	(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	\$	410,953
142				
143		Administrative and General Expenses - Operation		
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	\$	14,287
155		Total Administrative and General Exp Operation	\$	15,884,124
156		• •		. ,
157		Administrative and General Expense - Maintenance		
158	9320	Maintenance of general plant	\$	_
159		Total Administrative and Gen. Exp Maintenance	\$	_
160			*	
161		Total Operation and Maintenance Expense	\$	92,507,906
162		Total Operation and Maintenance Expense	<u>¥</u>	02,007,000
163	403	Depreciation and Amortization	\$	18,849,735
164	4081	Taxes Other than Income Taxes	Ψ	4,830,375
165	4091-4101	Provision for Federal & State Income Taxes		8,343,738
166	4031-4101	Trovision for Federal & State Income Taxes		0,040,700
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	_\$	124,531,754
168 169		NET OPERATING INCOME	\$	32,181,493

Data:	Bas	e PeriodXForecasted Period	FR 16(8)(c)2.	.1
Туре	of Filing:X	OriginalUpdatedRevised	Schedule C-2.1	F
Work	oaper Referer	ice No(s)V	Vitness: Waller, Mart	in
Line	Account	Account	Unadjusted	
No.	No. (s)	Title	Total Utility	
		OBERATING BEVENUE	(1)	
1		OPERATING REVENUE		
2	4000	Sales of Gas	A 00 077 044	_
3	4800	Residential	\$ 98,377,919	
4	4811	Commercial	40,637,064	
5	4812	Industrial	5,286,75	
6	4820	Other - Public Authority	6,847,372	
7		Total Sales of Gas	\$151,149,11°	1
8				
9		Other Operating Income		
10	4870	Forfeited Discounts	\$ 1,297,964	
11	4880	Misc. Service Revenues	806,054	
12	4893-4896	Revenue From Transportation of Gas of Other		
13	4950	Other Gas Revenue	2,274,060	
14		Total Other Operating Income	\$ 19,580,168	õ
15				
16		TOTAL OPERATING REVENUE	\$170,729,276	3
17				
18		<u>OPERATING EXPENSES</u>		
19		Production Expense - Operation		
20	7560	Ng. Field Meas. & Reg. Station	-	
21	7590	Production and gathering-Other	()
22		Total Production Expense - Operation	\$ -	
23				
24		Production Expense - Maintenance		
25	7610	Ng. Main. Supervision & Engineering	\$ -	
26			\$ -	
27		Natural Gas Storage Expense - Operation		
28	8140	Operation Supervision & Engineering	\$ -	
29	8150	Maps and Records	_	
30	8160	Wells Expense	135,950	C
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	3
38	5255	Total Nat. Gas Storage Expense - Operation	\$ 246,447	
		. J. T. Tati Odo Otorago Exporto Oporation	₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩ ₩	

		ee PeriodXForecasted Period OriginalUpdatedRevised S		R 16(8)(c)2.1 edule C-2.1 F
	aper Referer			Valler, Martin
Line No.	Account No. (s)	Account Title		Unadjusted Total Utility
	,-,,-,,,- <u>, , , , , , , , , , , , , , , </u>			(1)
39				
40	0040	Natural Gas Storage Expense - Maintenance	Φ.	40.040
41	8310	Structure & Improvements	\$	16,248
42	8320 8340	Reservoirs & Wells		44.000
43 44	8350	Compressor Station Equip. Measuring & Regulating Station Equip.		11,889
4 4 45	8360	Purification Equipment		_
46	8370	Maintenance of other equipment		_
47	841/847	Other Storage Exp LNG		130,397
48	0,1/011	Total Nat. Gas Storage Expense - Maintenance	\$	158,534
49		Total Tida Gao Glorago Exportos Mantonarios	*	,00,00
50		Transmission Expense - Operation		
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 59		Total Transmission Expense - Operation	\$	267,169
60		Transmission Expense - Maintenance		
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 67		Total Transmission Expense - Maintenance	\$	3,504
68		Purchased Gas Cost - Operation		
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 72	8045	Transportation to City Gate		(47 552)
73 74	8050	Transmission-Operation supervision and engineering Other Gas Purchases / Gas Cost Adjustments		(17,552) 45,436,442
74 75	8051 8052	PGA for Commercial		23,451,445
75 76	8053	PGA for Industrial		6,473,398
70 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		O O
85	8120	Gas Used for Other Utility Operations		(21,930)
86	8130	Other Gas Supply Expenses		O O
87	8580	Transmission and compression of gas by others		31,821,875
88		Total Purchased Gas Cost	\$	78,709,117

Line Account No. (s) Account Title Unadjusted Total Utility 80 Total Utility (1) 89 Framework (in the part of the part o		f Filing:X		che	R 16(8)(c)2.1 dule C-2.1 F	
No. (s) Title Total Utility 89 (1) 90 Distribution Expenses - Operation 91 8700 Supervision and Engineering \$1,207,940 92 8710 Distribution Load Dispatching 988 93 8711 Odorization 2,670 95 8720 Compressor Station Labor & Expenses 0 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 Station Exp City Gate 22,313 99 8780 Meters and House Regulator Expense 416,791 100 8790 Customer Installations Expense 4,184 101 8800 Other Expense 4,184 101 8800 Total Distribution Expenses - Operation \$6,629,083 105 Distribution Expenses - Maintenance \$1,399 106 8850 Supervision and Engineering \$1,399 107 8860	vvorkp	aper Keterer	nce ivo(s). vviines	S: VI	railer, Martin	
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	110.	110. (0)	1100			
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116 Total Distribution Expenses - Maintenance \$ 146,461 117 118 Customer Accounts Expenses - Operation 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 Expense \$ 3,376,766 124 Expenses 0 125 Customer Service & Information - Operation 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 \$ 133,614 131 910 Supervision \$ 266,962 134 9120 Demonstrating and Selling Expenses	114	8940	Other Equipment		10,779	
Customer Accounts Expenses - Operation 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 Customer Service & Information - Operation 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 Sales Expense 133,614 131 132 Sales Expense 133,614 133 9110 Supervision \$ 266,962 134 9120 Demon	115	8950	Maintenance of Other Plant		0	
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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 Customer Service & Information - Operation 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 Sales Expense \$ 266,962 133 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						
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122 9040 Uncollectible Accounts 362,112 123 Total Customer Accounts Expense \$ 3,376,766 124 125 Customer Service & Information - Operation 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 Sales Expense 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						
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125 Customer Service & Information - Operation 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 Sales Expense 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			Total Gustomer Accounts Expense	ф	3,376,766	
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 Sales Expense \$ 266,962 133 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			Customer Consists & Information Consustion			
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 Sales Expense 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		0070		æ		
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 Sales Expense \$ 266,962 133 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				Ф	- 0	
129 9100 Misc Cust Serv & Informational Exp 0 130 Total Customer Accounts Expenses - Operation \$ 133,614 131 132 Sales Expense 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					=	
130 Total Customer Accounts Expenses - Operation \$ 133,614 131 132 Sales Expense 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					100,01 4	
131 132 Sales Expense 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		3100		- \$	133 614	
132 Sales Expense 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			Total odstomer Accounts Expenses - Operation	Ψ	100,014	
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			Sales Expense			
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		9110		\$	266 962	
135 9130 Advertising Expenses 45,483 136 9160 Miscellaneous Sales Expenses 0 137 Total Sales Expenses \$ 443,735				~		
1369160Miscellaneous Sales Expenses0137Total Sales Expenses\$ 443,735						
137 Total Sales Expenses \$ 443,735					0	
· · · · · · · · · · · · · · · · · · ·				\$	443,735	
100	138					

		se PeriodXForecasted Period OriginalUpdatedRevised nce No(s)Witno	Schedu	16(8)(c)2.1 lle C-2.1 F ller, Martin
Line	Account	Account		adjusted
No.	No. (s)	Title	10	tal Utility
139		Administrative and General Expenses - Operation		(1)
140	9200	Administrative and General Salaries	\$	142,768
141	9210	Office Supplies and Expenses	•	3,249
142	9220	Administrative Expense Transferred	14	4,012,401
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	\$ 10	3,158,922
152		•		
153		Administrative and General Expense - Maintenance		
154	9320	Maintenance of General Plant		0
155		Total Administrative and Gen. Exp Maintenance	\$	_
156				
157		Total Operation and Maintenance Expense	\$100	3,273,351
158				
159	403-406	Depreciation and Amortization	\$ 2	1,511,931
160	4081	Taxes Other than Income Taxes	(3,566,445
161	4091	Provision for Federal & State Income Taxes	-	7,171,944
162				
163		TOTAL OPERATING EXPENSE	<u>\$14</u>	1,523,671
164				
165		NET OPERATING INCOME	\$ 29	9,205,605

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

 Workpaper Reference No(s).

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

Line No.	Acct No.		actual	actuaí	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	
No.															
	INO.	Account Discription	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	<u>Jul-17</u>	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	091 -4 10	1 Provision for income taxes	0	0	0	0		0	1,390,623	1,390,623	1,390,623	1,390,623	1,390,623	1,390,623	8,343,738
2	4000	Barrada Kara Farana	4 500 504	4 540 054	4 550 047	4 505 440	4 500 000	4 504 405	4 550 405	4.004.400	4.040.404	4 557 447	1,565,605	4 500 000	40.040.705
3	4030	Depreciation Expense	1,539,524	1,543,651	1,552,617	1,562,448 4,132	1,569,260	1,584,165 4,132	1,559,465 0	1,604,120 0	1,642,424 0	1,557,417 0	1,565,605	1,569,038 n	18,849,735
4	4060	Amortization of gas plant acquisition adjustments	4,132 430,926	4,132 346.632	4,132 374,617	250,216	4,132 471,465	389.331	368,367	325,373	400.973	486,263	520,531	465,682	24,791 4,830,375
5 6	4081	Taxes other than income taxes, utility operating incor				(7,970,175)	(5,001,330)	(4,280,264)					(8,426,387)	•	
5	4800 4805	Residential sales	(14,513,203) (469,640)	1,575,634	(9,837,265) 970,698	1,251,101	548,262	160,043	(3,977,683)	(3,985,744)	(3,950,372)	(5,098,884)	(0,420,387)	(12,560,924)	(92,003,988) 4,036,098
8	4805	Unbilled Residential Revenue	(6,015,710)	(4,997,094)	(3,975,391)	(3,087,843)	(2,175,017)	(1,875,289)	(4.004.000)	(1,890,232)	(1,870,520)	(2,242,327)	(3,481,019)	(4,940,967)	(38,443,048)
9	4812	Commercial Revenue	(879,115)	(863,109)	(978,760)	(585,027)	(578,725)	(688,370)	(1,891,638) (390,261)	(292,706)	(327,152)	(257,902)	(308,686)	(666,572)	(56,443,046)
10	481Z 4815	Industrial Revenue	(312,723)	758,593	351,238	564,894	122,836	39,474	(390,201)	(292,706)	(321,132)	(201,802)	(300,000)	(000,012)	1,524,311
	4816	Unbilled Comm Revenue	(193,638)	(209,628)	243,165	33,560	(179,298)	405,234							99,395
11 12	4820	Unbilled Industrial Revenue Other Sales to Public Authorities	(1,046,459)	(877,900)	(710,313)	(551,379)	(335,451)	(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	(240,210)	(201,551)	(247,800)	(040,024)	(007,277)	(311,441)	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	(1,001,002)	(0+0,017)	(1,702,040)	(1,200,400)	(1,021,400)	(1,207,000)	(183,287)	(180,802)	(183,628)	(198,677)	(196,959)	(230,122)	(1,173,474)
18	7560	Field measuring and regulating station expenses	0	n	n	ő	n	n	(100,201)	(100,002)	(100,020)	(190,011)	(100,000)	(200, 122)	(1,110,414)
19	7590	Production and gathering-Other	0	0	n	n	ñ	ñ	_	_	_	_	-	_	n
20	8001	Intercompany Gas Well-head Purchases	ñ	n	ñ	ñ	n	ñ	0	n	Ð	Λ	n	ń	ň
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	73,969
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	6,203,886	4.932,799	6,045,127	8,174,615	1,272,096	51,863,463
23	8050	Other purchases	(886)	(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	2,136,551	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	558.552	287.356	242,254	235,833	208,565	1,000,00	370,839	4,914,402
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)		(8,878,999)	(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	` o´	, o	0	` o´	O O	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)	(3,806,303)	(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
								0	, ,					, ,	
35	8140	Storage-Operation supervision and engineering	U	_	-	-	•	U	-	-	-	-	-	-	U
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
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	1,106	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 equ	0	0	0	0	0	0	-	-	-	-	-	-	0
47	8360	Processing-Maintenance of purification equipment	Ō	0	0	ō.	0	0	-	-	-	-	-	-	0
48	8370	Maintenance of other equipment	0	0	0	0	0	0	-						
49	8410	Other storage expenses-Operation labor and expens	17,878	2,112	9,049	11,668	15,077	13,540	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
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	22,067	20,182	20,148	20,531	19,963	252,640
53	8570	Transmission-Measuring and regulating station exper	842	707	868	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
56	8650	Transmission-Maintenance of measuring and regulat	0	0	00 507	186	11	07.613	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	107,296	107,652	95,062	98,127	95,293	1,193,085

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

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

Lyan Lyan Account Discription Specific Facility Specific Specif	Workp	aper Ref	erence No(s).											_	Wit	ness; Waller, Martin
8 8710 Distribution load dispatching	Line	Acct		actual	actual		actual		actual	Forecasted		Forecasted	Budgeted	Budgeted	Budgeted	
8 971 Distribution had dispatching 50 48 59 17 17 17 17 17 17 17 1	No.	No.	Account Discription	<u>Jan-17</u>	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
9 9710 Oddorzation 59 0 0 1,204 0 0 2,76 256 270 166 177 206 2,545 9720 Distribution-Compressor station abov and expenses 226,569 353,027 245,101 307,676 220,101 30				\$	\$	Ψ.	\$	\$		\$	\$	\$	\$	\$	\$	\$
1972 Distribution-Compressor station labor and expansions 0 0 0 0 0 0 0 0 0			Distribution load dispatching													
84 374			Odorization			•		•	•	276	256	210	156	177	206	2,545
Second Color Seco				•	•	*	•	•			-	-	-	_	-	0
Second Color Seco																
Second Commentaries and requisiting station expenses 487 1,111 1,391 97 611 7,616 2,287 2,139 1,764 1,372 1,1557 1,720 22,074																
86 8790 Weiter and house regulators expensees 98,618 50,225 78,692 78,692 78,597 98,119 0,022 75,744 81,498 74,854 77,501 77,800 77,800 77,800 20,4416 68 8700 Customer installations expenses 4,599 9,769 25,807 9,218 12,927 11,840 13,061 13,061 13,061 13,064 11,043 11,023 11,523 11,501 149,633 13,031 15,031 13,041 13,061 13,061 13,061 13,061 13,064 13,046 11,043 11,023 11,501 149,633 13,031 15,031 13,																
68 879 Customer installations expenses 77 1,976 0 0 0 0 0 42 407 329 239 273 322 4,014 49,633 68 8810 Distribution-Hers expenses 3,593 31,577 33,008 30,984 34,123 40,781 30,638 30,976 29,177 27,789 30,544 26,677 333,108 31,577 33,008 30,984 34,123 40,781 30,638 30,976 29,177 27,789 30,544 26,677 333,108 31,577 38,008 31,575 32,008 32,008 32,009																
87 8800 Distribution-Other expenses																
88 e810 Distribution-Rents 37,613 31,677 33,008 30,984 34,125 40,781 30,638 30,676 22,217 27,789 30,544 26,677 383,108 383,109							_	-	•							
98 850 Dishribunion-Maintenance supervision and engineerin 312 188 21 0 238 174 107 105 96 135 133 133 132 192 193 193 193 193 193 193 193 193 193 193																
B860 Distribution-Maintenance of structures and improvem 0 13 48 22 0 68 32 30 24 18 21 24 300																
17																
Section Maintenance of measuring and regulating station eq.								_								
3900 Malthenance of measuring and regulating station eq. 4,090 299 0 0 0 0 988 802 722 523 598 705 8,786 78 8120 Malthenance of measuring and regulating station eq. 114 12,85 53 170 0 0 51 0 11 10 0 8 6 7 8 102 12,778 1						2,274										
Maintenance of measuring and regulating station equaliting station e				_	_	-			_							
Maintenance of services		8900				-	-	-								
Maintenance of meters and house regulators 3,598 17,018 12,171 1,389 1,323 9,942 7,219 7,819 7,128 7,522 7,222 7,226 89,917								-								4,281
Process Proc	75	8920	Maintenance of services		-	•							-	•	•	102
78 9010 Customer accounts-Operation supervision 9 0 49 (18) 172 0 0 0 43 40 33 26 29 33 405 79 9020 Customer accounts-Meter reading expenses 110,785 105,089 126,684 97,026 108,759 104,421 83,779 88,256 88,537 94,815 99,284 76,385 1,185,802 99,303 Customer accounts-Customer records and collection 23,155 39,749 501,984 102,686 198,342 123,055 120,508 121,914 122,157 131,586 137,492 96,983 1,680,972 181 9040 Customer accounts-Uncollectible accounts 49,058 39,838 32,057 27,877 23,175 21,912 21,594 21,263 21,604 29,384 35,250 46,799 369,911 11,120 9,708 12,386 120,622 12,032 12,762 12,253 11,131		8930	Maintenance of meters and house regulators													89,917
The color of the contract of the color of		8940		876												
80 930 Customer acocunts-Customer records and collection 23,155 99,749 501,984 102,696 138,342 123,055 120,508 121,314 122,157 131,586 137,492 98,983 1,660,972 120,990 Customer service-Operating informational and instruction 10,133 9,038 11,220 9,708 12,886 12,082 12,082 12,762 12,253 11,131 11,031 10,676 134,412 12,000 Customer service-Miscellaneous customer service-Mi		9010	Customer accounts-Operation supervision	•				-	_							406
81 9040 Customer accounts-Uncollectible accounts	79	9020	Customer accounts-Meter reading expenses											99,284		
82 9090 Customer service-Operating informational and instruct 10,133 9,038 11,220 9,708 12,366 12,082 12,032 12,762 12,253 11,131 11,031 10,676 134,412 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	80	9030	Customer accounts-Customer records and collection													
83 9100 Customer service-Miscellaneous customer service 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		9040	Customer accounts-Uncollectible accounts													369,911
84 9110 Sales-Supervision 22,301 16,763 23,243 19,799 21,408 21,685 20,675 21,999 21,380 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 10,813 12,910 6,570 10,033 117,084 12,044 10,478 6,937 6,607 7,021 9,167 10,813 12,910 6,570 10,033 117,087 9200 A&G-Advertising expenses 11,111 7,084 2,366 2,627 3,105 3,025 2,446 3,237 3,877 4,172 2,318 3,367 38,737 11,877 11,877 11,410 141,985 14,040 1,										12,032	12,762	12,253	11,131	11,031	10,676	134,412
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 89 9120 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 14,985 9210 A&G-Office supplies & expense 2 13 (50) 141 398 623 376 (413) (366) (316) 309 195 270 1,380 920 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 13,528,080 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 99 940 A&G-Property insurance 13,891 13,992 14,167 13,939 14,231 13,802 1,439 946 1,361 394 394 394 389 48,882 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 174,539 152,250 185,191 180,524 188,457 160,943 161,709 175,132 163,500 142,796 145,700 136,625 1,947,385 94 9270 A&G-Regulatory commission expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•				-	-		-					0
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 11,877 11,410 141,985 89 9210 A&G-Administrative expense control of the sequence 213 (50) 141 398 623 376 (413) (366) (316) 309 195 1,270 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 94 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 94 9240 A&G-Property insurance 13,391 13,992 14,167 13,939 14,231 13,802 1,439 946 1,361 394 394 394 88,982 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 18,881 920 A&G-Employee pensions and benefits 174,539 152,250 185,191 160,524 188,457 160,943 181,709 175,132 163,500 142,798 145,700 136,625 1,947,365 94 9270 A&G-Franchise requirements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												,				
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 9220 A&G-Office supplies & expense ransferred-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 9240 A&G-Property insurance 133,991 13,992 14,167 13,939 14,231 13,802 1,439 946 1,361 394 394 394 394 394 88,982 9250 A&G-Injuries & damages 1,848 764 2,141 5,524 488 314 1,117 1,138 1,282 1,404 1,574 1,068 18,681 93 9280 A&G-Employee pensions and benefits 174,639 152,250 185,191 160,524 188,457 160,943 161,709 175,132 163,500 142,796 145,700 136,625 1,947,365 9280 A&G-Franchise requirements 0 0 0 842 0 14 0 1,755 1,775 1,775 83 78 48 6,390 95 9280 A&G-Regulatory commission 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 1,283 1,305 1,305 1,144 1,148 1,089 1,032 1,139 994 14,287 98 9302 Miscellaneous general expenses 1,283 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 9302 A&G-Maintenance of general plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
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 13,529,080 9230 A&G-Property insurance 13,991 13,992 14,167 13,939 14,231 13,802 1,431 13,802 1,431 13,802 14,167 13,939 14,231 13,802 1,431 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 9280 A&G-Regulatory commission expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
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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 13,992 14,167 13,939 14,231 13,802 1,439 946 1,361 394 394 394 394 88,982 9250 A&G-Injuries & damages 1,848 764 2,141 5,524 488 314 1,117 1,138 1,282 1,404 1,574 1,068 18,881 92 9260 A&G-Employee pensions and benefits 174,539 152,250 185,191 180,524 188,457 180,943 161,709 175,132 183,500 142,796 146,700 136,625 1,947,365 94 9270 A&G-Franchise requirements 0 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 0 0 0 0 0 0 0 0 0 0 0																
91 9240 A&G-Property insurance 13,991 13,922 14,167 13,939 14,231 13,802 1,439 946 1,361 394 394 394 394 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 18,881 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 0 842 0 144 0 1,775 1,775 1,775 1,775 1,775 8 78 48 6,390 9280 A&G-Regulatory commission expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
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 1,947,385 94 9270 A&G-Franchise requirements 0 0 0 842 0 14 0 1,775 1,775 83 78 48 6,390 95 9280 A&G-Regulatory commission expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
93 9260 A&G-Employee pensions and benefits 174,539 152,250 185,191 180,524 188,457 160,943 161,709 175,132 163,500 142,796 145,700 136,625 1,947,365 9280 A&G-Franchise requirements 0 0 0 842 0 14 0 1,775 1,775 1,775 83 78 48 6,390 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 1,283 1,283 1,305 1,305 1,144 1,148 1,089 1,032 1,139 994 14,287 98 9302 A&G-Maintenance of general plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
94 9270 A&G-Franchise requirements 0 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 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 1,283 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 0 99																
95 9280 A&G-Regulatory commission expenses 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
98 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 1,283 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 0 0 0 0 0 0					•		-		_	1,775	1,775	1,775	83	78	48	6,390
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 99				•			-	-	-		-		-	-	-	0
98 9320 A&G-Maintenance of general plant 0 0 0 0 0 0 0 0 99																
99										1,144	1,148	1,089	1,032	1,139	994	14,287
		9320	A&G-Maintenance of general plant	0	0	0	0	0	0	-	-	-	-	-	-	0
			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)	(\$982,556)	(\$2,108,170)	(\$3,821,226)	(\$5,393,749)	(\$32,156,703)

^{*}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:
 X
 Base Period
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

FR 16(8)(c)2,2 Schedule C-2,2

		reference No(s).												Witnes	s; Waller, Martin
Line	Acct		actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	371311
No.	No.	Account Discription	Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
			\$	\$	\$	\$	\$.	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	٥	0	0	(0)	٥	(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	Ω	٥	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineering	281	365	156	156	156	616	517	507	509	514	507	507	4,790
5	8740	Mains and Services Expenses	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	O.	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)	(8,550,668)	(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	11,426	20,336	20,275	20,366	22,659	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	Q	0	0	0	0
21	9302		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		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		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	Operat	ing (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: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised
Workpaper Reference No(s),

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

vvork	paper R	eference No(s)												Witness:	Waller, Martin
Line	Acct		actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	
No.	No.	Account Discription	Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	(0)	(D)	(0)	0	0	0	0	0	0	٥	0	0	(O)
2	4081	Taxes other than income taxes, utility operating income	(0)	0	0	٥	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	O	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	٥	٥	0	0	0	٥
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	1,719,696	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	706,185	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	32,098	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	٥	18	17	17	0	0	٥	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	140,992	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												<u>-</u>			
19	Operati	ng (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:
 X
 Base Period
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

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

	Acct		actual	actual	actual	actua)	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	
Line No.	No.	Account Discription	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
			\$	\$	S	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	(0)	, o	້າວ	(0)	(0)	(0)	Ť 0	, 0	Ť 0	. 0	τ ο	, o	,
2		Amortization of gas plant acquisition adjustments	0	ō	0	o o	o,	o o	•	•	•	~		-	
3		Taxes other than income taxes, utility operating i	(0)	õ	(0)	240,932	(240,932)	(0)	0	0	0	0	0	0	
4		Lines expenses	39	41	42	40	41	47	48	47	47	41	41	41	5
5		Compressor station expenses	41	43	44	41	42	49	50	49	49	42	43	43	5
8		Compressor station fuel and power	128	845	139	10	12	1,763	552	547	548	473	481	476	5,9
7		Storage-Purification expenses	542	412	340	176	119	129	327	324	325	281	285	282	3.5
Ŕ		Storage-Other expenses	0	0	0-10	0	0	0	02,	0.2.4	0.20	0	200	202	0,0
à		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	17,3
J		Transmission-Operation supervision and engine	2,004	30	1,200	2,517	8.378	,00	6,320	6,417	6,659	6,696	6,860	6,987	48,3
10		Mains expenses	52	55	(6)	115	189	62	71	89	100	79	84	66	9
11		Transmission-Measuring and regulating station (78	83	84	80	82	93	95	94	94	81	83	82	1.0
12		Transmission-Maintenance of me - Non-Inventor	,0	0	0	5,333	0	93 0	4.024	4.085	4,239	4,264	4,363	4,449	30.7
13		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	3.180.0
		Odorization	204,070 11.656	3,070	19.230	4.461	223,321 0	6,558	2,574	8.732	12,188	8,128	9,599	3,685	3,180,0
14		Mains and Services Expenses	10,200	9,564	4.078	7,526	11,353	9,117	2,307	2,556	3,556	1,749	2,213	3,565 1.845	66,0
15				9,360	10,705	9,178	17,656	10.259		2,556 19,028	19,050	17,436	18,735	15,286	169.3
16 17		Distribution-Measuring and regulating station ex	7,224		10,705	9,178	17,000		15,440			(109)			
		Distribution-Measuring and regulating station ex	5,810	(6,412)	-		•	0	(34)	(117)	(163)	, ,	(129)	(49)	(1,2
18		Distribution-Measuring and regulating station ex	0	0	21	155 0	198 0	(20)	20	69	96	64	76	29	7
19		Distribution-Other expenses	/	0	202		_	0	44	52	51	42	75	46	
20		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	290,8
21		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	25,1
		Customer accounts-Meter reading expenses	0	0	0	0	(90)	0	(68)	(69)	(72)	(72)	(74)	(75)	(5
22		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	313,593	2,589,7
23		Customer service-Miscellaneous customer service	204	151	130	109	10	0	54	188	150	104	103	93	1,2
24		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	127,1
25		Sales-Demonstrating and selling expenses	395	o	0	0	0	0	35	123	98	68	67	61	8
26		Sales-Advertising expenses	93	0	0	206	0	0	27	93	74	51	51	46	ϵ
27		A&G-Administrative & general salaries	(4,731)	(25,368)	(6,326)	(4,896)	(26,383)	(5,663)	271	(65)	(69)	9,232	8,908	8,870	(46,2
28		A&G-Office supplies & expense	0	1,332	8	0	10	0	236	359	332	261	412	270	3,2
29		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)	(9,483,1
30		A&G-Outside services employed	6,769	4,064	5,669	7,466	8,922	12,968	34,605	35,127	36,456	36,673	37,525	38,263	264,5
31		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)	(102,6
32		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	448,1
33		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	2,186,9
34		Miscellaneous general expenses	0	0	0	0	7,500	0	19,726	20,727	12,853	5,657	5,801	7,343	79,6
35	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	
36		_	_												
37 C	Operatin	g (Income)Loss*	(\$0)	\$0	(\$0)	\$240,932	(\$240,932)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$16,339,8
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)	(9,483,1
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%	50.2

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

Data:____Base Period__X___Forecasted Period
Type of Filling:__X___Original____Updated______Revised

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Workp	aper Ref	erence No(s).												Witness	: Waller, Martin
Line	Acct		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted								
No.	No.	Account Discription	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Total
1	4091	Provision for Federal & State Income Taxes	\$ 597,662	\$ 597,662	\$ 597,662	\$ 597.662	\$ 597,662	\$ 7,171,944							
2	4091	Provision for receial & State Income Taxes	200,1602	397,002	597,002	551,002	591,002	397,002	397,002	391,002	387,002	391,002	387,002	391,002	7,171,344
3	4030	Depreciation Expense	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	1,792,661	21,511,931
4	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
5	4081	Taxes other than income taxes, utility operating incor	550,587	530,195	568,735	547,943	504,176	580,632	523,734	559,394	502,876	612,476	528,447	557,251	6,566,445
6	4800	Residential sales	(8,441,559)	(5,661,644)	(4,284,846)	(3,943,265)	(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)	(1,838,613)	(2,198,265)	(3,461,162)	(4,909,965)	(5,849,828)	(5,979,382)	(4,702,526)	(40,637,064)
9	4812	Industrial Revenue	(333,870)	(336,504)	(257,495)	(367,460)	(280,518)	(313,149)	(248,256)	(306,059)	(660,778)	(961,517)	(661,148)	(560,002)	(5,286,755)
10	4815	Unbilled Comm Revenue													
11	4816	Unbilled Industrial Revenue	(== (= ()	(0.000 7.0.4)	(005.445)	(0.14.400)	(000 070)	(0.40.070)	(007 0 45)	(000 007)	(005.000)	(4 007 404)	(4.440.050)	(0.47.500)	(0,047,070)
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				100.000	(FB 86.4)	(F 4 B B F)	(20 101	(OT 10 0	(440.040)	(100.010)	(405 400)	(000 044)	(4.667.654)
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 4893	Miscellaneous service revenues	(49,919)	(53,628)	(55,397)	(45,327)	(57,173)	(55,395)	(88,176)	(126,545) (1,335,583)	(87,101) (1,505,274)	(58,133) (1,523,597)	(54,439) (1,334,402)	(74,821) (1,431,230)	(806,054) (15,202,087)
16 17	4893	Revenue-Transportation Commercial Other Gas Revenue	(1,186,285) (174,644)	(1,211,423) (170,440)	(1,162,348) (149,119)	(1,031,165) (183,287)	(1,125,835) (180,802)	(1,137,039) (183,628)	(1,217,907) (198,677)	(1,000,000)	(230,122)	(221,910)	(186,722)	(1,431,230)	(2,274,060)
18	7560	Field measuring and regulating station expenses	(174,044)	(170,440)	(148,118)	(100,207)	(100,002)	(100,020)	(190,077)	(190,838)	(230, 122)	(221,910)	(100,122)	(197,752)	(2,214,000)
19	7590	Production and gathering-Other	_	_	_	_	_	-	_	_	-	_	_	_	ő
20	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	O	0	0	a	0	ő
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)	(948)	(517)	(339)	(17,552)
24	8051	PGA for Residential	4,970,598	2,057,759	1,101,473	760,742	791,202	740,531	1,003,885	2,586,528	5,709,864	8,592,215	10,368,788	6,752,855	45,436,442
25	8052	PGA for Commercial	2,287,649	1,328,475	849,109	735,659	781,943	793,744	1,104,031	1,294,476	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	719,680	1,104,205	1,142,315	6,473,398
27	8054	PGA for Public Authorities	488,062	262,832	151,561	101,821	124,873	138,339	157,878	301,625	506,941	751,322	920,678	646,086	4,552,018
28	8058	Unbilled PGA Cost	(1,712,164)	(523,996)	(514,194)	65,226	(55,010)	(775)	589,398	2,189,797	2,363,830	346,802	(2,693,770)	(1,237,399)	(1,182,255)
29	8059	PGA Offset to Unrecovered Gas Cost	(11,361,900)	(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)	(13,185,019)	(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	5,060,781	5,299,170	6,250,360
31	8081	Gas withdrawn from storage-Debit	3,611,015	13,219	10,746	0	(2,880,826)		(2,619,987)	(3,772,616)	1,058,902	2,415,311 (24,386)	3,952,112 (9,269)	4,009,333	15,070,639 (17,546,751)
32 33	8082 8120	Gas delivered to storage-Credit	(146,069) (3,457)	(2,498,399) (144)	(1,756,402) (1,632)	(1,745,614) 1,125	(2,880,826)	(2,075,277) 724	(2,619,987)	(3,772,616)	(2,011) (8,625)	(24,365) (5,635)	(9,269)	(15,897) 1,563	(21,930)
34	8580	Gas used for other utility operations-Credit 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	3,603,039	2,748,090	1,760,060	1,090,204	2,197,490	1,700,700	2,047,740	3, 102,319	2,211,220	2,070,400	4,204,170	5,560,649	01,021,070
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 equ	-	-	-	-	-	-	-	-	-	٠	-	-	0
47	8360	Processing-Maintenance of purification equipment	-	*	-	-	_	-	-	-	-	-	-	-	0
48	8370	Maintenance of other equipment	40.400	44.055	- 10,452	10,821	11,281	10,014	- 11,169	11,167	10,733	11,592	10,304	11,200	130,397
49 50	8410 8520	Other storage expenses-Operation labor and expens	10,409	11,255	10,452	10,021	11,401	10,014	11,109	11,107	10,733	11,592	10,004	11,200	130,397
50 51	8550	Communication system expenses 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

Data: Base Period X Forecasted Period
Type of Filing: X Original Updated

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Workp	aper Ref	erence No(s).												Witness	: Waller, Martin
Line	Acct		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	
No.	No.	Account Discription	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Total
_			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
59	8711	Odorízation	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-		1,790	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 equ	3	3	4	. 4	. 4	3	2	2	. 3	3	4	3	38
73	8900	Maintenance of measuring and regulating station equ	639	725	987	1,015	853	682	523	598	705	821	917	705	9,170
74	8910	Maintenance of measuring and regulating station equ	310	343	426	424	380	316	275	310	326	375	404	336	4,225
75	8920	Maintenance of services	7	8	11	12	10	8	6	7	8	10	11	8	106
76	8930	Maintenance of meters and house regulators	7,226	7,818	7,226	7,522	7,818	6,930	7,747	7,747	7,443	8,052	7,138	7,747	90,413
77	8940	Distribution-Maintenance of other equipment	740	958	1,166	1,176	985	792	614	701	819	950	1,059	818	10,779
78	9010	Customer accounts-Operation supervision	30	34	44	45	39	31	26	29	33	38	41	33	421
79	9020	Customer accounts-Meter reading expenses	98,185	94,616	169,882	152,859	107,643	104,495	95.807	100,277	77,339	85,797	77,032	87,902	1,251,833
80	9030	Customer accounts-Customer records and collection	137,946	128,420	263,488	233,867	149,630	148,460	132,540	138,466	99,899	111,479	101,274	116,932	1,762,399
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	,	-		,-,,		.0,0	,	- 1,12	-,-,-		, =, == ,		0
84	9110	Sales-Supervision	20,597	21,913	23,031	20,354	23,367	21,662	22,848	22,561	21,987	22,486	21,541	24,614	266,962
85	9120	Sales-Demonstrating and selling expenses	9,559	10,173	11,197	9,411	11.651	12,074	12,910	6,570	10,033	12,221	12,062	13,429	131,290
86	9130	Sales-Advertising expenses	3,475	3,622	4,043	2,838	4,176	4,393	4,172	2,318	3,367	4,041	4.283	4,757	45,483
87	9200	A&G-Administrative & General Salaries	11,410	12,345	11,410	11,877	12,345	10,943	12,234	12,234	11.752	12,715	11,271	12,234	142,768
88	9210	A&G-Office supplies & expense	276	(2)	275	213	339	345	309	195	270	312	335	382	3,249
89	9220	A&G-Administrative expense transferred-Credit	1,130,261	1.341.587	1,109,128	1,227,314	1,073,978	1,082,150	1,128,653	1,161,122	1,134,121	1,216,347	1,110,581	1,297,159	14,012,401
90	9230	A&G-Outside services employed	5,442	4.813	11,892	10,317	5,892	6,037	5,046	5,349	3,419	3,880	3,545	4,218	69,850
91	9240	A&G-Property insurance	394	592	394	532	394	394	394	394	394	887	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	20	017	2.00	-	-	-	-	, ,		-		-T&	1,700
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	1,004	1,001	۰,۱۱۰	1,022	1,012	501	1,002.	1,100	-	1,112	1,110	1,001	12,111
99	0020	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)	(\$29,205,605)
~~		Chairmia filleguidana	170,102,002)	14.,000,004)	(4.12.11010)	(4000,011)	(4.,000,022)		(\$1,104,200)	(40, 100, 400)	(40,000,001)	(40,770,710)	(40,000,202)	(4.4,002,001)	(9=3,200,000)

^{*}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
 X
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

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

Worl	kpaper R	reference No(s).												Witness:	Waller, Martin
Line	Acct		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	
No.	No.	Account Discription	Apr-18	Jun-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	٥	0	0
2	4081	Taxes other than income taxes, utility operating in	0	0	0	0	0	0	0	0	0	٥	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 engineering	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	۵	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 servic	2,401	2,069	2,138	2,169	2,070	2,357	2,142	2,144	2,252	2,200	2,075	2,144	26,162
13	9120	Sales-Demonstrating and selling	173	193	181	173	173	203	214	173	220	211	189	207	2,309
14	9200	A&G-Administrative & general salaries	(1,510,952)	(2,048,872)	(1,401,000)	(1,599,329)	(963,123)	(1,370,313)	(1,148,299)	(1,180,629)	(1,315,705)	(1,215,814)	(1,397,857)	(1,911,773)	(17,063,667)
15	9210	A&G-Office supplies & expense	2,668,114	2,624,703	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	Operati	ing (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

FR 16(8)(c)2.2 Base Period___X___Forecasted Period Schedule C-2.2 Type of Filing:__X_ Original Updated Witness: Waller, Martin Workpaper Reference No(s). Forecasted Forecasted Forecasted Forecasted Forecasted Forecasted Forecasted Line Acct Forecasted Forecasted Forecasted Forecasted No. No. Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-19 Feb-19 Mar-19 Total Account Discription Apr-18 Jun-18 \$ \$ \$ \$ \$ \$ 0 0 0 0 0 0 4030 Depreciation Expense 0 0 0 0 0 0 0 Taxes other than income taxes, utility operating income 0 0 0 0 0 0 2 4081 0 0 0 0 0 0 0 3 8700 Distribution-Operation supervision and engineering 0 0 n 0 0 Ω 0 0 Ω 0 0 0 0 20.398 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 8800 Distribution-Other expenses 0 0 0 0 0 0 0 0 0 0 -5 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 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 1,893,775 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 22,024,243 8 9030 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 a 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 (4,330,597)(3,793,887)(4,140,888)(47,928,909)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)36,784 37,068 36,457 36,245 38,130 45,642 490,418 43,140 41,899 60,005 40,016 38,646 36,386 12 9230 A&G-Outside services employed 0 0 0 Ω O O 0 0 0 0 13 9240 A&G-Property insurance O 14 9250 A&G-Injuries & damages 0 ٥ 0 15 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 9260 135,795 134,643 134,643 1,622,651 134,643 135,099 134,643 140,992 16 9310 A&G-Rents 135,774 134,643 132,033 135,099 134,643 A&G-Maintenance of general plant 15 8 8 73 17 9320 8 8 4 18 (\$0) \$0 \$0 19 Operating (Income)Loss* (\$0) (\$0) (\$0) \$0 \$0 (\$0)\$0 (\$0)\$0 \$0 20 (3,793,887)21 A&G-Administrative expense transferred-Credit (3,893,524)(3,977,653) (4.067,300)(3,611,821)(4,091,131)(4,036,197) (3.884,057)(4,330,597)(4,140,888)(47,928,909)(3,907,670)(4.194.183)

5.67%

(225.569)

5.67%

(230.653)

5.67%

(204.823)

5.67%

(232.004)

5.67%

(228.889)

5.67%

(220.261)

5.67%

(245.584)

5.67%

(215.148)

5.67%

(2.718,003)

(234.826)

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

5.67%

(221.600)

5.67%

(237.848)

5.67%

(220.798)

22

23

Allocation Factor to Kentucky

Total Allocated Amount

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
 X
 Forecasted Period

 Type of Filing:
 X
 Original
 Updated
 Revised

 Workpaper Reference No(s).
 Witness: Waller, Martin

Work	paper R	eference No(s)												Witness:	Waller, Martin
Line	Acct		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	
No.	No.	Account Discription	Арг-18	Jun-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	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	, n	0	0	0		- i	0	0	0	o.	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	66	90	59	92	930
12	8570	Transmission-Measuring and regulating station	80	80	80	83	79	80	81	83	82	83	80	81	973
	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
13			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
14	8700	Distribution-Operation supervision and engineer	7,027	297,425 6,575	290,309 7,989	8,237	9,255	7,206	8,128	9,599	3,685	11,375	1,587	12,698	93,362
15	8711	Odorization					2,285		1,749	2,213	1,845	2,752	1,533	2,986	28.684
16	8740	Mains and Services Expenses	2,676	1,925	2,714	2,406		3,601				18,709		,	212,328
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		13,381	23,177	
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 collect	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 service	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	45,563	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)	(15,446)	(15,718)	(189,343)
34	9250	A&G-Injuries & damages	50,883	51,748	51,454	51,254	52,102	53,054	53,215	53,718	53,404	54,605	51,778	54,239	631,453
35	9260	A&G-Employee pensions and benefits	149,959	231,974	146,899	259,735	93,287	88,627	155,992	170,730	177,462	198,372	175,739	174,569	2,023,344
36	9302	Miscellaneous general expenses	7,794	23,190	5,760	9,435	13,247	10,310	5,657	5,801	7,343	7,326	5,922	6,192	107,979
37	9310	A&G-Rents	. 0	. 0	. 0	. 0	0	. 0	. 0	. 0	. 0	. 0	0	0	0
38															
39	Operation	ng (Income)Loss*	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0
40	- por au		1407		***************************************	140/		140/		<u></u>		17.7			
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	5220	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%
42		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)
43		Total Allocated Amount	(404,009)	(515,523)	(404,50T)	(503,543)	(430,030)	(400,424)	(440,086)	(400,230)	(400,240)	(010,700)	(407 ₁ 040)	(430,002)	(0,700,004)

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

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

Data: X Base Period Forecasted Period FR 16(8)(c)2.3 Type of Filing: X Original Updated Revised Schedule C-2.3 B Workpaper Reference No(s). Witness: Waller Line actual actual Forecasted Forecasted Budgeted Budgeted Budgeted actual actual actual actual No. Discription Jan-17 Feb-17 Mar-17 Apr-17 May-17 Jun-17 Jul-17 Aug-17 Sep-17 Oct-17 Nov-17 Dec-17 Total Div 009 FICA \$ 33,474 \$ 25,321 \$ 39,054 S 21,058 \$ 21,413 \$ 20,019 \$ 40,602 \$ 15,609 \$ 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 16 \$ 3 SUTA \$ 3,217 \$ 939 \$ (2,303) \$ 239 \$ 1 \$ 535 \$ 206 \$ 570 \$ 273 S 866 S 4,716 Payroll Tax Projects \$ 13 \$ \$ 47 \$ 13 \$ \$ \$ 72 \$ \$ \$ S 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 5 Dot Transmission User Tax \$ 30,151 \$ 52,130 \$ \$ 82,281 \$ 42 \$ Taxes Property and Other 159 \$ 37,107 \$ \$ 17,415 \$ 192 \$ 47,279 \$ 12,215 \$ 19.081 \$ 84 134,427 \$ \$ S 27,573 \$ 25,193 \$ 25,193 \$ 25,193 \$ 24.523 Public Service Commission Assessment \$ 27,573 \$ 27,573 \$ 27,573 \$ 27,573 \$ 27,573 \$ 314,587 Я \$ 24,523 \$ 24,523 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 S 15.692 \$ (105.355) \$ 142.731 \$ 15,677 \$ 12,839 \$ 12,839 \$ 12,839 14.655 14.655 14,655 197.639 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 \$430,926 \$ 346,632 \$ 374,517 \$ 250,216 \$ 471,465 \$ 389,331 \$ 368,367 \$325,373 \$400,973 \$486,263 \$520,531 \$465,682 \$ 4,830,375 13 Total 14 15 Div 002 \$375,717 \$ 330,990 \$ 264,587 \$ 257,411 \$ 370,189 \$ 256,179 \$ 191,593 \$191,593 \$191,593 \$205,199 \$205,199 \$205,199 \$ 16 FICA 3,045,446 663 \$ 17 FUTA (105) \$ (1.000) \$ 40 \$ 272 \$ 3,041 \$ 3,041 \$ 3,041 \$ 3,257 \$ 3,257 48.342 18 SUTA \$ 55.762 \$ 26.610 S (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 \$ 64,500 589,500 20 Benefit Load Projects - \$ S \$ \$ - \$ \$ S \$ 0 \$ \$ \$ ---\$ 21 \$ (2,327,654) ######### \$ 180,544 Taxes Property And Other 259 \$ (16,188) \$ \$ \$ \$ \$ 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 Allocation Factor to Kentucky Mid-States (Div 091) 25 10.35% 10.35% 10.35% Allocation Factor to Kentucky Jurisdiction (Div 009) 50,25% 50,25% 26 50.25% 27 \$ 26,373 \$ 20,039 \$ 15,692 \$ (105,355) \$ 142,731 \$ 15,677 \$ 12,839 \$ 12,839 \$ 12,839 \$ 14,655 \$ 14,655 \$ 14,655 \$ 28 Total Allocated Amount 29 30 Div 012 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 28,078 245 985 \$ 33 SUTA \$ 32,014 \$ 16,791 \$ (3,067) \$ 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 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 36 37 Allocation Factor to Kentucky Mid-States (Div 091) 10.93% 38 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 S 15,182 \$ 12,466 \$ 10,993 \$ 15,016 \$ 10,886 S 9,047 S 9,047 \$ 9,047 \$ 9,841 \$ 9,841 \$ 137,807 42 43 Div 091 20,668 \$ 32,894 \$ 44 29,691 S 22,205 \$ 22,205 \$ 22,205 \$ 23,789 \$ 23,789 \$ 23,789 \$ 351,445 FICA \$102,722 \$ 18,098 \$ 9.389 \$ \$ 1,640 \$ 45 FUTA 44 s (177) \$ (2) \$ 15 s 3 158 S 158 \$ 158 \$ 170 S 170 170 2,505 1,675 542 \$ 46 SUTA (1,258) \$ 130 \$ 9 114 114 114 123 123 \$ 1,811 S 2 S \$ S 123 \$ S S \$ 47 Payroll Tax Projects 149 S 98 \$ 106 13 \$ 13 S S \$ \$ 378 48 Ad Valorem 5,000 5,000 \$ 5,000 5,000 \$ 5,000 5,000 5,000 \$ 5,000 \$ 5,000 -8 200 \$ 200 45,600 S - 56 S \$ S \$ 49 Occupational Licenses \$ S \$ S S \$ \$ 0 50 25,809 \$ 37,930 \$ 34,696 \$ 27,478 \$ 27,478 \$ 27,478 \$ 24,281 \$ 24,281 \$ 24,281 \$ 51 \$111,186 \$ 23,781 \$ 13,060 \$ 401,739 Total Tax Other Than Income Tax 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 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 \$

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

FR 16(8)(c)2.3 ____Base Period___X___Forecasted Period Data: Type of Filing: X Original Updated Schedule C-2.3 F Witness: Waller Workpaper Reference No(s). Forecasted Line No. Discription Apr-18 May-18 Jun-18 Jul-18 Aug-18 Sep-18 Oct-18 Nov-18 Dec-18 Jan-19 Feb-19 Mar-19 Div 009 \$ 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 FICA **FUTA** 28 751 289 383 1,216 217 3,342 28 6,710 2 (4) 5 800 (345)(2,443) 3 SUTA 246 16 551 212 587 281 892 159 3,413 996 4.915 -5 Payroll Tax Projects 48 13 61 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 Dot Transmission User Tax 52,130 30,151 82,281 Taxes Property and Other 37,107 42 17,415 192 47,279 12,215 873 19,081 159 134,427 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 Allocation from taxes other Gen Office 11,785 11,785 56,760 10,163 10,921 17,195 15,521 11.785 12,615 12,615 12,615 4,447 188,208 11 13 Total \$550,587 \$530,195 \$568,735 \$547,943 \$504,176 \$580,632 \$523,734 \$559,394 \$502,876 \$612,476 \$528,447 \$557,251 \$ 6.566.445 15 Div 002 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 3,132 17 FUTA 41 683 280 3,132 3.132 3,355 3,355 3,355 3,456 3,456 3.456 30,833 9.074 18 SUTA 504 1711 1.012 8 472 8 472 8 472 9.074 9.074 9 346 9 346 9 346 83 905 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 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 17,443 28 Total Allocated Amount from Div 2 17 416 14 492 14 492 25 022 214.176 23.581 14 492 15.264 15,264 15.264 22,554 18.890 \$ 29 30 Div 012 \$154,101 \$226,006 \$151,678 \$112,380 \$112,380 \$121,435 \$121,435 \$121,435 \$211,435 \$211,890 \$219,248 \$190,319 \$ 31 FICA 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 52,600 631,200 35 \$ 206,966 \$ 280,025 \$ 205,021 \$ 171,596 \$ 171,596 \$ 171,596 \$ 181,185 \$ 181,185 \$ 181,185 \$ 316,471 \$ 289,968 \$ 239,157 \$ 2,595,951 36 Total Tax Other Than Income Tax 37 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% 38 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% 147,214 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 \$ 42 43 Div 091 30.581 \$ 22.871 \$ 22.871 \$ 22.871 \$ 24,503 \$ 24,503 \$ 24,503 44 FICA \$ 21,288 \$ 33,880 \$ 108,978 \$ 19,200 9,961 \$ 366.011 163 175 \$ 175 45 (2) 15 163 163 175 \$ 1,740 46 2 627 FUTA \$ \$ 3 \$ - 5 \$ \$ \$ \$ \$ 9 118 118 \$ 118 126 126 126 \$ 1,777 575 \$ 1,895 SUTA \$ 134 \$ 2 \$ S \$ \$ S (1.335)47 Payroll Tax Projects 13 13 \$ \$ ŝ 158 \$ 104 \$ 113 400 S \$ \$ \$ \$ \$ 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 Allocation Factor to Kentucky Mid-States (Div 091) 100.00% 100.00% 100.00% 100.00% 100.00% 53 100.00% 100.00% 100.00% 100,00% 100.00% 100.00% 100.00% 54 Allocation Factor to Kentucky Jurisdiction (Div 009) 50.25% 50.25% 50.25% 50.25% 50.25% 50.25% 50,25% 50.25% 50.25% 50.25% 50.25% 50.25% 55 56 Total Allocated Amount from Div 91 10,921 17,195 15,521 11,785 11,785 11.785 12.615 12,615 12,615 56,760 10,163 4,447 \$ 188,208

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

FR 16(8)(d)

SCHEDULE D

Operating Income Summary

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

Data:X Type of Filing:_ Workpaper Ret	Base Period X Forecasted Period Original Updated X Revised Ference Nots).						Witnes	FR 16(8)(d)1 Schedule D-1 s: Waller, Martin
			Ti	tle of Adjustmen	t			
Line No.	Account No. & Title	Base Period	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	Total ADJUST.
			71201	7,202	71000	7.00 4	,,,,,,	7,50001.
	SALE of Gas							
1	480 Gas Rev - Residential	92,003,988	6,373,932					6,373,932
2	480 Gas Rev - Commericial	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		538,353	0	0	0	538,353
16								
17	Total Operating Revenue	<u> 162.702.476</u>	<u>7.488.447</u>	538.353	Ω	Ω	Ω	8,026,800
18	01 0 0 1 5 0 1							
19	Other Gas Supply Expenses - Operation	07.510.044			10.100.100			
20	803/804/812 Gas Purchase Costs	65,546,014			13,163,103			13,163,103
21	Total Office Oct Owner Towns on the Control	05 540 044			40 400 400		•	10 (00 (00
22	Total Other Gas Supply Expenses - Operation	65,546,014	0		13,163,103	0_	0_	13,163,103
23	Total Plant Revenue	07.450.404	7 400 447	500.050	(40,400,400)	•	•	(5.400.000)
24 25	Loral Light Keadure	<u>97.156.461</u>	7.488.447	538,353	(13.163.103)	Ω	Ω	(5,136,303)
25 26	Blended Effective Tax Rate	25.74%	1.927.526	138,572	(3,388,183)		0	(1,322,084)
20	Dielided Phenna 197 Late	2.5.7476	1.321.020	100,012	[0,000,100]	<u>0</u>	<u>0</u>	[1.955,004]

5.560.921

399.781

(9.774.920)

NET Operating Income Impact

(3.814.218)

ata: X__Base Period__X__Forecasted Period__

8860

886 Dist Maint Struc/Improv

Type of Filing: Revised Schedule D-1 Original Updated Witness: Waller, Martin Workpaper Reference No(s). Title of Adjustment GRAND Line ACCOUNT No. Base D-2.2 D-2.2 D-2.2 D-2.2 D-2.2 Total No. & Title Period ADJ 1 ADJ 2 ADJ 3 ADJ 4 ADJ 5 <u>ADJUST</u> 29 7590 814 Storage Supervision & Engineering #VALUEI #VALUE! #VALUE! #VALUE! 30 8140 814 Storage Supervision & Engineering #VALUEI #VALUE! #VALUE! #VALUE! 8150 815 Maps and records #VALUEI #VALUE! #VALUE! #VALUEI 32 8160 816 Storage Wells Expense 128,970 #VALUE! #VALUE! #VALUE! #VALUE! 33 8170 817 Storage Lines Expense 35.012 #VALUEI #VALUE! #VALUE! #VALUE! #VALUE! #VALUE! 818 Storage Compressor Station #VALUE! #VALUE! 34 8180 34.838 #VALUE! 35 8190 819 Storage Compressor Station Fuel 1,123 #VALUE! #VALUE! #VALUE! 820 Storage Measuring & Regulating 36 8200 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! 13.498 #VALUE! #VALUE! #VALUE! 39 8250 825 Storage Royalties #VALUE 40 831 Storage Maintenance Structure 15,145 #VALUE! #VALUE! #VALUE! #VALUE! 8310 #VALUE! 832 Storage Maintenance Res #VALUE! #VALUE! 41 8320 #VALUE! 834 Storage Maintenance Compressor 42 8340 11,248 #VALUE! #VALUE! #VALUE! #VALUE! 43 8350 835 Storage Maintenance Meas/Reg #VALUE! #VALUE! #VALUE! #VALUEI #VALUE! 44 45 8360 836 Storage Maintenance Purification #VALUE! #VALUE! #VALUE! #VALUE! #VALUE! #VALUE! 837 Maintenance of other equipment #VALUE! 8370 840 Other Storage Expense #VALUE! 8400 #VALUE! #VALUE! #VALUE! 46 133,473 #VALUE! #VALUE! #VALUE! #VALUE! 47 8410 841 Storage Operation 48 8470 847 Storage Maintenance #VALUE! #VALUE! #VALUE! #VALUE! 49 8500 850 Trsm Supervision & Engineering #VALUE! #VALUE! #VALUEI #VALUE! #WALUE! #VALUE! #VALUE 50 8520 852 Communication system expenses #VALUE! 855 Other Fuel & Power Comp 332 #VALUE! #VALUE! #VALUEI 8550 51 #VALUE! #VALUE! #VALUE! 52 8560 856 Trsm Mains Expense 252,640 #VALUE! 53 857 Trsm Measuring & Regulating #VALUE! #VALUE! #VALUE! #VALUEI 8570 11,618 54 8590 859 Trsm Other Exp #VALUE! #VALUE! #VALUE! #VALUE! #VALUE! 55 8600 860 Rents #VALUE! #VALUE! #VALUE! #VALUE! 56 862 Trsm Structure & Improvements #VALUE! #VALUE! 8620 57 2,900 #VALUEI #VALUE! #VALUE! #VALUEI 8630 863 Trsm Maint of Mains 864 Trsm Maint Comp Sta Equip #VALUE! #VALUE! 58 8640 #VALUE! #VALUE! 59 8650 865 Trsm Maint Meas/Reg Sta 396 #VALUE! #VALUE! #VALUE! #VALUEI 60 8670 867 Trsm Maint Other Eq #VALUE! #VALUE! #VALUE! #VALUE! 61 8700 870 Dist Supervision & Engineering 1.193.065 #VALUE! #VALUE! #VALUE! #VALUE! 871 Dist Load Dispatching #VALUE! #VALUE! #VALUEI #VALUE! 62 8710 1,103 #VALUE! #VALUEI 63 8711 8711 Odorization 2,545 #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 876 Dist Meas/Reg Sta-Ind #VALUE! #VALUE #VALUE #VALUE 67 8760 30 154 #VALUE! #VALUE 877 Dist Meas/Reg Sta-Cty. 22,074 #VALUE! #VALUE! 68 8770 878 Dist Mtr/House Reg #VALUE! #VALUE! 69 8780 934,416 #VALUE! #VALUE! 70 8790 879 Dist Cust Install 4,014 #VALUE! #VALUEI #VALUE! #VALUE! 8800 880 Dist Other Exp 149,633 #VALUE! #VALUE #VALUE! #VALUE! 72 8810 881 Dist Rents 383,108 #VALUE! #VALUE! #VALUE #VALUE! #VALUE! 73 885 Dist Maint Super/Eng #VALUE! #VALUE! #VALUE 8850 1,623

300

#VALUE!

#VALUE!

#VALUE!

#VALUE!

FR 16(8)(d)1

Data:XBase PeriodXForecasted Period	FR 16(8)(d)1
Type of Filing:OriginalUpdatedXRevised	Schedule D-1
Workpaper Reference No(s).	Witness: Waller, Martin

				Tì	tle of Adjustment				GRAN
Lîne No.	Account & Title	No.	Base Period	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	Tota
NO.	or mie	11.111	Period	ADJ I	ADa Z	WD0 9	ADJ 4	ADJ 5	ADJU
75	8870	887 Dist Maint of Mains	29,455	#VALUEI	#VALUE!	#VALUE!	_	_	#VALI
76	8890	889 Dist Maint Meas/Reg Sta-Gen	36	#VALUE!	#VALUE!	#VALUE!	-		#VALI
77	8900	890 Dist Maint Meas/Reg Sta-Ind	8,796	#VALUE!	#VALUE!	#VALUE!	=	_	#VAL
78	8910	891 Dist Maint Meas/Reg Sta-Cty	4,281	#VALUE!	#VALUE!	#VALUE!	_	_	#VAL
79	8920	892 Dist Maint of Ser	102	#VALUEI	#VALUE!	#VALUE!	-	_	#VALI
80	8930	893 Dist Maint Mtr/House Reg	89,917	#VALUE!	#VALUE!	#VALUEI			#VAL
81	8940	894 Dist Maint Other Eq	11,083	#VALUE!	#VALUE!	#VALUE!	•	•	#VAL
82	8950	895 Maintenance of Other Plant	, 1,000	#VALUE!	#VALUE!	#VALUE!	-	=	#VAL
83	9010	901 Cust Accts Supervision	406	#VALUE!	#VALUE!	#VALUE!			#VAL
84	9020	902 Cust Accis Mtr Exp	1,186,802	#VALUE!	#VALUE!	#VALUE!	-	_	#VALI
85	9030	903 Cust Accis Records/Collections	1,660,972	#VALUE!	#VALUE!	#VALUE!	-	-	#VALU
86	9040	904 Cust Acets Uncell Acets	369,911	#VALUE!	#VALUE!	#VALUEI	(7,799)	-	#VALU
87	9070	907 Cust Accts Supervision	303,311	#VALUE!	#VALUE!	#VALUEI	(1,199)	-	#VALU
88	9080	908 Customer Assistance Expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALI
89	9090	909 Cust Ser Supervision	134,412	#VALUE!	#VALUE!	#VALUE!	~	-	#VALI
90	9100	910 Cust Ser Assist Exp	104,412	#VALUE!	#VALUE!	#VALUE!	-	-	#VAL
91	9110	911 Cust Ser Info Adv Exp	255,129	#VALUE!	#VALUE!	#VALUE!	-	-	#VALU
92	9120	912 Demonstrating and Selling Expenses	117,086	#VALUE!	#VALUE!	#VALUEI	-	-	#VAL
93	9130	913 Advertising Expenses	38,737	#VALUE!	#VALUEI	#VALUEI	2	=	#VAL
94	9160	916 Sales Promo Demo/Selling	30,737	#VALUE!	#VALUE!	#VALUEI	-	-	#VAL
95	9200	920 Administrative and General Salaries	141,985	#VALUE!	#VALUE!	#VALUE!	-	-	#VAL
96	9210	921 Adm Gen Office Supply	1,380	#VALUE!	#VALUE!	#VALUEI	-		#VAL
97	9220	922 Administrative Expense Transferred	13,526,080	#VALUE!	#VALUE!	#VALUEI	-	486,321	#VAL
98	9230	923 Adm Gen Outside Services Emply	64,811	#VALUEI	#VALUE!	#VALUE!	Ĵ	400,021	#VAL
99	9240	924 Property insurance	88,982	#VALUEI	#VALUE!	#VALUE!		-	#VALI
100	9250	925 Adm Gen Injuries/Damages	18,681	#VALUE!	#VALUE!	#VALUE!			#VAL
101	9260	926 Adm Gen Empl Pen/Ben	1,947,365	#VALUE!	#VALUE!	#VALUE!	-	-	#VAL
102	9270	927 Adm Gen Franchise Req	6,390	#VALUE!	#VALUE!	#VALUE!	-	-	#VAL
103	9280	928 Adm Gen Reg Comm Exp	-	#VALUE!	#VALUEI	#VALUEI	-	-	#VAL
104	9290	929 Uniforms capitalized	=	#VALUE!	#VALUE!	#VALUE!	-	-	#VAL
105	9301	9301 Adm Gen Goodwill Adv	-	#VALUEI	#VALUE!	#VALUE!	-	-	#VAL
106	9302	9302 Adm Gen Goodwin Adv	74,162	#VALUE!	#VALUE!	#VALUE!	-	-	#VAL
107	9310	931 A&G-Rents	14,287	#VALUEI	#VALUE!	#VALUE!	-	•	#VAL
107	9320	932 Adm Gen Maint Gen Plant	14,207	#VALUEI	#VALUE!	#VALUE!	-		#VAL
100	3320	302 Auth Gen Mank Gen Flank		#VALULI	#VALUE:	#VALUE:			#VAL.
109	Total		<u> 26,961,891</u>	#VALUE!	#VALUEI	#VALUE!	<u>(7,799)</u>	<u>486,321</u>	#VAL
110	l ghar a	nd Benefits	6,804,939	#VALUEI					#VALI
111		aintenance and Utilites	586,728	# AVFACT	#VALUE!				#VAL
112	Other O		5,674,233		#V/\LUE!	#VALUE!			#VAL
113	Bad Del		5,674,233 369,911			#VMLQE!	(7.700)		
114		ot located from SSU and KY-MDS General Office	13,526,080	#VALUEI	#VALUE!	#VALUE!	(7,799)	486,321	(#VALI
114	Costs at	located from 550 and K1-MD5 General Onice		#VALUEI		#VALUE!		480,321	#VAL
115	Total		26,961,891	(48,013)	(62.276)	<u>234,109</u>	<u>(7,799)</u>	<u>486,321</u>	#VAL
116	Blended	Effective Tax Rate	25.74%	12.358	16,030	(60,260)	2.007	(125,179)	#VAL
117	NET On	erating Income Impact		(35,654)	(46,246)	173.849	(5.791)	361,142	#VAL

Data:X Type of Filing:_ Workpaper Ref	Base Period X Forecasted Period Original Updated X Revised erence No(s).						Witne	FR 16(8)(d)1 Schedule D-1 ss: Waller, Martin
			Ti	lle of Adjustment				
Line	Account No.	Base	D-2.3	D-2.3	D-2.1	D-2.2	D-2.2	Total
No.	& Title	Period	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	ADJUST.
440	400 DEDDECATION Company	40.040.705	0.000.407					0.000.407
118 119	403 DEPRECIATION Expense	18,849,735 0	2,662,197					2,662,197
119	404 Amortization Expense 406 AMORT Gas Plant AQUIST.	24,791						U
121	400 AMORT Gas Plant AQUIST.	24,/81						0
122	Total DEPRECIATION and Amortization	18,874,525	2,662,197					2.662,197
123	Total DEFINEOUN TION and Athonization	10.074.020	2,002,197					2.002,137
124	Blended Effective Tax Rate	25.74%	685,249					685,249
125			333,414					<u>5550,12,15</u>
126	NET Operating Income Impact		1.976.947					1.976.947
127								
128								
129								
130								
131	408 Taxes, Other than Income	4.830.375		1.736.070				1.736.070
132								
133	Blended Effective Tax Rate	25.74%		446.864				446,864
134								
135	NET Operating Income Impact			1,289,205				1.289.205

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: _XBase PeriodXForecasted Period Type of Filing:XOriginalUpdated		FR 16(8)(d)2.1 Schedule D-2.1
	Workpaper Reference No(s).		Waller, Martin
LN NO	Purpose and Description		Amount
1	ADJ1		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$98,377,919
3	due to warm weather in base period, and changes in gas costs between the periods	Base	92,003,988
4 5		Adjustment	\$6,373,932 6.9%
6			0.970
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 11			5.7%
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	CALE of Con Linhilland an adjustment	Caracastad	en.
22 23	SALE of Gas - Unbilled - no adjustment.	Forecasted Base	\$0 0
24		Adjustment	\$0
25		•	0.0%
26	ADJ2		
27 28	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted Base	\$1,297,964
29	payment fees from the base period to the test year.	Adjustment	1,231,452 \$66,512
30		, 10,001,110,110	5.4%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge		\$806,054
33 34	revenues for the base period.	Base Adjustment	805,992 \$62
35		Adjustment	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 40		Adjustment	(\$628,807) -4.0%
41			1.070
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 45		Adjustment	\$1,100,586 93.8%
	ADJ3		90.070
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 51	lower usage associated with warmer than normal temperatures		20.1%
52			
53			
54	Summary of Revenue Adjustments.		
55 56	Base Year Revenues		162,702,476
56 57	Base Year Gas Costs Base Year Gross Profit		97,156,461
58	ENDS . SAIL OFFICE FROM		07,100,401
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: X Base Period X Forecasted Period Type of Filing: X Original Updated Workpaper Reference No(s).	Witness	FR 16(8)(d)2.2 Schedule D-2.2 Waller, Martin
LN	Dismana and Deposition		A 4
NO	Purpose and Description		Amount
1	ADJ 1		
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	ADJ 2		
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	ADJ 3		
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	ADJ 4		
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	40.15		-2.2%
25	ADJ 5		
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 30			3.6%
	Cummany of O. 9. M. adjustments	Faraaatad	27 564 224
31 32	Summary of O & M adjustments.	Forecasted	27,564,234
33		Base Adjustment	26,961,891 \$602,342
34		Aujustinelit	ъоо2,342 2.2%
J-7			L.L.10

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: X Base Period X Forecasted Period		FR 16(8)(d)2.3
	Type of Filing: X Original Updated Revised		Schedule D-2.3
	Workpaper Reference No(s)	Witness	s: Waller, Martin
LN			
NO	Purpose and Description		Amount
1	ADJ1		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$21,511,931
3	depreciation expense due to the increased level of depreciable plant investment.	Base	18,849,735
4		Adjustment	\$2,662,197
5		·	14.1%
6	ADJ2		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$6,566,445
8	changes in Taxes, Other than Income Taxes	Base	4,830,375
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	
F	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

	e of Filing:XOriginalUpdated rkpaper Reference No(s)	Revised		Sc	R 16(8)(e) hedule E ss: 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		\$ 37,777,753	C-2
2	Interest Deduction	8,109,776	1,804,946	9,914,722	*
3	Taxable Income	\$ 32,415,455	\$ (4,552,424)	\$ 27,863,031	
4	Composite Tax Rate (state & federal)	25.740%		25.740%	* *
5	State & Federal Income Tax	\$ 8,343,738	\$ (1,171,794)	\$ 7,171,944	
6	* Interest Expense Calculation: 13 Month Average Rate Base	\$360,659,583		\$428,125,474	B-1
7	Weighted cost of Debt	2.25%	_	2.32%	J-1
8	Interest Expense	\$ 8,109,776		\$ 9,914,722	
9 10 11	2018 * * Composite Tax Rate Calculation: 6.00% State Tax Rate Federal Tax Rate	% + 21%(100% - 6 6.00% 21.00%	•	<u>%</u>	

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

ork;	of Filing: aper Refer	rence No(s).		W	/itness: Wall
ine lo. /	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdictio
		BASE PERIOD			
1	Various	JOURNAL ENTRY	0	<u>100%</u>	
2		AGA	37,502		
3		ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,30
4		BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,50
5 6		BRECKINRIDGE COUNTY CHAMBER OF COMMERCE CADIZ ROTARY CLUB	125 100		1:
7		CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		5
8		CAMPBELLSVILLE - TAYLOR COUNTY CHAMBER OF COMMERCE	100		11
9		CAVE CITY CHAMBER OF COMMERCE	150		1
0	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,3
1	Various	CRITTENDEN COUNTY ECONOMIC	250		2
2		DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	370		3
3		FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		80
4		GARRARD COUNTY CHAMBER	300		3
5		GLASGOW BARREN COUNTY CHAMBER OF COMMERCE GRAND RIVERS CHAMBER OF COMMERCE	3,825		3,8
6 7		GREATER MUHLENBERG CHAMBER OF COMMERCE	100 175		1: 1:
8		GREATER OWENSBORO CHAMBER OF COMMERCE	760		7
9		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,0
20		GREATER OWENSBORO REALTOR ASSOCIATION	256		2
21		GREENSBURG - GREEN CO. CHAMBER	200		2
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		2
23	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	420		4
24		HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		3
25		HOME BUILDERS ASSOCIATION OF WESTERN KY	1,200		1,2
26		HOPKINS CO. REGIONAL CHAMBER OF COMMERCE	305		3
27		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		2
28 29		HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTC HOPKINSVILLE HOME BUILDERS ASSOCIATION	150 415		1 4
30		KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,0
31		KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		0,0
32		KENTUCKY CHAMBER OF COMMERCE	15,490		15,4
33	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		2
34	Various	KENTUCKY GAS ASSOCIATION	10,720		10,7
35		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,0
36		KIWANIS CLUB	133		1
37		LAKE BARKLEY CHAMBER OF COMMERCE	255		2
88		LEADERSHIP KENTUCKY	125		1
39 10		LEADERSHIP SHELBY LINCOLN COUNTY CHAMBER OF COMMERCE	30 140		1
11		LOGAN COUNTY CHAMBER OF COMMERCE	750		7
12		LOGAN COUNTY HOME BUILDERS	350		3
13		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,0
4		MARION COUNTY CHAMBER OF COMMERCE	400		4
15	Various	MARSHALL COUNTY CHAMBER OF COMMERCE	500		5
16	Various	MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	1,525		1,5
17		MERCER COUNTY CHAMBER OF COMMERCE	500		5
18		NACE INTERNATIONAL	130		1
9		OHIO COUNTY CHAMBER OF COMMERCE	300		3
0		OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		2
51 52		OWENSBORO ASSN OF PLUMBING HEATING PADUCAH AREA CHAMBER OF COMMERCE	100 975		1 9
3		PAXTON MEDIA GROUP	163		1
54		PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	500		5
55		PRINCETON CHAMBER OF COMMERCE	60		v
6	Various	SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,9
57		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		3
8	Various	SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN-	6,000		6,0
59		SOUTHERN GAS ASSOCIATION	0		
0		SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		1
31		TODD COUNTY COMMUNITY ALLIANCE	250		2
32	Various	TRIGG CO. CHAMBER OF COMMERCE	470		4
33	Various	URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	50		
		Total Base Period	121,895	-	84,3
		**			

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

	aper Keter	rence No(s).		V	/itness: Wal
ne	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	
Ų. r	icocani No		Othity	odrisdictional 78	Janadicio
		TEST PERIOD			
1	Various	JOURNAL ENTRY	0	<u>100%</u>	
2	Various	AGA	37,502		37,50
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	3,307		3,30
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,5
5	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		1:
6	Various	CADIZ ROTARY CLUB	100		11
7	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		5
8	Various	CAMPBELLSVILLE - TAYLOR COUNTY CHAMBER OF COMMERCE	100		11
9	Various	CAVE CITY CHAMBER OF COMMERCE	150		1
0	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,3
1	Various	CRITTENDEN COUNTY ECONOMIC	250		2
2	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	370		3
3	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	800		80
4	Various	GARRARD COUNTY CHAMBER	300		3(
5		GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,825		3,8
6	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		1:
7		GREATER MUHLENBERG CHAMBER OF COMMERCE	175		1
8	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		70
9		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,00
20		GREATER OWENSBORO REALTOR ASSOCIATION	256		2
11		GREENSBURG - GREEN CO. CHAMBER	200		2
2		HART COUNTY CHAMBER OF COMMERCE	200		2
3		HOME BUILDERS ASSOCIATION OF OWENSBORO	420		4:
24		HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	335		3:
. -,		HOME BUILDERS ASSOCIATION OF THE BEDEGRASS	1,200		
26		HOPKINS CO. REGIONAL CHAMBER OF COMMERCE	305		1,2 3
	Various				
27		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		2
28		HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTO	150		1:
29		HOPKINSVILLE HOME BUILDERS ASSOCIATION	415		4
30		KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	5,000		5,0
31	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		45.4
32		KENTUCKY CHAMBER OF COMMERCE	15,490		15,4
33		KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		2
34		KENTUCKY GAS ASSOCIATION	10,720		10,7
35		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,0
6		KIWANIS CLUB	133		1:
37		LAKE BARKLEY CHAMBER OF COMMERCE	255		2
8		LEADERSHIP KENTUCKY	125		1:
39		LEADERSHIP SHELBY	30		;
0		LINCOLN COUNTY CHAMBER OF COMMERCE	140		1
1		LOGAN COUNTY CHAMBER OF COMMERCE	750		7
2		LOGAN COUNTY HOME BUILDERS	350		3
3		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,000		1,0
4		MARION COUNTY CHAMBER OF COMMERCE	400		4
5		MARSHALL COUNTY CHAMBER OF COMMERCE	500		5
6		MAYFIELD GRAVES COUNTY CHAMBER OF COMMERCE	1,525		1,5
7		MERCER COUNTY CHAMBER OF COMMERCE	500		5
8		NACE INTERNATIONAL	130		1
9		OHIO COUNTY CHAMBER OF COMMERCE	300		3
0	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		2
1	Various	OWENSBORO ASSN OF PLUMBING HEATING	100		1
2	Various	PADUCAH AREA CHAMBER OF COMMERCE	975		9
3	Various	PAXTON MEDIA GROUP	163		1
4	Various	PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	500		5
5	Various	PRINCETON CHAMBER OF COMMERCE	60		
6	Various	SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,9
7	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	390		3
8		SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	6,000		6,0
59	Various	SOUTHERN GAS ASSOCIATION	0		-1-
30		SPRINGFIELD WASHINGTON COUNTY CHAMBER OF COMMERCE	125		1:
31		TODD COUNTY COMMUNITY ALLIANCE	250		2
32	Various	TRIGG CO. CHAMBER OF COMMERCE	470		4
33	Various	URBAN & REGIONAL INFORMATION SYSTEMS ASSOCIATION	50		7
-					
		Total Forecasted Period	121,895	-	121,8

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

	Base Perionsing:X r Reference N	OriginalUpdatedRevised				FR 16(8) Schedule F-2 Witness: Wal
ine			To	tal		
No.	Account No.	Charitable Organization *	Uti	lity	Jurisdictional %	Jurisdiction
		BASE PERIOD				
1	Various	Education	\$ 23	,111	100%	\$ 23,1
2	Various	United Way Agencies	\$	-		
3	Various	Health		,000		3,0
4	Various	Museums & Arts	\$ 8	,850		8,8
5	Various	Youth Clubs & Centers	\$ 11	,175		11,1
6	Various	Community Welfare	\$ 70	,955		70,9
7	Various	American Red Cross	\$	-		
8	Various	Salvation Army	\$	500		5
9	Various	Heat Help Assistance Programs	\$178	,005	_	178,0
		Total	\$295	,596		\$ 295,5
		TEST PERIOD				
1	Various	Education	\$ 23	,111	100%	\$ 23,1
2	Various	United Way Agencies	\$	-		
3	Various	Health	\$ 3	,000		3,0
4	Various	Museums & Arts		,850		8,8
5	Various	Youth Clubs & Centers	\$ 11	,175		11,1
6	Various	Community Welfare	\$ 70	,955		70,9
7	Various	American Red Cross	\$	-		
8	Various	Salvation Army	\$	500		50
9	Various	Heat Help Assistance Programs	<u>\$178</u>		. <u>-</u>	178,00
		Total	\$295	,596		\$ 295,59

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

Туре		e PeriodxForecasted l XOriginalUpda ence No(s).							FR 16(8)(i Schedule F-2 Witness: Walle						
					Base Period			Forecasted Period							
Line No.	Account No	Payee Organization	Total Utility		urisdictional '	% Juris	diction		otal tility	Jurisdictional %	Juri	sdiction			
			<u>~</u>												
1	Various	Owensboro Country Club (dues)	\$ -		100%	\$	-	\$	-	100%	\$				
2	Various	OCC - Expenses		0			0		0			0			
3		Total	\$ -			\$		\$		_	\$	jan saman sama			

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

	Rase Period	Forecasted Period
Vorkpaper Reference No(s)		Witness: Waller
ype of Filing:XOriginalUpdatedRevised		Schedule F-2.3
ata:xBase PeriodXForecasted Period		FR 16(8)(f)

			Base Period					Forecasted Period				
Line	;			Total	Kentucky	P	Allocated		Total	Kentucky	Α	llocated
No.	Account No.	Description of Expenses		Utility	Jurisdictional		Amount		Utility	_Jurisdictional	F	Mount
1		Div 009										
2	Various	Sub Account 07421- Service Awards	\$	w•	100%	\$	-	\$	-	100%	\$	
4 5		Total	\$		•	\$	-	\$	-	-	\$	-
6		Div 091										
7 8	Various	Sub Account 07421- Service Awards	\$	61,362	50.25%	\$	30,835	\$	54,292	50.25%	\$	27,283
9 10		Total	\$	61,362	•	\$	30,835	\$	54,292	. ,	\$	27,283
11		Div 002										
12 13	Various	Sub Account 07421- Service Awards	\$	61,517	5.20%	\$	3,200	\$	58,385	5.20%	\$	3,037
14 15		Total	\$	61,517	•	\$	3,200	\$	58,385		\$	3,037
16		Div 012										
17 18	Various	Sub Account 07421- Service Awards	\$	29,540	5.67%	\$	1,675	\$	30,343	5.67%	\$	1,721
19 20		Total	\$	29,540		\$	1,675	\$	30,343		\$	1,721
21		Grand Total	\$	152,418	:	\$	35,710	\$	143,021	: :	\$	32,040

Atmos Energy Corporation, Kentucky/Mid-States Division

Kentucky Jurisdiction Case No. 2017-00349 Customer Service and Informational SALES and General ADVERTISING Expense

Base Period: Twelve Months Ended December 31, 2017 Forecasted Test Period: Twelve Months Ended March 31, 2019

Data: x Base Period x Forecasted Period
Type of Filing: X Original Updated FR 16(8)(f) Schedule F-3 Revised

orkpaper Ret	XOriginalUpdatedRevised erence No(s)					Witr	ess: Walle
	. ,		Base Period		Fo	recasted Peri	
e Account		Total	Kentucky	Allocated	Total	Kentucky	Allocated
o. Number	Description of Expenses	Utility	Jurisdictional	Amount	Utility	Jurisdictional	Amount
	Customer Service and Informational Expenses	<u> </u>					
	Div 009				•		
907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
908	Customer Assistance	-	100%	-	· -	100%	٠ -
909	Informational Advertising (1)	134,412	100%	134,412	133,614	100%	133,61
910	Miscellaneous Customer Service and Informational (1)		100%	н		100%	
	Total	\$134,412		\$134,412	\$133,614		\$133,61
	Div 091						
907	Supervision (1)	\$ -	50,25%	\$ -	\$ -	50.25%	\$ -
908	Customer Assistance	-	50.25%	· _		50,25%	
909	Informational Advertising (1)		50.25%	-	-	50.25%	-
910	Miscellaneous Customer Service and Informational (1)	1,295	50.25%	651	1,398	50.25%	70
	Total	\$ 1,295		\$ 651	\$ 1,398		\$ 70
	Div 002						
907	Supervision (1)	\$ -	5.20%	\$ -	\$ -	5.20%	\$ -
908	Customer Assistance	φ -	5.20%	Ψ -	φ -	5.20%	a -
909	Informational Advertising (1)	_	5.20%	_	_	5.20%	-
910	Miscellaneous Customer Service and Informational (1)	47,978	5.20%	2,495	26,162	5.20%	1,36
0.15	Total	\$ 47,978	5.2.510	\$ 2,495	\$ 26,162	_ 0.2070	\$ 1,36
		. ,		,	,,,		, .,
	Div 012						
907	Supervision (1)	\$ -	5.67%	\$ -	\$ -	5.67%	\$ -
908	Customer Assistance		5.67%	-	-	5.67%	-
909	Informational Advertising (1)	-	5.67%	-	-	5.67%	-
910	Miscellaneous Customer Service and Informational (1)	-	5.67%			5.67%	-
	Total	\$ -		\$ -	\$ -		\$ -
	Sales Expense						
	омез Ехрепзе						
	Div 009						
911	Supervision	\$255,129	100%	\$255,129	\$266,962	100%	\$266,96
912	Demonstration and Selling (1)	117,086	100%	117,086	131,290	100%	131,29
913	Advertising	38,737	100%	38,737	45,483	100%	45,48
916	Miscellaneous Sales Expense		100%	_	_	100%	-
			10070				
	Total	\$410,953		\$410,953	\$443,735		\$443,73
		\$410,953	10078	\$410,953	\$443,735		\$443,73
911	Div 091					50 25%	
911 912	Div 091 Supervision	\$127,103	50.25%	\$ 63,871	\$ 123,575	50.25% 50.25%	\$ 62,09
911 912 913	Div 091 Supervision Demonstration and Selling (1)		50.25% 50.25%	\$ 63,871 425	\$ 123,575 914	50.25%	\$ 62,09 45
912	Div 091 Supervision	\$127,103 847	50.25%	\$ 63,871	\$ 123,575		\$ 62,09 45
912 913	Div 091 Supervision Demonstration and Seiling (1) Advertising	\$127,103 847 641	50.25% 50.25% 50.25%	\$ 63,871 425 322	\$123,575 914 692	50.25% 50.25%	\$ 62,09 45 34
911 912 913 916	Div 091 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total	\$127,103 847 641	50.25% 50.25% 50.25%	\$ 63,871 425 322 0	\$123,575 914 692	50.25% 50.25%	\$ 62,09 45 34
912 913 916	Div 091 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 002	\$127,103 847 641 0 \$128,590	50.25% 50.25% 50.25% 50.25%	\$ 63,871 425 322 0 \$ 64,618	\$123,575 914 692 0 \$125,180	50,25% 50,25% 50,25% 50,25%	\$ 62,09 45 34 \$ 62,90
912 913 916 911	Div 091 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision	\$127,103 847 641 0 \$128,590	50.25% 50.25% 50.25% 50.25% 50.25%	\$ 63,871 425 322 0 \$ 64,618	\$123,575 914 692 0 \$125,180	50,25% 50,25% 50,25% 50,25%	\$ 62,09 45 34 \$ 62,90
912 913 916 911 912	Div 091 Supervision Demonstration and Seiling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Seiling (1)	\$127,103 847 641 0 \$128,590	50.25% 50.25% 50.25% 50.25% 50.25%	\$ 63,871 425 322 0 \$ 64,618	\$123,575 914 692 0 \$125,180	50.25% 50.25% 50.25% 50.25% 5.20%	\$ 62,09 45 34 \$ 62,90 \$ -
912 913 916 911 912 913	Div 091 Supervision Demonstration and Seiling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Seiling (1) Advertising	\$127,103 847 641 0 \$128,590	50.25% 50.25% 50.25% 50.25% 50.25%	\$ 63,871 425 322 0 \$ 64,618	\$123,575 914 692 0 \$125,180	50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20%	\$ 62,09 45 34 \$ 62,90
912 913 916 911 912	Div 091 Supervision Demonstration and Seiling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Seiling (1) Advertising Miscellaneous Sales Expense	\$127,103 847 641 0 \$128,590 \$ - 1,882	50.25% 50.25% 50.25% 50.25% 50.25%	\$ 63,871 425 322 0 \$ 64,618	\$123,575 914 692 0 \$125,180 \$ - 2,309	50.25% 50.25% 50.25% 50.25% 5.20%	\$ 62,09 45 34 \$ 62,90 \$ - 12
912 913 916 911 912 913	Div 091 Supervision Demonstration and Seiling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Seiling (1) Advertising	\$127,103 847 641 0 \$128,590	50.25% 50.25% 50.25% 50.25% 50.25%	\$ 63,871 425 322 0 \$ 64,618	\$123,575 914 692 0 \$125,180	50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20%	\$ 62,09 45 34 \$ 62,90 \$ - 12
912 913 916 911 912 913	Div 091 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total	\$127,103 847 641 0 \$128,590 \$ - 1,882	50.25% 50.25% 50.25% 50.25% 50.25%	\$ 63,871 425 322 0 \$ 64,618	\$123,575 914 692 0 \$125,180 \$ - 2,309	50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20%	\$ 62,09 48 34 \$ 62,90 \$ - 12 -
912 913 916 911 912 913 916	Div 091 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 012	\$127,103 847 641 0 \$128,590 \$- 1,882 - \$ 1,882	50.25% 50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20%	\$ 63,871 425 322 0 \$ 64,618 \$ - 98 - - \$ 98	\$ 123,575 914 692 0 \$ 125,180 \$ - 2,309 - \$ 2,309	50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20% 5.20%	\$ 62,00 45 34 \$ 62,90 \$ - 12 - - \$ 12
912 913 916 911 912 913	Div 091 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total	\$127,103 847 641 0 \$128,590 \$ - 1,882	50.25% 50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20% 5.20%	\$ 63,871 425 322 0 \$ 64,618	\$123,575 914 692 0 \$125,180 \$ - 2,309	50.25% 50.25% 50.25% 50.26% 5.20% 5.20% 5.20% 5.20% 5.20%	\$ 62,09 45 34 \$ 62,90 \$ - 12
912 913 916 911 912 913 916	Div 091 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 012 Supervision	\$127,103 847 641 0 \$128,590 \$- 1,882 - \$ 1,882	50.25% 50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20%	\$ 63,871 425 322 0 \$ 64,618 \$ - 98 - - \$ 98	\$ 123,575 914 692 0 \$ 125,180 \$ - 2,309 - \$ 2,309	50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20% 5.20% 5.67%	\$ 62,000 45 34 \$ 62,90 \$ - 12 - \$ 12
912 913 916 911 912 913 916	Div 091 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 002 Supervision Demonstration and Selling (1) Advertising Miscellaneous Sales Expense Total Div 012 Supervision Demonstration and Selling (1)	\$127,103 847 641 0 \$128,590 \$- 1,882 - \$ 1,882	50.25% 50.25% 50.25% 50.25% 50.25% 5.20% 5.20% 5.20% 5.20% 5.67% 5.67%	\$ 63,871 425 322 0 \$ 64,618 \$ - 98 - - \$ 98	\$ 123,575 914 692 0 \$ 125,180 \$ - 2,309 - \$ 2,309	50.25% 50.25% 50.25% 50.26% 5.20% 5.20% 5.20% 5.20% 5.20%	\$ - 12 - - \$ 12

⁽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

vvork	paper Reference No(s).	T				Bas	se Period				Fo	recasted Peri		ess: Walle
		S	ales or	٤	Safety or						Sales or			
Line	Item	Pro	motional	Re	eq by Law		Total	Kentucky	Allocated	Pro	omotional	Kentucky	Α	llocated
No.	(A)	Adv	ertising/	A	dvertising		Utility	Jurisdictional	Amount	Ac	lvertising	Jurisdictional		Amount
1	Div 009													
2 3	Newspaper, Magazine,bill stuffer & Other	\$	76,812	\$	9,020	\$	85,832	100%	\$ 85,832	\$	76,812	100%	\$	76,812
4	Div 091													
5 6	Newspaper, Magazine, bill stuffer & Other		8,017		299,672		307,689	50.25%	154,618		8,017	50.25%		4,028
7	Div 002													
8 9	Newspaper, Magazine,bill stuffer & Other		111,116		-		111,116	5.20%	5,779		111,116	5.20%		5,779
10	Div 012													
11 12	Newspaper, Magazine,bill stuffer & Other		812		•		812	5.67%	46		812	5.67%		46
13	Grand Total	\$	196,757	\$	308,692	\$	505,449		\$ 246,275	\$	196,757		\$	86,665

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:_	xBase PeriodxForecasted Perio	od								FR 16(8)(f)	
Туре	of Filing:XOriginalUpdate	ed	Revis	sed					9	Schedule F-5	
Work	paper Reference No(s)								Wit	ness: Waller	
				Base Period			Forecasted Period				
Line			Total	Kentucky	P	llocated		Total	Kentucky	Allocated	
No.	Description		Utility	Jurisdictional		Amount		Utility	Jurisdictional	Amount	
	Account 923 - Outside Services Employed										
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	\$1	0,420,381	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	\$1	0,532,163		\$ 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

Type o	X Base Period X Forecasted Period If Filing: X Original Updated Revised aper Reference No(s).		Sc	FR 16(8)(f) hedule F-6 ess; Waller			
Line No.	Description			Amount	Rate Case	(2 year Amortization)	
	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·		Regulated Asset Balance	Amortization Expense
1	Consulting				Mar-18	313,884	0
2	Class Cost Study - P. Raab	\$ 16,997			Apr-18	300,806	13,079
3	Cost of Capital - Vander Weide, J. H.	30,058			May-18	287,727	13,079
4	Depreciation - D. Watson	 0	-		Jun-18	274,649	13,079
5	sub-total		\$	47,055	Jul-18	261,570	13,079
6					Aug-18	248,492	13,079
7	Legal Fees				Sep-18	235,413	13,079
8	(J. Hughes/R. Hutchinson)			124,287	Oct-18		13,079
9					Nov-18	209,256	13,079
10	Employee Expense				Dec-18	196,178	13,079
11	(airfare, lodging, meals, etc.)			11,654	Jan-19		13,079
12					Feb-19		13,079
13	Miscellaneous Expense				Mar-19		13,079
14	(printing, advertising, etc.)			130,888		235,413	156,942
15						(13 Month Average)	
16	Total Projected Rate Case Expense		\$	313,884			
17							
18	Two (2) Year Amortization of Rate Case Expenses		\$	156,942	Apr-19	•	13,079
					May-19	130,785	13,079
					Jun-19		13,079
					Jul-19		13,079
	Data Source:				Aug-19		13,079
	F.6 Schedule Rate Case Expenses.xls				Sep-19		13,079
					Oct-19		13,079
					Nov-19		13,079
					Dec-19		13,079
					Jan-20		13,079
					Feb-20	13,079	13,079
					Mar-20	0	13,079

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2017-00349 CIVIC, POLITICAL and RELATED ACTIVITIES

Base Period: Twelve Months Ended December 31, 2017

Forecasted Test Period: Twelve Months Ended March 31, 2019

Data:_	_xBase PeriodxFo	orecas	sted Peri	od						FF	R 16(8)(f)
Type o	of Filing:XOriginal		_Update	dRev	/ise	d			S	che	dule F-7
Workp	aper Reference No(s).								Witr	nes:	s: Waller
				Base Period				Fo	recasted Peri	od	
Line	Item		Total	Kentucky	Α	llocated		Total	Kentucky	Αl	located
No.	(A)	ļ	Utility	Jurisdictional		mount		Utility	Jurisdictional	Δ	mount
1	Div 009										
2	Donations (1)	\$	_	100%	\$	_	\$	_	100%	\$	
3	Civic Duties (2)	*	_	100%	•	_	•	_	100%	7	_
4	Political Activities (3)		75,000	100%		75,000		75,000	100%		75,000
5	Other			100%		-			100%		-
6	Total	\$	75,000		\$	75,000	-\$	75,000		\$	75,000
7		•	,		•	, ,,,,,,,	•	,		*	,
8	Div 091										
9	Donations (1)	\$	-	50.25%	\$	-	\$	-	50.25%	\$	-
10	Civic Duties (2)		-	50.25%		-		-	50.25%		-
11	Political Activities (3)		4,404	50.25%		2,213		4,404	50.25%		2,213
12	Other		-	50.25%		-		-	50.25%		-
13	Total	\$	4,404		\$	2,213	\$	4,404		\$	2,213
14											
15	Div 002										
16	Donations (1)	\$	_	5.20%	\$	-	\$	-	5.20%	\$	
17	Civic Duties (2)			5.20%		-		-	5.20%		-
18	Political Activities (3)	6	355,809	5.20%		34,109		655,809	5.20%		34,109
19	Other		-	5.20%		-		-	5.20%		_
20	Total	\$6	555,809	•	\$	34,109	\$	655,809	•	\$	34,109
21											
22	Div 012										
23	Donations (1)	\$	-	5.67%	\$	-	\$	-	5.67%	\$	-
24	Civic Duties (2)		-	5.67%		_		-	5.67%		-
25	Political Activities (3)		-	5.67%		-		_	5.67%		_
26	Other		-	5.67%				-	5.67%		-
27	Total	\$	-		\$	-	\$	-		\$	-
28											
29	Grand Total	\$ 7	735,213	:	\$	111,322	\$_	735,213	: :	\$	111,322

Notes:

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

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

~ .		d Period Jpdated		Revised				Sched	16(8)(f) dule F-8 :: Waller		
				Base Period		Forecasted Period					
Line No.	Description		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional		ocated mount		
1 2	Div 009	\$	21,173	100.00%	\$ 21,173	\$ 21,173	100%	\$	21,173		
3 4	Div 091		43,047	50.25%	21,632	43,047	50.25%		21,632		
5 6	Div 002		289,966	5.20%	15,081	289,966	5.20%		15,081		
7 8	Div 012		81,857	5.67%	4,642	81,857	5.67%		4,642		
9	Total Expense Report Exclusions	_\$_	436,043		\$ 62,528	\$436,043	:	\$	62,528		

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:_	_xBase Perio	dx_Fore	ecasted Period			FR '	16(8)(f)
Туре	of Filing:X	_Original	Updated	Revis	ed	Sched	ule F-9
Workp	paper Reference N	lo(s)				Witness:	Waller
Line					O&M		
No.	Description	Monthly	Period affected	months	factor	Total A	Amount
Divis	sion 009 - Direct K	•					
1 2	There are no lea	se expenses	avoided in this filing	l			
3 4	Total lease exp	pense to be a	voided			\$	-
5	Adjustment to	O & M				\$	-

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

Data:xBase PeriodxForecasted Period Type of Filing:XOriginalUpdatedRevised So Workpaper Reference No(s) With								
Line No.	Div	Category	Total	Allocation Factor	Allocated Totals			
Variable	e Pay &	Management Incentive Plans						
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			
Restrict	ted Stoc	<u>ck Plans</u>						
6 7	2	RSU-LTIP - Time Lapse RSU-LTIP - Performance Based	3,117,259 3,126,816	5.20% 5.20%	162,129 162,626			
8 9	12	RSU-LTIP - Time Lapse RSU-LTIP - Performance Based	111,594 167,660	5.67% 5.67%	6,328 9,508			
10 11	91	RSU-LTIP - Time Lapse RSU-LTIP - Performance Based	117,037 61,703	50.25% 50.25%	58,813 31,006			
12 13	9	RSU-LTIP - Time Lapse RSU-LTIP - Performance Based	33,785 13,683	100.00% 100.00%	33,785 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:XBase PeriodXForecasted PeriodType of Filing:XOriginalUpdatedWorkpaper Reference No(s).Witness: Waller

Line No.	Description	% of Labor	ļ	Total Company Unadjusted	Jurisdictional	J۱	ase Period urisdictional Unadjusted	Ad	ljustments	Jı	ecasted Period urisdictional ADJUSTED
1	Payroll Costs										
2	Labor		\$	12,204,318	100.00%	\$	12,204,318	\$	452,803	\$	12,657,121
3											
4	Employee Benefits										
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	Payroll Taxes										
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: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s)

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

Worl	(paper Reference No(s).												V	itness: Waller
					Most Re	cent Five Fisc	al Years*							
Line												Base		Forecasted
No.	Description	2012	% Change	2013	% Change	2014	% Change	2015	% Change	2016	% Change	Period	% Change	Period
1														
2	44													
3	Man Hours													
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
5	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>
(Ratio of OverTime Hours	4.4540/		4.40770/		C 4000/		E 5000/		E 770 407		5 0500/		E 0500/
9	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>
•	Labor Dallana													
10	Labor Dollars	9,862,636	6.11%	40 404 904	1,29%	10,599,619	3.54%	40.074.500	E 000/	11.761,379	4 240/	44.054.450	2.000/	11,620,882
11 12	Straight-Time Dollars OverTime Dollars	9,66∠,636 585,480	12.33%	10,464,861 657,642	15.99%	762,824	9,91%	10,974,506 838,415	5.89% 23.59%	932,823	-4.31% 1.86%	11,254,150	3.25% 9.06%	
13	Total Labor Dollars	10,448,116	6.45%	11.122.503	2.16%	11,362,443	3.96%	11.812.921	23.59% . 7.15%	12,694,202		950,167 12,204,318		1,036,238 12,657,121
14	Ratio of OverTime Dollars	10,440,110	0.40%	11,122,503	2.1070	11,304,443	3.80%	11012361	7.1070	12,094,202	-3,00%	12,204,316	3.7 176	12,007,121
15	to Straight-Time Dollars	5,936%		6.284%		7.197%		7.640%		7.931%		8.443%		8,917%
16	to Straight-Time Donais	<u> </u>		0.20478		dan da		1.04070		1.331.70		9.77978		0.511.78
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	4,720,241	7.7.170	0,004,000	1.5470	0,000,201	1.0170	0,000,012	-1.2070	0,,00,,740	0.0170	4,000,202	0.0070	0,010,700
19	to Total Labor Dollars	45.255%		45,800%		44.007%		43.011%		40.851%		40.873%		39.628%
20		Mandado Charles Compared				market and of the second		***************************************				- in the second		allow harden with a low look
21	Employee Benefits													
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>		42.443%		<u>40.873%</u>		39.628%
27														
28	Payroll Taxes													
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>		40.873%		<u>39.628%</u>
34														
35	Employee Levels													
36	Average Employee Levels	209	0.96%	211	<u>o</u>	215	-1.86%	211	1.90%	215	1.40%	218	0.00%	218
37	Year end Employee Levels	209	1.91%	<u>213</u>	<u>Q</u>	<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

254,050

254,050

15,604,208

10,162

10,162

624,168

	Base PeriodXForecasted Period iling:XOriginalUpdated er Reference No(s)						v	Schedule G-3 Vitness: Waller
Line No.	Description	% of Labor		Base Period Company Unallocated	_Ac	ljustments		ecasted Period Company Jnallocated
1	Includes 7 Officers							
2	Cross Barrell							
3 4	<u>Gross Payroll</u> Salary		\$	2,988,233	¢	119,529	¢	3,107,762
5	Other Allowances and Compensation		Φ	7,179,964	φ	287,199	φ Ψ	7,467,162
6	Total Salary and Compensation			10,168,197	\$	406,728	\$	10,574,924
7	rotal dalary and dompensation		Ψ	10,100,107	Ψ	400,720	Ψ	10,017,027
8	Employee Benefits	FY16 FY17 Wtd A	va					
9	Pensions		5.35% \$	189,753	\$	7,590	\$	197,343
10	SERP		\$	4,157,744		166,310	\$	4,324,054
11	Other Benefits	27.70% 28.00% 27	7.93%	834,464		33,379		867,843
12	Total Employee Benefits		\$	5,181,961	\$	207,278	\$	5,389,239
13	•							
14	Payroll Taxes							

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

Positions included on this schedule are:

CEO

15

16

17

18

SVP, Utility Operations (created in January 2017)

FICA/FUTA/SUTA

Total Payroll Taxes

Total Compensation

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

264,212

264,212

16,228,376

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:X_	Base PeriodXForecasted Period			FR 16(8)(h)
Type of Fil	ing:XOriginalUpdated	Rev	ised	Schedule H-1
Workpape	r Reference No(s).			Witness: Waller
			Base Year	Test Year
			Percentage of	Percentage of
Line			Incremental	Incremental
No.	Description		Gross Revenue	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)	ı	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: X Base Period X	Forecasted									R 16(8)(i)1
Type of Filing: X Original Workpaper Reference No(s).	Update	dt	Revised					Witness: G		Schedule I
77011papo. 110101100 110(0).		Most Rece	nt Five Calen	dar Years	·····	Base Year	Test Year	VVId1033. C	iiiiaiii, vva	nor, martin
								·····		
	2012	2013	2014	2015	2016	12/31/2017	3/31/2019	2019	2020	2021
INCOME STATEMENT	\$	\$	\$	\$		\$	\$	\$	\$	\$
Operating Revenues										
Gas service revenue	121,689	148,865	180,147	153,228	129,827	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	12,152	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	54,242	58,770	63,504	68,896
Operating income(loss)	22,751	23,610	30,430	28,942	33,985	40,525	37,778	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	8,110	9,915	9,234	9,911	11,132
Income Before Taxes	19,944	19,595	26,628	25,116	29,404	34,503	29,950	25,899	20,568	14,048
Provision for income taxes	5,350	7,420	9,672	9,884	9,516	8,881	7,709	6,666	5,294	3,616
Net Income	14,594	12,175	16,956	15,231	19,888	25,622	22,241	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

Туре	ı:XBase PeriodX e of Filing:XOriginal kpaper Reference No(s)	_Forecasted Per Updated	iod 							FR 16(8)(i)2 Schedule I Witness: Gillhar	n, Martin
Line			Most Pa	ecent Five Calend	Har Voore		Base Period	Forecasted Period	Three I	Projected Calend	or Voore
No.	Description	2012	2013	2014	2015	2016	12/31/2017	3/31/2019	2019	2020	2021
1 2	Revenue by Customer Class: 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: X Base Period X Forecasted Period Type of Filing: X Original Workpaper Reference NO(S) _Updated

FR 16(8)(i)3 Schedule I

Wo	rkpaper Reference NO(S).									Witness: Gillham	n, Martin
							Base	Forecasted			
Lin				ent Five Calend			Period	Period		rojected Calenda	ar Years
No	Description	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	Newskay of Contamer by Classe										
10	Number of Customer by Class:	450.004	455.700	455.004	455 507	450 474	450,000	457.407	457.047	457.047	4 5 7 7 7 4 7 7
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	***************************************	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	ma tal	470.004	474.047	474.070	474.000	475.000	470.004	470.070	470 500	470.000	4777 400
16 17	Total	173,004	174,917	174,376	174,692	175,282	176,001	176,376	176,526	176,826	177,126
	Average Valume ner Class										
18	Average Volume per Class:	E4	00	70	C.F.		0.4	0.4	24	0.4	0.4
19		54 228	68	76	65	57	64	64	64	64	64
20	Commercial		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

Type of F	KBase PeriodFore Filing:XOriginal per Reference No(s)	ecasted Period Updated	R	evised		Witr	FR 16(8)(j) Schedule J-1 Sheet 1 of 1 ness: Christian
Line		Workpaper			Percent		Weighted
No.	Class of Capital	Reference		Amount	of Total	Cost Rate	Cost
		(A)		(B)	(C)	(D)	(E)
				\$000	%	%	%
	Capital Structure						
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		\$	3,901,710	54.11%	10.30%	5.57%
10	Total Capital		\$	7,210,949	<u>100.00%</u>		<u>7.82%</u>

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

Type of Fi	Base PeriodForecasted Period iling:XOriginalUpdated_ er Reference No(s).		Revised				FR 16(8)(j) Schedule J-2 Sheet 1 of 1 Witness: Christian
				(1)	E	ffective	Composite
Line			Amount	Interest	P	Annual	Interest
_ No.	lssue	Οι	utstanding	Rate		Cost	Rate
	(A)		(B) \$000	(C)		(D) \$000	(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

-	XBase PeriodForecasted Period		.			FR 16(8)(j)
	of Filing:XOriginalUpdated		Revised			Schedule J-3
VVork	paper Reference No(s).	_			Witne	ss: Christian
			13 Mth Avg.		Effective	Composite
Line			Amount	Interest	Annual	Interest
No.	Issue		Outstanding	Rate	Cost	Rate
	(A)		(B)	(C)	(D)	(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	\$3	,066,734,195.75		157,322,311	5.13%

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

	XBase Period_X_ Filing:XOriginal aper Reference No(s)	_Forecasted	Period odated						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)

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: X Base Period X Forecasted Period
Type of Filing: X Original Updated
Workpaper Reference No(s). __Revised Schedule J-1 PROPOSED RATES Witness: Christian

		\~/·								
				Base Per	iod			Forecasted P	eriod	
Line		Workpaper		Percent		Weighted		Percent		Weighted
No.	Class of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			\$000	%	%	%	\$000	%	%	%
1	SHORT-TERM DI	EBT	242,504	3.36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
2	LONG-TERM DE	ВТ	3,066,734	42.53%	5.13%	2.18%	3,066,734	43,95%	5.11%	2.25%
3	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2,32%
4	PREFERRED ST	оск	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUIT	Υ	3,901,710	54.11%	10.30%	5.57%	3,668,227	52,57%	10.30%	5.41%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		7,210,949	100.00%		<u>7.82%</u>	6,977,466	100.00%		<u>7.73%</u>

CURRENT RATES

	·			Base Per	iod			Forecasted P	eriod	
Line		Workpaper		Percent		Weighted		Percent		Weighted
No.	Class of Capital	Reference	Amount	of Total	Cost Rate	Cost	Amount	of Total	Cost Rate	Cost
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			\$000	%	%	%	\$000	%	%	%
8	SHORT-TERM DE	EBT	242,504	3,36%	1.99%	0.07%	242,504	3.48%	1.99%	0.07%
9	LONG-TERM DEE	зт	3,066,734	42.53%	5.13%	2.18%	3,066,734	43.95%	5.11%	2.25%
10	Total DEBT		3,309,239	45.89%		2.25%	3,309,239	47.43%		2.32%
11	PREFERRED STO	оск	0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0,00%
12	COMMON EQUIT	Υ	3,901,710	54.11%	12.34%	6.67%	3,668,227	52.57%	9.19%	4.83%
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%		<u>8.92%</u>	6,977,466	100.00%		<u>7.15%</u>

FR 16(8)(j)

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

	Base PeriodXFore Filing:XOriginal per Reference No(s)	ecasted Period Updated	R	evised		Wit	FR 16(8)(j) Schedule J-1 tness: Christian
Line		Workpaper			Percent		Weighted
No.	Class of Capital	Reference		Amount	of Total	Cost Rate	Cost
		(A)		(B) \$000	(C)	(D) %	(E) %
	Capital Structure						
6	SHORT-TERM DEBT		\$	242,504	3.5%	1.99%	0.07%
7	LONG-TERM DEBT	J-3		3,066,734	44.0%	5.11%	2.25%
8	PREFERRED STOCK	J-4		0	0.0%	0.00%	0.00%
9	COMMON EQUITY		\$	3,668,227	52.6%	10.30%	5.41%
10	Total Capital		\$	6,977,466	<u>100.0%</u>		<u>7.73%</u>

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

• •	Base Period X Forecasted Perion Filing: X Original Update Aper Reference No(s).		ed		FR 16(8)(j) Schedule J-2 Witness: Christian
,	Issue	Amount Outstanding	Interest Rate	Effective Annual Cost	Composite Interest Rate
P 	(A)	(B) \$000	(C)	(D) \$000	(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

	of Filing: X Original Updated		Revised				FR 16(8)(j) Schedule J-3 Sheet 1 of 1
Work	paper Reference No(s)		****				ss: Christian
		13	3 Mth Average			Effective	Composite
Line	_		Amount	Interest		Annual	Interest
No.	Issue		Outstanding	Rate		Cost	Rate
	(A)		(B)	(C)		(D)	(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%	2	22,000,000	
6	8.50% Sr Note due 3/15/2019		450,000,000	8.50%	3	38,250,000	
7	4.15% Sr Note due 1/15/2043		500,000,000	4.15%	2	20,750,000	
8	4.125% Sr Note due 10/15/2044		750,000,000	4.13%	3	30,937,500	
9	3% Sr Note due 6/15/2027		500,000,000	3.00%		15,000,000	
10	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)		125,000,000	1.82%		2,271,389	
11	Total	\$	3,085,000,000		\$ 15	51,900,889	•
12							
13	Annualized Amortization of Debt Exp. & Debt Debt Debt Debt Debt Debt Debt Debt	sct.				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	\$	3,066,734,196		\$ 15	56,856,200	5.11%

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: _X _ Base Period _ X _ Forecasted Period Type of Filing: _ _ Original _ _ Updated _ _ X _ Revised FR 16(8)(k) Schedule K

	cpaper Reference No(s).	W.									77121300. 011		, and Waller
Line		Forecasted	Base			Most	Recent Ten	Calendar Ye	ears - as Re	ported			
No.	Description	Period	Period	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	Plant Data: (\$000)												
2	Plant in Service by functional class:												
3	Intangible Plant	779	779	128	128	128	128	128	128	128	128	128	128
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	<u>506,676</u>	<u>445,907</u>	<u> 384,713</u>	339,215	<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>
20			0.000/	0.000/	2.000/	0.000/	0.000/	0.850/	0.000/	0.000/	0.000/	0.000/	0.000/
21	% of Construction financed internally	<u>0,00%</u>	<u>0.00%</u>	0.00%	0.00%	0.00%	0.00%	0.00%	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0.00%</u>	0.00%
22													
23 24	Capital structure: (Total Company)												
24 25	(based on year-end accounts))												
26 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		2,455,671				2,169,400	2,119,792	2,126,315
28	Preferred stock (\$000)	3,000,734	0,000,704	2,700,779	0,707,010	2,700,000	2,400,011	7,000,000	2,200,117	1,000,001	2,100,400	2,110,102	2, 120,010
29	Common equity (\$000)	3,668,227	3,901,710	3,463,059	_	•	2,580,409	-	-	2,178,348	2,176,761	2,052,492	1 965 754
30	Common equity (4000)	0,000,222,	0,001,770	0,400,000	0,10-2,101	0,000,202	2,000,100	2,000,210	_,,	2,	_,,	2,002,102	.,000,.0.
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	Total	<u> </u>	Antifficial Administra					enternistrated and included and	nishifi dishida di dikada di	anskashubabababababara			
33	Condensed Income Statement data: (\$000)												
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	, , , , , , , , , , , , , , , , , , , ,	,	. 0	. 0	. 0	. 0	. 0	0	0	. 0	. 0	0
36	and State Taxes, includes gas cost)	132,952	116,188	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733
37	State Income Tax (current))		,	0	0	0	0	0	0	0	. 0	0	. 0
38	Federal Income Tax (current)			0	0	0	0	0	0	0	0	0	0
39	Federal and State Income Tax - net	7,709	8,881	9,516	9,884	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307
40	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0
41	Operating Income	30,069	31,644	24,468	19,058	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247
42	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:__X__Base Period__X__Forecasted Period
Type of Filing:____Original___Updated___X___Revised
Workpaper Reference No(s)._____

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

44 45	Description Other Income net	Forecasted Period	Base										
43 44 45	Other Income net	i onou	Period	2016	2015	2014	2013	2012	ars - as Rep 2011	2010	2009	2008	2007
44 45	-	2,087	2,087	2,087	2,063	2,019	2,033	2,046	2,657	1.748	2,278	2,529	1,547
45	Income available for fixed charges	32,156	33,732	26,734	21,303	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888
	Interest charges	9,915	8,110	7,556	6.926	6,559	6.524	5,612	5,792	6,270	6.633	6.138	6,155
46	Net Income	22,241	25,622	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733
	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
	Earnings available for common equity	22.241	25,622	19,178	14.377	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6.733
49							- Maria Maria Maria	300000000000000000000000000000000000000	ELWANDE				
	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%
	AFUDC - % of earnings available for	****											
52	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%
53	oonmon oquity	******		-,									
54													
55													
	Costs of Capital (1)												
	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%
	Embedded cost of long-term debt (%)	5.11%	5,13%	5.89%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%
	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 F	ixed Charge Coverage: (1)												
62	Pre-Tax Interest Coverage	4.02	5.25	5.75	5.39	4.69	3.91	3.06	2.97	3.00	2.84	3.06	2.75
	Pre-Tax Interest Coverage (Excluding AFUDC)	4.02	5.25	5.77	5.41	4.70	3.92	3.04	2.95	2.99	2.80	3.12	2.81
	After Tax Interest Coverage	3.24	4.16	3.24	3.71	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12
	SEC Coverage	3.99	5.19	5.17	4.89	4.32	3,60	2.84	2.78	2.78	2.55	2.76	2.69
	After Tax Interest Coverage (Excluding AFUDC	3.24	4.16	4.04	3.73	3.25	2.81	2.35	2.24	2.21	2.16	2.31	2.16
	Indenture Provision Coverage	N/A	N/A 1										WA
	After Tax Fixed Charge Coverage	5.09	8.08	3,65	3.39	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04
69	Autor rax rivod ondrgo obrordgo	0.00	0.00	2.22									
	Stock and Bond Ratings: (1)												
-	Moody's Bond Rating	N/A	A2	A2	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3
	S&P Bond Rating	N/A	A	Α	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB	BBB
	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
	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
75	Odi Treferred Glock Rating	14//-4	1073		14// (1477	1477	1471	1427.	14,7,4	147.	13// (••••
	Common Stock Related Data: (1)												
	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
	Shares Outstanding - Weighted	N/A	N/A	00,001	0	0	00,040	0	00,200	00,104	02,002	00,014	00,020
79		N/A	N/A	103,524	101,892	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486
	Average (Monthly) (000) Earnings Per Share - Weighted Avg. (\$)	N/A	N/A N/A	3.38	3.09	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91
					• • - •				1.36	1.34	1,32	1.30	1.28
	Dividends Paid Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38			1,32		1.28
	Dividends Declared Per Share (\$)	N/A	N/A	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.34	1.30	[.∠٥
	Dividend Payout Ratio (Declared	N/A	N/A	505:		E05.	5051	5051	0001		0.461	0.557	0777
84	Basis) (%)	N/A	N/A	50%	50%	50%	53%	58%	60%	61%	64%	65%	67%
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: X Base Period X Forecasted Period

Type of Filing: Original Updated X Revised

Workpaper Reference No(s).

Witness: Gillham, Martin, and Waller

Line		Forecasted	Base			Most R	Recent Ten (Calendar Yea	ars - as Repo	orted			
No.	Description	Period	Period	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	Rate of Return Measures (1)												
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)	6.3%	7.6%	4.5%	4.5%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%
102													
103	Other Financial and Operating Data:												
104	Mix of Sales: (MMcf)	40.000	0.007	0.004	0.000	/ / TD0		0.400	40.407	10 70 5			
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
109 110	Unbilled	0	0	15,596	16.200	40.400	47.000	44.000	40.704	17,700	47.050	40.000	40.400
111	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
112	Mix of Fuel: (MMcf)												
113	IVIX OF FUEL. (IVIVICE)	0	0	0	0	0	0	0	0	0	0		0
114	Other	17,178	17,149	15,417	18,606	0 21,324	18,367	17,441	16,748	17,596	0 17,034	0 18,790	10.403
115	Ottlei	17,170	17,149	15,417	10,000	21,324	10,307	17,441	10,740	17,590	17,034	10,780	19,493
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	Total WIX OF Fuel (2)	11,110	17,149	13,417	10,000	Z1,024	10,307	11,44	10,740	17,550	17,034	10,180	13,433
	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%
110	Composite Depreciation Nate	3.17%	2.9070	3,3376	3.00%	3.30%	3.3170	S.4370	3.50%	3,40%	3,43%	3.1770	3.40%

⁽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, inc.
Accumulated Deferred Income Taxes
Base Division:
002DIV

	***************************************			T. F. C. L. C.	Troop Jane	Elecal 2047	Greet 2017	Electric 2004	Thort south	1	Character 2004.2	Stant 2017	Charles and a	ether lands	The section is	Time 1 200 B
Adjustment Description	Account	Category	Ad] Code	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017
•••	2830	A AC	ACC01	1	,	,			,			• :			,	,
Ad Valorem Taxes Directors Deferred Bonus	1900		ACCOS	166,965	166,965	166,965	166,965	156,965	166,965	166,965	166,965	166,965	184,787	184,787	184,787	120,396
MIP/VPP Accrual	1900	ACC	ACC04	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,498,907	1,553,580	1,553,580	1,553,580	(1,299,225)
Accused Environmental Asset	2830	ACC	ACCOS				,								•	
Miscellaneous Accrued	2830	Ä	ACC06	,	, ,	, ,	, ,	,		, ,	,	, ,				
Self Insurance - Adjustment Vacation accura	1900	8 8 8	ACC11	2,915,283	2,915,283	2,915,283	2,915,285	2,915,283	2,915,283	2,915,283	2,915,283	2,915,288	2,694,707	2,694,707	2,694,707	1,684,755
Worker's Comp Insurance Reserve	1900	ACC	ACC12	104,671	104,671	104,671	104,671	104,671	104,671	104,671	104,671	104,671	114,959	114,959	114,959	72,398
Accrual - Subtotal	1004	Kan	Manor	4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,685,826	4,585,826	4,563,222	4,563,222	4,563,222	587,820
Naobi (rust - Irue Op SEBP Adjustment	1900	N N	NBPO3	26,316,340	26,316,340	26,316,340	25,316,340	26,316,340	26,316,340	26,316,340	26,316,340	26,316,340	26,185,984	26,185,984	26,185,984	17,158,149
Rabbi Trust MVG	2830	BEN	NBPO4	1	•	•	•		•							
Restricted Stack Grant Plan Rabbi Treet	1900	N N	Nepos	4,631,448	4,631,448	4,631,448	1,631,448	4,631,448	1,631,448	4,631,448	4,631,448	4,631,448	1,384,046	1,384,046	1,384,046	865,318 901,834
Excess Capital Loss ovr Capital Galn	1900	SEN	NBPOS	1	1	î			1	,				1	1	
Restricted Stock - MIP	1900	BEN	NBP13	12,632,356	12,632,356	12,632,356	12,632,356	12,532,356	12,632,356	12,632,356	12,632,356	12,632,356	13,804,552	13,804,552	13,804,552	8,630,729
Director's Stock Awards	1900	BEN 1	NBP16	3,989,395	5,939,395	5,939,395	566,656,2	5,939,395	5,939,395	5,939,395	5,939,395	5,939,395	6,942,852	6,942,852	6,942,852	4,340,733
Director's Stock - Temp	2830		NBPLS	(30 654 BDO)	(20,651,600)	120 651 600)	(100)	(30 651 600)	למט פצד פטטן	190 651 6003	fan est enn	(100 551 600)	(18 101 861)	112 100 8611	(12 00 861)	(7.457.490)
FASIDE Adjustment	1900	N.	PRBOT	8,944,489	8,944,489	8,944,489	8,944,489	8,944,489	5,944,489	8,944,489	8,944,489	8,944,489	9,300,103	9,300,103	8,300,103	5,799,104
Benefits - Subtotal				29,254,880	29,254,880	29,254,830	29,254,880	29,254,880	29,254,880	29,254,830	29,254,830	29,254,880	45,959,128	45,959,128	45,959,128	30,258,377
CW(P	2820	CMIP/RWIP	EVA 47	1,707,565	1,707,565	1,707,565	1,707,565	1,707,565	1,707,565	1,707,563	1,707,565	1,707,565	(89,218)	(89,218)	(89,218)	(55,780)
CWIP/RWIP - Subtotal	0707	The Parket		1.703.783	1.703.733	1,703,783	1.703,783	1,703,783	1.703.783	1.703.785	1.703,783	1.703.783	(93,169)	(93.169)	(93,169)	(58.250)
Fixed Asset Cost Adjustment	2820	Αχ	FXA01	(42,571,576)	(42,571,576)	(42,571,576)	(43,226,188)	(43,226,188)	(43,226,188)	(44,433,413)	(44,433,413)	(44,433,413)	(33,478,898)	(33,478,898)	(33,478,898)	(21,446,248)
Depreciation Adjustment	2820	FX.	FXA02	16,156,193	16,156,193	16,156,199	15,164,313	15,164,313	15,164,313	14,536,422	14,536,422	14,536,422	5,709,338	5,709,338	5,709,338	4,098,373
Book Gain/Loss on Sale of Fixed Assets	2820	X i	EXA03	,								•				,
lex Gain/Loss on bale of rixed Assets Section 481(a) Cushion Gas	2820	ž ž	FXA13	549.209	549.209	549,209	549,209	549,209	549,209	549.209	549,209	549,209	549,209	549.209	549,209	343.370
Section 481(a) Line Pack Gas	2820	X	FXA14	66,639	629'99	66,639	66,639	66,639	68999	66,639	66,639	66,639	66,639	66,639	66,639	41,663
IRS Audit Assessment - Cost	2820	X i	FXA1S		,	,	•	•	,			,	•	,	•	
IRS Audit Assessment - Accum	2820	Α ć	EXA16	,	, ,				,	, .						
Section 481(a) TPR	2820	K K	FXA46		, ,	. ,		, ,		, ,	, ,	, ,				. ,
Plant - Subtotal				(25,799,535)	(25,799,535)	(25,799,535)	(27,446,027)	(27,446,027)	(27,446,027)	(29,281,143)	(29,281,143)	(29,281,143)	(27,153,712)	(27,153,712)	(27,153,712)	(16,962,842)
Deferred Gas Costs		ర్జ్ :	GCA01			,	,		•		,		,			•
Over Recoveries of PGA		ទី ខ្	GCAOS								•		3			
Gas Cost Adjustment - Subtotal		5			,	,	,		. ,				,			
LGS - Goodwill Amortization	2830	MOS	ONT13			,	•	•		,			,			
TXU - Goodwill Amortization	2830	₩QB	ONT49		•	•	,		,	•						•
Customer Advances	1900	INC	CAPO	. ,		, ,		. ,		, ,		, ,				
Amorization - LGS Acq, 1810-18528	2830	ΙΝΟ	DTEG		,	,	•	,	,		,	,	,		,	
Deferred Expense Projects	2830	τND	DTE09		•				•				,			•
Amoritzation - LGS Acq. 1810-14155 Deferred frequents - TVI / Amoritifican	2830	K 6	OTE12		•	•		•			•	4		,		
8AR 91/93 Bond Cost Amerized	1500	LND	DVADS			•		. ,				•		. ,		. ,
RAR 91/93 Band Cost Capitalized	2830	LNO	DVAGE	,	,	,	•		,	•	•			,		,
Old on Fixed Assets	1900	L E	DVA16		,			,				•				
Did on Fixed Assets - WKG	1900	No	DVAIS		. ,	, ,		• •								
RAR 86/90 Lease Expense Amortiz.	2830	DNT	DVA26		1	•				ı	•	,			t	ı
MVG Right of Way	2830	F F	DVA35					•								, ,
Deferred ITC - GGC	1900	ĮN0	TCOT		1	•	•	٠	,		•				ı	4
Deferred ITC - UCG Non-Utility	1900	FND	17002			,			,							
Deferred ITC - UCG	1900	TNO C	1403		,	,					•			1	1	
Regulatory Liability - GGC	1900	TND	TCOS			,					ı					,
Capitalized Salling Expanse	1900	DNT	NTEO3	,	,			1			,		ι	1		į
UNICAP Section 263A Costs	1900	ENO S	NTELL		,						•					
UNICAP - IRS Audit	1900	LNO	NTE19		•		,			,		. ,	,	ı		. 1
Allowance for Doubtful Accounts	1900	LNO	ONTO	77	2	7	2	7	7	7	и	2	7	7	2	**
Clearing Account - Adjustment Charitable Contribution Commons	1900	F F	ONTOS	11 047 917	11 032 947	11 082 917	11 092 917	71 032 917	11 032 917	11 032 917	11 082 917	11 092 912	7 577 440	(1,368,562)	(1,368,562)	(912,680)
RAR CFWE 1990-1985	2830	μNο	ONTO	٠		,	,		,	,	,	,	,			,
Union Gas - Non Compete	1900	N S	DNTZ1			• •			1 1	• •	• •				1 1	, ,
Palmyra - Non Compete	1900	INO INO	EZLNO	. ,		,		. ,		•					•	•
Prepayments	2830	INO !	ONTSI	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(4,047,588)	(5,939,120)	(5,939,120)	(5,939,120)	(3,943,076)
Rate Case Accrual Recourts and Daylelon ant Evnesses	1900	F NO	CNTS2		, ,	, ,			. ,					. ,		, ,
Partnership Investment - Unitary	1900	INO	ONT37			٠			,	٠	•				,	,
Inventory Adjustment	1900	TNO	ONT44	•	1		,	•	•	,				•		
Prepayments - MVG	2830	D TNO	ONTS1		•				,							,
WACOG to FIFO Adjustment	2830	FNO FNO	ONTS2	•	٠	1 1	•	į	,		• 1	•	• 1	·	ı	1 1
sax risk interest Federal & State Tax Interest	2830	INO	ONTG	439,837	489,887	439,887	439,887	439,887	439,887	439,887	439,887	439,887	728,949	728,949	728,949	455,745
Prepayments - IRS Audits	1900	ONI	ONT64	•	•	•		•	•	•	٠	i	•	1	1	,

Difference	Per Financialis: A1500,28201 A1500,28201 A1500,28206 A2820-28201 A2820-28201 A2820-28201 A2820-28201 A2820-28204 A2830-28204 A2830-28204 A2830-28204 A2830-28206 Total	Removal of TAXOZNR Removal of TAXOZOT Grand Total Regulated	Total Accumulated Deferred income Tax	FD -Federal Tax on Enterprise ITC	FD-Treasury Lock Adjustment-Unirealized	51-enterprise cone (1) FD-Treasury Lock Adjustment-Resilized	FU- Valuation Allow Fed Tax Enterprise Zone il C	ST- Valuation Allow Enterprise Zone ITC	FD-AMT Minimum Tax Credit	FD-FAS 158 Measurement Date Change	FD - Valuation on Fed Tax of St NO	ST - Valuation Allow on State NOL	FD-Federal Benefit on State NOL	FD-Forters Remarks on State Remise	FD-Treasury Lock Adjustment	FD-FAS 115 Adjustment	ST-State Bonus Depreciation	ST-State Net Operating Loss	FD-NOI, Credit Carryforward - Other	FD-ND: Credit Carryforward - Utility	Cyber - Suprotal	Regulatory, Liability - 2017 Gross Up	Regulatory Liability - UCGC Rate	Regulatory Liability - UCGC 109	Regulatory Liability - GGC 109	Regulatory Liability - Mid-Tex	Regulatory Liability - Atmos 109	Regulatory Asset - Mid Tex	Regulatory Asset - I GR amortisation	Intra Period Tax Allocation	LA SILP Reg Asset	TX Bule 8,209 Reg Asset Deferral	VA Charitable Contributions Res Asset Baself Assets
		1900		1900	2830	2830	1900	1900	1900	1900	1900	1900	1900	2820	2830	2830	2820	1900	,	1900			1900	2830	1900	2830	1900	2830	2850	1900	1900	1900	1900
	Adjusted			Ţ.	TAX.	Z Z	Ž	ž.	XAT	TAX	, X	XAT XAT	Ž.	TAX XAX	Į.	×	ΤΑX	X.	\$, ,		CNO	CNT	ONT	TNO	TNO	ONT	ONT :	O I	QNT :	ON S	ONT.	P P P
	1900 1900 2820 2830			TAX42	TAX41	Taxan	SEXO.	TAX37	TAXCES	TAX22	TAX14	ETXAT	TAX12	TAXID	AXOS	TAX06	TAXOS	TAX04	TAXOZOT	TAXONI	-	RGLOS	RGLOS	RGL04	RGLOB	RGL02	Reini	RGADS	RRADI	9	CALAC	ONTEG	COULCO COULCO
(368)	814,487,516 569,144,468 5,865,389 2,399,756 (1,476,557) 17,050,406 1,150,468 594,031,928	(245,381,762) 6,052,102 883,511,220	594,031,560	(614,444)	44,881,209	10,470,977	42,325	(120,928)	10,099,286							(2,087,642)			6.052.102	761 090 475	(BP5/058'T)			ı		1			•				(9,275,764)
(368)	814,487,516 556),144,468 5,869,389 2,299,756 (1,476,557) 14,870,08 1,003,886 591,704,949	(245,531,762) 6,052,102 831,184,241	591,704,581	(614,444)	43,176,233	10.454.360	42,325	(120,928)	10,099,286						•	(2,693,028)	r	,	6.052.102	761 090 475	(1,850,546)					,			,		٠.	4 1	(9,275,764)
(368)	814,487,516 569,144,468 5,863,389 2,269,756 (1,476,557) 13,358,460 902,179 950,051,654	(245,531,762) 6,052,102 829,570,986	590,091,326	(614,444)	41,925,315	10,437,745	47,325	(120,928)	10,099,286		•					(3,038,748)	•	-	6.052.102	761.090.475	(ancincett)				,						ı		(9,275,764)
(368)	328,348,815 569,394,787 5,863,389 (48,482,188) (1,544,221) 13,989,961 14,944,648 540,216,405	(259,142,741) 6,052,102 793,306,676	540,216,037	(614,444)	42,506,351	10.421.126	42,825	(120,928)	10,099,286					. ,	,	(2,929,197)	•	,	6,052,102	725,798,687	(3,00,000)		•										(9,275,764)
(370)	828,348,815 569,394,787 5,863,389 (48,432,158) (1,544,221) 21,420,144 1,444,339 548,146,280	(259,142,741) 6,052,102 801,236,549	548,145,910	(614,444)	50,649,927	10,404,509	42,325	(120,928)	10,099,286		,			, ,		(3,126,283)	ı	,	6.052.102	725 798 587	(360 4 /3 744)		-	1			•					, ,	(9,275,764)
(369)	828,348,815 569,394,787 5,863,389 (48,432,158) (1,544,221) 27,053,546 1,823,200 554,158,643	(259,142,741) 6,052,102 807,248,913	554,158,274	(614,444)	56,905,757	10 387 897	42,525	(120,928)	10,099,286					, .		(3,353,132)	,		6.052.102	735 798 587	(1,850,546)			•					,			, ,	(9,275,764)
(368)	831,419,397 556,557,652 5,863,289 (33,972,754) (1,619,687) 28,528,779 1,586,147 552,043,576	(275,050,458) 6,052,102 821,041,564	552,043,208	(614,444)	53,237,263	10 355 928	42,525	(120,928)	10,099,286			•.			,	(3,415,493)	,	,	6.052.102	745 188 174	(1,850,546)			•					•	,		, .	(9,275,764)
(368)	831,419,397 556,557,652 5,863,389 (33,872,754) (1,619,697) 22,228,350 1,539,043 551,286,042	(275,050,458) 6,052,102 820,294,030	551,295,674	[614,444]	52,847,857	10.325.764	42,525	(120,928)	10,099,286						•	(3,742,557)		,	6.052.102	745 188 374	(1,850,546)								•				(9,275,764)
(368)	831,419,397 556,557,652 5,863,389 (35,872,754) (1,619,637) 29,947,739 20,7832 558,884,221	(275,050,458) 6,052,102 827,892,209	558,893,853	(614,444)	60,515,555	10.794.699	42,525	(120,928)	10,099,286					. ,	,	(3,781,012)	•		6.052.102	745 188 374	(1,850,546)			•	,			,					(9,275,764)
(367)	861,644,590 605,238,658 5,588,885 [25,579,722] (1,717,169) 37,203,966 2,530,631	(257,719,124) 8,902,077 874,131,934	624,714,887	(644,414)	54,287,751	10.263.635	42,525	(120,928)	10,099,286		,				,	(3,987,024)	,	-	8.802.077	787 773 564	(3,198,914)			•					,				(4,197,623)
(367)	861,644,590 606,218,658 5,988,885 (25,529,722) (1,717,169) 34,675,621 2,374,050 622,230,388	(257,719,124) 8,302,077 871,647,068	622,230,021	(644,414)	38,726,393	72 571 755	42,325	(120,928)	10,099,286	•					,	(4,218,152)	,	,	R 902 077	787 778 564	(3,198,914)						•						(4,197,623)
(367)	861,644,590 606,236,658 5,988,885 (25,529,722) (1,717,169) 34,593,046 2,355,043 621,923,745	(257,719,124) 8,302,077 871,345,425	621,928,378	(644,414)	38,756,859	3,843,184	42,325	(120,928)	10,099,286	•	ı					(4,478,027)		, .	8,502,077	792 575 (87 (421,417)	(3,198,914)						,			,		. ,	(4,197,523)
(969)	\$15,665,099 \$59,772,260 6,223,796 (4,974,007) (1,715,763) 20,530,456 2,478,802 382,575,545	(154,641,288) 4,981,246 532,035,217	382,575,175	(386,649)	26,055,897	14 545 475	25,395	(120,928)		,				, ,		(2,497,450)	1	, !	4.981.746	490 066 663	(1,599,474)		,	٠						(1.737.096)			ı

KY Mid States Recon: 096 Q1 Activity Rounding 009 Q1 Activity Rounding will correct in Q2

332,130 (332,131)

 MS Recont
 28,450

 177 rate change recorded to 170
 (83,051)

 177. Tete change recorded to 170
 (83,051)

 total recorded to 170
 (34,501)

 per convexation with rotes. MS filings
 CQ/KS Recon;
Col Q1 Activity Rounding
Kansas Q1 Activity Rounding
Will correct in Q2

Fiscal 2019 3/31/2019	, ; ;	(1,299,225)	1,684,753	9,436 72,398 387,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (58,250)	348,370 41,663	(17,049,824)	(912.580) 4,737.592	(3,943,076)	
Hscal 2019 2/28/2019	. , ;	(1,299,225)	1,684,755	9,496 72,398 587,820	17,158,149	\$65,318 901,834	8,630,729	(7,457,490) 5,739,104 30,238,377 (55,780) (2,470) (58,250)	343,370 41,663	(16,963,280)	(912, 692) 4,737,632	(9,549,076)	
Fiscal 2019 1/31/2019	, , ,	(1,299,225)	1,684,755	9,496 72,398 587,820	17,158,149	365,318 901,834	8,630,729 4,340,733	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (58,250)	345,370 41,663	(16,876,823)	1 (912, 520) 4,737,632	(3,943,076)	
Fiscal 2019 12/31/2018		(1,299,225)	1,684,755	9,496 72,398 587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (24,70) (58,250)	343,370 41,663	(16,790,453)	(912,620) 4,737,632	(3,943,076)	
Fiscal 2019 11/30/2018	. 4 66.9	(1,299,225)	1,684,755	9,436 72,398 587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (58,250)	343,370 41,663	(16,704,171)	(512, 620) 4,737,632	(3,943,076)	
Fiscal 2019 10/31/2018	6	(1,299,225)	1,684,755	587,820 587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,777 (55,780) (2,470) (58,250)	343,370 41,663	(16,617,977)	(912,520) 4,797,532	(3,543,076)	
Fiscal 2018 9/30/2018	1.	(1,299,225)	1,684,755	9,496 72,398 587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (56,250)	10338867643 542,370 41,663	(16,531,870)	1 (912, 580) 4,737,632	(3,945,076)	
Fiscal 2018 8/31/2018		(1,289,225)	1,684,755	9,495 72,398 587,820	17,158,149	865,318 SOL,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (58,250)	343,370 41,663	(16,485,366)	1 (912,590) 4,797,632	(3,943,076)	
Fiscal 2018 7/31/2018	Ι ,	(1,299,225)	1,684,755	9,496 72,398 587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (58,250)	342,370 41,663	(16,438,837)	(912,580) 4,787,632	(3,943,076)	
Hscal 2018 6/30/2018		(1,299,225)	1,684,755	587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (38,250)	2943,370 41,663	(16,392,282)	(912,692) 4,787,632)	(3,943,076)	
Fiscal 2018 S/31/2018		(1,299,225)	1,684,755	587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (58,250)	343,370 41,663	(16,345,702)	1 (912, 590) 4,737,532,	(3,943,076)	
Fiscal 2018 Fiscal 2018 4/30/2018 5/31/2018		(1,299,225)	1,684,755	9,496 72,398 587,820	17,158,149	865,318 901,834	8,630,729 4,340,733	5,799,104 5,799,104 30,238,377 (35,780) (2,470) (58,250)	41,863	(16,299,096)	(912,690) 4,737,692	(3,943,076)	
Fiscal 2018 3/31/2018		(1,299,225)	1,684,755	9,436 72,398 587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (58,250)	343,370 41,663	(16,252,531)	1 (912.580) 4,757,632	(3,943,076)	
Fiscal 2018 2/28/2018		(1,299,225)	1,684,755	9,496 72,398 587,820	17,158,149	865,318 901,834	8,630,729 4,340,733	(7,457,490) 5,799,104 30,285,377 (55,780) (2,470) (58,250)		(16,206,003)	(912,580) 4,737,632	(3,943,076)	
Fiscal 2018 1/31/2018		(1,299,225)	1,684,755	9,496 72,398 587,820	17,158,149	865,318 901,834	8,630,729	(7,457,490) 5,799,104 30,238,377 (55,780) (2,470) (58,730)	343,370 41,663	(16,159,450)	(912.690) 4,737,632	(3,943,076)	

-,1399474 (154,641,288) 480,056,663 4,981,246	-1399474 [154,641,288] 480,066,563 4,981,246	-1399474 (154,641,288) 480,066,663 4,981,246	-1399474 (154,641,288) 480,066,663 4,981,246	-1399474 (154,641,288) 480,066,663 4,981,246	-1399474 (154,641,288) 480,066,668 4,981,246	-1399474 (154,641,288) 480,065,663 4,981,246	-1389474 (154,541,288) 480,066,663 4,981,246	-1399474 (154,641,288) 480,066,663 4,981,246	-1399474 (154,641,288) 480,066,663 4,981,246	-1399474 (154,641,288) 480,066,663 4,981,246	-1399474 (154,641,288) 480,066,663 4,981,246	-1,399474 (154,641,288) 480,066,563 4,981,246	-1399474 (154,641,285) 480,066,663 4,981,246	-1359474 (154,641,288) 480,066,663 4,981,246
(2,497,450)	(2,497,450)	(2,497,450)	(2,497,450)	(2,497,450)	(2,497,450)	[2,497,450]	(2,497,450)	(2,497,450)	(2,497,450)	(2,497,450)	{2,497,450}	(2,497,450)	(2,497,450)	(2,497,450)
(120,928) 25,395 1,841,184	(120,928) 25,395 1,841,184	(120,928) 25,395 1,841,184	(1.20,928) 25,395 1,841,184	(120,928) 25,395 1,841,184	(120,928) 25,895 1,841,184	(120,928) 25,995 1,841,184	(120,928) 25,395 1,841,184	(120,928) 25,398 1,841,184	(120,928) 25,398 1,841,184	(120,928) 25,395 1,841,384	(120,928) 25,895 1,841,184	(120,928) 25,995 1,841,184	(120,928) 25,995 1,841,184	(120,928) 25,395 1,841,184
14,645,475 26,055,897 (386,649)	14,645,475 26,055,897 (386,649)	14,645,475 26,055,897 (586,649)	14,645,475 26,055,897 (386,649) 869,969,544	14,645,475 26,055,897 (386,649)	14,645,475 26,055,897 (386,649) 369,969,524	14,645,475 26,055,897 (386,649) 369,969,444	14,645,475 26,055,897 (386,649)	14,845,475 26,055,897 (386,649)	14,645,475 26,055,897 (386,649)	14,545,475 26,055,897 (386,549)	14,645,475 26,055,897 (386,649)	14,645,475 26,055,897 (386,649)	14,645,475 26,055,897 (586,649)	14,645,475 26,055,897 (386,649) 569,969,544
383,178,568	383,132,014	383,085,486	383,058,922	382,992,315	382,945,735	382,899,180	382,852,651	382,806,148	382,720,040	382,633,846	382,547,564	382,461,194	382,374,737	382,288,193
(154,641,288) 4,981,246 532,838,610	(154,641,288) 4,981,246 532,792,056	(154,641,288) 4,981,246 532,745,528	(154,641,288) 4,981,246 532,698,964	(154,641,288) 4,981,246 582,652,357	(154,641,288) 4,981,246 532,605,777	(154,641,288) 4,981,246 532,559,222	(154,641,288) 4,921,246 532,512,693	(154,641,288) 4,981,246 532,466,190	(154,641,288) 4,981,246 532,380,082	(154,641,288) 4,981,246 532,298,888	(154,641,288) 4,981,246 532,207,606	(154,641,288) 4,981,246 532,121,236	(154,641,288) 4,981,246 532,034,779	(154,641,288) 4,981,246 531,948,235
521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209	521,797,209
(16,217,700)	(16,264,253)	(16,310,781)	(16,357,346)	(16,403,952)	(16,450,582)	(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)
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	27,259,100
592,898,610	532,792,056	532 745 528	532.698.964	532.652.357	522 605 777	222 222 222	COA (17) CCA	537 466 190	ren ner	K47 702 888	500 500 500	250 454 553	227 727 770	727 940 727

Atmos Energy Corporation, inc.
Accumulated Deferred income Taxes
Rate Divisions
012DIV

AUTTO			***************************************	Electe 2017	Elect State	Election 2017	7002	Geral 2017	Elecal 2017	2000		Elect.) 2012	Cincal 2017	Genel 2018	Class 2049	- 1	Table Street
Adjustment Description		Category	اء	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/50/2017	10/31/2017	11/30/2017	12/31/2017	1/31/2018
Environmental Activities	2830	ACC C	ACC01		•	4	•	•		,	ı	+		1	•	,	,
Divertors Defeated Routs	1910	3 2	ACC03			. •		• 1	, ,	, ,	, ,		• •	• 1		, ,	, ,
MIP/VPP Accrual	1900	AC S	ACCD4	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(849,961)	(849,961)	(849,961)	(531,403)	(531,403)
Accrued Environmental Asset	2830	ACC	ACC05		. '	ı	,	•	•	•		•	•		•	•	
Miscellaneous Accrued	2830	S S	ACCOS	•		ı		•	•	•				•	,	•	
Vacation Acress	1900) Y	ACC11				, ,	. ,		, ,			10.986	10.986	10.986	. 6	, 58.68 8.68
Worker's Comp Insurance Reserve	1900	ACC	ACC12	,		•	,	•	ŧ	,		,	,		,	,	-
Accrual - Subtotal Rable Teast - Thre IIn	1900	N. N.	NRPOT	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(574,777)	(838,975)	(838,975)	(838,975)	(524,535)	(524,535)
SEBP Adjustment	1900	BEN	NBPO3		1	1		,	,		•	•	,				
Rabbi Trust MVG	2830	SEN EN	NBPO4	•		1	1	•		,	•	•	•				ı
Restricted Stock Grant Plan	1900	S EN	NBP06	• 1				. ,				, ,		. ,			
Excess Capital Loss ovr Capital Gain	1900	BEN	NBPDS	٠	1	•	•	,	,	ı	•	•	,		,	•	1
Restricted Stock - MIP	1900	BEN	NBP13			1	,	,		,			•			,	٠
Director's Stock Awards	1900	N NEW	NBP16 NBP16	• 1	•				• •							•	
Pension Expense	2830	1 15	PENOT		,			. ,									
FASIO6 Adjustment	1900	BEN	PRBOI	•		•		ı	,	,	•	,	1	,	,	•	•
Benefits - Subtotal		CONTRACTOR OF THE PARTY OF THE	BVANG	- 2207	, 6	the state of				1 101		. 2	1000	. 9749	, 47.	1200.0001	, ,
RWIP	2820	CWIP/RWIP	FXA47	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(86)	(86)
CWIP/RWIP - Subtotal				(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(255,751)	(749,062)	(749,062)	(749,062)	(468,321)	(468,321)
Fixed Asset Cost Adjustment	2820	X 2	FXAOL	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(37,847,515)	(37,847,515)	(37,847,515)	(23,662,604)	
Book Gain/Loss on Sale of Fixed Assets	2820	¥	FXAO3	,			,	,	,	,	,		-	-	-	· ·	
Tax Gain/Loss on Sale of Pixed Assets	2820	Æ	FXA04	1	•	•	•	,	1	1		,	•		•	1	•
Section 481(a) Cushion Gas Section 481(a) Line Park Gas	2820	¥ ¥	FXA13				, ,	1 1	, ,	, ,		• •		. ,	, .		0 4)
IRS Audit Assessment - Cost	2820	£ 5	FXA15				,				, ,			, ,	. ,		
IRS Audit Assessment - Accum	2820	FXA	FXA16		1		•	•	,	,	,	,					
Repair % Completion Allowance	2820	\$ 8	FXA41		1 1		4 1				1 :	4 1		•			
Plant - Subtoral	0707	Į.	D-W-H	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27,661,189)	(27.561.189)	(27,661,189)	(27.661.189)	(26,816,500)	(26,816,500)	(26.816.500)	(16,765,915)	(16,139,482)
Deferred Gas Costs		GCA	GCA01	,	,		,	,		,					,		
Over Recoveries of PGA		g i	GCAO3				,	1	•	,						,	
February Subtotal Gas Cost Adjustment - Subtotal		ş	5					, ,						. ,	. ,		
LGS - Goodwill Amortization	2830	MOS	CULTUS	,	ś			,	,	1	•	,				•	
TXU - Goodwill Amerization	2830	MOS	ONT49	•			,	,	1	•		,			,		
Goodwill - Subtotal	4010	TMC	1000			Ŧ						,	3	•			
Americation - LGS Acc. 1810-18528	2830	LNO	DTEG										,		, ,		
Deferred Expense Projects	2830	LNO	DTEO9	•			1		٠		,		,	,			
Ameritzation - LGS Acq. 1810-14155	2830	TNO	DTE12	•	1	•	•	1	•	٠	1	,	,	•	,		
Deferred Projects - TXU Acquisition	1900	TNO THE	DTE14	٠,			•		•					,		,	
RAR 91/93 Bond Cost Capitalized	2830	NO LNO	DVAOE			. ,	, ,	•		. ,	, ,	, ,	. ,	. ,	, ,		
DIG on Fixed Assets	1900	TNO	DVA16	s		ı		•	,				,		•		
DIG on Fixed Assets - UCG Storage	2830	E I	DVA18	•	•	•	•	ı	•	•	,		,	,	1	•	
RAR 86/901 page Expense Amortiz	OSSO	INO ENG	DVAZE	: 1		, ,			, ,		s +	, ,	, ,			, .	
MVG Right of Way	2830	TNO	DVA35	1				•	,				,		,	,	
Amartization - Comfurf Goodwill	2830	TNO	DVA37		1	,					,	,				,	
Defected IIC - GGC	1900	S G	17002	1 1				, ,		. ,				. ,	, ,		
Deferred ITC - UCG	1900	TNO	17003		ı	1	•	,		,	,	,		,			
Deferred ITC - MVG	1900	TNO C	104		•	,		•		•	•	,	,	,	•	•	
Capitalized Selling Expense	1900	N O	NTEGS			. ,				. ,			. ,				
UNICAP Section 263A Costs	1900	TNO	NTE11	•			,	•	,			,	,	•	,	,	
482(a) UNICAP	1900	N E	NIETS	1 1	3 1		, ,	. ,	a 1				, ,			•	
Allowance for Doubtful Accounts	1300	TND	ONTOZ	•	•	1	1	,	•	,		,	,		,	,	,
Clearing Account - Adjustment	1900	L NO	ONTOS		•			•		•		ı.	,	•			
RAR CFWE 1990-1985	2830	No.	ONTO					,		, ,			, ,			٠.	•
Union Gas - Non Compete	1500	TNO	ONTZI	•	,	ı		•	•	,	•	•	,		•	,	
Moharch - Non Compete Palmyra - Non Compete	1500	N N	ON TZ3			, ,	. ,	• 1		. ,		. ,	. ,				
Prepayments	2830	TNO	ONTEL	1	•	ı		,	1	1			(476,657)	(476,657)	(476,657)	(298,010)	(298,010)
Rate Case Accrual Recognity and Detailorment Expenses	2830	L L	ONTES									, .	. ,		, ,		
Partnership Investment - Unitary	1500	TNO	ONT37	,	1	•			•	,	,		,	•	,		
Inventory Adjustment Stock Option Expense	1900	ONT	ONT44	1 1		, ,		. ,	. I	٠.	. ,		. ,				
Prepayments - MVG	2830	TNO	DNT51			•	•		,				,		,	,	
WACOG to FIPO Adjustment Tay Fee Inferest Temp	2830	I NO	DNT52		. ,	1 1	• 1						, ,				
Federal & State Tax Interest	2830	ŢNO	ONTEL	,		•	t	•	,			ı	,	•	,		,
Prepayments - IRS Audits	1900	ONT	ONT64	ı	į	į	i	•	ı	1	•		,	,	,		

VA Charitable Contributions	1900	ONT ONTER		٠	٠	1	•		1		,		,			
Rex Asset Benefit Accrual		_	,	,						,	,					
TX Bule 8,209 Reg Asset Deferral		ONT ONTER	th.	•	٠	•		٠	ı	ı	•					
LA SIIP Reg Asset			,			,		,	,		,					
Intra Period Tax Allocation								•		,			,	,		
Regulatory Asset - LGS Amortization	2830	ONT RGA01		1	•	1	•	•		•	,		,			
Regulatory Asset - Mid Tex		DNT RGADS			,	•					,					
Regulatory Liability - Atmos 109		ONT RGLOI		•	٠		•	,	,		•	,				
Regulatory L[ab][ty - Mid-Tex		ONT RGL02				,		,	•					,	•	
Regulatory Liability - GGC 109	1300				•					•				,		
Regulatory Liability - UCGC 109		DNT RGLO4		٠	4)	٠	•	٠	•		,					
Regulatory Liability - UCGC Rate	,		- 3		E	4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	•	* ***	*		*		**************************************	
Regulatory, Liability - 2017 Gross Up	V.	ONT RGLOS	•									(478,657)	(476 657)	(476 657)	(III)	010867
Officer - Submodi		DISCOURT VAT		•								· ·			(amadasan)	
TO-NOE Credit Carrytorward - Non Reg	,	TAXA TAXASE		,												
FO-NOT Credit Carrytonward - Other	0061	-	3 6	, ,	. ,									,		
ST-State Net Operating Loss	1900				,	,				•	,				ı	
ST-State Bonus Depreciation	2820			•		•	•	,		٠	,					
FD-FAS 1.15 Adjustment		TAX TAXOB		,	,								1	,		
FD-Treasury Lock Adjustment		TAX TAXOS			•	,		,	•		•			•		
FD-Other			-	•	•			ı	,			,		,		
FD-Federal Benefit on State Bonus						•		,				,	•			
FD-Federal Benefit on State NOL	1900			1	•	,						,	1	,		
ST - Valuation Allow on State NOI.			i i	,			,			,		,	,		,	
FD - Valuation on Fed Tax of St NO	1900		,		1	•	,	•	t		•	,			,	
FD-FAS 138 Measurement Date Change					•	1	•								,	
FD-AMT Minimum Tax Credit	1900				,			,	1	1			r		,	
ST- Valuation Allow Enterprise Zone ITC				,	•	•		٠	٠	1	•	•	•	•	,	
FD- Valuation Allow Fed Tax Enterprise Zone			,		٠		•			t			,			,
ST-Enterprise Zone ITC	1900	•	· on	•					1							1
FD-Treasury Lock Adjustment-Realized			,		•		,		,		,	,	1		,	ı
FD-Treasury Lock Adjustment-Unrealized	2830	•					1			t		,				•
FD -Federal Tax on Enterprise ITC		TAX TAX42		•	•	,	t		ı		•			F 1		. 1
Other lax circust agns - Subsocial Total Accumulated Deferred Income Tax			(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)	(28,881,194)	(28,881,194)	(28,881,194)	(18,056,781)	(17,430,348)
Per Financias:																
A1900-28203		19	1900 (0)	Ó	(0)	(i)	(o)	Ó	(<u>0</u>	ē	ō	10,294	10,294	10,294	10,834,707	(524,535)
A1900-28206			0	(<u>0</u>)	0	0	(o)	(o)	0	0	0	692	692	692	692	
A2820-28201		28	2820 (26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(26,157,547)	(25,828,315)	(25,828,315)	(25,828,315)	(25,828,315)	(16,607,803)
A2820-28206			=	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,759,390)	(1,737,244)	(1,737,244)	(1,737,244)	(1,737,244)	
A2830-28201		28	2830 (538,554)	(538,554)	(\$38,554)	(538,554)	(538,554)	(538,554)	(538,554)	(538,554)	(538,554)	(1,243,012)	(1,243,012)	(1,243,012)	(1,248,012)	(298,010)
A2830-28204			(26 275)	, lag 225	(36,735)	ושלכ אבו	126 2251	(36,25)	(36 274)	(36.225)	(46.225)	(3)	, (83 606)	(22 606)	(88 806)	
Total			1717 102 871	178 491 717)	(78.491.717)	(717, 797, 717)	(78 491 717)	(717,17)	(28.491.717)	(28.491.717)	(28.491.717)	(28.831.192)	(28.881.192)	(28.881.192)	(18.056.778)	(17,430,348)
			A STATE OF THE PERSON	VIII.					100000000000000000000000000000000000000	The state of the s						

	(20,718)	20,719		
AT INITIAL STATES RECOIL.	096 Q1 Activity Rounding	009 Q1 Activity Rounding	will correct in Q2	

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332,130 (332,131) CO/KS Recon:
Col Q1 Activity Rounding
Kansas Q1 Activity Rounding
will correct in Q2

MS Recon:
172 rate change recorded to 170
172 rate change recorded to 170
173 rate change recorded to 170
174 rate change recorded to 170
174 rate change recorded to 170
174 rate change reses oil divisions per conversation with rates, MS filings uses oil divisions

Contract		4/30/2018	Fiscal 2018 5/31/2018	Fiscal 2018 6/30/2018	Fiscal 2018 7/31/2018	8/31/2018	Hscal 2018 9/30/2018	10/31/2018	HSCAI 2019 11/30/2018	12/31/2018	1/31/2019	2/28/2019	3/31/2019
(521,403) (531,4		_	-	1	,	,		,	-	,	,	1	
(531,403) (531,4		,		1	•				,			•	
Contract		1007 100	(cos 400)	(504 400)	1004 4037	feet Acel	1000	(604 403)	(E24 Ana)	(534 402)	(EB4 408)	VEST ADM	1500 1531
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ASSESTION (ASSESTI) (ASSESTIVE ASSESTIVE ASSES	-	(88)	(86)	(88)	(86)	(36)	(98)	(98)	(36)	(86)	(98)	(36)	(86)
ACT SECTION OF THE PROPERTY TO PROCEED AND THE PROPERTY OF THE	_	168,321)	(468,321)	(468,321)	(468,321)	(468,321)	(468,321)	(468,321)	(468,321)	(468,321)	(468,521)	(468,321)	(468,321)
	1001.62 LB45	1001 1001 1001 1001 1001 1001 1001 100	12,000,00	28.43424.81 12909.8168	203408268	1818072008	12287349 58	13400435.45	40 100 EUSET	25,486,086,18	13,001,001	138112364.09	20052745.20
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-238010	•	,			٠						,	(15,719,127)	(524,535)	(14,896,582)	(010,862)	(40.4047.44)	1420,42440
010862-	,	•				1				j		(15,839,504)	(524,535)	(15,016,959)	(298,010)	- 1	1
-238010	,	•				,	ı	•	,			(15,959,423)	(524,535)	(15,136,878)	(010,862)	(60,030,30)	(45)515555555555555555555555555555555555
-298010	•	ı	•		•		٠	•	1		,	(16,078,884)	(524,535)	(15,256,339)	(298,010)		110,070,004)
-29801.0	•	1	•		•	•		,			-	(16,197,887)	(524,535)	(15,375,342)	(010/862)	1700 701 91)	(100'/51'01)
-298010	i	t			•		1	•			,	(16,316,431)	(524,535)	(15,493,886)	(298,010)	Ann Dan Anna	(TC+'OTC'OT)
-298010	1				٠	,		,	,	,	,	(16,434,518)	(524,535)	(15,611,973)	(298,010)	Vana ban and	(9TC*+C+/GT)
-298010	ı	•				,		1	ŧ	,		(16,561,148)	(524,535)	(15,738,603)	(298,010)		04T TOC 01
-298010	,							,				(16,687,185)	(524,535)	(15,864,640)	(298,010)	(ne state as)	(CGT)/SQ(GT)
-298010	٠						1	,	,	•	,	(16,812,630)	(524,535)	(15,990,085)	(238,010)		וויים אין דיים או
-298010		,						,		•	,	(16,937,483)	(524,535)	(16,114,988)	(298,010)	- 1	1
-298010		•	,		•			,				(17,061,884)	(524,535)	(16,239,339)	(298,010)	1470 0000	(+00°Tan'/Y)
-298010	•	•	,			,					-	(17,185,692)	(524,535)	(16,363,147)	(298,010)	Court days at his	(T/,155,554) (1/,151,554) (1,555,755)
292010		•	,		•	,	,	•	4	r		(17,308,316)	(524,535)	(16,485,771)	(010,895)		(070'900'/1)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes
Rete. Division:
009DIV

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Adinstment Decription		Catagory	Adl Code	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017 3/31/2017	Fiscal 2017 4/30/2017	Fiscal 2017	Fiscal 2017 6/20/2017	Fiscal 2017	Fiscal 2017 8/21/2017	Fiscal 2017 9/30/2017	Fiscal 2018	Fiscal 2018	Fiscal 2018
Environmental Activities	2830	ACC	ACC01	_	_	,	,	,	-	,	_	_		- Carrier law	-	
Ad Valorem Taxes	2830	ACC	ACCOZ		,		,		,			٠	,			
Directors Deferred Bonus	1500	Ą	ACCOS		,	,		•	•		•	•			•	
MIP/VPP Accrual	1900	ACC	ACC04	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(18,182)	(25,883)	(25,883)	(25,888)	(16,185)
Accrued Environmental Asset	2830	ACC	ACCOS	•	,	,			٠		1			,		
Miscellaneous Accrued	2830	ÄĞ	Accole	,	٠		•	,					1			,
Vol. 1 List rance - Adjustment	1800	¥ ?	ACCUS	,										,		
Vorteer's Own Desires Beens	1900	7	700		•	, ,		, ,		• 1		. 1				
Accrual - Subtatal		ļ		(18,182)	(18,182)	(18,182)	(13,182)	(18,182)	(18.182)	(18,182)	(18,182)	(18,182)	(25,883)	(25,888)	(25,888)	(16,185)
Rabbi Trust ~ True Up	1900	BEN	NBPOI	. '	•	•	•		. '	. '						,
SEBP Adjustment	1900	BEN	NBPO3	,		,	,				•	,	,	•		,
Rabbi Trust MVG	2830	BEN	NBPO4	,	•	1		•			,			•		•
Restricted Stock Grant Plan	1900	N I	NBPOS					•					,		1	
Rabbi Trust	1300	N N	NBPOS	•	,		,							,		
Excess Capital Loss ovr Capital Gain	1900	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	NEPOS		•				1		•	•	•		٠	
Nestricted Stock - Milk	286	2 7 0 0	No.	,						,	,			,		
Director's Stock Awards	255	2 2	0.000	•											•	
Parallel Control	Zeaz Cear	Naga	DENCY	•	•					,	•	•	•	•	,	
repsion expense	7890		Lengt	,						,			•	,		
Programment Benefits Culturell	ORT	200	PREUL	•							•		,	1		•
CIVID	2820	CWIP/RWIP		(7 272 1 25)	(381 5CR C)	(2 872 186)	(7.872.186)	(2 828 186)	(3 972 186)	(2 272 196)	(7 878 186)	(2 R24 126)	(264 610)	(364 610)	(384,810)	(165.426)
RWIP	2820	CWIP/RWIP	FXA47	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(827,485)	(517,351)
CWIP/RWIP - Subtotal				(3,650,673)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(3,650,671)	(1,092,095)	(1,092,095)	(1,092,095)	(632,787)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(78,351,671)	(78,352,671)	(78,351,671)	(78,351,671)	(78,351,671)	(78.351.671)	(78,351,671)	(78.351.671)	(78,351,671)	(92,579,130)	(92,579,130)	(92,579,130)	(57,881,299)
Depreciation Adjustment	2820	FXA	FXAO2	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(16,600,785)	(15,600,785)	(17,987,717)	(17.987717)	(17, 987, 717)	(11,246,081)
Book Gain/Loss on Sale of Fixed Assets	2820	FXA	FX403								•			•		
Tax Gain/Loss on Sale of Fixed Assets	2820	PXA	FXA04	•	,	,				•	,	•	•	•	•	,
Section 481(a) Cushion Gas	2820	ΑX	FXA13	,						,	,			•	,	,
Section 481(a) Line Pack Gas	2820	FXA	FXA14		,		•				,	,			٠	,
IRS Audit Assessment - Cost	2820	ξ¥	FXA15		,			,		,	,		,		,	,
IBS Audit Assessment - Accum	2820	¥	FXA16	,							,		,	,		,
Repair % Completion Allowance	2820	Ā	FXA41	,		•	•	•	٠	•	•	1	4	•	٠	٠
Sertion 481(a) TPR	2820	FXA	FXA46	,	,					,			(297,198)	(297,198)	(297,198)	(185,810)
Plant - Subtotal				(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(94,952,456)	(110,864,045)	(110,864,045)	(110,864,045)	(69,313,190)
Deferred Gas Costs		509	GCADI	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(355,656)	(4,070,121)	(4,070,121)	(4,070,121)	(2,544,676)
Over Recoveries of PGA		428	GCAO3	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	(333,873)	1,529,071	1,529,071	1,529,071	955,989
PGA - Amended Item		5	GCA04	1	1	•			٠	•		ı	ı	٠		•
Gas Cost Adjustment - Subtotal				(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(689,529)	(2,541,050)	(2,541,050)	(2,541,050)	(1,588,687)
LGS - Goodwill Amortization	2830	MOS	ONTES				,		,	,		•				
TXU - Goodwill Amortization	2830	MOS	ONT49	•	,			,			•	,	,	ı	•	
Goodwill - Subtotal	;	!	i		•			. ;					,	•		,
Customer Advances	0161	S E	Carol.	508,936	608,936	908,936	958,800	BU6,938	608,936	986,808	995,509	608,936	289,893	289,893	289,893	181,244
Profession - Les Acq, 1alu-1852s	7830	2 6	TOTAL	2 177	1000 000	200	1 22	1000	, 45	, , , , ,		1 1000			, 44,	, [
Deterred Expense Projects	2630	2 5	DIEUS DIEUS	(12,450)	(112,450)	(12,430)	(17,430)	(17,430)	(12,450)	(12,450)	[17,450)	(17,450)	(17,450)	(12,450)	(12,450)	(1,584)
Deferred Designed - TVII Amidelfor	1900	i k	DIE14	,		•	•	, ,		•		•			•	•
RAD OF (SO BOAR Cost Amouthed	tan't	5 6	DVACE	• ,						,				,		
R40 01/03 Bood Cost Capital Jack	2830	, i	DVAOR					. ,								
Did on Final Accets	1900	TNO	DVA16				,							. ,	. ,	
Did on glood Associa	2830	Į,	DV418											1		
DIG on Fixed Assets - WKG	1900	Į.	DVA19		,									. ,		
RAR 86/90 Lease Expense Amortiz.	2830	- LNO	DVAZE		,	,	,		,			,	ı	1		•
MVG Right of Way	2830	TNO	DVA35	,	,		,	,	•	,		•				,
Amortization - ComfurT Goodwill	2830	INO	DVA37		•			,	,		,		,			
Deferred ITC - GGC	1900	TNO	1001	,	٠		•	•		•	•	,	ı	ì	•	•
Deferred ITC - UCG Non-Utility	1900	INO	TC02	,			,	,								
Deferred ITC - UCG	1900	TNO	11003						,		ı	,				
Deferred ITC - MVG	1900	TNO	485			,		•	,					٠		•
Regulatory Liability - 65C	1800	N I	2		,									,		
Capitalized Selling Expense	1900	i i	NIEUS				•		•		1		•	•		•
JONICAP Section 263A Costs	1900	200	NIELZ		,	,						ı		,		
11/10 to 100 to	000	i k	orall a				1									
Allowance for Dariettel Accurate	1900	INC	COLNC	266 710	286.710	26K 710	256 710	266.710	785 710	266 710	268 210	017 387	200 034	200.024	200.034	175,068
Gearing Account - Adjustment	1900	LNO LNO	ONTOS	,			,	,				,	-		,	
Charitable Contribution Carryover	1900	TNO	ONTD4				,			•			,	٠		,
RAR CPWE 1990-1985	2830	TNO	ONTO				,		•					,	,	
Union Gas - Non Compete	1900	LNO (SIL	•		,	•	•		٠	ı	,		,	•	•
Monarch - Non compete	Tago	- E	CNIZZ				,	,		,		ı	ı	,	,	
Painyra - Non Compete	TSSU	5 5	S LEL	1393 007	(393.00)	(300 5,65)	(90) 5,555	ימט בפבו	, col	(apd (co)	(352 (40)	, 100 5651	/an 546)	190 540)	[30 545]	10000000
Rate Case Access	2830	N C	CONTRA	(cocros)	(coc/ne)	(car'oc)	(coctor)	(encion)	(cocros)	(50,505)	icac'nei	(coc)	interior)	(90,348)	(ahc/ne)	(percinci
Research and Develorment Expenses	1900	INC	ONTES	, ,		, ,			. ,			. ,				
Partnership Investment - Unitary	1900	PNO	ONT37			•	,			,	,	,		,	,	,
Inventory Adjustment	1900	TND	ONT44				,					,	,		٠	
Stock Option Expense	1900	TND	CINTSO	,	,			1	,	,						,
Prepayments - MVG	2830	ŢND	ONT51				,	,							t	,
WACOG to FIFO Adjustment	2830	-No	ONT52	٠							,		1		•	
Tax Free Interest - Temp	1900	LNO	ONTS	,		•				,	,	1		•	1	
Federal & State Tax Interest	2830	TNO E	CNT61									t ;			1	
Prepayments - IRS Audits	DOST	<u>1</u>	5215	•	•		•	•.		•		1	•		,	

777,881 777,891 777,891 777,60	VA Charitable Contributions	1900	LNO	ONT67		,	,	•	•		,		r	1	1	,	,
1900 ONT ONTES 1900 ONT	et Benefit Accrual	1900	LNO	ONTES					,					,	٠		•
1500 Ont Reads Control Con	8.209 Reg Asset Deferral	1900	TNO	ONTES	,	•		,	٠	٠	1	•	•	•	1	•	•
1,200 ONT READON COTA	eg Asset	1900	LNO	OVTZO			,	,	,						,	,	
2500 Ovi Reduct Control Co	lod Tax Altocation	1300	TNO	OTH			٠							,			,
1200 OVT REGARD Control Co	ry Asset - LGS Amortization	2830	TNO	RGAOL		,		,	,	,	•					•	
1500 ONT RGIGID FIGURE FIGURA FIGURE FIGURE FIGURE FIGURE FIGURE FIGURE FIGURE FIGURE	MASSAT - Mid Tax	2830	FNO	RGADS		,							,		1		,
1300 OVIT Right	ne l'abilité atmos 108	9	LNO	RGION	٠	,	,	,				•				•	,
1500 OHT RELIGION TAXA TAXASI	- Children Add Ton	0000	FINC	00.00						٠						٠	,
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1900 ONT REGION FRANCISCO CONT REGION FRANCISCO CONT REGION CONT REGION CONT REGION CONT REGION CONT REGION CONT REGION CONT CON	ITY LJability - GGC 109	1900	5	RGLUS					•								
1900 ONT RELUES 172,651 772,65	ny Liability - UCGC 109	2830	LNO	RGLOA	•	•	,	•	•	•			•	•	•	•	٠
1900 Olify Signor Transcript Trans	ry Liability - UCGC Rate		LNO	RGLOS	٠	•					,	,					
1500 TAX TAXODAN TAZ,651 TAZ,652,520 TAZ, TAXODAN TA	ry Liability - 2017 Gross Up		LNO	RGLOG													8,056,591
1500 TAX TAXONAN T	Ustotal				772,631	772,631	772,631	772,631	772,631	772,631	772,631	772,631	772,631	396,931	396,931	396,931	8,304,756
1500 TAX TAXXOZI TAX	redit Caradoxuard - Non Bea		•	TAXOZNE	,				,		•			. •			. •
1800 TAX TAXMON	redit Carofoward - Utility	1900		TAXOZU				•	3	٠			,	,	•	٠	•
1800 TAX TAXON	redit Carafoniard - Other			TAXOZOT		,	,	,		,			,			•	,
1820 174 17406 174 17406 174 17406 174 17406 174 17406 174 17406 174 17406 174 17406 174 17401 174	Not Character Loss	1ann		TAYNA	2 496 820	7 496 830	2.496.R3D	2 495 R30	2 496 830	2.496.830	7.496.830	2.496.830	2.446.880	2.584.000	2.584.000	2.584,000	2.584,000
2890 17X 17X06 2890 17X 17X06 2890 17X 17X06 2890 17X 17X10 2900 17X 17X11 2900 17X 17X12 2900 17X 17X23 2900 17X 17X24 2900 1	Don't Donografie	7830	¥4.	TOYOR	200000000000000000000000000000000000000	anning.in	and it	and a		,		-	,	,		, ,	4.718.914
1825 174 174/10 174/10	Adhistment	2830	Τά×	TAXOS	,	,						,			•		,
1900 174 17420 1873,890	to the politication of	2000	X91	Texns					•		•		•	•	,	1	,
170	אוא וימינע אחלומאלווישווי	7000	7 × ×	7000								,	٠			,	
1,000 TAX TAXII		0687	Y Y	TANKED	,			•									feet a may
1300 TAX TAX13 1873,890 1873,990 1873,890 1873,990	al Benefit on State Bonus	2820	TAX	AXII		. !		,	, manual	1	, and area	Coom oney	, 1	, , , , , , ,		, , , , , , ,	(216(366)
1900 TAX TAX13 TAX14	al Benefit on State NOL	1900	ΤΑΧ	TAXIZ	(873,890)	(875,890)	(873,890)	(875,890)	(875,89U)	(8/3,830)	(8/3,850)	(NS8,E/8)	(088,578)	304,400	(904,400)	304,400	(044,540)
1900 TAX TAX23 TAX24 TAX25	ation Allow on State NGL	1300	TAX	TAXIS				,									
1300 TAX TAX22 TAX TAX40 TAX TAX41 TAX41 TAX42 TAX2340 TAX TAX41 TAX42 TAX2340 TAX TAX41 TAX42 TAX2340 TAX2340 TAX2350 TAX TAX41 TAX42 TAX2340 TAX2350 TAX2350 TAX2350 TAX2350 TAX2350 TAX350 TAX3	ation on Fed Tax of St NO	1900	TAX	TAX14	•		•			1	1		•		•	•	,
1900 TAX TAX23 TAX TAX24 TAX25 T	58 Measurement Date Change	1900	TAX	TAX22						,				,	,	1	
1900 17A 17A23 1900 17A 17A28 1900 17A 17A28 1900 17A 17A29 1900 17A 17A29 1900 17A 17A29 1900 17A 17A29 1900 17A 17A21 1900 17A21 1900 17A22340 1.622340 1.622340 1.622340 1.622340 1.622340 1900 17A22340 1.622340 1.622340 1.622340 1.622340 1.622340 1900 17A22340 1.622340 1.622340 1.622340 1.622340 1.622340 1.622340 1900 17A22340 1.622340 1.622340 1.622340 1.622340 1.622340 1.622340 1.622340 1900 17A22340 1.6223240 1.622340 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.6223240 1.623324	Minimum Tax Credit	1900	TAX	TAX23										,		•	,
1500 TAX TAX29 TAX TAX29 TAX TAX20 TAX TAX20 TAX TAX20 TAX TAX20 TAX TAX20 TAX TAX40 TAX20 TAX TAX40 TAX20 TAX TAX40 TAX20 T	tion Allow Enterprise Zone ITC	1900	TAX	TAX37	4	,		•			1	•	•	,	•	•	•
1800 7.1x 7.423 7.422	ition Allow Fed Tax Enterprise Zone ITC	1,900	TAX	TAX38	,	,		,			,		•		,	1	
Table Tabl	rise Zone ITC	1900	TAX	TAX39	,			,		•			•		r	1	1
1500 TAX TAA42 1672.840	Jry Lock Adjustment-Realized	2830	TAX	TAX4D	,					•	,		,				,
1900 TAX TAXA2 1.622.340 1.622.3	ury Lock Adjustment-Unrealized	2830	TAX	TAX41	,					,		٠			,		
1,522,340 1,52	al Tax on Enterprise ITC	1900	TAX	TAX42	٠	•		•				•	•			,	,
	e Effected Items - Subtotal				1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,622,940	1,679,600	1,679,600	1,679,600	5,769,302
1300 (32,518) (3	annulated Deferred Income Tax				(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(96,915,267)	(112,446,547)	(112,446,547)	(112,446,547)	(57,526,791)
1900 12.514 12.514	cials;																
2,520,015 2,520,	201			1900	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	(32,518)	987,358	987,358	987,358	55,886,392
12.00 (\$7.00.54.28) (\$9.7.54.28) (\$2.7.4.28) (\$2	206				2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,711,248	2,711,245	2,711,243	2,711,243
(6214,158) (6214,158	3201			2820	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,358,928)	(92,388,928)	(92,388,928)	(92,388,928)	(104,900,402)	(104,900,402)	(104,900,402)	(104,900,402)
2230 (780,542) (3206				(6214.198)	(6.214.198)	(6.214.198)	(6,214,198)	(6.214.198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(7,055,738)	(7,055,738)	(7,055,738)	(7,055,738)
(86) (1927;13(96)) (1927;15(96	2201			2830	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(3,925,004)	(3,925,004)	(3,925,004)	(3,925,004)
06 (5,004) (5,	2002				,	,	· ·	•	. •	. 1	. '	. •	,				•
(96,515,254) (96,5	2206				(51,094)	(\$1,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(53,094)	(264,001)	(264,001)	(264,001)	(264,001)
					(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)
									3		;	į	į	:		med ·	Attended State of Managerica
(c) (c) (c) (d) (d) (d)	·				(e)	(g)	e)	(3)	(3)	(9)	(9)	(3)	ŝ	4	(4)	(4)	

	(4)	(4)	(4)	(8)	(3)	(3)	(3)	(3)	(3)	(8)	(8)	(3)
(57,547,510)	(112,446,543)	(312,446,543)	(112,446,543)	(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	(96,915,264)	{96,915,264}	(96,915,254)	(96,915,264)	(96,915,264)
(264,001)	(264,001)	(264,001)	(264,001)	(53,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)	(51,094)
	,				•							,
(3,925,004)	(3,925,004)	(3,925,004)	(3,925,004)	(780,542)	(780,542)	[780,542]	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)	(780,542)
(7,055,738)	(7,055,738)	(7,055,738)	(7,055,738)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)	(6,214,198)
(104,900,402)	(104,900,402)	(104,900,402)	(104,900,402)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)	(92,388,928)
2,711,243	2,711,243	2,711,248	2,711,248	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015	2,552,015
55,886,392	900,100	900,100	987,358	(BIC,218)	(32,518)	(27070)	(32,518)	(ST4,75)	(a15,245)	(alc,25)	(32,51.8)	(32,518)

(20,718) 20,719	332,130 (332,131)	28,450 (63,051) (34,601)
KY Mid States Recon: 096 02 Activity Rounding 009 02 Activity Rounding will correct in Q2	COI Q1 Activity Rounding Kansas Q2 Activity Rounding Kansas Q2 Activity Rounding	MS.Recon. 172 rate change recorded to 170 28,450 171 rate change recorded to 170 (83,051) total encorded to 170 (83,051) per conversation with rate, 515 (169,651)

Fiscal 2019 3/51/2019			(16,185)		• •		(16,185)					1 1		,		1967 3547	(582,787)	• •	(185,810) (72,116,137) (2,544,676)	955,889	(1,588,687)	181,244	(7,784)	125,069	. • •	(50,358)
Fiscal 2019 2/28/2019	,		(16,185)	•			(16,185)	, ,		•		•	•	•		1456 436)	(517,351) (582,787)	. ,	(185,310) (72,064,158) (2,544,676)	686'556	(1,528,687)	181,244	(7,784)	125,063		(50,358)
1/31/2019	,		(16,185)	•	• 1	•	(16,185)		•	•	,	•		•			(102,520) (125,723) (127,723)		(185,810) (72,058,412) (2,544,676)	955,989	(1,588,687)	181,244	(7,784)	125,063	. • •	(50,358)
12/31/2018	,		(16,185)	•		1 1	(16,135)	. ,	•	1		,					(517,351) (582,787) (682,787)		(185,810) (71,981,558) (2,544,676)	686,889	(1,588,687)	181,244	(7,784)	125,063		(50,358)
11/30/2018	1 1		(16,185)		, ,	,	(16,185)		•	,		•	•	,	. ,	1168 4961	(517,351) (582,787) (682,787)		(185,810) (71,880,245) (2,544,676)	525,589	(1,588,637)	181,244	(7,784)	125,063	. 1 - 4	(50,358)
10/31/2018	1 1		(16,185)		. ,	,	(16,185)	, ,	•	•	,	• 1		•		1105 400	(517,351) (582,787) (682,787)		(185,810) (71,649,513) (2,544,676)	955,989	(1,588,637)	181,244	(7,784)	125,063	. 1 - 1-	(50,358)
9/30/2018	•		(16,185)				(16,185)	1 1				ı (1			(517,351) (527,737) (527,777)		(185,810) (71,474,930) (2,544,676)	855,989	(1,538,657)	181,244	(7,784)	125,063	. 1 1	(50,858)
8/31/2018	•		(16,185)	,			(16,185)		,	,							(517,351) (517,351) (582,787)	1.7	(185,810) (71,194,159) (2,544,676)	955,989	(1,538,687)	181,244	(7,784)	125,063	. • •	(50,358)
7/31/2018	i i		(16,185)				(16,185)	, ,	,	•				•		, 546	(517,351) (522,787) (622,787)		(185,810) (70,780,570) (2,544,676)	922,988	(1,588,687)	181,244	(7,784)	125,063	d 4	(50,358)
6/30/2018	•	r	(16,185)	•	. ,	•	(16,185)		•	,			,			1465 A261	(517,351) (687,737)		(185,810) (70,303,259) (2,544,676)	685,289	(1,588,687)	181,244	(7,784)	125,068	. •	(50,358)
5/31/2018	•		(16,185)			1	(16,185)		ı	,		•		,	. ,	1967 357	(128,712) (128,712)	6.6	(0185,810) (068,926,639) (078,49,670)	955,989	(1,588,687)	181,244	(7,784)	125,063	, 1 - i	(50,358)
4/50/2018 5/3			(16,185)	,	, ,	,	(16,185)		ı		,	•		į		1954 936)	(517,351) (517,351) (682,787)		(185,810) (69,480,317) (2,544,676)	886,288	(1,583,687)	181,244	(7,784)	125,063	. • •	(50,358)
3/51/2018		. ,	(16,185)	٠	. ,		(16,185)		•			1 1	•	1	, ,	, , , , , , , , , , , , , , , , , , , ,	(517,351) (682,787) (682,787)	, ,	(185,810) (69,124,334) (2,544,676)	955,989	(1,588,687)	181,244	(7,784)	125,063	, , ,	(80,358)
2/28/2018			(16,185)				(16,185)				•		•	,	. ,		(517,551) (517,551) (582,767)		(185,810) (63,806,473) (2,544,676)	855,989	(1,528,687)	181,244	(7,784)	125,063		(50,358)
Fiscal 2018 1/31/2018			(16,185)		• •	,	(16,185)	. ,	,						1 1	, men 49.0)	(517,351) (582,787)	- , G.	(188,810) (68,610,189) (2,544,676)		(1,588,687)	181,244	(7,784)	125,063		(856,02)

8,056,591	,	•	٠	2584000	4,718,914		(990,972)	(542,640)		•		•		•		5,769,302	(60,329,738)	10,388,073	(69,070,982)	(58,142)	(58,741,051)
8,056,591				2584000	4,718,914		(990,972)	(542,640)			,		,	•	٠	5,769,302	(60,277,759)	10,388,073	(69,019,003)	(58,142)	(58,689,072)
8,056,591	,		,	2584000	4,718,914	ı	(990,972)	(542,640)		•		,	,	•	ì	5,769,302	(60,272,013)	10,388,073	(69,013,257)	(58,142)	(58,583,326)
8,056,591	,			2584000	4,718,914		(990,972)	(542,640)		•	٠	•	,		,	5,769,302	(60,195,159)	10,388,073	(68,936,403)	(58,142)	(58,606,472)
8,056,591	,	•		2584000	4,718,914		(990,972)	(542,640)		•	,		1	٠	•	5,769,302	(60,093,846)	10,388,073	(68,835,090)	(58,142)	(58,505,159)
8,056,591 8304755,698		•	,	2584000	4,718,914		(990,972)	(542,640)		,			,		•	5,769,302	(59,863,115)	10,388,073	(68,604,358)	(58,142)	(58,274,428)
8,056,591.		•		2584000	4,718,914	3	(990,972)	(542,640)		٠		,			٠	5,769,302	(59,688,531)	10,388,073	(68,429,775)	(58,142)	(58,099,844)
8,056,591,8904755,698	,	,	•	2584000	4,718,914	,	(990,972)	(542,640)			,	,	,		•	5,769,302	(59,407,760)	10,388,073	(68,149,004)	(58,142)	(57,819,073)
8,056,591		•	,	2584000	4,718,914	•	(276,099)	(542,640)		٠	,	•			ı	5,769,302	(58,994,171)	10,388,073	(67,735,415)	(58,142)	(57,405,484)
8,056,591		•	,	2584000	4,718,914	,	(990,972)	(542,640)		•		•	,	,		5,769,302	(28,516,861)	10,388,073	(67,258,104)	(58,142)	(56,928,174)
8,056,591	,	1	,	2584000	4,718,914		(990,972)	(542,640)		,				1		5,769,302	(58,140,140)	10,388,073	(66,881,384)	(58,142)	(56,551,453)
8,056,591 8304755,698		1		2584000	4,718,914	,	(990,972)	(542,640)		,	•	•	•	,	•	5,769,302	(57,693,919)	10,388,073	(66,435,162)	(58,142)	(56,105,232)
8,056,591	•	,		2584000	4,718,914		(276,986)	(542,640)			,				•	5,769,302	(57,337,995)	10,388,073	(66,079,239)	(58,142)	(55,749,308)
8,056,591 8304755,698	•	٠		2584000	4,718,914		(990,972)	(542,640)				•			٠	5,769,302	(57,020,075)	10,388,073	(65,761,318)	(58,142)	(55,431,388)
8,056,591 8304755,698	•	,	,	2,584,000	4,718,914		(580,972)	(542,640)					•		•	5,769,302	(56,823,790)	10,388,073	(65,565,034)	(58,142)	(55,285,103)

Atmes Energy Corporation, inc.
Accumulated Deferred Income Taxes
Rate Division:
Potent

		Fisca	1	Base Period Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2018	Fiscal 2018	Fiscal 2018	Fiscal 2018	Flocal 2018
휥	Category Ad	Adj Code 12/31/2016	- 1	31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/81/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	1/31/2018	2/28/2018
5 5		(CC02	, ,	, ,	. ,	1 1				, ,			• •			. ,	
និនិ		ACCD3 ACCD4	(17,997)	(17,997)	(17,997)	(17,997)	(17,997)	(17,897)	(17,897)	(17,997)	(17,997)	66,480	66,480	66,480	(448,347)	(448,347)	(448,347)
ង្គម្			, ,			s 1	. ,	. ,									
ă		8020	•		, .				•		•	1000	, 20	, 20	- 67	- 40	, 10
ă			428,980	428,980	428,980	428,980	428,980	428,980	428,980	428,980	428,980	425,093	425,093	425,093	266,914	256,914	266,914
E 5			And the second					, ,	rootion.	on of the second		1		Caretoot.	100(100)	100,000	
			4/0/88e/t	1,349,076	1,389,076	1,569,076	a/n/ege/T	1,288,076	1,389,076	1,389,076	9/0/88FT	1,416,625	2,415,625	1,418,625	892,295	892,295	392,295
		NBPOS			٠,	٠.	. ,	٠.	٠,	, ,	٠,	, ,			• •	٠.	
		BPOS		1	1			,	•	ı	1	•	,		,		
8 8		BP13			, (, ,			, ,		, ,			, ,		
N.		NBP18		1	•	•		,	1	•	,	,	•	•	,		•
e e		PENO1		1.170.544	1 170 544	1 170.544	1.170.544	1.170 San	1170544	1 170 544	1 170 544	733.787	738.282	232 282	144 003	144.0031	144,008)
				2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	2,559,620	1,649,907	1,649,907	1,649,907	348,292	348,292	848,292
ه ه	CWIP/RWIP F	FXA26		102,324	102,324	102,324	102,324	102,324	102,324	102,324	102,324	82,974	82,974	82,974	51,876	51,876	51,876
•				102,051	102,051	102,051	102,051	102,051	102,051	102,051	102,051	82,700	82,700	32,700	51,705	51,705	51,705
C 0			(6,406,504)	(6,406,504)	(6,406,504)	(7,464,626)	(7,464,526)	(7,464,526)	(10,639,077)	(10,639,077)	(10,639,077)	(1,694,199)	(1,694,199)	(1,694,199)	(4,276,964)	00080548	100 000
cœ				(4,378,481)	(75/8,401)	[067,044,7]	[067'07#'/]	(V#10/40)	(a) e(ao+'art)	(UNSCOUPED)	io/e/op/or)	Zer/het-	Zerioe+	751,054	100,660 g		-
DE:		XA04		•	•	•	,		1	,	,	•		,	,	_	-
		XA13 XA14				4 1	. ,	. ,		, ,			• 1	• 1	1 (6 6	c e
Œ		XA15	,	,	•	,	1	,	,	•		•	ı	,			
E 6		XA16 XA11				, ,	, ,	• •									
_ 11	4 X	FXA46					,	. ,		1 1					41,747	41,747	41,747
	47.5		(8,984,985) (2,944,487)	(8,984,985)	(8,984,985)	(14,374,356)	(14,874,856)	(14,874,856)	(23,040,047)	(21,040,047)	(21,040,047)	(1,264,067)	(1,264,067)	(1,264,067)	(4,134,429)	(7,362,422)	[7,361,487]
		GCAOS		754,729	754,729	(1,288,451)	(1,288,451)	(1,288,451)	1,340,035	1,340,035	1,340,035				11,164	11,164	11,164
	ర్జ			(2.189.758)	(2.189.758)	(2.645.847)	(2,545,847)	(2,645,847)	(360,796)	(360,796)	(360.796)	, ,			(1.621,739)	(1.621.739)	(1.621.739)
	SDW O	ONT13		,	,		'	,	,		,			•	,		
		A .		, ,						, ,		. ,	. ,	٠.	, ,		
	TNO	APO1		٠	•		•	•		,		•	1		420	420	420
		TEO9				. ,	. ,			, ,		, .	, ,		. •		,
		TE12	•		ı		,		,	1	1	•	•				
			. 28 ±02	28.302	78.307	28.302	28.302	28.302	28302	28.302	28.802	29.738	29.738	- 29.738	18.592	18 543	1.8 593
	ONT D	DVAD6		,	. •	,	. •		'		'	٠,					
			11 174 £241	11 474 6341	(1 (77 621)	1177 6241	(1 171 821)	11171 531	(11 \$77 671)	(11 174 624)	(11 474 674)	11 171 621	(1177 671)	, 474 674 57	· (sus cer.)	(T27 End)	1903 5557
				(1,1/1,6/1) "	(1,1/1,15/1)	(179'1/1'1)	(179/1/17)	(T28/T/F/T)	(179,1/1,1)	(1,1/1,1521)	(1,1/1,021)	(1,1/1,1/1,1) -	(179/1/17)	(17,17,152)	1975/208]	(197,508)	(152,508)
			(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(153,717)	(159,091)	(159,091)	(159,091)	(99,465)	(99,465)	(99,465)
								, ,							,		
		TC01	,	, ;	. }	, ;	, ;	. ;		. }	. }	•	•				
	TNO	TC02	6,484	5,484	6,484	6,484	6,484	6,484	6,484	6,484	6,484				,		
		TC04				. 1	•	. ,		,							
		TC05					,		,			,			•		
			,	,		,	,					, , , , ,			. 1		000
			1,985,492	1,965,492	1,865,492	7,505,492	764'596'T	7545°T	1,965,492	1,965,492	1,465,492	Tee, set	1,452,331	1,452,991	908,423	908,423	906,423
				,	1		1		•	,			٠	í	ı		
	ONT		15,325	15,325	15,325	15,325	15,825	15,325	15,325	15,325	15,325	23,949	23,949	23,949	9,043	9,043	9,043
		NIUS				. 1		,				• 1			. 198	67.108	. 105
		NTO														2	5
			407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	407,487	254,764	254,764	254,764
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		NT32	3	£	3		,		9,814	9,814	9,814		,		-	den'ny	
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			50,045	184,045	184,045	3,440	37,446	37,440	28,504	28,204 -	42,304	/U8//8	/ng//s	/08'/8	56,041	96,041	96,041
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FNO	J	NT64	1		1	,	•		•		•	•			•		

Difference	Total	A2830-28206	47840-78704	A2820-28200 A2830-28201	A2820-28201	A1900-28206	A1900-28201	Per Financials:	Total Accumulated Deferred Income Tax	Other Tax Effected Items - Subtotal	FD -Federal Tax on Enterprise ITC	FB-Treasury Lock AdJustment-Unrealized	FD-Treasury Lock Adjustment-Realized	ST-Enterprise Zone ITC	FD- Valuation Allow Fed Tax Enterprise Zone	ST- Valuation Allow Enterprise Zone ITC	FD-AMT Minimum Tax Credit	FD-FAS 158 Measurement Date Change	FD - Valuation on Fed Tax of St NO	ST - Valuation Allow on State NOL	FD-Federal Benefit on State NOL	FO-Federal Benefit on State Bonus	FD-Other	FD-Treasury Lock Adjustment	FD-FAS 115 Adjustment	5T-State Bonus Depreciation	ST-State Net Operating Loss	FD-NOL Credit Carryforward - Other	FD-NOL Credit Carryforward - Utility	FD-NOL Credit Carryforward - Non Reg	Other - Subtotal	Regulatory Liability - 2017 Gross Up	Regulatory Liability - UCGC Rate	Regulatory Liability - UCGC 109	Regulatory Liability - GGC 109	Regulatory Liability - Mid-Tex	Regulatory Liability - Atmos 109	Regulatory Asset - Mid Tex	Regulatory Asset - LGS Amortization	Intra Period Tax Allocation	LA SIIP Reg Asset	TX Rule 8,209 Reg Asset Deferral	Reg Asset Benefit Accrual	VA Charitable Contributions
											1900	2830	2820	1900	1900	1900	1900	1900	1900	1900	1900	2820	2830	2830	2830	2820	1900		1900				1900	2830	1900	2830	1900	2830	2830	1900	1900	1900	1900	1900
											T&	ΤAX	TAX	X	XAT	TAX	TAX	TAX	TAX	XAT	XA.T	XAT	T.X	TAX	TAX	TAX	ĀX	ž	XAT	Ä		INO	ONT	ONT	ONT.	ONT	TNO	QNT	ONT	ONT	TNO	ONT	ONT	ONT
				2830	7870		1900		ALL	l	TAX42	TAX41	TAX40	TAX39	TAXCES	TAX37	TAX23	TAXZZ	TAX14	TAX13	TAX(12	TAX11	TAX10	TAXOS	TAX06	TAX05	TAX04	TAXOZOT	TAX02U	TAXO2NR		RGLOS	RGL05	RGL04	RGL03	RGL02	RGL01	RGA03	RGA01	НТО	ONT70	ONT69	ONT68	ONT67
4	65,097	(104,218)		(1.549.454)	(476,191)	360,708	5,362,764		65,101	6,925,262	•	,		,		•	,		1			(3,728,987)	,	,		10,654,249			•		1,241,928		111,171	(310,337)		ı			ı	119,802		,	39,496	
4	65,097	(104,218)	,	(1.549.454)	10.184,926]	360,708	5,362,764		65,101	6,925,262						1		,	r	ı		(3,728,987)	ı			10,654,249	,				1,241,928		11,171	(310,337)			,			119,602			39,496	
4	65,097	(104,218)		(1.549.454)	(4,184,45)	360,708	5,362,764		65,101	6,925,262					,							(3,728,987)		•	,	10,654,249			•	,	1,241,928		111,171	(310,387)	ε					119,802	•		39,496	
4	(6,249,570)	(104.218)	. ;	(1.549,454)	(450,040,05)	360,708	5,362,764		(6,249,566)	6,925,262		t				·						(3,728,987)		•		10,654,249		•			1,273,221		111,171	(310,337)						238,456			98,739	•
4	(6,249,570)	(104,218)		(1,549,454)	360,042,021	360,708	5,362,764		(6,249,566)	6,925,262	•		t			t			•			(3,728,987			,	10,654,249			r		1,273,221		111,171	(310,337			•		r	238,456		•	98,739	
4	(6,249,570)	(104,218		(1.549.454)			5,362,764		(6,249,566)	6,925,262	•						1			,	ı	(3,728,987				10,654,249			ı		1,275,221		111,171						•	238,456	r	·	98,736	r
· ·	6) () (104,218)		1.549.454)	_		5,362,764			6,925,262) (3,728,987																		_			157,98	
	6)	i) (104,218)		1.549.454)					(9,661,505)								,		,	,		7) (3,728,987				10,654,249		,			1,741,422		111,171	_						646,535			157,989	
w	5)	8) (104,218)		4) (1.549,454)						2 6,925,262			•			•						7) (5,728,987				9 10,654,249					2 1,741,422		1 111,171										-	
ω)S) 4.893,125			(1,497,249)					4,893,129	3,558,608												17) (1,916,174				19 5,474,782					22 379,468			(262,184)						č.			ŭ	
4	25 4.893,125			49) (1,497,249)					29 4,893,129	08 9,558,608												.74) (1,916,174)				82 5,474,782					68 379,468			.84) (262,184)										
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4	1,893,125	(100,707)	. !	(1,497,249)	49/544)	467 517)	329,001		4,893,129	3,558,608		,	ı		•	1	,		٠		•	(1,916,174)		•		5,474,782	1		•		379,468		20,892	[262,184)				,	٠		,	٠		
2	(5,954,029)	(307,371)		(302.417)	0,775,077	78 261 789	(88,686,352)		(5,954,031)	(265,690)		,			,	,	,		,		70,626	,			,	,	(336,316)			,	(647,573)		3,655	(158,716)			1		٠	(1,070,706)				
	(7,560,285)			(828, 288)	(vregoreer)		586,391		1			,	,			,					70,626	,				,	(936,316)			,	-647993	•	3,655	(158,716)						(1,070,706) (1,070,706)				
	(7,559,350)			(835,959)	(1,500,764)	(164, 9ue 4.)	586,391		(9,181,089)	(265,690)		,	,		,	,					70,626				,	,	(336,316)		,		-647993	•	3,655	(158,716)						(1,070,706)				

KY. Mid. Satus Baconi:
058 C1 Activity Rounding. (20,718)
058 C1 Activity Rounding. 20,719
059 C1 Activity Rounding. 20,719
will correct in C2

C0/15 Rescon:
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Xansas C1 Activity Rounding. (332,331)
will correct in C2

MS.Resen:
172 rate change recorded to 170
28,450
171 rate change recorded to 170
(65,051)
total recorded to 170
(34,601)
per convexation with robus, MS filings uses all divisions and report

Fiscal 2018 3/51/2018	Fiscal 2018 4/30/2018	Fiscal 2018 5/51/2018	Fiscul 2018 6/30/2018	Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018	Fiscal 2019 1/31/2019	7/28/2019	Fiscal 2019 3/31/2019
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(3.164)	(3,164)	(3,164)	(3,164)	(3,164)	(3,164)	(3,154)	(3,164)	(3,164)	(3,154)	(3,164)	(3,164)	(3,164)
266,914	266,914	266,914	266,914	266,914	266,914	266,914	266,914	266,914	266,914	266,914	266,914	266,914
(184,597)	(184,597)	(184,597)	(184,597)	(184,597)	(184,597)	(184,597)	(184,597)	(184,597)	(184,597)	(184,597)	(184,597)	(184,597)
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892,295	892,295	892,295	892,295	892,295	892,295	892,295	892,295	892,295	892,295	892,295	892,295	892,295
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(44,003)	(44,003)	(44,003)	(44,003)	(44,003)	(44,003)	(44,003)	(44,003)	(44,003)	(44,003)	(44,003)	(44,003)	(44,003)
848,292	848, 292	848,292	848,292	848,292	848,292	848,292	848,292	848,292	848,292	348,292	848,292	848, 292
51,876	51,876	51,876	51,876	51,876	51,876	51,876	51,876	51,876	51,876	51,876	51,876	51,876
(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(7,7)	(171)	(171)	(171)	(171)
51,705	51,705	51,705	51,705	51,705	51,705	51,705	51,705	51,703	51,705	51,705	51,705	51,705
	987505.00	98758,022	307835.032 -0491540.84	507505,032 -6491599,92	537875 002 5488647	977905,002 6486700.03	487805.000 6407439.62	0.26538.00	507005.307 6464883.72	\$00 \$165064 \$00 \$1508064	-967-968 d00 -6460-891, 96	-907505,022 54610144,46
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41,747 (7,347,202) (1,532,903) 11,164	(1,621,739)	420		18,592	(732,508)	(99,465)
41,747 (7,348,489) (1,632,903) 11,164	(1,621,739)	420	•	18,592	(732,508)	(99,465)
41,747 (7,349,776) (1,632,903) 11,164	(1,621,739)	420		18,592	(732,508)	(99,465)
41,747 (7,351,047) (1,632,903) 11,164	(1,621,739)	420		18,592	(732,508)	(39,463)
41,747 (7,352,317) (1,632,905)	(1,621,739)	420	•	18,592	(732,508)	(99,465)
41,747 (7,353,588) (1,652,903) 11,164	(1,621,739)	420		18,592	(732,508)	(99,465)
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41,747 (7,355,805) (1,632,803) 11,164	(1,621,759)	420		18,592	(732,508)	(99,465)
41,747 (7,356,752) (1,632,903) 11,164	(1,621,739)	420	•	18,592	(732,508)	(99,465)
41,747 (7,357,699) (1,632,903) 11,164	(1,621,739)	420	•	18,592	(732,508)	(99,465)
41,747 (7,358,646) (1,632,903) 11,,164	(1,621,739)	420		18,592	(732,508)	(99,465)
41,747 (7,359,593) (1,652,903) 11,,164	(1,621,739)	420	,	18,592	(732,508)	{99,465}
41,747 (7,380,540) (1,632,903) 11,164	(1,621,739)	420	,	18,592	(732,508)	(99,465)

908,423	9,043	254,764	58,689	1M1
908,423	9,043	254,764	58,689	DE CMT
908,423	9,048	254,764	58,689	06 PM
908,423	9,043	254,764	58,689	06.044
908,423	9,043	254,764	58,689	96 041
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(158,716) (1 3,655	3,655	(158,716) 3,655	3,655	3,655	(158,716) 3,655	3,655	3,655	(158,716) 3,655	(158,716) 3,655	(158,716) 3,655	(158,716) 3,655	(158,716) 3,655
647993	-647993	-647993	-647993	-647993	-647993	-647993	-647993	-647393	-647983	-647993	-647993	-647993
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(336,316) (3	335,316)	(336,316)	(336,316)	(336,326)	(336,316)	(336,316)	(336,316)	(336,316)	(336,316)	(336,316)	(336,316)	(336,316)
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70,626	70,626	70,626	70,626	70,626	70,626	70,626	70,626	70,626	70,626	70,626	70,626	70,626
(9,126,142) (9,126,142) (9,136,142) (9,136,142) (9,136,143) (7,368,143)	(265,680) (9,179,185) 586,881 586,882	(265,690) (9,176,249) (9,176,249) (86,391 (7,306,941)	[9,177,301] [9,177,301] 586,391	(3,176,354) (9,176,354) (9,176,354) (5,005,047)	(9,175,407) (9,175,407) (9,175,407) (9,175,407)	(265,690) (9,174,460) (9,174,460) 586,391	(265,690) (9,477,150) 566,391	(9,171,919) (9,171,919) 566,391	(5,170,649) (5,170,649) 586,391	(87.5,690) (97.6,691,73) (97.6,691,73)	(265,690) (9,168,691) (9,168,691) 586,591	(3.65,590) (9.166,994) (9.166,994) 586,391
835,959) (8	(835,959)	(835,959)	(835,959)	(885,959)	(835,959)	(835,959)	(835,959)	(835,959)	(836'588)	(835,959)	(832,959)	(638'588)
17	157 456	(7 559 40a) (7 557 458) (7 558 500)	(7 555 563) (7 554 615)	77 554 6751		(1 CT CT (1) (1) (1)	(7 551 451) (7 550 18D)	17 SKO 1803	(7 548 910)	(7 547 639) (7 546 257)	(7 546 257)	7,545,065

		A1900-28201 A1	900-28206 A2	820-28201 A	2820-28205	A2830-28201 A	2830-28204	A2830-28206	Deferred Income Taxes
C010 C010	002DIV 012DIV	359,772,260 10,834,707	6,233,798 692	4,974,007 25,828,315	1,715,763 1,737,244	(20,580,456) 1,243,012	-	(2,478,802) 83,606	(382,375,545) 18,056,778
C010 C010	042DIV 010COM	370,606,967 370,606,967	6,234,489 6,234,489	30,802,322 30,802,322	3,453,008 3,453,008	(19,337,444) (19,337,444)		[2,395,196] (2,395,196)	[364,318,767] (364,318,767)
COZO	VIOLON	-	-	30,802,322	3,435,006 -	119,337,4447	-	12,393,190)	(304,318,767)
C020 C020	007DIV 077DIV	31,546,299 58,961,682	42,603 (14,641)	61,987,828 123,470,345	4,169,379 8,304,775	2,637,870 2,416,619	-	177,427 162,546	37,383,602 75,407,245
C020 C020	023DIV 047DIV	-					-	·-	-
C020	107DIV	(79,241,438) 11,266,542	14,929,571 14,957,533	(71,171,706) 114,286,467	337,603 12,811,756	510,872 5,565,361	36660316691 <u>-</u>	132,170 472,144	(5,879,194) 106,911,653
C920	OZOCOM	11,266,542	14,957,533	114,286,467	12,811,756	5,565,361	-	472,144	106,911,653
C030	004DtV			_	_	_	-		_
C030	019DiV	15,790 35,161	1,052 2,364	42,624 5,092,396	4,031 569,293	(848) 0	-	(57) (0)	28,898 5,624,164
C030	003DIV 013DIV	· -	·-	· · ·	-	•	-	- '-'	-
C030	001DIV 011DIV	-	-	-		:	-	-	-
C030	010DIV 022DIV	6,208,465	769,743	4,833,328	372,014	964,723	-	303,262	(504,880)
C030	040DIV 006DIV	-	-	0		-	-	-	0
C030	017DIV 018DIV	-	-	-	:	-	-	-	-
C030	979DIV 980DIV	-	-	-	-	-	-	-	-
C030	016DIV 020DIV	-		•	•	-	-	-	-
C030	014DIV 015DIV	•	-	•	•	-	-	-	-
C030	005DIV 021DIV	16,094,230	107,206	95,088,851	10,831,802	5,432,791	-	365,414	95,517,422
C030	Q30COM	22,353,646	880,375	105,057,199	11,777,140	6,396,666	v. 649 (199 4 8)	668,619	100,665,603
	COULOM	22,353,646	880,375	105,057,199	11,777,140	6,396,666	-	658,619	100,665,603
C050 C050	003DIV	55,886,392 40,615,654	2,711,243 7,579,241	104,900,402 85,624,112	7,055,738 5,759,190	3,925,004 2,917,587	-	264,001 196,240	57,547,510 46,302,233
C0S0 C0S0	096DIV 049DIV	10,898,700	57,969	19,563,784	1,315,886	1,932,831		130,005	11,985,838
C050	O88DIV	-	-	-	-	-			-
C050 C050	089DIV 090DIV	-		- (70.251.720)	-	202.447		-	-
C050 C050	091DIV 092DIV	(88,686,352) -	(4,295,499) -	(78,361,739) -	{9,275,872} -	302,417	:	307,371	5,954,029
C050 C050	094DIV 095DIV	31,955	0	79,888	5,373	-	-	-	53,306
C050 C050	098DIV 099DIV	-	-	(O) -	. 0	•	-	-	-
C050 C050	070DIV 072DIV	(0)	(0)	(0)	(0)		-	-	-
C050	097DIV 050COM	18,746,947	6,052,954 6,052,954	131,806,447	4,860,314	9,077,839		897,617	121,842,916
6250	OSOLUJĄ	18,746,347 -	-	131,806,447	4,860,314	9,077,839	-	897,617	121,842,916
C060 C060	024DIV 030DIV	(50,394,744)	- 5,727,257	(43,491,482)	- 68,438	- 519,682	-	- 366,752	- 2,130,877
C060 C060	039DIV 087DIV	:	-	-	-	-	-	-	-
C060	031DIV 032DIV	33,697,897 -	32,826	53,421,441	2,716,227	1,512,289	-	101,718	24,020,951 -
C060	033DIV 034DIV	-	-	-	-	-	-	-	-
C060	035DIV 036DIV		:		-	-	-	-	-
C060	079DIV 080DIV	-	:	-	-	-	-	-	-
C060	081DIV 082DIV	24,279,495	109,469	56,483,157	4,576,099	2,399,122	-	161,369	39,330,784
C060	083DIV 084DIV		-	-	-	-	-	-	-
C060	085DIV 086DIV	-	-	-	-	-	-	-	-
C060	028DIV 029DIV		-	-	-	-	-	-	-
C060	071DIV	140,156 7,722,805	5,869,552	350,391 66,763,508	23,568 7,484,993	4,431,093	54.969.559. 2 50	- 629,838	233,803 65,716,416
CD60	060COM	7,722,805	5,869,552	66,763,508	7,484,333	4,431,093 -	-	629,838	65,716,416 -
6070	470007	40.004.400		40 000 47F	0.007.000	5 854 554			7
C070 C070	170DIV 171DIV 173DIV	12,921,140 0	4,576,931 {0}	82,820,476 523,180	3,235,369 35,191	5,576,708 (680,807)	-	493,899 (45,792)	74,628,382 (168,229)
C070 C070	172DIV	12,921,140 12,921,140	4,576,931 4,576,931	83,343,656	3,270,560 3,270,560	71,126 4,967,027		4,784 452,891	75,910 74,536,062
2070	U/UCOM	12,921,140	4,576,931	83,343,656 -	3,270,560	4,967,027	-	452,891 -	74,536,062
C080 C180	190DIV 700DIV	17,505,054 20,491,930	(4,898,578) (2,604,348)	503,715,610 311,049,048	56,467,606 34,869,271	30,581,035 8,145,887	-	3,401,964 848,855	581,559,739 337,025,479
C210 C982	830DIV 982DIV	20,431,220 - -	- 10404/1401	- - -	34,899,271	71,755	-	8,045	79,800
C989 C990	989DIV 990DIV	-	-	-	-	-	-	-	- - -
	Total Utility	481,614,430	31,068,909	1,346,824,257	134,993,989 (0)	49,899,220		4,984,777	1,024,018,903
C212	Service Area	_	_	_	- 141	_		_	_
C220 C221	Service Area Service Area Service Area	(1,494,619) 97	(466,393) (0)	171,605	53,548	470,150	-	121,853	2,778,168 (97)
C231 C232	Service Area Service Area Service Area	111,905 80	34,920 6	0 524,008	(0) 39,028	1,192 10,244	-	-	(145,633) 573,194
C233	Service Area	222,464	78	897,992	356,230	19,361	-	-	1,051,041

C234	Service Area	(2,305)	(1,075)	754,918	352,065	1,738	_	_	1,112,102
C236	Service Area	40	8	2	1	-,	_	_	(44)
C237	Service Area	32				~	_	_	(32)
C240	Service Area			_	_	~	_		
C301	Service Area	12	(0)	_	_		_		(12)
C302	Service Area	2	- '-'	_	_		_	-	(2)
C303	Service Area	(2,007,514)	(958,132)	885,927	413,162	991,349	_	308,827	5,564,911
C306	Service Area	38		(89,506)	(20,645)		_	-	(110,189)
C312	Service Area	49,345	589,715	16,396	(78,068)	(711,947)	_	(223,247)	(1,635,926)
C321	Service Area	*	,		(, 5)000)			(22-)2->-	-
C981	Service Area				_	(0)		(0)	(1)
C983	Service Area	_	-	_	_	. (0)	-	- 10,	, , , ,
C984	Service Area	-			_	_		_	_
C993	Service Area	_		_	_	_		_	
C987	Service Area	-	_	_	_	(0)	_	n	. 188
		(3,120,422)	(800,875)	3,161,342	1,115,321	782,088		207,433	9,187,479
AEC	Service Area	478,494,008	30,268,034	1,349,985,598	136,109,310	50,681,305		5,192,210	1,033,206,382
		-		•		-	-	-	- 100
	gevicularing of The Silve Sec.								
	general and an incident of the Colorest		eren eren eren eren eren eren eren eren	Annual Control of the			recommend to be a second		
C060	KANSDV	24,279,494.62	109,469.00	56,483,157.30	4,676,099,14	2,399,122,36		161,368.65	39,330,783.83
C060	COLODV								
C060	COLODV	33,697,897.22	32,825.66	53,421,440.87	2,716,227.16	1,512,288.62	-	101,717,53	24,020,951,30

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ADIT Calculation W:\Discovery\Kentucky\2017-00349 (201	7 Kentucky Rate Case)\	Staff Set 4 Attachme	nts\[Staff_4-06_At	t3 - KY projection f	or 2017-2019 (as of August	t) - updated for TCJA.	xisx]KY ADIT-August 1	7						
														Rates into effect-start
	ties to books	ties to books	ties to books	ties to books	**Projection only inclu- projection	des ADDITIONS from	n Gross Plant and Re projection	serve tabs** excludi	ng acquisition adju projection	stments projection	projection	projection	projection	prorate projection
•		· · · · · · · · · · · · · · · · · · ·	A CONTRACTOR DANGERS OF THE PARTY OF THE PAR		,									
SSU (CO 010) Rate Div 002	Sep-16	Dec-16	Mar-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18
Book Cost														
Book Additions Book Cumulative Total	182,216,558	11,548,382 193,764,940	(4,518,516) 190,868,324	(495,330) 190,655,200	795,210 191,450,409	572,899 192,023,308	978,890 193,002,198	1,003,230	1,003,230 195,008,658	1,003,230 196,011,889	1,003,230 197,015,119	1,003,230 198,018,349	1,003,230 199,021,579	1,003,230
					<u> </u>	****	***************************************							***************************************
<u>Tax Cost</u> Tax Additions					1,276.911	919,934	1,571,355	1,003,230	1,003,230	1,003,230	1,003,230	1,003,230	1,003,230	1,003,230
Tax Cumulative Total	67,083,460	77,130,485	72,440,411	68,919,822	70,196,733	71,116,666	72,688,521	73,691,751	74,694,982	75,698,212	76,701,442	77,704,672	78,707,902	79,711,132
FXAD1 - Gross	(115,133,098)	(116,634,455)	(118,427,913)	(121,735,378)	(121,253,677)	(120,906,642)	(120,313,677)	(120,313,677)	(120,313,677)	(120,313,677)	(120,313,677)	(120,313,677)	(120,313,677)	(120,313,67)
Deferred Rate FXA01 - Tax Effected	36,50% (42,023,581)	36.50% (42,571,576)	36.50% (43,226,188)	36.50% (44,433,413)	36.50% (44,257,592)	36.50% (44,130,924)	36,50% (43,914,492)	36.50% (43,914,492)	36.50% (43,914,492)	36.50% (43,914,492)	22.82%	22.82% (27,455,581)	22.82%	22.82
FAMOL - TUX Effected	(42,023,381)	(42,372,370)	(43,220,100)	(44,433,433)	(44,237,332)	(44,130,324)	(43,314,432)	(43,334,432)	(43,514,452)	(43,314,432)	(27,435,581)	(27,433,301)	(2.1,433,361.)	(27,433,36,
Book Accum														
Book Additions Book Cumulative Total	95,325,313	154,842 95,480,155	1,178,233 94,509,885	1,175,723 97,884,576	1,580,108 99,464,684	1,588,715 101,053,399	267,102 101,320,502	420,607 101,741,109	267,649 102,008,758	267,923 102,276,681	268,196 102,544,877	268,469 102,813,346	268,743 103,082,089	268,351 1.03,350,439
DOOK COURTNAME LOTS!	19,029,033	33,400,130	J-1,003,003	37,004,370	33,404,004	101,050,555	101,320,302	101,741,103	102,006,730	302,270,001	302,077,077	102,015,540	103,002,003	3,05,050,-55
Tax Accum														
Tax Additions Tax Cumulative Total	47,313,348	51,216,611	52,963,822	58,058,762	(2,440,064) 55,618,698	(2,458,355) 53,165,343	(432,470) 52,752,873	561,797 53,314,670	471,991 53,786,661	472,151 54,258,812	472,312 54,731,124	472,472 55,203,596	472,633 55,676,229	472,40 56,148,63
FXA02 - Gross	48,011,965	44,263,544	41,546,064	39,825,815	43,845,987	47,888,057	48,567,629	48,426,439	48,222,098	48,017,869	47,813,753	47,609,750	47,405,860	47,201,80
Deferred Rate	36.50%	36.50%	36.50%	36,50%	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	22.82%	22.82%	22.82%	22.82
FXA02 - Tax Effected	17,524,367	16,156,193	15,164,313	14,536,422	16,003,785	17,479,141	17,727,185	17,675,650	17,601,066	17,526,522	10,911,098	10,864,545	10,818,017	10,771,452
Summary														
FXA01	(42,023,581)	(42,571,576)	(43,226,188)	(44,433,413)	(44,257,592)	(44,130,924)	(43,914,492)	(43,914,492)	(43,914,492)	(43,914,492)	(27,455,581)	(27,455,581)	(27,455,581)	(27,455,581
FXA02 Total FXA01/FXA02	17,524,367	16,156,193 (26,415,383)	15,164,313 (28,061,875)	14,536,422 (29,896,990)	16,003,785 (28,253,807)	17,479,141 (26,651,784)	17,727,185 (26,187,307)	17,675,650 (26,238,842)	17,601,066 (26,313,426)	17,526,522 (26,387,970)	10,911,098 (16,544,483)	10,864,545 (16,591,036)	10,818,017 (16,637,564)	10,771,452 (16,684,129
, other roots is smok	#REF!	#REF!	#REF!	#REF!	(23,233,007)	120,002,704)	(20,20,7507)	(20,230,042)	(20,020,420)	(20,301,570)	(20,544,405)	(10,351,030)	(10,031,304)	(20,004,22.2
CWIP														
FXA26 FXA46	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782)	1,707,565 (3,782
												(4)- 42)	(2), 22)	(5), 62
FXA13 - Section 481(a) Cushion Gas	549,209	549,209	549, 209	549,209	549,209	549, 209	549,209	549,209	549, 209	549,209	549,209	549,209	549,209	549, 209
FXA14 - Section 481(a) Line Pack Gas	66,639	56,639	56,639	56,639	66,639	66,639	66,639	66,639	66,639	55,639	66,639	65,639	66,639	66,639
Total FXA Monthly Activity		(1,916,168)	50,228,613	48,780,523	1,643,184	1,602,023	464,476	(51,534)	(74,585)	(74,544)	9,843,487	(46,553)	(46,528)	(46,56
Non Prorated ADIT Balance for 007	(77) (75) SSÜ	[24,695,752]	(25,742,244)	(23,577,059)	(25,934,176)	(24,652,035)	(25,867,676)	[21] e19 2111	(23,998,795)	(24,068,339)	(49,224,652)	[14,271,405]	proration factor	350
													350	1
										85			365	30
											pror	prorated ated ADIT balance	monthly activity for Co 010 (002)	(44,651 (14,362,584
SSU (CO 010) Rate Div 012 Book Cost														
Book Additions		3,137,674	113,376	78,163	711,415	484,879	257,490	891,667	891,667	891,667	891,667	891,667	891,667	891,667
Book Cumulative Total	140,162,841	139,548,096	139,962,499	140,901,363	141,612,777	142,097,656	142,355,146	143,246,813	144,138,480	145,030,146	145,921,813	146,813,480	147,705,146	148,596,813
Tax Cost														
Tax Additions					691,263	473,144	250,196	891,667	891,667	891,667	891,667	891,667	891,667	891,667
Tax Cumulative Total	15,615,934	15,001,189	15,415,592	16,354,455	17,045,717	17,516,862	17,767,058	18,658,724	19,550,391	20,442,058	21,333,724	22,225,391	23,117,058	24,008,724
FXA01 - Gross Deferred Rate	(124,546,907) 36.50%	(124,546,907) 36.50%	(124,546,908) 36.50%	(124,546,908) 36.50%	(124,567,060) 36.50%	(124,580,795) 36.50%	(124,588,089) 36.50%	(124,588,089) 36,50%	(124,588,089) 36.50%	(124,588,089) 36.50%	(124,588,089) 22.82%	(124,588,089) 22.82%	(124,588,089) 22.82%	(124,588,089 22.829
FXA01 - Tax Effected	(45,459,621)	(45,459,621)	(45,459,621)	(45,459,621)	(45,466,977)	(45,471,990)	(45,474,652)	(45,474,652)	(45,474,652)	(45,474,652)	(28,431,002)	(28,431,002)	(28,431,002)	{28,431,002
B- 1.4	#REF!													
Book Accum Book Additions		(1,702,242)		-	687,001	689,253	690,787	691,602	694,425	697,247	700,070	702,892	705,714	711,359
Book Cumulative Total	34,672,856	32,970,614	35,015,317	37,075,361	37,762,362	38,451,615	39,142,402	39,834,004	40,528,429	41,225,676	41,925,746	42,628,638	43,334,352	44,045,711

168,815 (11,431,870) 55,477,581 22.82% 112,659,984	(28,431,602) 12,659,984 (15,771,018)	(255,614) (137)	350 350 15 30 31 118,721 (16,031,937)	617,509,633	4,680,853 356,905,036 (260,604,587) 22.82% (59,469,967)	1,657,269	1,187,069 728,110,502 (43,052,325) 22,82% (9,824,541)	(59,469,967) (9,824,541) (69,294,507)	(2,823,186)	350 15 30 30 (72,930,551)
168,361 (11,600,685) 54,935,037 22.82% 12,536,175	(28,431,002) 12,536,175 (15,894,826)	(255,614) (137)	(12.12.13) proration factor 350 365 monthly activity if or Co Guo (0.2.2)	6,106,573	4,259,428 352,224,183 (258,274,688) 22,82% (59,006,744)	1,638,544	1,184,565 226,923,433 (43,522,525) 22.82% (9,931,840)	(59,006,744) (9,931,840) (68,938,584)	(2,823,186)	RIVISO) (VZ.589,535) proration factor 350 365 monthly activity s for Co 050 (009)
168,134 (11,769,046) 54,397,684 22.82% 12,413,551	(28,431,002) 12,413,551 (16,017,450)	(255,614)	43 (15,175,70) 29 (15,175,70) 20 proration factor 350 prorated monthly activity provated Anothly activity	4,295,622 604,692,238	2,996,262 347,964,754 (256,727,544) 22,82% (58,585,225)	1,621,504	1,182,286 225,738,868 (43,976,503) 22.82% (10,035,438)	(58,585,225) (10,035,438) (68,620,663)	(2,823,186)	17 (1962) (1962) (1975)
167,908 (11,937,180) 53,862,926 22,82% 12,291,520	(28,431,002) 12,291,520 (16,139,482)	(255,614)	eroud - 	4,938,043	3,444,361 344,968,492 (255,428,184) 22,82% (58,288,712)	1,609,518	1,180,683 224,556,581 (44,415,721) 22,82% (10,135,668)	(58,288,712) (10,135,668) (58,424,379)	(2,823,126)	eloud (05057025)
167,681 (12,105,088) 53,330,764 36.50%	(45,474,652) 19,465,729 (26,008,923)	(255,614) (137)	. (25.252) . (25.252)	4,799,738 595,458,633	3,47,891 341,524,131 (253,934,502) 36,50% (92,686,093)	1,595,739	1,178,840 223,375,898 (44,844,555) 36.50% (16,368,263)	(92,686,093) (16,368,263) (109,054,356)	(2,823,186) (827,485)	(377.78)
167,454 (12,272,769) 52,801,198 36,50% 19,272,437	(45,474,652) 19,272,437 (26,202,215)	(255,614) (137)	25,524 (25,527,966)	6,739,612 590,658,895	4,700,983 338,176,240 (252,482,655) 36,50% (92,156,169)	1,582,346 176,935,604	1,177,049 222,197,058 (45,261,454) 36,50% (16,520,431)	(92,156,169) (16,520,431) (108,676,600)	(2,823,186)	(135.735.41)
167,227 (12,440,223) 52,274,227 36.50% 19,080,093	(45,474,652) 19,080,093 (26,394,559)	(255,614) (137)	क्ट की क्ट की	5,834,440	4,111,497 333,475,257 (250,444,026) 36.50% (91,412,070)	1,563,540	1,174,534 221,020,009 (45,666,751) 36,50% (16,668,364)	(91,412,070) (16,663,364) (108,080,434)	(2,823,186)	(508-805)
(307,451) (12,607,450) 51,749,852 36,50% 18,888,696	(45,474,652) 18,888,696 (26,585,956)	(255,614) (137)		5,724,433	(4,420,686) 329,363,760 [248,661,034) 36,50% [90,761,277]	1,547,092 173,789,718	1,7-2,681 219,845,475 (46,055,757) 36,50% (16,810,351)	(90,751,277) (16,810,351) (107,571,629)	(2,823,186)	(111,022,300)
(12,299,999) 50,751,613 36,50% 18,524,339	(45,471,990) 18,524,339 (26,947,651)	(255,614) (137)	025-555 (50-\$-93-7/7)	7,487,878	(4,376,829) 333,784,429 (238,515,933) (36,50% (87,058,515)	1,531,119 172,242,626	218,104,795 (45,862,169) 36,50%	(87,058,315) (16,739,692) (103,798,007) ((2,823,186)	(107.446,578)
(11,993,231) 49,755,593 36.50%	(45,466,977) 18,160,792 (27,306,185)	(255,614) (137)	355,008 (B7,551,936)	7,669,431	(4,80,8,822) 338,161,317 (226,651,166) 36,50% (82,727,675)	1,510,225	1,699,201 216,382,086 (45,670,579) 36,50% (16,669,761)	(82,727,675) (16,669,761) (99,397,437)	(2,823,186)	(4,444,948) (1,103,048,108)
(11,687,466) 48,762,827 36.50% 17,798,432	(45,459,621) 17,798,432 (27,661,189)	(255,614) (137)	20;000,001 (27;016;940) -	3,276,768 557,143,052	342,490,940 (214,662,112) 36,50% (78,381,671)	965,926 169,201,282	214,682,885 (45,481,603) 36.50% (16,600,788)	(78,351,671) (16,600,785) (94,952,456)	(2,823,186)	1,25,625, -
(13,747,510) 48,762,827 36.50% 17,798,432	(45,459,621) 17,798,432 (27,661,190)	(255,614) (137)	(86-685-1/2) 86-685-1/2)	3,941,394 548,796,716	334,134,603 (214,662,113) (36,50% (78,351,671)	941,821 166,882,286	212,363,888 (45,481,601) 36.50% (16,600,784)	(78,351,671) (16,600,784) (94,952,456)	(2,823,186)	(38,563,520)
(15,792,214) 48,762,828 36,50% 17,798,432	(45,459,621) 17,798,432 (27,661,189)	(255,614)	(0) (0)	16,296,445 540,211,055	325,548,942 (214,662,112) 36,50% (78,351,671)	1,114,736	209,430,934 (45,481,603) 36,50% (16,600,785)	(78,351,671) (16,600,785) (94,952,456)	(2,523,186) (827,485)	S (STATE OF ACT
(14,089,973) 48,762,829 36,50% 17,798,432	(45,459,621) 17,798,432 (27,661,188)	(255,614)	Gentlicolità	523,914,610	309,252,496 (214,662,114) 36,50% (78,351,671)	162,834,595	208,315,197 (45,481,602) 36,508 (16,600,785)	(78,351,671) (16,600,785) (94,952,456)	(2,823,186)	Let (so So)
<u>Tax Accum</u> Tax Additions Tax Additions Tax Cumulative Total FXA02 - Gross Deferred Rate FXA02 - Tax Effected	Summary FXAOT. FXAO2 Total FXAO1/FXAO2	CWIE FAA26 FXA46	Total PVs. Moothly Activity Non Procedud ADIT Balance for UL2	KY (CO 050) Rate Div 009 BOOK Cost Book Additions Book Cumulative Total	Tax Cost Tax Additions Tax Cumulative Total FXA01 - Gross Deferred Rate FXA01 - Tax Effected	Book Accum Book Additions Book Cumulative Total	Tax Actum Tax Additions Tax Additions Tax Cumulative Total FXA02 - Gross Deferred Rate FXA02 - Tox Effected	Summary FXA01. FXA02. Total FXA01/FXA02	CWIP FXA26 FXA46	Total FAA Monthly Activity Neo Porsted ADIT Balance for 009

Book Cost														
Book Additions			13,346	-	-	-		-	-	_	-	19,649	-	-
Book Cumulative Total	3,838,257	3,532,066	3,582,953	3,582,953	3,582,953	3,582,953	3,582,953	3,582,953	3,582,953	3,582,953	3,582,953	3,602,602	3,602,602	3,602,602

Tax Cost														
Tax Additions					8,389,869	8,389,869	3,359,869	-	-	-		19.649	_	-
Tax Cumulative Total	(114,849)	(14,020,000)	(16,868,077)	(25,565,203)	(17,175,334)	(8,785,465)	(395,596)	(395,596)	(395,596)	(395,596)	(395,596)	(375,947)	(375,947)	(375,947)
FXA01 - Gross	(3,953,106)	(17,552,066)	(20,451,030)	(29,148,156)	(20,758,287)	(12,368,418)	(3,978,550)	(3,978,550)	(3,978,550)	(3,978,550)	(3,978,550)	(3,978,550)	(3,978,550)	(3,978,550)
Deferred Rate	36.50%	36.50%	36,50%	36.50%	36.50%	36.50%	36,50%	36,50%	36.50%	36.50%	22.82%	22.82%	22,82%	22.82%
FXA01 - Tax Effected	(1,442,884)	(6,406,504)	(7,464,626)	(10,639,077)	(7,576,775)	(4,514,473)	(1,452,171)	(1,452,171)	(1,452,171)	(1,452,171)	(907,905)	(907,905)	(907,905)	(907,905)
												, ,	,,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,	
Book Accum														
Book Additions		(294,254)	3,971	3,971	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	4,048	4,048
Book Cumulative Total	2,190,947	1,896,693	1,908,540	1,920,452	1,924,448	1,928,444	1,932,440	1,936,436	1,940,432	1,944,427	1,948,423	1,952,419	1,956,467	1,960,516
						-								
Tax Accum														
Tax Additions					-			(105)	(105)	(105)	(105)	(105)	(101)	(101)
Tax Cumulative Total	1,622,230	8,961,025	22,210,540	30,416,260	30,416,260	30,416,260	30,416,260	30,416,155	30,416,050	30,415,945	30,415,839	30,415,734	30,415,633	30,415,532
FXA02 - Gross	568,717	(7,064,331)	(20,301,999)	(28,495,808)	(28,491,812)	(28,487,816)	(28,483,820)	(28,479,719)	(28,475,618)	(28,471,517)	(28,467,416)	(28,463,315)	(28,459,166)	(28,455,016)
Deferred Rate	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	36.50%	22.82%	22.82%	22.82%	22,82%
FXA02 - Tax Effected	207,582	(2,578,481)	(7,410,230)	(10,400,970)	(10,399,511)	(10,398,053)	(10,396,594)	(10,395,098)	(10,393,601)	(10,392,104)	(6,496,264)	(6,495,329)	(6,494,382)	(6,493,435)
								gross change from sep						
Summary								due to including all BU						
FXA01	(1,442,884)	(6,406,504)	(7,464,626)	(10,639,077)	(7,57 6 ,775)	(4,514,473)	(1,452,171)	(1,452,171)	(1,452,171)	(1,452,171)	(907,905)	(907,905)	(907,905)	(907,905)
FXA0Z	207,582	(2,578,481)	(7,410,230)	(10,400,970)	(10,399,511)	(10,398,053)	(10,396,594)	(10,395,098)	(10,393,601)	(10,392,104)	(6,496,264)	(6,495,329)	(6,494,382)	(6,493,435)
Total FXA01/FXA02	(1,235,302)	(8,984,985)	(14 <u>,</u> 874,856)	(21,040,047)	(17,976,286)	(14,912,526)	(11,848,765)	(11,847,268)	(11,845,771)	(11,844,274)	(7,404,169)	(7,403,234)	(7,402,287)	(7,401,340)
														
CWIP	400.004	******		467.551	402.304	407.075	***	407 004	400.004	407.007	407.04			
FXA26	102,324 (273)	102,324 (273)	102,324	102,324	102,324	102,324 {273}	102,324	102,324	102,324	102,324	102,324	102,324	102,324	102,324
FXA46	(2/3)	(273)	(273)	(273)	(273)	{213}	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)
Total FKA I Monthly Activity		(7,749,683)	(9.163.520)	70,451,765	3,053,761	3,063,761	3,063,761	1,457	1,697	1,497	4,440,105	936	947	947
Non Provided ADIT Balance for 091	(2, 135, 251)	(8,882,934)	(14,772,805)	(20,997,996)	(17,874,235)	[14,810,475]	(11,745,714)	(11,745,217)	[11,743,720]	(21,742,223)	(7,302,118)	(7,301,183)	(7,300,236)	DESCRIPTION OF THE PROPERTY OF
**************************************			- Company of the Comp	AND THE PROPERTY OF THE PROPER		***************************************		Maria de la companya		ANNOUS AND			proration factor	350
													350	15
													365	30
												prorated	monthly activity	908
											proc	ated ADIT balance	for Co 05 0 (091)	(7,299,328)

projection	Mar-19	1,003,230	41-15 COLUMN	1,009,230	(120,313,677)	22.82% (27,455,581)	270,642 106,312,469	649,890	43,912,024	22.82%	13/070/07	(27,455,581) 10,920,724 (17,434,857)	1,707,565	549,209	[85,544]	15	31	(14,655,203)	891,667	158,405,146	891,667	(124,588,089)	22.82%	(28,451,002)	
projection	Feb-19	1,003,230		1,003,230	(120,313,677)	22.82% (27,455,581)	270,369 106,041,826	649,233	44,291,272	22.82%	on with the contract of	(27,455,581) 10,107,268 (17,348,313)	1,707,565	549, 209 66, 639	(86,(57)	46	23	(14,651,646)	891,667	157,513,480	891,667	(124,588,089)	22.82%	(28,451,092)	
projection	Jan-19	1,008,230	Topicon	1,003,230	(120,313,677)	22.82%	270,096 105,771,457	648,577	44,670,136	22.82%	2416	(27,455,581) 10,193,725 (17,261,856)	1,707,565	549,203	(69(369)	74	31 31	(14,640,751)	891,667	156,621,813	32.033.724	(124,588,089)	22,82%	[28,451,00Z]	
projection	Dec-18	1,003,230		1,003,230	(120,313,677)	22.82%	269,822 105,501,362	647,920	45,048,618	22.82%		(27,455,581) 10,280,095 (17,175,486)	1,707,565	549,209	(52.38)	105	51 31	(14,623,240)	891,667	155,730,146	31.142.058	(124,588,089)	22.82%	(28,451,002)	
projection	Nov-18	1,003,230		1,003,230	(120,313,677)	22.82%	269,549 105,231,540	647,264	45,426,716	22.82%	, reference	(27,455,581) 10,366,377 (17,089,204)	1,707,565	549,209 56,639	(86,195)	136	30 30	(14,598,419)	891,667	154,838,480	891,667	(124,588,089)	22.82%	(28,431,002)	
projection	Oct-18	1,003,230		1,003,230	(120,313,677)	22.82% (27,455,581)	269,275 104,961,991	646,608	45,804,431	22.82%	T)C(SOL(OT	(27,455,581) 10,452,571 (17,003,010)	1,707,565	549,209	[101,00]	166	31 31	(14,566,303)	891,667	153,946,813	891,667	(124,588,089)	22.82%	(28,451,002)	
projection	Sep-18	1,003,230	200000000000000000000000000000000000000	1,003,230	{120,313,677}	22.82%	269,002 104,692,716	472,785	46,181,764	22.82%	a taracter	(27,455,581) 10,538,678 (16,916,903)	1,707,565	549,209	(86,553)	197	30 30	(14,527,142)	891,667	153,055,146	891,667	(124,588,089)	22.82%	(28,431,402)	
projection	Aug-18	1,003,230		1,003,230	(120,313,677)	22.82%	268,729 104,423,714	472,625	46,385,547	22.82%		(27,455,581) 10,585,182 (16,870,399)	1,707,565	549, 209 66,639	(625'95)	7227	31 31	(14,502,043)	891,667	152,163,480	891,667	(124,588,089)	22.82%	(200,154,821)	
projection	Jul-18	1,003,230		1,003,230	(120,313,677)	22.82% (27,455,581)	268,455 104,154,985	472,464	46,589,443	22.82%	The state of the s	(27,455,581) 10,631,711 (16,823,870)	1,707,565	549, 209 66,639	(46,535)	258	31 31	(14,473,105)	891,667	151,271,813	891,667	(124,588,089)	22.82%	(28,451,502)	
projection	Jun-18	1,008,230		1,003,230	(120,313,677)	22.82% (27,455,581)	268,182 103,886,530	472,304	46,793,451	22.82%	10,010,000	(27,455,581) 10,678,266 (16,777,315)	1,707,565	549,209 66,639	(16,587)	289	30 30	(14,440,198)	891,667	150,380,146	891,667	(124,588,089)	22,82%	(28,431,002)	
projection	May-18	1,003,230		1,003,230	(120,313,677)	22.82% (27,455,581)	267,909 103,618,348	472,143	46,997,573	22.82%	040/47/04	(27,455,581) 10,724,846 (16,730,735)	1,707,565	549,209	(46, 509)	319	31 31	(14,403,317)	891,667	149,488,480		(124,588,089)	11	(28,431,002)	

2-20.000 20.00	169,042 (11,262,828)	169,215 (11,093,613)	169,442 (10,924,171)	169,669 (10,754,502)	169,896 (10,584,607)	210,154 (10,374,453)	210,969 (10,163,484)	211,784 (9,951,700)	212,599 (9,739,100)	213,415 (9,525,686)	214,230 (9,311,456)
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[15,544,617] [15,523,764] [15,270,282] [15,270,282] [15,146,552] [15,075,586] [14,907,021] [14,788,018] [14,458,557] [14,4546,588] [14,428,261] [15,770,182] [15,770,182] [15,770,282] [15,770,182] [15,	(28,431,002)	(28,431,002)							,,		
(235,614) (255,6	12,784,385	12,909,238	13,034,683	13,160,720	13,287,350	13,405,436	13,523,981	13,642,984	13,762,445	13,882,364	14,002,741
(137) (137)	(15,646,617)	(15,521,764)	(15,396,319)	(15,270,282)	(15,143,652)	(15,025,565)	(14,907,021)	(14,788,018)	(14,668,557)	(14,548,638)	(14,428,261)
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13-446 12-248 12-348 15-507 13-680 11-07 13-68 12-07 13-68	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)	(255,614)
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\$82,543,999 \$67,519,225 \$73,558,399 \$78,997,125 \$83,004,259 \$385,103,004 \$391,108,045 \$392,045,159 \$298,000,059 \$395,008,161 \$(263,008,327) \$(263,008,327) \$(265,007,587) \$(275,007,587) \$	625,593,119	632,726,762	641,384,885	649,182,170	655,041,731	658,950,026	663,682,145	666,545,644	669,060,343	670,547,913	672,710,018
\$82,543,399 \$67,519,225 \$73,558,399 \$78,997,125 \$82,048,259 \$835,103,345 \$89,111,080 \$91,108,415 \$928,824,865 \$93,900,059 \$95,408,161 \$(263.048,7270) \$(255.207,578) \$(275.											
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[60,027,946] [60,520,560] [61,118,004] [61,656,227] [62,060,6655] [62,350,473] [62,657,117] [62,854,776] [63,028,358] [63,131,040] [63,280,284] [1,679,825] [1,699,730] [1,723,203] [1,744,950] [1,740,219] [1,751,125] [1,764,329] [1,772,319] [1,779,336] [1,783,172] [1,783,205] [1,86,738,002] [1,88,437,732] [1,90,160,934] [1,91,905,894] [1,93,646,114] [1,95,397,238] [1,97,161,567] [1,98,933,887] [200,713,223] [202,496,394] [204,285,599] [1,190,086] [1,192,748] [1,195,888] [1,198,798] [1,198,164] [1,333,972] [1,244,031] [1,350,118] [1,355,463] [1,358,385] [1,358,385] [1,362,981] [223,300,588] [230,493,337] [231,689,225] [232,888,022] [240,685,166] [235,420,158] [236,764,189] [239,114,306] [239,499,769] [240,828,154] [242,191,118] [242,203]											
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3,622,252	2	(356,298)	(3,978,550)	22.82%	(907,905)	4,101	2,005,151	(1,539)	30,405,872	{28,400,721}	22.82%	(6,481,044)	(907,905)	(7,388,949)	102,324 (273)	1,101	15	31	31	53
3,622,252	19,649	(356,298)	(3,978,550)	22.82%	(907,905)	4,101	2,001,050	(1,539)	30,407,410	(28,406,360)	22.82%	(6,482,331)	(907,905)	(7,390,236)	102,324	1287	46	87	28	162
3,602,602		(375,947)	(3,978,550)	22.82%	(302,505)	4,048	1,996,950	(1,519)	30,408,949	(28,411,999)	22.82%	(6,483,618)	(907,905)	(7,391,523)	102,324 (273)	1,470	74	31	31	258
3,602,602	t	(375,947)	(3,978,550)	22.82%	(306'206)	4,048	1,992,901	(1,519)	30,410,468	(28,417,567)	22.82%	(6,484,889)	(907,905)	(7,392,794)	102,324 (273)	E.3	105	31	31	365
3,602,602	2	(375,947)	(3,978,550)	22.82%	(902,905)	4,048	1,988,853	(1,519)	30,411,987	(28,423,134)	22.82%	(6,486,159)	(907,905) (6,486,159)	(7,394,064)	102,324 (273)	3.0	136	30	30	5/17
3,602,602	2	(375,947)	(3,978,550)	22.82%	(506,706)	4,048	1,984,805	(1,519)	30,413,506	(28,428,701)	22.82%	(6,487,430)	(907,905)	(7,395,335)	102,324	0.770	166	31	31	578
3,602,602	ı	(375,947)	(3,978,550)	22.82%	(502,505)	4,048	1,980,757	(101)	30,415,025	(28,434,269)	22.82%	(6,488,700)	(907,905)	(7,396,605)	102,324 (2.73)	1987	197	8	30	
3,602,602	r	(375,947)	(3,978,550)	22.82%	(306'206)	4,048	1,976,709	(101)	30,415,127	(28,438,418)	22.82%	(6,489,647)	(907,905)	(7,397,552)	102,324 (273)	346	227	31	31	289
3,602,602	•	(375,947)	(3,978,550)	22.82%	(506'206)	4,048	1,972,660	(101)	30,415,228	(28,442,568)	22.82%	(6,490,594)	(907,905)	(7,398,499)	102,324 (273)	MrG	253	31	31	699
3,602,602	4	(375,947)	(3,978,550)	22.82%	(902,905)	4,048	1,968,612	(101)	30,415,329	(28,446,717)	22.82%	(6,491,541)	(907,905)	(7,399,446)	102,324 (273)		289	30	8	750
3,602,602	g.	(375,947)	(3,978,550)	22.82%	(907,905)	4,048	1,964,564	(101)	30,415,430	(28,450,867)	22.82%	(6,492,488)	(907,905)	(7,400,393)	102,324	11.5	319	31	31	828

Atmos Energy Corporation - Kentucky/Mid-States Division Kentucky 2530-27909 Deferred Tax Regulatory Liability For December 2016 - December 2017

Division Division Description	Accoun	t Account Description	Sub Accour	nt Sub Account Description	DEC-16 JA	N-17 F	B-17 M	AR-17 AF	PR-17 M	AY-17 JL	N-17 J	UL-17 A	UG-17 S	EP-17 O	CT-17 N	OV-17	DEC-17
009 Kentucky Division	2530	Other deferred credits	27909	Reg Liability 2017	-	-	-	-	-	-	-	-		-	-	_	(35,309,597)

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-07 Page 1 of 1

REQUEST:

Refer to the Kollen Testimony, page 47, lines 11 -21, which discusses the impact of the reduction in the federal corporate income tax rate and indirect effects from affiliate charges that include an income tax component. For the test year, provide the impacts of the Tax Cuts and Jobs Act, by affiliate, showing the income tax component and the accumulated deferred income tax component used to calculate rate base. Provide all exhibits and schedules in Excel spreadsheet format with formulas intact and unprotected, and all rows and columns accessible.

RESPONSE:

The only affiliate charges borne by the Company that possibly include an income tax component originate in its affiliate WKG Storage, Inc. As these charges affect only the Company's GCA, they are not included in the revenue requirement in this case. Allocated costs from shared entities such as the Company's Shared Services Unit ("SSU") are not affiliate transactions and do not contain an income tax component. Please see the Company's Cost Allocation Manual ("CAM") attached to the testimony of Ms. Laura Gillham for more detail.

Respondent: Laura Gillham

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-08 Page 1 of 5

REQUEST:

Refer to the Kollen Testimony, pages 66-73, which discusses concerns with Atmos's proposed Annual Review Mechanism ("ARM"). Explain whether Atmos is aware of any revisions that could be made to its proposed ARM which might address the following specific expressed concerns:

- a. frequent and larger rate increases;
- lack of quantifiable customer benefits other than a possible decrease in regulatory expense;
- c. reduced procedural opportunities for parties to participate; and
- d. lack of incentive to limit capital expenditures and operating expenses.

The response to the individual concerns listed should include whether Atmos's alternative regulation mechanisms approved in other jurisdictions contain elements which would address these concerns, or if Atmos is aware of such elements in other mechanisms that are not features of its own approved mechanisms.

RESPONSE:

The Company does not agree with the premise of Mr. Kollen's criticisms of its ARM proposal. Mr. Kollen's concerns are unfounded and unproven. Despite the Company's objections to Mr. Kollen's criticisms, the Company has identified 2 modifications to its ARM proposal that address Mr. Kollen's concerns.

The Company suggests the following modifications to its ARM proposal in order to alleviate some of Mr. Kollen's concerns.

- 1. Align the forward looking test year with the Company's fiscal year. The Company could change the relevant dates in its proposal to file its annual forward looking filing each June 1 for implementation on October 1 of each year. The resulting forward looking test year would be October 1 September 30. Doing so would allow the Company to file its fiscal capex budget without the need for the capex inflation factor that Mr. Kollen has criticized. If this proposed modification is adopted, the Company would plan to file its PRP filing as scheduled on August 1, 2018 (for PRP investment from October 1, 2018 September 30, 2019). The first ARM filing would be June 1, 2019 and be for all investment (including PRP investment) for Fiscal 2020 (October 1, 2019 September 30, 2020).
- 2. Develop a proposed procedural schedule for each forward looking filing that includes multiple rounds of discovery and the opportunity for intervenor testimony. The Company suggests modifying its ARM proposal to require a procedural schedule for each filing that includes a minimum of two rounds of discovery and opportunities for intervenor testimony and Company rebuttal testimony. Because the ARM petition is designed to provide the information and support relevant and critical to calculating the cost of service, it is the Company's experience that such discovery and testimony is more focused and streamlined than that which is typically produced in general rate cases.

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-08 Page 2 of 5

Further response to each of Mr. Kollen's concerns, including relevant data from Atmos' existing annual mechanisms, follows:

- The ARM is designed not only to allow the Company an improved opportunity to actually a. earn its allowed rate of return on investment, but also to provide more frequent and therefore less impactful rate changes on its ratepayers through a process that reduces the regulatory burdens and expense of full blown rate cases and yet assures that rates are fair, just and reasonable by allowing meaningful discovery and scrutiny by the Commission and interested third parties. As Mr. Kollen points out (page 68 of his testimony), the Company could file annual forward looking general rate cases to accomplish this goal but believes that would place unnecessary burden on all parties. In the Company's experience, Commissions prefer smaller more frequent rate changes over larger infrequent changes. It is the Company's belief that smaller incremental changes are preferred by customers over the rate shock that can occur with larger infrequent changes. The reconciliation features of the annual mechanisms in Tennessee and Mississippi (and proposed in Kentucky) ensure that customers' rates ultimately reflect only the prudently incurred costs that the Company incurs in providing service to them.
- b. Customers benefit from reducing the costs of regulation relative to the alternative of annual forward looking general rate cases. In addition, customers benefit from being served by a financially stable utility provider that has access to capital at attractive rates as well as the ability and incentive to invest in their state.
- The Company fundamentally disagrees with Mr. Kollen's statement. Nothing in the C. Company's ARM proposal is intended to limit participation by any potential party including the Office of Attorney General. In the Company's Tennessee ARM, from which the Company's proposed ARM in this case is most closely derived, a procedural schedule including multiple rounds of discovery and testimony is established at the onset of each filing. In the two plus years that the Tennessee ARM has been in place, there have been several changes to methodologies proposed and implemented by the parties (both the Company and the Consumer Protection and Advocate Division of the Office of the Attorney General ("CPAD")). Furthermore, it is notable that the Company experiences its largest volumes of discovery requests in Texas and Mississippi, two of the other jurisdictions in which it has annual mechanisms. In its proposal in the instant case, the Company has proposed limiting the information provided in each filing to that which is necessary to calculate revenue requirement but has also stated that it will proved any and all other materials that any party may find useful and needed to properly review each filing. Establishing cost of service calculation methodologies at the outset avoids re-litigating the same issues during every general case. It does not prevent parties or Commission Staff from proposing changes to the methodologies when they are warranted.

Every Mississippi formula rate plan filing results in a stipulation signed by and therefore endorsed by Commission Staff. This occurs annually with each of the five largest utilities in Mississippi. Every Stipulation is approved and therefore endorsed by the PSC. This has been the norm for 25+ years. If the Staff and PSC didn't support the formula rate plan process they wouldn't continue to agree to these stipulations. The annual process in Louisiana is very similar, although the Commission Staff there typically hires an outside consultant to review the Company's filings.

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-08 Page 3 of 5

In 1993, the MPSC ordered Mississippi Power & Light to file a formula rate plan for approval by the MPSC. In that order, the MPSC references the formula rate plans of Mississippi Power Company and Mississippi Valley Gas (now Atmos Energy Mississippi), how well they are working to the benefit of customers, and the policy reasons supporting the use of formula rate plans in Mississippi. Since that time, the MPSC has approved modifications to the formula rate plans of the investor-owned utilities to improve the mechanisms to serve the public interest. Some benefits mentioned in the 1993 order are rate stability, transparency and increased regulatory oversight through the information submitted in annual filing.

d. The Company fundamentally disagrees with Mr. Kollen's insinuation that customers and communities benefit from a utility constraining needed investment. In addition, a utility with bare bones operating expenses is likely failing to provide the level of service expected and valued by its customers. The Company continuously strives to find the right balance between cost and service levels while investing in communities and states where it is able to earn its fair rate of return. All of the Company's costs and investments are subject to prudency review by the Commission and parties that choose to intervene in its regulatory proceeding and that fact does not change with the approval of the ARM. The Company's mechanisms in Tennessee and Mississippi (as well as the ARM proposal in this case) contain true-up components. In Tennessee, the CPAD has come to rely more heavily on the reconciliation filing (as opposed to the forward looking filing) to concentrate its prudency review.

The following excerpt from the 2015 Annual Report of the Mississippi Commission Staff (which is publicly available on the Commission's website at http://www.psc.state.ms.us/executive/pdfs/2016/PS%20ANNUAL%20REPORT%202015.pdf and attached to this request) provides valuable insight into Staff's view of the annual mechanism there:

The Division periodically examines financial records of the utilities to ensure that only allowable, necessary and prudently incurred expenses are included in rates. It regularly monitors the earnings of the regulated companies to verify that these earnings fall within a reasonable range as determined by formulary rate plans approved by the Commission. The purpose of these plans is to provide performance incentives and a mechanism to annually evaluate the rates of each utility in relation to its cost of service and authorized earnings. Use of the formulary rate plans has reduced the frequency of traditional rate cases and enabled the Staff to have an ongoing familiarity with the operations of the companies. (page 8)

Atmos Energy Corporation ("Atmos") (page 26)

STABLE/RATE- On September 5, 2014, Atmos filed its annual Stable/Rate Adjustment ("SRA") Evaluation for the twelve month period ended June 30, 2014. The company initially filed an allowed return on equity of 10.23% and an Earned Return on Equity of 7.04%, indicating a revenue requirement increase of \$8,922,416. The Staff reviewed the Stable/Rate evaluation in conjunction with the company's System Integrity and Rural Growth filing, and entered into a Stipulation agreeing to the following terms: Staff and Atmos would work together to develop an annual capital review process; Atmos would file a 10-year plan for capital expenditures including system integrity in a separate docket (see Notice to Establish System Integrity Plan, below); the company's request for an incremental \$10 million system integrity investment would be evaluated for prudency by the Commission in the new system integrity docket; in that same docket, Atmos would

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-08 Page 4 of 5

present its capital structure, accounting treatment of overheads, capitalization policy, and any remaining issues related to its System Integrity and Rural Growth docket; and Staff and Atmos agreed to certain rate base and expense disallowances proposed by Staff. The Stipulation reflects Staff's growing emphasis on capital stewardship and recommended practice of investment based on a long term master plan, and the company anticipating significant investments due to its aging infrastructure and new federal safety standards.

The stipulated adjustments to the Stable/Rate Evaluation increased the company's Earned Return on Equity from 7.04% to 8.47%, which resulted in a revenue requirement increase of \$4,440,737, due primarily to Atmos' increased rate base related to its capital investment in system integrity, discussed below. The revenue adjustment was applied over the remaining 9 months of the billing period, creating a Stable/Rate Factor of 1.669, which equated to an increase of \$1.45 in an average monthly bill of 5 mcf for a residential customer. The Commission adopted the Stipulation by order dated February 3, 2015.

NOTICE TO ESTABLISH SYSTEM INTEGRITY PLAN AND RURAL DEVELOPMENT PILOT PROGRAM - On May 30, 2014, Atmos filed a notice of intent to amend its tariff Rider Schedule 327, establish a System Integrity Plan, establish a Rural Development Pilot Program and request approval of a Rural Development Rate Rider. Atmos proposed an incremental investment of \$10 million per year in the System Integrity Plan to proactively replace existing infrastructure in an effort to reduce the potential for system integrity threats. On April 1, 2015, Atmos filed its Notice of Intent in the same docket, proposing a System Integrity Rider ("SIR") to recover on the system integrity portion of the capital budget and to timely recover the depreciation and property taxes specifically associated with its overall system integrity spending. Staff propounded and received written responses to approximately 300 data requests and completed its review of the filing. The Staff and Atmos agreed that there was substantial evidence in the record to support their August 18, 2015, Joint Stipulation, and to support the reasonableness of the projected ten-year capital spending estimates, as well as the annual approval process for specific projects, the true-up of the projected revenue requirement, the treatment of the timely recovery of ad valorem taxes and depreciation for the entire capital budget, an imputed capital structure for use in setting rates for the SIR rate periods beginning November 1, 2016, and an imputed capital structure for setting rates for Stable Rate period beginning November 1, 2015, and ending October 31, 2016.

Atmos' gas distribution system is composed of 6,379 miles of distribution mains and 291 miles of transmission mains; these are roughly 60% steel and 40% plastic. There are 303,094 service lines (44% steel and 56% plastic) connected to the distribution mains. Many were constructed prior to the enactment of Federal Pipeline Safety Regulations and technical records are of poor quality or nonexistent. Since acquiring Mississippi Valley Gas in 2002, Atmos represents that it has been diligent in utilizing geographical information system (GIS) technology for the mapping and storage of facility attribute data; however, certain gaps remain. In addition, many of the lines were constructed seventy to eighty years ago and are beyond their anticipated service life. The joining techniques on the pipe, though state of the art at the time of construction, are more prone to leaks than modern joining technology, and many of the older systems were placed into service before the advent of cathodic protection systems that combat corrosion caused by soils.

Case No. 2017-00349 Atmos Energy Corporation, Kentucky Division STAFF RFI Set No. 4 Question No. 4-08 Page 5 of 5

In recent years, the regulations and directives of PHMSA (Pipeline Hazardous Materials Safety Administration of the U.S. Department of Transportation, the federal authority for oversight of pipeline safety regulations) have become risk based and two new initiatives are encouraging accelerated repair, rehabilitation, and replacement of gas pipeline infrastructure. To comply with these programs, Atmos will substantially increase its capital budget for system integrity infrastructure over the next ten years. For fiscal year 2015, Atmos will spend approximately \$29 million on system integrity infrastructure. Atmos proposed to increase that budget such that the system integrity capital budget will exceed \$82 million by the year 2024. Staff consultant Richard Kuprewicz reviewed the capital budget proposed by Atmos and found the amount to be reasonable in order to modernize Atmos' gas distribution system.

Staff will review and make recommendations to the Commission regarding all capital projects proposed by Atmos on an annual basis. The Staff must also be able to verify the projected level of spending, determine the reasonableness of the same, and verify that the proposed projects were completed within the year and are used and useful in the rendering of gas service. The Commission adopted the Joint Stipulation by order dated August 20, 2015.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_4-08_Att1 - PS Annual Report 2015.pdf, 49 Pages.

Respondent: Greg Waller

MISSISSIPPI

PUBLIC SERVICE COMMISSION

Lynn Posey, Chairman
R. Stephen Renfroe, Vice Chairman Brandon Presley, Commissioner
Katherine Collier, Executive Secretary

PUBLIC UTILITIES STARF

Virden C. Jones, Executive Director

Annual Report

Ending June 30, 2015

PURIAC UTILITIES STAFF

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COMPOSITION AND FUNCTIONS

The Public Utilities Staff was established by the Legislature in 1990. It is an agency completely separate and independent from the Public Service Commission. The Staff's organization consists of the Executive Director, appointed by the Governor from a list of qualified candidates submitted by the Public Service Commission and confirmed by the Senate, and five divisions: Legal; Administrative Services; Water and Sewer; Electric, Gas and Communications; and Economics and Planning. Each division is headed by a division director. The organizational chart in this report gives the complete staffing structure.

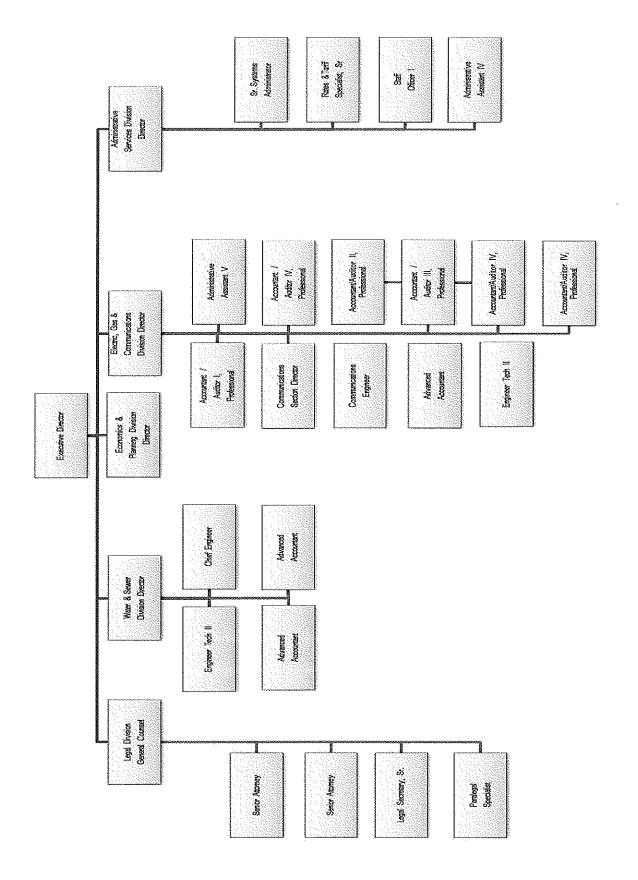
The Staff, by law, represents the broad interests of the State of Mississippi by balancing the respective concerns of residential, commercial and industrial ratepayers; the state, its agencies and departments; and the public utilities.

The primary functions of the Staff are investigative and advisory in nature to the Public Service Commission by and through the Executive Director. This includes, but is not limited to:

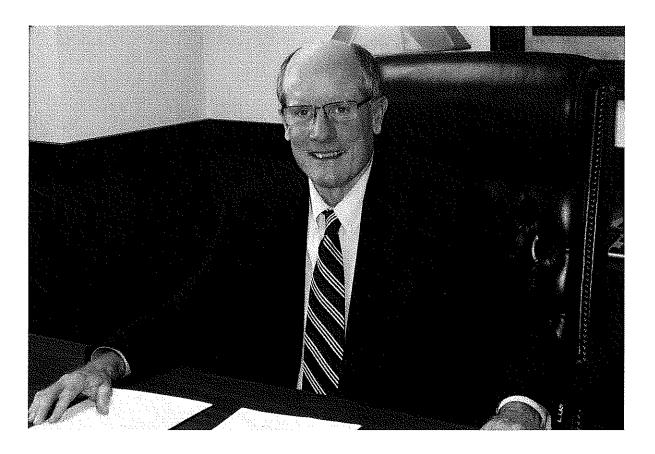
- A. Reviewing, investigating and making recommendations with respect to the reasonableness of rates charged or proposed to be charged by any public utility.
- B. Reviewing, investigating and making recommendations with respect to proposed investments and services furnished or proposed to be furnished by jurisdictional utilities.
- C. Making recommendations regarding all Commission proceedings affecting the rates, service or area of any public utility when deemed necessary and in the broad public interest.

The composition of and services provided by the Staff, along with information related to each division, can be found on the Internet at http://www.psc.state.ms.us.

The Organizational Chart on the following page depicts the Public Utilities Staff for the 2015 fiscal year.



EXECUTIVE DIRECTOR



The Executive Director is the head of the Public Utilities Staff with general responsibility and charge over the technical and administrative operations of the agency. He coordinates the activities of the divisions and is responsible for the formulation and implementation of policies and procedures.

Virden Jones was appointed Executive Director of the Public Utilities Staff on August 1, 2011, by Governor Haley Barbour and reappointed by Governor Phil Bryant on March 6, 2014, for a six year term beginning July 1, 2014. Jones is a certified public accountant and a member of the Mississippi Society of Certified Public Accountants. He received an undergraduate degree from Vanderbilt University in Nashville, Tennessee and a Master's degree in Business Administration from Emory University in Atlanta, Georgia.

Jones joined the Staff as a Financial Modeling Manager in 1998 and served in the capacity of Director of the Electric, Gas & Communications Division since 1999. Prior to joining the Staff, Jones worked in the private sector as an entrepreneur, investment advisor and professional accountant. Jones is a native of Greenville, Mississippi and has lived in the state most of his life. He is married to Dr. Libby Spence and currently resides in Madison.

DIVISIONS OF THE STAFF

ADMINISTRATIVE STRATCES



L to R: Randy Tew, Janie Keyes, Candace McQuarter, Jacqueline Leverette, Wayne Wilkinson

Technical and administrative support services are provided to the Staff and the Commission through the Director of Administrative Services and from the direction of the Executive Director. These services include issuing annual reports as required by state statute.

Financial data from all jurisdictional utilities are collected and reviewed. The division serves as a liaison between the Staff and federal and other state agencies, and provides information to the public involving interpretation of agency policy on various utility subject matters.

The Division provides utility mapping services and support utilizing an automated Geographic Information System. A complete and current record of utilities' rates and tariffs is maintained. In addition, a library of utility reference material on current subjects and innovative trends in the utility industry is maintained. The Staff's central filing is kept in accordance with a computer case tracking system. Administrative support services are provided to all Staff divisions, the consuming public and public utilities.

ELECTRIC GAS & COMMUNICATIONS



(Front Row) Joyce Upton, Cherish Woods, Brandi Myrick, Donna Chandler, Vicki Munn, Tera Agee (Back Row) Bill Hammett, Chuck Snapka, Michael Douglas

The Electric, Gas & Communications Division provides investigative, audit and advisory services to the Public Service Commission. It also interfaces directly with the regulated utilities subject to the Commission's jurisdiction to facilitate its interaction with the Commission. The Division provides information to applicants seeking certificates of public convenience and necessity to add service areas or facilities, as well as other interested parties, about procedural and other regulatory requirements. General rate cases, special rate requests, service rule revisions and other miscellaneous filings are also reviewed and investigated to determine if proposed changes are necessary and in the public interest. Typically, the Division the information provided issues data requests, analyzes and recommendations to the Commission. When necessary, testimony is prepared and presented to the Commission in contested matters.

The Division periodically examines financial records of the utilities to ensure that only allowable, necessary and prudently incurred expenses are included in rates. It regularly monitors the earnings of the regulated companies to verify that these earnings fall within a reasonable range as determined by formulary rate plans approved by the Commission. The purpose of these plans is to provide performance incentives and a mechanism to annually evaluate the rates of each utility in relation to its cost of service and authorized earnings. Use of the formulary rate plans has reduced the frequency of traditional rate cases and enabled the Staff to have an ongoing familiarity with the operations of the companies.

The Staff is also engaged in ongoing year-round audits of the fuel and energy purchases of investor-owned electric utilities and natural gas local distribution companies. Under state law, fuel and energy purchases are a direct pass-through to ratepayers, and utilities are not permitted to profit from their sales. Fuel and energy purchases are reviewed by the Electric, Gas & Communications Division to ensure that only allowable, prudently incurred costs are recovered from ratepayers. Energy prices are market driven and unregulated. Also, the Commission, upon the Staff's recommendation, has approved and encouraged the use of hedging programs to help reduce the volatility of fuel and energy prices.

WATER & SEWER:



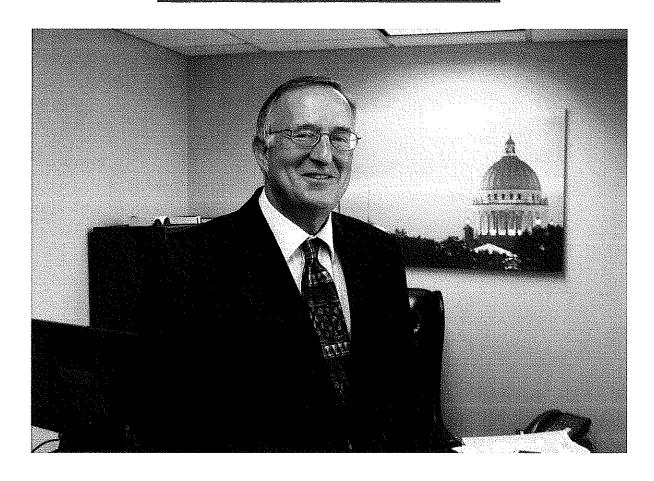
L to R: Ron Brewer, Mike McCool, David Boackle, Hugh Green, (Not pictured) Maurita Nesmith

The Water and Sewer Division investigates all water and sewer filings before the Public Service Commission and makes recommendations thereon. Filings reviewed include applications for construction of facilities, applications to serve customers, and notices to revise the rates and charges authorized by the Commission. The Division presents testimony in selected cases at hearings before the Commission. In addition, the Division reviews and makes utility viability determinations for Mississippi Development Authority block grant water improvement projects; the Mississippi State Department of Health, regarding new public water systems; and the Mississippi State Department of Environmental Quality, regarding new public sewer systems.

A variety of activities are performed to ensure that utilities comply with all applicable laws and rules. These include auditing water and sewer companies,

making cost studies of construction projects, monitoring construction of new facilities, reviewing operation and maintenance procedures, and examining customer service practices of water and sewer utilities. To aid utilities in compliance, the Division reviews accounting, engineering, and operational matters. Technical assistance is also given to Commission staff in their enforcement duties.

ECONOMICS AND PLANNING



Dr. Christopher Garbacz is Director of the Economics and Planning Division. Dr. Garbacz coordinates strategy for rate hearings with other divisions in order to develop comprehensive technical analyses of issues and to prepare appropriate oral and written testimony. This includes analyzing rate of return on investments,

financing and rate structures. The Director testifies in Commission hearings regarding the Staff's findings and also makes economic and financial presentations in other venues. Routine filings and issues currently before the Commission are examined for the long-term impact on Mississippi ratepayers and utilities. Chief among these issues are the activities of the interstate holding companies and federal regulators.

Research activities on issues not currently before the Commission are performed. New forms of regulation, the changing competitive structure of the utility industry, energy markets, environmental regulation, and similar issues on the national agenda are examined for their potential impact on Mississippi.



(Front Row) Chad Reynolds, Sam Mabry (Back Row) Franna Foord, Cassandra Lowe, Patricia Trantham Smith, Paige Wilkins

The Legal Division provides advisory services to all Staff divisions, the Staff Executive Director, and the Commission. The Legal Division represents the Staff in hearings held before the Commission, where the Staff may participate in contested matters as either a party litigant, which may be in a public advocacy or prosecutorial capacity, or as an advisor to the Commission. If the Staff operates as a party in a matter set for hearing, the open communication between the Commission and Staff ceases to exist with regard to the contested issue and, for the limited purpose of that contested matter, all participants must act as adversaries to protect the fairness of the proceedings.

On a routine basis, the Legal Division performs legal research for all Staff divisions and for the Commission; prepares cases for hearings, which includes issuing data requests and conducting pre-hearing conferences for negotiation and potential settlement; works with expert consultants pursuant to investigations; develops the Commission hearing record by conducting direct and cross-examination; participates in the preparation and recommendation of the rules and regulations of the Commission; prepares proposed state legislation; interfaces with counsel for utilities, which includes informing utilities of Commission expectations, entering into stipulated agreements with the utilities regarding their regulated activities, and assisting with the preparation of proposed orders; prepares Staff's proposed orders and other legal documents for the consideration of the Commission; alerts the Staff and the Commission of statutory deadlines for which action must be taken; keeps the Staff and the Commission apprised of new laws and recent developments in all areas of public utility matters; and serves as the Commission's counsel in matters before various federal agencies, including the Federal Energy Regulatory Commission ("FERC") and the Federal Communications Commission ("FCC").

An important role of the Legal Division is its continuous involvement with FERC and the dockets heard before that agency. The Legal Division acts as Counsel to the Commission in these dockets. Since FERC regulates wholesale rates of Entergy and the Southern Company, its opinions directly impact the ratepayers of Mississippi. The Legal Division's dual role as advisor and adversary provides a unique

opportunity to work closely with the Commission and its staff, while providing balance to the legal interpretations of questions affecting the broad interests of the State of Mississippi.

ACTIONS OF THE STAFF

UTILITY CASE LOAD

During FY 2015, the Public Utilities Staff participated in 232 utility filings before the Public Service Commission. Staff action involved reviewing and investigating contested and uncontested matters and included making recommendations to the Commission with respect to the reasonableness of rates charged, or proposed to be charged, by the utility. In addition, the Staff continually reviewed, investigated and made recommendations with respect to services furnished, or proposed to be furnished, by jurisdictional utilities. There are 1,480 certificated utilities of record.

Overall, the Staff conducts studies and makes recommendations regarding all Commission proceedings affecting rates, service and area of regulated public utilities in this state.

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<u>FUEL AUDITS</u> - Based on Mississippi Attorney General ("AG") Opinion No. 2010-00554,¹ the Staff has maintained its continuous monitoring activities and other

¹ In 2010, the AG issued an opinion at the request of Commissioner Brandon Presley, regarding the requirement that individual purchases of energy be examined by the Commission to determine if they were economical at the time they were made, pursuant to M.C.A. §77-3-42. The AG concluded that the Commission has a mandatory duty to conduct such audits of energy purchases, in accordance with generally accepted auditing standards and the provisions of Section 77-3-42. The AG also concluded that, although individual purchases must be examined by the auditor, an appropriate sample of energy purchases could, depending on the volume of purchases, be examined.

statutory duties related to the fuel adjustment clauses and has continued many of its audit procedures during the course of its monitoring activities.

The Commission fulfilled its mandatory duty to conduct or obtain the fuel audits through its "Contract for Fuel Audit Services" with The Liberty Consulting Group ("Liberty") and Carr, Riggs & Ingram ("CRI") to perform the fuel audit and management reviews for Mississippi Power Company ("MPCo") for audit years 2014 and 2015. The Commission signed a "Contract for Fuel Audit Services" with Boston Pacific Company, Inc. ("BPI") on May 29, 2012, to perform its management review of Entergy Mississippi, Inc. ("EMI"), and with Horne LLP ("Horne") on August 17, 2012, to perform its financial audit of EMI, both for the audit years 2012 and 2013. On June 4, 2013, the Commission ordered a temporary suspension of the management review audit of EMI until October 1, 2014, due to the company's integration into MISO,² at which time a two-year management review audit would be conducted for years 2013 and 2014. On June 5, 2014, the Commission extended the "Contract for Fuel Audit Services" with Horne for the additional fuel audit year of 2014.

The end product of the management review and financial audit for MPCo was two separate reports:

- 1) "A Report on the Management of the Costs Recovered Through Mississippi Power Company's Fuel Cost Recovery Mechanism" prepared by Liberty;
- 2) The "Mississippi Power Company Fuel Adjustment Audit for the Year Ended September 30, 2014" prepared by CRI; and

The end product of the financial audit for EMI was two separate reports:

1) The "Entergy Mississippi, Inc. Fuel Adjustment Audit for the Period from October 1, 2013, through September 30, 2014," prepared by Horne; and

² See "Integration into MISO" section below.

2) The "Independent Auditor's Report on the Annual Management Review Audit of Entergy Mississippi, Inc. for October 1, 2012 through September 30, 2014," prepared by BPI.

In addition, on January 12, 2015, the Staff filed its Summary and Comments of the Staff's Certified Public Accountant which addressed the filed reports for MPCo and EMI. The financial audits of the independent auditors confirmed that there were no material misstatements of allowable fuel and purchased energy expenditures during the audit period. On January 13, 2015, the Commission certified all of the reports to the Legislature.

FORMULARY PLANS - The non-fuel portions of rates for both EMI and MPCo are regulated primarily through formulary rate plans, which are Commission-approved tariffs. These tariffs provide a formula approach to determining rates based on each company's annual operating results and allowed return on investment. Generally, rates of return on equity ("ROE") are calculated using pre-established financial formulas. Performance adjustments to the ROEs are made based on customer satisfaction, price and reliability scores that are used to calculate the performance-adjusted ROE. This adjusted ROE is then included in each company's weighted average cost of capital to determine its benchmark return. Once the benchmark is determined, the expected return based on present rates is calculated to determine if such rates provide the company a reasonable opportunity to earn a return at or near the benchmark. A range of "no change" is established above and below the benchmark. If the company's expected return is above or below the range of no change, rates are adjusted accordingly. If the expected return is within the range, no adjustment is made. Both companies make evaluation filings annually. The Staff reviews these filings to ensure compliance with Commission rules, the underlying tariffs, generally accepted accounting principles, and accepted ratemaking practices.

<u>ENERGY EFFICIENCY</u> – Pursuant to Rule 29 of the Commission's Public Utilities Rules of Practice and Procedure, "Conservation and Energy Efficiency Programs,"

each electric and gas utility subject to the jurisdiction of the Commission filed a Quick Start Plan for energy efficiency programs, which was approved by the Commission on June 3, 2014. As required by the Commission's June 3 Order, Energy Efficiency Cost Recovery Riders were filed by EMI, MPCo, Atmos Energy Mississippi Gas, and CenterPoint Energy Mississippi, to establish rates by which the utilities will recover their energy efficiency Quick Start Program costs and, if applicable, lost contribution to fixed cost. The Commission granted approval according to Staff's recommendations of each EECR compliance filing and EECR rate calculations, deferring any performance-incentive mechanisms until the Comprehensive Portfolio Plan phase.

INVESTIGATION OF THE ADOPTION OF A UNIFORM FORMULA RATE PLAN- On June 3, 2014, the Commission issued an order opening a proceeding to investigate and review the adoption of a uniform formula rate plan ("FRP") for EMI and MPCo. Pursuant to Miss. Code Ann. § 77-3-2, the Commission is authorized, at its discretion, to consider and adopt FRPs. In the past the Commission has adopted FRPs for EMI, MPCo and the three Mississippi gas utilities. On August 7, 2012, the Commission established dockets to investigate whether the formulaic methodologies used in the electric companies' FRPs to calculate the return on investment ("ROE") (including performance indicators) were still appropriate. The Staff hired Christensen Associates Energy Consulting ("Christensen Associates") to assist in its investigation and review. On March 14, 2013, Staff filed a report provided by Christensen Associates which discusses the FRPs of EMI and MPCo. Building upon Staff's report, the Commission consolidated the dockets and expanded the scope of review to include investigation of the merits of adopting a uniform FRP that could be applied, in whole or in part, to both EMI and MPCo in order to achieve greater consistency in the plans. Staff's review is still in progress, and this matter remains pending before the Commission.

Entergy Mississippi, Inc. ("EMI")

MISO INTEGRATION; CREATION OF LRZ 10 AND EMBA - EMI successfully integrated into the Midcontinent (formerly Midwest) Independent System Operator ("MISO") on December 18, 2013, thereby transferring functional control of EMI's transmission facilities to MISO. In 2014, as a MISO stakeholder, the Commission pursued the creation of two critical programs: a Local Resource Zone ("LRZ") for the State of Mississippi ("LRZ 10"), and, as a prerequisite to LRZ 10, a Local Balancing Authority ("LBA") operated by EMI ("EMBA"). This action was taken to insulate EMI ratepayers from costs associated with transmission projects showing no benefits to Mississippi.

MISO's tariff previously defined nine specific geographic regions as LRZs within the MISO footprint. Three of the now ten LRZs are located within the MISO South sub-region, which includes Arkansas, Louisiana, Mississippi, New Orleans and Texas. Two basic functions within MISO utilize LRZs: 1) resource adequacy planning and market design and 2) transmission cost allocation. The zones were developed to ensure sufficient qualified planning resources can be relied upon to meet load within each portion, or LRZ, of the MISO region. Each year, utilities that serve retail load, including investor-owned utilities such as EMI, cooperative power associations (e.g., South Mississippi Electric Power Association), and municipally-owned utilities, must demonstrate that they have sufficient generation capacity to meet load. In addition, MISO uses the LRZ designation to distribute certain transmission expansion costs, in particular those projects designed to reduce transmission congestion.

Once EMI was confirmed as a member of MISO, it needed to either join an existing LRZ in MISO South, or establish a separate LRZ for Mississippi. The Commission informed MISO that it did not have sufficient information to make such a determination at that time, however, the Commission directed EMI and MISO to continually evaluate the prospect of a Mississippi LRZ and to revisit the issue at a later date. In March of 2014, MISO informed the Commission that a

Mississippi LRZ would minimally affect surrounding LRZs and that the Mississippi LRZ would likely have sufficient resources to meet its resource adequacy requirements ("RAR").

The Commission therefore determined that the creation of LRZ 10 was consistent with the public interest, as well as authorized by MISO's tariff, Commission precedent, and Mississippi law. The Commission found that the benefits likely to accrue to Mississippi ratepayers should outweigh the potential costs, and that LRZ 10 would protect EMI ratepayers from the threat of litigation with and among the Entergy Corporation, the other Entergy Operating Companies ("EOCs"), and their retail regulators. It was determined that LRZ 10, along with the EMBA, would also improve transparency, particularly regarding transmission planning, avoid a wide range of system support resource ("SSR") and voltage and local reliability ("VLR") cost allocation, and essentially reduce Mississippi ratepayers' current exposure to economic transmission projects that offer Mississippi little to no demonstrable benefit.

On May 22, 2015, MISO filed tariff revisions with the Federal Energy Regulatory Commission ("FERC") to allow for the creation of LRZ 10. On July 21, 2015, FERC granted conditional approval of the filing, subject to the outcome of a separate ongoing proceeding at FERC. On December 1, 2015, LRZ 10 and the EMBA were implemented and are expected to operate seamlessly within MISO.

SPECIAL CONTRACT - FEUER POWERTRAIN NORTH AMERICA, INC. — Feuer Powertrain North America, Inc. ("Feuer") is a German-based company engaged in manufacturing automotive components that is locating a facility near Robinsonville in Tuinca County, Mississippi. The Staff reviewed the confidential special contract between EMI and Feuer and confirmed that it meets the requirements for a special contract, including recovery of sufficient revenues to meet EMI's incremental costs of service and that revenues received from the Agreement will provide a contribution margin above its incremental cost of service to benefit EMI's other

retail customers. The Commission approved the special contract in November 2014 according to Staff's recommendation.

SPECIAL CONTRACT – NUCOR STEEL- JACKSON, INC. – EMI filed an application for approval of an amendment to its agreement with Nucor Steel-Jackson, Inc. ("Nucor") for electric service to Nucor's facilities near Flowood, Mississippi. EMI serves Nucor under a special electric service contract dated April 30, 2003, under file with the Commission. The proposed agreement meets the requirements for a special contract, including recovery of sufficient revenues to meet EMI's incremental costs of service and that revenues received from the Agreement will provide a contribution margin above its incremental cost of service to benefit EMI's other retail customers. The Commission approved the amendment to the special contract in February 2015 according to Staff's recommendation.

Mississippi Power Company ("MPCo")

<u>PEP-5</u> - On March 15, 2011, MPCo filed its 2010 Look-Back Evaluation under Rate Schedule PEP-5 with the Commission. The purpose of the Look-Back filing is to examine the company's actual results to determine if a surcharge or refund is indicated. The company reported an Actual Retail Return on Investment ("ARRI") of 8.026% which was within the range of no change (7.571% to 8.571%), indicating no need for a surcharge or refund. The Staff and company have not yet agreed on certain expense disallowances, therefore, the filing remains open pending a resolution.

On March 15, 2013, MPCo filed its 2012 Look-Back Evaluation under Rate Schedule PEP-5. The company reported an ARRI of 8.210% which was above the range of no change of 6.953% to 7.953%, indicating the need for a revenue adjustment of (\$4,718,252). The Staff and company have not yet agreed on certain expense disallowances, therefore, the filing remains open pending a resolution.

On March 18, 2014, MPCo filed its 2013 Look-Back Evaluation under Rate Schedule PEP-5 with the Commission. The company reported an ARRI of 6.872%

which was within the range of no change (6.509% to 7.509%), indicating no need for a surcharge or refund. The Staff and company have not yet agreed on certain expense disallowances, therefore, the filing remains open pending a resolution.

On March 17, 2015, MPCo filed its 2014 Look-Back Evaluation under Rate Schedule PEP-5 with the Commission. The company reported an ARRI of 6.906% which was within the range of no change (6.453% to 7.453%), indicating no need for a surcharge or refund. The Staff and company have not yet agreed on certain expense disallowances, therefore, the filing remains open pending a resolution.

KEMPER COUNTY PROJECT - Commission's Final Order on Remand: On April 24, 2012, the Commission issued a Final Order on Remand Granting a Certificate of Public Convenience and Necessity, Authorizing Application of Baseload Act, and Approving Prudent Pre-Construction Costs ("Final Order on Remand"). The Final Order on Remand was a one-hundred thirty-two (132) page order detailing the Commission's findings and conclusions after full re-examination and reconsideration of the record. The Sierra Club appealed the Commission's order to the Chancery Court of Harrison County. The Chancery Court upheld the Commission's order whereupon the Sierra Club appealed to the Supreme Court. On August 1, 2014, MPCo and the Sierra Club executed a Settlement Agreement. As a result of the Settlement Agreement, the Sierra Club filed motions to withdraw from, and to strike all testimony in, all Kemper Project-related proceedings. On August 4, 2014, Thomas Blanton filed a Motion to Stay Joint Motion to Dismiss, asking that the Certificate Appeal not be dismissed. On September 18, 2014, the Supreme Court granted Sierra Club's motions to withdraw and the Certificate Appeal was dismissed; Thomas Blanton's Motion to Stay was subsequently dismissed as moot.

Petition for Finding of Prudence: Pursuant to the Settlement Agreement between the Commission and MPCo, on June 28, 2013, MPCo filed a request for the Commission to review the prudency of its Kemper Project costs incurred as of March 31, 2013. Thomas Blanton, EMI, Sierra Club, and Queshaun Sudbury

intervened. On July 26, 2013, the Commission issued a scheduling order which directed the company to file testimony no later than August 9, 2013, and expressed its intention to limit any prudence determination made by reserving final judgment of the used and usefulness of the Kemper Project. Accordingly, the company filed costs of \$2,377,297,207 for review on August 9, 2013, with supplemental detail filed on September 17, 2013, at the Staff's request. During that time, the Commission issued several amended schedules and multiple rounds of testimony were filed. On August 4, 2014, as a result of its Settlement Agreement with the company, Sierra Club filed a motion to withdraw its intervention in the docket. On August 5, 2014, the Commission cancelled the prudence hearings, which had been scheduled for September 8, 2014. The hearings will be rescheduled, but will not be conducted until after the plant enters commercial operation.

Petition to Place Combined Cycle Gas Turbine ("CCGT") Portion of Kemper into Service: In discussions with the Staff and Commission, MPCo indicated that it intended to place the CCGT and certain related portions of the Kemper Project into service sometime in the summer of 2014. MPCo claimed that doing so would benefit both MPCo and its customers by allowing MPCo to take advantage of certain time-limited federal tax provisions, specifically bonus depreciation, and that the CCGT would be available for economic dispatch, fueled by natural gas, pending completion of the Kemper Project. On August 5, 2014, the Commission entered an order directing the company to file, in a new docket, its analysis supporting its decision to place the Kemper Project CCGT into service. On August 9, 2014, MPCo declared the CCGT to be in service. On August 18, 2014, MPCo submitted its report and analysis supporting its decision to place the CCGT generating facilities into service. This matter is now concluded with the Commission's Order in 2015-UN-80.

Background Related to Docket No. 2015-UN-80: On or about January 25, 2013, MPC filed its Mirror CWIP (construction work in progress) Rate Case with the Commission in Docket 2013-UN-14. This case was filed pursuant to a Settlement Agreement dated January 24, 2013, reached between MPCo and the Commission in

a prior rate appeal pending before the Mississippi Supreme Court. The Company's Mirror CWIP Rate Case contemplated rate recovery of construction work in progress costs but, under that rate proposal, MPCo would not recognize the funds collected as revenue - instead, MPC would book the Mirror CWIP collections to a regulatory liability account to be used to mitigate the Kemper Project's future rate impacts. The Commission issued an order granting the Company's request for Mirror CWIP rate relief on March 5, 2013.

The Mirror CWIP case was appealed to the Mississippi Supreme Court, and, in June 2013, was consolidated by the Court with a pending cross appeal concerning a previous MPCo rate matter associated with the Kemper Project (the "Mirror CWIP Appeals"). On February 12, 2015, the Supreme Court published its initial decision in the Mirror CWIP Appeals wherein the Court reversed the Commission's Mirror CWIP Order and directed a refund of all revenue collections under that order, voided the Settlement Agreement reached between MPCo and the Commission, and remanded the case back to the Commission for further proceedings. MPCo and the Commission filed Motions for Rehearing, each of which were denied on June 11, 2015, by a revised opinion which indicated that an order should be entered confestim refunding the Mirror CWIP funds to customers. Pursuant to Commission order, MPCo filed its Refund Plan in the Mirror CWIP docket, which the Commission approved, with modifications, such that the refund of the Mirror CWIP collections would be completed no later than December 4, 2015.

Docket No. 2015-UN-80: While the Mirror CWIP motions for rehearing were pending, MPCo filed its initial Notice of Intent in Docket No. 2015-UN-80 on May 15, 2015, proposing a change in rates in three separate proposals, and filed a First Supplemental Filing on July 10, 2015, adding a fourth proposal - the In-Service Asset Proposal, which limited the scope to only those Kemper-related assets that were currently serving customers. Contemporaneous with MPCo's First Supplemental Filing, the Company requested temporary, emergency rate relief which was granted under bond in the Commission's August 13, 2015, Temporary

Rate Order. That interlocutory order found the Company on the brink of bankruptcy and in a state of financial emergency, and the rate request based on used and useful assets that were providing service to MPCo's customers. Having found MPCo to be in a state of financial emergency and its rates insufficient, the Commission authorized interim and emergency relief of \$ 159 million to prevent further injury. The Temporary Rate Order was limited to the Company's request for emergency temporary rates and a ruling on the merits of the four rate proposals was reserved until after a November 10, 2015, hearing, at which time the Commission would issue a separate, final order on the Company's In-Service Asset Proposal and corresponding prudence determinations.

Staff conducted an extensive investigation of MPCo's filing in Docket No. 2015-UN-80 and reached a Stipulation with MPCo which agreed to, among other things, a revenue requirement of approximately \$126 million (a decrease of approximately \$32 million from MPCo's proposal); a credited-refund to ratepayers of the difference between the amount collected under the temporary rates and the amount that would have been collected under the stipulated rates; a return on equity of 9.225%; the acquisition of an additional \$125 million in common equity contributions by MPCo from its parent Southern Company; deferral of prudence and recovery considerations related to costs over the certified estimate; and the filing of a new rate case within 18 months. The Commission adopted the Stipulation on December 3, 2015, noting that the Stipulation balanced the need of MPCo to reasonably finance its ongoing operations and the need to mitigate any potential rate shock that might arise when the entire Kemper Project eventually enters service.

INSTALLATION OF SCRUBBERS ON PLANT DANIEL - On July 2, 2010, MPCo filed a Petition for a Certificate of Public Convenience and Necessity to install flue gas desulfurization equipment ("scrubbers") at Plant Daniel Units 1 & 2 in anticipation of new Environmental Protection Agency ("EPA") regulations barring sulfur emissions and controlling the disposal of coal ash. The Commission authorized the company in its 2011 ECO filing to continue to spend the minimum

amount required to keep the scrubber project viable until the EPA issued its final rule. On December 21, 2011, the EPA released the final Mercury and Air Toxic Standards ("MATS") rule. On April 3, 2012, the Commission issued an order granting MPCo a Certificate of Public Convenience and Necessity to build the scrubber. On May 3, 2012, the Sierra Club appealed the Commission's Order to the Chancery Court of Harrison County. On August 1, 2014, MPCo and the Sierra Club executed a Settlement Agreement that resulted in Sierra Club filing a motion to withdraw from the proceeding. On November 30, 2015, MPCo placed the units in commercial operation. MPCo will seek approval to begin recovering scrubber costs in its 2016 ECO filing.

FEDERAL ENERGY REGULATORY COMMISSION — Several proceedings have commenced at FERC that are "spin offs" of the full production cost equalization case addressing the allocation of costs among Entergy Corp. operating companies in Mississippi, Arkansas, Louisiana, and Texas. The following proceedings have either been heard or will be set for hearing:

- Docket ER11-3658 (2011) is the fifth annual Bandwidth Filing required under Opinion No. 480. In this filing, EMI ratepayers received \$40M in rough production cost equalization payments. The Commission has established hearing procedures; however, in order to prevent re-litigation of issues that are subject to other procedures pending before the Commission, the hearing procedures were held in abeyance pending a future Commission order. The FERC has now removed the proceeding from abeyance. A hearing before the ALJ is scheduled to occur in November 2015.
- Docket ER12-1920 (2012) is the sixth annual Bandwidth Filing required under Opinion No. 480. In this filing, EMI ratepayers received no rough production cost equalization payments. The Commission has established hearing procedures. However, in order to prevent re-litigation of issues that are subject to other procedures pending before the Commission, the hearing

procedures have been held in abeyance pending a further Commission order. The FERC has now removed the proceeding from abeyance. A hearing before the ALJ is scheduled to occur in November 2015.

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FORMULARY PLANS - The three largest natural gas local distribution companies ("LDCs") in the state all operate under formulary plans similar to those of the investor-owned electric utilities. However, only the plan of Atmos Energy Corporation ("Atmos") provides for performance adjustments to the company's allowed return on equity. Each LDC files an evaluation report annually which is reviewed by the Staff. Investments, revenues, and expenses not properly includable in rates are disallowed and removed from the calculation of each company's revenue requirement. Typically, the Staff and the LDCs agree to certain adjustments in a joint stipulation which is then submitted to the Commission for approval. If some issues remain in dispute at the end of the Staff's review, they are argued in memorandum briefs filed with the Commission for resolution.

PURCHASED GAS ADJUSTMENTS - The Staff continued monitoring the purchased gas adjustments ("PGA") of the three major LDCs in the state - Atmos, CenterPoint Energy Inc. ("CenterPoint") and Willmut Gas & Oil Company ("Willmut"). Atmos and CenterPoint were reviewed monthly, and Willmut was reviewed on a bi-monthly schedule. All natural gas purchases were verified against pipeline invoices and other supporting documentation to determine that they were in conformity with underlying procurement contracts and price indices reflecting current market prices. Atmos and CenterPoint both employed Commission-approved hedging programs to help reduce the volatility of natural gas purchase prices.

In addition, the Commission entered an order allowing Staff to contract with Carr, Riggs & Ingram ("CRI") to provide PGA audit services for the three LDCs.

The focus of each audit was to verify each company's PGA over or under recovery by tracing the amounts included in the calculation of the PGA to the company's accounting records. CRI also included tests to ensure that expenses were properly classified, that they were properly includable in the PGA under the Commission's rules, and that they were supported by adequate documentation. Both Atmos and CenterPoint received clean audit opinions. CRI noted one issue for Willmut that Staff addressed with the Commission by making a recommendation that the prior practice of recovering certain costs through the PGA be allowed; however for the audit period beginning October 1, 2014, the company should recover the questioned fees through its formula rate plan. The Commission approved CRI's audits of the PGA over and under recovery balances for the twelve month period ended September 30, 2014, incorporating Staff's recommendations.

Atmos Energy Corporation ("Atmos")

STABLE/RATE - On September 5, 2014, Atmos filed its annual Stable/Rate Adjustment ("SRA") Evaluation for the twelve month period ended June 30, 2014. The company initially filed an allowed return on equity of 10.23% and an Earned Return on Equity of 7.04%, indicating a revenue requirement increase of \$8,922,416. The Staff reviewed the Stable/Rate evaluation in conjunction with the company's System Integrity and Rural Growth filing, and entered into a Stipulation agreeing to the following terms: Staff and Atmos would work together to develop an annual capital review process; Atmos would file a 10-year plan for capital expenditures including system integrity in a separate docket (see Notice to Establish System Integrity Plan, below); the company's request for an incremental \$10 million system integrity investment would be evaluated for prudency by the Commission in the new system integrity docket; in that same docket, Atmos would present its capital structure, accounting treatment of overheads, capitalization policy, and any remaining issues related to its System Integrity and Rural Growth docket; and Staff and Atmos agreed to certain rate base and expense disallowances proposed by Staff. The Stipulation reflects Staff's growing emphasis on capital

stewardship and recommended practice of investment based on a long term master plan, and the company anticipating significant investments due to its aging infrastructure and new federal safety standards.

The stipulated adjustments to the Stable/Rate Evaluation increased the company's Earned Return on Equity from 7.04% to 8.47%, which resulted in a revenue requirement increase of \$4,440,737, due primarily to Atmos' increased rate base related to its capital investment in system integrity, discussed below. The revenue adjustment was applied over the remaining 9 months of the billing period, creating a Stable/Rate Factor of 1.669, which equated to an increase of \$1.45 in an average monthly bill of 5 mcf for a residential customer. The Commission adopted the Stipulation by order dated February 3, 2015.

NOTICE ESTABLISH SYSTEM INTEGRITY PLAN AND TO RURAL <u>DEVELOPMENT PILOT PROGRAM</u> - On May 30, 2014, Atmos filed a notice of intent to amend its tariff Rider Schedule 327, establish a System Integrity Plan, establish a Rural Development Pilot Program and request approval of a Rural Development Rate Rider. Atmos proposed an incremental investment of \$10 million per year in the System Integrity Plan to proactively replace existing infrastructure in an effort to reduce the potential for system integrity threats. On April 1, 2015, Atmos filed its Notice of Intent in the same docket, proposing a System Integrity Rider ("SIR") to recover on the system integrity portion of the capital budget and to timely recover the depreciation and property taxes specifically associated with its overall system integrity spending. Staff propounded and received written responses to approximately 300 data requests and completed its review of the filing. The Staff and Atmos agreed that there was substantial evidence in the record to support their August 18, 2015, Joint Stipulation, and to support the reasonableness of the projected ten-year capital spending estimates, as well as the annual approval process for specific projects, the true-up of the projected revenue requirement, the treatment of the timely recovery of ad valorem taxes and depreciation for the entire capital budget, an imputed capital structure for use in setting rates for the SIR rate

periods beginning November 1, 2016, and an imputed capital structure for setting rates for Stable Rate period beginning November 1, 2015, and ending October 31, 2016.

Atmos' gas distribution system is composed of 6,379 miles of distribution mains and 291 miles of transmission mains; these are roughly 60% steel and 40% plastic. There are 303,094 service lines (44% steel and 56% plastic) connected to the distribution mains. Many were constructed prior to the enactment of Federal Pipeline Safety Regulations and technical records are of poor quality or nonexistent. Since acquiring Mississippi Valley Gas in 2002, Atmos represents that it has been diligent in utilizing geographical information system (GIS) technology for the mapping and storage of facility attribute data; however, certain gaps remain. In addition, many of the lines were constructed seventy to eighty years ago and are beyond their anticipated service life. The joining techniques on the pipe, though state of the art at the time of construction, are more prone to leaks than modern joining technology, and many of the older systems were placed into service before the advent of cathodic protection systems that combat corrosion caused by soils.

In recent years, the regulations and directives of PHMSA (Pipeline Hazardous Materials Safety Administration of the U.S. Department of Transportation, the federal authority for oversight of pipeline safety regulations) have become risk based and two new initiatives are encouraging accelerated repair, rehabilitation, and replacement of gas pipeline infrastructure. To comply with these programs, Atmos will substantially increase its capital budget for system integrity infrastructure over the next ten years. For fiscal year 2015, Atmos will spend approximately \$29 million on system integrity infrastructure. Atmos proposed to increase that budget such that the system integrity capital budget will exceed \$82 million by the year 2024. Staff consultant Richard Kuprewicz reviewed the capital budget proposed by Atmos and found the amount to be reasonable in order to modernize Atmos' gas distribution system.

Staff will review and make recommendations to the Commission regarding all capital projects proposed by Atmos on an annual basis. The Staff must also be able to verify the projected level of spending, determine the reasonableness of the same, and verify that the proposed projects were completed within the year and are used and useful in the rendering of gas service. The Commission adopted the Joint Stipulation by order dated August 20, 2015.

CenterPoint Energy Inc. ("CenterPoint")

<u>RRA</u> – On May 1, 2014, CenterPoint filed its annual Rate Regulation Adjustment Rider and Weather Normalization Adjustment Rider evaluation with an earned return of 2.12% which fell below the allowed return of 9.274% and outside the range of no change of 8.274% to 10.274%, indicating the need for a revenue increase of \$4,066,534. The Staff's review of the filing resulted in a Joint Stipulation with CenterPoint whereby several adjustments were made that reduced rate base by \$234,660 and operating and maintenance expenses by \$1,258,161. The net effect of these adjustments increased the earned return to 4.36%, which resulted in a revenue requirement increase of \$2,783,300. The Joint Stipulation was approved by the Commission on August 5, 2014.

Willmut Gas and Oil Company ("Willmut")

RSA — On September 15, 2014, Willmut made its annual Rate Stabilization Adjustment ("RSA") filing for the twelve months ending June 30, 2014. The filing reflected an earned return on equity of 3.47% and an allowed return of 9.57% on a rate base of \$18,863,772. Because the earned return fell outside the range of no change of 8.57% to 10.57%, an upward revenue adjustment of \$911,175 was indicated. On October 22, 2014, the company filed a revised RSA which indicated an allowed return on equity of 9.58% with an earned return of 3.42% on a rate base of \$18,839,080. The revised filing indicated that a revenue increase of \$919,166 was necessary.

During its review, the Staff identified errors in the calculation of the earned return on equity and gross and net revenue adjustments, in both the original and amended filings. The Staff also noted several concerns with the filing and the current RSA tariff. The company and the Staff reached a Joint Stipulation on May 12, 2015, agreeing to no change in rates, and to review Willmut's RSA Rider in the following months for possible revisions to address various issues, including but not limited to: capital structure, corporate and affiliate allocations, rate of return calculations, and depreciation expense. Willmut agreed to make a filing seeking updates to its RSA Rider by July 1, 2015, and made said filing as agreed.

Southeast Utilities, LLC

RATE CASE — On June 27, 2013, Southeast Utilities, LLC ("Southeast") filed its notice to change rates for gas service in its certificated area in Walthall County. Jerry Kelly, P. Truly Conerly, and the Town of Tylertown intervened in this proceeding. Staff conducted a full investigation. Southeast took over operations of its certificated area in Walthall County on December 20, 2013; therefore, a full year of audited financial data regarding system operations was not available. Staff was unable to make a final recommendation to the Commission at that time. However, based on its review, Staff did find that the current rate schedule did not provide sufficient funds to operate. Therefore, Staff recommended a temporary rate until Southeast provides sufficient information for Staff to make a final recommendation to the Commission. The Commission appointed a Hearing Examiner in this case. Staff and Southeast agreed to certain adjustments and temporary rates in a Joint Stipulation filed on January 30, 2014. The Hearing Examiner issued an order approving the Joint Stipulation on February 7, 2014, setting temporary rates until final resolution of this case. At this time, the matter remains pending.

TREECOMMUNICATIONS

COMPETITION - The impact of competition and migration to different technologies in the local Mississippi telecommunications market is continuing its unabated advance. Mississippi's largest Incumbent Local Exchange Carrier ("ILEC"), AT&T Mississippi, is no longer required to report access lines to the Commission. The Wireline Competition Bureau's October 2014 Local Competition Report: Status as of December 31, 2013 ("Competition Report") indicated that the total Mississippi access lines for ILECs decreased 256,000 from December, 2009 to December, 2013.

Wireless telephone companies and cable companies, utilizing Voice over Internet Protocol ("VoIP"), are becoming increasingly formidable in their competition with wireline companies. The Competition Report stated that 34.5% of residential customers in Mississippi received interconnected VoIP telephony while the nationwide average was 50.1% The Cellular Telecommunications Industry Association's December 2014 data reflects that 44.0% of the households in the United States were served by wireless only. According to the National Center for Health Statistics, the Southern United States' wireless only households' percentage continues to rank as the highest region in the United States. The Competition Report also indicates that Mississippi's wireless subscribers for December, 2013 were over 2.6 million.

FCC RULES ON NET NEUTRALITY On February 26, 2015, the FCC adopted its Report and Order on Remand, Declaratory Ruling, and Order that reclassifies broadband Internet access service as a telecommunications service under Title II. This rule applies to fixed and mobile broadband. It also addressed three bright line rules of no blacking, no throttling, and no paid prioritization. The Staff is cognizant of this change and continues to monitor the rules as they are implemented and pertain to Mississippi companies.

SUPPORT OF LIFELINE/LINK-UP PROGRAMS IN MISSISSIPPI- On February 6, 2012, the FCC released FCC 12-11 Report and Order ("Lifeline Order") to

comprehensively reform and begin to modernize the Lifeline Program. The reforms adopted in this Order substantially strengthen protections against waste, fraud, and abuse; improve program administration and accountability; improve enrollment and consumer disclosures; and initiate modernization of the program for broadband.

Lifeline provides discounts that make telephone service more affordable for millions of Americans. The Lifeline Order eliminated Link Up support in non-Tribal areas which reduces the one-time costs associated with initiating telephone service and line extension to the consumer's residence. Consumers apply for the discounts through their telephone provider. These companies are then reimbursed through the Low Income Program of the Universal Service Fund for the revenue they forgo by providing discounted service to eligible consumers. In Mississippi, consumers qualify for Lifeline if they are eligible for Temporary Assistance to Needy Families, Supplemental Security Income, Supplemental Nutrition Assistance Program, Medicaid, all Federal Public Housing Assistance, National School Lunch Program's Free Lunch Initiative, Low Income Home Energy Assistance Programs or an income-based criterion. The income-based criterion allows a consumer to be eligible for Lifeline if the consumer's household income is at or below 135% of the Federal Poverty Guidelines. Each consumer who participates in Lifeline must recertify annually to their service provider of their continued eligibility in either the program-based or the income-based criteria. Mississippi revised its Lifeline guidelines in Docket 2007-AD-487 to reflect the FCC changes. In 2014, Mississippi customers received \$15.2 Million from the Lifeline program which was a decrease from \$19.5 Million from 2013. This decrease can be attributed to the strengthened FCC 12-11, the new recertification requirements, and the implementation of the National Lifeline Accountability Database ("NLAD"). The NLAD was operational in Mississippi on February 27, 2014 and is designed to help carriers identify and resolve duplicate claims for Lifeline Program-supported service and prevent future duplicates. Carriers must confirm with NLAD before approving Lifeline applicant that the customer is not already receiving a Lifeline benefit. The NLAD offers improved accountability of the one-per-household rule.

On June 18, 2015, the FCC adopted its Second Further Notice of Proposed Rulemaking, Order on Reconsideration, Second Report and Order, and Memorandum Opinion and Order that affects the federal Lifeline program. More enhancements to create more accountability are included in this order. The FCC sought comments on proposed reforms to the Lifeline program that would promote the availability of modern services such as broadband for low-income families. The order was effective August 13, 2015. According to the U. S. Census Bureau report Computer and Internet Use in the United States: 2013, Mississippi had the lowest subscription rate for high-speed Internet in the nation of 62.3%.

AREA CODE EXHAUST PLANNING- The 662 Numbering Plan Area ("NPA") is facing the exhaust of numbers required for assignment to central office codes. In September 2008, the Commission initiated a mechanism to forestall the area code relief planning process by requesting the Federal Communications Commission ("FCC") to approve a Petition for Delegated Authority to implement number conservation measures. Such delegated authority would allow the Commission to mandate 1,000 block number pooling and assignment. In May 2010, the FCC entered an Order granting the Commission's Petition. This FCC action will allow the Commission to forgo the need for current relief planning and will defer 662 NPA exhaust, as well as the creation of a new NPA in the 662 area. On May 5, 2011, the Commission approved the implementation of number conservation measures order in NPA 662 in Docket No. 2011-AD-129. Meetings were held between the Pooling Administrator of the North American Numbering Plan Administration ("NANPA") and the affected carriers to develop an implementation timetable for the mandatory pooling in order to defer and mitigate the effects of the future exhaust of NPA 662. Mandatory pooling of thousands-block in NPA 662 began in September 2011. NANPA's April 2015 forecast estimates that exhaust of NPA 662 will occur in the second quarter of 2028.

<u>FEDERAL UNIVERSAL SERVICE HIGH-COST SUPPORT</u>- The Universal Service Fund (USF) is one fund with four programs - High Cost, Low Income, Rural Health Care and Schools & Libraries. The Commission has oversight responsibilities for the High Cost and the Low Income programs. The High Cost program ensures that consumers in all regions of the nation have access to and pay rates for telecommunications services that are reasonably comparable to those in urban areas. The Low Income program, commonly known as Lifeline, provides discounts that make local telephone service affordable to millions of low-income consumers. In order for a carrier to receive funds from either of these programs, they have to be designated as an eligible telecommunications carrier ("ETC"). The Commission has the primary responsibility for designating carriers as ETCs.

Yearly certification for ETC's is required for High Cost support. The Commission has the primary responsibility to provide this annual certification to the Federal Communications Commission and the Universal Service Administrative Company. Certifications are due annually on or before October 1. The certification must state that all federal High Cost support provided to rural and/or non-rural carriers and competitive ETC's within the state has been and will be used only for the provision, maintenance, and upgrading of facilities and services for which the support is intended.

On November 18, 2011, the FCC released FCC 11-161 Report and Order ("CAF Order") which comprehensively reformed the Universal Service Fund and will transition High Cost mechanisms to the Connect America Fund ("CAF"). This reform developed different avenues of support for price-cap carriers, rate of return carriers, competitive local exchange carriers, and mobility fund carriers. The CAF Order accelerates broadband build-out and expands the benefits of high-speed Internet to rural America. Many of the rural local exchange companies have expressed concern regarding the uncertainty and unpredictability of the CAF order. Mississippi's ETC Docket 2005-AD-662 has been revised to reflect the CAF Order so ETCs can comply with the FCC guidelines and Mississippi requirements. The Seventh Reconsideration Order, FCC 14-54, was released on June 10, 2014 and introduces many changes and clarifications to the CAF Order including

transitioning residential local service rates to the rate floor of \$20.46. Effective January 2, 2015 the rate floor was set at \$16.00.

Mississippi remains one of the largest national beneficiaries of monies allocated from the federal High-Cost support under the federal Universal Service Fund Support program. In 2014, Mississippi received over \$188.6 million in High-Cost Universal Service funding. These monies were utilized by ETCs to improve the wireless and wireline network infrastructure in high cost areas of our state. Mississippi would be unable to maintain basic telephone rates in rural areas at rates comparable to those in more urban areas of the state without federal Universal Service Support. In addition, Universal Service funding ensures that Mississippians in all areas of the state are provided services, functionalities and features comparable to those offered in urban areas. As the transition of USF/CAF shifts to broadband implementation and acceptance, these funds will continue to be vital to Mississippians who are unserved or underserved with access to broadband.

Currently, there are 32 ETCs designated in Mississippi and six of those are low income only. These are comprised of LECs, CLECs and wireless companies. The CAF Order offers other opportunities where providers may seek conditional designation to participate in competitive bidding. The Public Utilities Staff works in conjunction with the Commission to designate ETCs and also reviews and certifies ETC planned Universal Service expenditures. These actions ensure that monies received from federal Universal Service Fund are being used in accordance with the guidelines set forth in the Telecommunications Act of 1996.

On April 29, 2015, the FCC offered the right of first refusal of Connect America Fund Phase II support to the four price cap companies serving in Mississippi – AT&T, CenturyTel, Frontier, and Windstream. Price cap carriers have until August 27, 2015 to accept or decline the offer of support. If accepted, carriers have six years to build out broadband service to the funded locations of 10 Mbps downstream/1 Mbps upstream which 40% must be completed by the end of 2017.

<u>DUAL PARTY RELAY SERVICE</u> – Telecommunications Relay Service ("TRS") is a telephone service that allows persons with hearing or speech disabilities to place and receive telephone calls. This Commission has been administering the Statute under 77-3-501 for 23 years. With the erosion of landlines, the TRS fund has become dangerously low. With the approval of the Commission, the TRS surcharge for landline services was increased on bills rendered on or after May 1, 2013 from \$.03/month to \$.10/month. The Staff continues to monitor this fund and advises the Commission accordingly.

<u>FILING COMMENTS WITH THE FCC</u> - The Staff monitors events of concern with the FCC and files comments on behalf of the Commission. Past comments filed include comments regarding the CAF Order, call completion concerns, cramming, and in-person distribution for handsets to prospective Lifeline customers.



<u>CURRENT NUMBER OF WATER & SEWER UTILITIES</u> - The Mississippi Public Service Commission regulates 953 water and sewer utilities as follows:

Sewer Associations	40
Sewer Companies	131
Sewer Districts	39
Sewer Municipalities	36
Water Associations	496
Water Companies	41
Water Districts	43
Water Municipalities	127

<u>FILINGS</u> — The Water and Sewer Division is responsible for the investigation of all water and sewer related filings with the Commission for initial certificates, supplemental certificates, facility certificates, sale and transfers, initial rates and rate changes.

During this reporting period, there were 22 filings seeking initial, supplemental, and facility certificates and sale and transfer filings. Of the 22 total filings, the specific breakdown by type of utility was as follows:

3
5
0
1
6
2
0
5

There were 10 rate filings. The filings by type of utility were as follows:

Sewer Districts	1
Sewer Companies	2
Sewer Municipalities	1
Water Companies	0
Water Municipalities	5
Water Districts	1

The Water and Sewer Division actively investigated all aspects of the 32 total filings made with the Commission. This investigation included: propounding data requests, reviewing engineering plans and specifications, reviewing reports and other documentation, conducting prehearing conferences, preparing pre-filed testimony, presenting testimony before the Commission at formal hearings and presenting recommendations to the Commission.

<u>VIABILITY RECOMMENDATIONS</u> - Pursuant to Miss. Code Ann., Section 43-35-504, the Water and Sewer Division reviewed and analyzed 32 water block grant applications as well as made utility viability recommendations to the Mississippi Development Authority. In addition, recommendations were made to the Mississippi State Department of Health and to the Mississippi Department of Environmental Quality.

<u>AUDITS</u> - Annual audits of certain regulated sewer companies that are connected to regional utility authorities for wastewater treatment were performed by the Division to ensure that these sewer companies were assessing the correct monthly charges. The Division also determined the appropriate monthly charge to be assessed for the upcoming year.

<u>INSPECTIONS</u> – The continued monitoring of utility systems and various construction projects were performed by the Division throughout the reporting period.

UTILITIES SUMMARIES

ELECTRIC. CAS'& TELEPTIONE UTILITY SERMARIES 2014

TO STAFF DR NO 4-08	ATTACHMENT 1	CASE NO. 2017-00349
0 4-08	MENT 1	-00349

		EL	ECTRIC	UTILITI	ES SUMMARY	2014	1				
	NUMBER		AVE	RAGE	AVERAGE	A'	VERAGE	GROSS	GROSS	RATIO	
COMPANY	OF CUSTOMERS	KWH SOLD		UE PER OMER	KWH PER CUSTOMER		EVENUE ER KWH	PLANT INVESTMENT	OPERATING REVENUES	GROSS INVESTMENT	
NTERGY MISSISSIPPI, INC.						! -!					
RESIDENTIAL	370,464	5,672,166,000	\$	1,580	15,311	\$	0.1032		\$ 585,371,113		
COMMERCIAL	62,726	4,821,290,000	\$	7,664	76,863	\$	0.0997		\$ 480,754,479		
NDUSTRIAL	4,020	2,297,098,000	\$	43,437	571,417	\$	0.0760		\$ 174,614,927		
OTHER	4,901	414,391,000	\$	9,562	84,552	\$	0.1131		\$ 46,863,299		
TOTAL	442,111	13,204,945,000	\$	2,912	29,868	\$	0.0975	\$4,071,616,903	\$ 1,287,603,818	32%	
ISSISSIPPI POWER COMPANY											
RESIDENTIAL	152,589	2,126,115,000	\$	1,913	13,934	\$	0.1373		\$ 291,830,046		
COMMERCIAL	33,368	2,859,617,000	\$	9,443	85,699	\$	0.1102		\$ 315,093,893		
NDUSTRIAL	481	4,942,689,000	\$	726,949	10,275,861	\$	0.0707	- 	\$ 349,662,229		
OTHER	107	40,595,000	\$	69,237	379,393	\$	0.1825		\$ 7,408,334		
TOTAL	186,545	9,969,016,000	\$	5,168	53,440	\$	0.0967	\$ 6,517,743,493	\$ 963,994,502	15%	
										: :	
ource: FERC FORM I - YE 12/31/2014				:							

As of December 31, 2014

Number of companies reporting: 6

Plant (Intrastate Only)

Construction Work in Progress

Plant Acquisition Adjustment

Plant Held for Future Use

Plant in Service

CASE NO. 2017-00349 ATTACHMENT 1 TO STAFF DR NO. 4-08

GAS UTILITIES SUMMARY 2014 (SOURCE: COMPANY ANNUAL REPORTS) Southeast <u>Atmos</u> CenterPoint MS River Gas Tumlinson **Utilities** Willmut **TOTALS** 489,094,673 293,500 847,280 200,570,386 3,060,374 46,840,812 740,707,025 9,510,684 7,781,307 0 525,644 17,817,635 8,218,971 8,218,971 0 0 0 0 0 0 0 0 0 0 6,955,671 6,955,671

Materials and Supplies	480,412	974,351	30,859	0	11,206	286,749	1,783,578
Less:							
Depreciation and Amortization Reserves	150,798,217	92,235,915	1,710,922	293,500	632,406	25,533,805	271,204,766
Contributions in Aid of Construction	· · · · · · · · · · · · · · · · · · ·	0	294,936	0	0	0	294,936
NET BOOK COSTS	363,462,194	117,090,129	1,085,375	0 : :	226,080	22,119,401	503,983,179
Revenues and Expenses (Intrastate Only)							
Operating Revenues	269,357,800	98,184,891	3,231,687	1,305,269	588,568	24,312,365	396,980,580
Depreciation and Amortization Expenses	14,114,336	6,032,234	299,674	91,286	10,606	750,846	21,298,981
Income Taxes	8,561,409	1,955,974	0	22,202	0	650,680	11,190,265
Other Taxes	15,531,510	5,040,234	90,349	22,905	12,798	752,073	21,449,868
Other Operating Expenses	209,358,153	78,479,379	2,607,485	482,560	554,215	21,127,024	312,608,816
Total Operating Expenses	247,565,408	91,507,821	2,997,507	618,953	577,619	23,280,622	366,547,930
Net Operating Income	21,792,392	6,677,070	234,179	686,316	10,949	1,031,743	30,432,650
Other Income	2,548,891	255,317	24,002	0 : .	0 :	336,889	3,165,099
Other Deductions	(11,174,754)	(2,572,150)	(13,438)	0	(16,079)	(160,225)	(13,936,647)
NET INCOME	13,166,529	4,360,237	244,743	686,316	(5,130)	1,208,408	19,661,102
		:	1		1 1 1 1		
Customers (Intrastate Only) Year-End Average:							
Residential	230,563	110,476	2,833	148	431	16,040	360,491
Commercial	23,649	12,357	289	55	161	2,881	39,392
Industrial	343	20	2	2	0 :	30	397
Others	2,933	0	25	0	0	0	2,958
Total Number of Customers	257,488	122,853	3,149	205	592	18,951	403,238
Other Statistics (Intrastate Only)						·	
Average Annual Residential Use (MCF)	68.75	56.92	49.85	42.34	43.44	55.94	52.88
Average Residential Cost per MCF (\$)	9.27	9.08	14.11	10.93	13,16	9.31	10.98
Average Residential Monthly Bill	53.09	43.09	58.61	38.58	47.63	43,40	47.40
Gross Plant Investment per Customer	1,997.22	1,703.87	981.66	1,431.71	1,450.15	2,514.55	1,679.86

MISSISSIPPI TELEPHONE UTILITIES SUMMARY 2014

COMPANY	NUMBER OF MS EXCHANGES	ACCESS LINES 2014	ACCESS LINES 2013	ACCESS LINE GROWTH FROM PREV. YEAR	GROSS PLANT IN SERVICE	OPERATING REVENUE	OPERATING EXPENSES	NET REVENUE
BPM (NOXAPATER)	11	618	660	(42)	\$3,220,168	\$1,473,181	\$2,042,747	(\$569,566)
BAYSPRINGS	12	7,449	7,501	(52)	\$67,398,853	\$11,025,204	\$10,665,462	\$359,742
BELLSOUTH**	172	· · · · · · · · · · · · · · · · · · ·						
BRUCE	3	1,829	1,931	(102)	\$21,241,388	\$3,108,369	\$2,791,236	\$317,133
CALHOUN CITY (TDS)	3	2,242	2,387	(145)	\$15,303,319	\$2,080,014	\$1,678,917	\$401,097
CENTURYTEL OF ADAMSVILLE	1	106	105	1	\$40,384,228	\$5,426,107	\$4,745,557	\$680,550
CENTURYTEL OF NORTH MS	3	15,270	15,477	(207)	\$104,695,937	\$17,927,333	\$12,246,158	\$5,681,175
DECATUR	1	1,263	1,352	(89)	\$9,104,573	\$1,151,925	\$1,599,021	(\$447,096)
DELTA		2,371	2,477	(106)	\$26,172,048	\$3,765,848	\$3,350,530	\$415,318
FRANKLIN	10	5,929	6,228	(299)	\$75,883,144	\$9,150,523	\$7,764,569	\$1,385,954
FRONTIER	4	3,101	3,474	(373)	\$22,960,185	\$3,267,846	\$2,684,114	\$583,732
FULTON	4	6,285	6,362	(77)	\$32,010,268	\$4,519,209	\$5,001,096	(\$481,887)
GEORGETOWN	1	189	214	(25)	\$4,135,694	\$984,816	\$762,448	\$222,368
LAKESIDE		204	214	(10)	\$4,479,694	\$1,681,649	\$1,288,005	\$393,644
MOUND BAYOU	1	535	556	(21)	\$3,814,722	\$844,973	\$755,164	\$89,809
MYRTLE (TDS)	1	458	510	(52)	\$3,522,311	\$523,833	\$456,281	\$67,552
SLEDGE	1	254	274	(20)	\$6,099,433	\$1,482,999	\$1,282,346	\$200,653
SMITHVILLE		478	536	(58)	\$1,243,989	\$466,464	\$610,893	(\$144,429)
SOUTHEAST MS (TDS)	4	2,538	2,624	(86)	\$22,751,914	\$2,786,714	\$2,111,726	\$674,988
WINDSTREAM	3	8,782	9,191	(409)	\$45,849,096	\$7,974,964	\$3,929,357	\$4,045,607

^{*}Bell South no longer required to report access lines. (See 2012 HB825)

AGENCY FINANCIAL REPORTS

MISSISSIPPI PUBLIC UTILITIES STAFF COMBINED STATEMENTS OF RECEIPTS AND DISBURSEMENTS ${\tt JULY~1,~2014-JUNE~30,~2015}$

DISBURSEMENTS:

Salaries & Fringe Benefits	\$1,893,257
Travel	36,808
Contractual Services	210,793
Commodities	7,795
Capital Outlay Equipment	0
Subsidies, Loans, Grants	0
TOTAL OPERATING EXPENSES	\$2,148,653
Transfers	0
TOTAL DISBURSEMENTS	\$2,148,653
RECEIPTS:	
Utility Regulatory Tax	\$2,412,746
Miscellaneous Receipts	<u>0.00</u>
TOTAL RECEIPTS:	\$2,412,746

MISSISSIPPI PUBLIC UTILITIES STAFF OUT OF STATE TRAVEL FISCAL YEAR 2015

Employee's Name	Destination	Purpose	Costs
Jennifer Boen	Woodlands, TX	Fuel Audit	743.75
Donna Chandler	Washington, DC	NARUC	1,806.00
	San Destin, FL	TASE	1,602.00
Michael Douglas	Washington, DC	NARUC	2,085.00
	San Destin, FL	TASE	1,579.00
Chris Garbacz	Dallas, TX	NARUC	1,397.00
	San Francisco, CA	NARUC	1,884.00
	Washington, DC	NARUC	253.00
	Nashville, TN	Nicholas Institute	47.00
	Washington, DC	NARUC	1,934.00
	Washington, DC	Climate Change Conf.	1,487.00
Bill Hammett	New Orleans, LA	NARUC	1,073.00
Patti Hentschel	Woodlands, TX	Audit	1,011.00
David Kennedy	New Orleans, LA	Audit	1,088.00

Brandi Myrick	Houston, TX	Fuel Audit	1,102.00
	New Orleans, LA	NARUC	1,175.00
	San Antonio, TX	SEARUC	1,297.00
Chad Reynolds	Woodlands, TX	Audit	1,279.00
Randy Tew	San Destin, FL	TASE	1,695.00
Cherish Woods	New Orleans, LA	NARUC	770.00
	Albuquerque, NM	Utility Rate School	2,039.00

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REQUEST:

Refer to the Kollen Testimony, pages 72-74.

- a. Provide the impact of extending the PRP an additional 5, 10, and 15 years on annual projected PRP capital expenditures, as shown in the table on page 72, and on projected customer PRP surcharges.
- b. If the Commission were to consider mitigating the annual rate of increase through the PRP surcharge, provide Atmos's view of the most reasonable extension of its PRP timetable beyond the 15 years which was approved based on the original cost estimates.

RESPONSE:

- a) Please see Attachment 1. The table on page 72 of the Kollen testimony shows cumulative capex of \$517.8 million from 2018 to 2025. The \$44.9 million in 2018 was previously approved, leaving \$472.9 million remaining. The attachment shows the yearly capex amounts that result from simply taking the \$472.9 and spreading it evenly over the number of years requested. The corresponding annual impacts on the PRP surcharges are shown in Attachment 1. Because capex is held constant in these simplified scenarios, the annual increase in PRP surcharge would also remain relatively constant.
- b) If the Commission were to consider holding the level of PRP investment constant at 2018 levels (i.e. \$44.9m), the Company would need 3.5 additional years (beyond 2025) to complete the replacement of the original program as outlined in Case No. 2009-00354 as well as the additional 100 miles of bare steel that was discovered in 2011. While the Company's initial focus in Case No. 2009-00354 was the replacement of bare steel, the Commission correctly stated in Case No. 2014-00274 that KRS 278.509 does not mandate that natural gas pipeline replacement programs be restricted to bare or unprotected steel pipe, and it specifically allows recovery of costs for investments in natural gas replacement programs which are not recovered in the existing rates of a regulated utility. Without an annual mechanism, the Company's PRP program is the best mechanism to replace any other pipe that has outlived its useful life and/or creates a safety and/or a reliability concern. As the Company stated in Case No. 2017-00308, while no additional types or families of pipe, or segments thereof, have been added to the Company's PRP, the Company may seek to add additional types or families of pipe, or segments thereof, in the future. The Company is aware of additional types or families of pipe that may need to be added to the PRP program in the future. Such examples would include, but are not limited to, Aldyl-A plastic pipe as well as unwired plastic pipe. The inclusion of additional types or families of pipe in the PRP may create the need for additional length to the PRP.

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ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_4-09_Att1 - PRP Yearly Charge.xlsx, 4 Pages.

Respondents: Greg Smith and Mark Martin

Case No. 2017-00349 Staff 4-09 PRP Capital S

Spending								
Year			Year		5 Years	1	0 Years	5 Years
2018	\$ 44,900	(Approved)			\$ 44,900	\$	44,900	\$ 44,900
2019	\$ 51,100			1	\$ 39,408	\$	27,818	\$ 21,495
2020	\$ 56,900			2	\$ 39,408	\$	27,818	\$ 21,495
2021	\$ 63,200			3	\$ 39,408	\$	27,818	\$ 21,495
2022	\$ 63,100			4	\$ 39,408	\$	27,818	\$ 21,495
2023	\$ 70,700			5	\$ 39,408	\$	27,818	\$ 21,495
2024	\$ 79,200			6	\$ 39,408	\$	27,818	\$ 21,495
2025	\$ 88,700	\$ 472,900		7	\$ 39,408	\$	27,818	\$ 21,495
2026				8	\$ 39,408	\$	27,818	\$ 21,495
2027				9	\$ 39,408	\$	27,818	\$ 21,495
2028				10	\$ 39,408	\$	27,818	\$ 21,495
2029				11	\$ 39,408	\$	27,818	\$ 21,495
2030				12	\$ 39,408	\$	27,818	\$ 21,495
2031				13		\$	27,818	\$ 21,495
2032				14		\$	27,818	\$ 21,495
2033				15		\$	27,818	\$ 21,495
2034				16		\$	27,818	\$ 21,495
2035				17		\$	27,818	\$ 21,495
2036				18				\$ 21,495
2037				19				\$ 21,495
2038				20				\$ 21,495
2039				21				\$ 21,495
2040				22				\$ 21,495
	\$ 517,800				\$ 517,800	\$	517,800	\$ 517,800

Year 2019-2025 Capex

472,900

Additional Years Past 2025
5 Years 10 Years
\$ 39,408 \$ 15 rears 27,818 \$ 21,495

Incremental Charges Per Year											
	5 Years (at 39.408MM)			10 Years (at 27.818MM)				15 Years (at 21.495MM)			
RESIDENTIAL (Rate G-1)	\$	1.49	\$	-	\$	1.07	\$	-	\$	0.83	\$ -
NON-RESIDENTIAL (Rate G-1)	\$	5.01	S	-	\$	3.58	\$		\$	2.79	\$ -
INTERRUPTIBLE (Rate G-2)	\$	17.57	s	-	\$	12.54	\$		\$	9.80	\$ -
Sales: 1-15,000	\$	-	S	0.0565	\$		\$	0.0403	\$	-	\$ 0.03150
Sales: Over 15,000	\$	-	S	0.0425	\$		\$	0.0304	\$	-	\$ 0.02370
TRANSPORTATION (T-3)	\$	22.06	S	-	\$	15.75	\$	-	\$	12.30	\$ -
Interrupt Transport: 1-15,000	\$	-	\$	0.0509	\$	-	\$	0.0363	\$	-	\$ 0.02840
Interrupt Transport: Over 15,000	\$	-	\$	0.0383	\$	-	\$	0.0274	\$	-	\$ 0.02140
TRANSPORTATION (T-4)	\$	20,58	\$	-	\$	14.69	\$	-	\$	11.47	\$ -
Firm Transport: 1-300	\$	-	\$	0.0855	\$	-	\$	0.0611	\$	-	\$ 0.04770
Firm Transport: 301-15,000	\$	-	\$	0.0530	\$	-	\$	0.0378	\$	-	\$ 0.02950
Firm Transport: Over 15,000	\$	-	\$	0.0413	\$	-	\$	0.0295	\$	-	\$ 0.02300

ATMOS ENERGY CORPORATION KENTUCKY PIPE REPLACEMENT PROGRAM SURCHARGE CALCULATION OF FORECASTED ACTIVITY 5 Year Incremental Rate SURCHARGE SUMMARY

Line			Customer Charge		Volumetric
Number	Tariff Schedule				Charge
1	RESIDENTIAL (Rate G-1)		\$	1.49	0.0000
2	NON-RESIDENTIAL (Rate G-1)		\$	5.01	0.0000
3	INTERRUPTIBLE (Rate G-2)		\$	17.57	
4		Sales: 1-15,000			0.0565
5		Sales: Over 15,000			0.0425
6	TRANSPORTATION (T-3)		\$	22.06	
7		Interrupt Transport: 1-15,000			0.0509
8		Interrupt Transport: Over 15,000			0.0383
9	TRANSPORTATION (T-4)		\$	20.58	
10		Firm Transport: 1-300			0.0855
11		Firm Transport: 301-15,000			0.0530
12		Firm Transport: Over 15,000			0.0413

ATMOS ENERGY CORPORATION KENTUCKY PIPE REPLACEMENT PROGRAM SURCHARGE CALCULATION OF FORECASTED ACTIVITY 10 Year Incremental Rate SURCHARGE SUMMARY

Line			Customer Charge		Volumetric
Number	Tariff Schedule				Charge
1	RESIDENTIAL (Rate G-1)		\$	1.07	0.0000
2	NON-RESIDENTIAL (Rate G-1)		\$	3.58	0.0000
3	INTERRUPTIBLE (Rate G-2)		\$	12.54	
4		Sales: 1-15,000			0.0403
5		Sales: Over 15,000			0.0304
6	TRANSPORTATION (T-3)		\$	15.75	
7		Interrupt Transport: 1-15,000			0.0363
8		Interrupt Transport: Over 15,000			0.0274
9	TRANSPORTATION (T-4)		\$	14.69	
10		Firm Transport: 1-300			0.0611
11		Firm Transport: 301-15,000			0.0378
12		Firm Transport: Over 15,000			0.0295

ATMOS ENERGY CORPORATION KENTUCKY PIPE REPLACEMENT PROGRAM SURCHARGE CALCULATION OF FORECASTED ACTIVITY 15 Year Incremental Rate SURCHARGE SUMMARY

Line			Cı	ıstomer	Volumetric
Number	Tariff Schedule		Charge		Charge
1	RESIDENTIAL (Rate G-1)		\$	0.83	0.0000
2	NON-RESIDENTIAL (Rate G-1)		\$	2.79	0.0000
3	INTERRUPTIBLE (Rate G-2)		\$	9.80	
4		Sales: 1-15,000			0.0315
5		Sales: Over 15,000			0.0237
6	TRANSPORTATION (T-3)		\$	12.30	
7		Interrupt Transport: 1-15,000			0.0284
8		Interrupt Transport: Over 15,000			0.0214
9	TRANSPORTATION (T-4)		\$	11.47	
10		Firm Transport: 1-300			0.0477
11		Firm Transport: 301-15,000			0.0295
12		Firm Transport: Over 15,000			0.0230