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February 12, 2018

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

Re: Atmos Energy Corporation:  
Case No. 2018-00039

Dear Ms. Pinson:

Atmos Energy Corporation, pursuant to the request of the Attorney General and the Commission Staff at the conference held on Friday February 9, submits the Excel files associated with the reduction in the federal tax rate. To assist in the understanding of the calculations, the following information is being provided.

**Determination of Tax Expense Reduction on Base Rates:**

The first two steps utilize a Revenue Requirement Excel Model to calculate the revenue requirement change associated with the expense reduction for the change in FIT rate from 35% to 21%.

Step 1 –

- Refer to the Excel file named “KY Rev Req Model – 2015 Settlement”.
- This file built upon a model provided in response to Staff 2-21 Att 1 in Case No. 2015-00343.
- Ratemaking adjustments to that foundation file, to simulate black-box settlement, included reflection of an ROE of 9.8% (on tab J-1F) and an O&M adjustment of (\$132,364) (on tab C.2).
- 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). On tab B.5 F, Excel cell I73 must be computed to balance amounts computed in Excel cells I70 and I75. This determines 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 cost of service. The amount in Excel cell I70 of Schedule B.5.F is equal to the amount on Schedule C.1 Excel cell J23 and is the tax expense included in cost of service calculated at the statutory rate. The \$9,564,894 I Excel cell I73 was calculated using the "goal seek" function in Microsoft Excel. The goal seek function was set to make the sum of Excel cell I70 and I73 equal to zero by changing the Excel cell in I73 (the \$9,564,894 change in NOLC).

- This Step 1 creates a revenue requirement model matching the increase of \$500,000 set forth in the Settlement in Case No. 2015-00343 (See tab A.1) at an FIT rate of 35%. Values on tab 1, Excel column G are copied as values to Excel column L for purposes of comparison to the model created in Step 2 below.

Step 2 –

- Refer to the Excel file named “Exhibit JTC-1 KY Rev Req Model – w Tax Law Proforma”.
- This file built upon the model created in Step 1 above, reflecting the Settlement revenue requirement at the FIT rate of 35%.
- To modify the filing to reflect the reduced FIT rate of 21%, the following entries must be made:
  - o Allocation tab, Excel cell E23, change keyed formula from 0.35 to 0.21.
  - o Tab C.1, Excel cell H23, change keyed formula from 0.35 to 0.21.
  - o Tab E, Excel cell E21 and G21, change keyed formula from 0.35 to 0.21.
  - o Tab H.1, Excel cell C29, change keyed formula from 0.35 to 0.21.
- On tab B.5 F, the Required Change in NOLC is computed as described above to ensure balance between the Tax Expense on Return and the Total Required Change in Accumulated Deferred Income Taxes. In this instance, the “goal seek” solution in Excel cell \$14,497,717.
- This Step 2 creates a revenue requirement model matching the increase of \$500,000 set forth in the Settlement in Case No. 2015-00343 (See tab A.1) at an FIT rate of 21%. Comparing the rate reduction produced by this model to the Settlement model from Step 1 shows a total rate reduction necessary of \$4,584,138.

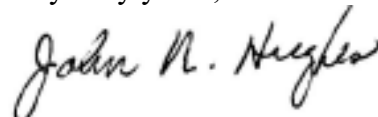
Step 3 –

- Refer to the Excel file named “Rate Strike for FIT Expense”.
- The reduction of \$4,584,138 is spread uniformly to each tariff rate component, producing a 5.6% reduction in base revenue (excluding pass through gas costs) for all customer classes.

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

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

Very truly yours,



John N. Hughes

And

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Attorneys for Atmos Energy  
Corporation

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

**Allocation Factors**

Line No.	Description	Forecast Period			Base Period		
		KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite	KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite
	<b>Rate Base, Dep. Exp., &amp; Taxes Other</b>						
1	<b>Shared Services</b>						
2	General Office (Div 002)	10.71%	49.09%	5.26%	10.71%	49.09%	5.26%
3	Customer Support (Div 012)	10.86%	52.60%	5.71%	10.86%	52.60%	5.71%
4	<b>Kentucky/Mid-States</b>						
5	Mid-States General Office (Div 091)	100%	49.09%	49.09%	100%	49.09%	49.09%
6							
7							
8	<b>Greenville Avenue Data Center</b>			1.54%			1.54%
9	<b>Charles K. Vaughan Center</b>			1.08%			1.08%
10							
11	<b>Kentucky Composite Tax</b>			38.90%			
12							
13	<b>Rate of Return on Equity</b>			9.80%			
14							
15	<b>STDRATE</b>			1.25%			
16							
17	<b>LTD RATE</b>			5.90%			

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

<b>Schedule</b>	<b>Description</b>
A	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Overall Financial Summary  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)
1	Rate Base	B-1	\$ 294,399,069	\$ 334,221,648
2	Adjusted Operating Income	C-1	\$ 22,036,967	\$ 25,465,097
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	7.49%	7.62%
4	Required Rate of Return	J-1	7.62%	7.71%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 22,433,209	\$ 25,768,489
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 396,242	\$ 303,392
7	Gross Revenue Conversion Factor	H	1.64812	1.64804
8	<b>Revenue Deficiency (line 6 times line 7)</b>		<b>\$ 653,053</b>	<b>\$ 500,000</b>
9	Revenue Increase Requested	C-1		\$ 500,000
10	Adjusted Operating Revenues	C-1		\$ 166,804,655
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 167,304,655

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(b)

SCHEDULE B

**Rate Base**

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



Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Jurisdictional Rate Base Summary  
as of February 29, 2016

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 516,683,027	\$ 489,110,379
2	Construction Work in Progress	B-2 B	14,905,451	14,481,744
3	Accumulated Depreciation and Amortization	B-3 B	<u>(172,025,701)</u>	<u>(168,658,169)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 359,562,777	\$ 334,933,954
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,330,931	\$ 3,330,931
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	1,262,990	9,751,925
7	Customer Advances For Construction	B-6 B	(1,767,642)	(1,767,923)
8	Regulatory Assets	F.6	33,033	33,033
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(59,255,505)</u>	<u>(51,882,850)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 303,166,584</u>	<u>\$ 294,399,069</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Rate Base Summary  
 as of May 31, 2017

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 568,248,225	\$ 552,066,857
2	Construction Work in Progress	B-2 F	14,731,739	14,731,739
3	Accumulated Depreciation and Amortization	B-3 F	<u>(186,336,791)</u>	<u>(179,723,195)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 396,643,172	\$ 387,075,400
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,200,869	\$ 3,200,869
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	2,568,084	8,249,985
7	Customer Advances For Construction	B-6 F	(1,767,642)	(1,767,642)
8	Regulatory Assets	F.6	234,455	368,199
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(75,520,581)</u>	<u>(62,905,163)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 325,358,357</u>	<u>\$ 334,221,648</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	\$ 8,330	
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	119,853	
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182		\$ 128,182	
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	\$ -	
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	-	100%	-	
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	-	100%	-	
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -		\$ -	
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	\$ 261,127	
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	4,682	
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	17,916	
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	153,261	
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	23,138	
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	137,443	
21	35200	Wells \ Rights of Way	\$ 7,774,827	-	7,774,827	100%	100%	7,774,827	6,629,572	100%	6,629,572	
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	1,699,999	100%	1,699,999	
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	415,819	\$ 419,941	100%	419,941	
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	1,694,833	
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	178,530	100%	178,530	
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	\$ 54,614	100%	54,614	
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	178,497	178,497	100%	178,497	
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	209,458	
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	923,446	
30	35500	Meas & Reg. Equipment	\$ 240,883	-	240,883	100%	100%	240,883	\$ 240,883	100%	240,883	
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	414,663	
32												
33		Total Storage Plant	\$ 14,383,136	\$ -	\$ 14,383,136			\$ 14,383,136	\$ 13,242,003		\$ 13,242,003	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	\$ 26,970	
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	\$ 867,772	100%	867,772	
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	\$ 49,002	100%	49,002	
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	\$ 60,826	100%	60,826	
40	36700	Mains Cathodic Protection	\$ 185,509	-	185,509	100%	100%	185,509	\$ 185,509	100%	185,509	
41	36701	Mains - Steel	\$ 27,762,017	-	27,762,017	100%	100%	27,762,017	\$ 27,762,017	100%	27,762,017	
42	36900	Meas. & Reg. Equipment	\$ 615,022	-	615,022	100%	100%	615,022	\$ 615,022	100%	615,022	
43	36901	Meas. & Reg. Equipment	\$ 2,269,871	-	2,269,871	100%	100%	2,269,871	\$ 2,269,871	100%	2,269,871	
44												
45		Total Transmission Plant	\$ 31,836,990	\$ -	\$ 31,836,990			\$ 31,836,990	\$ 31,836,990		\$ 31,836,990	
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	\$ 531,167	
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	37,326	
50	37402	Land Rights	\$ 1,499,591	-	1,499,591	100%	100%	1,499,591	\$ 1,491,896	100%	1,491,896	
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	2,784	
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	336,168	
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	99,818	
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	46,264	
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	4,005	
56	37600	Mains Cathodic Protection	\$ 20,373,423	-	20,373,423	100%	100%	20,373,423	\$ 20,688,259	100%	20,688,259	
57	37601	Mains - Steel	\$ 105,603,258	-	105,603,258	100%	100%	105,603,258	\$ 99,902,994	100%	99,902,994	
58	37602	Mains - Plastic	\$ 83,638,708	-	83,638,708	100%	100%	83,638,708	\$ 73,282,775	100%	73,282,775	
59	37800	Meas & Reg. Sta. Equip - General	\$ 6,962,215	-	6,962,215	100%	100%	6,962,215	\$ 6,546,839	100%	6,546,839	
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 2,977,136	-	2,977,136	100%	100%	2,977,136	\$ 2,836,569	100%	2,836,569	
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,393,821	-	1,393,821	100%	100%	1,393,821	\$ 1,393,821	100%	1,393,821	
62	38000	Services	\$ 111,917,612	-	111,917,612	100%	100%	111,917,612	\$ 107,137,690	100%	107,137,690	
63	38100	Meters	\$ 30,216,256	-	30,216,256	100%	100%	30,216,256	\$ 27,090,308	100%	27,090,308	
64	38200	Meter Installaitons	\$ 51,000,599	-	51,000,599	100%	100%	51,000,599	\$ 50,542,420	100%	50,542,420	
65	38300	House Regulators	\$ 8,250,800	-	8,250,800	100%	100%	8,250,800	\$ 8,096,146	100%	8,096,146	
66	38400	House Reg. Installations	\$ 154,276	-	154,276	100%	100%	154,276	\$ 154,276	100%	154,276	
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,345,442	-	5,345,442	100%	100%	5,345,442	\$ 5,278,579	100%	5,278,579	
68												
69		Total Distribution Plant	\$ 430,390,669	\$ -	\$ 430,390,669			\$ 430,390,669	\$ 405,500,105		\$ 405,500,105	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
70			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
71		<b>General Plant **</b>										
72	38900	Land & Land Rights	\$ 1,027,350	\$ -	\$ 1,027,350	100%	100%	\$ 1,027,350	\$ 1,027,350	100%	100%	\$ 1,027,350
73	39000	Structures & Improvements	\$ 4,889,293	-	4,889,293	100%	100%	4,889,293	\$ 4,630,147	100%	100%	4,630,147
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	\$ 7,461	-	7,461	100%	100%	7,461	\$ 7,461	100%	100%	7,461
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	\$ 1,811,923	-	1,811,923	100%	100%	1,811,923	\$ 1,705,903	100%	100%	1,705,903
79	39200	Transportation Equipment	\$ 362,906	-	362,906	100%	100%	362,906	\$ 367,222	100%	100%	367,222
80	39202	Trailers	\$ 33,192	-	33,192	100%	100%	33,192	\$ 33,192	100%	100%	33,192
81	39400	Tools, Shop & Garage Equipment	\$ 2,331,061	-	2,331,061	100%	100%	2,331,061	\$ 2,094,763	100%	100%	2,094,763
82	39603	Ditchers	\$ 47,303	-	47,303	100%	100%	47,303	\$ 49,272	100%	100%	49,272
83	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
84	39605	Welders	\$ 33,236	-	33,236	100%	100%	33,236	\$ 33,236	100%	100%	33,236
85	39700	Communication Equipment	\$ 374,224	-	374,224	100%	100%	374,224	\$ 350,579	100%	100%	350,579
86	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
87	39800	Miscellaneous Equipment	\$ 4,004,479	-	4,004,479	100%	100%	4,004,479	\$ 3,783,696	100%	100%	3,783,696
88	39903	Other Tangible Property - Network - H/W	\$ 94,665	-	94,665	100%	100%	94,665	\$ 94,637	100%	100%	94,637
89	39906	Other Tang. Property - PC Hardware	\$ 1,363,213	-	1,363,213	100%	100%	1,363,213	\$ 1,152,457	100%	100%	1,152,457
90	39907	Other Tang. Property - PC Software	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92												
93		Total General Plant	\$ 18,708,829	\$ -	\$ 18,708,829			\$ 18,708,829	\$ 17,658,437			\$ 17,658,437
94												
95		Total Plant (Div 9)	\$ 495,447,806	\$ -	\$ 495,447,806			\$ 495,447,806	\$ 468,365,718			\$ 468,365,718
96												
97		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	100%	100%	\$ 14,123,020	\$ 13,742,969	100%	100%	\$ 13,742,969

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
98												
99		<b>Kentucky-Mid-States General Office (Division 091)</b>										
100												
101		<u>Intangible Plant</u>										
102	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.09%	\$ 90,969	\$ 185,309	100%	49.09%	90,969
103	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.09%	544,684	\$ 1,109,552	100%	49.09%	544,684
104												
105		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 635,653	\$ 1,294,861			\$ 635,653
106												
107		<u>Distribution Plant</u>										
108	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
109	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
110	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
111	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129												
130		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
131												
132		<u>General Plant</u>										
133	39001	Structures Frame	\$ 179,339	-	179,339	100%	49.09%	\$ 88,038	\$ 179,339	100%	49.09%	\$ 88,038
134	39004	Air Conditioning Equipment	\$ 5,771	-	5,771	100%	49.09%	\$ 2,833	\$ 5,771	100%	49.09%	\$ 2,833
135	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.09%	\$ 19,064	\$ 38,834	100%	49.09%	\$ 19,064
136	39100	Office Furniture & Equipment	\$ 42,653	-	42,653	100%	49.09%	\$ 20,938	\$ 41,632	100%	49.09%	\$ 20,438
137	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	\$ 2,017	\$ 4,110	100%	49.09%	\$ 2,017
138	39400	Tools, Shop & Garage Equipment	\$ 163,707	-	163,707	100%	49.09%	\$ 80,365	\$ 163,666	100%	49.09%	\$ 80,344
139	39600	Power Operated Equipment	\$ 11,037	-	11,037	100%	49.09%	\$ 5,418	\$ 13,652	100%	49.09%	\$ 6,702
140	39700	Communication Equipment	\$ 225,614	-	225,614	100%	49.09%	\$ 110,755	\$ 225,614	100%	49.09%	\$ 110,755
141	39800	Miscellaneous Equipment	\$ 882,228	-	882,228	100%	49.09%	\$ 433,090	\$ 843,987	100%	49.09%	\$ 414,317
142	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	\$ 37,796	\$ 76,993	100%	49.09%	\$ 37,796
143	39901	Other Tangible Property - Servers - H/W	\$ 344,194	-	344,194	100%	49.09%	\$ 168,966	\$ 344,194	100%	49.09%	\$ 168,966
144	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	\$ 4,061	\$ 8,273	100%	49.09%	\$ 4,061
145	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	\$ 102,775	\$ 209,358	100%	49.09%	\$ 102,775
146	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	\$ 159,583	\$ 325,509	100%	49.09%	\$ 159,794
147	39907	Other Tang. Property - PC Software	\$ 74,880	-	74,880	100%	49.09%	\$ 36,759	\$ 74,880	100%	49.09%	\$ 36,759
148	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	\$ 441,065	\$ 898,422	100%	49.09%	\$ 441,039
149												
150		Total General Plant	\$ 3,490,544	\$ -	\$ 3,490,544			\$ 1,713,524	\$ 3,454,232			\$ 1,695,698
151												
152		Total Plant (Div 91)	\$ 4,785,404	\$ -	\$ 4,785,404			\$ 2,349,177	\$ 4,749,093			\$ 2,331,351
153												
154		CWIP With out AFUDC	\$ (174,494)	\$ -	\$ (174,494)	100%	49.09%	\$ (85,660)	\$ (222,721)	100%	49.09%	\$ (109,335)

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
155												
156		<b>Shared Services General Office (Division 002)</b>										
157												
158		<u>General Plant</u>										
159	39000	Structures & Improvements	\$ 2,230,561	\$ -	\$ 2,230,561	10.71%	49.09%	\$ 117,274	\$ 2,140,299	10.71%	49.09%	112,528
160	39005	G-Structures & Improvements	\$ 9,199,401	-	9,199,401	100%	1.54%	141,839	\$ 9,199,401	100.00%	1.54%	\$ 141,839
161	39009	Improvement to leased Premises	\$ 9,329,121	-	9,329,121	10.71%	49.09%	490,487	\$ 9,045,765	10.71%	49.09%	475,589
162	39100	Office Furniture & Equipment	\$ 10,950,156	-	10,950,156	10.71%	49.09%	575,714	\$ 10,741,092	10.71%	49.09%	564,722
163	39102	Remittance Processing Equip	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
164	39103	Office Machines	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100%	1.54%	983	\$ 63,741	100.00%	1.54%	983
166	39200	Transportation Equipment	\$ 103,416	-	103,416	10.71%	49.09%	5,437	\$ 103,416	10.71%	49.09%	5,437
167	39300	Stores Equipment	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 1,049,337	-	1,049,337	10.71%	49.09%	55,170	\$ 562,258	10.71%	49.09%	29,561
169	39500	Laboratory Equipment	\$ 23,632	-	23,632	10.71%	49.09%	1,242	\$ 23,632	10.71%	49.09%	1,242
170	39700	Communication Equipment	\$ 2,495,926	-	2,495,926	10.71%	49.09%	131,226	\$ 2,462,183	10.71%	49.09%	129,451
171	39800	Miscellaneous Equipment	\$ 521,026	-	521,026	10.71%	49.09%	27,393	\$ 494,198	10.71%	49.09%	25,983
172	39900	Other Tangible Property	\$ 168,103	-	168,103	10.71%	49.09%	8,838	\$ 168,103	10.71%	49.09%	8,838
173	39901	Other Tangible Property - Servers - H/W	\$ 30,909,580	-	30,909,580	10.71%	49.09%	1,625,098	\$ 33,700,827	10.71%	49.09%	1,771,851
174	39902	Other Tangible Property - Servers - S/W	\$ 18,166,048	-	18,166,048	10.71%	49.09%	955,096	\$ 17,259,545	10.71%	49.09%	907,436
175	39903	Other Tangible Property - Network - H/W	\$ 3,330,569	-	3,330,569	10.71%	49.09%	175,108	\$ 3,276,746	10.71%	49.09%	172,278
176	39904	Other Tang. Property - CPU	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 1,989,499	-	1,989,499	10.71%	49.09%	104,600	\$ 2,091,363	10.71%	49.09%	109,955
179	39907	Other Tang. Property - PC Software	\$ 686,152	-	686,152	10.71%	49.09%	36,075	\$ 812,062	10.71%	49.09%	42,695
180	39908	Other Tang. Property - Mainframe S/W	\$ 111,795,226	-	111,795,226	10.71%	49.09%	5,877,732	\$ 102,519,988	10.71%	49.09%	5,390,079
181	39909	Other Tang. Property - Application Software	\$ 982,650	-	982,650	10.71%	49.09%	51,664	\$ 993,259	10.71%	49.09%	52,221
182	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
183												
184		Total General Plant (Div 2)	\$ 203,994,143	\$ -	\$ 203,994,143			\$ 10,380,975	\$ 195,657,879			\$ 9,942,689
185												
186		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	10.71%	49.09%	\$ 742,530	\$ 13,742,969	10.71%	49.09%	\$ 722,549



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
187												
188		<b>Shared Services Customer Support (Division 012)</b>										
189												
190		<u>General Plant</u>										
191	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.86%	52.60%	\$ 164,184	\$ 2,874,240	10.86%	52.60%	\$ 164,184
192	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100%	1.08%	20,455	\$ 1,887,123	100.00%	1.08%	20,455
193	39000	Structures & Improvements	\$ 12,671,348	-	12,671,348.19	10.86%	52.60%	723,819	\$ 12,655,904	10.86%	52.60%	722,937
194	39009	Improvement to leased Premises	\$ 4,298,434	-	4,298,434.33	10.86%	52.60%	245,537	\$ 4,298,434	10.86%	52.60%	245,537
195	39010	CKV-Structures & Improvements	\$ 10,419,807	-	10,419,806.71	100%	1.08%	112,945	\$ 10,419,807	100.00%	1.08%	112,945
196	39100	Office Furniture & Equipment	\$ 2,310,944	-	2,310,944.06	10.86%	52.60%	132,007	\$ 2,324,275	10.86%	52.60%	132,768
197	39103	39103-Office Furn. - Copiers & Type	\$ (4,688)	-	(4,687.91)	10.86%	52.60%	(268)	\$ 129	10.86%	52.60%	7
198	39700	Communication Equipment	\$ 1,962,785	-	1,962,784.81	10.86%	52.60%	112,119	\$ 1,962,785	10.86%	52.60%	112,119
199	39710	CKV-Communication Equipment	\$ 271,621	-	271,621.22	100%	1.08%	2,944	\$ 271,621	100.00%	1.08%	2,944
200	39800	Miscellaneous Equipment	\$ 48,730	-	48,730.45	10.86%	52.60%	2,784	\$ 38,370	10.86%	52.60%	2,192
201	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.86%	52.60%	35,940	\$ 629,166	10.86%	52.60%	35,940
202	39901	Other Tangible Property - Servers - H/W	\$ 8,102,041	-	8,102,040.54	10.86%	52.60%	462,809	\$ 8,016,720	10.86%	52.60%	457,935
203	39902	Other Tangible Property - Servers - S/W	\$ 1,817,194	-	1,817,193.84	10.86%	52.60%	103,803	\$ 1,801,459	10.86%	52.60%	102,904
204	39903	Other Tangible Property - Network - H/W	\$ 579,901	-	579,901.30	10.86%	52.60%	33,125	\$ 538,872	10.86%	52.60%	30,782
205	39906	Other Tang. Property - PC Hardware	\$ 956,539	-	956,538.54	10.86%	52.60%	54,640	\$ 955,073	10.86%	52.60%	54,556
206	39907	Other Tang. Property - PC Software	\$ 188,782	-	188,781.81	10.86%	52.60%	10,784	\$ 305,327	10.86%	52.60%	17,441
207	39908	Other Tang. Property - Mainframe S/W	\$ 109,997,919	-	#####	10.86%	52.60%	6,283,359	\$ 109,429,531	10.86%	52.60%	6,250,892
208	39910	CKV-Other Tangible Property	\$ 91,992	-	91,992.46	100%	1.08%	997	\$ 91,992	100.00%	1.08%	997
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 194,015	-	194,015.41	100%	1.08%	2,103	\$ 194,015	100.00%	1.08%	2,103
210	39917	CKV-Oth Tang Prop-PC Software	\$ 90,541	-	90,540.56	100%	1.08%	981	\$ 90,541	100.00%	1.08%	981
211												
212		Total General Plant (Div 12)	<u>\$ 159,388,434</u>	<u>\$ -</u>	<u>\$ 159,388,434</u>			<u>\$ 8,505,069</u>	<u>\$ 158,785,384</u>			<u>\$ 8,470,621</u>
213												
214		CWIP With out AFUDC	\$ 2,198,098	\$ -	\$ 2,198,098	10.86%	52.60%	\$ 125,561	\$ 2,198,098	10.86%	52.60%	\$ 125,561
215												
216		Total Plant (Div 009, 091, 002, 012)	<u>\$ 863,615,787</u>	<u>\$ -</u>	<u>\$ 863,615,787</u>			<u>\$ 516,683,027</u>	<u>\$ 827,558,073</u>			<u>\$ 489,110,379</u>
217												
218		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	<u>\$ 30,269,645</u>		<u>\$ 30,269,645</u>			<u>\$ 14,905,451</u>	<u>\$ 29,461,315</u>			<u>\$ 14,481,744</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	\$ 8,329.72	
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	119,853	
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182		\$ 128,182	
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	\$ -	
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	-	
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	-	
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -		\$ -	
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	\$ 261,126.69	
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	\$ 4,682	100%	4,682	
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	\$ 17,916	100%	17,916	
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	\$ 153,261	100%	153,261	
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	\$ 23,138	100%	23,138	
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	\$ 137,443	100%	137,443	
21	35200	Wells \ Rights of Way	\$ 9,659,807	-	9,659,807	100%	100%	9,659,807	\$ 9,075,423	100%	9,075,423	
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	\$ 1,699,999	100%	1,699,999	
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	415,819	\$ 415,819	100%	415,819	
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	\$ 1,694,833	100%	1,694,833	
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	\$ 178,530	100%	178,530	
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	\$ 54,614	100%	54,614	
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	178,497	\$ 178,497	100%	178,497	
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	209,458	
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	923,446	
30	35500	Meas & Reg. Equipment	\$ 240,883	-	240,883	100%	100%	240,883	\$ 240,883	100%	240,883	
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	414,663	
32												
33		Total Storage Plant	\$ 16,268,117	\$ -	\$ 16,268,117			\$ 16,268,117	\$ 15,683,732		\$ 15,683,732	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	\$ 867,772	100%	100%	867,772
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	\$ 49,002	100%	100%	49,002
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	\$ 60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	\$ 185,509	-	185,509	100%	100%	185,509	\$ 185,509	100%	100%	185,509
41	36701	Mains - Steel	\$ 27,762,017	-	27,762,017	100%	100%	27,762,017	\$ 27,762,017	100%	100%	27,762,017
42	36900	Meas. & Reg. Equipment	\$ 615,022	-	615,022	100%	100%	615,022	\$ 615,022	100%	100%	615,022
43	36901	Meas. & Reg. Equipment	\$ 2,269,871	-	2,269,871	100%	100%	2,269,871	\$ 2,269,871	100%	100%	2,269,871
44												
45		Total Transmission Plant	\$ 31,836,990	\$ -	\$ 31,836,990			\$ 31,836,990	\$ 31,836,990			\$ 31,836,990
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,166.79	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,166.79
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	100%	37,326
50	37402	Land Rights	\$ 1,512,923	-	1,512,923	100%	100%	1,512,923	\$ 1,508,790	100%	100%	1,508,790
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	100%	2,784
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	100%	336,168
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	100%	99,818
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	100%	46,264
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	100%	4,005
56	37600	Mains Cathodic Protection	\$ 19,851,936	-	19,851,936	100%	100%	19,851,936	\$ 20,013,608	100%	100%	20,013,608
57	37601	Mains - Steel	\$ 115,243,656	-	115,243,656	100%	100%	115,243,656	\$ 112,254,929	100%	100%	112,254,929
58	37602	Mains - Plastic	\$ 102,941,718	-	102,941,718	100%	100%	102,941,718	\$ 96,957,376	100%	100%	96,957,376
59	37800	Meas & Reg. Sta. Equip - General	\$ 7,676,734	-	7,676,734	100%	100%	7,676,734	\$ 7,455,218	100%	100%	7,455,218
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 3,226,534	-	3,226,534	100%	100%	3,226,534	\$ 3,149,216	100%	100%	3,149,216
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,393,821	-	1,393,821	100%	100%	1,393,821	\$ 1,393,821	100%	100%	1,393,821
62	38000	Services	\$ 120,887,155	-	120,887,155	100%	100%	120,887,155	\$ 118,106,406	100%	100%	118,106,406
63	38100	Meters	\$ 36,601,858	-	36,601,858	100%	100%	36,601,858	\$ 34,622,186	100%	100%	34,622,186
64	38200	Meter Installaitons	\$ 51,902,560	-	51,902,560	100%	100%	51,902,560	\$ 51,622,933	100%	100%	51,622,933
65	38300	House Regulators	\$ 8,499,938	-	8,499,938	100%	100%	8,499,938	\$ 8,422,700	100%	100%	8,422,700
66	38400	House Reg. Installations	\$ 154,276	-	154,276	100%	100%	154,276	\$ 154,276	100%	100%	154,276
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,471,656	-	5,471,656	100%	100%	5,471,656	\$ 5,432,527	100%	100%	5,432,527
68												
69		Total Distribution Plant	\$ 476,422,298	\$ -	\$ 476,422,298			\$ 476,422,298	\$ 462,151,517			\$ 462,151,517

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

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 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
70												
71		<u>General Plant</u>										
72	38900	Land & Land Rights	\$ 1,027,350	\$ -	\$ 1,027,349.70	100%	100%	\$ 1,027,350	\$ 1,027,350	100%	100%	\$ 1,027,349.70
73	39000	Structures & Improvements	\$ 5,383,328	-	5,383,328	100%	100%	5,383,328	\$ 5,230,167	100%	100%	5,230,167
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	\$ 7,461	-	7,461	100%	100%	7,461	\$ 7,461	100%	100%	7,461
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	\$ 1,999,699	-	1,999,699	100%	100%	1,999,699	\$ 1,941,484	100%	100%	1,941,484
79	39200	Transportation Equipment	\$ 362,906	-	362,906	100%	100%	362,906	\$ 362,906	100%	100%	362,906
80	39202	Trailers	\$ 33,192	-	33,192	100%	100%	33,192	\$ 33,192	100%	100%	33,192
81	39400	Tools, Shop & Garage Equipment	\$ 2,792,364	-	2,792,364	100%	100%	2,792,364	\$ 2,649,350	100%	100%	2,649,350
82	39603	Ditchers	\$ 47,303	-	47,303	100%	100%	47,303	\$ 47,303	100%	100%	47,303
83	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
84	39605	Welders	\$ 33,236	-	33,236	100%	100%	33,236	\$ 33,236	100%	100%	33,236
85	39700	Communication Equipment	\$ 415,293	-	415,293	100%	100%	415,293	\$ 402,561	100%	100%	402,561
86	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
87	39800	Miscellaneous Equipment	\$ 4,410,069	-	4,410,069	100%	100%	4,410,069	\$ 4,284,328	100%	100%	4,284,328
88	39903	Other Tangible Property - Network - H/W	\$ 94,728	-	94,728	100%	100%	94,728	\$ 94,708	100%	100%	94,708
89	39906	Other Tang. Property - PC Hardware	\$ 1,767,842	-	1,767,842	100%	100%	1,767,842	\$ 1,642,399	100%	100%	1,642,399
90	39907	Other Tang. Property - PC Software	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92												
93		Total General Plant	\$ 20,703,294	\$ -	\$ 20,703,294			\$ 20,703,294	\$ 20,084,967			\$ 20,084,967
94												
95		Total Plant (Div 9)	<u>\$ 545,358,880</u>	<u>\$ -</u>	<u>\$ 545,358,880</u>			<u>\$ 545,358,880</u>	<u>\$ 529,885,389</u>			<u>\$ 529,885,389</u>
96												
97		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	100%	100%	\$ 14,123,020	\$ 14,123,020	100%	100%	\$ 14,123,020

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

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 Schedule B-2 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
98												
99		<b>Kentucky-Mid-States General Office (Division 091)</b>										
100												
101		<u>Intangible Plant</u>										
102	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.09%	\$ 90,969	\$ 185,309	100%	49.09%	\$ 90,969
103	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.09%	544,684	\$ 1,109,552	100%	49.09%	544,684
104												
105		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 635,653	\$ 1,294,861			\$ 635,653
106												
107		<u>Distribution Plant</u>										
108	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
109	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
110	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
111	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129												
130		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
131		<u>General Plant **</u>										
132												
133	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	49.09%	\$ 88,038	\$ 179,339	100%	49.09%	\$ 88,038
134	39004	Air Conditioning Equipment	\$ 5,771	-	5,771	100%	49.09%	2,833	\$ 5,771	100%	49.09%	2,833
135	39009	Improvement to leased Premises	\$ 188,834	-	188,834	100%	49.09%	92,699	\$ 154,219	100%	49.09%	75,707
136	39100	Office Furniture & Equipment	\$ 42,653	-	42,653	100%	49.09%	20,938	\$ 42,653	100%	49.09%	20,938
137	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,017	\$ 4,110	100%	49.09%	2,017
138	39400	Tools, Shop & Garage Equipment	\$ 163,707	-	163,707	100%	49.09%	80,365	\$ 163,707	100%	49.09%	80,365
139	39600	Power Operated Equipment	\$ 11,037	-	11,037	100%	49.09%	5,418	\$ 11,037	100%	49.09%	5,418
140	39700	Communication Equipment	\$ 225,614	-	225,614	100%	49.09%	110,755	\$ 225,614	100%	49.09%	110,755
141	39800	Miscellaneous Equipment	\$ 882,228	-	882,228	100%	49.09%	433,090	\$ 882,228	100%	49.09%	433,090
142	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
143	39901	Other Tangible Property - Servers - H/W	\$ 344,194	-	344,194	100%	49.09%	168,966	\$ 344,194	100%	49.09%	168,966
144	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
145	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
146	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,080	100%	49.09%	159,583
147	39907	Other Tang. Property - PC Software	\$ 74,880	-	74,880	100%	49.09%	36,759	\$ 74,880	100%	49.09%	36,759
148	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,473	100%	49.09%	441,065
149												
150		Total General Plant	\$ 3,640,544	\$ -	\$ 3,640,544			\$ 1,787,159	\$ 3,605,928			\$ 1,770,167
151												
152		Total Plant (Div 91)	<u>\$ 4,935,404</u>	<u>\$ -</u>	<u>\$ 4,935,404</u>			<u>\$ 2,422,813</u>	<u>\$ 4,900,789</u>			<u>\$ 2,405,820</u>
153												
154		CWIP With out AFUDC	\$ (174,494)	\$ -	\$ (174,494)	100%	49.09%	\$ (85,660)	\$ (174,494)	100%	49.09%	\$ (85,660)

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Workpaper Reference No(s):

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 Schedule B-2 F  
 Witness: Waiver

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
155												
156		<b>Shared Services General Office (Division 002)</b>										
157												
158		<u>General Plant</u>										
159	39000	Structures & Improvements	\$ 2,406,158	\$ -	\$ 2,406,158	10.71%	49.09%	\$ 126,506	\$ 2,328,249	10.71%	49.09%	\$ 122,410
160	39005	G-Structures & Improvements	\$ 9,199,401	-	9,199,401	100.00%	1.54%	141,839	\$ 9,199,401	100.00%	1.54%	141,839
161	39009	Improvement to leased Premises	\$ 9,915,818	-	9,915,818	10.71%	49.09%	521,333	\$ 9,655,510	10.71%	49.09%	507,647
162	39100	Office Furniture & Equipment	\$ 11,440,326	-	11,440,326	10.71%	49.09%	601,485	\$ 11,222,846	10.71%	49.09%	590,051
163	39102	Remittance Processing Equip	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
164	39103	Office Machines	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100.00%	1.54%	983	\$ 63,741	100.00%	1.54%	983
166	39200	Transportation Equipment	\$ 103,416	-	103,416	10.71%	49.09%	5,437	\$ 103,416	10.71%	49.09%	5,437
167	39300	Stores Equipment	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 2,041,939	-	2,041,939	10.71%	49.09%	107,357	\$ 1,601,538	10.71%	49.09%	84,202
169	39500	Laboratory Equipment	\$ 23,632	-	23,632	10.71%	49.09%	1,242	\$ 23,632	10.71%	49.09%	1,242
170	39700	Communication Equipment	\$ 2,586,949	-	2,586,949	10.71%	49.09%	136,011	\$ 2,546,564	10.71%	49.09%	133,888
171	39800	Miscellaneous Equipment	\$ 573,006	-	573,006	10.71%	49.09%	30,126	\$ 549,944	10.71%	49.09%	28,914
172	39900	Other Tangible Property	\$ 168,103	-	168,103	10.71%	49.09%	8,838	\$ 168,103	10.71%	49.09%	8,838
173	39901	Other Tangible Property - Servers - H/W	\$ 31,842,095	-	31,842,095	10.71%	49.09%	1,674,126	\$ 31,428,354	10.71%	49.09%	1,652,373
174	39902	Other Tangible Property - Servers - S/W	\$ 20,146,621	-	20,146,621	10.71%	49.09%	1,059,226	\$ 19,267,874	10.71%	49.09%	1,013,025
175	39903	Other Tangible Property - Network - H/W	\$ 3,450,753	-	3,450,753	10.71%	49.09%	181,426	\$ 3,397,429	10.71%	49.09%	178,623
176	39904	Other Tang. Property - CPU	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 2,514,272	-	2,514,272	10.71%	49.09%	132,190	\$ 2,281,439	10.71%	49.09%	119,949
179	39907	Other Tang. Property - PC Software	\$ 686,183	-	686,183	10.71%	49.09%	36,077	\$ 686,169	10.71%	49.09%	36,076
180	39908	Other Tang. Property - Mainframe S/W	\$ 130,731,451	-	130,731,451	10.71%	49.09%	6,873,321	\$ 122,329,769	10.71%	49.09%	6,431,595
181	39909	Other Tang. Property - Application Software	\$ 982,650	-	982,650	10.71%	49.09%	51,664	\$ 982,650	10.71%	49.09%	51,664
182	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
183												
184		Total General Plant (Div 2)	\$ 228,876,513	\$ -	\$ 228,876,513			\$ 11,689,188	\$ 217,836,629			\$ 11,108,756
185												
186		CWIP With out AFUDC	\$ 11,797,200	\$ -	\$ 11,797,200	10.71%	49.09%	\$ 620,248	\$ 11,797,200	10.71%	49.09%	\$ 620,248

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
187												
188		<b>Shared Services Customer Support (Division 012)</b>										
189												
190		<b>General Plant</b>										
191	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.86%	52.60%	\$ 164,184	\$ 2,874,240	10.86%	52.60%	\$ 164,184
192	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100.00%	1.08%	20,455	\$ 1,887,123	100.00%	1.08%	20,455
193	39000	Structures & Improvements	\$ 12,698,439	-	12,698,439.47	10.86%	52.60%	725,367	\$ 12,687,450	10.86%	52.60%	724,739
194	39009	Improvement to leased Premises	\$ 4,298,434	-	4,298,434.33	10.86%	52.60%	245,537	\$ 4,298,434	10.86%	52.60%	245,537
195	39010	CKV-Structures & Improvements	\$ 10,419,807	-	10,419,806.71	100.00%	1.08%	112,945	\$ 10,419,807	100.00%	1.08%	112,945
196	39100	Office Furniture & Equipment	\$ 2,288,546	-	2,288,545.52	10.86%	52.60%	130,728	\$ 2,297,632	10.86%	52.60%	131,247
197	39103	39103-Office Furn. - Copiers & Type	\$ (13,550)	-	(13,549.80)	10.86%	52.60%	(774)	\$ (9,955)	10.86%	52.60%	(569)
198	39700	Communication Equipment	\$ 1,962,785	-	1,962,784.81	10.86%	52.60%	112,119	\$ 1,962,785	10.86%	52.60%	112,119
199	39710	CKV-Communication Equipment	\$ 271,621	-	271,621.22	100.00%	1.08%	2,944	\$ 271,621	100.00%	1.08%	2,944
200	39800	Miscellaneous Equipment	\$ 69,111	-	69,110.82	10.86%	52.60%	3,948	\$ 60,843	10.86%	52.60%	3,476
201	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.86%	52.60%	35,940	\$ 629,166	10.86%	52.60%	35,940
202	39901	Other Tangible Property - Servers - H/W	\$ 8,281,717	-	8,281,717.20	10.86%	52.60%	473,073	\$ 8,208,829	10.86%	52.60%	468,909
203	39902	Other Tangible Property - Servers - S/W	\$ 1,848,496	-	1,848,495.82	10.86%	52.60%	105,591	\$ 1,835,798	10.86%	52.60%	104,865
204	39903	Other Tangible Property - Network - H/W	\$ 666,531	-	666,530.91	10.86%	52.60%	38,074	\$ 631,388	10.86%	52.60%	36,067
205	39906	Other Tang. Property - PC Hardware	\$ 1,048,977	-	1,048,977.08	10.86%	52.60%	59,920	\$ 1,011,478	10.86%	52.60%	57,778
206	39907	Other Tang. Property - PC Software	\$ 188,782	-	188,781.61	10.86%	52.60%	10,784	\$ 188,782	10.86%	52.60%	10,784
207	39908	Other Tang. Property - Mainframe S/W	\$ 114,358,177	-	114,358,176.65	10.86%	52.60%	6,532,428	\$ 112,589,379	10.86%	52.60%	6,431,390
208	39910	CKV-Other Tangible Property	\$ 91,992	-	91,992.46	100.00%	1.08%	997	\$ 91,992	100.00%	1.08%	997
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 194,015	-	194,015.41	100.00%	1.08%	2,103	\$ 194,015	100.00%	1.08%	2,103
210	39917	CKV-Oth Tang Prop-PC Software	\$ 90,541	-	90,540.56	100.00%	1.08%	981	\$ 90,541	100.00%	1.08%	981
211												
212		<b>Total General Plant (Div 12)</b>	<b>\$ 164,154,950</b>	<b>\$ -</b>	<b>\$ 164,154,950</b>			<b>\$ 8,777,344</b>	<b>\$ 162,221,348</b>			<b>\$ 8,666,892</b>
213												
214		<b>CWIP With out AFUDC</b>	<b>\$ 1,297,739</b>	<b>\$ -</b>	<b>\$ 1,297,739</b>	10.86%	52.60%	<b>\$ 74,130</b>	<b>\$ 1,297,739</b>	10.86%	52.60%	<b>\$ 74,130</b>
215												
216		<b>Total Plant (Div 009, 091, 002, 012)</b>	<b>\$ 943,325,748</b>	<b>\$ -</b>	<b>\$ 943,325,748</b>			<b>\$ 568,248,225</b>	<b>\$ 914,844,154</b>			<b>\$ 552,066,857</b>
217												
218		<b>Total CWIP Without AFUDC (Div 009, 091, 002, 012)</b>	<b>\$ 27,043,466</b>		<b>\$ 27,043,466</b>			<b>\$ 14,731,739</b>	<b>\$ 27,043,466</b>			<b>\$ 14,731,739</b>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	\$ -	\$ 119,853	100%	100%	\$ 119,853	\$ 119,853	100%	100%	\$ 119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ (28,968)	\$ -	\$ (28,968)	100%	100%	\$ (28,968)	\$ (28,968)	100%	100%	\$ (28,968)
10	33400	Field Meas. & Reg. Sta. Equip	\$ 1,572	\$ -	\$ 1,572	100%	100%	\$ 1,572	\$ 1,563	100%	100%	\$ 1,563
11												
12		Total Natural Gas Production Plant Reser.	\$ (27,396)	\$ -	\$ (27,396)			\$ (27,396)	\$ (27,405)			\$ (27,405)
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 5,420	\$ -	\$ 5,420	100%	100%	\$ 5,420	\$ 5,420	100%	100%	\$ 5,420
17	35100	Structures and Improvements	\$ 5,276	\$ -	\$ 5,276	100%	100%	\$ 5,276	\$ 5,127	100%	100%	\$ 5,127
18	35102	Compression Station Equipment	\$ 108,481	\$ -	\$ 108,481	100%	100%	\$ 108,481	\$ 107,615	100%	100%	\$ 107,615
19	35103	Meas. & Reg. Sta. Structures	\$ 19,908	\$ -	\$ 19,908	100%	100%	\$ 19,908	\$ 19,827	100%	100%	\$ 19,827
20	35104	Other Structures	\$ 94,927	\$ -	\$ 94,927	100%	100%	\$ 94,927	\$ 94,116	100%	100%	\$ 94,116
21	35200	Wells \ Rights of Way	\$ 891,609	\$ -	\$ 891,609	100%	100%	\$ 891,609	\$ 823,631	100%	100%	\$ 823,631
22	35201	Well Construction	\$ 1,348,635	\$ -	\$ 1,348,635	100%	100%	\$ 1,348,635	\$ 1,336,480	100%	100%	\$ 1,336,480
23	35202	Well Equipment	\$ 376,467	\$ -	\$ 376,467	100%	100%	\$ 376,467	\$ 392,157	100%	100%	\$ 392,157
24	35203	Cushion Gas	\$ 658,774	\$ -	\$ 658,774	100%	100%	\$ 658,774	\$ 643,860	100%	100%	\$ 643,860
25	35210	Leaseholds	\$ 166,044	\$ -	\$ 166,044	100%	100%	\$ 166,044	\$ 165,982	100%	100%	\$ 165,982
26	35211	Storage Rights	\$ 42,739	\$ -	\$ 42,739	100%	100%	\$ 42,739	\$ 42,545	100%	100%	\$ 42,545
27	35301	Field Lines	\$ 153,321	\$ -	\$ 153,321	100%	100%	\$ 153,321	\$ 153,125	100%	100%	\$ 153,125
28	35302	Tributary Lines	\$ 213,182	\$ -	\$ 213,182	100%	100%	\$ 213,182	\$ 213,120	100%	100%	\$ 213,120
29	35400	Compressor Station Equipment	\$ 468,462	\$ -	\$ 468,462	100%	100%	\$ 468,462	\$ 460,798	100%	100%	\$ 460,798
30	35500	Meas & Reg. Equipment	\$ 205,387	\$ -	\$ 205,387	100%	100%	\$ 205,387	\$ 204,207	100%	100%	\$ 204,207
31	35600	Purification Equipment	\$ 153,025	\$ -	\$ 153,025	100%	100%	\$ 153,025	\$ 152,175	100%	100%	\$ 152,175
32												
33		Total Storage Plant Reserves	\$ 4,911,658	\$ -	\$ 4,911,658			\$ 4,911,658	\$ 4,820,185			\$ 4,820,185

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 442,997	-	442,997	100%	100%	442,997	\$ 436,359	100%	100%	436,359
38	36602	Structures & Improvements	\$ 12,750	-	12,750	100%	100%	12,750	\$ 12,299	100%	100%	12,299
39	36603	Other Structures	\$ 46,459	-	46,459	100%	100%	46,459	\$ 45,899	100%	100%	45,899
40	36700	Mains Cathodic Protection	\$ 124,025	-	124,025	100%	100%	124,025	\$ 119,388	100%	100%	119,388
41	36701	Mains - Steel	\$ 17,880,917	-	17,880,917	100%	100%	17,880,917	\$ 17,587,857	100%	100%	17,587,857
42	36900	Meas. & Reg. Equipment	\$ 257,230	-	257,230	100%	100%	257,230	\$ 250,742	100%	100%	250,742
43	36901	Meas. & Reg. Equipment	\$ 1,418,956	-	1,418,956	100%	100%	1,418,956	\$ 1,395,685	100%	100%	1,395,685
44												
45		Total Production Plant - LPG Reserves	\$ 20,183,334	\$ -	\$ 20,183,334			\$ 20,183,334	\$ 19,848,228			\$ 19,848,228
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ (0)	\$ -	\$ (0)	100%	100%	\$ (0)	\$ (0)	100%	100%	\$ (0)
49	37401	Land	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
50	37402	Land Rights	\$ 102,781	-	102,781	100%	100%	102,781	\$ 91,058	100%	100%	91,058
51	37403	Land Other	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
52	37500	Structures & Improvements	\$ 87,793	-	87,793	100%	100%	87,793	\$ 84,146	100%	100%	84,146
53	37501	Structures & Improvements T.B.	\$ 61,298	-	61,298	100%	100%	61,298	\$ 60,215	100%	100%	60,215
54	37502	Land Rights	\$ 30,989	-	30,989	100%	100%	30,989	\$ 30,487	100%	100%	30,487
55	37503	Improvements	\$ 1,585	-	1,585	100%	100%	1,585	\$ 1,542	100%	100%	1,542
56	37600	Mains Cathodic Protection	\$ 12,749,426	-	12,749,426	100%	100%	12,749,426	\$ 12,974,184	100%	100%	12,974,184
57	37601	Mains - Steel	\$ 25,096,678	-	25,096,678	100%	100%	25,096,678	\$ 24,995,888	100%	100%	24,995,888
58	37602	Mains - Plastic	\$ 12,840,751	-	12,840,751	100%	100%	12,840,751	\$ 11,938,882	100%	100%	11,938,882
59	37800	Meas & Reg. Sta. Equip - General	\$ 1,889,109	-	1,889,109	100%	100%	1,889,109	\$ 1,795,529	100%	100%	1,795,529
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 578,354	-	578,354	100%	100%	578,354	\$ 546,785	100%	100%	546,785
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 843,333	-	843,333	100%	100%	843,333	\$ 825,031	100%	100%	825,031
62	38000	Services	\$ 41,673,200	-	41,673,200	100%	100%	41,673,200	\$ 42,277,011	100%	100%	42,277,011
63	38100	Meters	\$ 15,658,295	-	15,658,295	100%	100%	15,658,295	\$ 14,811,874	100%	100%	14,811,874
64	38200	Meter Installaitons	\$ 21,351,302	-	21,351,302	100%	100%	21,351,302	\$ 20,684,389	100%	100%	20,684,389
65	38300	House Regulators	\$ 3,198,189	-	3,198,189	100%	100%	3,198,189	\$ 3,063,132	100%	100%	3,063,132
66	38400	House Reg. Installations	\$ 74,172	-	74,172	100%	100%	74,172	\$ 72,220	100%	100%	72,220
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,675,605	-	2,675,605	100%	100%	2,675,605	\$ 2,591,260	100%	100%	2,591,260
68												
69		Total Distribution Plant Reserves	\$ 138,912,861	\$ -	\$ 138,912,861			\$ 138,912,861	\$ 136,843,632			\$ 136,843,632

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
70												
71		<u>General Plant</u>										
72	38900	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	Structures Frame	\$ 44,656	-	44,656	100%	100%	44,656	\$ (39,810)	100%	100%	(39,810)
74	39002	Improvements	\$ 61,418	-	61,418	100%	100%	61,418	\$ 58,155	100%	100%	58,155
75	39003	Air Conditioning Equipment	\$ 146,666	-	146,666	100%	100%	146,666	\$ 133,266	100%	100%	133,266
76	39004	Improvement to leased Premises	\$ 2,360	-	2,360	100%	100%	2,360	\$ 2,219	100%	100%	2,219
77	39009	Office Furniture & Equipment	\$ 746,249	-	746,249	100%	100%	746,249	\$ 656,203	100%	100%	656,203
78	39100	Remittance Processing Equip	\$ 589,436	-	589,436	100%	100%	589,436	\$ 519,863	100%	100%	519,863
79	39200	Trucks	\$ 132,781	-	132,781	100%	100%	132,781	\$ 106,203	100%	100%	106,203
80	39202	Trailers	\$ 26,530	-	26,530	100%	100%	26,530	\$ 22,089	100%	100%	22,089
81	39400	Tools, Shop & Garage Equipment	\$ 521,314	-	521,314	100%	100%	521,314	\$ 458,491	100%	100%	458,491
82	39603	Backhoes	\$ 26,129	-	26,129	100%	100%	26,129	\$ 24,423	100%	100%	24,423
83	39604	Welders	\$ 39,688	-	39,688	100%	100%	39,688	\$ 34,800	100%	100%	34,800
84	39605	Communication Equipment	\$ 17,683	-	17,683	100%	100%	17,683	\$ 14,281	100%	100%	14,281
85	39700	Communication Equipment - Mobile Radio	\$ 123,986	-	123,986	100%	100%	123,986	\$ 109,495	100%	100%	109,495
86	39705	Miscellaneous Equipment	\$ (34,903)	-	(34,903)	100%	100%	(34,903)	\$ (35,823)	100%	100%	(35,823)
87	39800	Other Tangible Property	\$ 1,055,360	-	1,055,360	100%	100%	1,055,360	\$ 936,871	100%	100%	936,871
88	39903	Other Tang. Property - CPU	\$ 14,754	-	14,754	100%	100%	14,754	\$ 10,088	100%	100%	10,088
89	39906	Other Tang. Property - PC Software	\$ 356,879	-	356,879	100%	100%	356,879	\$ 300,724	100%	100%	300,724
90	39907	Other Tang. Property - Mainframe S/W	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Application Software	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92		Retirement Work in Progress	\$ (6,935,473)	-	(6,935,473)	100%	100%	(6,935,473)	\$ (6,755,364)	100%	100%	(6,755,364)
93		Retirement Work in Progress Recon	\$ (0)	-	(0)	100%	100%	(0)	\$ (401)	100%	100%	(401)
94		AR 15 general plant amortization	\$ 204,969	-	204,969	100%	100%	204,969	\$ 55,184	100%	100%	55,184
95												
96		Total General Plant Reserves	\$ (2,722,250)	\$ -	(2,722,250)			(2,722,250)	\$ (3,251,775)			(3,251,775)
97												
98		Total Depr Reserves (Div 9)	\$ 161,386,390	\$ -	161,386,390			161,386,390	\$ 158,361,047			158,361,047
99												
100												

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
101		<b>Kentucky-Mid-States General Office (Division 091)</b>										
102												
103												
104		<u>Intangible Plant</u>										
105	30100	Organization	\$ -	\$ -	\$ -	100%	49.09%	\$ -	-	100%	49.09%	\$ -
106	30300	Misc Intangible Plant	\$ -	-	-	100%	49.09%	-	-	100%	49.09%	-
107												
108		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	-	-		\$ -
109												
110		<u>Distribution Plant</u>										
111	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	-	100%	49.09%	\$ -
112	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37503	improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
130	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
131	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
132												
133		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	-	-		\$ -

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 Jurisdictional Accumulated Depreciation & Amortization  
 as of February 29, 2016

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

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 Schedule B-3 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
134												
135		<u>General Plant</u>										
136	39001	Structures Frame	\$ 88,686	-	\$ 88,686	100.00%	49.09%	43,536	\$ 85,879	100.00%	49.09%	\$ 42,158
137	39004	Air Conditioning Equipment	\$ 6,348	-	6,348	100%	49.09%	3,116	\$ 6,348	100%	49.09%	3,116
138	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.09%	19,064	\$ 38,834	100%	49.09%	19,064
139	39100	Office Furniture & Equipment	\$ 41,004	-	41,004	100%	49.09%	20,129	\$ 40,234	100%	49.09%	19,751
140	39200	Transportation Equipment	\$ 4,041	-	4,041	100%	49.09%	1,984	\$ 3,941	100%	49.09%	1,935
141	39400	Tools, Shop & Garage Equipment	\$ 137,827	-	137,827	100%	49.09%	67,660	\$ 132,242	100%	49.09%	64,918
142	39600	Power Operated Equipment	\$ 5,229	-	5,229	100%	49.09%	2,567	\$ 7,493	100%	49.09%	3,678
143	39700	Communication Equipment	\$ 216,864	-	216,864	100%	49.09%	106,459	\$ 209,046	100%	49.09%	102,622
144	39800	Miscellaneous Equipment	\$ 624,631	-	624,631	100%	49.09%	306,634	\$ 602,204	100%	49.09%	295,625
145	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
146	39901	Other Tangible Property - Servers - H/W	\$ 309,938	-	309,938	100%	49.09%	152,150	\$ 292,832	100%	49.09%	143,753
147	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
148	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
149	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 316,760	100%	49.09%	155,499
150	39907	Other Tang. Property - PC Software	\$ 52,186	-	52,186	100%	49.09%	25,618	\$ 47,142	100%	49.09%	23,142
151	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 896,440	100%	49.09%	440,066
152		Retirement Work in Progress	\$ 57,507			100%	49.09%	-	\$ 57,509	100%	49.09%	28,232
153												
154		Total General Plant	\$ 3,101,272	\$ -	\$ 3,043,766			\$ 1,494,199	\$ 3,031,529			\$ 1,488,191
155												
156		Total Depr Reserves (Div 91)	\$ 3,101,272	\$ -	\$ 3,043,766			\$ 1,494,199	\$ 3,031,529			\$ 1,488,191

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

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average					
									Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount			
157														
158		<b>Shared Services General Office (Division 002)</b>												
159														
160		<u>General Plant</u>												
161	39000	Structures & Improvements	\$ 288,629	-	\$ 288,629	10.71%	49.09%	15,175	\$ 251,637	10.71%	49.09%	\$ 13,230		
162	39005	G-Structures & Improvements	\$ 4,065,671	-	4,065,671	100.00%	1.54%	62,686	\$ 3,861,438	10.71%	1.54%	6,376		
163	39009	Improvement to leased Premises	\$ 9,125,114	-	9,125,114	10.71%	49.09%	479,761	\$ 8,979,793	10.71%	49.09%	472,121		
164	39100	Office Furniture & Equipment	\$ 6,206,960	-	6,206,960	10.71%	49.09%	326,336	\$ 6,021,583	10.71%	49.09%	316,590		
165	39102	Remittance Processing Equip	\$ 5,860	-	5,860	10.71%	49.09%	308	\$ 5,860	10.71%	49.09%	308		
166	39103	Office Machines	\$ 2,888	-	2,888	10.71%	49.09%	152	\$ 2,888	10.71%	49.09%	152		
167	39104	G-Office Furniture & Equip.	\$ 11,208	-	11,208	100.00%	1.54%	173	\$ 10,036	10.71%	1.54%	17		
168	39200	Transportation Equipment	\$ 95,320	-	95,320	10.71%	49.09%	5,012	\$ 83,630	10.71%	49.09%	4,397		
169	39300	Stores Equipment	\$ 758	-	758	10.71%	49.09%	40	\$ 758	10.71%	49.09%	40		
170	39400	Tools, Shop & Garage Equipment	\$ 137,627	-	137,627	10.71%	49.09%	7,236	\$ 105,347	10.71%	49.09%	5,539		
171	39500	Laboratory Equipment	\$ 9,252	-	9,252	10.71%	49.09%	486	\$ 8,067	10.71%	49.09%	424		
172	39700	Communication Equipment	\$ 1,321,634	-	1,321,634	10.71%	49.09%	69,486	\$ 1,265,165	10.71%	49.09%	66,517		
173	39800	Miscellaneous Equipment	\$ 123,790	-	123,790	10.71%	49.09%	6,508	\$ 118,802	10.71%	49.09%	6,246		
174	39900	Other Tangible Property	\$ 122,835	-	122,835	10.71%	49.09%	6,458	\$ 111,494	10.71%	49.09%	5,862		
175	39901	Other Tangible Property - Servers - H/W	\$ 6,745,069	-	6,745,069	10.71%	49.09%	354,628	\$ 8,741,514	10.71%	49.09%	459,593		
176	39902	Other Tangible Property - Servers - S/W	\$ 7,872,023	-	7,872,023	10.71%	49.09%	413,879	\$ 7,204,116	10.71%	49.09%	378,763		
177	39903	Other Tangible Property - Network - H/W	\$ 1,297,283	-	1,297,283	10.71%	49.09%	68,206	\$ 1,156,710	10.71%	49.09%	60,815		
178	39904	Other Tang. Property - CPU	\$ 17,152	-	17,152	10.71%	49.09%	902	\$ 17,152	10.71%	49.09%	902		
179	39905	Other Tangible Property - MF - Hardware	\$ 15,410	-	15,410	10.71%	49.09%	810	\$ 15,410	10.71%	49.09%	810		
180	39906	Other Tang. Property - PC Hardware	\$ 1,334,419	-	1,334,419	10.71%	49.09%	70,158	\$ 1,620,486	10.71%	49.09%	85,188		
181	39907	Other Tang. Property - PC Software	\$ 530,950	-	530,950	10.71%	49.09%	27,915	\$ 633,831	10.71%	49.09%	33,314		
182	39908	Other Tang. Property - Mainframe S/W	\$ 80,961,799	-	80,961,799	10.71%	49.09%	4,256,638	\$ 77,561,732	10.71%	49.09%	4,077,876		
183	39909	Other Tang. Property - Application Software	\$ 1,098,666	-	1,098,666	10.71%	49.09%	57,763	\$ 1,109,181	10.71%	49.09%	58,316		
184	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-				\$ 0					
185		Retirement Work in Progress	\$ -	-	-	10.71%	49.09%	-	\$ (1)	10.71%	49.09%	(0)		
186														
187		<b>Total Depr Reserves (Div 2)</b>	<b>\$ 121,390,317</b>	<b>\$ -</b>	<b>\$ 121,390,317</b>			<b>\$ 6,230,716</b>	<b>\$ 118,886,428</b>			<b>\$ 6,053,405</b>		

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

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 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
188												
189		<b>Shared Services Customer Support (Division 012)</b>										
190												
191		<u>General Plant</u>										
192	38900	Land	\$ -	\$ -	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
193	38910	CKV-Land & Land Rights	\$ -	-	-	100.00%	1.08%	-	\$ -	100.00%	1.08%	-
194	39000	Structures & Improvements	\$ 3,333,416	-	3,333,416	10.86%	52.60%	190,413	\$ 3,122,743	10.86%	52.60%	178,379
195	39009	Improvement to leased Premises	\$ 3,701,257	-	3,701,257	10.86%	52.60%	211,425	\$ 3,614,586	10.86%	52.60%	206,474
196	39010	CKV-Structures & Improvements	\$ 3,156,390	-	3,156,390	100.00%	1.08%	34,214	\$ 2,982,588	100.00%	1.08%	32,330
197	39100	Office Furniture & Equipment	\$ 377,973	-	377,973	10.86%	52.60%	21,591	\$ 331,358	10.86%	52.60%	18,928
198	39103	39103-Office Furn. - Copiers & Type	\$ 176	-	176	10.86%	52.60%	10	\$ 177	10.86%	52.60%	10
199	39700	Communication Equipment	\$ (6,053,083)	-	(6,053,083)	10.86%	52.60%	(345,767)	\$ (6,107,432)	10.86%	52.60%	(348,872)
200	39710	CKV-Communication Equipment	\$ 99,817	-	99,817	100.00%	1.08%	1,082	\$ 92,294	100.00%	1.08%	1,000
201	39800	Miscellaneous Equipment	\$ 1,745	-	1,745	10.86%	52.60%	100	\$ 1,381	10.86%	52.60%	79
202	39900	Other Tangible Property	\$ 245,635	-	245,635	10.86%	52.60%	14,031	\$ 202,110	10.86%	52.60%	11,545
203	39901	Other Tangible Property - Servers - H/W	\$ 3,247,277	-	3,247,277	10.86%	52.60%	185,493	\$ 2,900,496	10.86%	52.60%	165,684
204	39902	Other Tangible Property - Servers - S/W	\$ 949,412	-	949,412	10.86%	52.60%	54,233	\$ 870,056	10.86%	52.60%	49,700
205	39903	Other Tangible Property - Network - H/W	\$ 82,572	-	82,572	10.86%	52.60%	4,717	\$ 58,475	10.86%	52.60%	3,340
206	39906	Other Tang. Property - PC Hardware	\$ (108,920)	-	(108,920)	10.86%	52.60%	(6,222)	\$ (97,098)	10.86%	52.60%	(5,546)
207	39907	Other Tang. Property - PC Software	\$ (14,579)	-	(14,579)	10.86%	52.60%	(833)	\$ 95,724	10.86%	52.60%	5,468
208	39908	Other Tang. Property - Mainframe S/W	\$ 44,598,601	-	44,598,601	10.86%	52.60%	2,547,585	\$ 42,625,457	10.86%	52.60%	2,434,874
209	39910	CKV-Other Tangible Property	\$ 52,982	-	52,982	100.00%	1.08%	574	\$ 46,617	100.00%	1.08%	505
210	39916	CKV-Oth Tang Prop-PC Hardware	\$ 123,450	-	123,450	100.00%	1.08%	1,338	\$ 114,933	100.00%	1.08%	1,246
211	39917	CKV-Oth Tang Prop-PC Software	\$ 38,156	-	38,156	100.00%	1.08%	414	\$ 35,151	100.00%	1.08%	381
212		Retirement Work in Progress	\$ -	-	-	10.86%	52.60%	-	\$ -	10.86%	52.60%	-
213												
214		Total Depr Reserves (Div 12)	\$ 53,832,279	\$ -	\$ 53,832,279			\$ 2,914,397	\$ 50,889,617			\$ 2,755,525
215												
216		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 339,710,259	\$ -	\$ 339,652,752			\$ 172,025,701	\$ 331,168,620			\$ 168,658,169

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 as of May 31, 2017

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

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 Schedule B-3 F  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ (28,968)	-	(28,968)	100%	100%	(28,968)	\$ (28,968)	100%	100%	(28,968)
10	33400	Field Meas. & Reg. Sta. Equip	\$ 1,572	-	1,572	100%	100%	1,572	\$ 1,572	100%	100%	1,572
11												
12		Total Natural Gas Production Plant Reserv	\$ (27,396)	\$ -	\$ (27,396)			\$ (27,396)	\$ (27,396)			\$ (27,396)
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 5,420	-	5,420	100%	100%	5,420	\$ 5,420	100%	100%	5,420
17	35100	Structures and Improvements	\$ 5,650	-	5,650	100%	100%	5,650	\$ 5,500	100%	100%	5,500
18	35102	Compression Station Equipment	\$ 110,845	-	110,845	100%	100%	110,845	\$ 109,880	100%	100%	109,880
19	35103	Meas. & Reg. Sta. Structures	\$ 20,161	-	20,161	100%	100%	20,161	\$ 20,055	100%	100%	20,055
20	35104	Other Structures	\$ 97,119	-	97,119	100%	100%	97,119	\$ 96,226	100%	100%	96,226
21	35200	Wells \ Rights of Way	\$ 1,106,363	-	1,106,363	100%	100%	1,106,363	\$ 1,016,477	100%	100%	1,016,477
22	35201	Well Construction	\$ 1,380,382	-	1,380,382	100%	100%	1,380,382	\$ 1,367,547	100%	100%	1,367,547
23	35202	Well Equipment	\$ 380,999	-	380,999	100%	100%	380,999	\$ 379,065	100%	100%	379,065
24	35203	Cushion Gas	\$ 696,739	-	696,739	100%	100%	696,739	\$ 681,485	100%	100%	681,485
25	35210	Leaseholds	\$ 166,700	-	166,700	100%	100%	166,700	\$ 166,388	100%	100%	166,388
26	35211	Storage Rights	\$ 43,317	-	43,317	100%	100%	43,317	\$ 43,076	100%	100%	43,076
27	35301	Field Lines	\$ 154,865	-	154,865	100%	100%	154,865	\$ 154,142	100%	100%	154,142
28	35302	Tributary Lines	\$ 213,182	-	213,182	100%	100%	213,182	\$ 213,182	100%	100%	213,182
29	35400	Compressor Station Equipment	\$ 488,917	-	488,917	100%	100%	488,917	\$ 480,606	100%	100%	480,606
30	35500	Meas & Reg. Equipment	\$ 207,206	-	207,206	100%	100%	207,206	\$ 206,592	100%	100%	206,592
31	35600	Purification Equipment	\$ 161,951	-	161,951	100%	100%	161,951	\$ 157,701	100%	100%	157,701
32												
33		Total Storage Plant Reserves	\$ 5,239,815	\$ -	\$ 5,239,815			\$ 5,239,815	\$ 5,103,342			\$ 5,103,342



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

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 Schedule B-3 F  
 Witness: Walter

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 457,858	-	457,858	100%	100%	457,858	\$ 452,087	100%	100%	452,087
38	36602	Structures & Improvements	\$ 13,848	-	13,848	100%	100%	13,848	\$ 13,411	100%	100%	13,411
39	36603	Other Structures	\$ 47,822	-	47,822	100%	100%	47,822	\$ 47,280	100%	100%	47,280
40	36700	Mains Cathodic Protection	\$ 135,620	-	135,620	100%	100%	135,620	\$ 130,982	100%	100%	130,982
41	36701	Mains - Steel	\$ 18,552,063	-	18,552,063	100%	100%	18,552,063	\$ 18,289,712	100%	100%	18,289,712
42	36900	Meas. & Reg. Equipment	\$ 273,636	-	273,636	100%	100%	273,636	\$ 267,055	100%	100%	267,055
43	36901	Meas. & Reg. Equipment	\$ 1,479,164	-	1,479,164	100%	100%	1,479,164	\$ 1,454,876	100%	100%	1,454,876
44												
45		Total Production Plant - LPG Reserves	\$ 20,960,010	\$ -	\$ 20,960,010			\$ 20,960,010	\$ 20,655,404			\$ 20,655,404
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ (0)	\$ -	\$ (0)	100%	100%	\$ (0)	\$ (0)	100%	100%	\$ (0)
49	37401	Land	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
50	37402	Land Rights	\$ 131,274	-	131,274	100%	100%	131,274	\$ 120,248	100%	100%	120,248
51	37403	Land Other	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
52	37500	Structures & Improvements	\$ 96,542	-	96,542	100%	100%	96,542	\$ 93,080	100%	100%	93,080
53	37501	Structures & Improvements T.B.	\$ 63,895	-	63,895	100%	100%	63,895	\$ 62,867	100%	100%	62,867
54	37502	Land Rights	\$ 32,193	-	32,193	100%	100%	32,193	\$ 31,717	100%	100%	31,717
55	37503	Improvements	\$ 1,690	-	1,690	100%	100%	1,690	\$ 1,648	100%	100%	1,648
56	37600	Mains Cathodic Protection	\$ 12,660,763	-	12,660,763	100%	100%	12,660,763	\$ 12,578,105	100%	100%	12,578,105
57	37601	Mains - Steel	\$ 26,083,231	-	26,083,231	100%	100%	26,083,231	\$ 25,524,888	100%	100%	25,524,888
58	37602	Mains - Plastic	\$ 15,348,243	-	15,348,243	100%	100%	15,348,243	\$ 14,330,088	100%	100%	14,330,088
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,142,674	-	2,142,674	100%	100%	2,142,674	\$ 2,038,916	100%	100%	2,038,916
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 679,580	-	679,580	100%	100%	679,580	\$ 636,894	100%	100%	636,894
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 892,396	-	892,396	100%	100%	892,396	\$ 872,464	100%	100%	872,464
62	38000	Services	\$ 41,655,395	-	41,655,395	100%	100%	41,655,395	\$ 41,272,508	100%	100%	41,272,508
63	38100	Meters	\$ 18,671,571	-	18,671,571	100%	100%	18,671,571	\$ 17,358,735	100%	100%	17,358,735
64	38200	Meter Installaitons	\$ 23,280,851	-	23,280,851	100%	100%	23,280,851	\$ 22,450,523	100%	100%	22,450,523
65	38300	House Regulators	\$ 3,531,551	-	3,531,551	100%	100%	3,531,551	\$ 3,398,827	100%	100%	3,398,827
66	38400	House Reg. Installations	\$ 78,773	-	78,773	100%	100%	78,773	\$ 76,960	100%	100%	76,960
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,865,623	-	2,865,623	100%	100%	2,865,623	\$ 2,791,795	100%	100%	2,791,795
68												
69		Total Distribution Plant Reserves	\$ 148,216,247	\$ -	\$ 148,216,247			\$ 148,216,247	\$ 143,640,264			\$ 143,640,264

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
70												
71		<u>General Plant</u>										
72	38900	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	Structures Frame	\$ 288,874	-	288,874	100%	100%	288,874	\$ 189,368	100%	100%	189,368
74	39002	Improvements	\$ 69,559	-	69,559	100%	100%	69,559	\$ 66,305	100%	100%	66,305
75	39003	Air Conditioning Equipment	\$ 180,016	-	180,016	100%	100%	180,016	\$ 166,683	100%	100%	166,683
76	39004	Improvement to leased Premises	\$ 2,711	-	2,711	100%	100%	2,711	\$ 2,570	100%	100%	2,570
77	39009	Office Furniture & Equipment	\$ 1,024,306	-	1,024,306	100%	100%	1,024,306	\$ 907,725	100%	100%	907,725
78	39100	Remittance Processing Equip	\$ 750,144	-	750,144	100%	100%	750,144	\$ 684,602	100%	100%	684,602
79	39200	Trucks	\$ 203,085	-	203,085	100%	100%	203,085	\$ 175,613	100%	100%	175,613
80	39202	Trailers	\$ 31,980	-	31,980	100%	100%	31,980	\$ 30,329	100%	100%	30,329
81	39400	Power Operated Equipment	\$ 695,087	-	695,087	100%	100%	695,087	\$ 619,931	100%	100%	619,931
82	39603	Backhoes	\$ 37,181	-	37,181	100%	100%	37,181	\$ 32,576	100%	100%	32,576
83	39604	Welders	\$ 54,349	-	54,349	100%	100%	54,349	\$ 48,240	100%	100%	48,240
84	39605	Communication Equipment	\$ 25,449	-	25,449	100%	100%	25,449	\$ 22,213	100%	100%	22,213
85	39700	Communication Equipment - Mobile Radio	\$ 157,295	-	157,295	100%	100%	157,295	\$ 143,696	100%	100%	143,696
86	39705	Miscellaneous Equipment	\$ (34,903)	-	(34,903)	100%	100%	(34,903)	\$ (34,903)	100%	100%	(34,903)
87	39800	Other Tangible Property	\$ 1,321,248	-	1,321,248	100%	100%	1,321,248	\$ 1,212,853	100%	100%	1,212,853
88	39903	Other Tang. Property - CPU	\$ 26,592	-	26,592	100%	100%	26,592	\$ 21,856	100%	100%	21,856
89	39906	Other Tang. Property - PC Software	\$ 613,502	-	613,502	100%	100%	613,502	\$ 489,535	100%	100%	489,535
90	39907	Other Tang. Property - Mainframe S/W	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Application Software	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92		Retirement Work in Progress	\$ (6,935,473)	-	(6,935,473)	100%	100%	(6,935,473)	\$ (6,935,473)	100%	100%	(6,935,473)
		Retirement Work in Progress Recon	\$ (0)	-	(0)	100%	100%	(0)	\$ (0)	100%	100%	(0)
93		AR 15 general plant amortization	\$ 868,655	-	868,655	100%	100%	868,655	\$ 588,055	100%	100%	588,055
94												
95		Total General Plant Reserves	\$ (483,076)	\$ -	(483,076)			(483,076)	\$ (1,430,958)			(1,430,958)
96												
97		Total Depr Reserves (Div 9)	\$ 174,033,782	\$ -	174,033,782			174,033,782	\$ 168,068,838			168,068,838
98												
99												

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

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
100												
101		<b>Kentucky-Mid-States General Office (Division 091)</b>										
102												
103		<u>Intangible Plant</u>										
104	30100	Organization	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
105	30300	Misc Intangible Plant	-	-	-	100%	49.09%	-	-	100%	49.09%	-
106												
107		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
108												
109		<u>Distribution Plant</u>										
110	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
111	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
130	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
131												
132		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
133												
134		<u>General Plant</u>										
135	39001	Structures Frame	\$ 94,895	\$ -	\$ 94,895	100.00%	49.09%	\$ 46,585	\$ 92,492	100.00%	49.09%	\$ 45,405
136	39004	Air Conditioning Equipment	\$ 6,348	-	6,348	100%	49.09%	3,116	\$ 6,348	100%	49.09%	3,116
137	39009	Improvement to leased Premises	\$ 46,494	-	46,494	100%	49.09%	22,824	\$ 42,003	100%	49.09%	20,619
138	39100	Office Furniture & Equipment	\$ 42,781	-	42,781	100%	49.09%	21,002	\$ 42,399	100%	49.09%	20,814
139	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,018	\$ 4,110	100%	49.09%	2,018
140	39400	Tools, Shop & Garage Equipment	\$ 146,209	-	146,209	100%	49.09%	71,775	\$ 143,426	100%	49.09%	70,408
141	39600	Power Operated Equipment	\$ 5,889	-	5,889	100%	49.09%	2,891	\$ 5,648	100%	49.09%	2,773
142	39700	Communication Equipment	\$ 226,069	-	226,069	100%	49.09%	110,978	\$ 224,032	100%	49.09%	109,978
143	39800	Miscellaneous Equipment	\$ 666,779	-	666,779	100%	49.09%	327,325	\$ 651,473	100%	49.09%	319,811
144	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
145	39901	Other Tangible Property - Servers - H/W	\$ 340,176	-	340,176	100%	49.09%	166,994	\$ 329,334	100%	49.09%	161,671
146	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
147	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
148	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,080	100%	49.09%	159,583
149	39907	Other Tang. Property - PC Software	\$ 63,180	-	63,180	100%	49.09%	31,015	\$ 59,020	100%	49.09%	28,973
150	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,473	100%	49.09%	441,065
151		Retirement Work in Progress	\$ 57,507			100%	49.09%	-	\$ 57,507	100%	49.09%	28,230
152												
153		Total General Plant	\$ 3,218,613	\$ -	\$ 3,161,107			\$ 1,551,802	\$ 3,175,967			\$ 1,559,097
154												
155		Total Depr Reserves (Div 91)	\$ 3,218,613	\$ -	\$ 3,161,107			\$ 1,551,802	\$ 3,175,967			\$ 1,559,097

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
156												
157		<b>Shared Services General Office (Division 002)</b>										
158												
159		<u>General Plant</u>										
160	39000	Structures & Improvements	\$ 377,671	\$ -	\$ 377,671	10.71%	49.09%	\$ 19,856	\$ 342,142	10.71%	49.09%	\$ 17,988
161	39005	G-Structures & Improvements	\$ 4,419,388	-	4,419,388	100.00%	1.54%	68,139	\$ 4,280,937	100.00%	1.54%	66,005
162	39009	Improvement to leased Premises	\$ 9,534,899	-	9,534,899	10.71%	49.09%	501,306	\$ 9,376,231	10.71%	49.09%	492,964
163	39100	Office Furniture & Equipment	\$ 6,762,897	-	6,762,897	10.71%	49.09%	355,565	\$ 6,538,887	10.71%	49.09%	343,788
164	39102	Remittance Processing Equip	\$ 5,860	-	5,860	10.71%	49.09%	308	\$ 5,860	10.71%	49.09%	308
165	39103	Office Machines	\$ 2,888	-	2,888	10.71%	49.09%	152	\$ 2,888	10.71%	49.09%	152
166	39104	G-Office Furniture & Equip.	\$ 14,374	-	14,374	100.00%	1.54%	222	\$ 13,112	100.00%	1.54%	202
167	39200	Transportation Equipment	\$ 103,526	-	103,526	10.71%	49.09%	5,443	\$ 103,471	10.71%	49.09%	5,440
168	39300	Stores Equipment	\$ 758	-	758	10.71%	49.09%	40	\$ 758	10.71%	49.09%	40
169	39400	Tools, Shop & Garage Equipment	\$ 300,162	-	300,162	10.71%	49.09%	15,781	\$ 225,443	10.71%	49.09%	11,853
170	39500	Laboratory Equipment	\$ 12,218	-	12,218	10.71%	49.09%	642	\$ 11,031	10.71%	49.09%	580
171	39700	Communication Equipment	\$ 1,505,493	-	1,505,493	10.71%	49.09%	79,153	\$ 1,430,513	10.71%	49.09%	75,210
172	39800	Miscellaneous Equipment	\$ 155,238	-	155,238	10.71%	49.09%	8,162	\$ 140,438	10.71%	49.09%	7,384
173	39900	Other Tangible Property	\$ 150,606	-	150,606	10.71%	49.09%	7,918	\$ 139,629	10.71%	49.09%	7,341
174	39901	Other Tangible Property - Servers - H/W	\$ 10,395,734	-	10,395,734	10.71%	49.09%	546,565	\$ 8,897,841	10.71%	49.09%	467,812
175	39902	Other Tangible Property - Servers - S/W	\$ 10,002,062	-	10,002,062	10.71%	49.09%	525,867	\$ 9,125,370	10.71%	49.09%	479,774
176	39903	Other Tangible Property - Network - H/W	\$ 1,607,938	-	1,607,938	10.71%	49.09%	84,539	\$ 1,488,420	10.71%	49.09%	78,255
177	39904	Other Tang. Property - CPU	\$ 17,152	-	17,152	10.71%	49.09%	902	\$ 17,152	10.71%	49.09%	902
178	39905	Other Tangible Property - MF - Hardware	\$ 15,410	-	15,410	10.71%	49.09%	810	\$ 15,410	10.71%	49.09%	810
179	39906	Other Tang. Property - PC Hardware	\$ 1,620,512	-	1,620,512	10.71%	49.09%	85,200	\$ 1,495,752	10.71%	49.09%	78,640
180	39907	Other Tang. Property - PC Software	\$ 587,834	-	587,834	10.71%	49.09%	30,906	\$ 565,087	10.71%	49.09%	29,710
181	39908	Other Tang. Property - Mainframe S/W	\$ 90,849,277	-	90,849,277	10.71%	49.09%	4,776,481	\$ 86,746,969	10.71%	49.09%	4,560,798
182	39909	Other Tang. Property - Application Software	\$ 1,098,666	-	1,098,666	10.71%	49.09%	57,763	\$ 1,098,666	10.71%	49.09%	57,763
183	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
184		Retirement Work in Progress	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
185												
186		<b>Total Depr Reserves (Div 2)</b>	<b>\$ 139,540,563</b>	<b>\$ -</b>	<b>\$ 139,540,563</b>			<b>\$ 7,171,720</b>	<b>\$ 132,062,003</b>			<b>\$ 6,783,719</b>

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187											
188		<b>Shared Services Customer Support (Division 012)</b>									
189											
190		<u>General Plant</u>									
191	38900	Land	\$ -	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
192	38910	CKV-Land & Land Rights	\$ -	-	100.00%	1.08%	-	\$ -	100.00%	1.08%	-
193	39000	Structures & Improvements	\$ 3,821,157	-	10.86%	52.60%	218,274	\$ 3,630,143	10.86%	52.60%	207,363
194	39009	Improvement to leased Premises	\$ 3,884,586	-	10.86%	52.60%	221,897	\$ 3,814,736	10.86%	52.60%	217,907
195	39010	CKV-Structures & Improvements	\$ 3,557,032	-	100.00%	1.08%	38,556	\$ 3,400,214	100.00%	1.08%	36,857
196	39100	Office Furniture & Equipment	\$ 492,198	-	10.86%	52.60%	28,116	\$ 446,778	10.86%	52.60%	25,521
197	39103	39103-Office Furn. - Copiers & Type	\$ 176	-	10.86%	52.60%	10	\$ 176	10.86%	52.60%	10
198	39700	Communication Equipment	\$ (5,911,076)	-	10.86%	52.60%	(337,656)	\$ (5,968,487)	10.86%	52.60%	(340,935)
199	39710	CKV-Communication Equipment	\$ 119,469	-	100.00%	1.08%	1,295	\$ 111,524	100.00%	1.08%	1,209
200	39800	Miscellaneous Equipment	\$ 5,216	-	10.86%	52.60%	298	\$ 3,517	10.86%	52.60%	201
201	39900	Other Tangible Property	\$ 349,573	-	10.86%	52.60%	19,968	\$ 308,488	10.86%	52.60%	17,622
202	39901	Other Tangible Property - Servers - H/W	\$ 4,200,904	-	10.86%	52.60%	239,966	\$ 3,810,395	10.86%	52.60%	217,659
203	39902	Other Tangible Property - Servers - S/W	\$ 1,153,376	-	10.86%	52.60%	65,884	\$ 1,071,176	10.86%	52.60%	61,188
204	39903	Other Tangible Property - Network - H/W	\$ 139,677	-	10.86%	52.60%	7,979	\$ 117,108	10.86%	52.60%	6,690
205	39906	Other Tang. Property - PC Hardware	\$ 18,642	-	10.86%	52.60%	1,065	\$ (35,213)	10.86%	52.60%	(2,011)
206	39907	Other Tang. Property - PC Software	\$ 1,071	-	10.86%	52.60%	61	\$ (5,187)	10.86%	52.60%	(296)
207	39908	Other Tang. Property - Mainframe S/W	\$ 53,760,472	-	10.86%	52.60%	3,070,934	\$ 50,066,515	10.86%	52.60%	2,859,926
208	39910	CKV-Other Tangible Property	\$ 68,179	-	100.00%	1.08%	739	\$ 62,172	100.00%	1.08%	674
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 148,061	-	100.00%	1.08%	1,605	\$ 137,885	100.00%	1.08%	1,495
210	39917	CKV-Oth Tang Prop-PC Software	\$ 45,662	-	100.00%	1.08%	495	\$ 42,660	100.00%	1.08%	462
211		Retirement Work in Progress	\$ -	-	10.86%	52.60%	-	\$ -	10.86%	52.60%	-
212											
213		Total Depr Reserves (Div 12)	<u>\$ 65,854,374</u>	<u>\$ -</u>			<u>\$ 3,579,487</u>	<u>\$ 61,014,601</u>			<u>\$ 3,311,541</u>
214											
215		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 382,647,334</u>	<u>\$ -</u>			<u>\$ 186,336,791</u>	<u>\$ 364,321,410</u>			<u>\$ 179,723,195</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Depreciation Expense  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1  
 Schedule B-3.1  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mic States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	100.00%	100%	100%	\$ -
3	30200	Franchises & Consents	\$ -	100.00%	100%	100%	-
4							
5		Total Intangible Plant Amort.	\$ -				\$ -
6							
7		<u>Natural Gas Production Plant</u>					
8	32540	Rights of Ways	\$ -	100.00%	100%	100%	-
9	33202	Tributary Lines	\$ -	100.00%	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	100.00%	100%	100%	-
11							
12		Total Natural Gas Production Plant Depr	\$ -				\$ -
13							
14		<u>Storage Plant</u>					
15	35010	Land	\$ -	100.00%	100%	100%	\$ -
16	35020	Rights of Way	\$ -	100.00%	100%	100%	-
17	35100	Structures and Improvements	\$ 299	100.00%	100%	100%	299
18	35102	Compression Station Equipment	\$ 1,931	100.00%	100%	100%	1,931
19	35103	Meas. & Reg. Sta. Structures	\$ 213	100.00%	100%	100%	213
20	35104	Other Structures	\$ 1,787	100.00%	100%	100%	1,787
21	35200	Wells \ Rights of Way	\$ 176,357	100.00%	100%	100%	176,357
22	35201	Well Construction	\$ 25,670	100.00%	100%	100%	25,670
23	35202	Well Equipment	\$ 3,867	100.00%	100%	100%	3,867
24	35203	Cushion Gas	\$ 30,507	100.00%	100%	100%	30,507
25	35210	Leaseholds	\$ 625	100.00%	100%	100%	625
26	35211	Storage Rights	\$ 481	100.00%	100%	100%	481
27	35301	Field Lines	\$ 1,446	100.00%	100%	100%	1,446
28	35302	Tributary Lines	\$ -	100.00%	100%	100%	-
29	35400	Compressor Station Equipment	\$ 16,622	100.00%	100%	100%	16,622
30	35500	Meas & Reg. Equipment	\$ 1,229	100.00%	100%	100%	1,229
31	35600	Purification Equipment	\$ 8,501	100.00%	100%	100%	8,501
32							
33		Total Storage Plant Depr	\$ 269,534				\$ 269,534
34							
35		<u>Transmission Plant</u>					
36	36510	Land	\$ -	100.00%	100%	100%	\$ -
37	36520	Rights of Way	\$ 11,541	100.00%	100%	100%	11,541
38	36602	Structures & Improvements	\$ 872	100.00%	100%	100%	872
39	36603	Other Structures	\$ 1,083	100.00%	100%	100%	1,083
40	36700	Mains Cathodic Protection	\$ 9,275	100.00%	100%	100%	9,275
41	36701	Mains - Steel	\$ 524,702	100.00%	100%	100%	524,702
42	36900	Meas. & Reg. Equipment	\$ 13,161	100.00%	100%	100%	13,161
43	36901	Meas. & Reg. Equipment	\$ 48,575	100.00%	100%	100%	48,575
44							
45		Total Production Plant - (LPG) Depr	\$ 609,211				\$ 609,211
46							

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Depreciation Expense  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1  
 Schedule B-3.1  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mic States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
47		<u>Distribution Plant</u>					
48	37400	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
49	37401	Land	\$ -	100.00%	100%	100%	-
50	37402	Land Rights	\$ 22,035	100.00%	100%	100%	22,035
51	37403	Land Other	\$ -	100.00%	100%	100%	-
52	37500	Structures & Improvements	\$ 6,925	100.00%	100%	100%	6,925
53	37501	Structures & Improvements T.B.	\$ 2,056	100.00%	100%	100%	2,056
54	37502	Land Rights	\$ 953	100.00%	100%	100%	953
55	37503	Improvements	\$ 83	100.00%	100%	100%	83
56	37600	Mains Cathodic Protection	\$ 999,819	100.00%	100%	100%	999,819
57	37601	Mains - Steel	\$ 2,352,783	100.00%	100%	100%	2,352,783
58	37602	Mains - Plastic	\$ 2,039,735	100.00%	100%	100%	2,039,735
59	37800	Meas & Reg. Sta. Equip - General	\$ 216,138	100.00%	100%	100%	216,138
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 90,303	100.00%	100%	100%	90,303
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 39,863	100.00%	100%	100%	39,863
62	38000	Services	\$ 4,108,573	100.00%	100%	100%	4,108,573
63	38100	Meters	\$ 2,891,148	100.00%	100%	100%	2,891,148
64	38200	Meter Installaitons	\$ 2,133,258	100.00%	100%	100%	2,133,258
65	38300	House Regulators	\$ 264,731	100.00%	100%	100%	264,731
66	38400	House Reg. Installations	\$ 3,625	100.00%	100%	100%	3,625
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 147,334	100.00%	100%	100%	147,334
68							
69		Total Distribution Plant Depr	\$ 15,319,364				\$ 15,319,364
70							
71		<u>General Plant</u>					
72	38900	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
73	39000	Structures Frame	\$ 197,268	100.00%	100%	100%	197,268
74	39002	Improvements	\$ 6,509	100.00%	100%	100%	6,509
75	39003	Air Conditioning Equipment	\$ 26,666	100.00%	100%	100%	26,666
76	39004	Improvement to leased Premises	\$ 281	100.00%	100%	100%	281
77	39009	Office Furniture & Equipment	\$ 233,163	100.00%	100%	100%	233,163
78	39100	Remittance Processing Equip	\$ 129,911	100.00%	100%	100%	129,911
79	39200	Trucks	\$ 54,944	43.47%	100%	100%	23,884
80	39202	Trailers	\$ 3,303	43.47%	100%	100%	1,436
81	39400	Power Operated Equipment	\$ 166,537	43.59%	100%	100%	72,601
82	39603	Backhoes	\$ 9,210	2.00%	100%	100%	184
83	39604	Welders	\$ 12,217	2.00%	100%	100%	244
84	39605	Communication Equipment	\$ 6,471	100.00%	100%	100%	6,471
85	39700	Communication Equipment - Mobile Radio	\$ 26,941	100.00%	100%	100%	26,941
86	39705	Miscellaneous Equipment	\$ -	100.00%	100%	100%	-
87	39800	Other Tangible Property	\$ 214,886	100.00%	100%	100%	214,886
88	39903	Other Tang. Property - CPU	\$ 9,471	100.00%	100%	100%	9,471
89	39906	Other Tang. Property - PC Software	\$ 331,153	100.00%	100%	100%	331,153
90	39907	Other Tang. Property - Mainframe S/W	\$ -	100.00%	100%	100%	-
91	39908	Other Tang. Property - Application Softwar	\$ -	100.00%	100%	100%	-
92		AR 15 general plant amortization	\$ 561,202	100.00%	100%	100%	561,202
93							
94		Total General Plant Depr	\$ 1,990,131				\$ 1,842,270
95							
96		Total Depreciation Expense (Div 9)	\$ 18,188,239				\$ 18,040,378
97							



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Depreciation Expense  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1  
 Schedule B-3.1  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mic States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
98							
99							
100		<b>Kentucky-Mid-States General Office (Division 091)</b>					
101							
102		<u>Intangible Plant</u>					
103	30100	Organization	\$ -	100.00%	100%	49.09%	\$ -
104	30300	Misc Intangible Plant	\$ -	100.00%	100%	49.09%	-
105							
106		Total Intangible Plant Depr	\$ -				\$ -
107							
108		<u>Distribution Plant</u>					
109	37400	Land & Land Rights	\$ -	100.00%	100%	49.09%	\$ -
110	35010	Land	-	100.00%	100%	49.09%	-
111	37402	Land Rights	-	100.00%	100%	49.09%	-
112	37403	Land Other	-	100.00%	100%	49.09%	-
113	36602	Structures & Improvements	-	100.00%	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	100.00%	100%	49.09%	-
115	37402	Land Rights	-	100.00%	100%	49.09%	-
116	37503	Improvements	-	100.00%	100%	49.09%	-
117	36700	Mains Cathodic Protection	-	100.00%	100%	49.09%	-
118	36701	Mains - Steel	-	100.00%	100%	49.09%	-
119	37602	Mains - Plastic	-	100.00%	100%	49.09%	-
120	37800	Meas & Reg. Sta. Equip - General	-	100.00%	100%	49.09%	-
121	37900	Meas & Reg. Sta. Equip - City Gate	-	100.00%	100%	49.09%	-
122	37905	Meas & Reg. Sta. Equipment T.b.	-	100.00%	100%	49.09%	-
123	38000	Services	-	100.00%	100%	49.09%	-
124	38100	Meters	-	100.00%	100%	49.09%	-
125	38200	Meter Installaitons	-	100.00%	100%	49.09%	-
126	38300	House Regulators	-	100.00%	100%	49.09%	-
127	38400	House Reg. Installations	-	100.00%	100%	49.09%	-
128	38500	Ind. Meas. & Reg. Sta. Equipment	-	100.00%	100%	49.09%	-
129	38600	Other Prop. On Cust. Prem	-	100.00%	100%	49.09%	-
130							
131		Total Distribution Plant Depr	\$ -				\$ -
132							
133		<u>General Plant</u>					
134	39001	Structures Frame	\$ 4,806	100.00%	100%	49.09%	\$ 2,359
135	39004	Air Conditioning Equipment	\$ -	100.00%	100%	49.09%	-
136	39009	Improvement to leased Premises	\$ 7,660	100.00%	100%	49.09%	3,760
137	39100	Office Furniture & Equipment	\$ 1,244	100.00%	100%	49.09%	611
138	39200	Transportation Equipment	\$ -	100.00%	100%	49.09%	-
139	39400	Tools, Shop & Garage Equipment	\$ 5,566	43.61%	100%	49.09%	1,192
140	39600	Power Operated Equipment	\$ 481	2.00%	100%	49.09%	5
141	39700	Communication Equipment	\$ 5,296	100.00%	100%	49.09%	2,600
142	39800	Miscellaneous Equipment	\$ 30,613	100.00%	100%	49.09%	15,028
143	39900	Other Tangible Property	\$ -	100.00%	100%	49.09%	-
144	39901	Other Tangible Property - Servers - H/W	\$ 21,684	100.00%	100%	49.09%	10,645
145	39902	Other Tangible Property - Servers - S/W	\$ -	100.00%	100%	49.09%	-
146	39903	Other Tangible Property - Network - H/W	\$ -	100.00%	100%	49.09%	-
147	39906	Other Tang. Property - PC Hardware	\$ -	100.00%	100%	49.09%	-
148	39907	Other Tang. Property - PC Software	\$ 8,319	100.00%	100%	49.09%	4,084
149	39908	Other Tang. Property - Mainframe S/W	\$ -	100.00%	100%	49.09%	-
150							
151							
152		Total General Plant Depr	\$ 85,670				\$ 40,284
153							
154		Total Depreciation Expense (Div 91)	<u>\$ 85,670</u>				<u>\$ 40,284</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Depreciation Expense  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1  
 Schedule B-3.1  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mic States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
155							
156		<b>Shared Services General Office (Division 002)</b>					
157							
158		<u>General Plant</u>					
159	39000	Structures & Improvements	\$ 70,256	100%	10.71%	49.09%	\$ 3,694
160	39005	G-Structures & Improvements	\$ 276,902	100%	100%	1.54%	4,269
161	39009	Improvement to leased Premises	\$ 314,438	100%	10.71%	49.09%	16,532
162	39100	Office Furniture & Equipment	\$ 445,070	100%	10.71%	49.09%	23,400
163	39102	Remittance Processing Equip	\$ -	100%	10.71%	49.09%	-
164	39103	Office Machines	\$ -	100%	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 2,524	100%	100%	1.54%	39
166	39200	Transportation Equipment	\$ 719	100%	10.71%	49.09%	38
167	39300	Stores Equipment	\$ -	100%	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 136,811	100%	10.71%	49.09%	7,193
169	39500	Laboratory Equipment	\$ 2,375	100%	10.71%	49.09%	125
170	39700	Communication Equipment	\$ 149,151	100%	10.71%	49.09%	7,842
171	39800	Miscellaneous Equipment	\$ 29,183	100%	10.71%	49.09%	1,534
172	39900	Other Tangible Property	\$ 21,954	100%	10.71%	49.09%	1,154
173	39901	Other Tangible Property - Servers - H/W	\$ 2,982,347	100%	10.71%	49.09%	156,799
174	39902	Other Tangible Property - Servers - S/W	\$ 1,726,501	100%	10.71%	49.09%	90,772
175	39903	Other Tangible Property - Network - H/W	\$ 237,760	100%	10.71%	49.09%	12,500
176	39904	Other Tang. Property - CPU	\$ -	100%	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	100%	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 241,153	100%	10.71%	49.09%	12,679
179	39907	Other Tang. Property - PC Software	\$ 45,493	100%	10.71%	49.09%	2,392
180	39908	Other Tang. Property - Mainframe S/W	\$ 8,016,943	100%	10.71%	49.09%	421,498
181	39909	Other Tang. Property - Application Softwar	\$ -	100%	10.71%	49.09%	-
182	39924	39924-Oth Tang Prop - Gen.	\$ -	100%	10.71%	49.09%	-
183							
184							
185		Total Depreciation Expense (Div 2)	<u>\$ 14,699,579</u>				<u>\$ 762,460</u>
186							
187		<b>Shared Services Customer Support (Division 012)</b>					
188							
189		<u>General Plant</u>					
190	38900	Land	\$ -	100%	10.86%	52.60%	\$ -
191	38910	CKV-Land & Land Rights	\$ -	100%	100.00%	1.08%	-
192	39000	Structures & Improvements	\$ 381,920	100%	10.86%	52.60%	21,816
193	39009	Improvement to leased Premises	\$ 139,699	100%	10.86%	52.60%	7,980
194	39010	CKV-Structures & Improvements	\$ 313,636	100%	100.00%	1.08%	3,400
195	39100	Office Furniture & Equipment	\$ 90,956	100%	10.86%	52.60%	5,196
196	39103	39103-Office Furn. - Copiers & Type	\$ -	100%	10.86%	52.60%	-
197	39700	Communication Equipment	\$ 114,823	100%	10.86%	52.60%	6,559
198	39710	CKV-Communication Equipment	\$ 15,890	100%	100.00%	1.08%	172
199	39800	Miscellaneous Equipment	\$ 3,256	100%	10.86%	52.60%	186
200	39900	Other Tangible Property	\$ 82,169	100%	10.86%	52.60%	4,694
201	39901	Other Tangible Property - Servers - H/W	\$ 778,781	100%	10.86%	52.60%	44,486
202	39902	Other Tangible Property - Servers - S/W	\$ 164,033	100%	10.86%	52.60%	9,370
203	39903	Other Tangible Property - Network - H/W	\$ 44,342	100%	10.86%	52.60%	2,533
204	39906	Other Tang. Property - PC Hardware	\$ 106,436	100%	10.86%	52.60%	6,080
205	39907	Other Tang. Property - PC Software	\$ 12,516	100%	10.86%	52.60%	715
206	39908	Other Tang. Property - Mainframe S/W	\$ 7,350,570	100%	10.86%	52.60%	419,883
207	39910	CKV-Other Tangible Property	\$ 12,014	100%	100.00%	1.08%	130
208	39916	CKV-Oth Tang Prop-PC Hardware	\$ 20,352	100%	100.00%	1.08%	221
209	39917	CKV-Oth Tang Prop-PC Software	\$ 6,003	100%	100.00%	1.08%	65
210							
211							
212		Total Depreciation Expense (Div 12)	<u>\$ 9,637,396</u>				<u>\$ 533,485</u>
213							
214		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 42,610,884</u>				<u>\$ 19,376,607</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Allowance For Working Capital  
 as of February 29, 2016

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

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,330,931
2	Material & Supplies	13 Month Average Balance	B-4.1	499,420
3	Gas Stored Underground	13 Month Average Balance	B-4.1	7,709,187
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,543,319</u>
5	Total Working Capital Requirements			<u><u>\$ 13,082,856</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Allowance For Working Capital  
 as of May 31, 2017

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

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

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,200,869
2	Material & Supplies	13 Month Average Balance	B-4.1	466,498
3	Gas Stored Underground	13 Month Average Balance	B-4.1	6,229,573
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,553,914</u>
5	Total Working Capital Requirements			<u>\$ 11,450,854</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Working Capital Components  
as of February 29, 2016

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

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

Line No.	Description	Base Period Ending Balance				13 Month Average			
		2/29/2016 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	2/29/2016 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (740,439)	100%	100%	\$ (740,439)	\$ (719,439)	100%	100%	\$ (719,439)
3	KY/Mid-States General Office (Div 091)	2,501,713	100%	49.09%	1,228,102	2,482,882	100%	49.09%	1,218,858
4	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	0	10.71%	49.09%	0
5	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
6	Total	\$ 1,761,274			\$ 487,663	\$ 1,763,444			\$ 499,420
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (778,028)	100%	100%	\$ (778,028)	\$ 7,709,187	100%	100%	\$ 7,709,187
10	KY/Mid-States General Office (Div 091)	-	100%	49.09%	-	-	100%	49.09%	-
11	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
12	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
13	Total	\$ (778,028)			\$ (778,028)	\$ 7,709,187			\$ 7,709,187
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 198,051	100%	100%	\$ 198,051	\$ 190,973	100%	100%	\$ 190,973
17	KY/Mid-States General Office (Div 091)	2,075	100%	49.09%	1,019	3,281	100%	49.09%	1,611
18	Shared Services General Office (Div 002)	25,758,680	10.71%	49.09%	1,354,285	25,691,148	10.71%	49.09%	1,350,735
19	Shared Services Customer Support (Div 012)	0	10.86%	52.60%	-	-	10.86%	52.60%	-
20	Total	\$ 25,958,806			\$ 1,553,355	\$ 25,885,402			\$ 1,543,319
21									
22	Total Other Working Capital Allowances	\$ 26,942,052			\$ 1,262,990	\$ 35,358,033			\$ 9,751,925

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Working Capital Components  
 as of May 31, 2017

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

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

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		5/31/2017 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	5/31/2017 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (740,439)	100%	100%	\$ (740,439)	\$ (740,439)	100%	100%	\$ (740,439)
3	KY/Mid-States General Office (Div 091)	1,941,222	100%	49.09%	952,955	2,458,599	100%	49.09%	1,206,937
4	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
5	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
6	Total	\$ 1,200,783			\$ 212,516	\$ 1,718,159			\$ 466,498
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 794,950	100%	100%	\$ 794,950	\$ 6,229,573	100%	100%	\$ 6,229,573
10	KY/Mid-States General Office (Div 091)	-	100%	49.09%	-	-	100%	49.09%	-
11	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
12	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
13	Total	\$ 794,950			\$ 794,950	\$ 6,229,573			\$ 6,229,573
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 198,051	100%	100%	\$ 198,051	\$ 198,051	100%	100%	\$ 198,051
17	KY/Mid-States General Office (Div 091)	16,870	100%	49.09%	8,282	3,213	100%	49.09%	1,577
18	Shared Services General Office (Div 002)	25,758,680	10.71%	49.09%	1,354,285	25,758,680	10.71%	49.09%	1,354,285
19	Shared Services Customer Support (Div 012)	0	10.86%	52.60%	-	-	10.86%	52.60%	-
20	Total	\$ 25,973,601			\$ 1,560,618	\$ 25,959,944			\$ 1,553,914
21									
22	Total Other Working Capital Allowances	\$ 27,969,335			\$ 2,568,084	\$ 33,907,677			\$ 8,249,985

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Cash Working Capital Components - 1 / 8 O&M Expenses  
 as of February 29, 2016

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s). FR 16(8)(b)4.2  
 Schedule B-4.2 B  
 Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ 98	12.50%	\$ 12
3	Storage O&M Expense	362,409	12.50%	45,301
4	Transmission O&M Expense	362,954	12.50%	45,369
5	Distribution O&M Expense	7,317,821	12.50%	914,728
6	Customer Accting. & Collection	2,146,959	12.50%	268,370
7	Customer Service & Information	125,336	12.50%	15,667
8	Sales Expense	337,036	12.50%	42,129
9	Admin. & General Expense	<u>15,994,834</u>	12.50%	<u>1,999,354</u>
10	Total O & M Expenses	<u>\$ 26,647,445</u>		<u>\$ 3,330,931</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Cash Working Capital Components - 1 / 8 O&M Expenses  
 as of May 31, 2017

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

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

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ 104	12.50%	\$ 13
3	Storage O&M Expense	352,206	12.50%	44,026
4	Transmission O&M Expense	353,155	12.50%	44,144
5	Distribution O&M Expense	7,186,095	12.50%	898,262
6	Customer Accting. & Collection	1,820,465	12.50%	227,558
7	Customer Service & Information	123,157	12.50%	15,395
8	Sales Expense	283,557	12.50%	35,445
9	Admin. & General Expense	<u>15,488,214</u>	12.50%	<u>1,936,027</u>
10	Total O & M Expenses	<u>\$ 25,606,953</u>		<u>\$ 3,200,869</u>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of February 29, 2016

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

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

Line No.	Account	Period End	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	<u>Account 190 - Accumulated Deferred Income Taxes (1)</u>	\$ 1,912,246	100%	100%	\$ 1,912,246	\$ 1,909,179	100%	100%	\$ 1,909,179
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(82,754,429)	100%	100%	(82,754,429)	(74,923,395)	100%	100%	(74,923,395)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(96,035)	100%	100%	(96,035)	(569,317)	100%	100%	(569,317)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (80,938,218)</u>			<u>\$(80,938,218)</u>	<u>\$(73,583,534)</u>			<u>\$(73,583,534)</u>
8									
9	<b>DIVISION 02</b>								
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 457,758,121	10.71%	49.09%	\$ 24,067,036	\$ 466,408,902	10.71%	49.09%	\$ 24,521,858
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(26,896,375)	10.71%	49.09%	(1,414,101)	(29,402,521)	10.71%	49.09%	(1,545,863)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	22,822,185	10.71%	49.09%	1,199,896	22,545,787	10.71%	49.09%	1,185,365
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ 453,683,931</u>			<u>\$ 23,852,832</u>	<u>\$ 459,552,167</u>			<u>\$ 24,161,359</u>
17	<b>DIVISION 12</b>								
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ -	10.86%	52.60%	\$ -	\$ (158,056)	10.86%	52.60%	\$ (9,029)
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(29,890,316)	10.86%	52.60%	(1,707,410)	(30,330,787)	10.86%	52.60%	(1,732,571)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	0	10.86%	52.60%	0	0	10.86%	52.60%	0
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (29,890,316)</u>			<u>\$(1,707,410)</u>	<u>\$(30,488,844)</u>			<u>\$(1,741,600)</u>
25	<b>DIVISION 91</b>								
26									
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 5,978,140	100%	49.09%	\$ 2,934,696	\$ 6,477,828	100%	49.09%	\$ 3,179,996
28									
29	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	(11,421)	100%	49.09%	(5,607)	(11,421)	100%	49.09%	(5,607)
30									
31	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(5,437,121)	100%	49.09%	(2,669,108)	(6,345,171)	100%	49.09%	(3,114,873)
32									
33	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,472,160)	100%	49.09%	(722,690)	(1,586,034)	100%	49.09%	(778,592)
34									
35	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ (942,562)</u>			<u>\$(462,708)</u>	<u>\$(1,464,798)</u>			<u>\$(719,076)</u>
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$ 341,912,834</u>			<u>\$(59,255,505)</u>	<u>\$ 354,014,992</u>			<u>\$ (51,882,850)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of May 31, 2017

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,912,246	100%	100%	\$ 1,912,246	\$ 1,912,246	100%	100%	\$ 1,912,246
2									
3	Account 282 - Accumulated Deferred Income Taxes	(99,006,302)	100%	100%	(99,006,302)	(95,955,182)	100%	100%	(95,955,182)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	100%	100%	(96,035)	(96,035)	100%	100%	(96,035)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (97,190,091)</u>			<u>\$(97,190,091)</u>	<u>\$ (94,138,970)</u>			<u>\$ (94,138,970)</u>
8									
9	<b>DIVISION 02</b>								
10	Account 190 - Accumulated Deferred Income Taxes	\$457,758,121	10.71%	49.09%	\$ 24,067,036	\$457,758,121	10.71%	49.09%	\$ 24,067,036
11									
12	Account 282 - Accumulated Deferred Income Taxes	(26,699,472)	10.71%	49.09%	(1,403,748)	(26,536,835)	10.71%	49.09%	(1,395,197)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	10.71%	49.09%	1,199,896	22,822,185	10.71%	49.09%	1,199,896
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$453,880,833</u>			<u>\$ 23,863,184</u>	<u>\$454,043,470</u>			<u>\$ 23,871,735</u>
17	<b>DIVISION 12</b>								
18	Account 190 - Accumulated Deferred Income Taxes	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
19									
20	Account 282 - Accumulated Deferred Income Taxes	(30,098,212)	10.86%	52.60%	(1,719,286)	(30,344,721)	10.86%	52.60%	(1,733,367)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.86%	52.60%	0	0	10.86%	52.60%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (30,098,212)</u>			<u>\$ (1,719,286)</u>	<u>\$ (30,344,721)</u>			<u>\$ (1,733,367)</u>
25	<b>DIVISION 91</b>								
26	Account 190 - Accumulated Deferred Income Taxes	\$ 5,978,140	100%	49.09%	\$ 2,934,696	\$ 5,978,140	100%	49.09%	\$ 2,934,696
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	100%	49.09%	(5,607)	(11,421)	100%	49.09%	(5,607)
29									
30	Account 282 - Accumulated Deferred Income Taxes	(5,460,914)	100%	49.09%	(2,680,787)	(5,450,864)	100%	49.09%	(2,675,854)
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	100%	49.09%	(722,690)	(1,472,160)	100%	49.09%	(722,690)
33									
34	Div 91 Accumulated Deferred Income Taxes	<u>\$ (966,355)</u>			<u>\$ (474,388)</u>	<u>\$ (956,305)</u>			<u>\$ (469,455)</u>
35									
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$325,626,176</u>			<u>\$(75,520,581)</u>	<u>\$328,603,474</u>			<u>\$ (72,470,057)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	<b>Forecasted Change in NOLC</b>								9,564,894
40									
41	<b>Forecasted 13-month Average ADIT in Rate Base</b>								<u><u>(62,905,163)</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of May 31, 2017

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
42									
43	<b>Calculation of Change in NOLC</b>								
44	<b>(from 13-month average Base Period to 13-month average Forecasted Period)</b>								
45									
46	Forecasted Test Period				Schedule Reference				
47									
48	13-month average Rate Base				B.1 F	334,221,648			
49									
50	Required Operating Income				A.1	25,768,489			
51									
52	Interest Deduction				E.1	8,455,808			
53									
54	Return on Equity Portion of Rate Base				line 50 - line 52	17,312,681			
55									
56	Return, grossed up for Income Tax	38.90%			Line 54 / (1-tax rate)	28,334,994			
57									
58	Tax Expense on Return	38.90%			Line 56 x tax rate	<u>11,022,313</u>			
59									
60	Change In ADIT, excluding forecasted change in NOLC				Line 37; B.5 B	(20,587,207)			
61	Required Change in NOLC					<u>9,564,894</u>			
62									
63	<b>Total Required Change in Accumulated Deferred Income Taxes<sup>1</sup></b>				<b>B.1 F; B.1 B</b>	<b><u>(11,022,313)</u></b>			
64									
65									
66	<b>ADIT Reconciliation</b>								
67	13-Month Average ADIT, Base Period				B.5 B	(51,882,850)			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC				Line 37	(72,470,057)			
70	Change in NOLC				Line 39	<u>9,564,894</u>			
71	<b>Forecasted 13-month Average ADIT in Rate Base</b>					<b><u>(62,905,163)</u></b>			
72									
73	<b>Total Required Change in Accumulated Deferred Income Taxes</b>				<b>Line 71 - Line 67</b>	<b><u>(11,022,313)</u></b>			
74									
75									
76									

<sup>1</sup>Because the Company is in a NOLC position, the total change in ADIT must equal the tax expenses included in revenue requirement

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Customer Advances For Construction  
 as of February 29, 2016

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction		100%	100%	\$(1,767,642)	\$(1,767,923)	100%	100%	\$ (1,767,923)
2									
3	<b>DIVISION 02</b>								
4	15560 Account 252 - Customer Advances For Construction		10.71%	49.09%	-	-	10.71%	49.09%	-
5									
6	<b>DIVISION 12</b>								
7	15560 Account 252 - Customer Advances For Construction		10.86%	52.60%	-	-	10.86%	52.60%	-
8									
9	<b>DIVISION 91</b>								
10	15560 Account 252 - Customer Advances For Construction		100%	49.09%	-	-	100%	49.09%	-
11									
12	Total Account 252 - Customer Advances For Construction				<u>\$(1,767,642)</u>	<u>\$(1,767,923)</u>			<u>\$ (1,767,923)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Customer Advances For Construction  
 as of May 31, 2017

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	
<b>DIVISION 09</b>										
1	15560 Account 252 - Customer Advances For Construction		\$(1,767,642)	100%	100%	\$(1,767,642)	100%	100%	\$ (1,767,642)	
2										
<b>DIVISION 02</b>										
4	15560 Account 252 - Customer Advances For Construction		-	10.71%	49.09%	-	-	10.71%	49.09%	-
5										
<b>DIVISION 12</b>										
7	15560 Account 252 - Customer Advances For Construction		-	10.86%	52.60%	-	-	10.86%	52.60%	-
8										
<b>DIVISION 91</b>										
10	15560 Account 252 - Customer Advances For Construction		0	100%	49.09%	0	0	100%	49.09%	0
11										
12	Total Account 252 - Customer Advances For Construction		<u>\$(1,767,642)</u>		<u>\$ (1,767,642)</u>	<u>\$(1,767,642)</u>			<u>\$ (1,767,642)</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Forecasted Test Period: Twelve Months Ended May 31, 2017  
 Working Capital Components

FR 16(8)(b)4.1

Line No.	Description	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	13 Month Average
1	<b>Materials &amp; Supplies</b>														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
6	Total Materials & Supplies	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098
10	Account 1630- Stores Expense Undistributed	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 1,928,124
11	Total Materials & Supplies	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,458,599
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$ 1,169,008	\$ 4,645,004	\$ 8,190,532	\$ 11,757,874	\$ 15,327,942	\$ 18,933,457	\$ 16,512,573	\$ 11,008,224	\$ 4,260,470	\$ (1,939,025)	\$ (6,716,020)	\$ (2,960,535)	\$ 794,950	\$ 6,229,573
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051
36															
37	KY/Mid-States General Office (Div 091)	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 3,213
38															
39	Shared Services General Office (Div 002)	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680
40															
41	Shared Services Customer Support (Div 012)	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Base Period: Twelve Months Ended February 29, 2016  
 Working Capital Components

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Line No.	Description	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	13 Month Average
1	<b>Materials &amp; Supplies</b>														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Account 1630- Stores Expense Undistributed	\$ (600,810)	\$ (675,557)	\$ (611,030)	\$ (644,324)	\$ (717,349)	\$ (852,523)	\$ (1,041,853)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
6	Total Materials & Supplies	\$ (495,247)	\$ (569,993)	\$ (605,466)	\$ (638,761)	\$ (711,786)	\$ (846,959)	\$ (1,041,853)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (719,439)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 12,038	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098
10	Account 1630- Stores Expense Undistributed	\$ 2,243,598	\$ 2,305,207	\$ 2,380,227	\$ 2,437,363	\$ 2,518,067	\$ 2,603,642	\$ 2,687,184	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615
11	Total Materials & Supplies	\$ 2,256,909	\$ 2,318,517	\$ 2,393,537	\$ 2,450,674	\$ 2,531,377	\$ 2,616,952	\$ 2,699,222	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,482,882
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15	Account 1630- Stores Expense Undistributed	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16	Total Materials & Supplies	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20	Account 1630- Stores Expense Undistributed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$ 1,321,777	\$ (3,754,265)	\$ 1,712,588	\$ 1,156,435	\$ 6,341,728	\$ 9,174,321	\$ 12,883,048	\$ 16,574,117	\$ 20,151,685	\$ 17,745,957	\$ 12,230,226	\$ 5,459,844	\$ (778,028)	\$ 7,709,187
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ 106,038	\$ 79,529	\$ 53,019	\$ 26,509	\$ 374,272	\$ 343,063	\$ 311,894	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 190,973
36															
37	KY/Mid-States General Office (Div 091)	\$ 17,752	\$ 1,704	\$ 392	\$ 5,084	\$ (2,075)	\$ (3,546)	\$ 10,892	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 3,281
38															
39	Shared Services General Office (Div 002)	\$ 24,880,763	\$ 29,603,127	\$ 26,491,689	\$ 27,939,058	\$ 25,589,870	\$ 23,862,310	\$ 21,066,026	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,691,148
40															
41	Shared Services Customer Support (Div 012)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes

Base Period: Twelve Months Ended February 29, 2016

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

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Line No.	Sub Acct	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	forecast Sep-15	forecast Oct-15	forecast Nov-15	forecast Dec-15	forecast Jan-16	forecast Feb-16	13 month Average	
<b>DIVISION 09</b>																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,909,179	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(69,463,429)	(69,463,429)	(69,463,429)	(69,463,429)	(69,463,429)	(72,723,561)	(73,774,986)	(77,299,516)	(78,255,511)	(79,345,540)	(80,736,672)	(81,696,779)	(82,754,429)	(74,923,395)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(1,326,569)	(1,326,569)	(1,326,569)	(1,326,569)	(1,326,569)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(569,317)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (70,907,350)	\$ (71,958,775)	\$ (75,483,305)	\$ (76,439,300)	\$ (77,529,329)	\$ (78,920,461)	\$ (79,880,568)	\$ (80,938,218)	\$ (73,583,534)	
8																
9	<b>DIVISION 02</b>															
10	Account 190 - Accumulated Deferred Income Taxes	\$516,566,254	\$474,974,795	\$474,974,795	\$474,974,795	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$466,408,902	
11																
12	Account 282 - Accumulated Deferred Income Taxes	6,336,602	(43,054,302)	(43,054,302)	(43,054,302)	(49,368,136)	(25,640,007)	(25,496,904)	(26,044,092)	(26,034,738)	(26,242,416)	(26,788,272)	(26,875,529)	(26,896,375)	(29,402,521)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	26,275,310	34,047,650	25,360,196	20,043,936	2,790,656	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,545,787	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$553,180,166	\$465,968,143	\$457,280,689	\$451,964,429	\$411,160,640	\$454,940,298	\$455,083,402	\$454,536,214	\$454,545,567	\$454,337,888	\$453,792,034	\$453,704,776	\$453,683,931	\$459,552,167	
17																
18	<b>DIVISION 12</b>															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (158,056)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(30,484,021)	(30,484,021)	(30,484,021)	(30,484,021)	(30,484,021)	(30,405,842)	(30,446,133)	(30,442,639)	(30,334,938)	(30,227,262)	(30,119,703)	(30,013,296)	(29,890,316)	(30,330,787)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,405,842)	\$ (30,446,133)	\$ (30,442,639)	\$ (30,334,938)	\$ (30,227,262)	\$ (30,119,703)	\$ (30,013,296)	\$ (29,890,316)	\$ (30,488,844)	
26																
27	<b>DIVISION 91</b>															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 6,477,828	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(3,887,599)	(10,301,750)	(10,301,750)	(10,301,750)	(4,144,277)	(5,471,536)	(5,425,163)	(5,447,345)	(5,445,300)	(5,443,256)	(5,441,211)	(5,439,166)	(5,437,121)	(6,345,171)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,768,233)	(1,768,233)	(1,768,233)	(1,768,233)	(1,768,233)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,586,034)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credit	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 1,610,078	\$ (4,804,074)	\$ (4,804,074)	\$ (4,804,074)	\$ 1,353,399	\$ (976,977)	\$ (930,605)	\$ (952,767)	\$ (950,742)	\$ (948,697)	\$ (946,652)	\$ (944,607)	\$ (942,562)	\$ (1,464,798)	
37	Total	\$454,969,549	\$361,363,375	\$352,675,921	\$347,359,661	\$312,713,345	\$352,650,129	\$351,747,889	\$347,657,463	\$346,820,567	\$345,632,600	\$343,805,217	\$342,866,305	\$341,912,834	\$354,014,992	



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes  
 Base Period: Twelve Months Ended February 29, 2016

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

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Line No.	Sub Acct	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	Forecast Mar-17	Forecast Apr-17	Forecast May-17	13 month Average	
<b>DIVISION 09</b>																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(86,576,320)	(92,508,736)	(93,755,783)	(94,657,456)	(95,718,044)	(96,327,522)	(96,965,707)	(97,612,342)	(98,091,260)	(98,479,191)	(98,777,048)	(98,941,650)	(99,006,302)	(95,955,182)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (84,760,109)	\$ (90,692,525)	\$ (91,939,572)	\$ (92,841,245)	\$ (93,901,832)	\$ (94,511,311)	\$ (95,149,496)	\$ (95,796,131)	\$ (96,275,049)	\$ (96,662,979)	\$ (96,960,836)	\$ (97,126,439)	\$ (97,190,091)	\$ (94,138,970)	
8																
9	<b>DIVISION 02</b>															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	\$ 457,758,121	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(26,692,354)	(26,542,925)	(26,378,339)	(26,301,989)	(26,236,466)	(26,231,490)	(26,368,832)	(26,670,862)	(26,711,854)	(26,720,924)	(26,719,603)	(26,703,718)	(26,699,472)	(26,536,835)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 453,887,952	\$ 454,037,380	\$ 454,201,967	\$ 454,278,316	\$ 454,343,839	\$ 454,348,816	\$ 454,211,474	\$ 453,909,424	\$ 453,868,441	\$ 453,859,382	\$ 453,860,703	\$ 453,876,587	\$ 453,880,833	\$ 454,043,470	
17																
18	<b>DIVISION 12</b>															
19	Account 190 - Accumulated Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(29,521,515)	(30,931,583)	(30,804,952)	(30,684,769)	(30,604,956)	(30,489,409)	(30,389,008)	(30,304,329)	(30,235,829)	(30,175,552)	(30,133,942)	(30,107,311)	(30,098,212)	(30,344,721)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (29,521,515)	\$ (30,931,583)	\$ (30,804,952)	\$ (30,684,769)	\$ (30,604,956)	\$ (30,489,409)	\$ (30,389,008)	\$ (30,304,329)	\$ (30,235,829)	\$ (30,175,552)	\$ (30,133,942)	\$ (30,107,311)	\$ (30,098,212)	\$ (30,344,721)	
26																
27	<b>DIVISION 91</b>															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(5,430,986)	(5,428,684)	(5,437,506)	(5,444,836)	(5,451,370)	(5,453,644)	(5,465,619)	(5,467,284)	(5,468,608)	(5,469,660)	(5,460,349)	(5,460,770)	(5,460,914)	(5,450,864)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ (936,428)	\$ (935,125)	\$ (942,947)	\$ (950,277)	\$ (956,812)	\$ (959,085)	\$ (961,060)	\$ (962,725)	\$ (964,050)	\$ (965,101)	\$ (965,791)	\$ (966,212)	\$ (966,355)	\$ (956,305)	
37	Total	\$ 338,669,899	\$ 331,478,147	\$ 330,514,495	\$ 329,802,025	\$ 328,880,239	\$ 328,389,010	\$ 327,711,910	\$ 326,846,239	\$ 326,393,514	\$ 326,055,749	\$ 325,800,133	\$ 325,677,625	\$ 325,626,176	\$ 328,603,474	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits  
 Base Period: Twelve Months Ended February 29, 2016

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

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Line No.	Sub Acct	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Budgeted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	13 month Average
<b>DIVISION 09</b>															
1	Account 252 - Customer Advances For Construction	(1,771,289)	(1,768,242)	(1,767,849)	(1,767,849)	(1,768,530)	(1,766,692)	(1,766,692)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,923)
2															
<b>DIVISION 02</b>															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
<b>DIVISION 12</b>															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
<b>DIVISION 91</b>															
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits  
 Base Period: Twelve Months Ended February 29, 2016

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

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 Sched. B-5

Line No.	Sub Acct	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	13 month Average
	<b>DIVISION 09</b>														
1	Account 252 - Customer Advances For Construction	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)
2															
3	<b>DIVISION 02</b>														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	<b>DIVISION 12</b>														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	<b>DIVISION 91</b>														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

**FR 16(8)(c)                      SCHEDULE C**

**Operating Income Summary**

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Operating Income Summary  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 159,871,900	\$ 166,804,655	\$ 500,000	\$ 167,304,655
2	Operating Expenses				
3	Purchased Gas Cost	77,033,021	79,378,177		79,378,177
4	Other O & M Expenses	26,647,445	25,606,953	2,500	25,609,453
5	Depreciation Expense	18,252,730	19,425,053		19,425,053
6	Taxes Other than Income	6,437,545	6,100,220	951	6,101,171
7					
8	State & Federal Income Taxes	9,464,192	10,829,155	193,158	11,022,313
9	Total Operating Expenses	<u>\$ 137,834,932</u>	<u>\$ 141,339,558</u>	<u>\$ 196,608</u>	<u>\$ 141,536,166</u>
10	Operating Income	<u>\$ 22,036,967</u>	<u>\$ 25,465,097</u>	<u>\$ 303,392</u>	<u>\$ 25,768,489</u>
11	Rate Base	294,399,069	334,221,648		334,221,648
12	Rate of Return	7.49%	7.62%		7.71%

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Adjusted Operating Income Statement  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 159,871,900	\$ 6,932,756	D-1			\$ 166,804,655	\$ -		\$ 166,804,655
2										
3	Operating Expenses									
4	Purchased Gas Cost	77,033,021	2,345,156	D-1			79,378,177	-		79,378,177
5	Production O&M Expense	98	6	D-1			104	-		104
6	Storage O&M Expense	362,409	(10,202)	D-1			352,206	-		352,206
7	Transmission O&M Expense	362,954	(9,799)	D-1			353,155	-		353,155
8	Distribution O&M Expense	7,317,821	(264,090)	D-1		*	7,053,731	132,364		7,186,095
9	Customer Accting. & Collection	2,146,959	(326,493)	D-1		*	1,820,465	-		1,820,465
10	Customer Service & Information	125,336	(2,180)	D-1		*	123,157	-		123,157
11	Sales Expense	337,036	(7,683)	D-1		*	329,353	(45,796)	F-4	283,557
12	Admin. & General Expense	15,994,834	824,282	D-1		*	16,819,116	(1,330,901)	F-6,F-8,F-9, F-10	15,488,214
13	Depreciation Expense	18,252,730	1,172,324	D-1			19,425,053	-		19,425,053
14	Taxes - Other	6,437,545	(337,325)	D-1			6,100,220	-		6,100,220
15	Income Taxes	9,464,192	1,364,963				10,829,155	-		10,829,155
16										
17										
18	Total Operating Expenses	\$ 137,834,932	\$ 4,748,959			\$ -	\$ 142,583,891	\$ (1,244,333)		\$ 141,339,558
19										
20	Net Operating Income	\$ 22,036,967	\$ 2,183,797			\$ -	\$ 24,220,764	\$ 1,244,333		\$ 25,465,097

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 98,207,125
4	4805	Unbilled Residential	(6,787,294)
5	4811	Commercial	40,950,740
6	4812	Industrial	5,451,326
7	4815	Unbilled Commercial	(2,972,320)
8	4816	Unbilled Industrial	(114,797)
9	4820	Other - Public Authority	7,553,489
10	4825	Unbilled Public Authority	(629,193)
11		Total Sales of Gas	<u>\$ 141,659,075</u>
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,230,384
15	4880	Misc. Service Revenues	796,529
16	4893	Revenue From Transportation of Gas of Others	14,819,845
17	4950	Other Gas Revenue	1,366,066
18		Total Other Operating Income	<u>\$ 18,212,824</u>
19			
20		TOTAL OPERATING REVENUE	\$ 159,871,900
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	98
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	<u>\$ 98</u>
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ (293)
33	8150	Maps and Records	-
34	8160	Wells Expense	95,658

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	36,987
36	8180	Compressor Station Expense	27,288
37	8190	Compressor Station Expense Fuel & Power	767
38	8200	Measuring & Regulating Station Expense	2,892
39	8210	Purification	49,077
40	8240	Other	1,398
41	8250	Storage Well Royalties	8,589
42		Total Nat. Gas Storage Expense - Operation	\$ 222,362
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 4,135
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	3,307
48	8350	Measuring & Regulating Station Equip.	2,428
49	8360	Purification Equipment	248
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	129,928
52		Total Nat. Gas Storage Expense - Maintenance	\$ 140,046
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	55
58	8560	Mains Expense	316,657
59	8570	Measuring & Regulating Station Exp.	34,521
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 351,233
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	5,912
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	5,808



Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 11,720
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ 1,207,338
74	8010	Natural gas field line purchases	73,124
75	8040	Natural Gas City Gate Purchases	48,444,811
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	25,371
78	8051	Other Gas Purchases / Gas Cost Adjustments	48,107,712
79	8052	PGA for Commercial	23,500,812
80	8053	PGA for Industrial	4,376,451
81	8054	PGA for Public Authority	5,036,797
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(3,978,837)
84	8059	PGA Offset to Unrecovered Gas Cost	(73,591,575)
85	8060	Exchange Gas	(631,678)
86	8081	Gas Withdrawn From Storage - Debit	19,570,719
87	8082	Gas Delivered to Storage	(14,127,370)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(9,914)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	19,029,259
92		<u>Total Purchased Gas Cost</u>	<u>\$ 77,033,021</u>
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,183,789
96	8710	Distribution Load Dispatching	1,954
97	8711	Odorization	10,650
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,723,992
100	8750	Measuring and Regulating Station Exp. - Gen	399,000
101	8760	Measuring and Regulating Station Exp. - Ind.	33,535
102	8770	Measuring and Regulating Sta. Exp. - City Gate	124,130

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103	8780	Meters and House Regulator Expense	890,856
104	8790	Customer Installations Expense	752
105	8800	Other Expense	208,475
106	8810	Rents	445,054
107		Total Distribution Expenses - Operation	\$ 7,022,187
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,964
111	8860	Structures and Improvements	23,371
112	8870	Mains	46,026
113	8890	Measuring and Regulating Station Exp. - Gen	6,698
114	8900	Measuring and Regulating Station Exp. - Ind.	10,626
115	8910	Measuring and Regulating Sta. Exp. - City Gate	25,852
116	8920	Services	3,575
117	8930	Meters and House Regulators	105,361
118	8940	Other Equipment	72,160
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 295,634
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	1,202,768
125	9030	Customer Records & Collections	379,870
126	9040	Uncollectible Accounts	564,322
127		Total Customer Accounts Expense	\$ 2,146,959
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	125,152
133	9100	Misc Cust Serv & Informational Exp	184
134		Total Customer Accounts Expenses - Operation	\$ 125,336
135			
136		<u>Sales Expense</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137	9110	Supervision	\$ 257,747
138	9120	Demonstrating and Selling Expenses	56,175
139	9130	Advertising Expenses	23,114
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 337,036
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 134,098
145	9210	Office Supplies and Expenses	7,610
146	9220	Administrative Expense Transferred	13,070,219
147	9230	Outside Services Employed	201,632
148	9240	Property Insurance	84,991
149	9250	Injuries and Damages	232,181
150	9260	Employee Pensions and Benefits	2,194,044
151	9270	Franchise Requirements	386
152	9280	Regulatory Commission Expense	11,737
153	930.2	Miscellaneous General Expense	42,278
154	9310	A&G-Rents	\$ 13,647
155		Total Administrative and General Exp. - Operation	\$ 15,992,824
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 2,010
159		Total Administrative and Gen. Exp. - Maintenance	\$ 2,010
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 103,680,466</u>
162			
163	403-406	Depreciation and Amortization	\$ 18,252,730
164	4081	Taxes Other than Income Taxes	6,437,545
165	4091-4101	Provision for Federal & State Income Taxes	9,464,192
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 137,834,932</u>
168			
169		NET OPERATING INCOME	<u>\$ 22,036,967</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 95,823,030
4	4811	Commercial	39,862,445
5	4812	Industrial	4,880,527
6	4820	Other - Public Authority	7,189,609
7		Total Sales of Gas	<u>\$ 147,755,611</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,140,887
11	4880	Misc. Service Revenues	795,825
12	4893-4896	Revenue From Transportation of Gas of Others	14,493,604
13	4950	Other Gas Revenue	2,618,728
14		Total Other Operating Income	<u>\$ 19,049,044</u>
15			
16		TOTAL OPERATING REVENUE	\$ 166,804,655
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7560	Ng. Field Meas. & Reg. Station	104
21	7590	Production and gathering-Other	0
22		Total Production Expense - Operation	<u>\$ 104</u>
23			
24		<u>Production Expense - Maintenance</u>	
25	7610	Ng. Main. Supervision & Engineering	\$ -
26			<u>\$ -</u>
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ (73)
29	8150	Maps and Records	-
30	8160	Wells Expense	92,007
31	8170	Lines Expense	36,435
32	8180	Compressor Station Expense	26,327
33	8190	Compressor Station Expense Fuel & Power	697
34	8200	Measuring & Regulating Station Expense	2,740

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8210	Purification	46,480
36	8240	Other	1,278
37	8250	Storage Well Royalties	7,368
38		Total Nat. Gas Storage Expense - Operation	\$ 213,258
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 3,834
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	3,106
44	8350	Measuring & Regulating Station Equip.	2,424
45	8360	Purification Equipment	248
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	129,336
48		Total Nat. Gas Storage Expense - Maintenance	\$ 138,948
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ -
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	50
54	8560	Mains Expense	307,841
55	8570	Measuring & Regulating Station Exp.	33,552
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	\$ 341,443
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	5,910
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	5,802
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 11,712
67			
68		<u>Purchased Gas Cost - Operation</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
69	8001	Intercompany Gas Well-head Purchases	\$ 1,309,084
70	8010	Natural gas field line purchases	81,990
71	8040	Natural Gas City Gate Purchases	54,630,686
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineering	16,638
74	8051	Other Gas Purchases / Gas Cost Adjustments	50,026,638
75	8052	PGA for Commercial	24,814,110
76	8053	PGA for Industrial	4,715,343
77	8054	PGA for Public Authority	5,349,099
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(5,516,159)
80	8059	PGA Offset to Unrecovered Gas Cost	(80,142,158)
81	8060	Exchange Gas	(1,334,672)
82	8081	Gas Withdrawn From Storage - Debit	20,002,883
83	8082	Gas Delivered to Storage	(16,514,585)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(10,856)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	21,950,135
88		Total Purchased Gas Cost	\$ 79,378,177
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,066,340
92	8710	Distribution Load Dispatching	1,775
93	8711	Odorization	9,754
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	3,653,350
96	8750	Measuring and Regulating Station Exp. - Gen	393,588
97	8760	Measuring and Regulating Station Exp. - Ind.	32,536
98	8770	Measuring and Regulating Sta. Exp. - City Gate	114,996
99	8780	Meters and House Regulator Expense	884,900
100	8790	Customer Installations Expense	689
101	8800	Other Expense	207,678
102	8810	Rents	404,667

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103		Total Distribution Expenses - Operation	\$ 6,770,274
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 2,200
107	8860	Structures and Improvements	21,234
108	8870	Mains	42,538
109	8890	Measuring and Regulating Station Exp. - Gen	6,135
110	8900	Measuring and Regulating Station Exp. - Ind.	9,733
111	8910	Measuring and Regulating Sta. Exp. - City Gate	23,795
112	8920	Services	3,522
113	8930	Meters and House Regulators	105,292
114	8940	Other Equipment	69,009
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 283,457
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ -
120	9020	Meter Reading Expenses	1,130,015
121	9030	Customer Records & Collections	377,024
122	9040	Uncollectible Accounts	313,426
123		Total Customer Accounts Expense	\$ 1,820,465
124			
125		<u>Customer Service &amp; Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	122,978
129	9100	Misc Cust Serv & Informational Exp	179
130		Total Customer Accounts Expenses - Operation	\$ 123,157
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 252,261
134	9120	Demonstrating and Selling Expenses	54,618
135	9130	Advertising Expenses	22,474
136	9160	Miscellaneous Sales Expenses	0

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137		Total Sales Expenses	\$ 329,353
138			
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 134,044
141	9210	Office Supplies and Expenses	6,848
142	9220	Administrative Expense Transferred	14,025,277
143	9230	Outside Services Employed	186,924
144	9240	Property Insurance	8,157
145	9250	Injuries and Damages	214,469
146	9260	Employee Pensions and Benefits	2,187,599
147	9270	Franchise Requirements	83
148	9280	Regulatory Commission Expense	11,106
149	930.2	Miscellaneous General Expense	30,750
150	9310	A&G-Rents	12,399
151		Total Administrative and General Exp. - Operation	\$ 16,817,657
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	1,458
155		Total Administrative and Gen. Exp. - Maintenance	\$ 1,458
156			
157		<u>Total Operation and Maintenance Expense</u>	\$ 106,229,463
158			
159	403-406	Depreciation and Amortization	\$ 19,425,053
160	4081	Taxes Other than Income Taxes	6,100,220
161	4091	Provision for Federal & State Income Taxes	10,829,155
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 142,583,891</u>
164			
165		NET OPERATING INCOME	<u>\$ 24,220,764</u>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
1	4091-4101	Provision for income taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,577,365	1,577,365	1,577,365	1,577,365	1,577,365	1,577,365	9,464,192
2															
3	4030	Depreciation Expense	1,500,192	1,505,918	1,518,871	1,520,812	1,552,386	1,579,114	1,578,173	1,712,080	1,476,588	1,258,180	1,503,347	1,497,842	18,204,284
4	4080	Amortization of gas plant acquisition adjustments	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	48,446
5	4081	Taxes other than income taxes, utility operating inco	455,464	551,122	603,830	554,650	583,075	562,688	557,509	532,755	517,484	483,306	540,899	494,761	6,437,545
6	4800	Residential sales	(17,499,150)	(8,835,752)	(4,807,185)	(3,947,247)	(3,592,775)	(3,592,523)	(3,769,417)	(4,724,297)	(8,123,139)	(12,098,617)	(13,698,809)	(13,428,215)	(88,207,125)
7	4805	Unbilled Residential Revenue	2,497,144	2,805,243	1,117,326	211,817	181,218	(5,454)							8,787,294
8	4811	Commercial Revenue	(7,186,235)	(3,658,790)	(2,042,626)	(1,726,998)	(1,684,523)	(1,618,594)	(1,639,455)	(1,992,149)	(3,330,416)	(4,916,730)	(5,565,913)	(5,588,311)	(40,950,740)
9	4812	Industrial Revenue	(1,197,882)	(487,790)	(362,213)	(346,989)	(238,424)	(291,127)	(158,300)	(217,208)	(293,534)	(551,781)	(721,443)	(584,856)	(5,451,326)
10	4815	Unbilled Comm Revenue	1,346,282	1,132,848	438,895	31,311	55,324	(29,340)							2,972,320
11	4816	Unbilled Industrial Revenue	11,983	(3,876)	(370)	27,778	16,653	62,629							114,797
12	4820	Other Sales to Public Authorities	(1,446,421)	(695,387)	(390,277)	(265,751)	(234,283)	(225,612)	(228,524)	(317,448)	(616,794)	(958,235)	(1,101,190)	(1,073,586)	(7,553,489)
13	4825	Unbilled Public Authority Revenue	264,396	244,216	77,237	28,967	19,608	(5,231)							629,193
14	4870	Forfeited discounts	(201,602)	(223,781)	(89,189)	(60,407)	(59,252)	(48,948)	(44,791)	(45,092)	(56,263)	(96,549)	(143,697)	(162,832)	(1,230,384)
15	4880	Miscellaneous service revenues	(61,995)	(55,114)	(58,775)	(53,153)	(52,376)	(49,804)	(61,445)	(120,749)	(125,695)	(56,798)	(53,861)	(48,764)	(796,529)
16	4893	Revenue-Transportation Distribution	(1,391,290)	(1,208,824)	(1,170,379)	(1,061,614)	(1,089,177)	(1,130,108)	(1,050,911)	(1,190,909)	(1,319,363)	(1,329,061)	(1,473,688)	(1,424,543)	(14,819,845)
17	4950	Other Gas Revenue						(197,357)	(213,503)	(225,558)	(235,550)	(252,289)	(241,811)		(1,366,066)
18	7560	Field measuring and regulating station expenses	47	0	0	0	0	9	9	8	8	8	8	8	98
19	7590	Production and gathering-Other													0
20	8001	Intercompany Gas Well-head Purchases	283,920	308,563	0	0	0	0	0	0	139,714	85,208	389,932		1,207,338
21	8010	Natural gas field line purchases	12,478	9,143	5,884	5,792	5,655	5,582	6,575	3,927	5,305	4,775	4,711	3,297	73,124
22	8040	Natural gas city gate purchases	5,149,422	1,646,031	5,591,673	4,195,845	4,747,563	4,098,566	3,843,168	3,805,126	4,894,527	4,533,023	3,647,078	2,292,789	48,444,811
23	8050	Other purchases	31,611	(12)	(766)	(860)	(2,487)	(1,632)	(207)	(14)	(21)	0	0	(221)	25,371
24	8051	PGA for Residential	12,663,743	4,789,928	1,891,271	1,010,734	814,974	735,807	666,728	864,161	2,875,148	6,250,587	7,694,660	8,049,972	48,107,712
25	8052	PGA for Commercial	5,498,970	2,291,650	1,028,587	770,088	725,982	687,354	704,302	866,862	1,288,479	2,698,180	3,387,764	3,554,596	23,500,812
26	8053	PGA for Industrial	1,013,092	416,472	306,588	278,355	172,160	219,343	132,739	182,227	409,935	505,367	522,012	4,376,461	
27	8054	PGA for Public Authorities	1,193,064	500,918	259,799	158,244	132,852	122,285	132,094	158,661	282,862	589,295	728,249	778,473	5,036,797
28	8058	Unbilled PGA Cost	(4,070,156)	(3,421,339)	(1,284,237)	(235,913)	(219,304)	(2,498)	(40,349)	618,172	1,967,607	1,326,549	941,835	440,795	(3,978,837)
29	8059	PGA Offset to Unrecovered Gas Cost	(16,484,691)	(9,889,925)	(4,545,617)	(2,829,673)	(2,925,871)	(2,689,153)	(1,800,710)	(1,945,995)	(3,179,172)	(8,191,662)	(8,356,863)	(10,752,242)	(73,591,575)
30	8060	Exchange gas	1,550,074	1,665,424	(1,053,696)	(987,005)	(1,232,655)	(797,044)	(1,135,852)	(864,040)	(987,736)	649,143	713,984	1,847,745	(631,678)
31	8081	Gas withdrawn from storage-Debit	7,184,512	3,885,976	2,868	0	0	3,675	0	0	7,021	1,366,450	2,506,972	4,613,245	19,570,719
32	8082	Gas delivered to storage-Credit	(13,314)	(19,578)	(2,019,077)	(2,027,059)	(2,178,815)	(2,188,765)	(1,844,395)	(1,859,175)	(1,911,809)	(39,571)	(23,111)	(2,702)	(14,127,370)
33	8120	Gas used for other utility operations-Credit	(2,016)	(1,413)	(679)	1,025	143	84	188	(391)	(695)	(1,182)	(1,047)	(3,931)	(9,914)
34	8580	Transmission and compression of gas by others	2,285,987	2,394,376	2,018,731	1,642,981	1,586,611	1,568,770	931,420	860,172	1,171,885	1,538,128	1,422,042	1,608,157	19,029,259
35	8140	Storage-Operation supervision and engineering	(285)	0	0	0	0	0	22	(6)	(6)	(6)	(6)	(6)	(293)
36	8160	Wells expenses	8,712	19,622	1,889	1,879	3,797	14,701	7,594	7,527	7,392	7,692	7,390	7,465	95,658
37	8170	Lines expenses	3,337	4,065	1,564	2,089	2,579	539	3,080	2,968	2,866	3,098	2,868	2,935	36,987
38	8180	Compressor station expenses	2,111	4,871	3,732	(260)	2,553	1,490	2,181	2,107	2,057	2,209	2,055	2,184	27,288
39	8190	Compressor station fuel and power	88	80	78	3	82	83	60	57	56	60	58	60	767
40	8200	Storage-Measuring and regulating station expenses	925	376	(51)	94	95	87	234	225	219	236	224	228	2,892
41	8210	Storage-Purification expenses	12,439	(1,435)	(239)	459	425	14,630	3,831	3,792	3,742	3,871	3,747	3,811	49,077
42	8240	Storage-Other expenses	651	31	25	53	20	0	102	99	99	105	99	114	1,398
43	8250	Storage well royalties	2,469	1,060	354	698	134	113	869	607	596	636	617	637	8,589
44	8310	Storage-Maintenance of structures and improvement	600	0	750	0	300	600	311	315	315	315	315	315	4,135
45	8340	Maintenance of compressor station equipment	18	654	759	512	(133)	0	251	242	240	256	239	269	3,307
46	8350	Maintenance of measuring and regulating station eqt.	1,062	(398)	0	536	(133)	173	207	199	191	207	191	192	2,428
47	8360	Processing-Maintenance of purification equipment	0	0	148	(21)	0	0	21	20	20	21	20	20	248
48	8370	Maintenance of other equipment													0
49	8410	Other storage expenses-Operation labor and expens	3,409	13,509	9,211	14,341	14,109	11,975	11,022	10,661	10,210	11,065	10,207	10,212	129,928
50	8520	Communication system expenses													0
51	8550	Other fuel and power for Compression	0	0	0	0	0	30	4	4	4	4	4	4	55
52	8560	Mains expenses	24,145	43,384	11,397	26,439	16,253	44,203	25,706	25,311	24,853	25,712	24,645	24,808	316,657
53	8570	Transmission-Measuring and regulating station expen	7,495	544	3,497	4,550	1,847	90	2,843	2,739	2,652	2,861	2,670	2,734	34,521
54	8630	Transmission-Maintenance of mains	0	215	897	(141)	1,240	804	505	486	467	508	467	467	5,912
55	8640	Transmission-Maintenance of compressor sta equipment													0
56	8650	Transmission-Maintenance of measuring and regulat	0	0	2,863	279	(177)	0	495	477	458	496	458	459	5,808
57	8700	Distribution-Operation supervision and engineering	108,924	123,894	87,336	96,211	106,036	139,540	85,750	90,007	85,220	89,920	85,932	85,019	1,183,789

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
58	8710	Distribution load dispatching	912	20	22	41	41	22	152	146	144	153	149	154	1,954
59	8711	Odorization	0	0	0	5,986	0	0	767	742	745	792	742	875	10,650
60	8720	Distribution-Compressor station labor and expenses													0
61	8740	Mains and Services Expenses	337,866	322,093	299,563	331,435	348,645	297,226	307,262	302,016	291,363	303,289	290,794	292,439	3,723,992
62	8750	Distribution-Measuring and regulating station expens	40,673	12,823	59,895	30,827	39,263	22,812	33,283	32,195	31,034	33,495	31,039	31,563	399,000
63	8760	Distribution-Measuring and regulating station expens	1,932	535	2,813	2,681	3,657	6,085	2,708	2,616	2,548	2,738	2,545	2,676	33,535
64	8770	Distribution-Measuring and regulating station expens	4,439	3,367	4,994	11,335	23,158	21,429	9,202	8,918	8,891	9,440	8,880	10,077	124,130
65	8780	Meter and house regulator expenses	85,680	77,707	66,203	70,824	80,799	76,265	74,823	73,202	69,821	75,627	69,757	70,148	890,856
66	8790	Customer installations expenses	0	90	0	94	239	0	54	52	53	56	52	62	752
67	8800	Distribution-Other expenses	16,986	25,978	22,519	10,694	19,224	11,345	17,668	17,075	16,390	17,755	16,383	16,458	208,475
68	8810	Distribution-Rents	40,818	37,699	43,549	34,963	43,047	40,700	34,548	33,308	34,886	34,886	33,865	34,944	445,054
69	8850	Distribution-Maintenance supervision and engineering	37	185	185	140	0	304	233	169	184	189	169	169	1,964
70	8860	Distribution-Maintenance of structures and improvem	11,627	40	622	221	89	41	1,817	1,748	1,717	1,834	1,779	1,837	23,371
71	8870	Distribution-Maint of mains	6,567	1,572	7,189	2,092	4,112	3,429	3,814	3,487	3,377	3,607	3,377	3,402	48,026
72	8890	Maintenance of measuring and regulating station eqt	183	177	0	0	0	3,405	483	467	469	498	467	550	6,698
73	8900	Maintenance of measuring and regulating station eqt	0	458	4,685	488	341	0	766	740	743	791	741	873	10,626
74	8910	Maintenance of measuring and regulating station eqt	0	6,515	1,049	670	5,815	280	1,899	1,672	1,876	1,944	1,874	2,058	25,852
75	8920	Maintenance of services	408	652	(5)	(26)	0	827	297	286	277	299	276	284	3,575
76	8930	Maintenance of meters and house regulators	7,219	6,050	6,481	9,382	11,681	12,950	8,991	8,659	8,312	9,008	8,312	8,316	105,361
77	8940	Distribution-Maintenance of other equipment	(939)	3,276	2,206	22,511	3,954	7,868	5,289	5,485	5,495	5,639	5,486	5,891	72,160
78	9020	Customer accounts-Meter reading expenses	91,879	121,879	107,089	114,825	114,278	98,163	91,804	93,768	91,734	93,869	91,595	91,786	1,202,768
79	9030	Customer accounts-Customer records and collection	29,218	33,171	42,346	35,784	32,200	22,339	31,821	31,227	29,831	32,310	29,754	29,867	379,870
80	9040	Customer accounts-Uncollectible accounts	116,325	24,247	19,671	175,706	19,482	19,404	19,354	23,326	28,827	38,324	43,791	35,865	564,322
81	9090	Customer service-Operating informational and instrux	13,255	10,829	10,459	9,693	9,061	11,760	10,077	10,446	9,703	10,477	9,685	9,707	125,152
82	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	85	21	19	12	8	28	11	184
83	9110	Sales-Supervision	25,970	21,692	23,130	20,081	20,662	20,122	22,043	22,627	19,257	19,713	23,333	19,119	257,747
84	9120	Sales-Demonstrating and selling expenses	4,838	2,655	3,218	3,011	5,580	6,680	6,359	5,826	3,590	2,508	8,550	3,361	56,175
85	9130	Sales-Advertising expenses	1,519	2,316	2,744	1,196	1,209	1,707	2,617	2,397	1,477	1,032	3,618	1,383	23,114
86	9200	A&G-Administrative & general salaries	12,708	12,580	10,884	10,341	11,471	10,422	11,448	11,026	10,583	11,469	10,583	10,583	134,098
87	9210	A&G-Office supplies & expense	2,050	374	(50)	1,059	784	291	474	569	475	530	574	479	7,610
88	9220	A&G-Administrative expense transferred-Credit	1,048,979	1,007,782	1,111,531	964,157	1,761,550	503,334	1,096,347	1,106,535	1,113,571	1,186,407	1,104,263	1,065,764	13,070,219
89	9230	A&G-Outside services employed	5,000	16,506	15,128	26,698	28,801	17,583	15,156	15,352	15,354	15,356	15,351	15,346	201,632
90	9240	A&G-Property insurance	14,569	13,796	13,775	12,965	12,828	12,683	979	679	679	679	679	679	84,991
91	9250	A&G-Injuries & damages	368	114,712	4,710	201	4,757	1,613	17,281	17,720	17,753	17,792	17,691	17,583	232,181
92	9260	A&G-Employee pensions and benefits	239,165	199,130	190,845	188,033	203,543	165,490	192,558	165,889	160,406	174,046	158,905	156,015	2,194,044
93	9270	A&G-Franchise requirements	0	321	0	0	0	0	31	7	7	7	7	7	386
94	9280	A&G-Regulatory commission expenses	(259)	0	4,257	2,300	0	0	881	912	912	912	912	912	11,737
95	9302	Miscellaneous general expenses	2,044	8,530	350	634	3,425	11,200	2,556	809	4,083	1,066	6,017	1,564	42,278
96	9310	A&G-Rents	1,206	1,219	1,206	1,219	1,269	1,262	1,061	1,021	1,002	1,071	1,039	1,073	13,647
97	9320	A&G-Maintenance of general plant	0	0	0	1,248	0	0	120	36	196	50	287	74	2,010
98															
99		Operating (Income)Loss*	(\$4,263,974)	(\$2,047,228)	(\$953,317)	(\$848,926)	(\$37,723)	(\$1,385,714)	(1,242,739)	(\$1,731,569)	(\$3,335,900)	(\$4,965,490)	(\$5,560,306)	(\$5,128,274)	(\$22,036,967)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only  
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
		4091-410 Provision for income taxes	\$ 188,489	\$ 243,922	\$ 682,128	\$ 1,051,227	\$ 3,771,360	\$ (1,129,701)							\$ 4,807,422
1	4030	Depreciation Expense	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)
2	4081	Taxes other than income taxes, utility operating i	(0)	0	0	0	0	0	0	0	0	0	0	0	0
3	8560	Mains expenses	0	555	(230)	69	46	109	168	123	123	123	123	121	1,330
4	8700	Distribution-Operation supervision and engineerir	12,345	6,006	774	151	10,190	611	9,128	6,767	6,716	6,770	6,729	6,615	72,802
5	8740	Mains and Services Expenses	13,304	2,002	9,281	11,403	(1,665)	10,024	9,151	15,469	10,017	9,676	9,846	9,676	108,285
6	8780	Meter and house regulator expenses	(1,002)	0	0	0	0	0	(183)	(191)	(183)	(200)	(183)	(183)	(2,124)
7	8800	Distribution-Other expenses	0	11	0	517	40	0	105	128	127	127	127	128	1,311
8	9010	Customer accounts-Operation supervision	0	500	7,088	153	362	0	1,612	1,816	1,799	1,806	1,807	1,804	18,747
9	9030	Customer accounts-Customer records and collec	3,706	3,706	3,538	3,706	3,875	3,538	4,033	4,212	4,021	4,403	4,021	4,021	46,779
10	9100	Customer service-Miscellaneous customer servic	447	0	0	0	0	0	82	100	99	100	100	100	1,029
11	9120	Sales-Demonstrating and selling expenses	0	0	400	0	275	2,245	871	485	409	372	470	372	5,899
12	9200	A&G-Administrative & general salaries	(1,579,484)	(1,201,722)	(261,630)	(2,885,600)	(5,481,319)	(4,808,654)	(1,980,907)	(1,219,680)	(1,705,915)	(1,183,539)	(2,255,233)	(2,717,547)	(27,281,230)
13	9210	A&G-Office supplies & expense	1,249,144	1,505,038	1,602,764	1,774,936	1,683,391	1,837,310	2,076,217	2,380,748	2,078,661	2,124,420	2,078,153	2,006,138	22,396,921
14	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(8,723,910)	(7,827,802)	(7,366,140)	(8,272,202)	(7,032,001)	(6,295,030)	(82,411,661)
15	9230	A&G-Outside services employed	554,634	481,433	555,984	917,908	627,191	682,006	654,546	715,273	720,222	718,598	751,307	725,694	8,104,795
16	9240	A&G-Property insurance	13,537	13,537	13,537	13,537	13,537	13,537	13,835	14,784	14,983	14,983	14,983	14,983	169,860
17	9250	A&G-Injuries & damages	1,556,100	514,912	557,022	1,557,219	1,560,234	1,644,853	1,598,700	1,705,929	1,726,834	1,730,048	1,726,834	1,726,834	17,605,519
18	9260	A&G-Employee pensions and benefits	3,191,077	3,057,681	2,761,670	8,736,017	6,882,905	1,762,802	3,496,496	3,363,742	3,701,921	3,791,339	3,812,051	3,643,470	48,201,172
19	9301	A&G-General advertising expense	0	0	0	49,000	0	0	5,429	4,445	4,209	9,266	6,155	6,082	84,606
20	9302	Miscellaneous general expenses	1,754,685	264,937	76,914	317,126	363,534	82,445	332,148	291,416	288,745	540,582	373,504	366,998	5,033,034
21	9310	A&G-Rents	425,099	415,146	438,153	410,794	431,262	404,455	443,654	472,809	472,415	440,956	441,147	440,845	5,236,736
22	9320	A&G-Maintenance of general plant	53,285	43,332	80,000	52,073	16,688	31,285	58,824	69,425	60,937	62,351	60,060	58,880	647,139
23		Operating (Income) Loss*	\$42,374	(\$999,659)	(\$999,423)	\$4,950,537	(\$8,820,345)	\$3,667,443	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$2,848,369
24															
25	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(8,723,910)	(7,827,802)	(7,366,140)	(8,272,202)	(7,032,001)	(6,295,030)	(82,411,661)
26		Allocation Factor to Kentucky	5.42%	5.48%	5.47%	5.48%	5.39%	5.00%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.35%
27		Total Allocated Amount	(390,748)	(334,652)	(374,633)	(329,559)	(805,469)	109,968	(353,515)	(411,554)	(387,281)	(434,918)	(369,714)	(330,967)	(4,413,042)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
2	4081	Taxes other than income taxes, utility operating income	(0)	0	(0)	(0)	0	(0)	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	111	0	0	0	12	11	11	12	12	9	179
4	8740	Mains and Services Expenses	576	2,016	1,092	1,425	1,268	3,860	1,944	1,944	1,944	1,944	1,944	1,944	21,893
5	8800	Distribution-Other expenses	0	0	0	0	87	0	9	8	11	8	7	6	135
6	9010	Customer accounts-Operation supervision	492,128	506,968	484,014	513,244	517,441	482,175	488,014	492,955	471,502	516,119	475,750	468,585	5,906,895
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	648	0	67	66	63	73	72	55	1,044
8	9030	Customer accounts-Customer records and collections expenses	2,002,011	2,081,127	1,934,127	1,931,715	2,068,879	1,808,885	1,951,398	2,041,453	1,905,384	2,078,745	1,955,371	1,903,225	23,662,120
9	9200	A&G-Administrative & general salaries	397,662	345,242	332,031	327,602	366,879	374,651	357,552	365,100	349,088	381,127	349,065	349,065	4,295,063
10	9210	A&G-Office supplies & expense	827,251	819,940	894,494	879,146	936,394	874,387	250,285	218,205	219,028	274,115	216,051	208,814	6,618,110
11	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(4,257,403)	(4,290,022)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(55,198,901)
12	9230	A&G-Outside services employed	45,898	39,095	61,428	49,207	408	68,225	23,494	18,406	17,979	27,199	17,906	17,884	367,128
13	9240	A&G-Property insurance	10,472	10,472	10,472	10,472	10,472	10,472	0	0	0	0	0	0	62,829
14	9250	A&G-Injuries & damages	0	263	0	0	0	0	22	16	16	25	16	16	375
15	9260	A&G-Employee pensions and benefits	1,082,828	1,057,005	1,090,779	1,030,087	1,252,830	951,298	1,049,931	1,013,617	984,006	1,053,202	982,214	959,195	12,466,971
16	9310	A&G-Rents	151,120	150,819	150,915	150,928	150,935	151,109	136,663	136,162	151,047	137,377	133,212	133,313	1,735,621
17	9320	A&G-Maintenance of general plant	3,000	3,319	8,400	144	4,236	1,236	11	59	13	52	56	10	20,538
18															
19		Operating (Income) Loss*	\$0	\$0	\$0	\$498	(\$498)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(4,257,403)	(4,290,022)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(55,198,901)
22		Allocation Factor to Kentucky	5.73%	5.73%	5.74%	5.73%	5.74%	5.73%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.72%
23		Total Allocated Amount	(287,194)	(287,409)	(285,290)	(280,347)	(304,829)	(270,677)	(243,184)	(245,057)	(234,208)	(255,338)	(234,869)	(230,896)	(3,169,308)
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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only  
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2  
 Schedule C-2.2  
 W/Inness: Waller, Smith

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		4091-410 Provision for income taxes	2,841,006	3,329,272	89,773	(280,721)	(545,820)	612,234							6,045,744
1	4030	Depreciation Expense	(0)	(0)	0	(0)	0	0	0	0	0	0	0	0	(0)
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	0	0	0	(0)	0	(0)	0	0	0	0	0	0	0
4	8170	Lines expenses	41	41	38	38	41	43	39	41	41	44	47	48	503
5	8180	Compressor station expenses	43	43	40	39	43	31	38	40	41	44	46	47	496
6	8190	Compressor station fuel and power	880	553	1,521	5	0	5	477	497	502	543	576	589	6,148
7	8210	Storage-Purification expenses	778	213	119	151	139	16	228	238	240	260	275	281	2,939
8	8240	Storage-Other expenses	58	40	15	5	0	0	19	20	20	22	23	23	244
9	8250	Storage well royalties	2,558	3,774	2,400	1,008	289	544	1,700	1,772	1,792	1,938	2,053	2,100	21,929
10	8560	Mains expenses	615	55	52	51	56	126	187	178	194	193	202	190	2,097
11	8570	Transmission-Measuring and regulating station e	82	82	77	75	83	86	78	81	82	89	94	96	1,006
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	16	4	2	6	3	6	4	40
13	8700	Distribution-Operation supervision and engineer	275,478	270,493	291,758	254,036	320,552	247,207	406,081	346,617	405,653	378,851	401,050	405,792	4,003,568
14	8711	Odorization	7,998	16,845	0	157	0	4,310	7,135	4,211	11,063	5,975	11,439	6,638	75,770
15	8740	Mains and Services Expenses	7,666	12,005	4,450	5,702	11,811	9,252	622	186	507	141	1,758	452	54,553
16	8750	Distribution-Measuring and regulating station ex	271	517	1,497	2,584	292	6,783	11,519	10,344	12,956	10,928	13,162	10,966	81,839
17	8760	Distribution-Measuring and regulating station ex	0	0	0	720	0	0	175	103	272	147	281	163	1,861
18	8770	Distribution-Measuring and regulating station ex	572	16	15	3,591	0	0	932	803	912	869	972	894	9,575
19	8800	Distribution-Other expenses	0	0	504	0	0	0	120	106	172	95	118	87	1,202
20	8810	Distribution-Rents	25,712	27,868	22,885	24,793	23,790	25,854	24,230	25,256	25,540	27,626	29,257	29,925	312,536
21	9010	Customer accounts-Operation supervision	0	0	5,000	0	0	0	1,454	694	1,508	658	2,239	3,440	14,992
22	9030	Customer accounts-Customer records and colle	261,150	262,591	235,446	239,238	222,692	220,918	314,343	288,463	274,149	299,979	293,961	302,814	3,215,744
23	9100	Customer service-Miscellaneous customer serv	81	7	0	0	61	73	64	31	67	29	99	152	664
24	9110	Sales-Supervision	8,144	11,939	8,546	15,854	9,151	9,860	13,671	13,023	14,700	13,128	12,988	12,000	143,003
25	9120	Sales-Demonstrating and selling expenses	139	0	0	0	0	0	40	19	42	18	62	95	416
26	9130	Sales-Advertising expenses	0	0	2,321	150	0	0	719	343	745	325	1,106	1,700	7,408
27	9200	A&G-Administrative & general salaries	(4,567)	(4,657)	(5,150)	(4,164)	(4,789)	(3,965)	(284)	(4,688)	6,168	2,090	(9,840)	202	(33,643)
28	9210	A&G-Office supplies & expense	0	580	358	46	2,250	(1)	730	652	750	650	695	644	7,354
29	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(1,017,790)	(916,521)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(11,198,453)
30	9230	A&G-Outside services employed	22,567	12,254	15,854	9,836	0	16,709	16,876	15,430	14,651	16,042	15,780	16,284	172,284
31	9240	A&G-Property insurance	(668)	(828)	(800)	(874)	(837)	(887)	(9,035)	(6,911)	(7,030)	(6,900)	(6,999)	(7,022)	(48,790)
32	9250	A&G-Injuries & damages	25,271	14,118	24,050	23,672	23,974	72,438	69,119	57,886	56,710	59,314	56,639	56,691	539,881
33	9260	A&G-Employee pensions and benefits	113,471	149,784	293,007	137,531	709,529	81,144	141,759	149,340	167,812	178,522	183,552	172,359	2,477,811
34	9302	Miscellaneous general expenses	7,323	7,244	15,964	7,244	7,244	7,244	14,743	11,737	12,128	19,056	6,224	8,794	124,944
35	9310	A&G-Rents	12	5	5	5	5	5	6	6	7	7	7	8	80
36															
37		Operating (Income)Loss*	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$6,045,744
38															
39	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(1,017,790)	(916,521)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(11,198,453)
40		Allocation Factor to Kentucky	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%
41		Total Allocated Amount	(371,038)	(385,720)	(451,607)	(354,252)	(651,251)	(342,625)	(499,638)	(449,924)	(492,082)	(498,151)	(499,680)	(503,901)	(5,497,869)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
			Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	
1	4091	Provision for Federal & State Income Taxes	\$ 902,430	\$ 902,430	\$ 902,430	\$ 902,430	\$ 902,430	\$ 902,430	\$ 902,430	\$ 902,430	\$ 902,430	\$ 902,430	\$ 902,430	\$ 10,829,155
2														
3	4030	Depreciation Expense	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	19,376,607
4	4060	Amortization of gas plant acquisition adjustments	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	48,446
5	4081	Taxes other than income taxes, utility operating incor	474,079	496,684	477,533	475,466	530,427	515,123	479,903	538,469	491,713	499,474	594,133	5,100,220
6	4800	Residential sales	(4,201,269)	(3,877,378)	(3,821,141)	(3,845,344)	(4,867,277)	(8,345,706)	(12,478,367)	(14,143,819)	(13,587,612)	(8,294,819)	(5,503,226)	(95,823,030)
7	4805	Unbilled Residential Revenue												
8	4811	Commercial Revenue	(1,840,387)	(1,721,803)	(1,690,360)	(1,697,937)	(2,075,771)	(3,426,762)	(5,072,886)	(5,747,048)	(5,642,685)	(5,127,401)	(3,455,973)	(39,862,445)
9	4812	Industrial Revenue	(248,583)	(152,993)	(213,968)	(170,704)	(236,478)	(308,081)	(575,973)	(753,210)	(591,798)	(960,768)	(361,429)	(4,880,527)
10	4815	Unbilled Comm Revenue												
11	4816	Unbilled Industrial Revenue												
12	4820	Other Sales to Public Authorities	(263,073)	(238,326)	(230,069)	(239,375)	(334,522)	(637,714)	(992,365)	(1,141,047)	(1,085,111)	(1,031,153)	(619,398)	(7,189,609)
13	4825	Unbilled Public Authority Revenue												
14	4870	Forfeited discounts	(64,359)	(50,431)	(46,693)	(45,925)	(46,254)	(58,212)	(99,268)	(148,252)	(168,155)	(162,432)	(152,013)	(98,892)
15	4880	Miscellaneous service revenues	(53,147)	(52,352)	(49,875)	(81,445)	(120,749)	(125,695)	(56,798)	(53,861)	(48,764)	(61,274)	(58,115)	(56,750)
16	4893	Revenue-Transportation Commercial	(1,054,710)	(1,013,351)	(1,068,159)	(1,050,911)	(1,190,909)	(1,319,363)	(1,329,061)	(1,473,668)	(1,424,543)	(1,335,401)	(1,140,828)	(1,092,902)
17	4950	Other Gas Revenue	(198,244)	(198,681)	(207,454)	(197,357)	(213,503)	(225,558)	(235,550)	(252,289)	(241,811)	(227,857)	(214,960)	(205,466)
18	7550	Field measuring and regulating station expenses	9	9	9	9	9	8	8	8	8	9	10	104
19	7590	Production and gathering-Other	-	-	-	-	-	-	-	-	-	-	-	0
20	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	146,919	89,804	396,305	213,051	463,205	0	1,309,084
21	8010	Natural gas field line purchases	6,178	5,937	5,505	7,191	4,298	5,579	5,021	4,954	3,351	9,364	13,725	81,990
22	8040	Natural gas city gate purchases	4,473,767	4,984,370	4,042,078	4,203,499	4,164,916	5,146,802	4,766,798	3,835,235	2,330,260	3,864,090	2,470,964	54,630,686
23	8050	Other purchases	(939)	(2,611)	(1,609)	(226)	(16)	(22)	0	(225)	23,721	(17)	(1,417)	16,638
24	8051	PGA for Residential	1,077,682	855,625	725,666	729,239	945,871	3,023,340	6,572,939	8,091,637	8,181,533	9,502,782	7,190,471	50,026,638
25	8052	PGA for Commercial	821,095	782,193	677,880	770,337	948,827	1,354,891	2,837,329	3,562,543	3,612,688	4,126,388	3,440,146	1,899,794
26	8053	PGA for Industrial	296,793	180,737	216,320	145,164	199,457	227,314	431,076	531,439	530,543	780,217	625,193	571,070
27	8054	PGA for Public Authorities	168,726	139,479	120,600	144,479	173,663	297,441	619,666	765,820	791,196	895,267	751,961	480,781
28	8058	Unbilled PGA Cost	(251,539)	(230,243)	(2,464)	(44,132)	676,622	2,069,022	1,394,961	990,426	447,999	(3,054,216)	(5,135,996)	(2,376,599)
29	8059	PGA Offset to Unrecovered Gas Cost	(3,017,104)	(3,071,813)	(2,652,088)	(1,969,542)	(2,129,997)	(3,343,034)	(8,614,118)	(8,788,003)	(10,927,966)	(12,369,994)	(14,846,414)	(9,412,086)
30	8060	Exchange gas	(1,052,382)	(1,294,140)	(786,058)	(1,242,348)	(945,739)	(1,038,646)	682,621	750,798	1,877,942	1,163,165	2,500,077	(1,949,963)
31	8061	Gas withdrawn from storage-Debit	0	0	3,625	0	0	7,383	1,436,920	2,636,310	4,668,639	5,391,206	5,833,493	5,308
32	8082	Gas delivered to storage-Credit	(2,161,327)	(2,287,494)	(2,158,597)	(2,017,323)	(2,034,967)	(2,010,349)	(41,612)	(24,304)	(2,746)	(9,991)	(29,387)	(3,736,489)
33	8120	Gas used for other utility operations-Credit	1,093	150	83	205	(428)	(731)	(1,243)	(1,101)	(3,995)	(2,121)	(1,256)	(1,056)
34	8580	Transmission and compression of gas by others	1,751,808	1,665,751	1,547,148	1,018,748	941,504	1,232,286	1,617,451	1,495,406	1,634,439	1,715,389	3,594,354	21,950,135
35	8140	Storage-Operation supervision and engineering	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(73)
36	8160	Wells expenses	7,724	7,584	7,771	7,655	7,629	7,490	7,799	7,488	7,563	7,910	7,636	7,757
37	8170	Lines expenses	3,076	2,972	3,097	3,022	3,043	2,939	3,177	2,941	3,008	3,156	2,959	3,046
38	8180	Compressor station expenses	2,324	2,267	2,222	2,206	2,146	2,095	2,249	2,092	2,224	2,224	2,131	2,150
39	8190	Compressor station fuel and power	58	58	55	61	57	56	60	58	60	56	58	697
40	8200	Storage-Measuring and regulating station expenses	226	222	226	233	229	222	239	225	231	229	226	231
41	8210	Storage-Purification expenses	3,933	3,882	3,905	3,868	3,829	3,777	3,909	3,781	3,846	3,956	3,870	3,904
42	8240	Storage-Other expenses	122	122	105	111	99	99	105	99	114	101	103	99
43	8250	Storage well royalties	609	609	587	644	607	598	636	617	637	589	617	620
44	8310	Storage-Maintenance of structures and improvement	321	321	321	321	315	315	315	315	315	326	326	326
45	8340	Maintenance of compressor station equipment	292	287	259	264	244	242	259	241	271	252	249	245
46	8350	Maintenance of measuring and regulating station eq.	200	192	207	200	205	197	213	197	197	213	197	205
47	8360	Processing-Maintenance of purification equipment	20	20	21	20	21	20	22	20	20	22	20	21
48	8370	Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	0
49	8410	Other storage expenses-Operation labor and expens	10,646	10,222	11,056	10,640	10,977	10,513	11,394	10,510	10,515	11,389	10,525	10,950
50	8520	Communication system expenses	-	-	-	-	-	-	-	-	-	-	-	0
51	8550	Other fuel and power for Compression	4	4	4	4	4	4	4	4	4	4	4	50
52	8580	Mains expenses	25,813	25,591	26,018	25,693	25,641	24,989	26,055	24,962	25,124	26,323	25,889	25,763
53	8570	Transmission-Measuring and regulating station expen	2,820	2,740	2,823	2,807	2,797	2,708	2,708	2,926	2,790	2,926	2,809	33,552
54	8630	Transmission-Maintenance of mains	486	457	506	486	501	481	521	481	481	521	481	501
55	8640	Transmission-Maintenance of compressor sta equip	-	-	-	-	-	-	-	-	-	-	-	0
56	8650	Transmission-Maintenance of measuring and regulat	478	459	496	477	491	472	511	471	472	511	472	491
57	8700	Distribution-Operation supervision and engineering	88,762	86,603	88,417	90,659	91,586	86,736	91,562	87,448	86,534	90,440	89,515	88,078
58	8710	Distribution load dispatching	147	147	141	155	146	144	153	149	154	142	149	149

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Jul-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
59	8711	Odortization	964	959	806	842	742	745	792	742	875	784	779	743	9,754
60	8720	Distribution-Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
61	8740	Mains and Services Expenses	308,018	309,350	309,025	306,304	305,315	294,529	306,720	293,960	295,606	309,842	312,463	302,217	3,653,350
62	8750	Distribution-Measuring and regulating station expens	33,014	31,901	33,473	32,590	33,020	31,826	34,353	31,830	32,355	34,190	32,039	33,000	393,588
63	8760	Distribution-Measuring and regulating station expens	2,838	2,762	2,763	2,718	2,670	2,599	2,793	2,597	2,727	2,769	2,637	2,675	32,536
64	8770	Distribution-Measuring and regulating station expens	10,915	10,822	9,535	8,553	8,954	8,926	9,479	8,915	10,113	9,217	9,267	8,998	114,996
65	8780	Meter and house regulator expenses	73,280	70,566	75,353	72,850	75,233	71,771	77,740	71,707	72,097	77,478	72,134	74,600	884,900
66	8790	Customer installations expenses	68	68	57	59	52	53	56	52	62	54	55	52	689
67	8800	Distribution-Other expenses	17,179	16,512	17,737	17,105	17,570	16,864	18,269	16,857	16,932	18,232	16,884	17,536	207,678
68	8810	Distribution-Rents	33,472	33,477	32,290	35,343	33,908	32,731	34,866	33,865	34,944	32,391	33,900	34,061	404,667
69	8850	Distribution-Maintenance supervision and engineering	199	179	179	200	169	184	189	169	169	169	193	179	2,200
70	8860	Distribution-Maintenance of structures and improvem	1,755	1,755	1,691	1,858	1,748	1,717	1,834	1,779	1,837	1,696	1,778	1,787	21,234
71	8870	Distribution-Maint of mains	3,540	3,429	3,820	3,517	3,570	3,456	3,693	3,458	3,481	3,481	3,588	3,588	42,538
72	8890	Maintenance of measuring and regulating station eq.	606	603	507	530	467	469	498	467	550	481	490	467	6,135
73	8900	Maintenance of measuring and regulating station eq.	962	957	804	840	740	743	791	741	873	763	777	741	9,733
74	8910	Maintenance of measuring and regulating station eq.	2,194	2,188	1,975	2,029	1,872	1,876	1,944	1,874	2,058	1,930	1,952	1,903	23,795
75	8920	Maintenance of services	299	289	300	292	294	284	307	283	291	305	286	294	3,522
76	8930	Maintenance of meters and house regulators	8,666	8,318	9,008	8,662	8,918	8,561	9,277	8,560	8,564	9,276	8,562	8,918	105,292
77	8940	Distribution-Maintenance of other equipment	6,226	6,211	5,743	5,854	5,485	5,495	5,639	5,486	5,891	5,686	5,711	5,601	69,009
78	9020	Customer accounts-Meter reading expenses	94,392	93,514	94,732	94,174	94,424	92,364	94,552	92,225	92,416	96,578	95,089	85,556	1,130,015
79	9030	Customer accounts-Customer records and collection	31,212	30,029	32,081	31,031	32,093	30,662	33,211	30,586	30,699	32,989	30,688	31,744	377,024
80	9040	Customer accounts-Uncollectible accounts	21,186	20,401	21,087	20,693	26,046	38,673	42,568	43,060	38,650	22,456	4,938	13,668	313,426
81	9090	Customer service-Operating informational and instrur	10,215	9,886	10,337	10,217	10,894	9,941	10,735	9,923	9,945	10,648	10,167	10,269	122,978
82	9100	Customer service-Miscellaneous customer service	8	13	9	20	19	12	8	28	11	18	15	19	179
83	9110	Sales-Supervision	19,322	19,932	19,555	22,208	23,020	19,634	20,123	23,710	19,497	22,479	20,805	21,975	252,261
84	9120	Sales-Demonstrating and selling expenses	2,509	3,860	2,685	6,055	5,826	3,590	2,508	8,550	3,361	5,541	4,469	5,663	54,618
85	9130	Sales-Advertising expenses	1,032	1,588	1,105	2,492	2,397	1,477	1,032	3,518	1,383	2,280	1,839	2,330	22,474
86	9200	A&G-Administrative & General Salaries	11,026	10,583	11,469	11,026	11,357	10,900	11,813	10,900	10,900	11,813	10,900	11,357	134,044
87	9210	A&G-Office supplies & expense	543	543	567	898	569	475	530	574	479	488	541	642	6,848
88	9220	A&G-Administrative expense transferred-Credit	1,113,359	1,294,540	1,028,570	1,130,412	1,142,712	1,147,478	1,224,854	1,138,170	1,099,672	1,264,604	1,121,618	1,319,288	14,025,277
89	9230	A&G-Outside services employed	15,640	15,639	15,639	15,638	15,352	15,354	15,356	15,351	15,348	15,870	15,870	15,870	186,924
90	9240	A&G-Property insurance	679	679	679	684	679	679	679	679	679	679	679	679	8,157
91	9250	A&G-Injuries & damages	17,884	17,864	17,875	17,866	17,721	17,755	17,794	17,692	17,584	18,144	18,143	18,147	214,469
92	9260	A&G-Employee pensions and benefits	161,470	154,646	167,602	161,376	196,556	189,840	205,946	188,338	185,449	199,588	184,515	192,271	2,187,599
93	9270	A&G-Franchise requirements	7	7	7	7	7	7	7	7	7	7	7	7	83
94	9280	A&G-Regulatory commission expenses	929	929	929	929	912	912	912	912	912	943	943	943	11,106
95	9302	Miscellaneous general expenses	870	928	1,261	6,168	809	4,083	1,066	6,017	1,564	935	6,293	757	30,750
96	9310	A&G-Rents	1,025	1,025	987	1,085	1,021	1,002	1,071	1,039	1,073	990	1,038	1,043	12,399
97	9320	A&G-Maintenance of general plant	41	43	60	295	36	196	50	287	74	42	302	34	1,458
98		Operating (Income)/Loss*	(\$1,561,481)	(\$1,160,178)	(\$1,413,013)	(\$1,285,096)	(\$1,759,323)	(\$3,127,999)	(\$4,540,679)	(\$5,395,469)	(\$4,956,363)	(\$5,048,930)	(\$3,031,376)	(\$1,770,012)	(\$24,220,764)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
			Jun-16	Aug-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating i	0	0	0	0	0	0	0	0	0	0	0	0
3	8560	Mains expenses	132	129	123	148	123	122	123	120	129	126	131	1,528
4	8700	Distribution-Operation supervision and engineerir	7,217	7,056	6,750	8,022	6,768	6,717	6,771	6,730	6,616	7,095	6,894	83,818
5	8740	Mains and Services Expenses	9,676	9,676	11,380	9,686	15,469	10,017	9,676	9,846	9,676	11,919	9,966	126,663
6	8780	Meter and house regulator expenses	(191)	(183)	(200)	(191)	(197)	(188)	(206)	(188)	(188)	(206)	(188)	(2,323)
7	8800	Distribution-Other expenses	127	127	129	127	128	127	127	128	127	127	128	1,528
8	9010	Customer accounts-Operation supervision	1,818	1,818	1,822	1,843	1,816	1,799	1,806	1,807	1,804	1,811	1,816	21,783
9	9030	Customer accounts-Customer records and collec	4,212	4,021	4,403	4,212	4,338	4,141	4,535	4,141	4,141	4,535	4,141	51,158
10	9100	Customer service-Miscellaneous customer servic	99	100	101	99	100	99	100	100	99	100	100	1,198
11	9120	Sales-Demonstrating and selling	372	449	372	419	485	409	372	470	372	419	449	4,961
12	9200	A&G-Administrative & general salaries	(1,563,168)	(1,418,855)	(1,502,303)	(1,381,389)	(1,113,131)	(1,604,203)	(1,072,154)	(2,153,521)	(2,615,835)	(1,727,269)	(1,578,856)	(19,244,080)
13	9210	A&G-Office supplies & expense	2,086,488	2,231,430	2,018,341	2,105,914	2,380,748	2,078,661	2,124,420	2,078,153	2,006,138	2,112,072	2,132,958	25,471,227
14	9220	A&G-Administrative expense transferred-Credit	(7,486,805)	(9,963,321)	(6,079,583)	(6,442,296)	(8,026,694)	(7,554,507)	(8,481,620)	(7,220,368)	(6,483,398)	(9,320,613)	(7,356,818)	(94,584,543)
15	9230	A&G-Outside services employed	732,163	712,665	709,033	764,731	715,273	720,222	718,598	751,307	725,694	797,087	721,253	8,772,936
16	9240	A&G-Property insurance	14,998	14,998	14,998	14,998	14,784	14,983	14,983	14,983	14,983	14,998	14,998	179,705
17	9250	A&G-Injuries & damages	1,730,115	1,728,509	1,731,722	1,730,115	1,708,579	1,729,321	1,732,860	1,729,321	1,729,321	1,734,536	1,730,998	20,748,157
18	9260	A&G-Employee pensions and benefits	3,485,880	5,928,260	2,353,031	2,296,595	3,453,316	3,785,974	3,886,433	3,896,104	3,774,524	3,774,699	3,525,493	46,461,920
19	9301	A&G-General advertising expense	7,926	3,549	3,490	6,269	4,445	4,209	9,286	6,155	8,082	37,418	4,409	96,670
20	9302	Miscellaneous general expenses	467,404	238,435	225,789	378,834	291,416	268,745	540,582	373,504	368,998	2,049,451	278,995	5,713,841
21	9310	A&G-Rents	440,989	440,764	440,739	441,296	472,809	472,415	440,956	441,147	440,845	441,581	440,968	5,359,300
22	9320	A&G-Maintenance of general plant	60,546	80,375	59,864	60,570	69,425	60,937	62,351	60,060	58,680	60,112	62,173	734,555
23	Operating (Income)Loss*		\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0
24														
25	9220	A&G-Administrative expense transferred-Credit	(7,486,805)	(9,963,321)	(6,079,583)	(6,442,296)	(8,026,694)	(7,554,507)	(8,481,620)	(7,220,368)	(6,483,398)	(9,320,613)	(7,356,818)	(10,168,520)
26	Allocation Factor to Kentucky		5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%
27	Total Allocated Amount		(393,625)	(523,830)	(319,639)	(338,709)	(422,011)	(397,185)	(445,929)	(379,617)	(340,670)	(490,039)	(388,791)	(534,619)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(B)(c)2.2  
 Schedule C-2.2  
 Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	10	13	12	11	11	11	12	12	9	10	12	12	137
4	8740	Mains and Services Expenses	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	23,331
5	8800	Distribution-Other expenses	8	24	1	2	8	11	8	7	6	6	7	18	107
6	9010	Customer accounts-Operation supervision	490,957	476,661	517,560	494,850	506,935	484,868	530,713	489,115	481,950	524,370	487,785	509,311	5,995,075
7	9020	Customer accounts-Meter reading expenses	59	74	73	66	66	63	73	72	55	57	72	73	802
8	9030	Customer accounts-Customer records and collections	1,989,557	1,956,433	2,077,808	1,991,861	2,100,529	1,961,865	2,140,416	2,011,853	1,959,706	2,138,458	2,012,052	2,051,187	24,391,725
9	9200	A&G-Administrative & general salaries	364,911	349,070	380,938	365,100	376,047	359,555	392,555	359,532	359,532	392,557	359,539	376,041	4,435,378
10	9210	A&G-Office supplies & expense	225,750	228,799	228,538	208,903	218,205	219,028	274,115	216,051	208,814	222,687	218,609	221,347	2,690,846
11	9220	A&G-Administrative expense transferred-Credit	(4,239,140)	(4,224,786)	(4,389,295)	(4,200,957)	(4,458,145)	(4,260,831)	(4,645,506)	(4,272,415)	(4,202,860)	(4,573,650)	(4,282,076)	(4,460,128)	(52,209,787)
12	9230	A&G-Outside services employed	22,709	20,143	22,899	17,694	18,406	17,979	27,199	17,906	17,884	19,912	17,333	16,912	236,976
13	9240	A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9250	A&G-Injuries & damages	18	16	18	16	16	16	25	16	16	18	16	16	207
15	9260	A&G-Employee pensions and benefits	1,009,770	1,054,257	1,019,900	982,265	1,097,736	1,064,430	1,141,016	1,042,639	1,039,619	1,134,520	1,045,911	1,149,943	12,782,006
16	9310	A&G-Rents	133,437	137,342	139,578	138,231	138,182	151,047	137,377	133,212	133,313	139,099	138,741	133,265	1,652,824
17	9320	A&G-Maintenance of general plant	11	10	25	11	59	13	52	56	10	11	53	58	372
18															
19		Operating (Income)Loss*	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(4,239,140)	(4,224,786)	(4,389,295)	(4,200,957)	(4,458,145)	(4,260,831)	(4,645,506)	(4,272,415)	(4,202,860)	(4,573,650)	(4,282,076)	(4,460,128)	(52,209,787)
22		Allocation Factor to Kentucky	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%
23		Total Allocated Amount	(242,150)	(241,330)	(250,728)	(239,969)	(254,661)	(243,389)	(265,363)	(244,051)	(240,078)	(261,258)	(244,603)	(254,774)	(2,982,355)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	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	43	43	43	42	41	41	44	47	48	49	49	45	536
5	8180	Compressor station expenses	43	42	43	41	40	41	44	46	47	48	49	45	529
6	8190	Compressor station fuel and power	531	523	529	514	497	502	543	576	589	599	603	552	6,558
7	8210	Storage-Purification expenses	254	250	253	246	238	240	260	275	281	286	288	284	3,135
8	8240	Storage-Other expenses	21	21	21	20	20	20	22	23	23	24	24	22	281
9	8250	Storage well royalties	1,893	1,866	1,866	1,833	1,772	1,792	1,938	2,053	2,100	2,137	2,152	1,968	23,389
10	8560	Mains expenses	181	185	202	190	181	197	197	206	193	204	202	215	2,353
11	8570	Transmission-Measuring and regulating station e	87	86	87	84	81	82	89	94	96	98	99	90	1,073
12	8650	Transmission-Maintenance of me - Non-Inventor	2	4	5	4	2	6	3	6	4	3	5	7	51
13	8700	Distribution-Operation supervision and engineer	390,818	355,406	397,637	406,093	352,451	411,222	384,949	406,620	411,361	394,925	378,236	423,101	4,712,818
14	8711	Odorization	3,871	7,416	9,624	7,522	4,211	11,063	5,975	11,439	6,638	6,405	9,285	13,796	97,245
15	8740	Mains and Services Expenses	135	759	343	623	186	507	141	1,758	452	632	683	1,552	7,772
16	8750	Distribution-Measuring and regulating station ex	10,247	11,684	12,791	11,735	10,344	12,956	10,928	13,162	10,986	10,951	12,553	14,305	142,641
17	8760	Distribution-Measuring and regulating station ex	95	182	236	185	103	272	147	281	163	157	228	339	2,389
18	8770	Distribution-Measuring and regulating station ex	803	878	916	1,355	803	912	869	972	894	898	910	997	11,207
19	8800	Distribution-Other expenses	104	103	89	126	106	172	95	118	87	100	108	103	1,311
20	8810	Distribution-Rents	26,975	26,596	26,886	26,119	25,256	25,540	27,626	29,257	29,925	30,456	30,676	28,046	333,357
21	9010	Customer accounts-Operation supervision	1,394	670	2,301	696	694	1,508	858	2,239	3,440	625	903	2,642	17,769
22	9030	Customer accounts-Customer records and collec	291,192	290,351	288,665	472,793	288,923	274,588	300,461	294,401	303,253	308,097	288,149	285,725	3,686,617
23	9100	Customer service-Miscellaneous customer serv	62	30	102	31	31	67	29	99	152	28	40	117	787
24	9110	Sales-Supervision	12,955	12,497	12,930	13,702	13,311	14,975	13,429	13,264	12,275	13,579	12,938	13,252	159,108
25	9120	Sales-Demonstrating and selling expenses	39	19	64	19	19	42	18	62	95	17	25	73	493
26	9130	Sales-Advertising expenses	669	331	1,137	344	343	745	325	1,106	1,700	309	446	1,305	8,780
27	9200	A&G-Administrative & general salaries	(2,701)	571	1,356	43	(4,688)	6,168	2,090	(9,840)	202	1,319	82	(1,053)	(6,449)
28	9210	A&G-Office supplies & expense	653	654	633	995	652	750	650	695	644	672	657	642	8,296
29	9220	A&G-Administrative expense transferred-Credit	(972,863)	(1,078,374)	(933,385)	(1,123,912)	(949,351)	(1,032,591)	(1,046,154)	(1,048,069)	(1,056,669)	(1,045,634)	(998,613)	(1,079,427)	(12,365,044)
30	9230	A&G-Outside services employed	15,585	15,577	15,404	25,851	15,430	14,651	16,042	15,780	16,284	16,476	15,426	15,250	197,756
31	9240	A&G-Property insurance	(7,358)	(7,388)	(7,356)	(7,358)	(6,911)	(7,030)	(6,900)	(6,999)	(7,022)	(7,404)	(7,370)	(7,358)	(86,453)
32	9250	A&G-Injuries & damages	58,921	57,548	60,364	58,915	68,022	65,943	70,353	65,872	65,924	71,519	66,729	69,059	779,170
33	9260	A&G-Employee pensions and benefits	153,608	291,981	84,872	82,943	165,448	182,485	196,066	198,226	187,032	188,303	170,801	202,586	2,102,151
34	9302	Miscellaneous general expenses	11,716	9,466	21,495	18,199	11,737	12,128	19,056	6,224	8,794	6,113	13,629	11,733	150,309
35	9310	A&G-Rents	7	7	7	7	6	7	7	7	8	8	8	7	85
36															
37		Operating (Income)Loss*	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0
38															
39	9220	A&G-Administrative expense transferred-Credit	(972,863)	(1,078,374)	(933,385)	(1,123,912)	(949,351)	(1,032,591)	(1,046,154)	(1,048,069)	(1,056,669)	(1,045,634)	(998,613)	(1,079,427)	(12,365,044)
40		Allocation Factor to Kentucky	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%
41		Total Allocated Amount	(477,583)	(529,379)	(458,203)	(551,734)	(466,041)	(506,904)	(513,562)	(514,502)	(518,724)	(513,306)	(490,224)	(529,896)	(6,070,057)

\*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. 2015-00343  
 Account 4081-Taxes Other than Income Tax by Sub-Account  
 Base Period: Twelve Months Ended February 29, 2016

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

Forecasted Period  
 Updated Revised

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

Line No.	Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
		Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
<b>Div 009</b>														
1	FICA	\$ 30,160	\$ 18,102	\$ 50,136	\$ 14,664	\$ 18,263	\$ 19,092	\$ 19,009	\$ 56,083	\$ 54,996	\$ 20,426	\$ 52,700	\$ 32,202	\$ 385,833
2	FUTA	\$ (235)	\$ (82)	\$ 9	\$ 11	\$ 2	\$ 1	\$ (37)	\$ (109)	\$ (107)	\$ (40)	\$ (103)	\$ (63)	(751)
3	SUTA	\$ 1,801	\$ (874)	\$ (12)	\$ 28	\$ 10	\$ 7	\$ 121	\$ 358	\$ 351	\$ 130	\$ 336	\$ 206	2,463
4	Payroll Tax Projects	\$ -	\$ 83	\$ 249	\$ 75	\$ 99	\$ (326)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	180
5	Ad Valorem - Accrual	\$355,588	\$ 355,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 475,588	\$395,588	\$395,588	\$395,588	\$395,588	\$395,588	5,067,056
6	Dot Transmission User Tax	\$ -	\$ 63,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	63,870
7	Taxes Property and Other	\$ 70	\$ 50,946	\$ 36	\$ -	\$ 17,415	\$ 192	\$ 76	\$ 14,234	\$ 55	\$ 600	\$ 25,776	\$ 227	109,627
8	Public Service Commission Assessment	\$ 26,510	\$ 26,510	\$ 26,510	\$ 26,510	\$ 31,189	\$ 31,189	\$ 28,037	\$ 31,189	\$ 31,189	\$ 31,189	\$ 31,189	\$ 31,189	352,399
9	Allocation for taxes other CSC	\$ 15,634	\$ 14,238	\$ 16,829	\$ 13,665	\$ 13,941	\$ 12,725	\$ 12,327	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	166,639
10	Allocation from taxes other SS	\$ 15,497	\$ 14,056	\$ 18,877	\$ 15,968	\$ 17,564	\$ 14,941	\$ 13,725	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	180,269
11	Allocation from taxes other Gen Office	\$ 10,439	\$ 8,686	\$ 15,609	\$ 8,142	\$ 9,004	\$ 9,279	\$ 8,663	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	109,961
12														
13	Total	\$456,464	\$ 551,122	\$ 603,830	\$ 554,650	\$ 583,075	\$ 562,688	\$ 557,509	\$532,755	\$517,484	\$483,306	\$540,899	\$494,761	\$ 6,437,545
14														
<b>Div 002</b>														
16	FICA	\$246,064	\$ 223,116	\$ 272,952	\$ 217,850	\$ 223,831	\$ 198,393	\$ 175,303	\$193,085	\$193,085	\$193,085	\$193,085	\$193,085	\$ 2,522,935
17	FUTA	\$ 294	\$ (298)	\$ 400	\$ 170	\$ 177	\$ 166	\$ 114	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	1,638
18	SUTA	\$ 3,331	\$ (586)	\$ 631	\$ 828	\$ 492	\$ 569	\$ 642	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	9,245
19	Ad Valorem	\$ 45,000	\$ 45,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	870,000
20	Benefit Load Projects	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45
21	Taxes Property And Other	\$ -	\$ 59	\$ -	\$ (1)	\$ 24,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24,524
22														
23	Total Tax Other Than Income Tax	\$294,689	\$ 267,291	\$ 358,982	\$ 303,647	\$ 334,010	\$ 284,119	\$ 261,060	\$264,918	\$264,918	\$264,918	\$264,918	\$264,918	\$ 3,428,387
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)								10.71%	10.71%	10.71%	10.71%	10.71%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)								49.09%	49.09%	49.09%	49.09%	49.09%	
27														
28	Total Allocated Amount	\$ 15,497	\$ 14,056	\$ 18,877	\$ 15,968	\$ 17,564	\$ 14,941	\$ 13,725	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 180,269
29														
30														
<b>Div 012</b>														
31	FICA	\$220,164	\$ 199,801	\$ 243,420	\$ 188,310	\$ 193,205	\$ 171,926	\$ 165,089	\$179,787	\$179,787	\$179,787	\$179,787	\$179,787	\$ 2,280,873
32	FUTA	\$ 265	\$ (267)	\$ 356	\$ 146	\$ 152	\$ 135	\$ 107	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	1,476
33	SUTA	\$ 2,985	\$ (522)	\$ 560	\$ 540	\$ 424	\$ 493	\$ 608	\$ 662	\$ 662	\$ 662	\$ 662	\$ 662	8,397
34	Ad Valorem	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	625,000
35														
36	Total Tax Other Than Income Tax	\$273,434	\$ 249,013	\$ 294,335	\$ 238,996	\$ 243,782	\$ 222,555	\$ 215,603	\$235,566	\$235,566	\$235,566	\$235,566	\$235,566	\$ 2,915,746
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)								10.86%	10.86%	10.86%	10.86%	10.86%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)								52.60%	52.60%	52.60%	52.60%	52.60%	
40														
41	Total Allocated Amount	\$ 15,634	\$ 14,238	\$ 16,829	\$ 13,665	\$ 13,941	\$ 12,725	\$ 12,327	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 166,639
42														
43														
<b>Div 091</b>														
44	FICA	\$ 10,598	\$ 7,986	\$ 21,768	\$ 6,561	\$ 8,326	\$ 8,803	\$ 7,623	\$ 8,826	\$ 8,826	\$ 8,826	\$ 8,826	\$ 8,826	\$ 115,796
45	FUTA	\$ (110)	\$ (30)	\$ 4	\$ 5	\$ 1	\$ 0	\$ (15)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	(235)
46	SUTA	\$ 633	\$ (321)	\$ (5)	\$ 12	\$ 4	\$ 3	\$ 39	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	591
47	Payroll Tax Projects	\$ 140	\$ 55	\$ 24	\$ 4	\$ 8	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	321
48	Ad Valorem	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	107,500
49	Occupational Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
50														
51	Total Tax Other Than Income Tax	\$ 21,260	\$ 17,690	\$ 31,790	\$ 16,582	\$ 18,339	\$ 18,898	\$ 17,646	\$ 16,353	\$ 16,353	\$ 16,353	\$ 16,353	\$ 16,353	\$ 223,973
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)								100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)								49.09%	49.09%	49.09%	49.09%	49.09%	
55														
56	Total Allocated Amount	\$ 10,439	\$ 8,686	\$ 15,609	\$ 8,142	\$ 9,004	\$ 9,279	\$ 8,663	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 109,961

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Account 4081-Taxes Other than Income Tax by Sub-Account  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
		Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	
<b>Div 009</b>														
1	FICA	\$ 15,104	\$ 18,811	\$ 19,664	\$ 19,579	\$ 57,768	\$ 56,646	\$ 21,039	\$ 54,281	\$ 33,166	\$ 31,997	\$ 19,204	\$ 53,189	\$ 400,448
2	FUTA	12	2	1	(38)	(112)	(110)	(41)	(106)	(65)	(249)	(87)	10	(783)
3	SUTA	28	10	7	125	369	362	134	346	212	1,911	(927)	(12)	2,565
4	Payroll Tax Projects	77	102	(335)	-	-	-	-	-	-	-	-	-	(156)
5	Ad Valorem - Accrual	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	4,747,056
6	Dot Transmission User Tax	-	-	-	-	-	-	-	-	-	-	63,870	-	63,870
7	Taxes Property and Other	-	17,415	192	76	14,234	55	600	25,776	227	70	50,946	36	109,627
8	Public Service Commission Assessment	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	317,096
9	Allocation for taxes other CSC	14,262	14,543	13,294	12,897	13,766	13,766	13,766	13,766	13,766	16,682	15,202	17,949	173,657
10	Allocation from taxes other SS	15,573	15,890	14,516	13,267	14,234	14,234	14,234	14,234	14,234	17,504	16,224	19,004	183,150
11	Allocation from taxes other Gen Office	7,010	7,898	8,181	7,548	8,158	8,158	8,158	8,158	8,158	9,546	7,687	15,030	103,692
13	Total	\$ 474,079	\$ 496,894	\$ 477,533	\$ 475,466	\$ 530,427	\$ 515,123	\$ 479,903	\$ 538,469	\$ 491,713	\$ 499,474	\$ 594,133	\$ 527,217	\$ 6,100,220
<b>Div 002</b>														
16	FICA	\$ 224,386	\$ 230,546	\$ 204,345	\$ 180,563	\$ 198,878	\$ 198,878	\$ 198,878	\$ 198,878	\$ 198,878	\$ 261,049	\$ 236,704	\$ 289,575	\$ 2,621,555
17	FUTA	175	182	161	117	129	129	129	129	133	133	133	133	1,680
18	SUTA	647	506	586	662	729	728	728	729	729	751	751	751	8,297
19	Ad Valorem	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	852,000
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Tax Other Than Income Tax	\$ 296,208	\$ 302,234	\$ 276,092	\$ 252,341	\$ 270,735	\$ 270,735	\$ 270,735	\$ 270,735	\$ 270,735	\$ 332,933	\$ 308,588	\$ 361,458	\$ 3,483,532
25	Allocation Factor to Kentucky Mid-States (Div 091)	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	
28	Total Allocated Amount from Div 2	15,573	15,890	14,516	13,267	14,234	14,234	14,234	14,234	14,234	17,504	16,224	19,004	\$ 183,150
<b>Div 012</b>														
31	FICA	\$ 193,960	\$ 199,002	\$ 177,084	\$ 170,041	\$ 185,181	\$ 185,181	\$ 185,181	\$ 185,181	\$ 185,181	\$ 233,593	\$ 211,969	\$ 256,244	\$ 2,369,799
32	FUTA	\$ 150	\$ 157	\$ 139	\$ 110	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 281	\$ (283)	\$ 378	1,531
33	SUTA	\$ 556	\$ 437	\$ 508	\$ 626	\$ 682	\$ 682	\$ 682	\$ 682	\$ 682	\$ 3,167	\$ (554)	\$ 594	8,742
34	Ad Valorem	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	680,000
36	Total Tax Other Than Income Tax	\$ 249,686	\$ 254,585	\$ 232,732	\$ 225,777	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983	\$ 292,041	\$ 266,133	\$ 314,215	\$ 3,040,072
38	Allocation Factor to Kentucky Mid-States (Div 091)	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	
41	Total Allocated Amount from Div 12	14,262	14,543	13,294	12,897	13,766	13,766	13,766	13,766	13,766	16,682	15,202	17,949	\$ 173,657
<b>Div 091</b>														
44	FICA	\$ 6,758	\$ 8,575	\$ 9,067	\$ 7,852	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091	\$ 11,243	\$ 8,473	\$ 23,093	\$ 120,517
45	FUTA	\$ 5	\$ 1	\$ 0	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (117)	\$ (32)	\$ 4	(246)
46	SUTA	\$ 13	\$ 5	\$ 3	\$ 40	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 672	\$ (341)	\$ (6)	618
47	Payroll Tax Projects	\$ 4	\$ 8	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ 59	\$ 25	338
48	Ad Valorem	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Total Tax Other Than Income Tax	\$ 14,279	\$ 16,089	\$ 16,665	\$ 15,376	\$ 16,619	\$ 16,619	\$ 16,619	\$ 16,619	\$ 16,619	\$ 19,446	\$ 15,659	\$ 30,617	\$ 211,226
53	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	
56	Total Allocated Amount from Div 91	7,010	7,898	8,181	7,548	8,158	8,158	8,158	8,158	8,158	9,546	7,687	15,030	\$ 103,692

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(d) SCHEDULE D

Operating Income Summary

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
	SALE of Gas							
1	480 Gas Rev - Residential	98,207,125	(2,384,095)					(2,384,095)
2	480 Gas Rev - Commercial	40,950,740	(1,088,295)					(1,088,295)
3	480 Gas Rev - Industrial	5,451,326	(570,799)					(570,799)
4	480 Gas Rev - Public Authority & Other	7,553,489	(363,880)					(363,880)
5								
6								
7	Total SALE of Gas	152,162,680	(4,407,068)	0	0	0	0	(4,407,068)
8								
9	Other Operating Income							
10	Forfeited discounts	1,230,384		(89,496)				(89,496)
11	488 MISC. Service Revenues	796,529		(704)				(704)
12	489 Revenue From Transporting Gas to Others	14,819,845		(326,241)				(326,241)
13	495 Other Gas Service Revenue	1,366,066		1,252,662				1,252,662
14								
15	Total Other Operating Income	18,212,824	0	836,220	0	0	0	836,220
16								
17	Total Operating Revenue	170,375,504	(4,407,068)	836,220	0	0	0	(3,570,848)
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	77,033,021			2,345,156			2,345,156
21								
22	Total Other Gas Supply Expenses - Operation	77,033,021	0	0	2,345,156	0	0	2,345,156
23								
24	Total Plant Revenue	93,342,483	(4,407,068)	836,220	(2,345,156)	0	0	(5,916,004)
25								
26	Blended Effective Tax Rate	38.90%	(1,714,350)	325,290	(912,266)	0	0	(2,301,326)
27								
28	NET Operating Income Impact		(2,892,719)	510,930	(1,432,890)	0	0	(3,614,679)

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29	7590 814 Storage Supervision & Engineer	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
30	8140 814 Storage Supervision & Engineer	(293)	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
31	8150 815 Maps and records	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
32	8160 816 Storage Wells Expense	95,658	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
33	8170 817 Storage Lines Expense	36,987	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
34	8180 818 Storage Compressor Station	27,288	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
35	8190 819 Storage Compressor Station Fu	767	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
36	8200 820 Storage Measuring & Regulatin	2,892	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
37	8210 821 Storage Purification	49,077	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
38	8240 824 Storage Other Expense	1,398	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
39	8250 825 Storage Royalties	8,589	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
40	8310 831 Storage Maintenance Structure	4,135	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
41	8320 832 Storage Maintenance Res	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
42	8340 834 Storage Maintenance Compress	3,307	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
43	8350 835 Storage Maintenance Meas/Reg	2,428	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
44	8360 836 Storage Maintenance Purificatio	248	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
45	8370 837 Maintenance of other equipmen	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
46	8400 840 Other Storage Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
47	8410 841 Storage Operation	129,928	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
48	8470 847 Storage Maintenance	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
49	8500 850 Trsm Supervision & Engineering	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
50	8520 852 Communication system expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
	8550 855 Other Fuel & Power Comp	55	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
51	8560 856 Trsm Mains Expense	316,657	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
52	8570 857 Trsm Measuring & Regulating	34,521	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
53	8590 859 Trsm Other Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
54	8600 860 Rents	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
55	8620 862 Trsm Structure & Improvements	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
56	8630 863 Trsm Maint of Mains	5,912	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
57	8640 864 Trsm Maint Comp Sta Equip	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
58	8650 865 Trsm Maint Meas/Reg Sta	5,808	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
59	8670 867 Trsm Maint Other Eq	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
60	8700 870 Dist Supervision & Engineering	1,183,789	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
61	8710 871 Dist Load Dispatching	1,954	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
62	8711 8711 Odorization	10,650	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
63	8720 872 Dist Comp Sta	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
64	8740 874 Dist Main/Ser Exp	3,723,992	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
65	8750 875 Dist Meas/Reg Sta-Gen	399,000	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
66	8760 876 Dist Meas/Reg Sta-Ind	33,535	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
67	8770 877 Dist Meas/Reg Sta-Cty.	124,130	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
68	8780 878 Dist Mtr/House Reg	890,856	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
69	8790 879 Dist Cust Install	752	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
70	8800 880 Dist Other Exp	208,475	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
71	8810 881 Dist Rents	445,054	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
72	8850 885 Dist Maint Super/Eng	1,964	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
73	8860 886 Dist Maint Struc/Improv	23,371	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Account No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
74	8870 887 Dist Maint of Mains	46,026	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
75	8890 889 Dist Maint Meas/Reg Sta-Gen	6,698	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
76	8900 890 Dist Maint Meas/Reg Sta-Ind	10,626	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
77	8910 891 Dist Maint Meas/Reg Sta-Cty	25,852	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
78	8920 892 Dist Maint of Ser	3,575	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
79	8930 893 Dist Maint Mtr/House Reg	105,361	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
80	8940 894 Dist Maint Other Eq	72,160	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
81	8950 895 Maintenance of Other Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
82	9010 901 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
83	9020 902 Cust Accts Mtr Exp	1,202,768	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
84	9030 903 Cust Accts Records/Collections	379,870	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
85	9040 904 Cust Accts Uncoll Accts	564,322	#VALUE!	#VALUE!	#VALUE!	(250,896)	-	#VALUE!
86	9070 907 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
87	9080 908 Customer Assistance Expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
88	9090 909 Cust Ser Supervision	125,152	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
89	9100 910 Cust Ser Assist Exp	184	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
90	9110 911 Cust Ser Info Adv Exp	257,747	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
91	9120 912 Demonstrating and Selling Expe	56,175	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
92	9130 913 Advertising Expenses	23,114	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
93	9160 916 Sales Promo Demo/Selling	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
94	9200 920 Administrative and General Sale	134,098	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
95	9210 921 Adm Gen Office Supply	7,610	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
96	9220 922 Administrative Expense Transfe	13,070,219	#VALUE!	#VALUE!	#VALUE!	-	955,058	#VALUE!
97	9230 923 Adm Gen Outside Services Emp	201,632	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
98	9240 924 Property insurance	84,991	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
99	9250 925 Adm Gen Injuries/Damages	232,181	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
100	9260 926 Adm Gen Empl Pen/Ben	2,194,044	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
101	9270 927 Adm Gen Franchise Req	386	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
102	9280 928 Adm Gen Reg Comm Exp	11,737	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
103	9290 929 Uniforms capitalized	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
104	9301 9301 Adm Gen Goodwill Adv	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
105	9302 9302 Adm Gen Gen Exp	42,278	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
106	9310 931 A&G-Rents	13,647	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
107	9320 932 Adm Gen Maint Gen Plant	2,010	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
108	Total	<u>26,647,347</u>	<u>#VALUE!</u>	<u>#VALUE!</u>	<u>#VALUE!</u>	<u>(250,896)</u>	<u>955,058</u>	<u>#VALUE!</u>
109	Labor and Benefits	7,022,774	#VALUE!					#VALUE!
110	Rent, Maintenance and Utilities	621,710		#VALUE!				#VALUE!
111	Other O&M	5,368,420			#VALUE!			#VALUE!
112	Bad Debt	564,322				(250,896)		(250,896)
113	Costs allocated from SSU and KY-MDS Genera	13,070,219	#VALUE!	#VALUE!	#VALUE!		955,058	#VALUE!
114	Total	<u>26,647,445</u>	<u>19,844</u>	<u>(56,859)</u>	<u>(463,306)</u>	<u>(250,896)</u>	<u>955,058</u>	<u>#VALUE!</u>
115	Blended Effective Tax Rate	38.90%	<u>(7,719)</u>	<u>22,118</u>	<u>180,226</u>	<u>97,598</u>	<u>(371,518)</u>	<u>#VALUE!</u>
116	NET Operating Income Impact		<u>12,124</u>	<u>(34,741)</u>	<u>(283,080)</u>	<u>(153,297)</u>	<u>583,541</u>	<u>#VALUE!</u>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No. & Title	Account No.	Base Period	Title of Adjustment					Total ADJUST.
			D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
117	403 DEPRECIATION Expense	18,252,730	1,172,324					1,172,324
118	404 Amortization Expense	0						0
119	406 AMORT. - Gas Plant ACQUIS.	48,446						0
120								
121	Total DEPRECIATION and Amortization	<u>18,301,176</u>	<u>1,172,324</u>					<u>1,172,324</u>
122								
123	Blended Effective Tax Rate	38.90%	<u>456,034</u>					<u>456,034</u>
124								
125	NET Operating Income Impact		<u>716,290</u>					<u>716,290</u>
126								
127								
128								
129								
130	408 Taxes, Other than income	<u>6,437,545</u>		<u>(337,325)</u>				<u>(337,325)</u>
131								
132	Blended Effective Tax Rate	38.90%		<u>(131,219)</u>				<u>(131,219)</u>
133								
134	NET Operating Income Impact			<u>(206,105)</u>				<u>(206,105)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Detailed Adjustments  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

LN			Amount
NO	Purpose and Description		
1	<b>ADJ1</b>		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$95,823,030
3	due to colder weather in base period, continued efficiency gains in this market lowering the average	Base	98,207,125
4	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$2,384,095)
5			-2.4%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$39,862,445
8	due to colder weather in base period, continued efficiency gains in this market lowering the average	Base	40,950,740
9	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$1,088,295)
10			-2.7%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$4,880,527
13	increases and reductions, new plants and closings, shifts to transportation service from base period	Base	5,451,326
14	to test year and changes in gas costs between the periods.	Adjustment	(\$570,799)
15			-10.5%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$7,189,609
18	volumes due to colder weather in base period, continued efficiency gains in this market lowering the	Base	7,553,489
19	average normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$363,880)
20			-4.8%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	0
24		Adjustment	\$0
25			0.0%
26	<b>ADJ2</b>		
27	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,140,887
28	payment fees from the base period to the test year.	Base	1,230,384
29		Adjustment	(\$89,496)
30			-7.3%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$795,825
33	revenues for the base period.	Base	796,529
34		Adjustment	(\$704)
35			-0.1%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$14,493,604
38	changes in demand for existing industries and account for migration to transportation service from	Base	14,819,845
39	sales services.	Adjustment	(\$326,241)
40			-2.2%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,618,728
43	individual customers and special contract reformations	Base	1,366,066
44		Adjustment	\$1,252,662
45			91.7%
46	<b>ADJ3</b>		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$79,378,177
48	for sales service. The Base Period includes -\$3.9MM of Unbilled Gas Costs that will zero out by the end	Base	77,033,021
49	of the base period when replaced by actuals. This effectively brings the Base Period Gas cost to \$81MM	Adjustment	\$2,345,156
50	The difference between the adjusted Base Period Gas Cost of \$81MM and the forecast period of \$79MM		3.0%
51	is due to the Base Period being a colder than normal period and higher gas cost than the forecast period		
52			
53	Summary of Revenue Adjustments.		
54	Base Year Revenues		170,375,504
55	Base Year Gas Costs		77,033,021
56	Base Year Gross Profit		93,342,483
57			
58	Test Year Revenues		166,804,655
59	Test Year Gas costs		79,378,177
60	Test Year Gross Profit		87,426,479

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Detailed Adjustments  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

LN	NO Purpose and Description		Amount
1	<b>ADJ 1</b>		
2	Labor and Benefits - The purpose of this adjustment is to account for forecasted labor and benefits expense	Forecasted	7,042,617
3	due primarily to adjustments to labor capitalization rate and budgeted merit increase versus the base period.	Base	<u>7,022,774</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	19,844
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		0.3%
6			
7	<b>ADJ 2</b>		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	564,851
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>621,710</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	(\$56,859)
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		-9.1%
12	for Kentucky operations.		
13			
14	<b>ADJ 3</b>		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	4,905,114
16	labor, benefits, rent, and bad debt.	Base	<u>5,368,420</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	(\$463,306)
18			-8.6%
19			
20	<b>ADJ 4</b>		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	313,426
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>564,322</u>
23	margins from the revenues projection.	Adjustment	(\$250,896)
24			-80.0%
25	<b>ADJ 5</b>		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	14,025,277
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>13,070,219</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$955,058
29			7.3%
30			
31	<u>Summary of O &amp; M adjustments.</u>	Forecasted	26,851,286
32		Base	<u>26,647,445</u>
33		Adjustment	\$203,841
34			0.8%

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Detailed Adjustments  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

LN	NO Purpose and Description		Amount
1	<b><u>ADJ1</u></b>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$19,376,607
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>18,204,284</u>
4		Adjustment	<u>\$1,172,324</u>
5			6.4%
6	<b><u>ADJ2</u></b>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$6,100,220
8	changes in Taxes, Other than Income Taxes	Base	<u>6,437,545</u>
9		Adjustment	<u>(\$337,325)</u>
10			-5.2%

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(e) SCHEDULE E

**Income Tax Calculation**

Schedule	Pages	Description
E		Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Computation of State & Federal Income Tax  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 31,501,159	\$ 4,793,093	\$ 36,294,252	C-2
2	Interest Deduction	7,171,617	1,284,191	8,455,808	*
3	Taxable Income	\$ 24,329,543	\$ 3,508,902	\$ 27,838,445	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 9,464,192	\$ 1,364,963	\$ 10,829,155	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$294,399,069		\$334,221,648	B-1
7	Weighted cost of Debt	2.44%		2.53%	J-1
8	Interest Expense	\$ 7,171,617		\$ 8,455,808	
9	<u>2015 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 38.900%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(f)

SCHEDULE F

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**

**SOCIAL and Service CLUB DUES**

**Base Period: Twelve Months Ended February 29, 2016**

**Forecasted Test Period: Twelve Months Ended May 31, 2017**

Data:  Base Period  Forecasted Period

FR 16(8)(f)

Type of Filing:  Original  Updated  Revised

Schedule F-1

Workpaper Reference No(s).

Witness: Waller

Line	No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
<b>BASE PERIOD</b>						
1	Various		JOURNAL ENTRY	(312)	100%	(312)
2	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	400		400
3	Various		BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
4	Various		BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
5	Various		BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	405		405
6	Various		CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
7	Various		CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
8	Various		CAVE CITY CHAMBER OF COMMERCE	300		300
9	Various		CHAMBER OF COMMERCE	2,000		2,000
10	Various		CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,248		1,248
11	Various		CRITTENDEN COUNTY CHAMBER OF COMMERCE	525		525
12	Various		CRITTENDEN COUNTY ECONOMIC	500		500
13	Various		DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
14	Various		GARRARD COUNTY	300		300
15	Various		GARRARD COUNTY CHAMBER OF COMMERCE	300		300
16	Various		GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	4,125		4,125
17	Various		GRAND RIVERS CHAMBER OF COMMERCE	100		100
18	Various		GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
19	Various		GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
20	Various		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
21	Various		GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	200		200
22	Various		HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
24	Various		JUNIOR ACHIEVEMENT OF WEST KENTUCKY	500		500
25	Various		KENTUCKY ASSOCIATION OF MANUFACTURERS	1,540		1,540
26	Various		KENTUCKY CHAMBER	11,600		11,600
27	Various		KENTUCKY CHAMBER OF COMMERCE EXECUTIVES	3,000		3,000
28	Various		KENTUCKY GAS ASSOCIATION	10,950		10,950
29	Various		KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
30	Various		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
31	Various		KIWANIS CLUB	125		125
32	Various		KY STATE BOARD FOR LICENSURE FOR PROFESSIONAL ENGINE	150		150
33	Various		LAKE BARKLEY CHAMBER OF COMMERCE	125		125
34	Various		LEADERSHIP KENTUCKY	100		100
35	Various		LEADERSHIP SHELBY	350		350
36	Various		LINCOLN COUNTY CHAMBER OF COMMERCE	125		125
37	Various		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,312		1,312
38	Various		MADISONVILLE-HOPKINS COUNTY CHAMBER OF COMMERCE	305		305
39	Various		MARION COUNTY CHAMBER OF COMMERCE	400		400
40	Various		MARION MAIN STREET INC	20		20
41	Various		MAYFIELD/GRAVES COUNTY CHAMBER OF COMMERCE	890		890
42	Various		MERCER COUNTY CHAMBER OF COMMERCE	500		500
43	Various		OHIO COUNTY CHAMBER OF COMMERCE	300		300
44	Various		OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
45	Various		PADUCAH AREA CHAMBER OF COMMERCE	755		755
46	Various		PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
47	Various		ROTARY CLUB INTERNATIONAL	75		75
48	Various		SHELBY COUNTY CHAMBER OF COMMERCE	719		719
49	Various		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	130		130
50	Various		SOUTHWESTERN KENTUCKY ECONOMIC DEVELOPMENT COUNC	3,000		3,000
51	Various		SPRINGFIELD-WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
52	Various		TEXAS BOARD OF PROFESSIONAL ENGINEERS -OWENSBORO, K	240		240
53	Various		TODD COUNTY COMMUNITY ALLIANCE	250		250
54	Various		TRIGG COUNTY CHAMBER OF COMMERCE	275		275
55	Various		WARREN COUNTY CLERK	34		34
56	Various		AGA	0	5.26%	0
57	Various					0
<b>Total Base Period</b>				<b>70,217</b>		<b>70,217</b>



**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**

**SOCIAL and Service CLUB DUES**

**Base Period: Twelve Months Ended February 29, 2016**

**Forecasted Test Period: Twelve Months Ended May 31, 2017**

Data:  Base Period  Forecasted Period

Type of Filing:  Original  Updated  Revised

Workpaper Reference No(s).

FR 16(8)(f)

Schedule F-1

Witness: Waller

Line	No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
<b>TEST PERIOD</b>						
1	Various		JOURNAL ENTRY	(312)	100%	(312)
2	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	400		400
3	Various		BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
4	Various		BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
5	Various		BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	405		405
6	Various		CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
7	Various		CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
8	Various		CAVE CITY CHAMBER OF COMMERCE	300		300
9	Various		CHAMBER OF COMMERCE	2,000		2,000
10	Various		CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,248		1,248
11	Various		CRITTENDEN COUNTY CHAMBER OF COMMERCE	525		525
12	Various		CRITTENDEN COUNTY ECONOMIC	500		500
13	Various		DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
14	Various		GARRARD COUNTY	300		300
15	Various		GARRARD COUNTY CHAMBER OF COMMERCE	300		300
16	Various		GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	4,125		4,125
17	Various		GRAND RIVERS CHAMBER OF COMMERCE	100		100
18	Various		GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
19	Various		GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
20	Various		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
21	Various		GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	200		200
22	Various		HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
24	Various		JUNIOR ACHIEVEMENT OF WEST KENTUCKY	500		500
25	Various		KENTUCKY ASSOCIATION OF MANUFACTURERS	1,540		1,540
26	Various		KENTUCKY CHAMBER	11,600		11,600
27	Various		KENTUCKY CHAMBER OF COMMERCE EXECUTIVES	3,000		3,000
28	Various		KENTUCKY GAS ASSOCIATION	10,950		10,950
29	Various		KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
30	Various		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
31	Various		KIWANIS CLUB	125		125
32	Various		KY STATE BOARD FOR LICENSURE FOR PROFESSIONAL ENGINE	150		150
33	Various		LAKE BARKLEY CHAMBER OF COMMERCE	125		125
34	Various		LEADERSHIP KENTUCKY	100		100
35	Various		LEADERSHIP SHELBY	350		350
36	Various		LINCOLN COUNTY CHAMBER OF COMMERCE	125		125
37	Various		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,312		1,312
38	Various		MADISONVILLE-HOPKINS COUNTY CHAMBER OF COMMERCE	305		305
39	Various		MARION COUNTY CHAMBER OF COMMERCE	400		400
40	Various		MARION MAIN STREET INC	20		20
41	Various		MAYFIELD/GRAVES COUNTY CHAMBER OF COMMERCE	890		890
42	Various		MERCER COUNTY CHAMBER OF COMMERCE	500		500
43	Various		OHIO COUNTY CHAMBER OF COMMERCE	300		300
44	Various		OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
45	Various		PADUCAH AREA CHAMBER OF COMMERCE	755		755
46	Various		PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
47	Various		ROTARY CLUB INTERNATIONAL	75		75
48	Various		SHELBY COUNTY CHAMBER OF COMMERCE	719		719
49	Various		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	130		130
50	Various		SOUTHWESTERN KENTUCKY ECONOMIC DEVELOPMENT COUNC	3,000		3,000
51	Various		SPRINGFIELD-WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
52	Various		TEXAS BOARD OF PROFESSIONAL ENGINEERS -OWENSBORO, K	240		240
53	Various		TODD COUNTY COMMUNITY ALLIANCE	250		250
54	Various		TRIGG COUNTY CHAMBER OF COMMERCE	275		275
55	Various		WARREN COUNTY CLERK	34		34
56	Various		AGA	0	5.26%	0
57	Various				0.00%	0
<b>Total Forecasted Period</b>				<b>70,217</b>		<b>70,217</b>

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**CHARITABLE CONTRIBUTIONS**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
<b>BASE PERIOD</b>					
1	Various	Education	\$ 46,799	100%	\$ 46,799
2	Various	United Way Agencies	\$ 585		585
3	Various	Health	\$ 1,000		1,000
4	Various	Museums & Arts	\$ 14,850		14,850
5	Various	Youth Clubs & Centers	\$ 6,000		6,000
6	Various	Community Welfare	\$ 73,208		73,208
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$232,793		232,793
		Total	\$375,735		\$ 375,735
<b>TEST PERIOD</b>					
1	Various	Education	\$ 46,799	100%	\$ 46,799
2	Various	United Way Agencies	\$ 585		585
3	Various	Health	\$ 1,000		1,000
4	Various	Museums & Arts	\$ 14,850		14,850
5	Various	Youth Clubs & Centers	\$ 6,000		6,000
6	Various	Community Welfare	\$ 73,208		73,208
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$232,793		232,793
		Total	\$375,735		\$ 375,735

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. 2015-00343**  
**INITIATION FEES/COUNTRY CLUB Expenses \***  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

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

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**Employee PARTY, OUTING, and GIFT EXP.**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		<b>Div 009</b>						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		<b>Div 091</b>						
7	Various	Sub Account 07421- Service Awards	\$ 84,441	49.09%	\$ 41,452	\$ 55,470	49.09%	\$ 27,230
8								
9		Total	\$ 84,441		\$ 41,452	\$ 55,470		\$ 27,230
10								
11		<b>Div 002</b>						
12	Various	Sub Account 07421- Service Awards	\$ 64,555	5.26%	\$ 3,394	\$ 59,130	5.26%	\$ 3,109
13								
14		Total	\$ 64,555		\$ 3,394	\$ 59,130		\$ 3,109
15								
16		<b>Div 012</b>						
17	Various	Sub Account 07421- Service Awards	\$ 58,116	5.71%	\$ 3,320	\$ 45,820	5.71%	\$ 2,617
18								
19		Total	\$ 58,116		\$ 3,320	\$ 45,820		\$ 2,617
20								
21		<b>Grand Total</b>	<b>\$ 207,112</b>		<b>\$ 48,166</b>	<b>\$ 160,420</b>		<b>\$ 32,957</b>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Customer Service and Informational SALES and General ADVERTISING Expense  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		<b>Customer Service and Informational Expenses</b>						
2								
3		<b>Div 009</b>						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	125,152	100%	125,152	122,978	100%	122,978
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 125,152		\$ 125,152	\$ 122,978		\$ 122,978
9								
10		<b>Div 091</b>						
11	907	Supervision (1)	\$ -	49.09%	\$ -	\$ -	49.09%	\$ -
12	908	Customer Assistance	-	49.09%	-	-	49.09%	-
13	909	Informational Advertising (1)	-	49.09%	-	-	49.09%	-
14	910	Miscellaneous Customer Service and Informational (1)	664	49.09%	326	787	49.09%	386
15		Total	\$ 664		\$ 326	\$ 787		\$ 386
16								
17		<b>Div 002</b>						
18	907	Supervision (1)	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
19	908	Customer Assistance	-	5.26%	-	-	5.26%	-
20	909	Informational Advertising (1)	-	5.26%	-	-	5.26%	-
21	910	Miscellaneous Customer Service and Informational (1)	1,029	5.26%	54	1,198	5.26%	63
22		Total	\$ 1,029		\$ 54	\$ 1,198		\$ 63
23								
24		<b>Div 012</b>						
25	907	Supervision (1)	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
26	908	Customer Assistance	-	5.71%	-	-	5.71%	-
27	909	Informational Advertising (1)	-	5.71%	-	-	5.71%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.71%	-	-	5.71%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		<b>Sales Expense</b>						
32								
33		<b>Div 009</b>						
34	911	Supervision	\$ 257,747	100%	\$ 257,747	\$ 252,261	100%	\$ 252,261
35	912	Demonstration and Selling (1)	56,175	100%	56,175	54,618	100%	54,618
36	913	Advertising	23,114	100%	23,114	22,474	100%	22,474
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 337,036		\$ 337,036	\$ 329,353		\$ 329,353
39								
40		<b>Div 091</b>						
41	911	Supervision	\$ 143,003	49.09%	\$ 70,201	\$ 159,108	49.09%	\$ 78,107
42	912	Demonstration and Selling (1)	416	49.09%	204	493	49.09%	242
43	913	Advertising	7,408	49.09%	3,637	8,780	49.09%	4,310
44	916	Miscellaneous Sales Expense	0	49.09%	0	0	49.09%	0
45		Total	\$ 150,827		\$ 74,042	\$ 168,381		\$ 82,659
46								
47		<b>Div 002</b>						
48	911	Supervision	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
49	912	Demonstration and Selling (1)	5,899	5.26%	310	4,961	5.26%	261
50	913	Advertising	-	5.26%	-	-	5.26%	-
51	916	Miscellaneous Sales Expense	-	5.26%	-	-	5.26%	-
52		Total	\$ 5,899		\$ 310	\$ 4,961		\$ 261
53								
54		<b>Div 012</b>						
55	911	Supervision	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
56	912	Demonstration and Selling (1)	-	5.71%	-	-	5.71%	-
57	913	Advertising	-	5.71%	-	-	5.71%	-
58	916	Miscellaneous Sales Expense	-	5.71%	-	-	5.71%	-
59		Total	\$ -		\$ -	\$ -		\$ -

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**ADVERTISING**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Item (A)	Base Period					Forecasted Period		
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	<b>Div 009</b>								
2	Newspaper, Magazine, bill stuffer & Other	\$ 32,917	\$ 2,962	\$ 35,879	100%	\$ 35,879	\$ 32,917	100%	\$ 32,917
3									
4	<b>Div 091</b>								
5	Newspaper, Magazine, bill stuffer & Other	15,700	316,992	332,692	49.09%	163,320	15,700	49.09%	7,707
6									
7	<b>Div 002</b>								
8	Newspaper, Magazine, bill stuffer & Other	95,820	-	95,820	5.26%	5,038	95,820	5.26%	5,038
9									
10	<b>Div 012</b>								
11	Newspaper, Magazine, bill stuffer & Other	2,343	-	2,343	5.71%	134	2,343	5.71%	134
12									
13	<b>Grand Total</b>	<u>\$ 146,781</u>	<u>\$ 319,954</u>	<u>\$ 466,735</u>		<u>\$ 204,371</u>	<u>\$ 146,781</u>		<u>\$ 45,796</u>

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**PROFESSIONAL Service Expenses**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
<u>Account 923 - Outside Services Employed</u>							
1							
2	Div 009						
3	06111- Contract Labor	\$ 18,378	100%	\$ 18,378	\$ 17,041	100%	\$ 17,041
4	06121- Legal	\$ 183,060	100%	183,060	\$ 169,745	100%	169,745
5	Total	\$ 201,438		\$ 201,438	\$ 186,786		\$ 186,786
6							
7	Div 091						
8	06111- Contract Labor	\$ 15,586	49.09%	\$ 7,651	\$ 17,890	49.09%	\$ 8,782
9	06121- Legal	\$ 156,698	49.09%	76,924	\$ 179,866	49.09%	88,297
10	Total	\$ 172,284		\$ 84,575	\$ 197,756		\$ 97,079
11							
12	Div 002						
13	06111- Contract Labor	\$ 8,010,804	5.26%	\$ 421,175	\$8,679,257	5.26%	\$ 456,320
14	06121- Legal	\$ 65,961	5.26%	3,468	\$ 71,465	5.26%	3,757
15	Total	\$ 8,076,766		\$ 424,643	\$8,750,723		\$ 460,077
16							
17	Div 012						
18	06111- Contract Labor	\$ 353,034	5.71%	\$ 20,166	\$ 195,124	5.71%	\$ 11,146
19	06121- Legal	\$ -	5.71%	-	\$ -	5.71%	-
20	Total	\$ 353,034		\$ 20,166	\$ 195,124		\$ 11,146

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Projected Rate Case Expense

Date: X Base Period: X Forecasted Period: FR 16(8)(f)  
 Type of Filing: X Original Updated Revised Schedule F-6  
 Witness: Waller  
 (Witness Reference No(s))

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 37,496
3	Cost of Capital - Vander Weide, J. H.	36,425
4	Depreciation - D. Watson	55,200
5	sub-total	\$ 129,121
6		
7	Legal Fees	
8	(J. Hughes/R. Hutchinson)	246,897
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	28,965
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	63,326
15		
16	Total Projected Rate Case Expense	\$ 468,910
17		
18	Two (2) Year Amortization of Rate Case Expenses	\$234,454.79

PLR Regulatory Asset		
	Regulated Asset Balance	Amortization Expense
May-16	33,033	0
Jun-16	30,281	2,753
Jul-16	27,528	2,753
Aug-16	24,775	2,753
Sep-16	22,022	2,753
Oct-16	19,269	2,753
Nov-16	16,517	2,753
Dec-16	13,764	2,753
Jan-17	11,011	2,753
Feb-17	8,258	2,753
Mar-17	5,506	2,753
Apr-17	2,753	2,753
May 17	0	2,753
	16,517	33,033
	(13 Month Average)	

Rate Case (2 year Amortization)		
	Regulated Asset Balance	Amortization Expense
May-16	468,910	0
Jun-16	449,372	19,538
Jul-16	429,834	19,538
Aug-16	410,296	19,538
Sep-16	390,758	19,538
Oct-16	371,220	19,538
Nov-16	351,682	19,538
Dec-16	332,144	19,538
Jan-17	312,606	19,538
Feb-17	293,068	19,538
Mar-17	273,531	19,538
Apr-17	253,993	19,538
May 17	234,455	19,538
	351,682	234,455
	(13 Month Average)	



**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**CIVIC, POLITICAL and RELATED ACTIVITIES**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	<b>Div 009</b>						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	49,382	100%	49,382	49,382	100%	49,382
5	Other	-	100%	-	-	100%	-
6	<b>Total</b>	<u>\$ 49,382</u>		<u>\$ 49,382</u>	<u>\$ 49,382</u>		<u>\$ 49,382</u>
7							
8	<b>Div 091</b>						
9	Donations (1)	\$ -	49.09%	\$ -	\$ -	49.09%	\$ -
10	Civic Duties (2)	-	49.09%	-	-	49.09%	-
11	Political Activities (3)	(4,245)	49.09%	(2,084)	(4,245)	49.09%	(2,084)
12	Other	-	49.09%	-	-	49.09%	-
13	<b>Total</b>	<u>\$ (4,245)</u>		<u>\$ (2,084)</u>	<u>\$ (4,245)</u>		<u>\$ (2,084)</u>
14							
15	<b>Div 002</b>						
16	Donations (1)	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
17	Civic Duties (2)	-	5.26%	-	-	5.26%	-
18	Political Activities (3)	521,448	5.26%	27,416	521,448	5.26%	27,416
19	Other	-	5.26%	-	-	5.26%	-
20	<b>Total</b>	<u>\$ 521,448</u>		<u>\$ 27,416</u>	<u>\$ 521,448</u>		<u>\$ 27,416</u>
21							
22	<b>Div 012</b>						
23	Donations (1)	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
24	Civic Duties (2)	-	5.71%	-	-	5.71%	-
25	Political Activities (3)	-	5.71%	-	-	5.71%	-
26	Other	-	5.71%	-	-	5.71%	-
27	<b>Total</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	<b>Grand Total</b>	<u>\$ 566,584</u>		<u>\$ 74,714</u>	<u>\$ 566,584</u>		<u>\$ 74,714</u>

Notes:

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**EMPLOYEE EXPENSE REPORT EXCLUSIONS**

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

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

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 14,795	100.00%	\$ 14,795	\$ 14,795	100%	\$ 14,795
2							
3	Div 091	33,602	49.09%	16,495	33,602	49.09%	16,495
4							
5	Div 002	277,655	5.26%	14,598	277,655	5.26%	14,598
6							
7	Div 012	<u>149,360</u>	5.71%	<u>8,532</u>	<u>149,360</u>	5.71%	<u>8,532</u>
8							
9	Total Expense Report Exclusions	<u>\$ 475,412</u>		<u>\$ 54,420</u>	<u>\$475,412</u>		<u>\$ 54,420</u>

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**LEASE EXPENSE**

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

Line No.	Description	Monthly	Period affected	months	O&M factor	Total Amount
Division 009 - Direct Kentucky						
1	Danville	\$ 8,593.33	Oct 16 - May 17	8	0.2779	\$ 19,102
2						
3	Glasgow	\$ 1,166.50	Oct 16 - May 17	8	0.3909	\$ 3,648
4						
5	Total lease expense to be avoided					\$ 22,750
6						
7	Adjustment to O & M					\$ (22,750)

**NOTES:**

(1) Budgeted labor O&M percentage for FY2016

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**INCENTIVE COMPENSATION EXPENSE**

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

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

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay &amp; Management Incentive Plans</u>					
1	2	VPP & MIP	8,505,422	5.26%	447,180
2	12	VPP & MIP	0	5.71%	0
3	91	VPP & MIP	893,600	49.09%	438,672
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			885,852
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	3,773,020	5.26%	198,370
7		RSU-LTIP - Performance Based	5,929,807	5.26%	311,765
8	12	RSU-LTIP - Time Lapse	112,210	5.71%	6,410
9		RSU-LTIP - Performance Based	254,926	5.71%	14,562
10	91	RSU-LTIP - Time Lapse	48,663	49.09%	23,889
11		RSU-LTIP - Performance Based	103,081	49.09%	50,603
12	9	RSU-LTIP - Time Lapse	8,312	100.00%	8,312
13		RSU-LTIP - Performance Based	21,457	100.00%	21,457
14		Total Allocated Restricted Stock Plans			635,367
15		Grand Total Allocated Expense			1,521,219

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 PAYROLL Costs

Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	% of Labor	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>						
2	Labor		\$11,673,908	100.00%	\$ 11,673,908	\$ 382,580	\$ 12,056,488
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.14%	\$ 483,592	100.00%	\$ 483,592	\$ 15,848	\$ 499,440
6	FAS 106	5.36%	207,148	100.00%	207,148	263,568	470,716
7	Employee INSURANCE PLANS	19.92%	2,325,377	100.00%	2,325,377	76,208	2,401,585
8	ESOP PLAN Contributions	8.80%	1,027,265	100.00%	1,027,265	33,666	1,060,931
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,956,964		\$ 4,956,964	\$ 217,840	\$ 5,174,804
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 385,833	100.00%	\$ 385,833	\$ 14,615	\$ 400,448
14	Federal Unemployment		(751)	100.00%	(751)	(32)	(783)
15	State Unemployment		2,463	100.00%	2,463	102	2,565
16	Total Payroll Taxes		\$ 387,544		\$ 387,544	\$ 14,686	\$ 402,230
17							
18	Total Payroll Costs		\$17,018,416		\$ 17,018,416	\$ 615,106	\$ 17,633,522

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Most Recent Five Fiscal Years\*

Line No.	Description	2010	% Change	2011	% Change	2012	% Change	2013	% Change	2014	% Change	Base Period	% Change	Forecasted Period
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	416,546	-5.92%	391,871	11.64%	437,473	-6.09%	410,825	-0.16%	410,171	10.55%	453,440	0.00%	453,440
5	OverTime Hours	<u>23,261</u>	2.78%	<u>23,907</u>	-24.03%	<u>18,161</u>	1.72%	<u>18,473</u>	15.01%	<u>21,246</u>	3.25%	<u>21,937</u>	0.00%	<u>21,937</u>
6	Total Manhours	<u>439,807</u>	-5.46%	<u>415,778</u>	9.59%	<u>455,634</u>	-5.78%	<u>429,298</u>	0.49%	<u>431,417</u>	10.19%	<u>475,377</u>	0.00%	<u>475,377</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>5.584%</u>		<u>6.101%</u>		<u>4.151%</u>		<u>4.497%</u>		<u>5.180%</u>		<u>4.838%</u>		<u>4.838%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	9,692,733	0.46%	9,737,325	1.29%	9,862,636	6.11%	10,464,861	1.29%	10,599,619	2.71%	10,887,028	2.75%	11,186,914
12	OverTime Dollars	<u>606,303</u>	7.75%	<u>653,307</u>	-10.38%	<u>585,480</u>	12.33%	<u>657,642</u>	15.99%	<u>762,824</u>	3.15%	<u>786,880</u>	10.51%	<u>869,574</u>
13	Total Labor Dollars	<u>10,299,036</u>	0.89%	<u>10,390,632</u>	0.55%	<u>10,448,116</u>	6.45%	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	2.74%	11,673,908	3.28%	12,056,488
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>6.255%</u>		<u>6.709%</u>		<u>5.936%</u>		<u>6.284%</u>		<u>7.197%</u>		<u>7.228%</u>		<u>7.773%</u>
16														
17	O&M Labor Dollars	5,692,325	-2.64%	5,541,779	-14.68%	4,728,247	7.74%	5,094,063	-1.84%	5,000,231	-1.41%	4,929,597	-0.04%	4,927,623
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>55.270%</u>		<u>53.334%</u>		<u>45.255%</u>		<u>45.800%</u>		<u>44.007%</u>		<u>42.227%</u>		<u>40.871%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,596,969	7.43%	4,938,502	-9.81%	4,453,878	36.12%	6,062,525	1.42%	6,148,916	-19.38%	4,956,964	4.39%	5,174,804
23	Employee Benefits Expensed	2,332,011	7.26%	2,501,338	-13.73%	2,157,841	37.75%	2,972,341	-5.54%	2,807,746	-25.45%	2,093,177	1.04%	2,114,994
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>50.729%</u>		<u>50.650%</u>		<u>48.449%</u>		<u>49.028%</u>		<u>45.662%</u>		<u>42.227%</u>		<u>40.871%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	950,698	-1.46%	936,794	-5.07%	889,257	-5.21%	842,968	32.66%	1,118,268	-17.93%	917,764	7.23%	984,145
30	Payroll Taxes Expensed	357,768	6.31%	380,339	-11.05%	338,313	-0.97%	335,033	0.08%	335,294	15.58%	387,544	3.79%	402,230
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>37.632%</u>		<u>40.600%</u>		<u>38.044%</u>		<u>39.744%</u>		<u>29.983%</u>		<u>42.227%</u>		<u>40.871%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	219	-3.65%	211	(0)	209	0.96%	211	1.90%	215	1.40%	218	0.00%	218
37	Year end Employee Levels	<u>217</u>	-4.61%	<u>207</u>	0	<u>209</u>	1.91%	<u>213</u>	2.35%	<u>218</u>	0.00%	218	0.00%	218

\* The Payroll System accumulates data most readily on a fiscal year basis (Oct. 1 - Sept. 30) rather than calendar basis.

\* Standby Pay included in regular hours and dollars

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Executive Compensation  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	% of Labor	Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 5 Officers</u>				
2	<u>Gross Payroll</u>				
3	Salary		\$ 2,503,302	\$ 100,132	\$ 2,603,435
4	Other Allowances and Compensation		7,609,109	304,364	7,913,474
5	Total Salary and Compensation		<u>\$ 10,112,412</u>	<u>\$ 404,496</u>	<u>\$ 10,516,908</u>
6	<u>Employee Benefits</u>				
		FY15    FY16			
7	Pensions	8.00%    7.40%	\$ 200,264	\$ (7,610)	\$ 192,654
8	Other Benefits	28.70%    27.75%	718,448	4,005	722,453
9	Total Employee Benefits		<u>\$ 918,712</u>	<u>\$ (3,605)</u>	<u>\$ 915,107</u>
10	<u>Payroll Taxes</u>				
11	F.I.C.A.		\$ 220,651	\$ 8,826	\$ 229,477
12	Federal Unemployment		210	8	\$ 218
13	State Unemployment		536	21	\$ 557
14	Total Payroll Taxes		<u>\$ 221,397</u>	<u>\$ 8,856</u>	<u>\$ 230,252</u>
15	Total Compensation		<u>\$ 11,252,521</u>	<u>\$ 409,748</u>	<u>\$ 11,662,268</u>

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

Positions included on this schedule are:

- President and CEO
- Senior Vice President, Utility Operations
- Senior Vice President and General Counsel
- Senior Vice President, Human Resources
- Senior Vice President, Chief Financial Officer

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Computation of Gross Revenue Conversion Factor  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description		Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue		100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense		0.500000%	0.500000%
3	Less: PSC Fees		0.195200%	0.190100%
4	Net Revenues		99.304800%	99.309900%
5	SIT Rate	6.00%	5.958288%	5.958594%
6	Income before Federal Income Tax		93.346512%	93.351306%
7	Federal Income Tax @	35%	32.671300%	32.673000%
8	Operating Income Percentage		60.675212%	60.678306%
9	Gross Revenue Conversion Factor			
10	(100 % divided by Income after Income Tax)		1.648119	1.648035



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Comparative Income Statement  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)1  
 Schedule I

Witness: Schneider, Waller

	Most Recent Five Calendar Years					Base Year	Test Year			
	2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
	\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>INCOME STATEMENT</b>										
Operating Revenues										
Gas service revenue	144,566	136,919	121,689	148,865	180,147	141,659	147,756	148,202	151,064	152,888
Transportation	10,267	10,854	11,315	12,587	14,311	14,820	14,494	14,494	14,494	14,494
Other revenue	1,983	1,889	1,774	1,517	2,424	3,393	4,555	4,560	4,582	4,596
<b>Total Operating Revenues</b>	<b>156,816</b>	<b>149,662</b>	<b>134,778</b>	<b>162,968</b>	<b>196,882</b>	<b>159,872</b>	<b>166,805</b>	<b>167,255</b>	<b>170,139</b>	<b>171,977</b>
Purchase gas	98,777	87,028	70,663	94,657	118,107	77,033	79,378	79,792	82,530	84,229
<b>Gross Profit</b>	<b>58,039</b>	<b>62,634</b>	<b>64,115</b>	<b>68,311</b>	<b>78,774</b>	<b>82,839</b>	<b>87,426</b>	<b>87,463</b>	<b>87,610</b>	<b>87,748</b>
<b>Operating Expenses</b>										
Direct O&M	11,226	13,366	12,980	14,377	14,815	13,577	11,582	11,602	12,043	12,500
Allocated O&M	9,668	9,412	10,086	11,534	12,036	13,070	14,025	14,212	14,752	15,313
Depreciation & amortization	12,909	13,431	13,981	14,919	16,846	18,253	19,425	21,765	22,867	25,604
Taxes - other than income	4,070	2,982	4,317	3,871	4,648	6,438	6,100	6,966	7,800	8,709
<b>Total Operating Expenses</b>	<b>37,872</b>	<b>39,191</b>	<b>41,364</b>	<b>44,701</b>	<b>48,344</b>	<b>51,338</b>	<b>51,132</b>	<b>54,545</b>	<b>57,462</b>	<b>62,126</b>
<b>Operating income(loss)</b>	<b>20,167</b>	<b>23,443</b>	<b>22,751</b>	<b>23,610</b>	<b>30,430</b>	<b>31,501</b>	<b>36,294</b>	<b>32,918</b>	<b>30,148</b>	<b>25,622</b>
<b>Other income</b>										
Interest income	153	0	64	83	69	75	85	31	34	21
Performance based rates	2,070	2,166	2,702	2,659	2,705	2,500	2,500	2,500	2,500	2,500
Other Income	172	1,120	46	71	61	61	61	61	61	61
<b>Total other income</b>	<b>2,396</b>	<b>3,286</b>	<b>2,811</b>	<b>2,813</b>	<b>2,835</b>	<b>2,636</b>	<b>2,646</b>	<b>2,592</b>	<b>2,595</b>	<b>2,582</b>
<b>Interest Charges</b>										
Total interest charges	6,632	6,398	6,276	7,215	7,235	7,172	8,456	7,240	8,906	9,174
<b>Income Before Taxes</b>	<b>15,930</b>	<b>20,331</b>	<b>19,286</b>	<b>19,208</b>	<b>26,030</b>	<b>26,965</b>	<b>30,484</b>	<b>28,270</b>	<b>23,837</b>	<b>19,030</b>
Provision for income taxes	5,227	8,020	5,350	7,420	9,672	10,490	11,858	11,263	9,496	7,581
<b>Net Income</b>	<b>10,704</b>	<b>12,311</b>	<b>13,936</b>	<b>11,788</b>	<b>16,358</b>	<b>16,476</b>	<b>18,626</b>	<b>17,007</b>	<b>14,341</b>	<b>11,449</b>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Revenue Statistics  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)2  
 Schedule I  
 Witness: Schneider, Smith

Line No.	Description	<u>Most Recent Five Calendar Years</u>					Base Period	Forecasted Period	<u>Three Projected Calendar Years</u>		
		2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
1	Revenue by Customer Class:										
2	Residential	\$ 93,088,349	\$ 88,493,241	\$ 78,630,275	\$ 96,055,210	\$ 115,327,134	\$ 91,419,831	\$ 95,823,030	\$ 96,045,489	\$ 97,861,094	\$ 99,046,032
3	Commercial	38,332,860	35,988,736	31,478,562	39,938,784	49,294,804	37,978,420	39,862,445	\$ 40,019,025	\$ 40,771,833	\$ 41,230,021
4	Industrial	4,589,558	4,854,620	4,926,385	4,796,885	5,845,776	5,336,528	4,880,527	\$ 4,918,708	\$ 5,051,038	\$ 5,134,408
5	Public Authority & Other	8,555,408	7,582,167	6,653,819	8,073,794	9,679,607	6,924,295	7,189,609	\$ 7,218,477	\$ 7,379,930	\$ 7,477,314
6	Unbilled										
7	Total	\$ 144,566,174	\$ 136,918,764	\$ 121,689,041	\$ 148,864,673	\$ 180,147,322	\$ 141,659,075	\$ 147,755,611	\$ 148,201,698	\$ 151,063,895	\$ 152,887,776
8	Number of Customer by Class:										
9	Residential	154,483	154,947	156,159	157,010	157,922	155,670	156,170	156,303	156,703	157,103
10	Commercial	17,580	17,591	17,710	17,473	17,699	17,324	17,324	17,324	17,324	17,324
11	Industrial	193	208	201	198	209	206	206	206	206	206
12	Public Authority & Other	1,574	1,579	1,596	1,564	1,559	1,554	1,554	1,554	1,554	1,554
13	Total	173,830	174,325	175,666	176,245	177,389	174,754	175,254	175,387	175,787	176,187
14	Average Revenue per Class:										
15	Residential	\$ 603	\$ 571	\$ 504	\$ 612	\$ 730	\$ 587	\$ 614	\$ 614	\$ 625	\$ 630
16	Commercial	2,180	2,046	1,777	2,286	2,785	2,192	2,301	2,310	2,353	2,380
17	Industrial	23,780	23,340	24,509	24,227	27,970	25,905	23,692	23,877	24,520	24,924
18	Public Authority & Other	5,435	4,802	4,169	5,162	6,209	4,456	4,627	4,645	4,749	4,812

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 SALES STATISTICS

Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)3  
 Schedule I  
 Witness: Schneider, Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
		Mcf	Mcf	Mcf	Mcf		Mcf	Mcf	Mcf	Mcf	
1	Sales by Customer Class:										
2	Residential	10,707,476	10,405,428	8,369,578	10,662,876	11,757,007	10,302,985	10,336,507	10,338,382	10,364,849	10,391,315
3	Commercial	4,946,030	4,737,930	3,946,440	5,112,548	5,657,641	5,105,607	5,105,607	5,105,607	5,105,607	5,105,607
4	Industrial	724,157	821,135	995,095	807,006	780,039	921,685	921,685	921,685	921,685	921,685
5	Public Authority & Other	1,198,524	1,125,936	967,627	1,185,264	1,241,310	1,084,704	1,084,704	1,084,704	1,084,704	1,084,704
6	Unbilled										
7											
8	Total	17,576,187	17,090,430	14,278,739	17,767,695	19,435,997	17,414,982	17,448,504	17,450,379	17,476,846	17,503,312
9											
10	Number of Customer by Class:										
11	Residential	154,483	154,947	156,159	157,010	157,922	155,670	156,170	156,303	156,703	157,103
12	Commercial	17,580	17,591	17,710	17,473	17,699	17,324	17,324	17,324	17,324	17,324
13	Industrial	193	208	201	198	209	206	206	206	206	206
14	Public Authority & Other	1,574	1,579	1,596	1,564	1,559	1,554	1,554	1,554	1,554	1,554
15											
16	Total	173,830	174,325	175,666	176,245	177,389	174,754	175,254	175,387	175,787	176,187
17											
18	Average Volume per Class:										
19	Residential	69	67	54	68	74	66	66	66	66	66
20	Commercial	281	269	223	293	320	295	295	295	295	295
21	Industrial	3,752	3,948	4,951	4,076	3,732	4,474	4,474	4,474	4,474	4,474
22	Public Authority & Other	761	713	606	758	796	698	698	698	698	698

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Cost of Capital Summary  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT	J-3	\$ 415,876	6.81%	0.94%	0.06%
7	LONG-TERM DEBT	J-3	2,455,353	40.20%	5.90%	2.37%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,236,642</u>	<u>52.99%</u>	9.80%	<u>5.19%</u>
10	Total Capital		<u><u>\$ 6,107,870</u></u>	<u><u>100.00%</u></u>		<u><u>7.62%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 ANNUALIZED SHORT-TERM DEBT  
 as of February 29, 2016

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

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

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 415,876	0.396%	\$ 1,649	
2	COMMITMENT FEE	<u>                    </u>		<u>2,273</u>	
3	TOTAL SHORT-TERM DEBT	\$ 415,876		\$ 3,922	0.94%

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 AVERAGE ANNUALIZED LONG-TERM DEBT  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	4.95% Sr Note due 10/15/2014	0	4.95%	0	
4	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
5	6.35% Sr Note due 6/15/2017	250,000,000	6.35%	15,875,000	
6	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
7	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
8	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
9	4.125% Sr Note due 10/15/2044	500,000,000	4.13%	20,625,000	
10	Total	<u>\$2,460,000,000</u>		<u>\$140,192,000</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			\$4,681,607	
13	Less Unamortized Debt Discount	(\$4,647,442)			
14					
15					
16					
17					
18	Total LONG-TERM DEBT	<u>\$2,455,352,558</u>		<u>144,873,607</u>	<u>5.90%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
EMBEDDED Cost of PREFERRED STOCK

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

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

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 13 Month Average Capital Structure  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

**PROPOSED RATES**

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		415,876	6.81%	0.94%	0.06%	248,480	4.26%	1.25%	0.05%
2	LONG-TERM DEBT		<u>2,455,353</u>	<u>40.20%</u>	<u>5.90%</u>	<u>2.37%</u>	<u>2,455,326</u>	<u>42.07%</u>	<u>5.90%</u>	<u>2.48%</u>
3	Total DEBT		2,871,228	47.01%		2.44%	2,703,807	46.33%		2.53%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		3,236,642	52.99%	9.80%	5.19%	3,132,773	53.68%	9.80%	5.26%
6	Other Capital		<u>0</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
7	Total Capital		<u>6,107,870</u>	<u>100.00%</u>		<u>7.63%</u>	<u>5,836,580</u>	<u>100.01%</u>		<u>7.79%</u>

**CURRENT RATES**

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
8	SHORT-TERM DEBT		415,876	6.81%	0.94%	0.06%	415,876	6.93%	0.94%	0.07%
9	LONG-TERM DEBT		<u>2,455,353</u>	<u>40.20%</u>	<u>5.90%</u>	<u>2.37%</u>	<u>2,455,780</u>	<u>40.90%</u>	<u>5.90%</u>	<u>2.41%</u>
10	Total DEBT		2,871,228	47.01%		2.44%	2,871,656	47.83%		2.48%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		3,236,642	52.99%	9.53%	5.05%	3,132,773	52.17%	9.85%	5.14%
13	Other Capital		<u>0</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
14	Total Capital		<u>6,107,870</u>	<u>100.00%</u>		<u>7.49%</u>	<u>6,004,429</u>	<u>100.00%</u>		<u>7.62%</u>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Cost of Capital Summary  
 Thirteen Month Average as of September 30, 2016

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT		\$ 248,480	5.2%	1.25%	0.06%
7	LONG-TERM DEBT	J-3	2,455,326	45.7%	6.19%	2.83%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,132,773</u>	<u>49.2%</u>	9.80%	<u>4.82%</u>
10	Total Capital		<u><u>\$ 5,836,580</u></u>	<u>100.0%</u>		<u>7.71%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 AVERAGE ANNUALIZED SHORT-TERM DEBT  
 as of September 30, 2016

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

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

Issue (A)	Amount Outstanding (B) \$000	Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT (1)	415,876	0.3964%	1,649
2	COMMITMENT FEE			2,273
3	TOTAL SHORT-TERM DEBT	<u>415,876</u>		<u>3,922</u> <u>0.94%</u>
SETTLEMENT AUGUST AMOUNT				
1	AVERAGE SHORT-TERM DEBT	248,480	0.359%	890.99
2	COMMITMENT FEE			2,211
3	TOTAL SHORT-TERM DEBT	\$ 248,480		\$ 3,102      1.25%

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 AVERAGE ANNUALIZED LONG-TERM DEBT  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	4.95% Sr Note due 10/15/2014	0	4.95%	-	
4	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
5	6.35% Sr Note due 6/15/2017	250,000,000	6.35%	15,875,000	
6	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
7	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
8	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
9	4.125% Sr Note due 10/15/2044	500,000,000	4.13%	20,625,000	
10	Total	<u>\$ 2,460,000,000</u>		<u>\$ 140,192,000</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			4,681,607	
13	Less Unamortized Debt Discount	(\$4,219,584)			
14					
15					
16					
17					
18	Total LONG-TERM DEBT	<u><u>\$ 2,455,780,416</u></u>		<u><u>\$ 144,873,607</u></u>	<u><u>5.90%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Comparative Financial Data  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017  
and 10 Most Recent Calendar Years

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

FR 16(8)(k)  
Schedule K

Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	
1	<u>Plant Data: (\$000)</u>													
2	Plant in Service by functional class:													
3	Intangible Plant	764	764	128	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	636	901	901	901	901	901	901	901	907	907	907
5	Underground Storage	16,268	14,383	10,792	9,630	10,104	9,388	7,731	7,540	6,950	6,878	6,878	6,701	6,701
6	Transmission Plant	31,837	31,837	31,877	32,962	32,836	33,144	31,189	31,202	28,807	28,746	25,984	26,119	26,119
7	Distribution Plant	476,422	430,391	381,623	340,200	323,036	296,493	283,474	271,463	260,621	251,843	241,862	230,736	230,736
8	General Plant	42,957	39,308	16,683	15,589	15,238	16,000	15,103	14,696	15,422	15,165	14,116	16,263	16,263
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337	3,337	3,337	3,337
10														
11	Gross Plant	568,248	516,683	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998	293,212	284,191	284,191
12	Less: Accumulated depreciation	186,337	172,026	160,839	158,300	151,849	150,795	147,462	144,016	139,212	134,463	128,208	124,069	124,069
13	Net plant in Service	381,911	344,657	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535	165,004	160,122	160,122
14														
15	Construction Work in Progress	14,732	14,905	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983	1,983
16														
17	Total CWIP	14,732	14,905	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983	1,983
18														
19	Total	<u>396,643</u>	<u>359,563</u>	<u>296,887</u>	<u>260,967</u>	<u>239,679</u>	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u>182,169</u>	<u>174,432</u>	<u>168,577</u>	<u>162,105</u>	<u>162,105</u>
20														
21	% of Construction financed internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
22														
23														
24	<u>Capital structure: (Total Company)</u>													
25	<u>(based on year-end accounts)</u>													
26	Short-term debt (\$000)	248,480	415,876	196,695	367,984	570,929	206,396	126,100	72,550	350,542	150,599	382,416	144,809	144,809
27	Long-term debt (\$000)	2,455,326	2,455,353	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315	2,180,362	2,183,104	2,183,104
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	<u>3,132,773</u>	<u>3,236,642</u>	<u>3,086,232</u>	<u>2,580,409</u>	<u>2,359,243</u>	<u>2,255,421</u>	<u>2,178,348</u>	<u>2,176,761</u>	<u>2,052,492</u>	<u>1,965,754</u>	<u>1,648,098</u>	<u>1,602,422</u>	<u>1,602,422</u>
30														
31	Total	<u>5,836,580</u>	<u>6,107,870</u>	<u>5,738,913</u>	<u>5,404,064</u>	<u>4,886,477</u>	<u>4,667,934</u>	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	<u>4,242,668</u>	<u>4,210,876</u>	<u>3,930,335</u>	<u>3,930,335</u>
32														
33	<u>Condensed Income Statement data: (\$000)</u>													
34	Operating Revenues	166,805	159,872	196,882	162,968	134,778	149,662	156,816	190,356	244,308	203,287	208,077	244,452	244,452
35	Operating Expenses (excludes Federal													
36	and State Taxes, includes gas cost)	130,510	128,371	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733	194,747	225,449	225,449
37	State Income Tax (current)													
38	Federal Income Tax (current)													
39	Federal and State Income Tax - net	11,858	10,490	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307	3,198	5,529	5,529
40	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Operating Income	24,436	21,012	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247	10,132	13,474	13,474

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Comparative Financial Data  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017  
and 10 Most Recent Calendar Years

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

FR 16(8)(k)  
Schedule K  
Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
42	AFUDC	0	0	139	88	101	22	286	199	160	94	104	69
43	Other Income net	2,646	2,636	2,019	2,033	2,046	2,657	1,748	2,278	2,529	1,547	1,732	1,206
44	Income available for fixed charges	27,082	23,647	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888	11,968	14,749
45	Interest charges	8,456	7,172	6,559	6,524	5,612	5,792	6,270	6,633	6,138	6,155	6,782	6,097
46	Net Income	18,626	16,476	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652
47	Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	Earnings available for common equity	18,626	16,476	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652
49													
50	AFUDC - % of Net Income	0.00%	0.00%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%
51	AFUDC - % of earnings available for common equity	0.00%	0.00%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%
52													
53													
54													
55													
56	<u>Costs of Capital (1)</u>												
57	Embedded cost of short-term debt (%)	1.25%	0.94%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%	5.60%	5.00%	3.30%
58	Embedded cost of long-term debt (%)	6.19%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%	6.10%	5.60%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60													
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	4.61	4.76	4.69	3.91	3.06	2.97	3.00	2.84	3.06	2.75	2.55	2.59
63	Pre-Tax Interest Coverage (Excluding AFUDC)	4.61	4.76	4.70	3.92	3.04	2.95	2.99	2.80	3.12	2.81	2.62	2.64
64	After Tax Interest Coverage	3.20	3.30	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12	1.96	1.99
65	SEC Coverage	4.55	4.68	4.32	3.60	2.84	2.78	2.78	2.55	2.76	2.69	2.50	2.54
66	After Tax Interest Coverage (Excluding AFUDC)	3.20	3.30	3.25	2.81	2.35	2.24	2.21	2.16	2.31	2.16	2.01	2.02
67	Indenture Provision Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	After Tax Fixed Charge Coverage	7.08	7.32	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04	1.89	1.92
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3	Baa3	Baa3
72	S&P Bond Rating	N/A	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB	BBB	BBB	BBB
73	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75													
76	<u>Common Stock Related Data: (1)</u>												
77	Shares Outstanding Year End (000)	N/A	N/A	100,388	90,640	90,240	90,296	90,164	92,552	90,814	89,326	81,739	80,539
78	Shares Outstanding - Weighted	N/A	N/A										
79	Average (Monthly) (000)	N/A	N/A	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486	81,173	79,012
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91	1.81	1.72
81	Dividends Paid Per Share (\$)	N/A	N/A	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24
82	Dividends Declared Per Share (\$)	N/A	N/A	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24
83	Dividend Payout Ratio (Declared)	N/A	N/A										

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Comparative Financial Data  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017  
and 10 Most Recent Calendar Years

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

FR 16(8)(k)  
Schedule K

Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
84	Basis) (%)	N/A	N/A	50%	53%	58%	60%	61%	64%	65%	67%	70%	72%
85	Market Price - High (Low)	N/A	N/A										
86	1st Quarter - High (\$)	N/A	N/A	47.1	36.9	35.4	31.7	30.1	27.9	29.5	33.0	28.4	27.4
87	1st Quarter - Low (\$)	N/A	N/A	41.1	33.2	31.0	29.1	27.4	21.2	26.1	28.5	25.8	24.9
88	2nd Quarter - High (\$)	N/A	N/A	48.0	42.7	33.2	35.0	29.5	26.0	29.0	33.0	27.0	29.1
89	2nd Quarter - Low (\$)	N/A	N/A	44.2	35.1	30.6	31.5	26.5	20.2	25.1	30.6	26.1	26.2
90	3rd Quarter - High (\$)	N/A	N/A	53.4	44.9	35.1	34.9	30.0	26.4	28.5	33.1	27.9	28.9
91	3rd Quarter - Low (\$)	N/A	N/A	46.9	38.6	30.9	31.3	26.4	22.8	25.8	29.4	26.0	25.9
92	4th Quarter - High (\$)	N/A	N/A	52.7	45.2	36.9	34.3	29.8	28.8	28.3	30.7	29.1	29.8
93	4th Quarter - Low (\$)	N/A	N/A	47.0	39.4	34.9	28.9	26.8	24.7	25.5	28.5	28.0	28.2
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	31.6	28.1	25.9	24.9	23.6	23.8	22.8	22.5	20.3	19.9
95													
96	(1) Based on fiscal year-end of parent company												
97													
98	<u>Rate of Return Measures (1)</u>												
99	Return On Common Equity (Average)	N/A	N/A	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%	8.9%	9.0%
100	Return On Total Capital (Average)	0.4%	0.3%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%	3.9%	3.9%
101	Return On Net Plant in Service (Average)	6.4%	6.1%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%	4.2%	4.6%
102													
103	<u>Other Financial and Operating Data:</u>												
104	Mix of Sales: (MMcf)												
105	Residential	10,337	10,303	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,385	9,751	11,112
106	Commercial	5,106	5,106	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793	4,642	5,362
107	Industrial	922	922	810	811	995	821	724	960	1,715	1,757	1,327	2,268
108	Public authority & Other Sales	1,085	1,085	1,234	1,179	980	1,111	1,192	1,176	1,253	1,195	1,261	1,479
109	Unbilled	0	0										
110	Total Mix of Sales	17,449	17,415	19,423	17,828	14,380	16,761	17,700	17,056	18,839	18,130	16,982	20,221
111													
112	Mix of Fuel: (MMcf)												
113		0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,780	17,746	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589
115													
116	Total MIX of Fuel (2)	17,780	17,746	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589
117													
118	Composite Depreciation Rate	3.34%	3.47%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%	3.48%	3.70%	3.74%

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

(2) Kentucky gas purchases by accounting month.

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

**Allocation Factors**

Line No.	Description	Forecast Period			Base Period		
		KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite	KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite
	<b>Rate Base, Dep. Exp., &amp; Taxes Other</b>						
1	<b>Shared Services</b>						
2	General Office (Div 002)	10.71%	49.09%	5.26%	10.71%	49.09%	5.26%
3	Customer Support (Div 012)	10.86%	52.60%	5.71%	10.86%	52.60%	5.71%
4	<b>Kentucky/Mid-States</b>						
5	Mid-States General Office (Div 091)	100%	49.09%	49.09%	100%	49.09%	49.09%
6							
7							
8	<b>Greenville Avenue Data Center</b>			1.54%			1.54%
9	<b>Charles K. Vaughan Center</b>			1.08%			1.08%
10							
11	<b>Kentucky Composite Tax</b>			25.74%			
12							
13	<b>Rate of Return on Equity</b>			9.80%			
14							
15	<b>STDRATE</b>			1.25%			
16							
17	<b>LTD RATE</b>			5.90%			



Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

<b>Schedule</b>	<b>Description</b>
A	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Overall Financial Summary  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	Supporting Schedule Reference	Base Jurisdictional Revenue Requirement	Forecasted Jurisdictional Revenue Requirement
	(a)	(b)	(c)	(d)
1	Rate Base	B-1	\$ 294,399,069	\$ 339,154,470
2	Adjusted Operating Income	C-1	\$ 25,238,735	\$ 29,160,760
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	8.57%	8.60%
4	Required Rate of Return	J-1	7.62%	7.71%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 22,433,209	\$ 26,148,810
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ (2,805,526)	\$ (3,011,950)
7	Gross Revenue Conversion Factor	H	1.35605	1.35598
8	<b>Revenue Deficiency (line 6 times line 7)</b>		<b>\$ (3,804,428)</b>	<b>\$ (4,084,138)</b>
9	Revenue Increase Requested	C-1		\$ (4,084,138)
10	Adjusted Operating Revenues	C-1		\$ 166,804,655
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 162,720,517

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(b)

SCHEDULE B

**Rate Base**

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Rate Base Summary  
 as of February 29, 2016

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 516,683,027	\$ 489,110,379
2	Construction Work in Progress	B-2 B	14,905,451	14,481,744
3	Accumulated Depreciation and Amortization	B-3 B	<u>(172,025,701)</u>	<u>(168,658,169)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 359,562,777	\$ 334,933,954
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,330,931	\$ 3,330,931
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	1,262,990	9,751,925
7	Customer Advances For Construction	B-6 B	(1,767,642)	(1,767,923)
8	Regulatory Assets	F.6	33,033	33,033
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(59,255,505)</u>	<u>(51,882,850)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 303,166,584</u>	<u>\$ 294,399,069</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Jurisdictional Rate Base Summary  
as of May 31, 2017

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 568,248,225	\$ 552,066,857
2	Construction Work in Progress	B-2 F	14,731,739	14,731,739
3	Accumulated Depreciation and Amortization	B-3 F	<u>(186,336,791)</u>	<u>(179,723,195)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 396,643,172	\$ 387,075,400
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,200,869	\$ 3,200,869
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	2,568,084	8,249,985
7	Customer Advances For Construction	B-6 F	(1,767,642)	(1,767,642)
8	Regulatory Assets	F.6	234,455	368,199
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(75,520,581)</u>	<u>(57,972,340)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 325,358,357</u>	<u>\$ 339,154,470</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 7,774,827	-	7,774,827	100%	100%	7,774,827	6,629,572	100%	100%	6,629,572
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	415,819	419,941	100%	100%	419,941
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	178,497	178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 240,883	-	240,883	100%	100%	240,883	240,883	100%	100%	240,883
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 14,383,136	\$ -	\$ 14,383,136			\$ 14,383,136	\$ 13,242,003			\$ 13,242,003

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	\$ 867,772	100%	100%	867,772
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	\$ 49,002	100%	100%	49,002
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	\$ 60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	\$ 185,509	-	185,509	100%	100%	185,509	\$ 185,509	100%	100%	185,509
41	36701	Mains - Steel	\$ 27,762,017	-	27,762,017	100%	100%	27,762,017	\$ 27,762,017	100%	100%	27,762,017
42	36900	Meas. & Reg. Equipment	\$ 615,022	-	615,022	100%	100%	615,022	\$ 615,022	100%	100%	615,022
43	36901	Meas. & Reg. Equipment	\$ 2,269,871	-	2,269,871	100%	100%	2,269,871	\$ 2,269,871	100%	100%	2,269,871
44												
45		Total Transmission Plant	\$ 31,836,990	\$ -	\$ 31,836,990			\$ 31,836,990	\$ 31,836,990			\$ 31,836,990
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,167
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	100%	37,326
50	37402	Land Rights	\$ 1,499,591	-	1,499,591	100%	100%	1,499,591	\$ 1,491,896	100%	100%	1,491,896
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	100%	2,784
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	100%	336,168
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	100%	99,818
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	100%	46,264
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	100%	4,005
56	37600	Mains Cathodic Protection	\$ 20,373,423	-	20,373,423	100%	100%	20,373,423	\$ 20,688,259	100%	100%	20,688,259
57	37601	Mains - Steel	\$ 105,603,258	-	105,603,258	100%	100%	105,603,258	\$ 99,902,994	100%	100%	99,902,994
58	37602	Mains - Plastic	\$ 83,638,708	-	83,638,708	100%	100%	83,638,708	\$ 73,282,775	100%	100%	73,282,775
59	37800	Meas & Reg. Sta. Equip - General	\$ 6,962,215	-	6,962,215	100%	100%	6,962,215	\$ 6,546,839	100%	100%	6,546,839
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 2,977,136	-	2,977,136	100%	100%	2,977,136	\$ 2,836,569	100%	100%	2,836,569
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,393,821	-	1,393,821	100%	100%	1,393,821	\$ 1,393,821	100%	100%	1,393,821
62	38000	Services	\$ 111,917,612	-	111,917,612	100%	100%	111,917,612	\$ 107,137,690	100%	100%	107,137,690
63	38100	Meters	\$ 30,216,256	-	30,216,256	100%	100%	30,216,256	\$ 27,090,308	100%	100%	27,090,308
64	38200	Meter Installaitons	\$ 51,000,599	-	51,000,599	100%	100%	51,000,599	\$ 50,542,420	100%	100%	50,542,420
65	38300	House Regulators	\$ 8,250,800	-	8,250,800	100%	100%	8,250,800	\$ 8,096,146	100%	100%	8,096,146
66	38400	House Reg. Installations	\$ 154,276	-	154,276	100%	100%	154,276	\$ 154,276	100%	100%	154,276
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,345,442	-	5,345,442	100%	100%	5,345,442	\$ 5,278,579	100%	100%	5,278,579
68												
69		Total Distribution Plant	\$ 430,390,669	\$ -	\$ 430,390,669			\$ 430,390,669	\$ 405,500,105			\$ 405,500,105

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
70												
71		General Plant **										
72	38900	Land & Land Rights	\$ 1,027,350	\$ -	\$ 1,027,350	100%	100%	\$ 1,027,350	\$ 1,027,350	100%	100%	\$ 1,027,350
73	39000	Structures & Improvements	\$ 4,889,293	-	4,889,293	100%	100%	4,889,293	\$ 4,630,147	100%	100%	4,630,147
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	\$ 7,461	-	7,461	100%	100%	7,461	\$ 7,461	100%	100%	7,461
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	\$ 1,811,923	-	1,811,923	100%	100%	1,811,923	\$ 1,705,903	100%	100%	1,705,903
79	39200	Transportation Equipment	\$ 362,906	-	362,906	100%	100%	362,906	\$ 367,222	100%	100%	367,222
80	39202	Trailers	\$ 33,192	-	33,192	100%	100%	33,192	\$ 33,192	100%	100%	33,192
81	39400	Tools, Shop & Garage Equipment	\$ 2,331,061	-	2,331,061	100%	100%	2,331,061	\$ 2,094,763	100%	100%	2,094,763
82	39603	Ditchers	\$ 47,303	-	47,303	100%	100%	47,303	\$ 49,272	100%	100%	49,272
83	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
84	39605	Welders	\$ 33,236	-	33,236	100%	100%	33,236	\$ 33,236	100%	100%	33,236
85	39700	Communication Equipment	\$ 374,224	-	374,224	100%	100%	374,224	\$ 350,579	100%	100%	350,579
86	39705	Communication Equip. - Telemetry	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
87	39800	Miscellaneous Equipment	\$ 4,004,479	-	4,004,479	100%	100%	4,004,479	\$ 3,783,696	100%	100%	3,783,696
88	39903	Other Tangible Property - Network - H/W	\$ 94,665	-	94,665	100%	100%	94,665	\$ 94,637	100%	100%	94,637
89	39906	Other Tang. Property - PC Hardware	\$ 1,363,213	-	1,363,213	100%	100%	1,363,213	\$ 1,152,457	100%	100%	1,152,457
90	39907	Other Tang. Property - PC Software	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92												
93		Total General Plant	\$ 18,708,829	\$ -	\$ 18,708,829			\$ 18,708,829	\$ 17,658,437			\$ 17,658,437
94												
95		Total Plant (Div 9)	\$ 495,447,806	\$ -	\$ 495,447,806			\$ 495,447,806	\$ 468,365,718			\$ 468,365,718
96												
97		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	100%	100%	\$ 14,123,020	\$ 13,742,969	100%	100%	\$ 13,742,969



Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
98												
99		<b>Kentucky-Mid-States General Office (Division 091)</b>										
100												
101		<u>Intangible Plant</u>										
102	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.09%	\$ 90,969	\$ 185,309	100%	49.09%	90,969
103	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.09%	544,684	1,109,552	100%	49.09%	544,684
104												
105		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 635,653	\$ 1,294,861			\$ 635,653
106												
107		<u>Distribution Plant</u>										
108	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
109	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
110	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
111	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129												
130		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
131												
132		<u>General Plant</u>										
133	39001	Structures Frame	\$ 179,339	-	179,339	100%	49.09%	\$ 88,038	\$ 179,339	100%	49.09%	\$ 88,038
134	39004	Air Conditioning Equipment	\$ 5,771	-	5,771	100%	49.09%	2,833	\$ 5,771	100%	49.09%	2,833
135	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.09%	19,064	\$ 38,834	100%	49.09%	19,064
136	39100	Office Furniture & Equipment	\$ 42,653	-	42,653	100%	49.09%	20,938	\$ 41,632	100%	49.09%	20,438
137	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,017	\$ 4,110	100%	49.09%	2,017
138	39400	Tools, Shop & Garage Equipment	\$ 163,707	-	163,707	100%	49.09%	80,365	\$ 163,666	100%	49.09%	80,344
139	39600	Power Operated Equipment	\$ 11,037	-	11,037	100%	49.09%	5,418	\$ 13,652	100%	49.09%	6,702
140	39700	Communication Equipment	\$ 225,614	-	225,614	100%	49.09%	110,755	\$ 225,614	100%	49.09%	110,755
141	39800	Miscellaneous Equipment	\$ 882,228	-	882,228	100%	49.09%	433,090	\$ 843,987	100%	49.09%	414,317
142	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
143	39901	Other Tangible Property - Servers - H/W	\$ 344,194	-	344,194	100%	49.09%	168,966	\$ 344,194	100%	49.09%	168,966
144	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
145	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
146	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,509	100%	49.09%	159,794
147	39907	Other Tang. Property - PC Software	\$ 74,880	-	74,880	100%	49.09%	36,759	\$ 74,860	100%	49.09%	36,759
148	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,422	100%	49.09%	441,039
149												
150		Total General Plant	\$ 3,490,544	\$ -	\$ 3,490,544			\$ 1,713,524	\$ 3,454,232			\$ 1,695,698
151												
152		Total Plant (Div 91)	\$ 4,785,404	\$ -	\$ 4,785,404			\$ 2,349,177	\$ 4,749,093			\$ 2,331,351
153												
154		CW/IP With out AFUDC	\$ (174,494)	\$ -	\$ (174,494)	100%	49.09%	\$ (85,660)	\$ (222,721)	100%	49.09%	\$ (109,335)

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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 Schedule B-2 B  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016		Adjusted Balance	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)								
155												
156		<b>Shared Services General Office (Division 002)</b>										
157												
158		<u>General Plant</u>										
159	39000	Structures & Improvements	\$ 2,230,561	\$ -	\$ 2,230,561	10.71%	49.09%	\$ 117,274	\$ 2,140,299	10.71%	49.09%	112,528
160	39005	G-Structures & Improvements	\$ 9,199,401	-	9,199,401	100%	1.54%	141,839	\$ 9,199,401	100.00%	1.54%	\$ 141,839
161	39009	Improvement to leased Premises	\$ 9,329,121	-	9,329,121	10.71%	49.09%	490,487	\$ 9,045,765	10.71%	49.09%	475,589
162	39100	Office Furniture & Equipment	\$ 10,950,156	-	10,950,156	10.71%	49.09%	575,714	\$ 10,741,092	10.71%	49.09%	564,722
163	39102	Remittance Processing Equip	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
164	39103	Office Machines	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100%	1.54%	983	\$ 63,741	100.00%	1.54%	983
166	39200	Transportation Equipment	\$ 103,416	-	103,416	10.71%	49.09%	5,437	\$ 103,416	10.71%	49.09%	5,437
167	39300	Stores Equipment	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 1,049,337	-	1,049,337	10.71%	49.09%	55,170	\$ 562,258	10.71%	49.09%	29,561
169	39500	Laboratory Equipment	\$ 23,632	-	23,632	10.71%	49.09%	1,242	\$ 23,632	10.71%	49.09%	1,242
170	39700	Communication Equipment	\$ 2,495,926	-	2,495,926	10.71%	49.09%	131,226	\$ 2,462,183	10.71%	49.09%	129,451
171	39800	Miscellaneous Equipment	\$ 521,026	-	521,026	10.71%	49.09%	27,393	\$ 494,198	10.71%	49.09%	25,983
172	39900	Other Tangible Property	\$ 168,103	-	168,103	10.71%	49.09%	8,838	\$ 168,103	10.71%	49.09%	8,838
173	39901	Other Tangible Property - Servers - H/W	\$ 30,909,580	-	30,909,580	10.71%	49.09%	1,625,098	\$ 33,700,827	10.71%	49.09%	1,771,851
174	39902	Other Tangible Property - Servers - S/W	\$ 18,166,048	-	18,166,048	10.71%	49.09%	955,096	\$ 17,259,545	10.71%	49.09%	907,436
175	39903	Other Tangible Property - Network - H/W	\$ 3,330,569	-	3,330,569	10.71%	49.09%	175,108	\$ 3,276,746	10.71%	49.09%	172,278
176	39904	Other Tang. Property - CPU	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 1,989,499	-	1,989,499	10.71%	49.09%	104,600	\$ 2,091,363	10.71%	49.09%	109,955
179	39907	Other Tang. Property - PC Software	\$ 686,152	-	686,152	10.71%	49.09%	36,075	\$ 812,062	10.71%	49.09%	42,695
180	39908	Other Tang. Property - Mainframe S/W	\$ 111,795,226	-	111,795,226	10.71%	49.09%	5,877,732	\$ 102,519,988	10.71%	49.09%	5,390,079
181	39909	Other Tang. Property - Application Software	\$ 982,650	-	982,650	10.71%	49.09%	51,664	\$ 993,259	10.71%	49.09%	52,221
182	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
183												
184		Total General Plant (Div 2)	\$ 203,994,143	\$ -	\$ 203,994,143			\$ 10,380,975	\$ 195,657,879			\$ 9,942,689
185												
186		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	10.71%	49.09%	\$ 742,530	\$ 13,742,969	10.71%	49.09%	\$ 722,549

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
187												
188		<b>Shared Services Customer Support (Division 012)</b>										
189												
190		<u>General Plant</u>										
191	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.86%	52.60%	\$ 164,184	\$ 2,874,240	10.86%	52.60%	\$ 164,184
192	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100%	1.08%	20,455	\$ 1,887,123	100.00%	1.08%	20,455
193	39000	Structures & Improvements	\$ 12,671,348	-	12,671,348.19	10.86%	52.60%	723,819	\$ 12,655,904	10.86%	52.60%	722,937
194	39009	Improvement to leased Premises	\$ 4,298,434	-	4,298,434.33	10.86%	52.60%	245,537	\$ 4,298,434	10.86%	52.60%	245,537
195	39010	CKV-Structures & Improvements	\$ 10,419,807	-	10,419,806.71	100%	1.08%	112,945	\$ 10,419,807	100.00%	1.08%	112,945
196	39100	Office Furniture & Equipment	\$ 2,310,944	-	2,310,944.06	10.86%	52.60%	132,007	\$ 2,324,275	10.86%	52.60%	132,768
197	39103	39103-Office Furn. - Copiers & Type	\$ (4,688)	-	(4,687.91)	10.86%	52.60%	(268)	\$ 129	10.86%	52.60%	7
198	39700	Communication Equipment	\$ 1,962,785	-	1,962,784.81	10.86%	52.60%	112,119	\$ 1,962,785	10.86%	52.60%	112,119
199	39710	CKV-Communication Equipment	\$ 271,621	-	271,621.22	100%	1.08%	2,944	\$ 271,621	100.00%	1.08%	2,944
200	39800	Miscellaneous Equipment	\$ 48,730	-	48,730.45	10.86%	52.60%	2,784	\$ 38,370	10.86%	52.60%	2,192
201	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.86%	52.60%	35,940	\$ 629,166	10.86%	52.60%	35,940
202	39901	Other Tangible Property - Servers - H/W	\$ 8,102,041	-	8,102,040.54	10.86%	52.60%	462,809	\$ 8,016,720	10.86%	52.60%	457,935
203	39902	Other Tangible Property - Servers - S/W	\$ 1,817,194	-	1,817,193.84	10.86%	52.60%	103,803	\$ 1,801,459	10.86%	52.60%	102,904
204	39903	Other Tangible Property - Network - H/W	\$ 579,901	-	579,901.30	10.86%	52.60%	33,125	\$ 538,872	10.86%	52.60%	30,782
205	39906	Other Tang. Property - PC Hardware	\$ 956,539	-	956,538.54	10.86%	52.60%	54,640	\$ 955,073	10.86%	52.60%	54,556
206	39907	Other Tang. Property - PC Software	\$ 188,782	-	188,781.61	10.86%	52.60%	10,784	\$ 305,327	10.86%	52.60%	17,441
207	39908	Other Tang. Property - Mainframe S/W	\$ 109,997,919	-	#####	10.86%	52.60%	6,283,359	\$ 109,429,531	10.86%	52.60%	6,250,892
208	39910	CKV-Other Tangible Property	\$ 91,992	-	91,992.46	100%	1.08%	997	\$ 91,992	100.00%	1.08%	997
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 194,015	-	194,015.41	100%	1.08%	2,103	\$ 194,015	100.00%	1.08%	2,103
210	39917	CKV-Oth Tang Prop-PC Software	\$ 90,541	-	90,540.56	100%	1.08%	981	\$ 90,541	100.00%	1.08%	981
211												
212		Total General Plant (Div 12)	\$ 159,388,434	\$ -	\$ 159,388,434			\$ 8,505,069	\$ 158,785,384			\$ 8,470,621
213												
214		CWIP With out AFUDC	\$ 2,198,098	\$ -	\$ 2,198,098	10.86%	52.60%	\$ 125,561	\$ 2,198,098	10.86%	52.60%	\$ 125,561
215												
216		Total Plant (Div 009, 091, 002, 012)	\$ 863,615,787	\$ -	\$ 863,615,787			\$ 516,683,027	\$ 827,558,073			\$ 489,110,379
217												
218		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 30,269,645		\$ 30,269,645			\$ 14,905,451	\$ 29,461,315			\$ 14,481,744

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	\$ 4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	\$ 17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	\$ 153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	\$ 23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	\$ 137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 9,659,807	-	9,659,807	100%	100%	9,659,807	\$ 9,075,423	100%	100%	9,075,423
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	\$ 1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	415,819	\$ 415,819	100%	100%	415,819
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	\$ 1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	\$ 178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	\$ 54,614	100%	100%	54,614
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	178,497	\$ 178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 240,883	-	240,883	100%	100%	240,883	\$ 240,883	100%	100%	240,883
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 16,266,117	\$ -	\$ 16,268,117			\$ 16,268,117	\$ 15,683,732			\$ 15,683,732

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	\$ 26,970.37	
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	\$ 867,772	100%	867,772	
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	\$ 49,002	100%	49,002	
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	\$ 60,826	100%	60,826	
40	36700	Mains Cathodic Protection	\$ 185,509	-	185,509	100%	100%	185,509	\$ 185,509	100%	185,509	
41	36701	Mains - Steel	\$ 27,762,017	-	27,762,017	100%	100%	27,762,017	\$ 27,762,017	100%	27,762,017	
42	36900	Meas. & Reg. Equipment	\$ 615,022	-	615,022	100%	100%	615,022	\$ 615,022	100%	615,022	
43	36901	Meas. & Reg. Equipment	\$ 2,269,871	-	2,269,871	100%	100%	2,269,871	\$ 2,269,871	100%	2,269,871	
44												
45		Total Transmission Plant	\$ 31,836,990	\$ -	\$ 31,836,990			\$ 31,836,990	\$ 31,836,990		\$ 31,836,990	
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,166.79	100%	100%	\$ 531,167	\$ 531,167	100%	\$ 531,166.79	
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	37,326	
50	37402	Land Rights	\$ 1,512,923	-	1,512,923	100%	100%	1,512,923	\$ 1,508,790	100%	1,508,790	
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	2,784	
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	336,168	
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	99,818	
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	46,264	
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	4,005	
56	37600	Mains Cathodic Protection	\$ 19,851,936	-	19,851,936	100%	100%	19,851,936	\$ 20,013,608	100%	20,013,608	
57	37601	Mains - Steel	\$ 115,243,656	-	115,243,656	100%	100%	115,243,656	\$ 112,254,929	100%	112,254,929	
58	37602	Mains - Plastic	\$ 102,941,718	-	102,941,718	100%	100%	102,941,718	\$ 96,957,376	100%	96,957,376	
59	37800	Meas & Reg. Sta. Equip - General	\$ 7,676,734	-	7,676,734	100%	100%	7,676,734	\$ 7,455,218	100%	7,455,218	
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 3,226,534	-	3,226,534	100%	100%	3,226,534	\$ 3,149,216	100%	3,149,216	
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,393,821	-	1,393,821	100%	100%	1,393,821	\$ 1,393,821	100%	1,393,821	
62	38000	Services	\$ 120,887,155	-	120,887,155	100%	100%	120,887,155	\$ 118,106,406	100%	118,106,406	
63	38100	Meters	\$ 36,601,858	-	36,601,858	100%	100%	36,601,858	\$ 34,622,186	100%	34,622,186	
64	38200	Meter Installaitons	\$ 51,902,560	-	51,902,560	100%	100%	51,902,560	\$ 51,622,933	100%	51,622,933	
65	38300	House Regulators	\$ 8,499,938	-	8,499,938	100%	100%	8,499,938	\$ 8,422,700	100%	8,422,700	
66	38400	House Reg. Installations	\$ 154,276	-	154,276	100%	100%	154,276	\$ 154,276	100%	154,276	
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,471,656	-	5,471,656	100%	100%	5,471,656	\$ 5,432,527	100%	5,432,527	
68												
69		Total Distribution Plant	\$ 476,422,298	\$ -	\$ 476,422,298			\$ 476,422,298	\$ 462,151,517		\$ 462,151,517	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
70												
71		<b>General Plant</b>										
72	38900	Land & Land Rights	\$ 1,027,350	\$ -	\$ 1,027,349.70	100%	100%	\$ 1,027,350	\$ 1,027,350	100%	100%	\$ 1,027,349.70
73	39000	Structures & Improvements	\$ 5,383,328	-	5,383,328	100%	100%	5,383,328	\$ 5,230,167	100%	100%	5,230,167
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	\$ 7,461	-	7,461	100%	100%	7,461	\$ 7,461	100%	100%	7,461
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	\$ 1,999,699	-	1,999,699	100%	100%	1,999,699	\$ 1,941,484	100%	100%	1,941,484
79	39200	Transportation Equipment	\$ 362,906	-	362,906	100%	100%	362,906	\$ 362,906	100%	100%	362,906
80	39202	Trailers	\$ 33,192	-	33,192	100%	100%	33,192	\$ 33,192	100%	100%	33,192
81	39400	Tools, Shop & Garage Equipment	\$ 2,792,364	-	2,792,364	100%	100%	2,792,364	\$ 2,649,350	100%	100%	2,649,350
82	39603	Ditchers	\$ 47,303	-	47,303	100%	100%	47,303	\$ 47,303	100%	100%	47,303
83	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
84	39605	Welders	\$ 33,236	-	33,236	100%	100%	33,236	\$ 33,236	100%	100%	33,236
85	39700	Communication Equipment	\$ 415,293	-	415,293	100%	100%	415,293	\$ 402,561	100%	100%	402,561
86	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
87	39800	Miscellaneous Equipment	\$ 4,410,069	-	4,410,069	100%	100%	4,410,069	\$ 4,284,328	100%	100%	4,284,328
88	39903	Other Tangible Property - Network - H/W	\$ 94,728	-	94,728	100%	100%	94,728	\$ 94,708	100%	100%	94,708
89	39906	Other Tang. Property - PC Hardware	\$ 1,767,842	-	1,767,842	100%	100%	1,767,842	\$ 1,642,399	100%	100%	1,642,399
90	39907	Other Tang. Property - PC Software	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92												
93		Total General Plant	\$ 20,703,294	\$ -	\$ 20,703,294			\$ 20,703,294	\$ 20,084,967			\$ 20,084,967
94												
95		Total Plant (Div 9)	\$ 545,358,880	\$ -	\$ 545,358,880			\$ 545,358,880	\$ 529,885,389			\$ 529,885,389
96												
97		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	100%	100%	\$ 14,123,020	\$ 14,123,020	100%	100%	\$ 14,123,020

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
98												
99		<b>Kentucky-Mid-States General Office (Division 091)</b>										
100												
101		<u>Intangible Plant</u>										
102	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.09%	\$ 90,969	\$ 185,309	100%	49.09%	\$ 90,969
103	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.09%	544,684	\$ 1,109,552	100%	49.09%	544,684
104												
105		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 635,653	\$ 1,294,861			\$ 635,653
106												
107		<u>Distribution Plant</u>										
108	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
109	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
110	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
111	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129												
130		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
131												
132		<b>General Plant **</b>										
133	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	49.09%	\$ 88,038	\$ 179,339	100%	49.09%	\$ 88,038
134	39004	Air Conditioning Equipment	\$ 5,771	-	5,771	100%	49.09%	2,833	\$ 5,771	100%	49.09%	2,833
135	39009	Improvement to leased Premises	\$ 188,834	-	188,834	100%	49.09%	92,699	\$ 154,219	100%	49.09%	75,707
136	39100	Office Furniture & Equipment	\$ 42,653	-	42,653	100%	49.09%	20,938	\$ 42,653	100%	49.09%	20,938
137	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,017	\$ 4,110	100%	49.09%	2,017
138	39400	Tools, Shop & Garage Equipment	\$ 163,707	-	163,707	100%	49.09%	80,365	\$ 163,707	100%	49.09%	80,365
139	39600	Power Operated Equipment	\$ 11,037	-	11,037	100%	49.09%	5,418	\$ 11,037	100%	49.09%	5,418
140	39700	Communication Equipment	\$ 225,614	-	225,614	100%	49.09%	110,755	\$ 225,614	100%	49.09%	110,755
141	39800	Miscellaneous Equipment	\$ 882,228	-	882,228	100%	49.09%	433,090	\$ 882,228	100%	49.09%	433,090
142	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
143	39901	Other Tangible Property - Servers - H/W	\$ 344,194	-	344,194	100%	49.09%	168,966	\$ 344,194	100%	49.09%	168,966
144	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
145	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
146	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,080	100%	49.09%	159,583
147	39907	Other Tang. Property - PC Software	\$ 74,880	-	74,880	100%	49.09%	36,759	\$ 74,880	100%	49.09%	36,759
148	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,473	100%	49.09%	441,065
149												
150		Total General Plant	\$ 3,640,544	\$ -	\$ 3,640,544			\$ 1,787,159	\$ 3,605,928			\$ 1,770,167
151												
152		Total Plant (Div 91)	\$ 4,935,404	\$ -	\$ 4,935,404			\$ 2,422,813	\$ 4,900,789			\$ 2,405,820
153												
154		CWIP With out AFUDC	\$ (174,494)	\$ -	\$ (174,494)	100%	49.09%	\$ (85,660)	\$ (174,494)	100%	49.09%	\$ (85,660)

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
155												
156		<b>Shared Services General Office (Division 002)</b>										
157												
158		<u>General Plant</u>										
159	39000	Structures & Improvements	\$ 2,406,158	\$ -	\$ 2,406,158	10.71%	49.09%	\$ 126,506	\$ 2,328,249	10.71%	49.09%	\$ 122,410
160	39005	G-Structures & Improvements	\$ 9,199,401	-	9,199,401	100.00%	1.54%	141,839	\$ 9,199,401	100.00%	1.54%	141,839
161	39009	Improvement to leased Premises	\$ 9,915,818	-	9,915,818	10.71%	49.09%	521,333	\$ 9,655,510	10.71%	49.09%	507,647
162	39100	Office Furniture & Equipment	\$ 11,440,326	-	11,440,326	10.71%	49.09%	601,485	\$ 11,222,846	10.71%	49.09%	590,051
163	39102	Remittance Processing Equip	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
164	39103	Office Machines	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100.00%	1.54%	983	\$ 63,741	100.00%	1.54%	983
166	39200	Transportation Equipment	\$ 103,416	-	103,416	10.71%	49.09%	5,437	\$ 103,416	10.71%	49.09%	5,437
167	39300	Stores Equipment	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 2,041,939	-	2,041,939	10.71%	49.09%	107,357	\$ 1,601,538	10.71%	49.09%	84,202
169	39500	Laboratory Equipment	\$ 23,632	-	23,632	10.71%	49.09%	1,242	\$ 23,632	10.71%	49.09%	1,242
170	39700	Communication Equipment	\$ 2,586,949	-	2,586,949	10.71%	49.09%	136,011	\$ 2,546,564	10.71%	49.09%	133,888
171	39800	Miscellaneous Equipment	\$ 573,006	-	573,006	10.71%	49.09%	30,126	\$ 549,944	10.71%	49.09%	28,914
172	39900	Other Tangible Property	\$ 168,103	-	168,103	10.71%	49.09%	8,838	\$ 168,103	10.71%	49.09%	8,838
173	39901	Other Tangible Property - Servers - H/W	\$ 31,842,095	-	31,842,095	10.71%	49.09%	1,674,126	\$ 31,428,354	10.71%	49.09%	1,652,373
174	39902	Other Tangible Property - Servers - S/W	\$ 20,146,621	-	20,146,621	10.71%	49.09%	1,059,226	\$ 19,267,874	10.71%	49.09%	1,013,025
175	39903	Other Tangible Property - Network - H/W	\$ 3,450,753	-	3,450,753	10.71%	49.09%	181,426	\$ 3,397,429	10.71%	49.09%	178,623
176	39904	Other Tang. Property - CPU	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 2,514,272	-	2,514,272	10.71%	49.09%	132,190	\$ 2,281,439	10.71%	49.09%	119,949
179	39907	Other Tang. Property - PC Software	\$ 686,183	-	686,183	10.71%	49.09%	36,077	\$ 686,169	10.71%	49.09%	36,076
180	39908	Other Tang. Property - Mainframe S/W	\$ 130,731,451	-	130,731,451	10.71%	49.09%	6,873,321	\$ 122,329,769	10.71%	49.09%	6,431,595
181	39909	Other Tang. Property - Application Software	\$ 982,650	-	982,650	10.71%	49.09%	51,664	\$ 982,650	10.71%	49.09%	51,664
182	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
183												
184		Total General Plant (Div 2)	\$ 228,876,513	\$ -	\$ 228,876,513			\$ 11,689,188	\$ 217,836,629			\$ 11,108,756
185												
186		CWIP With out AFUDC	\$ 11,797,200	\$ -	\$ 11,797,200	10.71%	49.09%	\$ 620,248	\$ 11,797,200	10.71%	49.09%	\$ 620,248

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Plant in Service by Accounts and SubAccounts  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
187												
188		<b>Shared Services Customer Support (Division 012)</b>										
189												
190		<b>General Plant</b>										
191	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.86%	52.60%	\$ 164,184	\$ 2,874,240	10.86%	52.60%	\$ 164,184
192	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100.00%	1.08%	20,455	\$ 1,887,123	100.00%	1.08%	20,455
193	39000	Structures & Improvements	\$ 12,698,439	-	12,698,439.47	10.86%	52.60%	725,367	\$ 12,687,450	10.86%	52.60%	724,739
194	39009	Improvement to leased Premises	\$ 4,298,434	-	4,298,434.33	10.86%	52.60%	245,537	\$ 4,298,434	10.86%	52.60%	245,537
195	39010	CKV-Structures & Improvements	\$ 10,419,807	-	10,419,806.71	100.00%	1.08%	112,945	\$ 10,419,807	100.00%	1.08%	112,945
196	39100	Office Furniture & Equipment	\$ 2,288,546	-	2,288,545.52	10.86%	52.60%	130,728	\$ 2,297,632	10.86%	52.60%	131,247
197	39103	39103-Office Furn. - Copiers & Type	\$ (13,550)	-	(13,549.80)	10.86%	52.60%	(774)	\$ (9,955)	10.86%	52.60%	(569)
198	39700	Communication Equipment	\$ 1,962,785	-	1,962,784.81	10.86%	52.60%	112,119	\$ 1,962,785	10.86%	52.60%	112,119
199	39710	CKV-Communication Equipment	\$ 271,621	-	271,621.22	100.00%	1.08%	2,944	\$ 271,621	100.00%	1.08%	2,944
200	39800	Miscellaneous Equipment	\$ 69,111	-	69,110.82	10.86%	52.60%	3,948	\$ 60,843	10.86%	52.60%	3,476
201	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.86%	52.60%	35,940	\$ 629,166	10.86%	52.60%	35,940
202	39901	Other Tangible Property - Servers - H/W	\$ 8,281,717	-	8,281,717.20	10.86%	52.60%	473,073	\$ 8,208,829	10.86%	52.60%	468,909
203	39902	Other Tangible Property - Servers - S/W	\$ 1,848,496	-	1,848,495.82	10.86%	52.60%	105,591	\$ 1,835,798	10.86%	52.60%	104,865
204	39903	Other Tangible Property - Network - H/W	\$ 666,531	-	666,530.91	10.86%	52.60%	38,074	\$ 631,388	10.86%	52.60%	36,067
205	39906	Other Tang. Property - PC Hardware	\$ 1,048,977	-	1,048,977.08	10.86%	52.60%	59,920	\$ 1,011,478	10.86%	52.60%	57,778
206	39907	Other Tang. Property - PC Software	\$ 188,782	-	188,781.61	10.86%	52.60%	10,784	\$ 188,782	10.86%	52.60%	10,784
207	39908	Other Tang. Property - Mainframe S/W	\$ 114,358,177	-	#####	10.86%	52.60%	6,532,428	\$ 112,589,379	10.86%	52.60%	6,431,390
208	39910	CKV-Other Tangible Property	\$ 91,992	-	91,992.46	100.00%	1.08%	997	\$ 91,992	100.00%	1.08%	997
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 194,015	-	194,015.41	100.00%	1.08%	2,103	\$ 194,015	100.00%	1.08%	2,103
210	39917	CKV-Oth Tang Prop-PC Software	\$ 90,541	-	90,540.56	100.00%	1.08%	981	\$ 90,541	100.00%	1.08%	981
211												
212		<b>Total General Plant (Div 12)</b>	<b>\$ 164,154,950</b>	<b>\$ -</b>	<b>\$ 164,154,950</b>			<b>\$ 8,777,344</b>	<b>\$ 162,221,348</b>			<b>\$ 8,666,892</b>
213												
214		<b>CWIP With out AFUDC</b>	<b>\$ 1,297,739</b>	<b>\$ -</b>	<b>\$ 1,297,739</b>	<b>10.86%</b>	<b>52.60%</b>	<b>\$ 74,130</b>	<b>\$ 1,297,739</b>	<b>10.86%</b>	<b>52.60%</b>	<b>\$ 74,130</b>
215												
216		<b>Total Plant (Div 009, 091, 002, 012)</b>	<b>\$ 943,325,748</b>	<b>\$ -</b>	<b>\$ 943,325,748</b>			<b>\$ 568,248,225</b>	<b>\$ 914,844,154</b>			<b>\$ 552,066,857</b>
217												
218		<b>Total CWIP Without AFUDC (Div 009, 091, 002, 012)</b>	<b>\$ 27,043,466</b>		<b>\$ 27,043,466</b>			<b>\$ 14,731,739</b>	<b>\$ 27,043,466</b>			<b>\$ 14,731,739</b>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ (28,968)	-	(28,968)	100%	100%	(28,968)	\$ (28,968)	100%	100%	(28,968)
10	33400	Field Meas. & Reg. Sta. Equip	\$ 1,572	-	1,572	100%	100%	1,572	\$ 1,563	100%	100%	1,563
11												
12		Total Natural Gas Production Plant Reserv.	\$ (27,396)	\$ -	\$ (27,396)			\$ (27,396)	\$ (27,405)			\$ (27,405)
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 5,420	-	5,420	100%	100%	5,420	\$ 5,420	100%	100%	5,420
17	35100	Structures and Improvements	\$ 5,276	-	5,276	100%	100%	5,276	\$ 5,127	100%	100%	5,127
18	35102	Compression Station Equipment	\$ 108,481	-	108,481	100%	100%	108,481	\$ 107,615	100%	100%	107,615
19	35103	Meas. & Reg. Sta. Structures	\$ 19,908	-	19,908	100%	100%	19,908	\$ 19,827	100%	100%	19,827
20	35104	Other Structures	\$ 94,927	-	94,927	100%	100%	94,927	\$ 94,116	100%	100%	94,116
21	35200	Wells \ Rights of Way	\$ 891,609	-	891,609	100%	100%	891,609	\$ 823,631	100%	100%	823,631
22	35201	Well Construction	\$ 1,348,635	-	1,348,635	100%	100%	1,348,635	\$ 1,336,480	100%	100%	1,336,480
23	35202	Well Equipment	\$ 376,467	-	376,467	100%	100%	376,467	\$ 392,157	100%	100%	392,157
24	35203	Cushion Gas	\$ 658,774	-	658,774	100%	100%	658,774	\$ 643,860	100%	100%	643,860
25	35210	Leaseholds	\$ 166,044	-	166,044	100%	100%	166,044	\$ 165,982	100%	100%	165,982
26	35211	Storage Rights	\$ 42,739	-	42,739	100%	100%	42,739	\$ 42,545	100%	100%	42,545
27	35301	Field Lines	\$ 153,321	-	153,321	100%	100%	153,321	\$ 153,125	100%	100%	153,125
28	35302	Tributary Lines	\$ 213,182	-	213,182	100%	100%	213,182	\$ 213,120	100%	100%	213,120
29	35400	Compressor Station Equipment	\$ 468,462	-	468,462	100%	100%	468,462	\$ 460,798	100%	100%	460,798
30	35500	Meas & Reg. Equipment	\$ 205,387	-	205,387	100%	100%	205,387	\$ 204,207	100%	100%	204,207
31	35600	Purification Equipment	\$ 153,025	-	153,025	100%	100%	153,025	\$ 152,175	100%	100%	152,175
32												
33		Total Storage Plant Reserves	\$ 4,911,658	\$ -	\$ 4,911,658			\$ 4,911,658	\$ 4,820,185			\$ 4,820,185

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34											
35		<u>Transmission Plant</u>									
36	36510	Land	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 442,997	\$ 442,997	100%	100%	\$ 442,997	\$ 436,359	100%	100%	\$ 436,359
38	36602	Structures & Improvements	\$ 12,750	\$ 12,750	100%	100%	\$ 12,750	\$ 12,299	100%	100%	\$ 12,299
39	36603	Other Structures	\$ 46,459	\$ 46,459	100%	100%	\$ 46,459	\$ 45,899	100%	100%	\$ 45,899
40	36700	Mains Cathodic Protection	\$ 124,025	\$ 124,025	100%	100%	\$ 124,025	\$ 119,388	100%	100%	\$ 119,388
41	36701	Mains - Steel	\$ 17,880,917	\$ 17,880,917	100%	100%	\$ 17,880,917	\$ 17,587,857	100%	100%	\$ 17,587,857
42	36900	Meas. & Reg. Equipment	\$ 257,230	\$ 257,230	100%	100%	\$ 257,230	\$ 250,742	100%	100%	\$ 250,742
43	36901	Meas. & Reg. Equipment	\$ 1,418,956	\$ 1,418,956	100%	100%	\$ 1,418,956	\$ 1,395,685	100%	100%	\$ 1,395,685
44											
45		Total Production Plant - LPG Reserves	\$ 20,183,334	\$ 20,183,334			\$ 20,183,334	\$ 19,848,228			\$ 19,848,228
46											
47		<u>Distribution Plant</u>									
48	37400	Land & Land Rights	\$ (0)	\$ (0)	100%	100%	\$ (0)	\$ (0)	100%	100%	\$ (0)
49	37401	Land	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
50	37402	Land Rights	\$ 102,781	\$ 102,781	100%	100%	\$ 102,781	\$ 91,058	100%	100%	\$ 91,058
51	37403	Land Other	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
52	37500	Structures & Improvements	\$ 87,793	\$ 87,793	100%	100%	\$ 87,793	\$ 84,146	100%	100%	\$ 84,146
53	37501	Structures & Improvements T.B.	\$ 61,298	\$ 61,298	100%	100%	\$ 61,298	\$ 60,215	100%	100%	\$ 60,215
54	37502	Land Rights	\$ 30,989	\$ 30,989	100%	100%	\$ 30,989	\$ 30,487	100%	100%	\$ 30,487
55	37503	Improvements	\$ 1,585	\$ 1,585	100%	100%	\$ 1,585	\$ 1,542	100%	100%	\$ 1,542
56	37600	Mains Cathodic Protection	\$ 12,749,426	\$ 12,749,426	100%	100%	\$ 12,749,426	\$ 12,974,184	100%	100%	\$ 12,974,184
57	37601	Mains - Steel	\$ 25,096,678	\$ 25,096,678	100%	100%	\$ 25,096,678	\$ 24,995,888	100%	100%	\$ 24,995,888
58	37602	Mains - Plastic	\$ 12,840,751	\$ 12,840,751	100%	100%	\$ 12,840,751	\$ 11,938,882	100%	100%	\$ 11,938,882
59	37800	Meas & Reg. Sta. Equip - General	\$ 1,889,109	\$ 1,889,109	100%	100%	\$ 1,889,109	\$ 1,795,529	100%	100%	\$ 1,795,529
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 578,354	\$ 578,354	100%	100%	\$ 578,354	\$ 546,785	100%	100%	\$ 546,785
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 843,333	\$ 843,333	100%	100%	\$ 843,333	\$ 825,031	100%	100%	\$ 825,031
62	38000	Services	\$ 41,673,200	\$ 41,673,200	100%	100%	\$ 41,673,200	\$ 42,277,011	100%	100%	\$ 42,277,011
63	38100	Meters	\$ 15,658,295	\$ 15,658,295	100%	100%	\$ 15,658,295	\$ 14,811,874	100%	100%	\$ 14,811,874
64	38200	Meter Installations	\$ 21,351,302	\$ 21,351,302	100%	100%	\$ 21,351,302	\$ 20,684,389	100%	100%	\$ 20,684,389
65	38300	House Regulators	\$ 3,198,189	\$ 3,198,189	100%	100%	\$ 3,198,189	\$ 3,063,132	100%	100%	\$ 3,063,132
66	38400	House Reg. Installations	\$ 74,172	\$ 74,172	100%	100%	\$ 74,172	\$ 72,220	100%	100%	\$ 72,220
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,675,605	\$ 2,675,605	100%	100%	\$ 2,675,605	\$ 2,591,260	100%	100%	\$ 2,591,260
68											
69		Total Distribution Plant Reserves	\$ 138,912,861	\$ 138,912,861			\$ 138,912,861	\$ 136,843,632			\$ 136,843,632

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

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
70											
71		<u>General Plant</u>									
72	38900	Land & Land Rights	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	Structures Frame	\$ 44,656	44,656	100%	100%	\$ 44,656	\$ (39,810)	100%	100%	\$ (39,810)
74	39002	Improvements	\$ 61,418	61,418	100%	100%	\$ 61,418	\$ 58,155	100%	100%	\$ 58,155
75	39003	Air Conditioning Equipment	\$ 146,666	146,666	100%	100%	\$ 146,666	\$ 133,266	100%	100%	\$ 133,266
76	39004	Improvement to leased Premises	\$ 2,360	2,360	100%	100%	\$ 2,360	\$ 2,219	100%	100%	\$ 2,219
77	39009	Office Furniture & Equipment	\$ 746,249	746,249	100%	100%	\$ 746,249	\$ 656,203	100%	100%	\$ 656,203
78	39100	Remittance Processing Equip	\$ 589,436	589,436	100%	100%	\$ 589,436	\$ 519,863	100%	100%	\$ 519,863
79	39200	Trucks	\$ 132,781	132,781	100%	100%	\$ 132,781	\$ 106,203	100%	100%	\$ 106,203
80	39202	Trailers	\$ 26,530	26,530	100%	100%	\$ 26,530	\$ 22,089	100%	100%	\$ 22,089
81	39400	Tools, Shop & Garage Equipment	\$ 521,314	521,314	100%	100%	\$ 521,314	\$ 458,491	100%	100%	\$ 458,491
82	39603	Backhoes	\$ 26,129	26,129	100%	100%	\$ 26,129	\$ 24,423	100%	100%	\$ 24,423
83	39604	Welders	\$ 39,688	39,688	100%	100%	\$ 39,688	\$ 34,800	100%	100%	\$ 34,800
84	39605	Communication Equipment	\$ 17,683	17,683	100%	100%	\$ 17,683	\$ 14,281	100%	100%	\$ 14,281
85	39700	Communication Equipment - Mobile Radio	\$ 123,986	123,986	100%	100%	\$ 123,986	\$ 109,495	100%	100%	\$ 109,495
86	39705	Miscellaneous Equipment	\$ (34,903)	(34,903)	100%	100%	\$ (34,903)	\$ (35,823)	100%	100%	\$ (35,823)
87	39800	Other Tangible Property	\$ 1,055,360	1,055,360	100%	100%	\$ 1,055,360	\$ 936,871	100%	100%	\$ 936,871
88	39903	Other Tang. Property - CPU	\$ 14,754	14,754	100%	100%	\$ 14,754	\$ 10,088	100%	100%	\$ 10,088
89	39906	Other Tang. Property - PC Software	\$ 356,879	356,879	100%	100%	\$ 356,879	\$ 300,724	100%	100%	\$ 300,724
90	39907	Other Tang. Property - Mainframe S/W	\$ 13,752	13,752	100%	100%	\$ 13,752	\$ 13,752	100%	100%	\$ 13,752
91	39908	Other Tang. Property - Application Software	\$ 123,515	123,515	100%	100%	\$ 123,515	\$ 123,515	100%	100%	\$ 123,515
92		Retirement Work in Progress	\$ (6,935,473)	(6,935,473)	100%	100%	\$ (6,935,473)	\$ (6,755,364)	100%	100%	\$ (6,755,364)
93		Retirement Work in Progress Recon	\$ (0)	(0)	100%	100%	\$ (0)	\$ (401)	100%	100%	\$ (401)
94		AR 15 general plant amortization	\$ 204,969	204,969	100%	100%	\$ 204,969	\$ 55,184	100%	100%	\$ 55,184
95											
96		Total General Plant Reserves	\$ (2,722,250)	(2,722,250)			\$ (2,722,250)	\$ (3,251,775)			\$ (3,251,775)
97											
98		Total Depr Reserves (Div 9)	\$ 161,386,390	161,386,390			\$ 161,386,390	\$ 158,361,047			\$ 158,361,047
99											
100											

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101												
102		<b>Kentucky-Mid-States General Office (Division 091)</b>										
103												
104		<u>Intangible Plant</u>										
105	30100	Organization	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
106	30300	Misc Intangible Plant	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
107												
108		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
109												
110		<u>Distribution Plant</u>										
111	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
112	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38200	Meter Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
130	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
131	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
132												
133		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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134												
135		<u>General Plant</u>										
136	39001	Structures Frame	\$ 88,686	-	\$ 88,686	100.00%	49.09%	43,536	\$ 85,879	100.00%	49.09%	\$ 42,158
137	39004	Air Conditioning Equipment	\$ 6,348	-	6,348	100%	49.09%	3,116	\$ 6,348	100%	49.09%	3,116
138	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.09%	19,064	\$ 38,834	100%	49.09%	19,064
139	39100	Office Furniture & Equipment	\$ 41,004	-	41,004	100%	49.09%	20,129	\$ 40,234	100%	49.09%	19,751
140	39200	Transportation Equipment	\$ 4,041	-	4,041	100%	49.09%	1,984	\$ 3,941	100%	49.09%	1,935
141	39400	Tools, Shop & Garage Equipment	\$ 137,827	-	137,827	100%	49.09%	67,660	\$ 132,242	100%	49.09%	64,918
142	39600	Power Operated Equipment	\$ 5,229	-	5,229	100%	49.09%	2,567	\$ 7,493	100%	49.09%	3,678
143	39700	Communication Equipment	\$ 216,864	-	216,864	100%	49.09%	106,459	\$ 209,046	100%	49.09%	102,622
144	39800	Miscellaneous Equipment	\$ 624,631	-	624,631	100%	49.09%	306,634	\$ 602,204	100%	49.09%	295,625
145	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
146	39901	Other Tangible Property - Servers - H/W	\$ 309,938	-	309,938	100%	49.09%	152,150	\$ 292,832	100%	49.09%	143,753
147	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
148	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
149	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 316,760	100%	49.09%	155,499
150	39907	Other Tang. Property - PC Software	\$ 52,186	-	52,186	100%	49.09%	25,618	\$ 47,142	100%	49.09%	23,142
151	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 896,440	100%	49.09%	440,066
152		Retirement Work in Progress	\$ 57,507			100%	49.09%	-	\$ 57,509	100%	49.09%	28,232
153												
154		Total General Plant	\$ 3,101,272	\$ -	\$ 3,043,766			\$ 1,494,199	\$ 3,031,529			\$ 1,488,191
155												
156		Total Depr Reserves (Div 91)	\$ 3,101,272	\$ -	\$ 3,043,766			\$ 1,494,199	\$ 3,031,529			\$ 1,488,191



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157												
158		<b>Shared Services General Office (Division 002)</b>										
159												
160		<u>General Plant</u>										
161	39000	Structures & Improvements	\$ 288,629	-	\$ 288,629	10.71%	49.09%	15,175	\$ 251,637	10.71%	49.09%	\$ 13,230
162	39005	G-Structures & Improvements	\$ 4,065,671	-	4,065,671	100.00%	1.54%	62,686	\$ 3,861,438	10.71%	1.54%	6,376
163	39009	Improvement to leased Premises	\$ 9,125,114	-	9,125,114	10.71%	49.09%	479,761	\$ 8,979,793	10.71%	49.09%	472,121
164	39100	Office Furniture & Equipment	\$ 6,206,960	-	6,206,960	10.71%	49.09%	326,336	\$ 6,021,583	10.71%	49.09%	316,590
165	39102	Remittance Processing Equip	\$ 5,860	-	5,860	10.71%	49.09%	308	\$ 5,860	10.71%	49.09%	308
166	39103	Office Machines	\$ 2,888	-	2,888	10.71%	49.09%	152	\$ 2,888	10.71%	49.09%	152
167	39104	G-Office Furniture & Equip.	\$ 11,208	-	11,208	100.00%	1.54%	173	\$ 10,036	10.71%	1.54%	17
168	39200	Transportation Equipment	\$ 95,320	-	95,320	10.71%	49.09%	5,012	\$ 83,630	10.71%	49.09%	4,397
169	39300	Stores Equipment	\$ 758	-	758	10.71%	49.09%	40	\$ 758	10.71%	49.09%	40
170	39400	Tools, Shop & Garage Equipment	\$ 137,627	-	137,627	10.71%	49.09%	7,236	\$ 105,347	10.71%	49.09%	5,539
171	39500	Laboratory Equipment	\$ 9,252	-	9,252	10.71%	49.09%	486	\$ 8,067	10.71%	49.09%	424
172	39700	Communication Equipment	\$ 1,321,634	-	1,321,634	10.71%	49.09%	69,486	\$ 1,265,165	10.71%	49.09%	66,517
173	39800	Miscellaneous Equipment	\$ 123,790	-	123,790	10.71%	49.09%	6,508	\$ 118,802	10.71%	49.09%	6,246
174	39900	Other Tangible Property	\$ 122,835	-	122,835	10.71%	49.09%	6,458	\$ 111,494	10.71%	49.09%	5,862
175	39901	Other Tangible Property - Servers - H/W	\$ 6,745,069	-	6,745,069	10.71%	49.09%	354,628	\$ 8,741,514	10.71%	49.09%	459,593
176	39902	Other Tangible Property - Servers - S/W	\$ 7,872,023	-	7,872,023	10.71%	49.09%	413,879	\$ 7,204,116	10.71%	49.09%	378,763
177	39903	Other Tangible Property - Network - H/W	\$ 1,297,283	-	1,297,283	10.71%	49.09%	68,206	\$ 1,156,710	10.71%	49.09%	60,815
178	39904	Other Tang. Property - CPU	\$ 17,152	-	17,152	10.71%	49.09%	902	\$ 17,152	10.71%	49.09%	902
179	39905	Other Tangible Property - MF - Hardware	\$ 15,410	-	15,410	10.71%	49.09%	810	\$ 15,410	10.71%	49.09%	810
180	39906	Other Tang. Property - PC Hardware	\$ 1,334,419	-	1,334,419	10.71%	49.09%	70,158	\$ 1,620,486	10.71%	49.09%	85,198
181	39907	Other Tang. Property - PC Software	\$ 530,950	-	530,950	10.71%	49.09%	27,915	\$ 633,631	10.71%	49.09%	33,314
182	39908	Other Tang. Property - Mainframe S/W	\$ 80,961,799	-	80,961,799	10.71%	49.09%	4,256,638	\$ 77,561,732	10.71%	49.09%	4,077,876
183	39909	Other Tang. Property - Application Software	\$ 1,098,666	-	1,098,666	10.71%	49.09%	57,763	\$ 1,109,181	10.71%	49.09%	58,316
184	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-				\$ 0			
185		Retirement Work in Progress	\$ -	-	-	10.71%	49.09%	-	\$ (1)	10.71%	49.09%	(0)
186												
187		<b>Total Depr Reserves (Div 2)</b>	<b>\$ 121,390,317</b>	<b>\$ -</b>	<b>\$ 121,390,317</b>			<b>\$ 6,230,716</b>	<b>\$ 118,886,428</b>			<b>\$ 6,053,405</b>

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188											
189		<b>Shared Services Customer Support (Division 012)</b>									
190											
191		<u>General Plant</u>									
192	38900	Land	\$ -	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
193	38910	CKV-Land & Land Rights	\$ -	-	100.00%	1.08%	-	\$ -	100.00%	1.08%	-
194	39000	Structures & Improvements	\$ 3,333,416	-	10.86%	52.60%	190,413	\$ 3,122,743	10.86%	52.60%	178,379
195	39009	Improvement to leased Premises	\$ 3,701,257	-	10.86%	52.60%	211,425	\$ 3,614,586	10.86%	52.60%	206,474
196	39010	CKV-Structures & Improvements	\$ 3,156,390	-	100.00%	1.08%	34,214	\$ 2,982,588	100.00%	1.08%	32,330
197	39100	Office Furniture & Equipment	\$ 377,973	-	10.86%	52.60%	21,591	\$ 331,358	10.86%	52.60%	18,928
198	39103	39103-Office Furn. - Copiers & Type	\$ 176	-	10.86%	52.60%	10	\$ 177	10.86%	52.60%	10
199	39700	Communication Equipment	\$ (6,053,083)	-	10.86%	52.60%	(345,767)	\$ (6,107,432)	10.86%	52.60%	(348,872)
200	39710	CKV-Communication Equipment	\$ 99,817	-	100.00%	1.08%	1,082	\$ 92,294	100.00%	1.08%	1,000
201	39800	Miscellaneous Equipment	\$ 1,745	-	10.86%	52.60%	100	\$ 1,381	10.86%	52.60%	79
202	39900	Other Tangible Property	\$ 245,635	-	10.86%	52.60%	14,031	\$ 202,110	10.86%	52.60%	11,545
203	39901	Other Tangible Property - Servers - H/W	\$ 3,247,277	-	10.86%	52.60%	185,493	\$ 2,900,496	10.86%	52.60%	165,684
204	39902	Other Tangible Property - Servers - S/W	\$ 949,412	-	10.86%	52.60%	54,233	\$ 870,056	10.86%	52.60%	49,700
205	39903	Other Tangible Property - Network - H/W	\$ 82,572	-	10.86%	52.60%	4,717	\$ 58,475	10.86%	52.60%	3,340
206	39906	Other Tang. Property - PC Hardware	\$ (108,920)	-	10.86%	52.60%	(6,222)	\$ (97,098)	10.86%	52.60%	(5,546)
207	39907	Other Tang. Property - PC Software	\$ (14,579)	-	10.86%	52.60%	(833)	\$ 95,724	10.86%	52.60%	5,468
208	39908	Other Tang. Property - Mainframe S/W	\$ 44,598,601	-	10.86%	52.60%	2,547,585	\$ 42,625,457	10.86%	52.60%	2,434,874
209	39910	CKV-Other Tangible Property	\$ 52,982	-	100.00%	1.08%	574	\$ 46,617	100.00%	1.08%	505
210	39916	CKV-Oth Tang Prop-PC Hardware	\$ 123,450	-	100.00%	1.08%	1,338	\$ 114,933	100.00%	1.08%	1,246
211	39917	CKV-Oth Tang Prop-PC Software	\$ 38,156	-	100.00%	1.08%	414	\$ 35,151	100.00%	1.08%	381
212		Retirement Work in Progress	\$ -	-	10.86%	52.60%	-	\$ -	10.86%	52.60%	-
213											
214		Total Depr Reserves (Div 12)	<u>\$ 53,832,279</u>	<u>\$ -</u>			<u>\$ 2,914,397</u>	<u>\$ 50,889,617</u>			<u>\$ 2,755,525</u>
215											
216		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 339,710,259</u>	<u>\$ -</u>			<u>\$ 172,025,701</u>	<u>\$ 331,168,620</u>			<u>\$ 168,658,169</u>

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 as of May 31, 2017

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

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 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ (28,968)	-	(28,968)	100%	100%	(28,968)	\$ (28,968)	100%	100%	(28,968)
10	33400	Field Meas. & Reg. Sta. Equip	\$ 1,572	-	1,572	100%	100%	1,572	\$ 1,572	100%	100%	1,572
11												
12		Total Natural Gas Production Plant Reser.	\$ (27,396)	\$ -	\$ (27,396)			\$ (27,396)	\$ (27,396)			\$ (27,396)
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 5,420	-	5,420	100%	100%	5,420	\$ 5,420	100%	100%	5,420
17	35100	Structures and Improvements	\$ 5,650	-	5,650	100%	100%	5,650	\$ 5,500	100%	100%	5,500
18	35102	Compression Station Equipment	\$ 110,845	-	110,845	100%	100%	110,845	\$ 109,880	100%	100%	109,880
19	35103	Meas. & Reg. Sta. Structures	\$ 20,161	-	20,161	100%	100%	20,161	\$ 20,055	100%	100%	20,055
20	35104	Other Structures	\$ 97,119	-	97,119	100%	100%	97,119	\$ 96,226	100%	100%	96,226
21	35200	Wells \ Rights of Way	\$ 1,106,363	-	1,106,363	100%	100%	1,106,363	\$ 1,016,477	100%	100%	1,016,477
22	35201	Well Construction	\$ 1,380,382	-	1,380,382	100%	100%	1,380,382	\$ 1,367,547	100%	100%	1,367,547
23	35202	Well Equipment	\$ 380,999	-	380,999	100%	100%	380,999	\$ 379,065	100%	100%	379,065
24	35203	Cushion Gas	\$ 696,739	-	696,739	100%	100%	696,739	\$ 681,485	100%	100%	681,485
25	35210	Leaseholds	\$ 166,700	-	166,700	100%	100%	166,700	\$ 166,388	100%	100%	166,388
26	35211	Storage Rights	\$ 43,317	-	43,317	100%	100%	43,317	\$ 43,076	100%	100%	43,076
27	35301	Field Lines	\$ 154,865	-	154,865	100%	100%	154,865	\$ 154,142	100%	100%	154,142
28	35302	Tributary Lines	\$ 213,182	-	213,182	100%	100%	213,182	\$ 213,182	100%	100%	213,182
29	35400	Compressor Station Equipment	\$ 488,917	-	488,917	100%	100%	488,917	\$ 480,606	100%	100%	480,606
30	35500	Meas & Reg. Equipment	\$ 207,206	-	207,206	100%	100%	207,206	\$ 206,592	100%	100%	206,592
31	35600	Purification Equipment	\$ 161,951	-	161,951	100%	100%	161,951	\$ 157,701	100%	100%	157,701
32												
33		Total Storage Plant Reserves	\$ 5,239,815	\$ -	\$ 5,239,815			\$ 5,239,815	\$ 5,103,342			\$ 5,103,342

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 Workpaper Reference No(s):

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 457,858	-	457,858	100%	100%	457,858	\$ 452,087	100%	100%	452,087
38	36602	Structures & Improvements	\$ 13,848	-	13,848	100%	100%	13,848	\$ 13,411	100%	100%	13,411
39	36603	Other Structures	\$ 47,822	-	47,822	100%	100%	47,822	\$ 47,280	100%	100%	47,280
40	36700	Mains Cathodic Protection	\$ 135,620	-	135,620	100%	100%	135,620	\$ 130,982	100%	100%	130,982
41	36701	Mains - Steel	\$ 18,552,063	-	18,552,063	100%	100%	18,552,063	\$ 18,289,712	100%	100%	18,289,712
42	36900	Meas. & Reg. Equipment	\$ 273,636	-	273,636	100%	100%	273,636	\$ 267,055	100%	100%	267,055
43	36901	Meas. & Reg. Equipment	\$ 1,479,164	-	1,479,164	100%	100%	1,479,164	\$ 1,454,876	100%	100%	1,454,876
44												
45		Total Production Plant - LPG Reserves	\$ 20,960,010	\$ -	\$ 20,960,010			\$ 20,960,010	\$ 20,655,404			\$ 20,655,404
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ (0)	\$ -	\$ (0)	100%	100%	\$ (0)	\$ (0)	100%	100%	\$ (0)
49	37401	Land	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
50	37402	Land Rights	\$ 131,274	-	131,274	100%	100%	131,274	\$ 120,248	100%	100%	120,248
51	37403	Land Other	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
52	37500	Structures & Improvements	\$ 96,542	-	96,542	100%	100%	96,542	\$ 93,080	100%	100%	93,080
53	37501	Structures & Improvements T.B.	\$ 63,895	-	63,895	100%	100%	63,895	\$ 62,867	100%	100%	62,867
54	37502	Land Rights	\$ 32,193	-	32,193	100%	100%	32,193	\$ 31,717	100%	100%	31,717
55	37503	Improvements	\$ 1,690	-	1,690	100%	100%	1,690	\$ 1,648	100%	100%	1,648
56	37600	Mains Cathodic Protection	\$ 12,660,763	-	12,660,763	100%	100%	12,660,763	\$ 12,578,105	100%	100%	12,578,105
57	37601	Mains - Steel	\$ 26,083,231	-	26,083,231	100%	100%	26,083,231	\$ 25,524,888	100%	100%	25,524,888
58	37602	Mains - Plastic	\$ 15,348,243	-	15,348,243	100%	100%	15,348,243	\$ 14,330,088	100%	100%	14,330,088
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,142,674	-	2,142,674	100%	100%	2,142,674	\$ 2,038,916	100%	100%	2,038,916
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 679,580	-	679,580	100%	100%	679,580	\$ 636,894	100%	100%	636,894
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 892,396	-	892,396	100%	100%	892,396	\$ 872,464	100%	100%	872,464
62	38000	Services	\$ 41,655,395	-	41,655,395	100%	100%	41,655,395	\$ 41,272,508	100%	100%	41,272,508
63	38100	Meters	\$ 18,671,571	-	18,671,571	100%	100%	18,671,571	\$ 17,358,735	100%	100%	17,358,735
64	38200	Meter Installaitons	\$ 23,280,851	-	23,280,851	100%	100%	23,280,851	\$ 22,450,523	100%	100%	22,450,523
65	38300	House Regulators	\$ 3,531,551	-	3,531,551	100%	100%	3,531,551	\$ 3,398,827	100%	100%	3,398,827
66	38400	House Reg. Installations	\$ 78,773	-	78,773	100%	100%	78,773	\$ 76,960	100%	100%	76,960
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,865,623	-	2,865,623	100%	100%	2,865,623	\$ 2,791,795	100%	100%	2,791,795
68												
69		Total Distribution Plant Reserves	\$ 148,216,247	\$ -	\$ 148,216,247			\$ 148,216,247	\$ 143,640,264			\$ 143,640,264

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 Workpaper Reference No(s):

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
70												
71		<u>General Plant</u>										
72	38900	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	Structures Frame	\$ 288,874	-	288,874	100%	100%	288,874	\$ 189,368	100%	100%	189,368
74	39002	Improvements	\$ 69,559	-	69,559	100%	100%	69,559	\$ 66,305	100%	100%	66,305
75	39003	Air Conditioning Equipment	\$ 180,016	-	180,016	100%	100%	180,016	\$ 166,683	100%	100%	166,683
76	39004	Improvement to leased Premises	\$ 2,711	-	2,711	100%	100%	2,711	\$ 2,570	100%	100%	2,570
77	39009	Office Furniture & Equipment	\$ 1,024,306	-	1,024,306	100%	100%	1,024,306	\$ 907,725	100%	100%	907,725
78	39100	Remittance Processing Equip	\$ 750,144	-	750,144	100%	100%	750,144	\$ 684,602	100%	100%	684,602
79	39200	Trucks	\$ 203,085	-	203,085	100%	100%	203,085	\$ 175,613	100%	100%	175,613
80	39202	Trailers	\$ 31,980	-	31,980	100%	100%	31,980	\$ 30,329	100%	100%	30,329
81	39400	Power Operated Equipment	\$ 695,087	-	695,087	100%	100%	695,087	\$ 619,931	100%	100%	619,931
82	39603	Backhoes	\$ 37,181	-	37,181	100%	100%	37,181	\$ 32,576	100%	100%	32,576
83	39604	Welders	\$ 54,349	-	54,349	100%	100%	54,349	\$ 48,240	100%	100%	48,240
84	39605	Communication Equipment	\$ 25,449	-	25,449	100%	100%	25,449	\$ 22,213	100%	100%	22,213
85	39700	Communication Equipment - Mobile Radio	\$ 157,295	-	157,295	100%	100%	157,295	\$ 143,696	100%	100%	143,696
86	39705	Miscellaneous Equipment	\$ (34,903)	-	(34,903)	100%	100%	(34,903)	\$ (34,903)	100%	100%	(34,903)
87	39800	Other Tangible Property	\$ 1,321,248	-	1,321,248	100%	100%	1,321,248	\$ 1,212,853	100%	100%	1,212,853
88	39903	Other Tang. Property - CPU	\$ 26,592	-	26,592	100%	100%	26,592	\$ 21,856	100%	100%	21,856
89	39906	Other Tang. Property - PC Software	\$ 613,502	-	613,502	100%	100%	613,502	\$ 489,535	100%	100%	489,535
90	39907	Other Tang. Property - Mainframe S/W	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Application Software	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92		Retirement Work in Progress	\$ (6,935,473)	-	(6,935,473)	100%	100%	(6,935,473)	\$ (6,935,473)	100%	100%	(6,935,473)
		Retirement Work in Progress Recon	\$ (0)	-	(0)	100%	100%	(0)	\$ (0)	100%	100%	(0)
93		AR 15 general plant amortization	\$ 868,655	-	868,655	100%	100%	868,655	\$ 588,055	100%	100%	588,055
94												
95		Total General Plant Reserves	\$ (483,076)	\$ -	(483,076)			(483,076)	\$ (1,430,958)			(1,430,958)
96												
97		Total Depr Reserves (Div 9)	\$ 174,033,782	\$ -	174,033,782			174,033,782	\$ 168,068,838			168,068,838
98												
99												

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 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
100												
101		<b>Kentucky-Mid-States General Office (Division 091)</b>										
102												
103		<u>Intangible Plant</u>										
104	30100	Organization	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
105	30300	Misc Intangible Plant	-	-	-	100%	49.09%	-	-	100%	49.09%	-
106												
107		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
108												
109		<u>Distribution Plant</u>										
110	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
111	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
130	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
131												
132		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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133												
134		<u>General Plant</u>										
135	39001	Structures Frame	\$ 94,895	\$ -	\$ 94,895	100.00%	49.09%	\$ 46,585	\$ 92,492	100.00%	49.09%	\$ 45,405
136	39004	Air Conditioning Equipment	\$ 6,348	-	6,348	100%	49.09%	3,116	\$ 6,348	100%	49.09%	3,116
137	39009	Improvement to leased Premises	\$ 46,494	-	46,494	100%	49.09%	22,824	\$ 42,003	100%	49.09%	20,619
138	39100	Office Furniture & Equipment	\$ 42,781	-	42,781	100%	49.09%	21,002	\$ 42,399	100%	49.09%	20,814
139	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,018	\$ 4,110	100%	49.09%	2,018
140	39400	Tools, Shop & Garage Equipment	\$ 146,209	-	146,209	100%	49.09%	71,775	\$ 143,426	100%	49.09%	70,408
141	39600	Power Operated Equipment	\$ 5,889	-	5,889	100%	49.09%	2,891	\$ 5,648	100%	49.09%	2,773
142	39700	Communication Equipment	\$ 226,069	-	226,069	100%	49.09%	110,978	\$ 224,032	100%	49.09%	109,978
143	39800	Miscellaneous Equipment	\$ 666,779	-	666,779	100%	49.09%	327,325	\$ 651,473	100%	49.09%	319,811
144	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
145	39901	Other Tangible Property - Servers - H/W	\$ 340,176	-	340,176	100%	49.09%	166,994	\$ 329,334	100%	49.09%	161,671
146	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
147	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
148	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,080	100%	49.09%	159,583
149	39907	Other Tang. Property - PC Software	\$ 63,180	-	63,180	100%	49.09%	31,015	\$ 59,020	100%	49.09%	28,973
150	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,473	100%	49.09%	441,065
151		Retirement Work in Progress	\$ 57,507			100%	49.09%	-	\$ 57,507	100%	49.09%	28,230
152												
153		Total General Plant	\$ 3,218,613	\$ -	\$ 3,161,107			\$ 1,551,802	\$ 3,175,967			\$ 1,559,097
154												
155		Total Depr Reserves (Div 91)	\$ 3,218,613	\$ -	\$ 3,161,107			\$ 1,551,802	\$ 3,175,967			\$ 1,559,097

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
156												
157		<b>Shared Services General Office (Division 002)</b>										
158												
159		<u>General Plant</u>										
160	39000	Structures & Improvements	\$ 377,671	\$ -	\$ 377,671	10.71%	49.09%	\$ 19,856	\$ 342,142	10.71%	49.09%	\$ 17,988
161	39005	G-Structures & Improvements	\$ 4,419,388	-	4,419,388	100.00%	1.54%	68,139	\$ 4,280,937	100.00%	1.54%	66,005
162	39009	Improvement to leased Premises	\$ 9,534,899	-	9,534,899	10.71%	49.09%	501,306	\$ 9,376,231	10.71%	49.09%	492,964
163	39100	Office Furniture & Equipment	\$ 6,762,897	-	6,762,897	10.71%	49.09%	355,565	\$ 6,538,887	10.71%	49.09%	343,788
164	39102	Remittance Processing Equip	\$ 5,860	-	5,860	10.71%	49.09%	308	\$ 5,860	10.71%	49.09%	308
165	39103	Office Machines	\$ 2,888	-	2,888	10.71%	49.09%	152	\$ 2,888	10.71%	49.09%	152
166	39104	G-Office Furniture & Equip.	\$ 14,374	-	14,374	100.00%	1.54%	222	\$ 13,112	100.00%	1.54%	202
167	39200	Transportation Equipment	\$ 103,526	-	103,526	10.71%	49.09%	5,443	\$ 103,471	10.71%	49.09%	5,440
168	39300	Stores Equipment	\$ 758	-	758	10.71%	49.09%	40	\$ 758	10.71%	49.09%	40
169	39400	Tools, Shop & Garage Equipment	\$ 300,162	-	300,162	10.71%	49.09%	15,781	\$ 225,443	10.71%	49.09%	11,853
170	39500	Laboratory Equipment	\$ 12,218	-	12,218	10.71%	49.09%	642	\$ 11,031	10.71%	49.09%	580
171	39700	Communication Equipment	\$ 1,505,493	-	1,505,493	10.71%	49.09%	79,153	\$ 1,430,513	10.71%	49.09%	75,210
172	39800	Miscellaneous Equipment	\$ 155,238	-	155,238	10.71%	49.09%	8,162	\$ 140,438	10.71%	49.09%	7,384
173	39900	Other Tangible Property	\$ 150,606	-	150,606	10.71%	49.09%	7,918	\$ 139,629	10.71%	49.09%	7,341
174	39901	Other Tangible Property - Servers - H/W	\$ 10,395,734	-	10,395,734	10.71%	49.09%	546,565	\$ 8,897,841	10.71%	49.09%	467,812
175	39902	Other Tangible Property - Servers - S/W	\$ 10,002,062	-	10,002,062	10.71%	49.09%	525,867	\$ 9,125,370	10.71%	49.09%	479,774
176	39903	Other Tangible Property - Network - H/W	\$ 1,607,938	-	1,607,938	10.71%	49.09%	84,539	\$ 1,488,420	10.71%	49.09%	78,255
177	39904	Other Tang. Property - CPU	\$ 17,152	-	17,152	10.71%	49.09%	902	\$ 17,152	10.71%	49.09%	902
178	39905	Other Tangible Property - MF - Hardware	\$ 15,410	-	15,410	10.71%	49.09%	810	\$ 15,410	10.71%	49.09%	810
179	39906	Other Tang. Property - PC Hardware	\$ 1,620,512	-	1,620,512	10.71%	49.09%	85,200	\$ 1,495,752	10.71%	49.09%	78,640
180	39907	Other Tang. Property - PC Software	\$ 587,834	-	587,834	10.71%	49.09%	30,906	\$ 565,087	10.71%	49.09%	29,710
181	39908	Other Tang. Property - Mainframe S/W	\$ 90,849,277	-	90,849,277	10.71%	49.09%	4,776,481	\$ 86,746,969	10.71%	49.09%	4,560,798
182	39909	Other Tang. Property - Application Softwa	\$ 1,098,666	-	1,098,666	10.71%	49.09%	57,763	\$ 1,098,666	10.71%	49.09%	57,763
183	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
184		Retirement Work in Progress	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
185												
186		<b>Total Depr Reserves (Div 2)</b>	<b>\$ 139,540,563</b>	<b>\$ -</b>	<b>\$ 139,540,563</b>			<b>\$ 7,171,720</b>	<b>\$ 132,062,003</b>			<b>\$ 6,783,719</b>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Jurisdictional Accumulated Depreciation & Amortization  
 as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
187												
188		<b>Shared Services Customer Support (Division 012)</b>										
189												
190		<u>General Plant</u>										
191	38900	Land	\$ -	\$ -	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
192	38910	CKV-Land & Land Rights	\$ -	-	-	100.00%	1.08%	-	\$ -	100.00%	1.08%	-
193	39000	Structures & Improvements	\$ 3,821,157	-	3,821,157	10.86%	52.60%	218,274	\$ 3,630,143	10.86%	52.60%	207,363
194	39009	Improvement to leased Premises	\$ 3,884,586	-	3,884,586	10.86%	52.60%	221,897	\$ 3,814,736	10.86%	52.60%	217,907
195	39010	CKV-Structures & Improvements	\$ 3,557,032	-	3,557,032	100.00%	1.08%	38,556	\$ 3,400,214	100.00%	1.08%	36,857
196	39100	Office Furniture & Equipment	\$ 492,198	-	492,198	10.86%	52.60%	28,116	\$ 446,778	10.86%	52.60%	25,521
197	39103	39103-Office Furn. - Copiers & Type	\$ 176	-	176	10.86%	52.60%	10	\$ 176	10.86%	52.60%	10
198	39700	Communication Equipment	\$ (5,911,076)	-	(5,911,076)	10.86%	52.60%	(337,656)	\$ (5,968,487)	10.86%	52.60%	(340,935)
199	39710	CKV-Communication Equipment	\$ 119,469	-	119,469	100.00%	1.08%	1,295	\$ 111,524	100.00%	1.08%	1,209
200	39800	Miscellaneous Equipment	\$ 5,216	-	5,216	10.86%	52.60%	298	\$ 3,517	10.86%	52.60%	201
201	39900	Other Tangible Property	\$ 349,573	-	349,573	10.86%	52.60%	19,968	\$ 308,488	10.86%	52.60%	17,622
202	39901	Other Tangible Property - Servers - H/W	\$ 4,200,904	-	4,200,904	10.86%	52.60%	239,966	\$ 3,810,395	10.86%	52.60%	217,659
203	39902	Other Tangible Property - Servers - S/W	\$ 1,153,376	-	1,153,376	10.86%	52.60%	65,884	\$ 1,071,176	10.86%	52.60%	61,188
204	39903	Other Tangible Property - Network - H/W	\$ 139,677	-	139,677	10.86%	52.60%	7,979	\$ 117,108	10.86%	52.60%	6,690
205	39906	Other Tang. Property - PC Hardware	\$ 18,642	-	18,642	10.86%	52.60%	1,065	\$ (35,213)	10.86%	52.60%	(2,011)
206	39907	Other Tang. Property - PC Software	\$ 1,071	-	1,071	10.86%	52.60%	61	\$ (5,187)	10.86%	52.60%	(296)
207	39908	Other Tang. Property - Mainframe S/W	\$ 53,760,472	-	53,760,472	10.86%	52.60%	3,070,934	\$ 50,066,515	10.86%	52.60%	2,859,926
208	39910	CKV-Other Tangible Property	\$ 68,179	-	68,179	100.00%	1.08%	739	\$ 62,172	100.00%	1.08%	674
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 148,061	-	148,061	100.00%	1.08%	1,605	\$ 137,885	100.00%	1.08%	1,495
210	39917	CKV-Oth Tang Prop-PC Software	\$ 45,662	-	45,662	100.00%	1.08%	495	\$ 42,660	100.00%	1.08%	462
211		Retirement Work in Progress	\$ -	-	-	10.86%	52.60%	-	\$ -	10.86%	52.60%	-
212												
213		Total Depr Reserves (Div 12)	<u>\$ 65,854,374</u>	<u>\$ -</u>	<u>\$ 65,854,374</u>			<u>\$ 3,579,487</u>	<u>\$ 61,014,601</u>			<u>\$ 3,311,541</u>
214												
215		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 382,647,334</u>	<u>\$ -</u>	<u>\$ 382,589,827</u>			<u>\$ 186,336,791</u>	<u>\$ 364,321,410</u>			<u>\$ 179,723,195</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Depreciation Expense  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1  
 Schedule B-3.1  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mic States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	100.00%	100%	100%	\$ -
3	30200	Franchises & Consents	\$ -	100.00%	100%	100%	-
4							
5		Total Intangible Plant Amort.	\$ -				\$ -
6							
7		<u>Natural Gas Production Plant</u>					
8	32540	Rights of Ways	\$ -	100.00%	100%	100%	-
9	33202	Tributary Lines	\$ -	100.00%	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	100.00%	100%	100%	-
11							
12		Total Natural Gas Production Plant Depr	\$ -				\$ -
13							
14		<u>Storage Plant</u>					
15	35010	Land	\$ -	100.00%	100%	100%	\$ -
16	35020	Rights of Way	\$ -	100.00%	100%	100%	-
17	35100	Structures and Improvements	\$ 299	100.00%	100%	100%	299
18	35102	Compression Station Equipment	\$ 1,931	100.00%	100%	100%	1,931
19	35103	Meas. & Reg. Sta. Structures	\$ 213	100.00%	100%	100%	213
20	35104	Other Structures	\$ 1,787	100.00%	100%	100%	1,787
21	35200	Wells \ Rights of Way	\$ 176,357	100.00%	100%	100%	176,357
22	35201	Well Construction	\$ 25,670	100.00%	100%	100%	25,670
23	35202	Well Equipment	\$ 3,867	100.00%	100%	100%	3,867
24	35203	Cushion Gas	\$ 30,507	100.00%	100%	100%	30,507
25	35210	Leaseholds	\$ 625	100.00%	100%	100%	625
26	35211	Storage Rights	\$ 481	100.00%	100%	100%	481
27	35301	Field Lines	\$ 1,446	100.00%	100%	100%	1,446
28	35302	Tributary Lines	\$ -	100.00%	100%	100%	-
29	35400	Compressor Station Equipment	\$ 16,622	100.00%	100%	100%	16,622
30	35500	Meas & Reg. Equipment	\$ 1,229	100.00%	100%	100%	1,229
31	35600	Purification Equipment	\$ 8,501	100.00%	100%	100%	8,501
32							
33		Total Storage Plant Depr	\$ 269,534				\$ 269,534
34							
35		<u>Transmission Plant</u>					
36	36510	Land	\$ -	100.00%	100%	100%	\$ -
37	36520	Rights of Way	\$ 11,541	100.00%	100%	100%	11,541
38	36602	Structures & Improvements	\$ 872	100.00%	100%	100%	872
39	36603	Other Structures	\$ 1,083	100.00%	100%	100%	1,083
40	36700	Mains Cathodic Protection	\$ 9,275	100.00%	100%	100%	9,275
41	36701	Mains - Steel	\$ 524,702	100.00%	100%	100%	524,702
42	36900	Meas. & Reg. Equipment	\$ 13,161	100.00%	100%	100%	13,161
43	36901	Meas. & Reg. Equipment	\$ 48,575	100.00%	100%	100%	48,575
44							
45		Total Production Plant - (LPG) Depr	\$ 609,211				\$ 609,211
46							

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Depreciation Expense  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1  
 Schedule B-3.1  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mic States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
47		<u>Distribution Plant</u>					
48	37400	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
49	37401	Land	\$ -	100.00%	100%	100%	-
50	37402	Land Rights	\$ 22,035	100.00%	100%	100%	22,035
51	37403	Land Other	\$ -	100.00%	100%	100%	-
52	37500	Structures & Improvements	\$ 6,925	100.00%	100%	100%	6,925
53	37501	Structures & Improvements T.B.	\$ 2,056	100.00%	100%	100%	2,056
54	37502	Land Rights	\$ 953	100.00%	100%	100%	953
55	37503	Improvements	\$ 83	100.00%	100%	100%	83
56	37600	Mains Cathodic Protection	\$ 999,819	100.00%	100%	100%	999,819
57	37601	Mains - Steel	\$ 2,352,783	100.00%	100%	100%	2,352,783
58	37602	Mains - Plastic	\$ 2,039,735	100.00%	100%	100%	2,039,735
59	37800	Meas & Reg. Sta. Equip - General	\$ 216,138	100.00%	100%	100%	216,138
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 90,303	100.00%	100%	100%	90,303
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 39,863	100.00%	100%	100%	39,863
62	38000	Services	\$ 4,108,573	100.00%	100%	100%	4,108,573
63	38100	Meters	\$ 2,891,148	100.00%	100%	100%	2,891,148
64	38200	Meter Installations	\$ 2,133,258	100.00%	100%	100%	2,133,258
65	38300	House Regulators	\$ 264,731	100.00%	100%	100%	264,731
66	38400	House Reg. Installations	\$ 3,625	100.00%	100%	100%	3,625
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 147,334	100.00%	100%	100%	147,334
68							
69		Total Distribution Plant Depr	\$ 15,319,364				\$ 15,319,364
70							
71		<u>General Plant</u>					
72	38900	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
73	39000	Structures Frame	\$ 197,268	100.00%	100%	100%	197,268
74	39002	Improvements	\$ 6,509	100.00%	100%	100%	6,509
75	39003	Air Conditioning Equipment	\$ 26,666	100.00%	100%	100%	26,666
76	39004	Improvement to leased Premises	\$ 281	100.00%	100%	100%	281
77	39009	Office Furniture & Equipment	\$ 233,163	100.00%	100%	100%	233,163
78	39100	Remittance Processing Equip	\$ 129,911	100.00%	100%	100%	129,911
79	39200	Trucks	\$ 54,944	43.47%	100%	100%	23,884
80	39202	Trailers	\$ 3,303	43.47%	100%	100%	1,436
81	39400	Power Operated Equipment	\$ 166,537	43.59%	100%	100%	72,601
82	39603	Backhoes	\$ 9,210	2.00%	100%	100%	184
83	39604	Welders	\$ 12,217	2.00%	100%	100%	244
84	39605	Communication Equipment	\$ 6,471	100.00%	100%	100%	6,471
85	39700	Communication Equipment - Mobile Radio	\$ 26,941	100.00%	100%	100%	26,941
86	39705	Miscellaneous Equipment	\$ -	100.00%	100%	100%	-
87	39800	Other Tangible Property	\$ 214,886	100.00%	100%	100%	214,886
88	39903	Other Tang. Property - CPU	\$ 9,471	100.00%	100%	100%	9,471
89	39906	Other Tang. Property - PC Software	\$ 331,153	100.00%	100%	100%	331,153
90	39907	Other Tang. Property - Mainframe S/W	\$ -	100.00%	100%	100%	-
91	39908	Other Tang. Property - Application Software	\$ -	100.00%	100%	100%	-
92		AR 15 general plant amortization	\$ 561,202	100.00%	100%	100%	561,202
93							
94		Total General Plant Depr	\$ 1,990,131				\$ 1,842,270
95							
96		Total Depreciation Expense (Div 9)	\$ 18,188,239				\$ 18,040,378
97							

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Depreciation Expense  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1  
 Schedule B-3.1  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mic States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
98							
99							
100		<b>Kentucky-Mid-States General Office (Division 091)</b>					
101							
102		<u>Intangible Plant</u>					
103	30100	Organization	\$ -	100.00%	100%	49.09%	\$ -
104	30300	Misc Intangible Plant	\$ -	100.00%	100%	49.09%	-
105							
106		Total Intangible Plant Depr	\$ -				\$ -
107							
108		<u>Distribution Plant</u>					
109	37400	Land & Land Rights	\$ -	100.00%	100%	49.09%	\$ -
110	35010	Land	-	100.00%	100%	49.09%	-
111	37402	Land Rights	-	100.00%	100%	49.09%	-
112	37403	Land Other	-	100.00%	100%	49.09%	-
113	36602	Structures & Improvements	-	100.00%	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	100.00%	100%	49.09%	-
115	37402	Land Rights	-	100.00%	100%	49.09%	-
116	37503	Improvements	-	100.00%	100%	49.09%	-
117	36700	Mains Cathodic Protection	-	100.00%	100%	49.09%	-
118	36701	Mains - Steel	-	100.00%	100%	49.09%	-
119	37602	Mains - Plastic	-	100.00%	100%	49.09%	-
120	37800	Meas & Reg. Sta. Equip - General	-	100.00%	100%	49.09%	-
121	37900	Meas & Reg. Sta. Equip - City Gate	-	100.00%	100%	49.09%	-
122	37905	Meas & Reg. Sta. Equipment T.b.	-	100.00%	100%	49.09%	-
123	38000	Services	-	100.00%	100%	49.09%	-
124	38100	Meters	-	100.00%	100%	49.09%	-
125	38200	Meter Installaitons	-	100.00%	100%	49.09%	-
126	38300	House Regulators	-	100.00%	100%	49.09%	-
127	38400	House Reg. Installations	-	100.00%	100%	49.09%	-
128	38500	Ind. Meas. & Reg. Sta. Equipment	-	100.00%	100%	49.09%	-
129	38600	Other Prop. On Cust. Prem	-	100.00%	100%	49.09%	-
130							
131		Total Distribution Plant Depr	\$ -				\$ -
132							
133		<u>General Plant</u>					
134	39001	Structures Frame	\$ 4,806	100.00%	100%	49.09%	\$ 2,359
135	39004	Air Conditioning Equipment	\$ -	100.00%	100%	49.09%	-
136	39009	Improvement to leased Premises	\$ 7,660	100.00%	100%	49.09%	3,760
137	39100	Office Furniture & Equipment	\$ 1,244	100.00%	100%	49.09%	611
138	39200	Transportation Equipment	\$ -	100.00%	100%	49.09%	-
139	39400	Tools, Shop & Garage Equipment	\$ 5,566	43.61%	100%	49.09%	1,192
140	39600	Power Operated Equipment	\$ 481	2.00%	100%	49.09%	5
141	39700	Communication Equipment	\$ 5,296	100.00%	100%	49.09%	2,600
142	39800	Miscellaneous Equipment	\$ 30,613	100.00%	100%	49.09%	15,028
143	39900	Other Tangible Property	\$ -	100.00%	100%	49.09%	-
144	39901	Other Tangible Property - Servers - H/W	\$ 21,684	100.00%	100%	49.09%	10,645
145	39902	Other Tangible Property - Servers - S/W	\$ -	100.00%	100%	49.09%	-
146	39903	Other Tangible Property - Network - H/W	\$ -	100.00%	100%	49.09%	-
147	39906	Other Tang. Property - PC Hardware	\$ -	100.00%	100%	49.09%	-
148	39907	Other Tang. Property - PC Software	\$ 8,319	100.00%	100%	49.09%	4,084
149	39908	Other Tang. Property - Mainframe S/W	\$ -	100.00%	100%	49.09%	-
150							
151							
152		Total General Plant Depr	\$ 85,670				\$ 40,284
153							
154		Total Depreciation Expense (Div 91)	<u>\$ 85,670</u>				<u>\$ 40,284</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Depreciation Expense  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1  
 Schedule B-3.1  
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mic States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
155							
156		<b>Shared Services General Office (Division 002)</b>					
157							
158		<u>General Plant</u>					
159	39000	Structures & Improvements	\$ 70,256	100%	10.71%	49.09%	\$ 3,694
160	39005	G-Structures & Improvements	\$ 276,902	100%	100%	1.54%	4,269
161	39009	Improvement to leased Premises	\$ 314,438	100%	10.71%	49.09%	16,532
162	39100	Office Furniture & Equipment	\$ 445,070	100%	10.71%	49.09%	23,400
163	39102	Remittance Processing Equip	\$ -	100%	10.71%	49.09%	-
164	39103	Office Machines	\$ -	100%	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 2,524	100%	100%	1.54%	39
166	39200	Transportation Equipment	\$ 719	100%	10.71%	49.09%	38
167	39300	Stores Equipment	\$ -	100%	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 136,811	100%	10.71%	49.09%	7,193
169	39500	Laboratory Equipment	\$ 2,375	100%	10.71%	49.09%	125
170	39700	Communication Equipment	\$ 149,151	100%	10.71%	49.09%	7,842
171	39800	Miscellaneous Equipment	\$ 29,183	100%	10.71%	49.09%	1,534
172	39900	Other Tangible Property	\$ 21,954	100%	10.71%	49.09%	1,154
173	39901	Other Tangible Property - Servers - H/W	\$ 2,982,347	100%	10.71%	49.09%	156,799
174	39902	Other Tangible Property - Servers - S/W	\$ 1,726,501	100%	10.71%	49.09%	90,772
175	39903	Other Tangible Property - Network - H/W	\$ 237,760	100%	10.71%	49.09%	12,500
176	39904	Other Tang. Property - CPU	\$ -	100%	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	100%	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 241,153	100%	10.71%	49.09%	12,679
179	39907	Other Tang. Property - PC Software	\$ 45,493	100%	10.71%	49.09%	2,392
180	39908	Other Tang. Property - Mainframe S/W	\$ 8,016,943	100%	10.71%	49.09%	421,498
181	39909	Other Tang. Property - Application Software	\$ -	100%	10.71%	49.09%	-
182	39924	39924-Oth Tang Prop - Gen.	\$ -	100%	10.71%	49.09%	-
183							
184							
185		Total Depreciation Expense (Div 2)	<u>\$ 14,699,579</u>				<u>\$ 762,460</u>
186							
187		<b>Shared Services Customer Support (Division 012)</b>					
188							
189		<u>General Plant</u>					
190	38900	Land	\$ -	100%	10.86%	52.60%	\$ -
191	38910	CKV-Land & Land Rights	\$ -	100%	100.00%	1.08%	-
192	39000	Structures & Improvements	\$ 381,920	100%	10.86%	52.60%	21,816
193	39009	Improvement to leased Premises	\$ 139,699	100%	10.86%	52.60%	7,980
194	39010	CKV-Structures & Improvements	\$ 313,636	100%	100.00%	1.08%	3,400
195	39100	Office Furniture & Equipment	\$ 90,956	100%	10.86%	52.60%	5,196
196	39103	39103-Office Furn. - Copiers & Type	\$ -	100%	10.86%	52.60%	-
197	39700	Communication Equipment	\$ 114,823	100%	10.86%	52.60%	6,559
198	39710	CKV-Communication Equipment	\$ 15,890	100%	100.00%	1.08%	172
199	39800	Miscellaneous Equipment	\$ 3,256	100%	10.86%	52.60%	186
200	39900	Other Tangible Property	\$ 82,169	100%	10.86%	52.60%	4,694
201	39901	Other Tangible Property - Servers - H/W	\$ 778,781	100%	10.86%	52.60%	44,486
202	39902	Other Tangible Property - Servers - S/W	\$ 164,033	100%	10.86%	52.60%	9,370
203	39903	Other Tangible Property - Network - H/W	\$ 44,342	100%	10.86%	52.60%	2,533
204	39906	Other Tang. Property - PC Hardware	\$ 106,436	100%	10.86%	52.60%	6,080
205	39907	Other Tang. Property - PC Software	\$ 12,516	100%	10.86%	52.60%	715
206	39908	Other Tang. Property - Mainframe S/W	\$ 7,350,570	100%	10.86%	52.60%	419,883
207	39910	CKV-Other Tangible Property	\$ 12,014	100%	100.00%	1.08%	130
208	39916	CKV-Oth Tang Prop-PC Hardware	\$ 20,352	100%	100.00%	1.08%	221
209	39917	CKV-Oth Tang Prop-PC Software	\$ 6,003	100%	100.00%	1.08%	65
210							
211							
212		Total Depreciation Expense (Div 12)	<u>\$ 9,637,396</u>				<u>\$ 533,485</u>
213							
214		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 42,610,884</u>				<u>\$ 19,376,607</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Allowance For Working Capital  
 as of February 29, 2016

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

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

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,330,931
2	Material & Supplies	13 Month Average Balance	B-4.1	499,420
3	Gas Stored Underground	13 Month Average Balance	B-4.1	7,709,187
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,543,319</u>
5	Total Working Capital Requirements			<u>\$ 13,082,856</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Allowance For Working Capital  
 as of May 31, 2017

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

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

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,200,869
2	Material & Supplies	13 Month Average Balance	B-4.1	466,498
3	Gas Stored Underground	13 Month Average Balance	B-4.1	6,229,573
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,553,914</u>
5	Total Working Capital Requirements			<u>\$ 11,450,854</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Working Capital Components  
 as of February 29, 2016

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

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

Line No.	Description	Base Period Ending Balance			13 Month Average				
		2/29/2016 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	2/29/2016 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (740,439)	100%	100%	\$ (740,439)	\$ (719,439)	100%	100%	\$ (719,439)
3	KY/Mid-States General Office (Div 091)	2,501,713	100%	49.09%	1,228,102	2,482,882	100%	49.09%	1,218,858
4	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	0	10.71%	49.09%	0
5	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
6	Total	\$ 1,761,274			\$ 487,663	\$ 1,763,444			\$ 499,420
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (778,028)	100%	100%	\$ (778,028)	\$ 7,709,187	100%	100%	\$ 7,709,187
10	KY/Mid-States General Office (Div 091)	-	100%	49.09%	-	-	100%	49.09%	-
11	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
12	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
13	Total	\$ (778,028)			\$ (778,028)	\$ 7,709,187			\$ 7,709,187
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 198,051	100%	100%	\$ 198,051	\$ 190,973	100%	100%	\$ 190,973
17	KY/Mid-States General Office (Div 091)	2,075	100%	49.09%	1,019	3,281	100%	49.09%	1,611
18	Shared Services General Office (Div 002)	25,758,680	10.71%	49.09%	1,354,285	25,691,148	10.71%	49.09%	1,350,735
19	Shared Services Customer Support (Div 012)	0	10.86%	52.60%	-	-	10.86%	52.60%	-
20	Total	\$ 25,958,806			\$ 1,553,355	\$ 25,885,402			\$ 1,543,319
21									
22	Total Other Working Capital Allowances	\$ 26,942,052			\$ 1,262,990	\$ 35,358,033			\$ 9,751,925



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Working Capital Components  
 as of May 31, 2017

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

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

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		5/31/2017 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	5/31/2017 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (740,439)	100%	100%	\$ (740,439)	\$ (740,439)	100%	100%	\$ (740,439)
3	KY/Mid-States General Office (Div 091)	1,941,222	100%	49.09%	952,955	2,458,599	100%	49.09%	1,206,937
4	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
5	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
6	Total	\$ 1,200,783			\$ 212,516	\$ 1,718,159			\$ 466,498
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 794,950	100%	100%	\$ 794,950	\$ 6,229,573	100%	100%	\$ 6,229,573
10	KY/Mid-States General Office (Div 091)	-	100%	49.09%	-	-	100%	49.09%	-
11	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
12	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
13	Total	\$ 794,950			\$ 794,950	\$ 6,229,573			\$ 6,229,573
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 198,051	100%	100%	\$ 198,051	\$ 198,051	100%	100%	\$ 198,051
17	KY/Mid-States General Office (Div 091)	16,870	100%	49.09%	8,282	3,213	100%	49.09%	1,577
18	Shared Services General Office (Div 002)	25,758,680	10.71%	49.09%	1,354,285	25,758,680	10.71%	49.09%	1,354,285
19	Shared Services Customer Support (Div 012)	0	10.86%	52.60%	-	-	10.86%	52.60%	-
20	Total	\$ 25,973,601			\$ 1,560,618	\$ 25,959,944			\$ 1,553,914
21									
22	Total Other Working Capital Allowances	\$ 27,969,335			\$ 2,568,084	\$ 33,907,677			\$ 8,249,985

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Cash Working Capital Components - 1 / 8 O&M Expenses  
as of February 29, 2016

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Updated  Revised  
Workpaper Reference No(s). FR 16(8)(b)4.2  
Schedule B-4.2 B  
Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ 98	12.50%	\$ 12
3	Storage O&M Expense	362,409	12.50%	45,301
4	Transmission O&M Expense	362,954	12.50%	45,369
5	Distribution O&M Expense	7,317,821	12.50%	914,728
6	Customer Accting. & Collection	2,146,959	12.50%	268,370
7	Customer Service & Information	125,336	12.50%	15,667
8	Sales Expense	337,036	12.50%	42,129
9	Admin. & General Expense	<u>15,994,834</u>	12.50%	<u>1,999,354</u>
10	Total O & M Expenses	<u>\$ 26,647,445</u>		<u>\$ 3,330,931</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Cash Working Capital Components - 1 / 8 O&M Expenses  
 as of May 31, 2017

Data: \_\_\_\_\_ Base Period  Forecasted Period

Type of Filing:  Original \_\_\_\_\_ Updated \_\_\_\_\_ Revised

Workpaper Reference No(s).

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

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ 104	12.50%	\$ 13
3	Storage O&M Expense	352,206	12.50%	44,026
4	Transmission O&M Expense	353,155	12.50%	44,144
5	Distribution O&M Expense	7,186,095	12.50%	898,262
6	Customer Accting. & Collection	1,820,465	12.50%	227,558
7	Customer Service & Information	123,157	12.50%	15,395
8	Sales Expense	283,557	12.50%	35,445
9	Admin. & General Expense	<u>15,488,214</u>	12.50%	<u>1,936,027</u>
10	Total O & M Expenses	<u>\$ 25,606,953</u>		<u>\$ 3,200,869</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of February 29, 2016

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 1,912,246	100%	100%	\$ 1,912,246	\$ 1,909,179	100%	100%	\$ 1,909,179
2									
3	Account 282 - Accumulated Deferred Income Taxes	(82,754,429)	100%	100%	(82,754,429)	(74,923,395)	100%	100%	(74,923,395)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	100%	100%	(96,035)	(569,317)	100%	100%	(569,317)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (80,938,218)</u>			<u>\$(80,938,218)</u>	<u>\$ (73,583,534)</u>			<u>\$ (73,583,534)</u>
8									
9	<b>DIVISION 02</b>								
10	Account 190 - Accumulated Deferred Income Taxes	\$ 457,758,121	10.71%	49.09%	\$ 24,067,036	\$ 466,408,902	10.71%	49.09%	\$ 24,521,858
11									
12	Account 282 - Accumulated Deferred Income Taxes	(26,896,375)	10.71%	49.09%	(1,414,101)	(29,402,521)	10.71%	49.09%	(1,545,863)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	10.71%	49.09%	1,199,896	22,545,787	10.71%	49.09%	1,185,365
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ 453,683,931</u>			<u>\$ 23,852,832</u>	<u>\$ 459,552,167</u>			<u>\$ 24,161,359</u>
17	<b>DIVISION 12</b>								
18	Account 190 - Accumulated Deferred Income Taxes	\$ -	10.86%	52.60%	\$ -	\$ (158,056)	10.86%	52.60%	\$ (9,029)
19									
20	Account 282 - Accumulated Deferred Income Taxes	(29,890,316)	10.86%	52.60%	(1,707,410)	(30,330,787)	10.86%	52.60%	(1,732,571)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.86%	52.60%	0	0	10.86%	52.60%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (29,890,316)</u>			<u>\$ (1,707,410)</u>	<u>\$ (30,488,844)</u>			<u>\$ (1,741,600)</u>
25	<b>DIVISION 91</b>								
26									
27	Account 190 - Accumulated Deferred Income Taxes	\$ 5,978,140	100%	49.09%	\$ 2,934,696	\$ 6,477,828	100%	49.09%	\$ 3,179,996
28									
29	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	100%	49.09%	(5,607)	(11,421)	100%	49.09%	(5,607)
30									
31	Account 282 - Accumulated Deferred Income Taxes	(5,437,121)	100%	49.09%	(2,669,108)	(6,345,171)	100%	49.09%	(3,114,873)
32									
33	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	100%	49.09%	(722,690)	(1,586,034)	100%	49.09%	(778,592)
34									
35	Div 91 Accumulated Deferred Income Taxes	<u>\$ (942,562)</u>			<u>\$ (462,708)</u>	<u>\$ (1,464,798)</u>			<u>\$ (719,076)</u>
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$ 341,912,834</u>			<u>\$(59,255,505)</u>	<u>\$ 354,014,992</u>			<u>\$ (51,882,850)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of May 31, 2017

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,912,246	100%	100%	\$ 1,912,246	\$ 1,912,246	100%	100%	\$ 1,912,246
2									
3	Account 282 - Accumulated Deferred Income Taxes	(99,006,302)	100%	100%	(99,006,302)	(95,955,182)	100%	100%	(95,955,182)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	100%	100%	(96,035)	(96,035)	100%	100%	(96,035)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (97,190,091)</u>			<u>\$(97,190,091)</u>	<u>\$ (94,138,970)</u>			<u>\$ (94,138,970)</u>
8									
9	<b>DIVISION 02</b>								
10	Account 190 - Accumulated Deferred Income Taxes	\$457,758,121	10.71%	49.09%	\$ 24,067,036	\$457,758,121	10.71%	49.09%	\$ 24,067,036
11									
12	Account 282 - Accumulated Deferred Income Taxes	(26,699,472)	10.71%	49.09%	(1,403,748)	(26,536,835)	10.71%	49.09%	(1,395,197)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	10.71%	49.09%	1,199,896	22,822,185	10.71%	49.09%	1,199,896
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$453,880,833</u>			<u>\$ 23,863,184</u>	<u>\$454,043,470</u>			<u>\$ 23,871,735</u>
17	<b>DIVISION 12</b>								
18	Account 190 - Accumulated Deferred Income Taxes	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
19									
20	Account 282 - Accumulated Deferred Income Taxes	(30,098,212)	10.86%	52.60%	(1,719,286)	(30,344,721)	10.86%	52.60%	(1,733,367)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.86%	52.60%	0	0	10.86%	52.60%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (30,098,212)</u>			<u>\$ (1,719,286)</u>	<u>\$ (30,344,721)</u>			<u>\$ (1,733,367)</u>
25	<b>DIVISION 91</b>								
26	Account 190 - Accumulated Deferred Income Taxes	\$ 5,978,140	100%	49.09%	\$ 2,934,696	\$ 5,978,140	100%	49.09%	\$ 2,934,696
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	100%	49.09%	(5,607)	(11,421)	100%	49.09%	(5,607)
29									
30	Account 282 - Accumulated Deferred Income Taxes	(5,460,914)	100%	49.09%	(2,680,787)	(5,450,864)	100%	49.09%	(2,675,854)
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	100%	49.09%	(722,690)	(1,472,160)	100%	49.09%	(722,690)
33									
34	Div 91 Accumulated Deferred Income Taxes	<u>\$ (966,355)</u>			<u>\$ (474,388)</u>	<u>\$ (956,305)</u>			<u>\$ (469,455)</u>
35									
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$325,626,176</u>			<u>\$(75,520,581)</u>	<u>\$328,603,474</u>			<u>\$ (72,470,057)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	<b>Forecasted Change in NOLC</b>								14,497,717
40									
41	<b>Forecasted 13-month Average ADIT in Rate Base</b>								<u><u>(57,972,340)</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes  
 as of May 31, 2017

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
42									
43	<b>Calculation of Change in NOLC</b>								
44	<b>(from 13-month average Base Period to 13-month average Forecasted Period)</b>								
45									
46	Forecasted Test Period				Schedule Reference				
47									
48	13-month average Rate Base				B.1 F	339,154,470			
49	Required Operating Income				A.1	26,148,810			
50									
51	Interest Deduction				E.1	8,580,608			
52									
53	Return on Equity Portion of Rate Base				line 50 - line 52	17,568,202			
54									
55	Return, grossed up for Income Tax	25.74%			Line 54 / (1-tax rate)	23,657,692			
56									
57	Tax Expense on Return	25.74%			Line 56 x tax rate	<u>6,089,490</u>			
58									
59	Change In ADIT, excluding forecasted change in NOLC				Line 37; B.5 B	(20,587,207)			Sum must equal zero Change cell I73 to balance
60	Required Change in NOLC					<u>14,497,717</u>			
61									
62	<b>Total Required Change in Accumulated Deferred Income Taxes<sup>1</sup></b>				<b>B.1 F; B.1 B</b>	<b><u>(6,089,490)</u></b>			
63									
64									
65									
66	<b>ADIT Reconciliation</b>								
67	13-Month Average ADIT, Base Period				B.5 B	(51,882,850)			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC				Line 37	(72,470,057)			
70	Change in NOLC				Line 39	<u>14,497,717</u>			
71	Forecasted 13-month Average ADIT in Rate Base					<u>(57,972,340)</u>			
72									
73	<b>Total Required Change in Accumulated Deferred Income Taxes</b>				Line 71 - Line 67	<b><u>(6,089,490)</u></b>			
74									
75									
76									

<sup>1</sup> Because the Company is in a NOLC position, the total change in ADIT must equal the tax expenses included in revenue requirement

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Customer Advances For Construction  
 as of February 29, 2016

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction	\$(1,767,642)	100%	100%	\$(1,767,642)	\$(1,767,923)	100%	100%	\$ (1,767,923)
2									
<b>DIVISION 02</b>									
4	15560 Account 252 - Customer Advances For Construction	-	10.71%	49.09%	-	-	10.71%	49.09%	-
5									
<b>DIVISION 12</b>									
7	15560 Account 252 - Customer Advances For Construction	-	10.86%	52.60%	-	-	10.86%	52.60%	-
8									
<b>DIVISION 91</b>									
10	15560 Account 252 - Customer Advances For Construction	-	100%	49.09%	-	-	100%	49.09%	-
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$(1,767,642)</u>			<u>\$(1,767,642)</u>	<u>\$(1,767,923)</u>			<u>\$ (1,767,923)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Customer Advances For Construction  
 as of May 31, 2017

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction	\$(1,767,642)	100%	100%	\$(1,767,642)	\$(1,767,642)	100%	100%	\$ (1,767,642)
2									
3	<b>DIVISION 02</b>								
4	15560 Account 252 - Customer Advances For Construction	-	10.71%	49.09%	-	-	10.71%	49.09%	-
5									
6	<b>DIVISION 12</b>								
7	15560 Account 252 - Customer Advances For Construction	-	10.86%	52.60%	-	-	10.86%	52.60%	-
8									
9	<b>DIVISION 91</b>								
10	15560 Account 252 - Customer Advances For Construction	0	100%	49.09%	0	0	100%	49.09%	0
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$(1,767,642)</u>			<u>\$(1,767,642)</u>	<u>\$(1,767,642)</u>			<u>\$ (1,767,642)</u>



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Forecasted Test Period: Twelve Months Ended May 31, 2017  
 Working Capital Components

FR 16(b)(b)4.1

Line No.	Description	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	13 Month Average
1	<b>Materials &amp; Supplies</b>														
2															
3	<b>Kentucky Direct (Div 009)</b>														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
6	Total Materials & Supplies	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
7															
8	<b>KY/Mid-States General Office (Div 091)</b>														
9	Account 1540- Plant Materials and Operating Suppl	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098
10	Account 1630- Stores Expense Undistributed	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 1,928,124
11	Total Materials & Supplies	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 1,941,222	\$ 2,458,599
12															
13	<b>Shared Services General Office (Div 002)</b>														
14	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	<b>Shared Services Customer Support (Div 012)</b>														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$ 1,189,008	\$ 4,645,004	\$ 8,190,532	\$ 11,767,874	\$ 15,327,942	\$ 18,933,457	\$ 16,512,573	\$ 11,008,224	\$ 4,260,470	\$ (1,939,025)	\$ (6,716,020)	\$ (2,960,535)	\$ 794,950	\$ 6,229,573
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051
36															
37	KY/Mid-States General Office (Div 091)	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 16,870	\$ 3,213
38															
39	Shared Services General Office (Div 002)	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680
40															
41	Shared Services Customer Support (Div 012)	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Base Period: Twelve Months Ended February 29, 2016  
 Working Capital Components

FR 16(b)(4).1

Line No.	Description	actual Feb-15	actual Mar-16	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	13 Month Average
1	<b>Materials &amp; Supplies</b>														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Account 1630- Stores Expense Undistributed	\$ (500,810)	\$ (575,557)	\$ (611,030)	\$ (644,324)	\$ (717,349)	\$ (852,523)	\$ (1,041,853)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	
6	Total Materials & Supplies	\$ (495,247)	\$ (569,993)	\$ (605,466)	\$ (638,761)	\$ (711,786)	\$ (846,959)	\$ (1,041,853)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (719,439)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 12,038	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	
10	Account 1630- Stores Expense Undistributed	\$ 2,243,598	\$ 2,305,207	\$ 2,380,227	\$ 2,437,363	\$ 2,518,067	\$ 2,603,642	\$ 2,687,184	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	
11	Total Materials & Supplies	\$ 2,256,909	\$ 2,318,517	\$ 2,393,537	\$ 2,450,674	\$ 2,531,377	\$ 2,616,952	\$ 2,699,222	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,482,682
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Account 1630- Stores Expense Undistributed	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
16	Total Materials & Supplies	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
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	
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	<b>Gas Stored Underground- Account 1641</b>														
24															
25	Kentucky Direct (Div 009)	\$ 1,321,777	\$ (3,754,265)	\$ 1,712,688	\$ 1,156,435	\$ 6,341,728	\$ 9,174,321	\$ 12,883,048	\$ 16,574,117	\$ 20,151,685	\$ 17,745,957	\$ 12,230,226	\$ 5,459,844	\$ (778,028)	\$ 7,709,187
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ 106,038	\$ 79,529	\$ 53,019	\$ 26,509	\$ 374,272	\$ 343,083	\$ 311,894	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 190,973
36															
37	KY/Mid-States General Office (Div 091)	\$ 17,752	\$ 1,704	\$ 392	\$ 5,084	\$ (2,075)	\$ (3,546)	\$ 10,892	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 3,281
38															
39	Shared Services General Office (Div 002)	\$ 24,880,763	\$ 29,603,127	\$ 26,491,689	\$ 27,939,058	\$ 25,589,870	\$ 23,862,310	\$ 21,066,028	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,691,148
40															
41	Shared Services Customer Support (Div 012)	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes

Base Period: Twelve Months Ended February 29, 2016

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

FR 16(b)5  
 WP B-5 B

Line No.	Sub Acct	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	forecast Sep-15	forecast Oct-15	forecast Nov-15	forecast Dec-15	forecast Jan-16	forecast Feb-16	13 month Average	
<b>DIVISION 09</b>																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,909,179	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(69,483,429)	(69,483,429)	(69,483,429)	(69,483,429)	(69,483,429)	(72,723,561)	(73,774,986)	(77,299,516)	(78,255,511)	(79,345,540)	(80,736,672)	(81,696,779)	(82,754,429)	(74,923,395)	
4	Account 283 - Accumulated Deferred Income Taxes - Other	(1,326,569)	(1,326,569)	(1,326,569)	(1,326,569)	(1,326,569)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(589,317)	
5																
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (70,907,350)	\$ (71,958,775)	\$ (75,483,305)	\$ (78,439,300)	\$ (77,529,329)	\$ (78,920,461)	\$ (79,880,568)	\$ (80,935,218)	\$ (73,583,534)	
8																
9	<b>DIVISION 02</b>															
10	Account 190 - Accumulated Deferred Income Taxes	\$518,568,254	\$474,974,795	\$474,974,795	\$474,974,795	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$466,408,902	
11																
12	Account 282 - Accumulated Deferred Income Taxes	6,336,602	(43,054,302)	(43,054,302)	(43,054,302)	(49,388,136)	(25,640,007)	(25,496,904)	(26,044,092)	(26,034,738)	(26,242,418)	(26,788,272)	(26,875,529)	(26,896,375)	(29,402,521)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	28,275,310	34,047,650	25,360,196	20,043,936	2,790,656	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,545,767	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$553,180,166	\$465,968,143	\$457,280,689	\$451,964,429	\$411,160,640	\$454,940,298	\$455,083,402	\$454,536,214	\$454,545,567	\$454,337,888	\$453,792,034	\$453,704,776	\$453,663,931	\$459,552,167	
17																
18	<b>DIVISION 12</b>															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (158,056)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(30,484,021)	(30,484,021)	(30,484,021)	(30,484,021)	(30,484,021)	(30,405,842)	(30,446,133)	(30,442,639)	(30,334,938)	(30,227,262)	(30,119,703)	(30,013,296)	(29,860,316)	(30,330,787)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
24																
25	Div 12 Accumulated Deferred Income Taxes	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,405,842)	\$ (30,446,133)	\$ (30,442,639)	\$ (30,334,938)	\$ (30,227,262)	\$ (30,119,703)	\$ (30,013,296)	\$ (29,860,316)	\$ (30,488,844)	
26																
27	<b>DIVISION 91</b>															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 6,477,828	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(3,887,599)	(10,301,750)	(10,301,750)	(10,301,750)	(4,144,277)	(5,471,536)	(5,425,163)	(5,447,345)	(5,445,300)	(5,443,256)	(5,441,211)	(5,439,166)	(5,437,121)	(6,345,171)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,768,233)	(1,768,233)	(1,768,233)	(1,768,233)	(1,768,233)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,586,034)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credit	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 1,610,078	\$ (4,804,074)	\$ (4,804,074)	\$ (4,804,074)	\$ 1,353,399	\$ (976,977)	\$ (930,605)	\$ (952,787)	\$ (950,742)	\$ (948,697)	\$ (946,652)	\$ (944,607)	\$ (942,662)	\$ (1,464,798)	
37	Total	\$454,989,549	\$361,363,375	\$352,676,921	\$347,359,661	\$312,713,345	\$352,650,129	\$351,747,889	\$347,657,483	\$346,820,587	\$345,632,600	\$343,805,217	\$342,866,305	\$341,912,834	\$354,014,992	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits and Accumulated Deferred Income Taxes  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Sub Acct	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	Forecast Mar-17	Forecast Apr-17	Forecast May-17	13 month Average	
<b>DIVISION 09</b>																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	\$ 1,912,246	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(86,576,320)	(82,508,736)	(93,755,783)	(94,657,456)	(95,718,044)	(96,327,522)	(96,965,707)	(97,612,342)	(98,091,260)	(98,479,191)	(98,777,048)	(98,941,650)	(99,006,302)	(95,955,182)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (84,760,109)	\$ (90,692,525)	\$ (91,939,572)	\$ (92,841,245)	\$ (93,901,832)	\$ (94,511,311)	\$ (95,149,496)	\$ (95,796,131)	\$ (96,276,049)	\$ (96,962,979)	\$ (97,960,836)	\$ (97,125,439)	\$ (97,190,091)	\$ (94,138,970)	
8																
9	<b>DIVISION 02</b>															
10	Account 190 - Accumulated Deferred Income Taxes	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	\$457,758,121	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(26,692,354)	(26,542,925)	(26,378,339)	(26,301,989)	(26,236,466)	(26,231,490)	(26,368,832)	(26,670,882)	(26,711,864)	(26,720,924)	(28,719,603)	(26,703,718)	(26,699,472)	(26,536,835)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$453,887,952	\$454,037,380	\$454,201,967	\$454,278,316	\$454,343,839	\$454,348,816	\$454,211,474	\$453,909,424	\$453,888,441	\$453,859,382	\$453,860,703	\$453,876,587	\$453,880,833	\$454,043,470	
17																
18	<b>DIVISION 12</b>															
19	Account 190 - Accumulated Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(29,521,515)	(30,931,583)	(30,604,952)	(30,684,769)	(30,604,956)	(30,489,409)	(30,389,008)	(30,304,329)	(30,235,829)	(30,175,552)	(30,133,942)	(30,107,311)	(30,098,212)	(30,344,721)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (29,521,515)	\$ (30,931,583)	\$ (30,604,952)	\$ (30,684,769)	\$ (30,604,956)	\$ (30,489,409)	\$ (30,389,008)	\$ (30,304,329)	\$ (30,235,829)	\$ (30,175,552)	\$ (30,133,942)	\$ (30,107,311)	\$ (30,098,212)	\$ (30,344,721)	
26																
27	<b>DIVISION 91</b>															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	\$ 5,978,140	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(5,430,986)	(5,429,664)	(5,437,506)	(5,444,836)	(5,451,370)	(5,453,844)	(5,455,619)	(5,457,284)	(5,458,608)	(5,459,680)	(5,460,349)	(5,460,770)	(5,460,914)	(5,450,864)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ (936,428)	\$ (935,125)	\$ (942,947)	\$ (950,277)	\$ (956,812)	\$ (959,085)	\$ (961,060)	\$ (962,725)	\$ (964,050)	\$ (965,101)	\$ (965,791)	\$ (966,212)	\$ (966,355)	\$ (956,305)	
37																
	<b>Total</b>	<b>\$338,669,899</b>	<b>\$331,478,147</b>	<b>\$330,514,495</b>	<b>\$329,802,025</b>	<b>\$328,880,239</b>	<b>\$328,389,010</b>	<b>\$327,711,910</b>	<b>\$326,846,239</b>	<b>\$326,393,514</b>	<b>\$326,055,749</b>	<b>\$325,800,133</b>	<b>\$325,677,625</b>	<b>\$325,626,176</b>	<b>\$328,603,474</b>	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits  
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(b)6  
 Sched. B-6

Line No.	Sub Acct	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Budgeted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	13 month Average
<b>DIVISION 09</b>															
1	Account 252 - Customer Advances For Construction	(1,771,289)	(1,768,242)	(1,767,849)	(1,767,849)	(1,768,530)	(1,766,692)	(1,766,692)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,923)
2															
<b>DIVISION 02</b>															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
<b>DIVISION 12</b>															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
<b>DIVISION 91</b>															
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Deferred Credits  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Sub Acct	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	13 month Average
	<b>DIVISION 09</b>														
1	Account 252 - Customer Advances For Construction	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)
2															
3	<b>DIVISION 02</b>														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	<b>DIVISION 12</b>														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	<b>DIVISION 91</b>														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

**FR 16(8)(c)                      SCHEDULE C**

**Operating Income Summary**

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Operating Income Summary  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 159,871,900	\$ 166,804,655	\$ (4,084,138)	\$ 162,720,517
2	Operating Expenses				
3	Purchased Gas Cost	77,033,021	79,378,177		79,378,177
4	Other O & M Expenses	26,647,445	25,606,953	(20,421)	25,586,532
5	Depreciation Expense	18,252,730	19,425,053		19,425,053
6	Taxes Other than Income	6,437,545	6,100,220	(7,764)	6,092,456
7					
8	State & Federal Income Taxes	6,262,424	7,133,492	(1,044,002)	6,089,490
9	Total Operating Expenses	<u>\$ 134,633,165</u>	<u>\$ 137,643,895</u>	<u>\$ (1,072,187)</u>	<u>\$ 136,571,708</u>
10	Operating Income	<u>\$ 25,238,735</u>	<u>\$ 29,160,760</u>	<u>\$ (3,011,951)</u>	<u>\$ 26,148,809</u>
11	Rate Base	294,399,069	339,154,470		339,154,470
12	Rate of Return	8.57%	8.60%		7.71%



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Adjusted Operating Income Statement  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 159,871,900	\$ 6,932,756	D-1			\$ 166,804,655	\$ -		\$ 166,804,655
2										
3	Operating Expenses									
4	Purchased Gas Cost	77,033,021	2,345,156	D-1			79,378,177	-		79,378,177
5	Production O&M Expense	98	6	D-1			104	-		104
6	Storage O&M Expense	362,409	(10,202)	D-1			352,206	-		352,206
7	Transmission O&M Expense	362,954	(9,799)	D-1			353,155	-		353,155
8	Distribution O&M Expense	7,317,821	(264,090)	D-1	*		7,053,731	132,364		7,186,095
9	Customer Accting. & Collection	2,146,959	(326,493)	D-1	*		1,820,465	-		1,820,465
10	Customer Service & Information	125,336	(2,180)	D-1	*		123,157	-		123,157
11	Sales Expense	337,036	(7,683)	D-1	*		329,353	(45,796)	F-4	283,557
12	Admin. & General Expense	15,994,834	824,282	D-1	*		16,819,116	(1,330,901)	F-6,F-8,F-9, F-10	15,488,214
13	Depreciation Expense	18,252,730	1,172,324	D-1			19,425,053	-		19,425,053
14	Taxes - Other	6,437,545	(337,325)	D-1			6,100,220	-		6,100,220
15	Income Taxes	6,262,424	871,068				7,133,492	-		7,133,492
16										
17										
18	Total Operating Expenses	\$ 134,633,165	\$ 4,255,064		\$ -		\$ 138,888,228	\$ (1,244,333)		\$ 137,643,895
19										
20	Net Operating Income	<u>\$ 25,238,735</u>	<u>\$ 2,677,692</u>		<u>\$ -</u>		<u>\$ 27,916,427</u>	<u>\$ 1,244,333</u>		<u>\$ 29,160,760</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 98,207,125
4	4805	Unbilled Residential	(6,787,294)
5	4811	Commercial	40,950,740
6	4812	Industrial	5,451,326
7	4815	Unbilled Commercial	(2,972,320)
8	4816	Unbilled Industrial	(114,797)
9	4820	Other - Public Authority	7,553,489
10	4825	Unbilled Public Authority	(629,193)
11		Total Sales of Gas	<u>\$ 141,659,075</u>
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,230,384
15	4880	Misc. Service Revenues	796,529
16	4893	Revenue From Transportation of Gas of Others	14,819,845
17	4950	Other Gas Revenue	1,366,066
18		Total Other Operating Income	<u>\$ 18,212,824</u>
19			
20		TOTAL OPERATING REVENUE	\$ 159,871,900
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	98
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	<u>\$ 98</u>
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			<u>\$ -</u>
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ (293)
33	8150	Maps and Records	-
34	8160	Wells Expense	95,658

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	36,987
36	8180	Compressor Station Expense	27,288
37	8190	Compressor Station Expense Fuel & Power	767
38	8200	Measuring & Regulating Station Expense	2,892
39	8210	Purification	49,077
40	8240	Other	1,398
41	8250	Storage Well Royalties	8,589
42		Total Nat. Gas Storage Expense - Operation	\$ 222,362
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 4,135
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	3,307
48	8350	Measuring & Regulating Station Equip.	2,428
49	8360	Purification Equipment	248
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	129,928
52		Total Nat. Gas Storage Expense - Maintenance	\$ 140,046
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	55
58	8560	Mains Expense	316,657
59	8570	Measuring & Regulating Station Exp.	34,521
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 351,233
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	5,912
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	5,808

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Operating Revenue and Expenses by FERC Account  
 Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 11,720
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ 1,207,338
74	8010	Natural gas field line purchases	73,124
75	8040	Natural Gas City Gate Purchases	48,444,811
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	25,371
78	8051	Other Gas Purchases / Gas Cost Adjustments	48,107,712
79	8052	PGA for Commercial	23,500,812
80	8053	PGA for Industrial	4,376,451
81	8054	PGA for Public Authority	5,036,797
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(3,978,837)
84	8059	PGA Offset to Unrecovered Gas Cost	(73,591,575)
85	8060	Exchange Gas	(631,678)
86	8081	Gas Withdrawn From Storage - Debit	19,570,719
87	8082	Gas Delivered to Storage	(14,127,370)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(9,914)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	19,029,259
92		<u>Total Purchased Gas Cost</u>	\$ 77,033,021
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,183,789
96	8710	Distribution Load Dispatching	1,954
97	8711	Odorization	10,650
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,723,992
100	8750	Measuring and Regulating Station Exp. - Gen	399,000
101	8760	Measuring and Regulating Station Exp. - Ind.	33,535
102	8770	Measuring and Regulating Sta. Exp. - City Gate	124,130

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103	8780	Meters and House Regulator Expense	890,856
104	8790	Customer Installations Expense	752
105	8800	Other Expense	208,475
106	8810	Rents	445,054
107		Total Distribution Expenses - Operation	\$ 7,022,187
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,964
111	8860	Structures and Improvements	23,371
112	8870	Mains	46,026
113	8890	Measuring and Regulating Station Exp. - Gen	6,698
114	8900	Measuring and Regulating Station Exp. - Ind.	10,626
115	8910	Measuring and Regulating Sta. Exp. - City Gate	25,852
116	8920	Services	3,575
117	8930	Meters and House Regulators	105,361
118	8940	Other Equipment	72,160
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 295,634
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	1,202,768
125	9030	Customer Records & Collections	379,870
126	9040	Uncollectible Accounts	564,322
127		Total Customer Accounts Expense	\$ 2,146,959
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	125,152
133	9100	Misc Cust Serv & Informational Exp	184
134		Total Customer Accounts Expenses - Operation	\$ 125,336
135			
136		<u>Sales Expense</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Base Period: Twelve Months Ended February 29, 2016

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137	9110	Supervision	\$ 257,747
138	9120	Demonstrating and Selling Expenses	56,175
139	9130	Advertising Expenses	23,114
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 337,036
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 134,098
145	9210	Office Supplies and Expenses	7,610
146	9220	Administrative Expense Transferred	13,070,219
147	9230	Outside Services Employed	201,632
148	9240	Property Insurance	84,991
149	9250	Injuries and Damages	232,181
150	9260	Employee Pensions and Benefits	2,194,044
151	9270	Franchise Requirements	386
152	9280	Regulatory Commission Expense	11,737
153	930.2	Miscellaneous General Expense	42,278
154	9310	A&G-Rents	\$ 13,647
155		Total Administrative and General Exp. - Operation	\$ 15,992,824
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 2,010
159		Total Administrative and Gen. Exp. - Maintenance	\$ 2,010
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 103,680,466</u>
162			
163	403-406	Depreciation and Amortization	\$ 18,252,730
164	4081	Taxes Other than Income Taxes	6,437,545
165	4091-4101	Provision for Federal & State Income Taxes	6,262,424
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 134,633,165</u>
168			
169		NET OPERATING INCOME	<u>\$ 25,238,735</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 95,823,030
4	4811	Commercial	39,862,445
5	4812	Industrial	4,880,527
6	4820	Other - Public Authority	7,189,609
7		Total Sales of Gas	<u>\$ 147,755,611</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,140,887
11	4880	Misc. Service Revenues	795,825
12	4893-4896	Revenue From Transportation of Gas of Others	14,493,604
13	4950	Other Gas Revenue	2,618,728
14		Total Other Operating Income	<u>\$ 19,049,044</u>
15			
16		TOTAL OPERATING REVENUE	\$ 166,804,655
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7560	Ng. Field Meas. & Reg. Station	104
21	7590	Production and gathering-Other	0
22		Total Production Expense - Operation	<u>\$ 104</u>
23			
24		<u>Production Expense - Maintenance</u>	
25	7610	Ng. Main. Supervision & Engineering	\$ -
26			<u>\$ -</u>
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ (73)
29	8150	Maps and Records	-
30	8160	Wells Expense	92,007
31	8170	Lines Expense	36,435
32	8180	Compressor Station Expense	26,327
33	8190	Compressor Station Expense Fuel & Power	697
34	8200	Measuring & Regulating Station Expense	2,740

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8210	Purification	46,480
36	8240	Other	1,278
37	8250	Storage Well Royalties	7,368
38		Total Nat. Gas Storage Expense - Operation	\$ 213,258
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 3,834
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	3,106
44	8350	Measuring & Regulating Station Equip.	2,424
45	8360	Purification Equipment	248
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	129,336
48		Total Nat. Gas Storage Expense - Maintenance	\$ 138,948
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ -
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	50
54	8560	Mains Expense	307,841
55	8570	Measuring & Regulating Station Exp.	33,552
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	\$ 341,443
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	5,910
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	5,802
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 11,712
67			
68		<u>Purchased Gas Cost - Operation</u>	



Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
69	8001	Intercompany Gas Well-head Purchases	\$ 1,309,084
70	8010	Natural gas field line purchases	81,990
71	8040	Natural Gas City Gate Purchases	54,630,686
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineering	16,638
74	8051	Other Gas Purchases / Gas Cost Adjustments	50,026,638
75	8052	PGA for Commercial	24,814,110
76	8053	PGA for Industrial	4,715,343
77	8054	PGA for Public Authority	5,349,099
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(5,516,159)
80	8059	PGA Offset to Unrecovered Gas Cost	(80,142,158)
81	8060	Exchange Gas	(1,334,672)
82	8081	Gas Withdrawn From Storage - Debit	20,002,883
83	8082	Gas Delivered to Storage	(16,514,585)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(10,856)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	21,950,135
88		Total Purchased Gas Cost	\$ 79,378,177
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,066,340
92	8710	Distribution Load Dispatching	1,775
93	8711	Odorization	9,754
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	3,653,350
96	8750	Measuring and Regulating Station Exp. - Gen	393,588
97	8760	Measuring and Regulating Station Exp. - Ind.	32,536
98	8770	Measuring and Regulating Sta. Exp. - City Gate	114,996
99	8780	Meters and House Regulator Expense	884,900
100	8790	Customer Installations Expense	689
101	8800	Other Expense	207,678
102	8810	Rents	404,667

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103		Total Distribution Expenses - Operation	\$ 6,770,274
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 2,200
107	8860	Structures and Improvements	21,234
108	8870	Mains	42,538
109	8890	Measuring and Regulating Station Exp. - Gen	6,135
110	8900	Measuring and Regulating Station Exp. - Ind.	9,733
111	8910	Measuring and Regulating Sta. Exp. - City Gate	23,795
112	8920	Services	3,522
113	8930	Meters and House Regulators	105,292
114	8940	Other Equipment	69,009
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 283,457
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ -
120	9020	Meter Reading Expenses	1,130,015
121	9030	Customer Records & Collections	377,024
122	9040	Uncollectible Accounts	313,426
123		Total Customer Accounts Expense	\$ 1,820,465
124			
125		<u>Customer Service &amp; Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	122,978
129	9100	Misc Cust Serv & Informational Exp	179
130		Total Customer Accounts Expenses - Operation	\$ 123,157
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 252,261
134	9120	Demonstrating and Selling Expenses	54,618
135	9130	Advertising Expenses	22,474
136	9160	Miscellaneous Sales Expenses	0

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Operating Revenue and Expenses by FERC Account  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137		Total Sales Expenses	\$ 329,353
138			
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 134,044
141	9210	Office Supplies and Expenses	6,848
142	9220	Administrative Expense Transferred	14,025,277
143	9230	Outside Services Employed	186,924
144	9240	Property Insurance	8,157
145	9250	Injuries and Damages	214,469
146	9260	Employee Pensions and Benefits	2,187,599
147	9270	Franchise Requirements	83
148	9280	Regulatory Commission Expense	11,106
149	930.2	Miscellaneous General Expense	30,750
150	9310	A&G-Rents	12,399
151		Total Administrative and General Exp. - Operation	\$ 16,817,657
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	1,458
155		Total Administrative and Gen. Exp. - Maintenance	\$ 1,458
156			
157		<u>Total Operation and Maintenance Expense</u>	\$ 106,229,463
158			
159	403-406	Depreciation and Amortization	\$ 19,425,053
160	4081	Taxes Other than Income Taxes	6,100,220
161	4091	Provision for Federal & State Income Taxes	7,133,492
162			
163		TOTAL OPERATING EXPENSE	\$ 138,888,228
164			
165		NET OPERATING INCOME	\$ 27,916,427

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
1	4091-4101	Provision for income taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,043,737	1,043,737	1,043,737	1,043,737	1,043,737	1,043,737	\$ 6,262,424
2															
3	4030	Depreciation Expense	1,500,192	1,506,918	1,518,671	1,520,812	1,552,386	1,579,114	1,578,173	1,712,080	1,476,588	1,258,160	1,503,347	1,497,842	18,204,284
4	4080	Amortization of gas plant acquisition adjustments	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	48,446
5	4081	Taxes other than income taxes, utility operating incor	455,464	551,122	603,830	554,650	583,075	562,688	557,509	532,755	517,484	483,306	540,899	494,761	6,437,545
6	4800	Residential sales	(17,499,150)	(8,835,752)	(4,807,185)	(3,947,247)	(3,682,775)	(3,947,247)	(3,769,417)	(4,724,297)	(8,123,139)	(12,098,617)	(13,698,809)	(13,428,215)	(98,207,125)
7	4805	Unbilled Residential Revenue	2,497,144	2,805,243	1,117,326	211,817	161,218	(5,454)							6,787,294
8	4811	Commercial Revenue	(7,186,235)	(3,658,790)	(2,042,626)	(1,726,998)	(1,684,523)	(1,618,594)	(1,639,455)	(1,992,149)	(3,330,416)	(4,916,730)	(5,585,913)	(5,588,311)	(40,950,740)
9	4812	Industrial Revenue	(1,197,882)	(487,790)	(362,213)	(346,989)	(238,424)	(291,127)	(158,300)	(217,208)	(293,534)	(551,781)	(721,443)	(584,656)	(5,451,326)
10	4815	Unbilled Comm Revenue	1,346,282	1,132,848	435,895	31,311	55,324	(29,340)							2,972,320
11	4816	Unbilled Industrial Revenue	11,983	(3,876)	(370)	27,778	16,653	62,629							114,797
12	4820	Other Sales to Public Authorities	(1,446,421)	(695,367)	(390,277)	(265,751)	(234,283)	(225,612)	(228,524)	(317,448)	(616,794)	(958,235)	(1,101,190)	(1,073,586)	(7,553,489)
13	4825	Unbilled Public Authority Revenue	264,396	244,216	77,237	28,967	19,608	(5,231)							629,193
14	4870	Forfeited discounts	(201,602)	(223,761)	(89,189)	(60,407)	(59,252)	(46,948)	(44,791)	(45,092)	(56,263)	(96,549)	(143,697)	(162,832)	(1,230,384)
15	4880	Miscellaneous service revenues	(61,995)	(55,114)	(56,775)	(53,153)	(52,376)	(49,804)	(61,445)	(120,749)	(125,695)	(56,798)	(53,861)	(48,764)	(796,529)
16	4893	Revenue-Transportation Distribution	(1,391,290)	(1,208,824)	(1,170,379)	(1,061,614)	(1,069,177)	(1,130,108)	(1,050,911)	(1,190,909)	(1,329,363)	(1,329,061)	(1,473,668)	(1,424,543)	(14,819,845)
17	4950	Other Gas Revenue						(197,357)	(213,503)	(225,558)	(235,550)	(252,289)	(241,811)		(1,366,066)
18	7560	Field measuring and regulating station expenses	47	0	0	0	0	9	9	8	8	8	8	8	98
19	7590	Production and gathering-Other													0
20	8001	Intercompany Gas Well-head Purchases	283,920	308,563	0	0	0	0	0	0	0	139,714	85,208	389,932	1,207,338
21	8010	Natural gas field line purchases	12,478	9,143	5,884	5,792	5,655	5,582	6,575	3,927	5,305	4,775	4,711	3,297	73,124
22	8040	Natural gas city gate purchases	5,149,422	1,646,031	5,591,673	4,195,845	4,747,563	4,098,566	3,843,168	3,805,126	4,894,527	4,533,023	3,647,078	2,292,789	48,444,811
23	8050	Other purchases	31,611	(12)	(766)	(880)	(2,487)	(1,632)	(207)	(14)	(21)	0	(221)		25,371
24	8051	PGA for Residential	12,663,743	4,789,926	1,691,271	1,010,734	814,974	735,807	666,728	864,161	2,875,148	6,250,587	7,694,680	8,049,972	48,107,712
25	8052	PGA for Commercial	5,498,970	2,291,850	1,026,587	770,086	725,982	687,354	704,302	866,862	1,288,479	2,698,180	3,387,764	3,554,596	23,500,812
26	8053	PGA for Industrial	1,013,092	416,472	308,588	172,150	218,355	132,739	182,227	216,172	409,935	505,367	522,012	4,376,451	
27	8054	PGA for Public Authorities	1,193,064	500,918	259,799	158,244	132,852	122,285	132,094	158,661	282,862	589,295	728,249	778,473	5,036,797
28	8058	Unbilled PGA Cost	(4,070,156)	(3,421,339)	(1,284,237)	(235,913)	(219,304)	(2,498)	(40,349)	618,172	1,967,607	1,326,549	941,835	440,795	(3,978,837)
29	8059	PGA Offset to Unrecovered Gas Cost	(16,484,691)	(9,889,926)	(4,545,617)	(2,829,673)	(2,925,871)	(2,689,153)	(1,800,710)	(1,945,995)	(3,179,172)	(8,191,662)	(8,358,863)	(10,752,242)	(73,591,575)
30	8060	Exchange gas	1,550,074	1,665,424	(1,053,696)	(987,005)	(1,232,655)	(797,044)	(1,135,852)	(864,040)	(987,736)	649,143	713,964	1,847,745	(631,878)
31	8081	Gas withdrawn from storage-Debit	7,184,512	3,885,976	2,888	0	0	3,675	0	0	7,021	1,368,450	2,508,972	4,613,245	19,570,719
32	8082	Gas delivered to storage-Credit	(13,314)	(19,576)	(2,019,077)	(2,027,059)	(2,178,815)	(2,188,765)	(1,844,395)	(1,859,175)	(1,911,809)	(39,571)	(23,111)	(2,702)	(14,127,370)
33	8120	Gas used for other utility operations-Credit	(2,016)	(1,413)	(679)	1,025	143	84	188	(391)	(695)	(1,182)	(1,047)	(3,931)	(9,914)
34	8580	Transmission and compression of gas by others	2,285,987	2,394,376	2,018,731	1,642,981	1,586,611	1,568,772	931,420	860,172	1,171,885	1,538,128	1,422,042	1,608,157	19,029,259
35	8140	Storage-Operation supervision and engineering	(285)	0	0	0	0	0	22	(6)	(6)	(6)	(6)	(6)	(293)
36	8160	Wells expenses	8,712	19,622	1,889	1,879	3,797	14,701	7,594	7,527	7,392	7,692	7,390	7,465	95,658
37	8170	Lines expenses	8,337	4,065	1,564	2,089	2,579	539	3,080	2,968	2,866	3,098	2,868	2,935	36,987
38	8180	Compressor station expenses	2,111	4,871	3,732	(260)	2,553	1,490	2,181	2,107	2,057	2,209	2,055	2,184	27,288
39	8190	Compressor station fuel and power	88	80	78	3	82	83	60	57	56	60	58	60	767
40	8200	Storage-Measuring and regulating station expenses	925	376	(51)	94	95	87	234	225	219	236	224	228	2,892
41	8210	Storage-Purification expenses	12,439	(1,435)	(239)	459	425	14,630	3,831	3,792	3,742	3,871	3,747	3,811	49,077
42	8240	Storage-Other expenses	651	31	25	53	20	0	102	99	99	105	99	114	1,398
43	8250	Storage well royalties	2,469	1,080	354	698	134	113	669	607	596	636	617	637	8,589
44	8310	Storage-Maintenance of structures and improvement	600	0	750	0	300	600	311	315	315	315	315	315	4,135
45	8340	Maintenance of compressor station equipment	18	654	759	512	(133)	0	261	242	240	256	239	269	3,307
46	8350	Maintenance of measuring and regulating station eq.	1,062	(398)	0	536	(133)	173	207	199	191	207	191	192	2,428
47	8360	Processing-Maintenance of purification equipment	0	0	148	(21)	0	21	20	20	20	21	20	20	248
48	8370	Maintenance of other equipment													0
49	8410	Other storage expenses-Operation labor and expens	3,409	13,509	9,211	14,341	14,109	11,975	11,022	10,661	10,210	11,065	10,207	10,212	129,928
50	8520	Communication system expenses													0
51	8550	Other fuel and power for Compression	0	0	0	0	0	30	4	4	4	4	4	55	
52	8560	Mains expenses	24,145	43,384	11,397	26,439	16,253	44,203	25,706	25,311	24,653	25,712	24,645	24,808	316,657
53	8570	Transmission-Measuring and regulating station exper	7,495	544	3,497	4,550	1,847	90	2,843	2,739	2,652	2,861	2,670	2,734	34,521
54	8630	Transmission-Maintenance of mains	0	215	897	(141)	1,240	804	505	486	467	506	467	467	5,912
55	8640	Transmission-Maintenance of compressor sta equipment													0
56	8650	Transmission-Maintenance of measuring and regulat	0	0	2,863	279	(177)	0	495	477	458	496	458	459	5,808
57	8700	Distribution-Operation supervision and engineering	108,924	123,894	87,336	96,211	106,036	139,540	85,750	90,007	85,220	89,920	85,932	85,019	1,183,789

Atrios Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account  
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2  
 Schedule C-2.2  
 Witness: Wailer, Smith

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
58	8710	Distribution load dispatching	912	20	22	41	41	22	152	146	144	153	149	154	1,954
59	8711	Odorization	0	0	0	5,986	0	0	767	742	746	792	742	875	10,650
60	8720	Distribution-Compressor station labor and expenses													0
61	8740	Mains and Services Expenses	337,866	322,093	299,563	331,435	348,645	297,226	307,262	302,016	291,363	303,289	290,794	292,439	3,723,992
62	8750	Distribution-Measuring and regulating station expens	40,873	12,823	59,895	30,927	39,263	22,812	33,283	32,195	31,034	33,495	31,039	31,563	399,000
63	8760	Distribution-Measuring and regulating station expens	1,932	535	2,813	2,681	3,657	6,085	2,708	2,616	2,548	2,738	2,545	2,676	33,535
64	8770	Distribution-Measuring and regulating station expens	4,439	3,367	4,994	11,335	23,158	21,429	9,202	8,918	8,891	9,440	8,880	10,077	124,130
65	8780	Meter and house regulator expenses	85,680	77,707	66,203	70,824	80,799	76,265	74,823	73,202	69,821	75,627	69,757	70,148	890,856
66	8790	Customer installations expenses	0	90	0	94	239	0	54	52	53	56	52	62	752
67	8800	Distribution-Other expenses	16,986	25,978	22,519	10,694	19,224	11,345	17,668	17,075	16,390	17,755	16,383	16,458	208,475
68	8810	Distribution-Rents	40,818	37,699	43,549	34,963	43,047	40,700	34,548	33,308	32,731	34,886	33,865	34,944	445,054
69	8850	Distribution-Maintenance supervision and engineering	37	185	185	140	0	304	233	169	184	189	169	169	1,964
70	8860	Distribution-Maintenance of structures and improvem	11,627	40	622	221	89	41	1,817	1,748	1,717	1,834	1,779	1,837	23,371
71	8870	Distribution-Maint of mains	6,567	1,572	7,189	2,092	4,112	3,429	3,814	3,487	3,377	3,607	3,377	3,402	46,026
72	8890	Maintenance of measuring and regulating station eq	183	177	0	0	0	3,405	493	467	469	498	467	560	6,698
73	8900	Maintenance of measuring and regulating station eq	0	458	4,685	488	341	0	766	740	743	791	741	873	10,626
74	8910	Maintenance of measuring and regulating station eq	0	6,515	1,049	670	5,815	280	1,899	1,872	1,876	1,944	1,874	2,058	25,852
75	8920	Maintenance of services	408	652	(5)	(26)	0	827	297	286	277	299	276	284	3,575
76	8930	Maintenance of meters and house regulators	7,219	6,050	6,481	9,382	11,681	12,950	8,991	8,659	8,312	9,008	8,312	8,316	105,361
77	8940	Distribution-Maintenance of other equipment	(939)	3,276	2,206	22,511	3,954	7,868	5,289	5,485	5,495	5,639	5,486	5,891	72,160
78	9020	Customer accounts-Meter reading expenses	91,879	121,879	107,089	114,825	114,278	98,163	91,904	93,768	91,734	93,869	91,595	91,786	1,202,768
79	9030	Customer accounts-Customer records and collection	29,218	33,171	42,346	35,784	32,200	22,339	31,821	31,227	29,831	32,310	29,754	29,867	379,870
80	9040	Customer accounts-Uncollectible accounts	116,325	24,247	19,571	175,708	19,482	19,404	19,354	23,326	28,927	38,324	43,791	35,865	564,322
81	9090	Customer service-Operating informational and instr	13,255	10,829	10,459	9,693	9,061	11,760	10,077	10,446	9,703	10,477	9,685	9,707	125,152
82	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	85	21	19	12	8	28	11	184
83	9110	Sales-Supervision	25,970	21,692	23,130	20,081	20,662	20,122	22,043	22,627	19,257	19,713	23,333	19,119	257,747
84	9120	Sales-Demonstrating and selling expenses	4,838	2,655	3,218	3,011	5,580	6,680	6,359	5,826	3,580	2,508	8,550	3,361	56,175
85	9130	Sales-Advertising expenses	1,519	2,316	2,744	1,196	1,209	1,707	2,617	2,397	1,477	1,032	3,518	1,383	23,114
86	9200	A&G-Administrative & general salaries	12,708	12,580	10,884	10,341	11,471	10,422	11,448	11,026	10,583	11,469	10,583	10,583	134,098
87	9210	A&G-Office supplies & expense	2,050	374	(50)	1,059	784	291	474	569	475	530	574	479	7,610
88	9220	A&G-Administrative expense transferred-Credit	1,048,979	1,007,782	1,111,531	964,157	1,761,550	503,334	1,096,347	1,106,535	1,113,571	1,186,407	1,104,263	1,065,764	13,070,219
89	9230	A&G-Outside services employed	5,000	16,506	15,128	26,698	28,801	17,583	15,156	15,352	15,354	15,356	15,351	15,346	201,632
90	9240	A&G-Property insurance	14,569	13,796	13,775	12,965	12,828	12,583	979	679	679	679	679	679	84,991
91	9250	A&G-Injuries & damages	368	114,712	4,710	201	4,757	1,613	17,281	17,720	17,753	17,792	17,691	17,583	232,181
92	9260	A&G-Employee pensions and benefits	239,185	199,130	190,845	188,033	203,543	185,490	192,558	165,889	160,406	174,046	158,905	166,015	2,194,044
93	9270	A&G-Franchise requirements	0	321	0	0	0	0	31	7	7	7	7	7	386
94	9280	A&G-Regulatory commission expenses	(259)	0	4,257	2,300	0	0	881	912	912	912	912	912	11,737
95	9302	Miscellaneous general expenses	2,044	8,530	350	634	3,425	11,200	2,558	809	4,083	1,066	6,017	1,564	42,278
96	9310	A&G-Rents	1,205	1,219	1,205	1,219	1,269	1,262	1,061	1,021	1,002	1,071	1,039	1,073	13,647
97	9320	A&G-Maintenance of general plant	0	0	0	1,248	0	0	120	36	196	50	287	74	2,010
98															
99		Operating (Income)/Loss*	(\$4,263,974)	(\$2,047,226)	(\$953,317)	(\$848,926)	(\$37,723)	(\$1,385,714)	(1,242,739)	(\$1,731,569)	(\$3,335,900)	(\$4,965,490)	(\$5,560,306)	(\$5,128,274)	(\$25,238,735)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only  
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual		actual		actual		actual		Forecasted		Budgeted		Budgeted		Budgeted		Budgeted		Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16							
		4091-410 Provision for income taxes	\$ 188,489	\$ 243,922	\$ 682,126	\$ 1,051,227	\$ 3,771,360	\$ (1,129,701)													\$ 4,807,422
1	4030	Depreciation Expense	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	0	0	0	0	0	(0)
2	4081	Taxes other than income taxes, utility operating it	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8560	Mains expenses	0	555	(230)	69	46	109	168	123	123	123	123	123	123	123	123	121	121	121	1,330
4	8700	Distribution-Operation supervision and engineerir	12,345	6,006	774	151	10,190	611	9,128	6,767	6,716	6,770	6,729	6,815	6,729	6,815	6,729	6,815	6,815	6,815	72,802
5	8740	Mains and Services Expenses	13,304	2,002	9,281	11,403	(1,565)	10,024	9,151	15,459	10,017	9,678	9,846	9,676	9,846	9,676	9,846	9,676	9,676	9,676	108,285
6	8780	Meter and house regulator expenses	(1,002)	0	0	0	0	0	(183)	(191)	(183)	(200)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(2,124)
7	8800	Distribution-Other expenses	0	11	0	517	40	0	105	128	127	127	128	127	128	127	128	127	127	127	1,311
8	9010	Customer accounts-Operation supervision	0	500	7,088	153	362	0	1,612	1,816	1,799	1,806	1,807	1,804	1,807	1,804	1,804	1,804	1,804	1,804	18,747
9	9030	Customer accounts-Customer records and collec	3,706	3,706	3,538	3,708	3,875	3,538	4,033	4,212	4,021	4,403	4,021	4,021	4,021	4,021	4,021	4,021	4,021	4,021	46,779
10	9100	Customer service-Miscellaneous customer servic	447	0	0	0	0	0	82	100	99	100	100	100	100	100	100	100	100	100	1,029
11	9120	Sales-Demonstrating and selling expenses	0	0	400	0	275	2,245	871	485	409	372	470	372	470	372	470	372	372	372	5,899
12	9200	A&G-Administrative & general salaries	(1,579,484)	(1,201,722)	(261,630)	(2,985,600)	(5,481,319)	(4,808,654)	(1,980,907)	(1,219,680)	(1,705,915)	(1,183,539)	(2,255,233)	(2,717,547)	(2,717,547)	(2,717,547)	(2,717,547)	(2,717,547)	(2,717,547)	(2,717,547)	(27,281,230)
13	9210	A&G-Office supplies & expense	1,249,144	1,505,038	1,602,764	1,774,936	1,683,391	1,837,310	2,076,217	2,380,748	2,078,661	2,124,420	2,078,153	2,124,420	2,078,153	2,006,138	2,006,138	2,006,138	2,006,138	2,006,138	22,396,921
14	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(6,723,910)	(7,827,802)	(7,366,140)	(8,272,202)	(7,032,001)	(8,272,202)	(7,032,001)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(82,411,661)
15	9230	A&G-Outside services employed	554,634	481,433	555,984	917,908	627,191	682,005	654,546	715,273	720,222	718,598	751,307	725,694	751,307	725,694	751,307	725,694	725,694	725,694	8,104,795
16	9240	A&G-Property insurance	13,537	13,537	13,537	13,537	13,815	13,543	13,835	14,784	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	169,860
17	9250	A&G-Injuries & damages	1,556,100	514,912	557,022	1,557,219	1,560,234	1,644,853	1,598,700	1,705,929	1,726,834	1,730,048	1,726,834	1,726,834	1,726,834	1,726,834	1,726,834	1,726,834	1,726,834	1,726,834	17,605,519
18	9260	A&G-Employee pensions and benefits	3,191,077	3,057,681	2,761,670	8,738,017	6,882,905	1,762,802	3,496,496	3,363,742	3,701,921	3,791,339	3,812,051	3,643,470	3,812,051	3,643,470	3,812,051	3,643,470	3,643,470	3,643,470	48,201,172
19	9301	A&G-General advertising expense	0	0	0	49,000	0	0	5,429	4,445	4,209	9,286	6,155	6,155	6,155	6,155	6,155	6,155	6,155	6,155	84,606
20	9302	Miscellaneous general expenses	1,754,685	264,937	78,914	317,126	363,534	82,445	332,148	291,416	268,745	540,582	373,504	366,998	373,504	366,998	373,504	366,998	366,998	366,998	5,033,034
21	9310	A&G-Rents	425,099	415,146	438,153	410,794	431,262	404,455	443,654	472,809	472,415	440,956	441,147	440,845	441,147	440,845	441,147	440,845	440,845	440,845	5,236,736
22	9320	A&G-Maintenance of general plant	53,285	43,332	80,000	52,073	16,688	31,285	58,824	69,425	60,937	62,351	60,060	58,880	60,060	58,880	60,060	58,880	58,880	58,880	647,139
23		Operating (Income)Loss*	\$42,374	(\$999,659)	(\$999,423)	\$4,950,557	(\$8,820,345)	\$3,867,443	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$2,848,369
24																					
25	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(6,723,910)	(7,827,802)	(7,366,140)	(8,272,202)	(7,032,001)	(8,272,202)	(7,032,001)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(82,411,661)
26		Allocation Factor to Kentucky	5.42%	5.48%	5.47%	5.48%	5.39%	5.00%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.35%
27		Total Allocated Amount	(390,748)	(334,652)	(374,633)	(329,559)	(805,469)	109,968	(353,515)	(411,554)	(387,281)	(434,918)	(369,714)	(330,967)	(330,967)	(330,967)	(330,967)	(330,967)	(330,967)	(330,967)	(4,413,042)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
2	4081	Taxes other than income taxes, utility operating income	(0)	0	(0)	(0)	0	(0)	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	111	0	0	0	12	11	11	12	12	9	179
4	8740	Mains and Services Expenses	576	2,016	1,092	1,425	1,268	3,850	1,944	1,944	1,944	1,944	1,944	1,944	21,893
5	8800	Distribution-Other expenses	0	0	0	0	87	0	9	8	11	8	7	6	135
6	9010	Customer accounts-Operation supervision	492,128	506,989	484,014	513,244	517,441	482,175	486,014	492,955	471,502	516,119	475,750	468,585	5,906,895
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	648	0	67	66	63	73	72	55	1,044
8	9030	Customer accounts-Customer records and collections expenses	2,002,011	2,081,127	1,934,127	1,931,715	2,068,679	1,808,885	1,951,398	2,041,453	1,905,384	2,078,745	1,955,371	1,903,225	23,662,120
9	9200	A&G-Administrative & general salaries	397,662	345,242	332,031	327,602	368,879	374,651	357,552	365,100	349,088	381,127	349,065	349,065	4,295,063
10	9210	A&G-Office supplies & expense	827,251	819,940	894,494	879,146	936,394	874,387	250,285	218,205	219,028	274,115	216,051	208,814	6,618,110
11	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(4,257,403)	(4,290,022)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(55,198,901)
12	9230	A&G-Outside services employed	45,898	39,095	61,428	49,207	408	68,225	23,494	18,406	17,979	27,199	17,906	17,884	387,128
13	9240	A&G-Property insurance	10,472	10,472	10,472	10,472	10,472	10,472	0	0	0	0	0	0	62,829
14	9250	A&G-Injuries & damages	0	263	0	0	0	0	22	16	16	25	16	16	375
15	9260	A&G-Employee pensions and benefits	1,082,828	1,057,005	1,090,779	1,030,067	1,252,830	951,298	1,049,931	1,013,617	984,006	1,053,202	962,214	959,195	12,486,971
16	9310	A&G-Rents	151,120	150,819	150,915	150,928	150,935	151,109	136,663	138,182	151,047	137,377	133,212	133,313	1,735,621
17	9320	A&G-Maintenance of general plant	3,000	3,319	8,400	144	4,236	1,236	11	59	13	52	56	10	20,538
18															
19		Operating (Income)Loss*	\$0	\$0	\$0	\$498	(\$498)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(4,257,403)	(4,290,022)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(55,198,901)
22		Allocation Factor to Kentucky	5.73%	5.73%	5.74%	5.73%	5.74%	5.73%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.72%
23		Total Allocated Amount	(287,194)	(287,409)	(285,290)	(280,347)	(304,829)	(270,677)	(243,194)	(245,057)	(234,208)	(255,336)	(234,869)	(230,896)	(3,159,308)
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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only  
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(B)(c)2.2  
 Schedule C-2.2  
 Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4091-410 Provision for income taxes			2,841,006	3,329,272	89,773	(280,721)	(545,820)	612,234							6,045,744
1	4030	Depreciation Expense	(0)	(0)	0	(0)	0	0	0	0	0	0	0	0	(0)
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	0	0	0	(0)	0	(0)	0	0	0	0	0	0	0
4	8170	Lines expenses	41	41	38	36	41	43	39	41	41	44	47	48	503
5	8180	Compressor station expenses	43	43	40	39	43	31	38	40	41	44	46	47	496
6	8190	Compressor station fuel and power	880	553	1,521	5	0	5	477	497	502	543	576	589	6,148
7	8210	Storage-Purification expenses	778	213	119	151	139	16	228	238	240	260	275	281	2,939
8	8240	Storage-Other expenses	58	40	15	5	0	0	19	20	20	22	23	23	244
9	8250	Storage well royalties	2,558	3,774	2,400	1,008	289	544	1,700	1,772	1,792	1,938	2,053	2,100	21,929
10	8560	Mains expenses	615	55	52	51	56	126	187	178	194	193	202	190	2,097
11	8570	Transmission-Measuring and regulating station e	82	82	77	75	83	86	78	81	82	89	94	96	1,006
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	16	4	2	6	3	6	4	40
13	8700	Distribution-Operation supervision and engineer	275,478	270,493	291,758	254,036	320,552	247,207	406,081	346,617	405,653	378,851	401,050	405,792	4,003,588
14	8711	Odorization	7,998	16,845	0	157	0	4,310	7,135	4,211	11,063	5,975	11,439	6,638	75,770
15	8740	Mains and Services Expenses	7,666	12,005	4,450	5,702	11,811	9,252	622	186	507	141	1,758	452	54,553
16	8750	Distribution-Measuring and regulating station ex	271	517	1,497	2,584	292	6,783	11,519	10,344	12,956	10,928	13,162	10,986	81,839
17	8760	Distribution-Measuring and regulating station ex	0	0	0	720	0	0	175	103	272	147	281	163	1,881
18	8770	Distribution-Measuring and regulating station ex	572	16	15	3,591	0	0	932	803	912	869	972	894	9,575
19	8800	Distribution-Other expenses	0	0	504	0	0	0	120	106	172	95	118	87	1,202
20	8810	Distribution-Rents	25,712	27,868	22,685	24,793	23,790	25,854	24,230	25,256	25,540	27,626	29,257	29,925	312,536
21	9010	Customer accounts-Operation supervision	0	0	5,000	0	0	0	1,454	694	1,508	658	2,239	3,440	14,992
22	9030	Customer accounts-Customer records and collec	261,150	262,591	235,446	239,238	222,692	220,918	314,343	288,463	274,149	299,979	293,961	302,814	3,215,744
23	9100	Customer service-Miscellaneous customer serv	81	7	0	0	61	73	64	31	67	29	99	152	664
24	9110	Sales-Supervision	8,144	11,939	8,546	15,854	9,151	9,860	13,671	13,023	14,700	13,128	12,988	12,000	143,003
25	9120	Sales-Demonstrating and selling expenses	139	0	0	0	0	0	40	19	42	18	62	95	416
26	9130	Sales-Advertising expenses	0	0	2,321	150	0	0	719	343	745	325	1,106	1,700	7,408
27	9200	A&G-Administrative & general salaries	(4,567)	(4,657)	(5,150)	(4,164)	(4,789)	(3,965)	(284)	(4,688)	6,168	2,090	(9,840)	202	(33,643)
28	9210	A&G-Office supplies & expense	0	580	358	46	2,250	(1)	730	652	750	650	695	644	7,354
29	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(1,017,790)	(916,521)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(11,198,453)
30	9230	A&G-Outside services employed	22,567	12,254	15,854	9,836	0	16,709	16,876	15,430	14,651	16,042	15,780	16,284	172,284
31	9240	A&G-Property insurance	(668)	(828)	(800)	(874)	(837)	(887)	(9,035)	(6,911)	(7,030)	(6,900)	(6,999)	(7,022)	(48,790)
32	9250	A&G-Injuries & damages	25,271	14,118	24,050	23,672	23,974	72,438	69,119	57,886	56,710	59,314	56,639	56,691	539,881
33	9260	A&G-Employee pensions and benefits	113,471	149,784	293,007	137,531	709,529	81,144	141,759	149,340	167,812	178,522	183,552	172,359	2,477,811
34	9302	Miscellaneous general expenses	7,323	7,244	15,964	7,244	7,244	7,244	14,743	11,737	12,128	19,056	6,224	8,794	124,944
35	9310	A&G-Rents	12	5	5	5	5	5	6	6	7	7	7	8	80
37	Operating (Income)Loss*		\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$6,045,744
39	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(1,017,790)	(916,521)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(11,198,453)
40	Allocation Factor to Kentucky		49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%
41	Total Allocated Amount		(371,038)	(385,720)	(451,607)	(354,252)	(651,251)	(342,625)	(499,638)	(449,924)	(492,082)	(496,151)	(499,680)	(503,901)	(5,497,869)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Jul-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
1	4091	Provision for Federal & State Income Taxes	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 594,458	\$ 7,133,492
2															
3	4030	Depreciation Expense	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	1,614,717	19,376,607
4	4080	Amortization of gas plant acquisition adjustments	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	48,446
5	4081	Taxes other than income taxes, utility operating incor	474,079	496,684	477,533	475,466	530,427	515,123	479,903	538,469	491,713	499,474	594,133	527,217	6,100,220
6	4800	Residential sales	(4,201,269)	(3,877,378)	(3,821,141)	(3,845,344)	(4,867,277)	(8,345,706)	(12,478,367)	(14,143,816)	(13,587,612)	(12,857,075)	(8,294,819)	(5,503,226)	(95,823,030)
7	4805	Unbilled Residential Revenue													
8	4811	Commercial Revenue	(1,840,387)	(1,721,803)	(1,690,380)	(1,697,937)	(2,075,771)	(3,426,762)	(5,072,886)	(5,747,048)	(5,642,885)	(5,127,401)	(3,455,973)	(2,363,431)	(39,862,445)
9	4812	Industrial Revenue	(248,583)	(152,993)	(213,968)	(170,704)	(236,478)	(306,081)	(575,973)	(753,210)	(591,798)	(960,788)	(381,429)	(308,541)	(4,880,527)
10	4815	Unbilled Comm Revenue													
11	4816	Unbilled Industrial Revenue													
12	4820	Other Sales to Public Authorities	(263,073)	(238,326)	(230,069)	(239,375)	(334,522)	(637,714)	(992,366)	(1,141,047)	(1,085,111)	(1,031,153)	(619,398)	(377,456)	(7,189,609)
13	4825	Unbilled Public Authority Revenue													
14	4870	Forfeited discounts	(64,359)	(50,431)	(46,693)	(45,925)	(46,254)	(58,212)	(99,288)	(148,252)	(168,155)	(162,432)	(152,013)	(98,892)	(1,140,887)
15	4890	Miscellaneous service revenues	(53,147)	(52,352)	(49,875)	(61,445)	(120,749)	(125,695)	(56,798)	(53,861)	(48,764)	(61,274)	(55,115)	(56,750)	(795,825)
16	4893	Revenue-Transportation Commercial	(1,054,710)	(1,013,351)	(1,058,159)	(1,050,911)	(1,190,909)	(1,319,363)	(1,329,061)	(1,473,686)	(1,424,543)	(1,335,401)	(1,140,628)	(1,092,902)	(14,493,804)
17	4950	Other Gas Revenue	(198,244)	(198,681)	(207,454)	(197,357)	(213,503)	(225,558)	(235,550)	(252,289)	(241,811)	(227,857)	(214,960)	(205,466)	(2,618,728)
18	7560	Field measuring and regulating station expenses	9	9	9	9	9	8	8	8	8	9	10	8	104
19	7590	Production and gathering-Other	-	-	-	-	-	-	-	-	-	-	-	-	0
20	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	146,919	89,604	386,305	213,051	463,205	0	1,309,084
21	8010	Natural gas field line purchases	6,176	5,937	5,505	7,191	4,298	5,579	5,021	4,954	3,351	9,364	13,725	10,889	81,990
22	8040	Natural gas city gate purchases	4,473,767	4,984,370	4,042,076	4,203,499	4,164,916	5,146,802	4,766,798	3,835,235	2,330,260	3,864,090	2,470,964	10,347,909	54,630,686
23	8050	Other purchases	(939)	(2,611)	(1,809)	(226)	(16)	(22)	0	0	(225)	23,721	(17)	(1,417)	16,838
24	8051	PGA for Residential	1,077,682	855,625	725,666	729,239	945,871	3,023,340	6,572,939	8,091,637	8,181,533	9,502,782	7,190,471	3,129,854	50,026,638
25	8052	PGA for Commercial	821,095	762,193	677,880	770,337	948,827	1,354,891	2,837,329	3,562,543	3,612,688	4,126,388	3,440,148	1,899,794	24,814,110
26	8053	PGA for Industrial	296,793	180,737	216,320	145,184	199,457	227,314	431,076	531,439	530,543	760,217	625,193	571,070	4,715,343
27	8054	PGA for Public Authorities	168,726	139,479	120,600	144,479	173,663	297,441	619,686	765,820	791,196	895,267	751,981	480,781	5,349,099
28	8058	Unbilled PGA Cost	(251,539)	(230,243)	(2,464)	(44,132)	676,622	2,069,022	1,394,961	990,426	447,999	(3,054,216)	(5,135,996)	(2,376,599)	(5,516,159)
29	8059	PGA Offset to Unrecovered Gas Cost	(3,017,104)	(3,071,813)	(2,652,088)	(1,969,542)	(2,129,997)	(3,343,034)	(8,614,118)	(8,788,003)	(10,927,966)	(12,369,994)	(14,846,414)	(8,412,086)	(80,142,158)
30	8060	Exchange gas	(1,052,382)	(1,294,140)	(786,056)	(1,242,348)	(945,739)	(1,038,646)	882,621	750,798	1,877,942	1,163,165	2,500,077	(1,949,963)	(1,334,672)
31	8081	Gas withdrawn from storage-Debit	0	0	3,625	0	0	7,383	1,436,920	2,636,310	4,688,639	5,391,206	5,833,493	5,308	20,002,883
32	8082	Gas delivered to storage-Credit	(2,161,327)	(2,287,494)	(2,158,697)	(2,017,323)	(2,034,967)	(2,010,349)	(41,612)	(24,304)	(2,746)	(9,991)	(29,387)	(3,736,489)	(16,514,585)
33	8120	Gas used for other utility operations-Credit	1,093	150	83	205	(428)	(731)	(1,243)	(1,101)	(3,995)	(1,513)	(2,121)	(1,256)	(10,856)
34	8580	Transmission and compression of gas by others	1,751,808	1,665,751	1,547,148	1,018,748	941,504	1,232,286	1,617,451	1,495,406	1,634,439	1,715,389	3,594,354	3,735,850	21,950,135
35	8140	Storage-Operation supervision and engineering	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(73)
36	8160	Wells expenses	7,724	7,584	7,771	7,655	7,829	7,490	7,799	7,488	7,563	7,910	7,636	7,757	92,007
37	8170	Lines expenses	3,076	2,972	3,097	3,022	3,043	2,939	3,177	2,941	3,008	3,156	2,959	3,046	36,435
38	8180	Compressor station expenses	2,324	2,267	2,222	2,206	2,146	2,095	2,249	2,092	2,221	2,224	2,131	2,150	26,327
39	8190	Compressor station fuel and power	58	58	55	61	57	56	60	58	60	56	58	59	697
40	8200	Storage-Measuring and regulating station expenses	226	222	226	233	229	222	239	226	231	229	226	231	2,740
41	8210	Storage-Purification expenses	3,933	3,882	3,905	3,888	3,829	3,777	3,909	3,781	3,846	3,956	3,870	3,904	46,480
42	8240	Storage-Other expenses	122	122	105	111	99	99	105	99	114	101	103	99	1,278
43	8250	Storage well royalties	609	609	587	644	607	596	636	617	637	589	617	620	7,368
44	8310	Storage-Maintenance of structures and improvement	321	321	321	321	315	315	315	315	315	326	326	326	3,834
45	8340	Maintenance of compressor station equipment	292	287	259	264	244	242	259	241	271	252	249	245	3,106
46	8350	Maintenance of measuring and regulating station eqt.	200	192	207	200	205	197	197	213	197	213	197	205	2,424
47	8360	Processing-Maintenance of purification equipment	20	20	21	20	21	20	22	20	20	22	20	21	248
48	8370	Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
49	8410	Other storage expenses-Operation labor and expens	10,646	10,222	11,056	10,640	10,977	10,513	11,394	10,510	10,515	11,389	10,525	10,950	129,336
50	8520	Communication system expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
51	8550	Other fuel and power for Compression	4	4	4	4	4	4	4	4	4	4	4	4	50
52	8560	Mains expenses	25,813	25,591	26,018	25,693	25,641	24,969	26,055	24,962	25,124	26,323	25,889	25,763	307,841
53	8570	Transmission-Measuring and regulating station expen	2,820	2,740	2,823	2,807	2,797	2,708	2,922	2,726	2,790	2,870	2,739	2,809	33,552
54	8630	Transmission-Maintenance of mains	486	487	506	486	501	481	521	481	481	521	481	501	5,910
55	8640	Transmission-Maintenance of compressor sta equip	-	-	-	-	-	-	-	-	-	-	-	-	0
56	8650	Transmission-Maintenance of measuring and regulat	478	459	496	477	491	472	511	471	472	511	472	491	5,802
57	8700	Distribution-Operation supervision and engineering	88,762	86,603	88,417	90,659	91,586	86,736	91,562	87,448	86,534	90,440	89,515	88,078	1,069,340
58	8710	Distribution load dispatching	147	147	141	155	146	144	153	149	154	142	149	149	1,775

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Jul-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
59	8711	Odorization	\$ 964	\$ 959	\$ 806	\$ 842	\$ 742	\$ 745	\$ 792	\$ 742	\$ 875	\$ 764	\$ 779	\$ 743	\$ 9,754
60	8720	Distribution-Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
61	8740	Mains and Services Expenses	308,018	309,350	309,025	306,304	305,315	294,529	306,720	293,960	295,608	309,842	312,463	302,217	3,653,350
62	8750	Distribution-Measuring and regulating station expens	33,014	31,901	33,473	32,590	33,020	31,826	34,353	31,830	32,355	34,190	32,039	33,000	393,588
63	8760	Distribution-Measuring and regulating station expens	2,838	2,762	2,753	2,718	2,670	2,599	2,793	2,597	2,727	2,769	2,637	2,675	32,536
64	8770	Distribution-Measuring and regulating station expens	10,915	10,822	9,535	9,853	8,954	8,926	9,479	8,915	10,113	9,217	9,267	8,998	114,996
65	8780	Meter and house regulator expenses	73,280	70,566	75,353	72,950	75,233	71,771	77,740	71,707	72,097	77,478	72,134	74,600	884,900
66	8790	Customer installations expenses	68	68	57	59	52	53	56	52	62	54	55	52	689
67	8800	Distribution-Other expenses	17,179	16,512	17,737	17,105	17,570	16,864	18,269	16,857	16,932	18,232	16,884	17,536	207,678
68	8810	Distribution-Rents	33,472	33,477	32,290	35,343	33,308	32,731	34,866	33,865	34,944	32,391	33,900	34,061	404,667
69	8850	Distribution-Maintenance supervision and engineering	199	179	179	200	169	184	189	169	169	189	193	179	2,200
70	8860	Distribution-Maintenance of structures and improvem	1,755	1,755	1,691	1,858	1,748	1,717	1,834	1,779	1,837	1,696	1,778	1,787	21,234
71	8870	Distribution-Maint of mains	3,540	3,429	3,620	3,517	3,570	3,456	3,693	3,456	3,481	3,706	3,481	3,588	42,538
72	8890	Maintenance of measuring and regulating station eq.	606	603	507	530	467	469	498	467	550	476	490	467	6,135
73	8900	Maintenance of measuring and regulating station eq.	962	957	804	840	740	743	791	741	873	763	777	741	9,733
74	8910	Maintenance of measuring and regulating station eq.	2,194	2,188	1,975	2,029	1,872	1,874	1,944	1,874	2,058	1,930	1,952	1,903	23,795
75	8920	Maintenance of services	299	289	300	292	294	284	307	283	291	305	286	294	3,522
76	8930	Maintenance of meters and house regulators	8,666	8,318	9,008	8,652	8,918	8,561	9,277	8,560	8,564	9,276	8,562	8,918	105,292
77	8940	Distribution-Maintenance of other equipment	6,226	6,211	5,743	5,854	5,485	5,495	5,639	5,486	5,891	5,666	5,711	5,601	69,009
78	9020	Customer accounts-Meter reading expenses	94,392	93,514	94,732	94,174	94,424	92,364	94,552	92,225	92,416	96,578	95,089	95,556	1,130,015
79	9030	Customer accounts-Customer records and collection	31,212	30,029	32,081	31,031	32,093	30,662	33,211	30,586	30,699	32,989	30,688	31,744	377,024
80	9040	Customer accounts-Uncollectible accounts	21,186	20,401	21,087	20,693	26,046	38,673	42,568	43,080	38,650	22,456	4,938	13,668	313,426
81	9090	Customer service-Operating informational and instruk	10,215	9,886	10,337	10,217	10,594	9,941	10,735	9,923	9,945	10,648	10,167	10,269	122,978
82	9100	Customer service-Miscellaneous customer service	8	13	9	20	19	12	8	28	11	18	15	19	179
83	9110	Sales-Supervision	19,322	19,932	19,555	22,208	23,020	19,634	20,123	23,710	19,497	22,479	20,805	21,975	252,261
84	9120	Sales-Demonstrating and selling expenses	2,509	3,860	2,685	6,055	5,826	3,590	2,508	8,550	3,361	5,541	4,469	5,663	54,618
85	9130	Sales-Advertising expenses	1,032	1,588	1,105	2,492	2,397	1,477	1,032	3,518	1,383	2,280	1,839	2,330	22,474
86	9200	A&G-Administrative & General Salaries	11,026	10,583	11,469	11,028	11,357	10,900	11,813	10,900	10,900	11,813	10,900	11,357	134,044
87	9210	A&G-Office supplies & expense	543	543	567	898	569	475	530	574	479	488	541	642	6,848
88	9220	A&G-Administrative expense transferred-Credit	1,113,359	1,294,540	1,028,570	1,130,412	1,142,712	1,147,478	1,224,854	1,138,170	1,099,672	1,264,604	1,121,618	1,319,288	14,025,277
89	9230	A&G-Outside services employed	15,640	15,639	15,639	15,638	15,352	15,354	15,356	15,351	15,346	15,870	15,870	15,870	186,924
90	9240	A&G-Property Insurance	679	679	679	684	679	679	679	679	679	679	679	679	8,157
91	9250	A&G-Injuries & damages	17,884	17,864	17,875	17,866	17,721	17,755	17,794	17,692	17,584	18,144	18,143	18,147	214,469
92	9260	A&G-Employee pensions and benefits	161,470	154,646	167,602	161,376	196,566	189,840	205,946	188,338	185,449	199,588	184,515	192,271	2,187,599
93	9270	A&G-Franchise requirements	7	7	7	7	7	7	7	7	7	7	7	7	83
94	9280	A&G-Regulatory commission expenses	929	929	929	929	912	912	912	912	912	943	943	943	11,106
95	9302	Miscellaneous general expenses	870	928	1,261	6,168	809	4,083	1,066	6,017	1,564	935	6,293	757	30,750
96	9310	A&G-Rents	1,025	1,025	987	1,085	1,021	1,002	1,071	1,039	1,073	990	1,038	1,043	12,399
97	9320	A&G-Maintenance of general plant	41	43	60	295	36	196	50	287	74	42	302	34	1,458
98		Operating (Income)Loss*	(\$1,561,481)	(\$1,160,178)	(\$1,413,013)	(\$1,285,096)	(\$1,759,323)	(\$3,127,999)	(\$4,540,679)	(\$5,395,469)	(\$4,956,363)	(\$5,048,930)	(\$3,031,376)	(\$1,770,012)	(\$27,916,427)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating in	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8560	Mains expenses	132	129	123	148	123	122	122	123	120	129	126	131	1,528
4	8700	Distribution-Operation supervision and engineerin	7,217	7,056	6,750	8,022	6,768	6,717	6,771	6,730	6,616	7,095	6,894	7,182	83,818
5	8740	Mains and Services Expenses	9,676	9,676	11,380	9,686	15,469	10,017	9,676	9,846	9,676	11,919	9,966	9,676	126,663
6	8780	Meter and house regulator expenses	(191)	(183)	(200)	(191)	(197)	(188)	(206)	(188)	(188)	(206)	(188)	(197)	(2,323)
7	8800	Distribution-Other expenses	127	127	129	127	128	127	127	128	127	127	128	127	1,528
8	9010	Customer accounts-Operation supervision	1,818	1,818	1,822	1,843	1,816	1,799	1,808	1,807	1,804	1,811	1,816	1,823	21,783
9	9030	Customer accounts-Customer records and collec	4,212	4,021	4,403	4,212	4,338	4,141	4,535	4,141	4,141	4,535	4,141	4,338	51,158
10	9100	Customer service-Miscellaneous customer servic	99	100	101	99	100	99	100	100	100	99	100	100	1,198
11	9120	Sales-Demonstrating and selling	372	449	372	419	485	409	372	470	372	419	449	372	4,961
12	9200	A&G-Administrative & general salaries	(1,563,168)	(1,418,855)	(1,502,303)	(1,381,389)	(1,113,131)	(1,604,203)	(1,072,154)	(2,153,521)	(2,615,835)	(1,727,269)	(1,578,856)	(1,513,395)	(19,244,080)
13	9210	A&G-Office supplies & expense	2,086,488	2,231,430	2,018,341	2,105,914	2,380,748	2,078,661	2,124,420	2,078,153	2,006,138	2,112,072	2,132,958	2,115,904	25,471,227
14	9220	A&G-Administrative expense transferred-Credit	(7,486,805)	(9,963,321)	(6,079,583)	(6,442,296)	(8,026,694)	(7,554,507)	(8,481,620)	(7,220,368)	(6,483,398)	(9,320,613)	(7,356,818)	(10,168,520)	(94,584,543)
15	9230	A&G-Outside services employed	732,163	712,665	709,033	764,731	715,273	720,222	718,598	751,307	725,694	797,087	721,253	704,911	8,772,936
16	9240	A&G-Property insurance	14,998	14,998	14,998	14,998	14,784	14,983	14,983	14,983	14,983	14,998	14,998	14,998	179,705
17	9250	A&G-Injuries & damages	1,730,115	1,728,509	1,731,722	1,730,115	1,708,579	1,729,321	1,732,860	1,729,321	1,729,321	1,734,536	1,730,996	1,732,765	20,748,157
18	9280	A&G-Employee pensions and benefits	3,485,880	5,928,260	2,353,031	2,296,595	3,453,316	3,785,974	3,886,433	3,896,104	3,727,524	3,774,699	3,525,493	6,348,612	46,461,920
19	9301	A&G-General advertising expense	7,926	3,549	3,490	6,269	4,445	4,209	9,286	6,155	6,082	37,418	4,409	3,432	96,670
20	9302	Miscellaneous general expenses	467,404	238,435	225,789	378,834	291,416	268,745	540,582	373,504	366,998	2,049,451	278,995	233,688	5,713,841
21	9310	A&G-Rents	440,989	440,764	440,739	441,296	472,809	472,415	440,956	441,147	440,845	441,581	440,968	444,791	5,359,300
22	9320	A&G-Maintenance of general plant	60,546	60,375	59,864	60,570	69,425	60,937	62,351	60,060	58,880	60,112	62,173	59,262	734,555
23		Operating (Income) Loss*	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0
24															
25	9220	A&G-Administrative expense transferred-Credit	(7,486,805)	(9,963,321)	(6,079,583)	(6,442,296)	(8,026,694)	(7,554,507)	(8,481,620)	(7,220,368)	(6,483,398)	(9,320,613)	(7,356,818)	(10,168,520)	
26		Allocation Factor to Kentucky	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	
27		Total Allocated Amount	(393,625)	(523,830)	(319,639)	(338,709)	(422,011)	(397,185)	(445,929)	(379,617)	(340,870)	(490,039)	(386,791)	(534,619)	(4,972,866)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	10	13	12	11	11	11	12	12	9	10	12	12	137
4	8740	Mains and Services Expenses	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	23,331
5	8800	Distribution-Other expenses	8	24	1	2	8	11	8	7	6	6	7	18	107
6	9010	Customer accounts-Operation supervision	490,957	476,661	517,560	494,850	506,935	484,868	530,713	489,115	481,950	524,370	487,785	509,311	5,995,075
7	9020	Customer accounts-Meter reading expenses	59	74	73	66	66	63	73	72	55	57	72	73	802
8	9030	Customer accounts-Customer records and collections	1,989,557	1,956,433	2,077,808	1,991,861	2,100,529	1,961,865	2,140,416	2,011,853	1,959,706	2,138,458	2,012,052	2,051,187	24,391,725
9	9200	A&G-Administrative & general salaries	364,911	349,070	380,938	365,100	376,047	359,555	392,555	359,532	359,532	392,557	359,539	376,041	4,435,378
10	9210	A&G-Office supplies & expense	225,750	228,799	228,538	208,903	218,205	219,028	274,115	216,051	208,814	222,887	218,609	221,347	2,690,846
11	9220	A&G-Administrative expense transferred-Credit	(4,239,140)	(4,224,786)	(4,389,295)	(4,200,957)	(4,458,145)	(4,260,831)	(4,645,506)	(4,272,415)	(4,202,860)	(4,573,650)	(4,282,076)	(4,460,128)	(52,209,787)
12	9230	A&G-Outside services employed	22,709	20,143	22,899	17,694	18,406	17,979	27,199	17,906	17,884	19,912	17,333	16,912	236,976
13	9240	A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9250	A&G-Injuries & damages	18	16	18	16	16	16	25	16	16	18	16	16	207
15	9260	A&G-Employee pensions and benefits	1,009,770	1,054,257	1,019,900	982,265	1,097,736	1,064,430	1,141,016	1,042,639	1,039,619	1,134,520	1,045,911	1,149,943	12,782,006
16	9310	A&G-Rents	133,437	137,342	139,578	138,231	138,182	151,047	137,377	133,212	133,313	139,099	138,741	133,265	1,652,824
17	9320	A&G-Maintenance of general plant	11	10	25	11	59	13	52	56	10	11	53	58	372
18															
19		Operating (Income)Loss*	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(4,239,140)	(4,224,786)	(4,389,295)	(4,200,957)	(4,458,145)	(4,260,831)	(4,645,506)	(4,272,415)	(4,202,860)	(4,573,650)	(4,282,076)	(4,460,128)	(52,209,787)
22		Allocation Factor to Kentucky	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%
23		Total Allocated Amount	(242,150)	(241,330)	(250,728)	(239,969)	(254,661)	(243,389)	(265,363)	(244,051)	(240,078)	(261,258)	(244,603)	(254,774)	(2,982,355)

\*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. 2015-00343  
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(6)(c)2.2  
 Schedule C-2.2

Witness: Waller, Smith

Line	Acct	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
No.	No.	Jun-16	Aug-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	
	Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	43	43	43	42	41	41	44	47	48	49	49	45	536
5	8180 Compressor station expenses	43	42	43	41	40	41	44	46	47	48	49	45	529
6	8190 Compressor station fuel and power	531	523	529	514	497	502	543	576	589	599	603	552	6,558
7	8210 Storage-Purification expenses	254	250	253	246	238	240	260	275	281	286	288	264	3,135
8	8240 Storage-Other expenses	21	21	21	20	20	20	22	23	23	24	24	22	261
9	8250 Storage well royalties	1,893	1,866	1,886	1,833	1,772	1,792	1,938	2,053	2,100	2,137	2,152	1,968	23,389
10	8560 Mains expenses	181	185	202	190	181	197	197	206	193	204	202	215	2,353
11	8570 Transmission-Measuring and regulating station e	87	86	87	84	81	82	89	94	96	98	99	90	1,073
12	8650 Transmission-Maintenance of me - Non-Inventor	2	4	5	4	2	6	3	6	4	3	5	7	51
13	8700 Distribution-Operation supervision and engineer	390,818	355,406	397,637	406,093	352,451	411,222	384,949	406,620	411,361	394,925	378,236	423,101	4,712,818
14	8711 Odorization	3,871	7,416	9,624	7,522	4,211	11,063	5,975	11,439	6,638	6,405	9,285	13,796	97,245
15	8740 Mains and Services Expenses	136	759	343	623	186	507	141	1,758	452	632	683	1,552	7,772
16	8750 Distribution-Measuring and regulating station ex	10,247	11,684	12,791	11,735	10,344	12,956	10,928	13,162	10,986	10,951	12,553	14,305	142,641
17	8760 Distribution-Measuring and regulating station ex	95	182	236	185	103	272	147	281	163	157	228	339	2,389
18	8770 Distribution-Measuring and regulating station ex	803	878	916	1,356	803	912	869	972	894	898	910	997	11,207
19	8800 Distribution-Other expenses	104	103	89	126	106	172	95	118	87	100	108	103	1,311
20	8810 Distribution-Rents	26,975	26,596	26,886	26,119	25,256	25,540	27,626	29,257	29,925	30,456	30,676	28,046	333,357
21	9010 Customer accounts-Operation supervision	1,394	670	2,301	696	694	1,508	658	2,239	3,440	625	903	2,642	17,769
22	9030 Customer accounts-Customer records and collec	291,192	290,351	288,685	472,793	288,923	274,588	300,461	294,401	303,253	308,097	288,149	285,725	3,656,617
23	9100 Customer service-Miscellaneous customer serv	62	30	102	31	31	67	29	99	162	28	40	117	787
24	9110 Sales-Supervision	12,955	12,497	12,930	13,702	13,311	14,975	13,429	13,264	12,275	13,579	12,938	13,252	159,108
25	9120 Sales-Demonstrating and selling expenses	39	19	64	19	19	42	18	62	95	17	25	73	493
26	9130 Sales-Advertising expenses	689	331	1,137	344	343	745	325	1,106	1,700	309	446	1,305	8,780
27	9200 A&G-Administrative & general salaries	(2,701)	571	1,356	43	(4,688)	6,168	2,090	(9,840)	202	1,319	82	(1,053)	(6,449)
28	9210 A&G-Office supplies & expense	653	654	633	995	652	750	650	695	644	672	657	642	8,296
29	9220 A&G-Administrative expense transferred-Credit	(972,863)	(1,078,374)	(933,385)	(1,123,912)	(949,351)	(1,032,591)	(1,046,154)	(1,048,069)	(1,056,669)	(1,045,634)	(998,613)	(1,079,427)	(12,365,044)
30	9230 A&G-Outside services employed	15,585	15,577	15,404	25,851	15,430	14,851	16,042	15,780	16,284	16,476	15,426	15,250	197,756
31	9240 A&G-Property insurance	(7,358)	(7,388)	(7,356)	(7,358)	(6,911)	(7,030)	(6,900)	(6,999)	(7,022)	(7,404)	(7,370)	(7,358)	(86,453)
32	9250 A&G-Injuries & damages	58,921	57,548	60,364	58,915	68,022	65,943	70,353	65,872	65,924	71,519	66,729	69,059	779,170
33	9260 A&G-Employee pensions and benefits	153,608	291,981	84,672	82,943	165,448	182,485	196,066	198,226	187,032	186,303	170,801	202,586	2,102,151
34	9302 Miscellaneous general expenses	11,716	9,486	21,495	18,199	11,737	12,128	19,056	6,224	8,794	6,113	13,629	11,733	150,309
35	9310 A&G-Rents	7	7	7	7	6	7	7	7	8	8	8	7	85
36														
37	Operating (Income)Loss*	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0
38														
39	9220 A&G-Administrative expense transferred-Credit	(972,863)	(1,078,374)	(933,385)	(1,123,912)	(949,351)	(1,032,591)	(1,046,154)	(1,048,069)	(1,056,669)	(1,045,634)	(998,613)	(1,079,427)	(12,365,044)
40	Allocation Factor to Kentucky	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%
41	Total Allocated Amount	(477,583)	(529,379)	(458,203)	(551,734)	(466,041)	(508,904)	(513,562)	(514,502)	(518,724)	(513,306)	(490,224)	(529,896)	(6,070,057)

\*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. 2015-00343  
 Account 4081-Taxes Other than Income Tax by Sub-Account  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Description	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total	
		Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16		Feb-16
<b>Div 009</b>														
1	FICA	\$ 30,160	\$ 18,102	\$ 50,136	\$ 14,684	\$ 18,263	\$ 19,092	\$ 19,009	\$ 56,083	\$ 54,996	\$ 20,426	\$ 52,700	\$ 32,202	\$ 385,833
2	FUTA	\$ (235)	\$ (82)	\$ 9	\$ 11	\$ 2	\$ 1	\$ (37)	\$ (109)	\$ (107)	\$ (40)	\$ (103)	\$ (63)	\$ (751)
3	SUTA	\$ 1,801	\$ (874)	\$ (12)	\$ 28	\$ 10	\$ 7	\$ 121	\$ 358	\$ 351	\$ 130	\$ 336	\$ 206	\$ 2,463
4	Payroll Tax Projects	\$ -	\$ 83	\$ 249	\$ 75	\$ 99	\$ (326)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180
5	Ad Valorem - Accrual	\$355,588	\$ 355,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 475,588	\$395,588	\$395,588	\$395,588	\$395,588	\$395,588	5,067,056
6	Dot Transmission User Tax	\$ -	\$ 63,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,870
7	Taxes Property and Other	\$ 70	\$ 50,946	\$ 36	\$ -	\$ 17,415	\$ 192	\$ 76	\$ 14,234	\$ 55	\$ 600	\$ 25,776	\$ 227	\$ 109,627
8	Public Service Commission Assessment	\$ 26,510	\$ 26,510	\$ 26,510	\$ 26,510	\$ 31,189	\$ 31,189	\$ 28,037	\$ 31,189	\$ 31,189	\$ 31,189	\$ 31,189	\$ 31,189	\$ 352,399
9	Allocation for taxes other CSC	\$ 15,634	\$ 14,238	\$ 16,829	\$ 13,665	\$ 13,941	\$ 12,725	\$ 12,327	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 186,639
10	Allocation from taxes other SS	\$ 15,497	\$ 14,056	\$ 18,877	\$ 15,988	\$ 17,564	\$ 14,941	\$ 13,725	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 180,269
11	Allocation from taxes other Gen Office	\$ 10,439	\$ 8,686	\$ 15,609	\$ 8,142	\$ 9,004	\$ 9,279	\$ 8,663	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 109,961
12														
13	Total	\$455,464	\$ 551,122	\$ 603,850	\$ 554,650	\$ 583,075	\$ 562,688	\$ 557,509	\$532,755	\$517,484	\$483,308	\$540,899	\$494,761	\$ 6,437,545
14														
15	<b>Div 002</b>													
16	FICA	\$246,064	\$ 223,116	\$ 272,952	\$ 217,850	\$ 223,831	\$ 198,393	\$ 175,303	\$193,085	\$193,085	\$193,085	\$193,085	\$193,085	\$ 2,522,935
17	FUTA	\$ 294	\$ (298)	\$ 400	\$ 170	\$ 177	\$ 156	\$ 114	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 1,638
18	SUTA	\$ 3,331	\$ (586)	\$ 631	\$ 628	\$ 492	\$ 569	\$ 642	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 9,245
19	Ad Valorem	\$ 45,000	\$ 45,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 870,000
20	Benefit Load Projects	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45
21	Taxes Property And Other	\$ -	\$ 59	\$ -	\$ (1)	\$ 24,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,524
22														
23	Total Tax Other Than Income Tax	\$294,689	\$ 267,291	\$ 358,982	\$ 303,647	\$ 334,010	\$ 284,119	\$ 261,060	\$264,918	\$264,918	\$264,918	\$264,918	\$264,918	\$ 3,428,387
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)								10.71%	10.71%	10.71%	10.71%	10.71%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)								49.09%	49.09%	49.09%	49.09%	49.09%	
27														
28	Total Allocated Amount	\$ 15,497	\$ 14,056	\$ 18,877	\$ 15,968	\$ 17,564	\$ 14,941	\$ 13,725	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 180,269
29														
30	<b>Div 012</b>													
31	FICA	\$220,184	\$ 199,801	\$ 243,420	\$ 188,310	\$ 193,205	\$ 171,926	\$ 165,089	\$179,787	\$179,787	\$179,787	\$179,787	\$179,787	\$ 2,280,873
32	FUTA	\$ 265	\$ (267)	\$ 356	\$ 146	\$ 152	\$ 135	\$ 107	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 1,476
33	SUTA	\$ 2,985	\$ (522)	\$ 560	\$ 540	\$ 424	\$ 493	\$ 608	\$ 662	\$ 662	\$ 662	\$ 662	\$ 662	\$ 8,397
34	Ad Valorem	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 625,000
35														
36	Total Tax Other Than Income Tax	\$273,434	\$ 249,013	\$ 294,335	\$ 238,996	\$ 243,782	\$ 222,555	\$ 215,803	\$235,666	\$235,666	\$235,666	\$235,666	\$235,666	\$ 2,915,746
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)								10.86%	10.86%	10.86%	10.86%	10.86%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)								52.60%	52.60%	52.60%	52.60%	52.60%	
40														
41	Total Allocated Amount	\$ 15,634	\$ 14,238	\$ 16,829	\$ 13,665	\$ 13,941	\$ 12,725	\$ 12,327	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 166,639
42														
43	<b>Div 091</b>													
44	FICA	\$ 10,598	\$ 7,986	\$ 21,768	\$ 6,561	\$ 8,326	\$ 8,803	\$ 7,623	\$ 8,826	\$ 8,826	\$ 8,826	\$ 8,826	\$ 8,826	\$ 115,796
45	FUTA	\$ (110)	\$ (30)	\$ 4	\$ 5	\$ 1	\$ 0	\$ (15)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (235)
46	SUTA	\$ 633	\$ (321)	\$ (5)	\$ 12	\$ 4	\$ 3	\$ 39	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 591
47	Payroll Tax Projects	\$ 140	\$ 55	\$ 24	\$ 4	\$ 8	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321
48	Ad Valorem	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 107,500
49	Occupational Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
50														
51	Total Tax Other Than Income Tax	\$ 21,260	\$ 17,690	\$ 31,790	\$ 16,582	\$ 18,339	\$ 18,898	\$ 17,646	\$ 16,353	\$ 16,353	\$ 16,353	\$ 16,353	\$ 16,353	\$ 223,973
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)								100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)								49.09%	49.09%	49.09%	49.09%	49.09%	
55														
56	Total Allocated Amount	\$ 10,439	\$ 8,686	\$ 15,609	\$ 8,142	\$ 9,004	\$ 9,279	\$ 8,663	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 109,961

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Account 4081-Taxes Other than Income Tax by Sub-Account  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
		Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	
<b>Div 009</b>														
1	FICA	\$ 15,104	\$ 18,811	\$ 19,684	\$ 19,579	\$ 57,766	\$ 56,646	\$ 21,039	\$ 54,281	\$ 33,168	\$ 31,997	\$ 19,204	\$ 53,189	\$ 400,448
2	FUTA	12	2	1	(38)	(112)	(110)	(41)	(106)	(65)	(249)	(87)	10	(783)
3	SUTA	28	10	7	125	369	362	134	346	212	1,911	(927)	(12)	2,565
4	Payroll Tax Projects	77	102	(335)	-	-	-	-	-	-	-	-	-	(156)
5	Ad Valorem - Accrual	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	4,747,056
6	Dot Transmission User Tax	-	-	-	-	-	-	-	-	-	-	63,870	-	63,870
7	Taxes Property and Other	-	17,415	192	76	14,234	55	600	25,776	227	70	50,946	36	109,627
8	Public Service Commission Assessment	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	317,096
9	Allocation for taxes other CSC	14,262	14,543	13,294	12,897	13,766	13,766	13,766	13,766	13,766	16,682	15,202	17,949	173,657
10	Allocation from taxes other SS	15,573	15,890	14,516	13,267	14,234	14,234	14,234	14,234	14,234	17,504	16,224	19,004	183,150
11	Allocation from taxes other Gen Office	7,010	7,898	8,181	7,548	8,158	8,158	8,158	8,158	8,158	9,546	7,687	15,030	103,692
12														
13	Total	\$ 474,079	\$ 496,884	\$ 477,533	\$ 475,466	\$ 530,427	\$ 515,123	\$ 479,903	\$ 538,469	\$ 491,713	\$ 499,474	\$ 594,133	\$ 527,217	\$ 6,100,220
14														
<b>Div 002</b>														
16	FICA	\$ 224,386	\$ 230,546	\$ 204,345	\$ 180,563	\$ 198,878	\$ 198,878	\$ 198,878	\$ 198,878	\$ 198,878	\$ 261,049	\$ 236,704	\$ 289,575	\$ 2,621,555
17	FUTA	175	182	181	117	129	129	129	129	129	133	133	133	1,680
18	SUTA	647	506	586	662	729	729	729	729	729	751	751	751	8,297
19	Ad Valorem	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	852,000
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
22														
23	Total Tax Other Than Income Tax	\$ 296,208	\$ 302,234	\$ 276,092	\$ 252,341	\$ 270,735	\$ 270,735	\$ 270,735	\$ 270,735	\$ 270,735	\$ 332,933	\$ 308,588	\$ 361,456	\$ 3,483,532
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	
27														
28	Total Allocated Amount from Div 2	15,573	15,890	14,516	13,267	14,234	14,234	14,234	14,234	14,234	17,504	16,224	19,004	183,150
29														
<b>Div 012</b>														
31	FICA	\$ 193,980	\$ 199,002	\$ 177,084	\$ 170,041	\$ 185,181	\$ 185,181	\$ 185,181	\$ 185,181	\$ 185,181	\$ 233,593	\$ 211,969	\$ 258,244	\$ 2,369,799
32	FUTA	\$ 150	\$ 157	\$ 139	\$ 110	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 281	\$ (283)	\$ 378	1,531
33	SUTA	\$ 556	\$ 437	\$ 508	\$ 626	\$ 682	\$ 682	\$ 682	\$ 682	\$ 682	\$ 3,167	\$ (554)	\$ 594	6,742
34	Ad Valorem	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	660,000
35														
36	Total Tax Other Than Income Tax	\$ 249,686	\$ 254,595	\$ 232,732	\$ 225,777	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983	\$ 292,041	\$ 266,133	\$ 314,215	\$ 3,040,072
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	
40														
41	Total Allocated Amount from Div 12	14,262	14,543	13,294	12,897	13,766	13,766	13,766	13,766	13,766	16,682	15,202	17,949	173,657
42														
<b>Div 091</b>														
43	FICA	\$ 6,758	\$ 6,575	\$ 9,087	\$ 7,852	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091	\$ 11,243	\$ 8,473	\$ 23,093	\$ 120,517
45	FUTA	\$ 5	\$ 1	\$ 0	\$ (16)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (117)	\$ (32)	\$ 4	(246)
46	SUTA	\$ 13	\$ 5	\$ 3	\$ 40	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 672	\$ (341)	\$ (6)	618
47	Payroll Tax Projects	\$ 4	\$ 8	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ 59	\$ 25	338
48	Ad Valorem	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Tax Other Than Income Tax	\$ 14,279	\$ 16,089	\$ 16,685	\$ 15,376	\$ 18,819	\$ 16,619	\$ 16,619	\$ 16,619	\$ 16,619	\$ 19,446	\$ 15,659	\$ 30,617	\$ 211,226
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	
55														
56	Total Allocated Amount from Div 91	7,010	7,898	8,181	7,548	8,158	8,158	8,158	8,158	8,158	9,546	7,687	15,030	103,692

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(d) SCHEDULE D

Operating Income Summary

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



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line Account No. No. & Title	Base Period	Title of Adjustment					Total ADJUST.
		D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
SALE of Gas							
1 480 Gas Rev - Residential	98,207,125	(2,384,095)					(2,384,095)
2 480 Gas Rev - Commercial	40,950,740	(1,088,295)					(1,088,295)
3 480 Gas Rev - Industrial	5,451,326	(570,799)					(570,799)
4 480 Gas Rev - Public Authority & Other	7,553,489	(363,880)					(363,880)
5							
6							
7 Total SALE of Gas	152,162,680	(4,407,068)	0	0	0	0	(4,407,068)
8							
Other Operating Income							
10 Forfeited discounts	1,230,384		(89,496)				(89,496)
11 488 MISC. Service Revenues	796,529		(704)				(704)
12 489 Revenue From Transporting Gas to Others	14,819,845		(326,241)				(326,241)
13 495 Other Gas Service Revenue	1,366,066		1,252,662				1,252,662
14							
15 Total Other Operating Income	18,212,824	0	836,220	0	0	0	836,220
16							
17 Total Operating Revenue	170,375,504	(4,407,068)	836,220	0	0	0	(3,570,848)
18							
Other Gas Supply Expenses - Operation							
20 803/804/812 Gas Purchase Costs	77,033,021			2,345,156			2,345,156
21							
22 Total Other Gas Supply Expenses - Operation	77,033,021	0	0	2,345,156	0	0	2,345,156
23							
24 Total Plant Revenue	93,342,483	(4,407,068)	836,220	(2,345,156)	0	0	(5,916,004)
25							
26 Blended Effective Tax Rate	25.74%	(1,134,379)	215,243	(603,643)	0	0	(1,522,780)
27							
28 NET Operating Income Impact		(3,272,689)	620,977	(1,741,513)	0	0	(4,393,225)

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(d)1  
 Schedule D-1  
 Witness: Wailer, Smith

Line ACCOUNT No. No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
		D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29 7590 814 Storage Supervision & Engineer	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
30 8140 814 Storage Supervision & Engineer	(293)	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
31 8150 815 Maps and records	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
32 8160 816 Storage Wells Expense	95,658	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
33 8170 817 Storage Lines Expense	36,987	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
34 8180 818 Storage Compressor Station	27,288	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
35 8190 819 Storage Compressor Station Fu	767	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
36 8200 820 Storage Measuring & Regulatig	2,892	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
37 8210 821 Storage Purification	49,077	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
38 8240 824 Storage Other Expense	1,398	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
39 8250 825 Storage Royalties	8,589	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
40 8310 831 Storage Maintenance Structure	4,135	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
41 8320 832 Storage Maintenance Res	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
42 8340 834 Storage Maintenance Compress	3,307	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
43 8350 835 Storage Maintenance Meas/Reg	2,428	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
44 8360 836 Storage Maintenance Purificatio	248	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
45 8370 837 Maintenance of other equipmen	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
46 8400 840 Other Storage Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
47 8410 841 Storage Operation	129,928	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
48 8470 847 Storage Maintenance	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
49 8500 850 Trsm Supervision & Engineering	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
50 8520 852 Communication system expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
8550 855 Other Fuel & Power Comp	55	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
51 8560 856 Trsm Mains Expense	316,657	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
52 8570 857 Trsm Measuring & Regulating	34,521	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
53 8590 859 Trsm Other Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
54 8600 860 Rents	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
55 8620 862 Trsm Structure & Improvements	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
56 8630 863 Trsm Maint of Mains	5,912	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
57 8640 864 Trsm Maint Comp Sta Equip	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
58 8650 865 Trsm Maint Meas/Reg Sta	5,808	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
59 8670 867 Trsm Maint Other Eq	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
60 8700 870 Dist Supervision & Engineering	1,183,789	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
61 8710 871 Dist Load Dispatching	1,954	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
62 8711 8711 Odorization	10,650	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
63 8720 872 Dist Comp Sta	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
64 8740 874 Dist Main/Ser Exp	3,723,992	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
65 8750 875 Dist Meas/Reg Sta-Gen	399,000	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
66 8760 876 Dist Meas/Reg Sta-Ind	33,535	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
67 8770 877 Dist Meas/Reg Sta-Cty.	124,130	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
68 8780 878 Dist Mtr/House Reg	890,856	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
69 8790 879 Dist Cust Install	752	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
70 8800 880 Dist Other Exp	208,475	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
71 8810 881 Dist Rents	445,054	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
72 8850 885 Dist Maint Super/Eng	1,964	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
73 8860 886 Dist Maint Struc/improv	23,371	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line Account No. No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
		D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
74 8870 887 Dist Maint of Mains	46,026	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
75 8890 889 Dist Maint Meas/Reg Sta-Gen	6,698	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
76 8900 890 Dist Maint Meas/Reg Sta-Ind	10,626	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
77 8910 891 Dist Maint Meas/Reg Sta-Cty	25,852	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
78 8920 892 Dist Maint of Ser	3,575	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
79 8930 893 Dist Maint Mtr/House Reg	105,361	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
80 8940 894 Dist Maint Other Eq	72,160	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
81 8950 895 Maintenance of Other Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
82 9010 901 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
83 9020 902 Cust Accts Mtr Exp	1,202,768	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
84 9030 903 Cust Accts Records/Collections	379,870	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
85 9040 904 Cust Accts Uncoll Accts	564,322	#VALUE!	#VALUE!	#VALUE!	(250,896)	-	#VALUE!
86 9070 907 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
87 9080 908 Customer Assistance Expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
88 9090 909 Cust Ser Supervision	125,152	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
89 9100 910 Cust Ser Assist Exp	184	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
90 9110 911 Cust Ser Info Adv Exp	257,747	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
91 9120 912 Demonstrating and Selling Expe	56,175	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
92 9130 913 Advertising Expenses	23,114	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
93 9160 916 Sales Promo Demo/Selling	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
94 9200 920 Administrative and General Sale	134,098	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
95 9210 921 Adm Gen Office Supply	7,610	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
96 9220 922 Administrative Expense Transfe	13,070,219	#VALUE!	#VALUE!	#VALUE!	-	955,058	#VALUE!
97 9230 923 Adm Gen Outside Services Empr	201,632	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
98 9240 924 Property insurance	84,991	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
99 9250 925 Adm Gen Injuries/Damages	232,181	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
100 9260 926 Adm Gen Empl Pen/Ben	2,194,044	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
101 9270 927 Adm Gen Franchise Req	386	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
102 9280 928 Adm Gen Reg Comm Exp	11,737	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
103 9290 929 Uniforms capitalized	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
104 9301 9301 Adm Gen Goodwill Adv	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
105 9302 9302 Adm Gen Gen Exp	42,278	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
106 9310 931 A&G-Rents	13,647	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
107 9320 932 Adm Gen Maint Gen Plant	2,010	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
108 Total	<u>26,647,347</u>	#VALUE!	#VALUE!	#VALUE!	<u>(250,896)</u>	<u>955,058</u>	#VALUE!
109 Labor and Benefits	7,022,774	#VALUE!					#VALUE!
110 Rent, Maintenance and Utilites	621,710		#VALUE!				#VALUE!
111 Other O&M	5,368,420			#VALUE!			#VALUE!
112 Bad Debt	564,322				(250,896)		(250,896)
113 Costs allocated from SSU and KY-MDS Genera	13,070,219	#VALUE!	#VALUE!	#VALUE!		955,058	#VALUE!
114 Total	<u>26,647,445</u>	<u>19,844</u>	<u>(56,859)</u>	<u>(463,306)</u>	<u>(250,896)</u>	<u>955,058</u>	#VALUE!
115 Blended Effective Tax Rate	25.74%	<u>(5.108)</u>	<u>14.635</u>	<u>119.255</u>	<u>64.581</u>	<u>(245.832)</u>	#VALUE!
116 NET Operating Income Impact		<u>14,736</u>	<u>(42,223)</u>	<u>(344,051)</u>	<u>(186,315)</u>	<u>709,226</u>	#VALUE!

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Summary of Utility Jurisdictional Adjustments to  
 Operating Income by Major Accounts  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line Account No. No. & Title	Base Period	Title of Adjustment					Total ADJUST.
		D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
117 403 DEPRECIATION Expense	18,252,730	1,172,324					1,172,324
118 404 Amortization Expense	0						0
119 406 AMORT. - Gas Plant AQUIST.	48,446						0
120							
121 Total DEPRECIATION and Amortization	<u>18,301,176</u>	<u>1,172,324</u>					<u>1,172,324</u>
122							
123 Blended Effective Tax Rate	25.74%	<u>301,756</u>					<u>301,756</u>
124							
125 NET Operating Income Impact		<u>870,567</u>					<u>870,567</u>
126							
127							
128							
129							
130 408 Taxes, Other than Income	<u>6,437,545</u>		<u>(337,325)</u>				<u>(337,325)</u>
131							
132 Blended Effective Tax Rate	25.74%		<u>(86,827)</u>				<u>(86,827)</u>
133							
134 NET Operating Income Impact			<u>(250,497)</u>				<u>(250,497)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Detailed Adjustments  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

LN	Purpose and Description		Amount
1	<b>ADJ1</b>		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$95,823,030
3	due to colder weather in base period, continued efficiency gains in this market lowering the average	Base	98,207,125
4	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$2,384,095)
5			-2.4%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$39,862,445
8	due to colder weather in base period, continued efficiency gains in this market lowering the average	Base	40,950,740
9	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$1,088,295)
10			-2.7%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$4,880,527
13	increases and reductions, new plants and closings, shifts to transportation service from base period	Base	5,451,326
14	to test year and changes in gas costs between the periods.	Adjustment	(\$570,799)
15			-10.5%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$7,189,609
18	volumes due to colder weather in base period, continued efficiency gains in this market lowering the	Base	7,553,489
19	average normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$363,880)
20			-4.8%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	0
24		Adjustment	\$0
25			0.0%
26	<b>ADJ2</b>		
27	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,140,887
28	payment fees from the base period to the test year.	Base	1,230,384
29		Adjustment	(\$89,496)
30			-7.3%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$795,825
33	revenues for the base period.	Base	796,529
34		Adjustment	(\$704)
35			-0.1%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$14,493,604
38	changes in demand for existing industries and account for migration to transportation service from	Base	14,819,845
39	sales services.	Adjustment	(\$326,241)
40			-2.2%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,618,728
43	individual customers and special contract reformations	Base	1,366,066
44		Adjustment	\$1,252,662
45			91.7%
46	<b>ADJ3</b>		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$79,378,177
48	for sales service. The Base Period includes -\$3.9MM of Unbilled Gas Costs that will zero out by the end	Base	77,033,021
49	of the base period when replaced by actuals. This effectively brings the Base Period Gas cost to \$81MM	Adjustment	\$2,345,156
50	The difference between the adjusted Base Period Gas Cost of \$81MM and the forecast period of \$79MM		3.0%
51	is due to the Base Period being a colder than normal period and higher gas cost than the forecast period		
52			
53	Summary of Revenue Adjustments.		
54	Base Year Revenues		170,375,504
55	Base Year Gas Costs		77,033,021
56	Base Year Gross Profit		93,342,483
57			
58	Test Year Revenues		166,804,655
59	Test Year Gas costs		79,378,177
60	Test Year Gross Profit		87,426,479

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Detailed Adjustments  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

LN	NO Purpose and Description		Amount
1	<b>ADJ 1</b>		
2	Labor and Benefits - The purpose of this adjustment is to account for forecasted labor and benefits expense	Forecasted	7,042,617
3	due primarily to adjustments to labor capitalization rate and budgeted merit increase versus the base period.	Base	<u>7,022,774</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	19,844
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		0.3%
6			
7	<b>ADJ 2</b>		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	564,851
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>621,710</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	(\$56,859)
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		-9.1%
12	for Kentucky operations.		
13			
14	<b>ADJ 3</b>		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	4,905,114
16	labor, benefits, rent, and bad debt.	Base	<u>5,368,420</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	(\$463,306)
18			-8.6%
19			
20	<b>ADJ 4</b>		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	313,426
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>564,322</u>
23	margins from the revenues projection.	Adjustment	(\$250,896)
24			-80.0%
25	<b>ADJ 5</b>		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	14,025,277
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>13,070,219</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$955,058
29			7.3%
30			
31	<b>Summary of O &amp; M adjustments.</b>	Forecasted	26,851,286
32		Base	<u>26,647,445</u>
33		Adjustment	\$203,841
34			0.8%

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Detailed Adjustments  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

LN	NO Purpose and Description		Amount
1	<b><u>ADJ1</u></b>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$19,376,607
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>18,204,284</u>
4		Adjustment	\$1,172,324
5			6.4%
6	<b><u>ADJ2</u></b>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$6,100,220
8	changes in Taxes, Other than Income Taxes	Base	<u>6,437,545</u>
9		Adjustment	(\$337,325)
10			-5.2%

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(e) SCHEDULE E

**Income Tax Calculation**

Schedule	Pages	Description
E		Income Tax Calculation



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Computation of State & Federal Income Tax  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

Type of Filing:  Original  Updated  Revised  
 Workpaper Reference No(s): \_\_\_\_\_  
 FR 16(8)(e)  
 Schedule E  
 Witness: Waller

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 31,501,159	\$ 4,793,093	\$ 36,294,252	C-2
2	Interest Deduction	7,171,617	1,408,991	8,580,608	*
3	Taxable Income	\$ 24,329,543	\$ 3,384,102	\$ 27,713,644	
4	Composite Tax Rate (state & federal)	25.740%		25.740%	**
5	State & Federal Income Tax	\$ 6,262,424	\$ 871,068	\$ 7,133,492	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$ 294,399,069		\$ 339,154,470	B-1
7	Weighted cost of Debt	2.44%		2.53%	J-1
8	Interest Expense	\$ 7,171,617		\$ 8,580,608	
9	<u>2015 ** Composite Tax Rate Calculation: 6.00% + 21%(100% - 6.00%) = 25.74%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	21.00%			

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(f)

SCHEDULE F

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**SOCIAL and Service CLUB DUES**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

FR 16(8)(f)  
Schedule F-1  
Witness: Waller

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
<b>BASE PERIOD</b>					
1	Various	JOURNAL ENTRY	(312)	100%	(312)
2	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	400		400
3	Various	BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
4	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
5	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	405		405
6	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
7	Various	CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
8	Various	CAVE CITY CHAMBER OF COMMERCE	300		300
9	Various	CHAMBER OF COMMERCE	2,000		2,000
10	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,248		1,248
11	Various	CRITTENDEN COUNTY CHAMBER OF COMMERCE	525		525
12	Various	CRITTENDEN COUNTY ECONOMIC	500		500
13	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
14	Various	GARRARD COUNTY	300		300
15	Various	GARRARD COUNTY CHAMBER OF COMMERCE	300		300
16	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	4,125		4,125
17	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
18	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
19	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
20	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
21	Various	GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
24	Various	JUNIOR ACHIEVEMENT OF WEST KENTUCKY	500		500
25	Various	KENTUCKY ASSOCIATION OF MANUFACTURERS	1,540		1,540
26	Various	KENTUCKY CHAMBER	11,600		11,600
27	Various	KENTUCKY CHAMBER OF COMMERCE EXECUTIVES	3,000		3,000
28	Various	KENTUCKY GAS ASSOCIATION	10,950		10,950
29	Various	KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
30	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
31	Various	KIWANIS CLUB	125		125
32	Various	KY STATE BOARD FOR LICENSURE FOR PROFESSIONAL ENGINE	150		150
33	Various	LAKE BARKLEY CHAMBER OF COMMERCE	125		125
34	Various	LEADERSHIP KENTUCKY	100		100
35	Various	LEADERSHIP SHELBY	350		350
36	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	125		125
37	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,312		1,312
38	Various	MADISONVILLE-HOPKINS COUNTY CHAMBER OF COMMERCE	305		305
39	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
40	Various	MARION MAIN STREET INC	20		20
41	Various	MAYFIELD/GRAVES COUNTY CHAMBER OF COMMERCE	890		890
42	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
43	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
44	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
45	Various	PADUCAH AREA CHAMBER OF COMMERCE	755		755
46	Various	PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
47	Various	ROTARY CLUB INTERNATIONAL	75		75
48	Various	SHELBY COUNTY CHAMBER OF COMMERCE	719		719
49	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	130		130
50	Various	SOUTHWESTERN KENTUCKY ECONOMIC DEVELOPMENT COUNC	3,000		3,000
51	Various	SPRINGFIELD-WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
52	Various	TEXAS BOARD OF PROFESSIONAL ENGINEERS -OWENSBORO, K	240		240
53	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
54	Various	TRIGG COUNTY CHAMBER OF COMMERCE	275		275
55	Various	WARREN COUNTY CLERK	34		34
56	Various	AGA	0	5.26%	0
57	Various				0
<b>Total Base Period</b>			<b>70,217</b>		<b>70,217</b>

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**SOCIAL and Service CLUB DUES**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

FR 16(8)(f)  
Schedule F-1  
Witness: Waller

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
<b>TEST PERIOD</b>					
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2	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	400		400
3	Various	BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
4	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
5	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	405		405
6	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
7	Various	CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
8	Various	CAVE CITY CHAMBER OF COMMERCE	300		300
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11	Various	CRITTENDEN COUNTY CHAMBER OF COMMERCE	525		525
12	Various	CRITTENDEN COUNTY ECONOMIC	500		500
13	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
14	Various	GARRARD COUNTY	300		300
15	Various	GARRARD COUNTY CHAMBER OF COMMERCE	300		300
16	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	4,125		4,125
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19	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
20	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
21	Various	GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
24	Various	JUNIOR ACHIEVEMENT OF WEST KENTUCKY	500		500
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27	Various	KENTUCKY CHAMBER OF COMMERCE EXECUTIVES	3,000		3,000
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29	Various	KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
30	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
31	Various	KIWANIS CLUB	125		125
32	Various	KY STATE BOARD FOR LICENSURE FOR PROFESSIONAL ENGINE	150		150
33	Various	LAKE BARKLEY CHAMBER OF COMMERCE	125		125
34	Various	LEADERSHIP KENTUCKY	100		100
35	Various	LEADERSHIP SHELBY	350		350
36	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	125		125
37	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,312		1,312
38	Various	MADISONVILLE-HOPKINS COUNTY CHAMBER OF COMMERCE	305		305
39	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
40	Various	MARION MAIN STREET INC	20		20
41	Various	MAYFIELD/GRAVES COUNTY CHAMBER OF COMMERCE	890		890
42	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
43	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
44	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
45	Various	PADUCAH AREA CHAMBER OF COMMERCE	755		755
46	Various	PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
47	Various	ROTARY CLUB INTERNATIONAL	75		75
48	Various	SHELBY COUNTY CHAMBER OF COMMERCE	719		719
49	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	130		130
50	Various	SOUTHWESTERN KENTUCKY ECONOMIC DEVELOPMENT COUNC	3,000		3,000
51	Various	SPRINGFIELD-WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
52	Various	TEXAS BOARD OF PROFESSIONAL ENGINEERS -OWENSBORO, K	240		240
53	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
54	Various	TRIGG COUNTY CHAMBER OF COMMERCE	275		275
55	Various	WARREN COUNTY CLERK	34		34
56	Various	AGA	0	5.26%	0
57	Various			0.00%	0
<b>Total Forecasted Period</b>			<b>70,217</b>		<b>70,217</b>

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**CHARITABLE CONTRIBUTIONS**

**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
<b>BASE PERIOD</b>					
1	Various	Education	\$ 46,799	100%	\$ 46,799
2	Various	United Way Agencies	\$ 585		585
3	Various	Health	\$ 1,000		1,000
4	Various	Museums & Arts	\$ 14,850		14,850
5	Various	Youth Clubs & Centers	\$ 6,000		6,000
6	Various	Community Welfare	\$ 73,208		73,208
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$232,793		232,793
		Total	\$375,735		\$ 375,735
<b>TEST PERIOD</b>					
1	Various	Education	\$ 46,799	100%	\$ 46,799
2	Various	United Way Agencies	\$ 585		585
3	Various	Health	\$ 1,000		1,000
4	Various	Museums & Arts	\$ 14,850		14,850
5	Various	Youth Clubs & Centers	\$ 6,000		6,000
6	Various	Community Welfare	\$ 73,208		73,208
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$232,793		232,793
		Total	\$375,735		\$ 375,735

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. 2015-00343**  
**INITIATION FEES/COUNTRY CLUB Expenses \***  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

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

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**Employee PARTY, OUTING, and GIFT EXP.**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		<b>Div 009</b>						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		<b>Div 091</b>						
7	Various	Sub Account 07421- Service Awards	\$ 84,441	49.09%	\$ 41,452	\$ 55,470	49.09%	\$ 27,230
8								
9		Total	\$ 84,441		\$ 41,452	\$ 55,470		\$ 27,230
10								
11		<b>Div 002</b>						
12	Various	Sub Account 07421- Service Awards	\$ 64,555	5.26%	\$ 3,394	\$ 59,130	5.26%	\$ 3,109
13								
14		Total	\$ 64,555		\$ 3,394	\$ 59,130		\$ 3,109
15								
16		<b>Div 012</b>						
17	Various	Sub Account 07421- Service Awards	\$ 58,116	5.71%	\$ 3,320	\$ 45,820	5.71%	\$ 2,617
18								
19		Total	\$ 58,116		\$ 3,320	\$ 45,820		\$ 2,617
20								
21		<b>Grand Total</b>	\$ 207,112		\$ 48,166	\$ 160,420		\$ 32,957

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**Customer Service and Informational SALES and General ADVERTISING Expense**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		<b>Customer Service and Informational Expenses</b>						
2								
3		<b>Div 009</b>						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	125,152	100%	125,152	122,978	100%	122,978
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 125,152		\$ 125,152	\$ 122,978		\$ 122,978
9								
10		<b>Div 091</b>						
11	907	Supervision (1)	\$ -	49.09%	\$ -	\$ -	49.09%	\$ -
12	908	Customer Assistance	-	49.09%	-	-	49.09%	-
13	909	Informational Advertising (1)	-	49.09%	-	-	49.09%	-
14	910	Miscellaneous Customer Service and Informational (1)	664	49.09%	326	787	49.09%	386
15		Total	\$ 664		\$ 326	\$ 787		\$ 386
16								
17		<b>Div 002</b>						
18	907	Supervision (1)	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
19	908	Customer Assistance	-	5.26%	-	-	5.26%	-
20	909	Informational Advertising (1)	-	5.26%	-	-	5.26%	-
21	910	Miscellaneous Customer Service and Informational (1)	1,029	5.26%	54	1,198	5.26%	63
22		Total	\$ 1,029		\$ 54	\$ 1,198		\$ 63
23								
24		<b>Div 012</b>						
25	907	Supervision (1)	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
26	908	Customer Assistance	-	5.71%	-	-	5.71%	-
27	909	Informational Advertising (1)	-	5.71%	-	-	5.71%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.71%	-	-	5.71%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		<b>Sales Expense</b>						
32								
33		<b>Div 009</b>						
34	911	Supervision	\$ 257,747	100%	\$ 257,747	\$ 252,261	100%	\$ 252,261
35	912	Demonstration and Selling (1)	56,175	100%	56,175	54,618	100%	54,618
36	913	Advertising	23,114	100%	23,114	22,474	100%	22,474
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 337,036		\$ 337,036	\$ 329,353		\$ 329,353
39								
40		<b>Div 091</b>						
41	911	Supervision	\$ 143,003	49.09%	\$ 70,201	\$ 159,108	49.09%	\$ 78,107
42	912	Demonstration and Selling (1)	416	49.09%	204	493	49.09%	242
43	913	Advertising	7,408	49.09%	3,637	8,780	49.09%	4,310
44	916	Miscellaneous Sales Expense	0	49.09%	0	0	49.09%	0
45		Total	\$ 150,827		\$ 74,042	\$ 168,381		\$ 82,659
46								
47		<b>Div 002</b>						
48	911	Supervision	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
49	912	Demonstration and Selling (1)	5,899	5.26%	310	4,961	5.26%	261
50	913	Advertising	-	5.26%	-	-	5.26%	-
51	916	Miscellaneous Sales Expense	-	5.26%	-	-	5.26%	-
52		Total	\$ 5,899		\$ 310	\$ 4,961		\$ 261
53								
54		<b>Div 012</b>						
55	911	Supervision	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
56	912	Demonstration and Selling (1)	-	5.71%	-	-	5.71%	-
57	913	Advertising	-	5.71%	-	-	5.71%	-
58	916	Miscellaneous Sales Expense	-	5.71%	-	-	5.71%	-
59		Total	\$ -		\$ -	\$ -		\$ -

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



**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**ADVERTISING**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Item (A)	Base Period					Forecasted Period		
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	<b>Div 009</b>								
2	Newspaper, Magazine, bill stuffer & Other	\$ 32,917	\$ 2,962	\$ 35,879	100%	\$ 35,879	\$ 32,917	100%	\$ 32,917
3									
4	<b>Div 091</b>								
5	Newspaper, Magazine, bill stuffer & Other	15,700	316,992	332,692	49.09%	163,320	15,700	49.09%	7,707
6									
7	<b>Div 002</b>								
8	Newspaper, Magazine, bill stuffer & Other	95,820	-	95,820	5.26%	5,038	95,820	5.26%	5,038
9									
10	<b>Div 012</b>								
11	Newspaper, Magazine, bill stuffer & Other	2,343	-	2,343	5.71%	134	2,343	5.71%	134
12									
13	<b>Grand Total</b>	<u>\$ 146,781</u>	<u>\$ 319,954</u>	<u>\$ 466,735</u>		<u>\$ 204,371</u>	<u>\$ 146,781</u>		<u>\$ 45,796</u>

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**PROFESSIONAL Service Expenses**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
<u>Account 923 - Outside Services Employed</u>							
1							
2	Div 009						
3	06111- Contract Labor	\$ 18,378	100%	\$ 18,378	\$ 17,041	100%	\$ 17,041
4	06121- Legal	\$ 183,060	100%	183,060	\$ 169,745	100%	169,745
5	Total	\$ 201,438		\$ 201,438	\$ 186,786		\$ 186,786
6							
7	Div 091						
8	06111- Contract Labor	\$ 15,586	49.09%	\$ 7,651	\$ 17,890	49.09%	\$ 8,782
9	06121- Legal	\$ 156,698	49.09%	76,924	\$ 179,866	49.09%	88,297
10	Total	\$ 172,284		\$ 84,575	\$ 197,756		\$ 97,079
11							
12	Div 002						
13	06111- Contract Labor	\$ 8,010,804	5.26%	\$ 421,175	\$8,679,257	5.26%	\$ 456,320
14	06121- Legal	\$ 65,961	5.26%	3,468	\$ 71,465	5.26%	3,757
15	Total	\$ 8,076,766		\$ 424,643	\$8,750,723		\$ 460,077
16							
17	Div 012						
18	06111- Contract Labor	\$ 353,034	5.71%	\$ 20,166	\$ 195,124	5.71%	\$ 11,146
19	06121- Legal	\$ -	5.71%	-	\$ -	5.71%	-
20	Total	\$ 353,034		\$ 20,166	\$ 195,124		\$ 11,146

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Projected Rate Case Expense

Date: X Base Period X Forecasted Period FR 10(8)(f)  
 Type of Filing: X Original Updated Revised Schedule F-6  
 Workpaper Reference Note(s) Witness: Waller

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 37,498
3	Cost of Capital - Vander Weide, J. H.	36,425
4	Depreciation - D. Watson	55,200
5	sub-total	\$ 129,121
6		
7	Legal Fees	
8	(J. Hughes/R. Hutchinson)	246,897
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	29,565
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	63,326
15		
16	Total Projected Rate Case Expense	\$ 468,910
17		
18	Two (2) Year Amortization of Rate Case Expenses	\$234,454.79

PLR Regulatory Asset

	Regulated Asset Balance	Amortization Expense
May-16	33,033	0
Jun-16	30,291	2,763
Jul-16	27,528	2,763
Aug-16	24,775	2,763
Sep-16	22,022	2,763
Oct-16	19,269	2,763
Nov-16	16,517	2,763
Dec-16	13,764	2,763
Jan-17	11,011	2,763
Feb-17	8,258	2,763
Mar-17	5,506	2,763
Apr-17	2,753	2,763
May 17	0	2,763
	16,517	33,033
	(13 Month Average)	

Rate Case (2 year Amortization)

	Regulated Asset Balance	Amortization Expense
May-16	468,910	0
Jun-16	442,372	19,538
Jul-16	426,834	19,538
Aug-16	410,296	19,538
Sep-16	390,768	19,538
Oct-16	371,220	19,538
Nov-16	351,682	19,538
Dec-16	332,144	19,538
Jan-17	312,606	19,538
Feb-17	293,068	19,538
Mar-17	273,531	19,538
Apr-17	253,993	19,538
May 17	234,455	19,538
	351,682	234,455
	(13 Month Average)	

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**CIVIC, POLITICAL and RELATED ACTIVITIES**  
**Base Period: Twelve Months Ended February 29, 2016**  
**Forecasted Test Period: Twelve Months Ended May 31, 2017**

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

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

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	<b>Div 009</b>						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	49,382	100%	49,382	49,382	100%	49,382
5	Other	-	100%	-	-	100%	-
6	<b>Total</b>	<u>\$ 49,382</u>		<u>\$ 49,382</u>	<u>\$ 49,382</u>		<u>\$ 49,382</u>
7							
8	<b>Div 091</b>						
9	Donations (1)	\$ -	49.09%	\$ -	\$ -	49.09%	\$ -
10	Civic Duties (2)	-	49.09%	-	-	49.09%	-
11	Political Activities (3)	(4,245)	49.09%	(2,084)	(4,245)	49.09%	(2,084)
12	Other	-	49.09%	-	-	49.09%	-
13	<b>Total</b>	<u>\$ (4,245)</u>		<u>\$ (2,084)</u>	<u>\$ (4,245)</u>		<u>\$ (2,084)</u>
14							
15	<b>Div 002</b>						
16	Donations (1)	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
17	Civic Duties (2)	-	5.26%	-	-	5.26%	-
18	Political Activities (3)	521,448	5.26%	27,416	521,448	5.26%	27,416
19	Other	-	5.26%	-	-	5.26%	-
20	<b>Total</b>	<u>\$ 521,448</u>		<u>\$ 27,416</u>	<u>\$ 521,448</u>		<u>\$ 27,416</u>
21							
22	<b>Div 012</b>						
23	Donations (1)	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
24	Civic Duties (2)	-	5.71%	-	-	5.71%	-
25	Political Activities (3)	-	5.71%	-	-	5.71%	-
26	Other	-	5.71%	-	-	5.71%	-
27	<b>Total</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	<b>Grand Total</b>	<u>\$ 566,584</u>		<u>\$ 74,714</u>	<u>\$ 566,584</u>		<u>\$ 74,714</u>

Notes:

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**EMPLOYEE EXPENSE REPORT EXCLUSIONS**

Data:  Base Period  Forecasted Period

Type of Filing:  Original  Updated  Revised

Workpaper Reference No(s). \_\_\_\_\_

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

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 14,795	100.00%	\$ 14,795	\$ 14,795	100%	\$ 14,795
2							
3	Div 091	33,602	49.09%	16,495	33,602	49.09%	16,495
4							
5	Div 002	277,655	5.26%	14,598	277,655	5.26%	14,598
6							
7	Div 012	149,360	5.71%	8,532	149,360	5.71%	8,532
8							
9	Total Expense Report Exclusions	<u>\$ 475,412</u>		<u>\$ 54,420</u>	<u>\$475,412</u>		<u>\$ 54,420</u>

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

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**LEASE EXPENSE**

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

Line No.	Description	Monthly	Period affected	months	O&M factor	Total Amount
Division 009 - Direct Kentucky						
1	Danville	\$ 8,593.33	Oct 16 - May 17	8	0.2779	\$ 19,102
2						
3	Glasgow	\$ 1,166.50	Oct 16 - May 17	8	0.3909	\$ 3,648
4						
5	Total lease expense to be avoided					\$ 22,750
6						
7	Adjustment to O & M					\$ (22,750)

NOTES:

(1) Budgeted labor O&M percentage for FY2016

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00343**  
**INCENTIVE COMPENSATION EXPENSE**

Data:  Base Period  Forecasted Period

Type of Filing:  Original  Updated  Revised

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

FR 16(8)(f)

Schedule F-10

Witness: Waller

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay &amp; Management Incentive Plans</u>					
1	2	VPP & MIP	8,505,422	5.26%	447,180
2	12	VPP & MIP	0	5.71%	0
3	91	VPP & MIP	893,600	49.09%	438,672
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			885,852
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	3,773,020	5.26%	198,370
7		RSU-LTIP - Performance Based	5,929,807	5.26%	311,765
8	12	RSU-LTIP - Time Lapse	112,210	5.71%	6,410
9		RSU-LTIP - Performance Based	254,926	5.71%	14,562
10	91	RSU-LTIP - Time Lapse	48,663	49.09%	23,889
11		RSU-LTIP - Performance Based	103,081	49.09%	50,603
12	9	RSU-LTIP - Time Lapse	8,312	100.00%	8,312
13		RSU-LTIP - Performance Based	21,457	100.00%	21,457
14		Total Allocated Restricted Stock Plans			635,367
15		Grand Total Allocated Expense			1,521,219

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
PAYROLL Costs  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	% of Labor	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>						
2	Labor		\$ 11,673,908	100.00%	\$ 11,673,908	\$ 382,580	\$ 12,056,488
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.14%	\$ 483,592	100.00%	\$ 483,592	\$ 15,848	\$ 499,440
6	FAS 106	5.36%	207,148	100.00%	207,148	263,568	470,716
7	Employee INSURANCE PLANS	19.92%	2,325,377	100.00%	2,325,377	76,208	2,401,585
8	ESOP PLAN Contributions	8.80%	1,027,265	100.00%	1,027,265	33,666	1,060,931
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,956,964		\$ 4,956,964	\$ 217,840	\$ 5,174,804
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 385,833	100.00%	\$ 385,833	\$ 14,615	\$ 400,448
14	Federal Unemployment		(751)	100.00%	(751)	(32)	(783)
15	State Unemployment		2,463	100.00%	2,463	102	2,565
16	Total Payroll Taxes		\$ 387,544		\$ 387,544	\$ 14,686	\$ 402,230
17							
18	Total Payroll Costs		\$ 17,018,416		\$ 17,018,416	\$ 615,106	\$ 17,633,522



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	Most Recent Five Fiscal Years*										Base Period	% Change	Forecasted Period
		2010	% Change	2011	% Change	2012	% Change	2013	% Change	2014	% Change			
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	416,546	-5.92%	391,871	11.64%	437,473	-6.09%	410,825	-0.16%	410,171	10.55%	453,440	0.00%	453,440
5	OverTime Hours	23,261	2.78%	23,907	-24.03%	18,161	1.72%	18,473	15.01%	21,246	3.25%	21,937	0.00%	21,937
6	Total Manhours	<u>439,807</u>	-5.46%	<u>415,778</u>	9.59%	<u>455,634</u>	-5.78%	<u>429,298</u>	0.49%	<u>431,417</u>	10.19%	<u>475,377</u>	0.00%	<u>475,377</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>5.584%</u>		<u>6.101%</u>		<u>4.151%</u>		<u>4.497%</u>		<u>5.180%</u>		<u>4.838%</u>		<u>4.838%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	9,692,733	0.46%	9,737,325	1.29%	9,862,636	6.11%	10,464,861	1.29%	10,599,619	2.71%	10,887,028	2.75%	11,186,914
12	OverTime Dollars	606,303	7.75%	653,307	-10.38%	585,480	12.33%	657,642	15.99%	762,824	3.15%	786,880	10.51%	869,574
13	Total Labor Dollars	<u>10,299,036</u>	0.89%	<u>10,390,632</u>	0.55%	<u>10,448,116</u>	6.45%	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	2.74%	11,673,908	3.28%	12,056,488
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>6.255%</u>		<u>6.709%</u>		<u>5.936%</u>		<u>6.284%</u>		<u>7.197%</u>		<u>7.228%</u>		<u>7.773%</u>
16														
17	O&M Labor Dollars	5,692,325	-2.64%	5,541,779	-14.68%	4,728,247	7.74%	5,094,063	-1.84%	5,000,231	-1.41%	4,929,597	-0.04%	4,927,623
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>55.270%</u>		<u>53.334%</u>		<u>45.255%</u>		<u>45.800%</u>		<u>44.007%</u>		<u>42.227%</u>		<u>40.871%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,596,969	7.43%	4,938,502	-9.81%	4,453,878	36.12%	6,062,525	1.42%	6,148,916	-19.38%	4,956,964	4.39%	5,174,804
23	Employee Benefits Expensed	2,332,011	7.26%	2,501,338	-13.73%	2,157,841	37.75%	2,972,341	-5.54%	2,807,746	-25.45%	2,093,177	1.04%	2,114,994
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>50.723%</u>		<u>50.650%</u>		<u>48.449%</u>		<u>49.028%</u>		<u>45.662%</u>		<u>42.227%</u>		<u>40.871%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	950,698	-1.46%	936,794	-5.07%	889,257	-5.21%	842,968	32.66%	1,118,268	-17.93%	917,764	7.23%	984,145
30	Payroll Taxes Expensed	357,768	6.31%	380,339	-11.05%	338,313	-0.97%	335,033	0.08%	335,294	15.58%	387,544	3.79%	402,230
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>37.632%</u>		<u>40.600%</u>		<u>38.044%</u>		<u>39.744%</u>		<u>29.983%</u>		<u>42.227%</u>		<u>40.871%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	219	-3.65%	211	(0)	209	0.96%	211	1.90%	215	1.40%	218	0.00%	218
37	Year end Employee Levels	<u>217</u>	-4.61%	<u>207</u>	0	<u>209</u>	1.91%	<u>213</u>	2.35%	<u>218</u>	0.00%	218	0.00%	218

\* The Payroll System accumulates data most readily on a fiscal year basis (Oct. 1 - Sept. 30) rather than calendar basis.

\* Standby Pay included in regular hours and dollars

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Executive Compensation  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	% of Labor	Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 5 Officers</u>				
2	<u>Gross Payroll</u>				
3	Salary		\$ 2,503,302	\$ 100,132	\$ 2,603,435
4	Other Allowances and Compensation		7,609,109	304,364	7,913,474
5	Total Salary and Compensation		<u>\$ 10,112,412</u>	<u>\$ 404,496</u>	<u>\$ 10,516,908</u>
6	<u>Employee Benefits</u>				
7	Pensions	FY15 8.00%	FY16 7.40%		
8	Other Benefits	28.70%	27.75%	\$ (7,610)	\$ 192,654
9	Total Employee Benefits		<u>\$ 918,712</u>	<u>\$ (3,605)</u>	<u>\$ 915,107</u>
10	<u>Payroll Taxes</u>				
11	F.I.C.A.		\$ 220,651	\$ 8,826	\$ 229,477
12	Federal Unemployment		210	8	\$ 218
13	State Unemployment		536	21	\$ 557
14	Total Payroll Taxes		<u>\$ 221,397</u>	<u>\$ 8,856</u>	<u>\$ 230,252</u>
15	Total Compensation		<u>\$ 11,252,521</u>	<u>\$ 409,748</u>	<u>\$ 11,662,268</u>

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

Positions included on this schedule are:

- President and CEO
- Senior Vice President, Utility Operations
- Senior Vice President and General Counsel
- Senior Vice President, Human Resources
- Senior Vice President, Chief Financial Officer

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Computation of Gross Revenue Conversion Factor  
Base Period: Twelve Months Ended February 29, 2016  
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue	100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense	0.500000%	0.500000%
3	Less: PSC Fees	0.195200%	0.190100%
4	Net Revenues	99.304800%	99.309900%
5	SIT Rate	6.00% 5.958288%	5.958594%
6	Income before Federal Income Tax	93.346512%	93.351306%
7	Federal Income Tax @	21% 19.602800%	19.603800%
8	Operating Income Percentage	73.743712%	73.747506%
9	Gross Revenue Conversion Factor		
10	(100 % divided by Income after Income Tax)	1.356048	1.355978

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Comparative Income Statement  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)1  
 Schedule I  
 Witness: Schneider, Waller

	Most Recent Five Calendar Years					Base Year	Test Year			
	2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
	\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>INCOME STATEMENT</b>										
Operating Revenues										
Gas service revenue	144,566	136,919	121,689	148,865	180,147	141,659	147,756	148,202	151,064	152,888
Transportation	10,267	10,854	11,315	12,587	14,311	14,820	14,494	14,494	14,494	14,494
Other revenue	1,983	1,889	1,774	1,517	2,424	3,393	4,555	4,560	4,582	4,596
<b>Total Operating Revenues</b>	<b>156,816</b>	<b>149,662</b>	<b>134,778</b>	<b>162,968</b>	<b>196,882</b>	<b>159,872</b>	<b>166,805</b>	<b>167,255</b>	<b>170,139</b>	<b>171,977</b>
Purchase gas	98,777	87,028	70,663	94,657	118,107	77,033	79,378	79,792	82,530	84,229
<b>Gross Profit</b>	<b>58,039</b>	<b>62,634</b>	<b>64,115</b>	<b>68,311</b>	<b>78,774</b>	<b>82,839</b>	<b>87,426</b>	<b>87,463</b>	<b>87,610</b>	<b>87,748</b>
<b>Operating Expenses</b>										
Direct O&M	11,226	13,366	12,980	14,377	14,815	13,577	11,582	11,602	12,043	12,500
Allocated O&M	9,668	9,412	10,086	11,534	12,036	13,070	14,025	14,212	14,752	15,313
Depreciation & amortization	12,909	13,431	13,981	14,919	16,846	18,253	19,425	21,765	22,867	25,604
Taxes - other than income	4,070	2,982	4,317	3,871	4,648	6,438	6,100	6,966	7,800	8,709
<b>Total Operating Expenses</b>	<b>37,872</b>	<b>39,191</b>	<b>41,364</b>	<b>44,701</b>	<b>48,344</b>	<b>51,338</b>	<b>51,132</b>	<b>54,545</b>	<b>57,462</b>	<b>62,126</b>
<b>Operating income(loss)</b>	<b>20,167</b>	<b>23,443</b>	<b>22,751</b>	<b>23,610</b>	<b>30,430</b>	<b>31,501</b>	<b>36,294</b>	<b>32,918</b>	<b>30,148</b>	<b>25,622</b>
<b>Other income</b>										
Interest Income	153	0	64	83	69	75	85	31	34	21
Performance based rates	2,070	2,166	2,702	2,659	2,705	2,500	2,500	2,500	2,500	2,500
Other Income	172	1,120	46	71	61	61	61	61	61	61
<b>Total other income</b>	<b>2,396</b>	<b>3,286</b>	<b>2,811</b>	<b>2,813</b>	<b>2,835</b>	<b>2,636</b>	<b>2,646</b>	<b>2,592</b>	<b>2,595</b>	<b>2,582</b>
<b>Interest Charges</b>										
Total interest charges	6,632	6,398	6,276	7,215	7,235	7,172	8,581	7,240	8,906	9,174
<b>Income Before Taxes</b>	<b>15,930</b>	<b>20,331</b>	<b>19,286</b>	<b>19,208</b>	<b>26,030</b>	<b>26,965</b>	<b>30,359</b>	<b>28,270</b>	<b>23,837</b>	<b>19,030</b>
Provision for income taxes	5,227	8,020	5,350	7,420	9,672	6,941	7,815	11,263	9,496	7,581
<b>Net Income</b>	<b>10,704</b>	<b>12,311</b>	<b>13,936</b>	<b>11,788</b>	<b>16,358</b>	<b>20,024</b>	<b>22,545</b>	<b>17,007</b>	<b>14,341</b>	<b>11,449</b>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Revenue Statistics  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)2  
 Schedule I  
 Witness: Schneider, Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
1	Revenue by Customer Class:										
2	Residential	\$ 93,088,349	\$ 88,493,241	\$ 78,630,275	\$ 96,055,210	\$ 115,327,134	\$ 91,419,831	\$ 95,823,030	\$ 96,045,489	\$ 97,861,094	\$ 99,046,032
3	Commercial	38,332,860	35,988,736	31,478,562	39,938,784	49,294,804	37,978,420	39,862,445	\$ 40,019,025	\$ 40,771,833	\$ 41,230,021
4	Industrial	4,589,558	4,854,620	4,926,385	4,796,885	5,845,776	5,336,528	4,880,527	\$ 4,918,708	\$ 5,051,038	\$ 5,134,408
5	Public Authority & Other	8,555,408	7,582,167	6,653,819	8,073,794	9,679,607	6,924,295	7,189,609	\$ 7,218,477	\$ 7,379,930	\$ 7,477,314
6	Unbilled										
7	Total	\$ 144,566,174	\$ 136,918,764	\$ 121,689,041	\$ 148,864,673	\$ 180,147,322	\$ 141,659,075	\$ 147,755,611	\$ 148,201,698	\$ 151,063,895	\$ 152,887,776
8	Number of Customer by Class:										
9	Residential	154,483	154,947	156,159	157,010	157,922	155,670	156,170	156,303	156,703	157,103
10	Commercial	17,580	17,591	17,710	17,473	17,699	17,324	17,324	17,324	17,324	17,324
11	Industrial	193	208	201	198	209	206	206	206	206	206
12	Public Authority & Other	1,574	1,579	1,596	1,564	1,559	1,554	1,554	1,554	1,554	1,554
13	Total	173,830	174,325	175,666	176,245	177,389	174,754	175,254	175,387	175,787	176,187
14	Average Revenue per Class:										
15	Residential	\$ 603	\$ 571	\$ 504	\$ 612	\$ 730	\$ 587	\$ 614	\$ 614	\$ 625	\$ 630
16	Commercial	2,180	2,046	1,777	2,286	2,785	2,192	2,301	2,310	2,353	2,380
17	Industrial	23,780	23,340	24,509	24,227	27,970	25,905	23,692	23,877	24,520	24,924
18	Public Authority & Other	5,435	4,802	4,169	5,162	6,209	4,456	4,627	4,645	4,749	4,812

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
**SALES STATISTICS**  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)3  
 Schedule I  
 Witness: Schneider, Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
		Mcf	Mcf	Mcf	Mcf		Mcf	Mcf	Mcf	Mcf	
1	Sales by Customer Class:										
2	Residential	10,707,476	10,405,428	8,369,578	10,662,876	11,757,007	10,302,985	10,336,507	10,338,382	10,364,849	10,391,315
3	Commercial	4,946,030	4,737,930	3,946,440	5,112,548	5,657,641	5,105,607	5,105,607	5,105,607	5,105,607	5,105,607
4	Industrial	724,157	821,135	995,095	807,006	780,039	921,685	921,685	921,685	921,685	921,685
5	Public Authority & Other	1,198,524	1,125,936	967,627	1,185,264	1,241,310	1,084,704	1,084,704	1,084,704	1,084,704	1,084,704
6	Unbilled										
7											
8	Total	17,576,187	17,090,430	14,278,739	17,767,695	19,435,997	17,414,982	17,448,504	17,450,379	17,476,846	17,503,312
9											
10	Number of Customer by Class:										
11	Residential	154,483	154,947	156,159	157,010	157,922	155,670	156,170	156,303	156,703	157,103
12	Commercial	17,580	17,591	17,710	17,473	17,699	17,324	17,324	17,324	17,324	17,324
13	Industrial	193	208	201	198	209	206	206	206	206	206
14	Public Authority & Other	1,574	1,579	1,596	1,564	1,559	1,554	1,554	1,554	1,554	1,554
15											
16	Total	173,830	174,325	175,666	176,245	177,389	174,754	175,254	175,387	175,787	176,187
17											
18	Average Volume per Class:										
19	Residential	69	67	54	68	74	66	66	66	66	66
20	Commercial	281	269	223	293	320	295	295	295	295	295
21	Industrial	3,752	3,948	4,951	4,076	3,732	4,474	4,474	4,474	4,474	4,474
22	Public Authority & Other	761	713	606	758	796	698	698	698	698	698

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Cost of Capital Summary  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT	J-3	\$ 415,876	6.81%	0.94%	0.06%
7	LONG-TERM DEBT	J-3	2,455,353	40.20%	5.90%	2.37%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,236,642</u>	<u>52.99%</u>	9.80%	<u>5.19%</u>
10	Total Capital		<u>\$ 6,107,870</u>	<u>100.00%</u>		<u>7.62%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 ANNUALIZED SHORT-TERM DEBT  
 as of February 29, 2016

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

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

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 415,876	0.396%	\$ 1,649	
2	COMMITMENT FEE	<u>                    </u>		<u>2,273</u>	
3	TOTAL SHORT-TERM DEBT	\$ 415,876		\$ 3,922	0.94%



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
**AVERAGE ANNUALIZED LONG-TERM DEBT**  
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	4.95% Sr Note due 10/15/2014	0	4.95%	0	
4	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
5	6.35% Sr Note due 6/15/2017	250,000,000	6.35%	15,875,000	
6	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
7	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
8	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
9	4.125% Sr Note due 10/15/2044	500,000,000	4.13%	20,625,000	
10	Total	<u>\$2,460,000,000</u>		<u>\$140,192,000</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			\$4,681,607	
13	Less Unamortized Debt Discount	(\$4,647,442)			
14					
15					
16					
17					
18	Total LONG-TERM DEBT	<u><u>\$2,455,352,558</u></u>		<u><u>144,873,607</u></u>	<u><u>5.90%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
EMBEDDED Cost of PREFERRED STOCK

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

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

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

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 13 Month Average Capital Structure  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

**PROPOSED RATES**

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		415,876	6.81%	0.94%	0.06%	248,480	4.26%	1.25%	0.05%
2	LONG-TERM DEBT		<u>2,455,353</u>	<u>40.20%</u>	5.90%	<u>2.37%</u>	<u>2,455,326</u>	<u>42.07%</u>	5.90%	<u>2.48%</u>
3	Total DEBT		2,871,228	47.01%		2.44%	2,703,807	46.33%		2.53%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		3,236,642	52.99%	9.80%	5.19%	3,132,773	53.68%	9.80%	5.26%
6	Other Capital		<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
7	Total Capital		<u>6,107,870</u>	<u>100.00%</u>		<u>7.63%</u>	<u>5,836,580</u>	<u>100.01%</u>		<u>7.79%</u>

**CURRENT RATES**

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
8	SHORT-TERM DEBT		415,876	6.81%	0.94%	0.06%	415,876	6.93%	0.94%	0.07%
9	LONG-TERM DEBT		<u>2,455,353</u>	<u>40.20%</u>	5.90%	<u>2.37%</u>	<u>2,455,780</u>	<u>40.90%</u>	5.90%	<u>2.41%</u>
10	Total DEBT		2,871,228	47.01%		2.44%	2,871,656	47.83%		2.48%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		3,236,642	52.99%	11.58%	6.14%	3,132,773	52.17%	11.73%	6.12%
13	Other Capital		<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
14	Total Capital		<u>6,107,870</u>	<u>100.00%</u>		<u>8.57%</u>	<u>6,004,429</u>	<u>100.00%</u>		<u>8.60%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Cost of Capital Summary  
 Thirteen Month Average as of September 30, 2016

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT		\$ 248,480	5.2%	1.25%	0.06%
7	LONG-TERM DEBT	J-3	2,455,326	45.7%	6.19%	2.83%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,132,773</u>	<u>49.2%</u>	9.80%	<u>4.82%</u>
10	Total Capital		<u><u>\$ 5,836,580</u></u>	<u><u>100.0%</u></u>		<u><u>7.71%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 AVERAGE ANNUALIZED SHORT-TERM DEBT  
 as of September 30, 2016

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

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

Issue (A)	Amount Outstanding (B) \$000	Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT (1)	415,876	0.3964%	1,649
2	COMMITMENT FEE			2,273
3	TOTAL SHORT-TERM DEBT	<u>415,876</u>		<u>3,922</u>
				<u>0.94%</u>
SETTLEMENT AUGUST AMOUNT				
1	AVERAGE SHORT-TERM DEBT	248,480	0.359%	890.99
2	COMMITMENT FEE			2,211
3	TOTAL SHORT-TERM DEBT	\$ 248,480		\$ 3,102
				1.25%

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 AVERAGE ANNUALIZED LONG-TERM DEBT  
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	4.95% Sr Note due 10/15/2014	0	4.95%	-	
4	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
5	6.35% Sr Note due 6/15/2017	250,000,000	6.35%	15,875,000	
6	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
7	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
8	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
9	4.125% Sr Note due 10/15/2044	500,000,000	4.13%	20,625,000	
10	Total	<u>\$ 2,460,000,000</u>		<u>\$ 140,192,000</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			4,681,607	
13	Less Unamortized Debt Discount	(\$4,219,584)			
14					
15					
16					
17					
18	Total LONG-TERM DEBT	<u>\$ 2,455,780,416</u>		<u>\$ 144,873,607</u>	<u>5.90%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Comparative Financial Data  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017  
 and 10 Most Recent Calendar Years

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

FR 16(8)(k)  
 Schedule K

Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
1	<u>Plant Data: (\$000)</u>												
2	Plant in Service by functional class:												
3	Intangible Plant	764	764	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	636	901	901	901	901	901	901	901	907	907
5	Underground Storage	16,268	14,383	10,792	9,630	10,104	9,388	7,731	7,540	6,950	6,878	6,878	6,701
6	Transmission Plant	31,837	31,837	31,877	32,962	32,836	33,144	31,189	31,202	28,807	28,746	25,984	26,119
7	Distribution Plant	476,422	430,391	381,623	340,200	323,036	296,493	283,474	271,463	260,621	251,843	241,862	230,736
8	General Plant	42,957	39,308	16,683	15,589	15,238	16,000	15,103	14,696	15,422	15,165	14,116	16,263
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337	3,337	3,337
10													
11	Gross Plant	568,248	516,683	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998	293,212	284,191
12	Less: Accumulated depreciation	186,337	172,026	160,839	158,300	151,849	150,795	147,462	144,016	139,212	134,463	128,208	124,069
13	Net plant in Service	381,911	344,657	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535	165,004	160,122
14													
15	Construction Work in Progress	14,732	14,905	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983
16													
17	Total CWIP	14,732	14,905	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983
18													
19	Total	<u>396,643</u>	<u>359,563</u>	<u>296,887</u>	<u>260,967</u>	<u>239,679</u>	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u>182,169</u>	<u>174,432</u>	<u>168,577</u>	<u>162,105</u>
20													
21	% of Construction financed internally	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22													
23													
24	<u>Capital structure: (Total Company)</u>												
25	<u>(based on year-end accounts)</u>												
26	Short-term debt (\$000)	248,480	415,876	196,695	367,984	570,929	206,396	126,100	72,550	350,542	150,599	382,416	144,809
27	Long-term debt (\$000)	2,455,326	2,455,353	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315	2,180,362	2,183,104
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	3,132,773	3,236,642	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	1,965,754	1,648,098	1,602,422
30													
31	Total	<u>5,836,580</u>	<u>6,107,870</u>	<u>5,738,913</u>	<u>5,404,064</u>	<u>4,886,477</u>	<u>4,667,934</u>	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	<u>4,242,668</u>	<u>4,210,876</u>	<u>3,930,335</u>
32													
33	<u>Condensed Income Statement data: (\$000)</u>												
34	Operating Revenues	166,805	159,872	196,882	162,968	134,778	149,662	156,816	190,356	244,308	203,287	208,077	244,452
35	Operating Expenses (excludes Federal and State Taxes, includes gas cost)	130,510	128,371	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733	194,747	225,449
36	State Income Tax (current)												
37	Federal Income Tax (current)												
38	Federal and State Income Tax - net	7,815	6,941	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307	3,198	5,529
39	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0
40	Operating Income	28,480	24,560	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247	10,132	13,474
41													

Atrnos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Comparative Financial Data  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017  
 and 10 Most Recent Calendar Years

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

FR 16(8)(k)  
 Schedule K

Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
42	AFUDC	0	0	139	88	101	22	286	199	160	94	104	69
43	Other Income net	2,646	2,636	2,019	2,033	2,046	2,657	1,748	2,278	2,529	1,547	1,732	1,206
44	Income available for fixed charges	31,125	27,196	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888	11,968	14,749
45	Interest charges	8,581	7,172	6,559	6,524	5,612	5,792	6,270	6,633	6,138	6,155	6,782	6,097
46	Net Income	22,545	20,024	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652
47	Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	Earnings available for common equity	22,545	20,024	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652
49													
50	AFUDC - % of Net Income	0.00%	0.00%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%
51	AFUDC - % of earnings available for common equity	0.00%	0.00%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%
52													
53													
54													
55													
56	<u>Costs of Capital: (1)</u>												
57	Embedded cost of short-term debt (%)	1.25%	0.94%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%	5.60%	5.00%	3.30%
58	Embedded cost of long-term debt (%)	6.19%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%	6.10%	5.60%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60													
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	4.54	4.76	4.69	3.91	3.06	2.97	3.00	2.84	3.06	2.75	2.55	2.59
63	Pre-Tax Interest Coverage (Excluding AFUDC)	4.54	4.76	4.70	3.92	3.04	2.95	2.99	2.80	3.12	2.81	2.62	2.64
64	After Tax Interest Coverage	3.63	3.79	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12	1.96	1.99
65	SEC Coverage	4.48	4.68	4.32	3.60	2.84	2.78	2.78	2.55	2.76	2.69	2.50	2.54
66	After Tax Interest Coverage (Excluding AFUDC)	3.63	3.79	3.25	2.81	2.35	2.24	2.21	2.16	2.31	2.16	2.01	2.02
67	Indenture Provision Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	After Tax Fixed Charge Coverage	6.98	7.32	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04	1.89	1.92
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3	Baa3	Baa3
72	S&P Bond Rating	N/A	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB	BBB	BBB	BBB
73	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75													
76	<u>Common Stock Related Data: (1)</u>												
77	Shares Outstanding Year End (000)	N/A	N/A	100,388	90,640	90,240	90,296	90,164	92,552	90,814	89,326	81,739	80,539
78	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486	81,173	79,012
79	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91	1.81	1.72
80	Dividends Paid Per Share (\$)	N/A	N/A	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24
81	Dividends Declared Per Share (\$)	N/A	N/A	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24
82	Dividend Payout Ratio (Declared)	N/A	N/A										
83													



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2015-00343  
 Comparative Financial Data  
 Base Period: Twelve Months Ended February 29, 2016  
 Forecasted Test Period: Twelve Months Ended May 31, 2017  
 and 10 Most Recent Calendar Years

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

FR 16(8)(k)  
 Schedule K

Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
84	Basis (%)	N/A	N/A	50%	53%	58%	60%	61%	64%	65%	67%	70%	72%
85	Market Price - High (Low)	N/A	N/A										
86	1st Quarter - High (\$)	N/A	N/A	47.1	36.9	35.4	31.7	30.1	27.9	29.5	33.0	28.4	27.4
87	1st Quarter - Low (\$)	N/A	N/A	41.1	33.2	31.0	29.1	27.4	21.2	26.1	28.5	25.8	24.9
88	2nd Quarter - High (\$)	N/A	N/A	48.0	42.7	33.2	35.0	29.5	26.0	29.0	33.0	27.0	29.1
89	2nd Quarter - Low (\$)	N/A	N/A	44.2	35.1	30.6	31.5	26.5	20.2	25.1	30.6	26.1	26.2
90	3rd Quarter - High (\$)	N/A	N/A	53.4	44.9	35.1	34.9	30.0	26.4	28.5	33.1	27.9	28.9
91	3rd Quarter - Low (\$)	N/A	N/A	46.9	38.6	30.9	31.3	26.4	22.8	25.8	29.4	26.0	25.9
92	4th Quarter - High (\$)	N/A	N/A	52.7	45.2	36.9	34.3	29.8	28.8	28.3	30.7	29.1	29.8
93	4th Quarter - Low (\$)	N/A	N/A	47.0	39.4	34.9	28.9	26.8	24.7	25.5	26.5	28.0	28.2
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	31.6	28.1	25.9	24.9	23.6	23.8	22.8	22.5	20.3	19.9
95													
96	(1) Based on fiscal year-end of parent company												
97													
98	<u>Rate of Return Measures (1)</u>												
99	Return On Common Equity (Average)	N/A	N/A	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%	8.9%	9.0%
100	Return On Total Capital (Average)	0.5%	0.4%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%	3.9%	3.9%
101	Return On Net Plant in Service (Average)	7.5%	7.1%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%	4.2%	4.6%
102													
103	<u>Other Financial and Operating Data:</u>												
104	Mix of Sales: (MMcf)												
105	Residential	10,337	10,303	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,385	9,751	11,112
106	Commercial	5,106	5,106	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793	4,642	5,362
107	Industrial	922	922	810	811	995	821	724	960	1,715	1,757	1,327	2,268
108	Public authority & Other Sales	1,085	1,085	1,234	1,179	980	1,111	1,192	1,176	1,253	1,195	1,261	1,479
109	Unbilled	0	0										
110	Total Mix of Sales	17,449	17,415	19,423	17,828	14,380	16,761	17,700	17,056	18,839	18,130	16,982	20,221
111													
112	Mix of Fuel: (MMcf)												
113		0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,780	17,746	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589
115													
116	Total Mix of Fuel (2)	17,780	17,746	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589
117													
118	Composite Depreciation Rate	3.34%	3.47%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%	3.48%	3.70%	3.74%

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

(2) Kentucky gas purchases by accounting month.

ATMOS ENERGY CORPORATION - KENTUCKY  
SIDE-BY-SIDE RATE SCHEDULES  
TEST YEAR ENDING MAY, 31 2017

Line No.	Billing Component	Applicable Tariffs	Current Base Rates	Current PRP Rate	Current Total Rate	Proposed Rate	Filed Proposed Rates	Billing Component	Current Rate Norm Hrs	After Hrs	Proposed Rate Norm Hrs	After Hrs			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)			
1	CUSTOMER CHARGES, \$/month							SERVICE CHARGES							
2	Firm Services - Residential	G-1	\$17.50	\$0.00	\$17.50	\$16.52		Meter Set	\$34.00	\$44.00	\$34.00	\$44.00			
3	Firm Services - Non-Residential	G-1	44.50	\$0.00	\$44.50	42.01		Turn On	\$23.00	\$28.00	\$23.00	\$28.00			
4	Interruptible Sales	G-2	375.00	\$0.00	\$375.00	354.06		Read	\$12.00	\$14.00	\$12.00	\$14.00			
5	Firm Transportation	T-4	375.00	\$0.00	\$375.00	354.06		Reconnect Delinquent Service	\$39.00	\$47.00	\$39.00	\$47.00			
6	Interruptible Transportation	T-3	375.00	\$0.00	\$375.00	354.06		Seasonal Charge	\$65.00	\$73.00	\$65.00	\$73.00			
7	DISTRIBUTION CHARGES, \$/Mcf	W/o PRP>						Special Meter Reading Charge	\$0.00	N/A	\$0.00	N/A			
8	Firm Sales	G-1						Meter Test Charge	\$20.00	N/A	\$20.00	N/A			
9	1-300 Mcf		(\$0.08570)	\$1.5340	\$0.0000	\$1.5340	1.4483	Returned Check Char	74%	\$25.00	N/A	\$25.00			
10	301-15000 Mcf		(\$0.05310)	\$0.9500	\$0.0000	\$0.9500	0.8969	Late Payment Charge	72%	5%	5%	5%			
11	Over 15000		(\$0.04130)	\$0.7400	\$0.0000	\$0.7400	0.6987	Class 1 EFM Equipme	58.0%	\$75.00	N/A	\$75.00			
12	Firm Transportation	T-4						Class 2 EFM Equipment Charge	\$175.00	N/A	\$175.00	N/A			
13	1-300 Mcf			\$1.5340	\$0.0000	\$1.5340	1.4483								
14	301-15000 Mcf			\$0.9500	\$0.0000	\$0.9500	0.8969								
15	Over 15000			\$0.7400	\$0.0000	\$0.7400	0.6987								
16	Interruptible Sales	G-2													
17	1-15000 Mcf		(\$0.04750)	\$0.8500	\$0.0000	\$0.8500	0.8025		90%						
18	Over 15000		\$0.00000	\$0.6405	\$0.0000	\$0.6405	0.6405		85%						
19	Interruptible Transportation	T-3													
20	1-15000 Mcf			\$0.8500	\$0.0000	\$0.8500	0.8025								
21	Over 15000			\$0.6405	\$0.0000	\$0.6405	0.6405								
22	OTHER CHARGES														
23	Transp. Adm. Fee, \$/Mcf	T-2, T-3, T-4		\$50.00	\$50.00	\$50.00	\$50.00								
24	Parking, \$/Mcf	T-4, T-3		0.10	0.10	0.10	0.10								
25															
26	SUMMARY OF PROPOSED VS. CURRENT RATES:														
27			Base Monthly Charges			Transp Adm/Parking/ EFM Charges			Distribution Charges			TOTAL			
28	Total Class		Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	% Change	Current	Proposed	Difference	% Change
29	Residential		32,795,648	30,959,091	-5.60%	-	-		15,859,156	14,973,152	-5.59%	48,654,804	45,932,243	(2,722,561)	-5.60%
30	Commercial Firm		9,249,592	8,732,031	-5.60%	-	-		7,429,089	7,014,031	-5.59%	16,678,681	15,746,082	(932,619)	-5.59%
31	Industrial Firm		105,287	99,396	-5.60%	-	-		736,355	695,208	-5.59%	841,642	794,604	(47,038)	-5.59%
32	Public Authority Firm		829,792	783,360	-5.60%	-	-		1,524,109	1,438,955	-5.59%	2,353,901	2,222,315	(131,586)	-5.59%
33	Com/Ind Interruptible		51,375	48,506	-5.58%				274,515	260,020	-5.28%	325,890	308,526	(17,364)	-5.33%
34	Transportation		873,000	824,252	-5.58%	233,597	233,597	0.00%	13,409,223	12,755,197	-4.88%	14,515,819	13,813,046	(702,773)	-4.84%
35	Special Contracts		63,000	63,000	0.00%	109,203	109,203	0.00%	2,446,525	2,446,525	0.00%	2,618,728	2,618,728	-	0.00%
36	Sub-total Revenue		43,967,693	41,509,636	-5.59%	342,799	342,799	0.00%	41,678,972	39,583,089	-5.03%	85,989,464	81,435,524	(4,553,940)	-5.30%
37				(2,458,057)											
38	Other Gas Revenues								(2,095,883)			1,939,757	1,909,463	(30,294)	-1.56%
39	Total Revenue								7,128,935	6,730,558		87,929,221	83,344,987	(4,584,235)	-5.21%