

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-16
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 15, regarding the removal of accumulated deferred income tax (ADIT) items corresponding to Director's stock expense and prepayments. Confirm that the proposed adjustment includes all incentive compensation related to ADIT items from operations and maintenance expense (O&M) and rate base that were disallowed in Case No. 2017-00349.⁸

RESPONSE:

Confirm.

Respondent: Greg Waller

⁸ *Id.*

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-17
Page 1 of 1

REQUEST:

Refer to the Waller Testimony at page 16, line 5 and FR 16(6)(f), Attachment 1, line 25. Provide in Excel spreadsheet format the calculation and supporting workpapers for Atmos's total test-year end capitalization of \$506,501,955.

RESPONSE:

Please see Attachment 1. The \$506,501,955 is the sum of lines 13 through 23 in the original attachment. Attachment 1 provides an Excel workbook with the requested calculations and support.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-17_Att1 - Projected Financial Statement MFRs.xlsx, 23 Pages.

Respondent: Greg Waller

Atmos Energy Corporation
Fully Allocated Balance Sheet
Kentucky
(000)

FR 16 (7)(h)2

	Base	Test			
	12/31/2018	3/31/2020	2020	2021	2022
<u>ASSETS</u>					
Property, Plant, & Equipment:					
Utility Plant In Service	672,253	764,067	860,721	968,973	1,090,215
Non-Utility Plant	32,541	32,541	32,541	32,541	32,541
Construction Work In Progress	39,130	39,130	39,130	39,130	39,130
Accumulated Depreciation	(196,858)	(198,557)	(217,433)	(245,989)	(278,371)
Net Plant	547,067	637,181	714,960	794,656	883,516
Current Assets:					
Cash & Temporary Cash Investments	931	931	931	931	931
Account Receivable, less Allowance for Doubtful Accounts	16,001	16,001	16,001	16,001	16,001
Inventories	118	118	118	118	118
Gas Stored Underground	13,799	(1,770)	(1,770)	(1,770)	(1,770)
Other Current Assets	1,677	1,677	1,677	1,677	1,677
Total Current Assets	32,525	16,956	16,956	16,956	16,956
Def'd Charges & Other Assets	7,354	7,354	7,354	7,354	7,354
TOTAL ASSETS	586,945	661,491	739,270	818,966	907,826

Atmos Energy Corporation
Fully Allocated Balance Sheet
Kentucky
(000)

FR 16 (7)(h)2

	Base	Test			
	12/31/2018	3/31/2020	2020	2021	2022
<u>LIABILITIES & SHAREHOLDERS' EQUITY</u>					
Kentucky Division capital account - net	434,939	506,502	581,303	659,443	748,739
Current Liabilities:					
Accounts Payable	13,442	13,442	13,442	13,442	13,442
Accrued Taxes	3,672	3,672	3,672	3,672	3,672
Customers' Deposits	1,527	1,527	1,527	1,527	1,527
Other Current Liabilities	15,445	15,445	15,445	15,445	15,445
Total Current Liabilities	34,086	34,086	34,086	34,086	34,086
Deferred Income Taxes and EDITL	83,991	86,973	89,272	90,136	88,994
Def'd Cr. and Other Liabilities	33,930	33,930	34,609	35,301	36,007
TOTAL LIABILITIES & SHAREHOLDERS' EQUITY	586,945	661,491	739,270	818,966	907,826

Atmos Energy Corporation, KY

Schedule FR 16(6)(f)

Case No. 2017-00349

Reconciliation of Forecasted Test Year Rate Base to Kentucky Capital

Forecasted test year ended March 31, 2020

Line No.	Description	Test Period Rate Base as filed 13 mo avg	Rate Base March 31, 2020	Adj from 13 month average	Remove Rate Making Adjustments	March 31, 2020 Balance Sheet
1	Gross Plant	724,669,367	763,121,143	38,451,776	32,541,377	795,662,520
2	Accumulated Deprec.	(193,880,768)	(198,557,330)	(4,676,563)	-	(198,557,330)
3	CWIP	39,130,198	39,130,198	-	-	39,130,198
4						
5	Cash Working Capital	2,692,759	2,692,759	-	(2,692,759)	-
6	Other Working Capital (Inv. & Prepaids)	9,023,857	(1,652,038)	(10,675,896)	-	(1,652,038)
7	Regulatory Assets / Liabilities	(33,020,670)	(32,827,677)	192,993	-	(32,827,677)
8						
9						
10	Customer Advances	(747,234)	(747,234)	-	-	(747,234)
11	Deferred inc. Tax	(51,756,082)	(54,145,487.14)	(2,389,405)	-	(54,145,487)
12						
13	Total	<u>496,111,427</u>	<u>517,014,333</u>	<u>20,902,906</u>	<u>29,848,618</u>	<u>546,862,951</u>
14						
15	Assets not in Rate Base					
16	Cash & temporary investments					930,712
17	Gas plant acquisition					945,509
18	Account receivable					16,000,647
19	Other current assets (except inv. & prepaids)					1,676,625
20	Deferred debits					7,354,211
21	Liabilities & Deferrals not in Rate Base					
22	Current Liabilities (excl. Notes Payable)					(34,085,566)
23	Deferred Credits (excl. Customer Advances)					(33,183,134)
24						
25	Total Capitalization (net of intercompany balances)					<u>506,501,955</u>

Atmos Energy Corporation
Fully Allocated Cash Flow
Kentucky
(000)

FR 16 (7)(h)3

	Base	Test			
	12/31/2018	3/31/2020	2020	2021	2022
Cash Flow					
Cash Flow from Operations					
Net Income	22,617	20,201	17,343	12,402	6,612
Add: Deferred income taxes	6,376	5,539	2,577	864	(1,142)
Depreciation	20,483	22,542	25,167	28,556	32,382
Cash flow from Operations	49,476	48,282	45,088	41,822	37,852
Effect of Balance Sheet Accounts					
Changes in current assets	-	(15,569)	-	-	-
Changes in current liabilities	-	-	-	-	-
Changes in deferred debits	-	-	-	-	-
Changes in deferred credits	-	-	679	692	706
Total Cash Flow from change in Balance Sheet Accounts	-	(15,569)	679	692	706
Operating Cash Flow	49,476	32,713	45,766	42,514	38,558
Cash flow from Investing Activities					
Capital Expenditures	(78,774)	(87,752)	(96,654)	(108,252)	(121,242)
Total Cash from Investments	(78,774)	(87,752)	(96,654)	(108,252)	(121,242)
Free Cash Flow	(29,298)	(55,039)	(50,888)	(65,738)	(82,684)
Cash From Financing					
Total Cash From Financing	29,298	55,039	50,888	65,738	82,684
Total Increase/(Decr) in Cash	-	-	-	-	-
Beginning Cash	931	931	931	931	931
Ending Cash	931	931	931	931	931

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case 2017-00349
 Revenue Requirements Necessary to Support the Forecasted Rate of Return
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

FR 16(7)(h)4

Witness: G. Waller

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)	2020 (e)	2021 (f)	2022 (g)
1	Rate Base	B-1	\$ 414,187,472	\$ 496,111,427	604,371,441	683,466,551	773,740,412
2	Adjusted Operating Income	C-1	\$ 27,251,570	\$ 27,701,923	23,144,074	19,818,236	16,130,926
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	6.58%	5.58%	3.83%	2.90%	2.08%
4	Required Rate of Return	J-1	7.95%	7.95%	7.95%	7.95%	7.95%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 32,927,904	\$ 39,440,858	\$ 48,047,530	\$ 54,335,591	\$ 61,512,363
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 5,676,334	\$ 11,738,935	\$ 24,903,466	\$ 34,517,355	\$ 45,381,437
7	Gross Revenue Conversion Factor	H	1.35611	1.35611	1.356112	1.356112	1.356112
8	Revenue Deficiency (line 6 times line 7)		\$ 7,697,745	\$ 15,919,310	\$ 33,771,875	\$ 46,809,400	\$ 61,542,312
9	Revenue Increase Requested Incl. EDITL	C-1		\$ 14,455,544	\$ 32,308,109	\$ 45,345,634	\$ 60,078,546
10	Adjusted Operating Revenues	C-1		\$ 169,717,866	\$ 169,278,949	\$ 167,773,378	\$ 167,412,420
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 184,173,410	\$ 201,587,058	\$ 213,119,012	\$ 227,490,966

Atmos Energy Corporation
Rate Base
Kentucky
(000)

FR 16 (7)(h)12

	Base	Test			
	12/31/2018	3/31/2020	2020	2021	2022
	\$	\$			
1 Plant in Service	632,312	724,669	860,721	968,973	1,090,215
2 Construction Work in Progress	36,163	39,130	39,130	39,130	39,130
3					
4 Accumulated Depreciation	(193,456)	(193,881)	(217,433)	(245,989)	(278,371)
5 Net Property Plant and Equipment	475,019	569,919	682,418	762,114	850,974
6					
7					
8 Cash Working Capital Allowance	2,678	2,693	2,693	2,693	2,693
9 Other Working Capital	13,331	9,024	9,295	9,573	9,861
10 Customer Advances	(751)	(747)	(762)	(777)	(793)
11 Regulatory Assets and Liabilities	(34,758)	(33,021)	(31,670)	(30,319)	(28,856)
12 Deferred Income Taxes	(41,332)	(51,756)	(57,602)	(59,818)	(60,139)
13					
14 Rate Base	414,187	496,111	604,371	683,467	773,740

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-000349
 Comparative Income Statement
 Base Period: Twelve Months Ended December 31, 2017
 Forecasted Test Period: Twelve Months Ended March 31, 2019

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

FR 16(8)(i)1
 Schedule I
 Witness: Gillham, Waller, Martin

	Base Year					Test Year				
	2013	2014	2015	2016	2017	12/31/2018	3/31/2020	2020	2021	2022
	\$	\$	\$			\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	148,865	180,147	153,228	129,827	144,870	154,820	150,248	149,814	148,321	147,963
Transportation	12,587	14,311	15,087	15,748	17,215	17,013	14,881	14,881	14,881	14,881
Other revenue	1,517	2,424	2,153	1,857	2,017	3,329	4,589	4,584	4,571	4,568
Total Operating Revenues	162,968	196,882	170,468	147,431	164,102	175,163	169,718	169,279	167,773	167,412
Purchase gas	94,657	118,107	87,746	81,180	70,880	83,882	78,382	77,907	76,310	75,848
Gross Profit	68,311	78,774	82,721	86,251	93,222	91,280	91,336	91,372	91,463	91,564
Operating Expenses										
Direct O&M	14,377	14,815	14,927	14,518	16,031	15,500	12,726	18,914	19,149	19,392
Allocated O&M	11,534	12,036	12,874	12,708	11,829	13,031	14,499	11,053	11,362	11,757
Depreciation & amortization	14,919	16,846	18,636	19,121	19,379	20,483	22,542	25,167	28,556	32,382
Taxes - other than income	3,871	4,648	7,343	5,919	6,336	6,492	7,512	9,637	10,834	12,165
Total Operating Expenses	44,701	48,344	53,779	52,266	53,575	55,506	57,279	64,771	69,901	75,696
Operating income(loss)	23,610	30,430	28,942	33,985	39,647	35,775	34,057	26,601	21,562	15,868
Other income										
Interest Income	83	69	40	42	32	32	32	32	32	32
Performance based rates	2,659	2,705	2,795	2,792	3,246	3,246	3,246	3,000	3,000	3,000
Donations	(194)	(299)	(427)	(355)	(361)	(361)	(361)	(361)	(361)	(361)
Other Income	(514)	(456)	(344)	(391)	(403)	(403)	(403)	(403)	(403)	(403)
Total other income	2,033	2,019	2,063	2,087	2,514	2,514	2,514	2,268	2,268	2,268
Interest Charges	0	0	0	0	0	0	0	0	0	0
Total interest charges	6,436	6,419	6,744	7,377	8,009	7,832	9,368	7,485	9,101	11,203
Income Before Taxes	19,208	26,030	24,261	28,695	34,152	30,456	27,203	21,384	14,729	6,933
Provision for income taxes	7,420	9,672	9,884	9,518	9,697	7,839	7,002	4,040	2,327	321
Net Income	11,788	16,358	14,377	19,178	24,455	22,617	20,201	17,343	12,402	6,612

Row Labels	Sum of Unallocated	Sum of Method A	Sum of Total
Assets	503,027,183.79	52,270,709.29	555,297,893.08
Accumulated Dep & Amort	(178,823,755.22)	(10,375,755.56)	(189,199,510.78)
AR	15,450,999.79	549,647.27	16,000,647.06
Cash & Temp Inv	-	930,712.40	930,712.40
CWIP	38,999,264.81	1,412,430.61	40,411,695.42
Def Charges	5,098,130.29	2,256,080.63	7,354,210.92
Gas Stored Underground	12,189,928.75	-	12,189,928.75
Inventory	(520,274.73)	647,165.19	126,890.46
Non-utility Plant	-	32,541,377.06	32,541,377.06
Other CA	(151,144.42)	1,827,768.92	1,676,624.50
Utility Plant	610,784,034.52	22,481,282.78	633,265,317.30
Lia & SE	(121,528,127.14)	(5,961,021.13)	(127,489,148.27)
Accrued Taxes	(3,889,931.91)	218,081.76	(3,671,850.15)
AP	(7,659,261.04)	(5,782,691.96)	(13,441,953.00)
Customer Deposits	(1,526,806.80)	-	(1,526,806.80)
Def Cred	(38,761,661.95)	(6,878,713.00)	(45,640,374.95)
Def Inc Tax	(62,813,287.01)	15,050,079.66	(47,763,207.35)
Other CL	(6,877,178.43)	(8,567,777.59)	(15,444,956.02)
Grand Total	381,499,056.65	46,309,688.16	427,808,744.81

Jun-18

Row Labels	Sum of Unallocated	Sum of Method A	Sum of Total
Assets	503,027,183.79	52,270,709.29	555,297,893.08
Accumulated Dep & Amort	(178,823,755.22)	(10,375,755.56)	(189,199,510.78)
AR	15,450,999.79	549,647.27	16,000,647.06
Cash & Temp Inv	-	930,712.40	930,712.40
CWIP	38,999,264.81	1,412,430.61	40,411,695.42
Def Charges	5,098,130.29	2,256,080.63	7,354,210.92
Gas Stored Underground	12,189,928.75	-	12,189,928.75
Inventory	(520,274.73)	647,165.19	126,890.46
Non-utility Plant	-	32,541,377.06	32,541,377.06
Other CA	(151,144.42)	1,827,768.92	1,676,624.50
Utility Plant	610,784,034.52	22,481,282.78	633,265,317.30
Lia & SE	(121,528,127.14)	(5,961,021.13)	(127,489,148.27)
Accrued Taxes	(3,889,931.91)	218,081.76	(3,671,850.15)
AP	(7,659,261.04)	(5,782,691.96)	(13,441,953.00)
Customer Deposits	(1,526,806.80)	-	(1,526,806.80)
Def Cred	(38,761,661.95)	(6,878,713.00)	(45,640,374.95)
Def Inc Tax	(62,813,287.01)	15,050,079.66	(47,763,207.35)
Other CL	(6,877,178.43)	(8,567,777.59)	(15,444,956.02)
Grand Total	381,499,056.65	46,309,688.16	427,808,744.81

Essbase
Dividends declared-Common stock - B4380
Gas Plant in Service - B1010
Construction work in progress - B1070
Accum Prov for Depreciation - B1080
Gas plant acquisition adjustments - B1140
Accumulated provision for amortization of gas plant acquisition ad - B1150
Investment in subsidiary companies - B1231
Cash - B1310
Other special deposits - B1340
Temporary cash investments - B1360
Customer accounts receivable - B1420
Other Accounts Receivable - B1430
Accum prov for uncollectible accounts - B1440
A/R from Associated Companies - B1460
Plant Materials and Operating Supplies - B1540
Stores Expense Undistributed - B1630
Gas stored underground-Current - B1641
Prepayments - B1650
Miscellaneous current and accrued assets - B1740
Other Regulatory Assets - B1823
Clearing Account - B1840
Miscellaneous deferred debits - B1860
Unamortized Loss on Reacquired Debt - B1890
Accumulated Deferred Income Taxes - B1900
Unrecovered Purchased Gas Costs - B1910
Common stock issued - B2010
Miscellaneous paid-In capital - B2110
Appropriated Retained Earnings - B2150
Retained Earnings - B2160
Other long-Term - B2240
Unamortized debt expense - B2241
Long Term Debt Premium - B2250
Long Term Debt Discount - B2260
Accumulated provision for injuries and damages - B2282
Notes payable - B2310
Accounts Payable - B2320
Customer deposits - B2350
Taxes accrued - B2360
Interest accrued - B2370
Dividends declared - B2380
Tax collections - B2410
Miscellaneous current and accrued liabilities - B2420
Customer advances for construction - B2520

Other deferred credits - B2530
Other Regulatory Liabilities - B2540
Accumulated deferred investment tax credits - B2550
Accum deferred income taxes-Other property - B2820
Accumulated deferred income taxes-Other - B2830

BS

Unallocated	Method A	Total	Account	Asset/Liab	
-	8,288,418.51	8,288,419		0	0
607,505,487.20	20,407,699.53	627,913,187	Utllity Plant	Assets	
38,999,264.81	1,412,430.61	40,411,695	CWIP	Assets	
(175,545,207.90)	(9,247,680.92)	(184,792,889)	Accumulated Dep & Amort	Assets	
3,278,547.32	2,073,583.25	5,352,131	Utllity Plant	Assets	
(3,278,547.32)	(1,128,074.64)	(4,406,622)	Accumulated Dep & Amort	Assets	
-	32,541,377.06	32,541,377	Non-utility Plant	Assets	
-	399,196.54	399,197	Cash & Temp Inv	Assets	
-	13,508.51	13,509	Other CA	Assets	
	531,515.86	531,516	Cash & Temp Inv	Assets	
15,989,504.73	(49,073.18)	15,940,432	AR	Assets	
(21,083.21)	638,257.84	617,175	AR	Assets	
(517,421.73)	(39,537.39)	(556,959)	AR	Assets	
119,896.06	4,423,288.86	4,543,185		0	0
-	32,177.77	32,178	Inventory	Assets	
(520,274.73)	614,987.43	94,713	Inventory	Assets	
12,189,928.75	-	12,189,929	Gas Stored Underground	Assets	
-	1,814,260.41	1,814,260	Other CA	Assets	
(151,144.42)	-	(151,144)	Other CA	Assets	
155,682.12	306,536.19	462,218	Def Charges	Assets	
7,676,559.65	(3,928,565.81)	3,747,994	Def Charges	Assets	
35,742.04	4,016,650.74	4,052,393	Def Charges	Assets	
-	1,861,459.51	1,861,460	Def Charges	Assets	
9,683,745.01	17,773,287.35	27,457,032	Def Inc Tax	Lia & SE	
(2,769,853.52)	-	(2,769,854)	Def Charges	Assets	
-	(28,696.03)	(28,696)		0	0
-	(152,819,967.40)	(152,819,967)		0	0
-	3,940,804.46	3,940,804		0	0
-	(110,757,006.70)	(110,757,007)		0	0
-	(159,803,000.00)	(159,803,000)		0	0
-	1,119,390.84	1,119,391		0	0
-	(486,674.62)	(486,675)		0	0
-	257,451.46	257,451		0	0
-	(1,099,111.07)	(1,099,111)	Other CL	Lia & SE	
-	(20,915,658.60)	(20,915,659)		0	0
(6,761,585.29)	(5,786,164.07)	(12,547,749)	AP	Lia & SE	
(1,526,806.80)	-	(1,526,807)	Customer Deposits	Lia & SE	
(3,889,931.91)	218,081.76	(3,671,850)	Accrued Taxes	Lia & SE	
(10,686.53)	(1,877,917.50)	(1,888,604)	Other CL	Lia & SE	
-	0.01	0	Other CL	Lia & SE	
(897,675.75)	3,472.11	(894,204)	AP	Lia & SE	
(6,866,491.90)	(5,590,749.04)	(12,457,241)	Other CL	Lia & SE	
(705,984.83)	-	(705,985)	Def Cred	Lia & SE	

(36,263,789.12)	(6,878,713.50)
(1,791,888.00)	-
-	0.50
(71,332,051.82)	(2,221,945.83)
(1,164,980.20)	(501,261.87)
381,618,952.70	(380,471,961.10)

(43,142,503) Def Cred
(1,791,888) Def Cred
0 Def Cred
(73,553,998) Def Inc Tax
(1,666,242) Def Inc Tax

Lia & SE
Lia & SE
Lia & SE
Lia & SE
Lia & SE

	Summary
	Company
	Cost Center
	Kentucky Division - 009DIV
	Jun-18
	Ending Balance
Essbase	Unallocated
Dividends declared-Common stock - B4380	-
Gas Plant in Service - B1010	607,505,487.20
Construction work in progress - B1070	38,999,264.81
Accum Prov for Depreciation - B1080	(175,545,207.90)
Gas plant acquisition adjustments - B1140	3,278,547.32
Accumulated provision for amortization of gas plant acquisition ad - B1150	(3,278,547.32)
Investment in subsidiary companies - B1231	-
Cash - B1310	-
Other special deposits - B1340	-
Temporary cash investments - B1360	-
Customer accounts receivable - B1420	15,989,504.73
Other Accounts Receivable - B1430	(21,083.21)
Accum prov for uncollectible accounts - B1440	(517,421.73)
A/R from Associated Companies - B1460	119,896.06
Plant Materials and Operating Supplies - B1540	-
Stores Expense Undistributed - B1630	(520,274.73)
Gas stored underground-Current - B1641	12,189,928.75
Prepayments - B1650	-
Miscellaneous current and accrued assets - B1740	(151,144.42)
Other Regulatory Assets - B1823	155,682.12
Clearing Account - B1840	7,676,559.65
Miscellaneous deferred debits - B1860	35,742.04
Unamortized Loss on Reacquired Debt - B1890	-
Accumulated Deferred Income Taxes - B1900	9,683,745.01
Unrecovered Purchased Gas Costs - B1910	(2,769,853.52)
Common stock issued - B2010	-
Miscellaneous paid-In capital - B2110	-
Appropriated Retained Earnings - B2150	-
Retained Earnings - B2160	-
Other long-Term - B2240	-
Unamortized debt expense - B2241	-
Long Term Debt Premium - B2250	-
Long Term Debt Discount - B2260	-
Accumulated provision for injuries and damages - B2282	-
Notes payable - B2310	-
Accounts Payable - B2320	(6,761,585.29)
Customer deposits - B2350	(1,526,806.80)
Taxes accrued - B2360	(3,889,931.91)

Interest accrued - B2370	(10,686.53)
Dividends declared - B2380	-
Tax collections - B2410	(897,675.75)
Miscellaneous current and accrued liabilities - B2420	(6,866,491.90)
Customer advances for construction - B2520	(705,984.83)
Other deferred credits - B2530	(36,263,789.12)
Other Regulatory Liabilities - B2540	(1,791,888.00)
Accumulated deferred investment tax credits - B2550	-
Accum deferred income taxes-Other property - B2820	(71,332,051.82)
Accumulated deferred income taxes-Other - B2830	(1,164,980.20)
BS	381,618,952.70

Summary			
Company			
Cost Center			
Kentucky Division - 009DIV			
Jun-18			
Allocations			
Method A	Total	Account	
8,288,418.51	8,288,419		0
20,407,699.53	627,913,187	Utility Plant	
1,412,430.61	40,411,695	CWIP	
(9,247,680.92)	(184,792,889)	Accumulated Dep & Amort	
2,073,583.25	5,352,131	Utility Plant	
(1,128,074.64)	(4,406,622)	Accumulated Dep & Amort	
32,541,377.06	32,541,377	Non-utility Plant	
399,196.54	399,197	Cash & Temp Inv	
13,508.51	13,509	Other CA	
531,515.86	531,516	Cash & Temp Inv	
(49,073.18)	15,940,432	AR	
638,257.84	617,175	AR	
(39,537.39)	(556,959)	AR	
4,423,288.86	4,543,185		0
32,177.77	32,178	Inventory	
614,987.43	94,713	Inventory	
-	12,189,929	Gas Stored Underground	
1,814,260.41	1,814,260	Other CA	
-	(151,144)	Other CA	
306,536.19	462,218	Def Charges	
(3,928,565.81)	3,747,994	Def Charges	
4,016,650.74	4,052,393	Def Charges	
1,861,459.51	1,861,460	Def Charges	
17,773,287.35	27,457,032	Def Inc Tax	
-	(2,769,854)	Def Charges	
(28,696.03)	(28,696)		0
(152,819,967.40)	(152,819,967)		0
3,940,804.46	3,940,804		0
(110,757,006.70)	(110,757,007)		0
(159,803,000.00)	(159,803,000)		0
1,119,390.84	1,119,391		0
(486,674.62)	(486,675)		0
257,451.46	257,451		0
(1,099,111.07)	(1,099,111)	Other CL	
(20,915,658.60)	(20,915,659)		0
(5,786,164.07)	(12,547,749)	AP	
-	(1,526,807)	Customer Deposits	
218,081.76	(3,671,850)	Accrued Taxes	

(1,877,917.50)
0.01
3,472.11
(5,590,749.04)
-
(6,878,713.50)
-
0.50
(2,221,945.83)
(501,261.87)
(380,471,961.10)

(1,888,604) Other CL
0 Other CL
(894,204) AP
(12,457,241) Other CL
(705,985) Def Cred
(43,142,503) Def Cred
(1,791,888) Def Cred
0 Def Cred
(73,553,998) Def Inc Tax
(1,666,242) Def Inc Tax

Asset/Liab

0

Assets
Assets
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Lia & SE
Lia & SE
Lia & SE

Dividends declared-Common stock - B4380
Gas Plant in Service - B1010
Gas plant purchased or sold - B1020
Construction work in progress - B1070
Accum Prov for Depreciation - B1080
Gas plant acquisition adjustments - B1140
Accumulated provision for amortization of gas plant acquisition ad - B1150
Nonutility property - B1210
Investment in subsidiary companies - B1231
Other investments - B1240
Other special funds - B1280
Cash - B1310
Other special deposits - B1340
Working funds - B1350
Notes receivable - B1410
Customer accounts receivable - B1420
Other Accounts Receivable - B1430
Accum prov for uncollectible accounts - B1440
A/R from Associated Companies - B1460
Plant Materials and Operating Supplies - B1540
Other Materials and Supplies - B1560
Stores Expense Undistributed - B1630
Merchandise - B1550
Gas stored underground-Current - B1641
Prepayments - B1650
Miscellaneous current and accrued assets - B1740
Unamortized debt expense - B1810
Other Regulatory Assets - B1823
Clearing Account - B1840
Vehicle Clearing - B1841
IT Clearing - B1842
Telecom Clearing - B1844
Metershop Clearing - B1845
Labor Clearing - B1848
Miscellaneous deferred debits - B1860
Unamortized Loss on Reacquired Debt - B1890
Accumulated Deferred Income Taxes - B1900
Unrecovered Purchased Gas Costs - B1910
Common stock issued - B2010
Miscellaneous paid-In capital - B2110
Appropriated Retained Earnings - B2150
Retained Earnings - B2160
Bonds - B2210
Accumulated provision for property insurance - B2281
Accumulated provision for property insurance - B2281
Other long-Term - B2240
Long Term Debt Discount - B2260

Accumulated provision for injuries and damages - B2282
Notes payable - B2310
Accounts Payable - B2320
Customer deposits - B2350
Taxes accrued - B2360
Interest accrued - B2370
Dividends declared - B2380
Tax collections - B2410
Miscellaneous current and accrued liabilities - B2420
Customer advances for construction - B2520
Other deferred credits - B2530
Other Regulatory Liabilities - B2540
Accumulated deferred investment tax credits - B2550
Accum deferred income taxes-Other property - B2820
Accumulated deferred income taxes-Other - B2830
Temporary cash investments - B1360

Utility Plant	Assets
Utility Plant	Assets
CWIP	Assets
Accumulated Dep & Amort	Assets
Utility Plant	Assets
Accumulated Dep & Amort	Assets
Non-utility Plant	Assets
Non-utility Plant	Assets
Def Charges	Assets
Def Charges	Assets
Cash & Temp Inv	Assets
Other CA	Assets
Cash & Temp Inv	Assets
AR	Assets
AR	Assets
AR	Assets
Inventory	Assets
Inventory	Assets
Inventory	Assets
Inventory	Assets
Gas Stored Underground	Assets
Other CA	Assets
Other CA	Assets
Def Charges	Assets
Def Charges	Assets
Def Charges	Assets
Def Charges	Assets
Def Charges	Assets
Def Charges	Assets
Def Charges	Assets
Def Charges	Assets
Def Charges	Assets
Def Charges	Assets
Def Inc Tax	Lia & SE
Def Charges	Assets
Other CL	Lia & SE
Other CL	Lia & SE

Other CL	Lia & SE
AP	Lia & SE
Customer Deposits	Lia & SE
Accrued Taxes	Lia & SE
Other CL	Lia & SE
Other CL	Lia & SE
AP	Lia & SE
Other CL	Lia & SE
Def Cred	Lia & SE
Def Cred	Lia & SE
Def Cred	Lia & SE
Def Cred	Lia & SE
Def Inc Tax	Lia & SE
Def Inc Tax	Lia & SE
Cash & Temp Inv	Assets

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-18
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, beginning at page 16, regarding the O&M budgeting process and Filing Requirement 16(7)(d), Attachment 2, line 51, Provision for Bad Debt and line 52, Miscellaneous Expense, filed in response to the Commission's deficiency finding. Provide the basis and a detailed explanation for the credit balances in these accounts.

RESPONSE:

In August 2017, a \$3.0 million entry was made to the bad debt reserve for our total utility operations. As the entry was made late in the closing process it was not allocated to the business units but instead recorded all to Div 002. In September 2017, the \$3.0 million was reversed out of Div 002 and allocated to the business units.

All Shared Services capitalized overhead is recorded to Account 9200-04863 which is included in the Miscellaneous Expense line item. The Shared Services capitalized overhead entry is a credit to O&M and a debit to CWIP.

Respondents: Greg Waller and Laura Gillham

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-19
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 21, regarding O&M variances and the Financial Package that is completed quarterly as an official Sarbanes-Oxley control document. Provide the Financial Package for each quarter for the three most recent fiscal years, 2016-2018.

RESPONSE:

Please see Attachment 1 for the CY 2016 and September 2018 reports. Please see the Company's response to FR 16(7)(o) for the January 2017 through June 2018 reports.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-19_Att1 - 2016 & Sep'18 KY Financial Results and Highlights.pdf, 18 Pages.

Respondent: Greg Waller



Atmos Energy Corporation
 Regulated Distribution Operations
 Financial Results and Statistical Highlights
 KY/Mid-States

For the Period Ended December 31, 2015

Financial Results in \$MM's	QTD					YTD				
	Actual	Budget	Fav./Unfav	%		Actual	Budget	Fav./Unfav	%	
Net Income	9.4	9.4	0.0	0.0%	○	9.4	9.4	0.0	0.0%	○
Gross Profit	43.4	44.1	(0.7)	(1.6%)	●	43.4	44.1	(0.7)	(1.6%)	●
O&M - Direct BU	8.1	8.1	0.0	0.0%	○	8.1	8.1	0.0	0.0%	○
Cap Rate	57.3%	56.3%	1.0%		○	57.3%	56.3%	1.0%		○
Capital Spending Activities										
Capital Spending	25.8	26.7	(0.9)	(3.4%)	●	25.8	26.7	(0.9)	(3.4%)	●
Project Closings	15.6	26.7	(11.1)	(41.6%)	●	15.6	26.7	(11.1)	(41.6%)	●

Statistical Information and Indicators (in thousands except Headcount)	Act	Bud	Inc/Dec	%		FY15	Inc/Dec	%	
	Customer Base Charge ⁽¹⁾	335	331	4.0	1.2%	○	333	2.0	0.6%
Employee Headcount ⁽²⁾	394	400	(6)	-1.5%	○	Sep-15 392	2	0.5%	○
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 91.4	\$ 96.5	\$ (5.1)	-5.3%	●	\$ 102.3	\$ (10.9)	-10.6%	●
Direct O&M ⁽³⁾ per Headcount	\$ 77.7	\$ 79.9	\$ (2.1)	-2.7%	●	\$ 86.9	\$ (9.2)	-10.5%	●

- (1) Customer Base Charge is rolling 12-month average.
 (2) Employee headcount is as of period end.
 (3) Direct O&M excludes direct and allocated Shared Services costs and the provision for bad debt expense. Metric calculated on a rolling 12-month average.

Rate Base Information in \$MM's (as of period indicated)	KY	TN	VA
December 31, 2015	\$ 314.4	\$ 247.9	\$ 41.3
September 30, 2014	252.7	201.4	37.5
September 30, 2013	221.3	201.4	36.9



Atmos Energy Corporation
Regulated Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States

For the Period Ended December 31, 2015

Quarter-to-Date

- **Gross Profit:** Primary driver is weather/consumption variance of (\$548k) in December due to 46% less HDD than normal.

- **O&M:** O&M was on budget for the quarter. Labor was over due to overtime, severance pay and PTO accrual. Miscellaneous was over due to KY rate case advertising. These were offset by material/supplies, outside services and employee travel being under budget due to timing. Vehicles were also under budget due to lower operating and lease costs.

- **Capital Spending/ Project Closings:** Capital spending was within \$800k to budget.

Tennessee: There was a delay in the start of the Louisville Rd project in Maryville due to contractor issues. This project is in process but the contractor is delayed on another project in KY. We expected him to be on this project in Q1 but now do not expect him back until February. The Cedar Rock growth project in Johnson City was delayed and now expected to start in March.

Kentucky: The rock bore on the Bowling Green Centerline Phase II was not completed in December as anticipated. Contractor had to move to project for the City of Hopkinsville. Contractor has completed the Hopkinsville job and is in the process of completing the rock bore in January. We also experienced a delay in getting a railroad crossing permit for the Shelbyville Aiken Rd. project from CSX Railroad and RJ Corman to bore underneath a shared section of track. Permit is received and we are waiting on clearance for crossing operating entity RJ Corman.

Year-to-Date

- **Gross Profit:** Primary driver is weather/consumption variance of (\$548k) in December due to 46% less HDD than normal.

- **O&M:** O&M was on budget for the quarter. Labor was over due to overtime, severance pay and PTO accrual. Miscellaneous was over due to KY rate case advertising. These were offset by material/supplies, outside services and employee travel being under budget due to timing. Vehicles were also under budget due to lower operating and lease costs.

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Atmos Energy Corporation
Regulated Distribution Operations
Income Statement - Comparative
KY/Mid-States

For the Period Ended December 31, 2015

<i>in \$thousands</i>	QTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2015	Actual	Budget	Fav/ Unfav	FY2015
Gross profit:								
Delivered gas	\$ 35,462	\$ 36,269	\$ (807)	\$ 35,730	\$ 35,462	\$ 36,269	\$ (807)	\$ 35,730
Transportation	7,134	6,897	237	7,077	7,134	6,897	237	7,077
Other revenue	850	901	(51)	1,017	850	901	(51)	1,017
Total gross profit	43,446	44,067	(621)	43,824	43,446	44,067	(621)	43,824
Operating expenses:								
Direct BU O&M	8,054	8,059	5	8,450	8,054	8,059	5	8,450
Direct SSU Charges	858	934	76	917	858	934	76	917
SSU Allocations	3,507	3,996	489	3,564	3,507	3,996	489	3,564
Provision for bad debts	174	178	4	175	174	178	4	175
Total O&M expense	12,593	13,167	574	13,106	12,593	13,167	574	13,106
Depreciation & amortization	8,187	8,340	153	7,724	8,187	8,340	153	7,724
Taxes, other than income	3,748	3,721	(27)	3,198	3,748	3,721	(27)	3,198
Total operating expenses	24,528	25,228	700	24,028	24,528	25,228	700	24,028
Operating income	18,918	18,839	79	19,796	18,918	18,839	79	19,796
Other income (expense):								
Interest, net	3,486	3,554	68	3,392	3,486	3,554	68	3,392
Miscellaneous income (expense), net	(213)	(310)	(97)	117	(213)	(310)	(97)	117
Total other income (expense)	3,273	3,244	(29)	3,509	3,273	3,244	(29)	3,509
Income (loss) before income taxes	15,645	15,595	50	16,287	15,645	15,595	50	16,287
Provision/(Benefit) for income taxes	6,200	6,213	13	6,575	6,200	6,213	13	6,575
Net income (loss)	\$ 9,445	\$ 9,382	\$ 63	\$ 9,712	\$ 9,445	\$ 9,382	\$ 63	\$ 9,712

Volumes (Mmcf):								
Residential	3,344	4,511	(1,167)	5,046	3,344	4,511	(1,167)	5,046
Commercial	2,316	2,994	(678)	3,187	2,316	2,994	(678)	3,187
Industrial	491	779	(288)	658	491	779	(288)	658
Public Authorities	-	-	0	-	-	-	0	-
Irrigation	224	308	(84)	323	224	308	(84)	323
Unbilled	1,286	2,516	(1,230)	2,183	1,286	2,516	(1,230)	2,183
Total Gas Distribution volumes	7,661	11,108	(3,447)	11,397	7,661	11,108	(3,447)	11,397
Transportation volumes	9,842	10,884	(1,042)	10,921	9,842	10,884	(1,042)	10,921
Total Throughput	17,503	21,992	(4,489)	22,318	17,503	21,992	(4,489)	22,318



Atmos Energy Corporation
 Regulated Distribution Operations
 Financial Results and Statistical Highlights
 KY/Mid-States

For the Period Ended March 31, 2016

Financial Results in \$MM's	QTD					YTD				
	Actual	Budget	Fav./Unfav.	%		Actual	Budget	Fav./Unfav.	%	
Net Income	16.4	16.5	(0.1)	(0.6%)	⊖	25.8	25.9	(0.1)	(0.4%)	⊖
Gross Profit	55.8	56.3	(0.5)	(0.9%)	⊖	99.2	100.4	(1.2)	(1.2%)	⊖
O&M - Direct BU	8.0	8.0	0.0	0.0%	⊖	16.0	16.0	0.0	0.0%	⊖
Cap Rate	56.9%	56.3%	0.6%		⊖	57.1%	56.3%	0.8%		⊖
Capital Spending Activities										
Capital Spending	25.3	22.5	2.8	12.4%	⊕	51.1	49.2	1.9	3.9%	⊕

Statistical Information and Indicators (In thousands except Headcount)	Act	Bud	Inc/Dec	%		FY15			
						Inc/Dec	%		
Customer Base Charge ⁽¹⁾	336	333	3.0	0.9%	⊖	333	3.0	0.9%	⊖
Employee Headcount ⁽²⁾	397	400	(3)	-0.8%	⊖	Sep-15 392	5	1.3%	⊖
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 87.2	\$ 96.0	\$ (8.8)	-9.2%	⊖	\$ 103.7	\$ (16.5)	-15.9%	⊖
Direct O&M ⁽³⁾ per Headcount	\$ 73.8	\$ 79.9	\$ (6.1)	-7.7%	⊖	\$ 88.1	\$ (14.3)	-16.2%	⊖

(1) Customer Base Charge is rolling 12-month average.

(2) Employee headcount is as of period end.

(3) Direct O&M excludes direct and allocated Shared Services costs and the provision for bad debt expense. Metric calculated on a rolling 12-month average.

Rate Base Information in \$MM's (as of period indicated)	KY	TN	VA
March 31, 2016	\$ 314.4	\$ 247.9	\$ 42.9
September 30, 2014	252.7	201.4	37.5
September 30, 2013	221.3	201.4	36.9



Atmos Energy Corporation

Regulated Distribution Operations

Financial Results and Statistical Highlights

KY/Mid-States

For the Period Ended March 31, 2016

Quarter-to-Date

- **Gross Profit:** Primary driver is transportation variance of (\$374k) due to special contracts in Kentucky and Tennessee. Forefeited discounts are (\$199k) less than budget due to lower natural gas prices.

- **O&M:** O&M was on budget QTD. Labor was over slightly due to overtime and PTO accrual. Benefits were over due to the Tennessee pension reg asset expense (offsetting entry in Amortization). Materials were under due to timing. Miscellaneous was over due to newspaper notifications for Tennessee and Kentucky rate cases. Vehicles were under budget due to lower leases and fuel costs.

- **Capital Spending:** Kentucky capital spend is ahead of budget due to Shelbyville Aiken Rd 12 Inch Phase II project. We completed Phase I of the 12 inch project (replacing 8" line) and were able to get a start on the bores for Phase II of this replacement putting us \$1,909k ahead of QTD budget.

Tennessee capital spend variance is primarily driven by the timing of WMR endpoints purchase in Murfreesboro (\$666k). Order time on endpoints is 4 to 6 weeks. We ordered the endpoints anticipating the invoice and delivery would occur in April. Actual delivery and invoicing was late March.

Year-to-Date

- **Gross Profit:** Primary driver is weather/consumption variance of (\$823k) due to 21% less HDD than normal. Forefeited discounts are (\$262k) less than budget due to lower natural gas prices.

- **O&M:** O&M was on budget YTD. Labor was over due to overtime, severance pay and PTO accrual. Benefits were over due to the Tennessee pension reg asset expense (offsetting entry in Amortization). Materials were under budget due to timing of purchases. Miscellaneous was over due to newspaper adds for Tennessee and Kentucky rate case notifications. Vehicles were under due to lower leases and fuel costs.

- **Capital Spending:** Kentucky capital spend is ahead of budget due to Shelbyville Aiken Rd 12 Inch Phase II project. We completed Phase I of the 12 inch project (replacing 8" line) and were able to get a start on the bores for Phase II of this replacement putting us \$1,236k ahead of YTD budget.

Tennessee capital spend variance is primarily driven by the timing of WMR endpoints purchase in Murfreesboro (\$666k). Order time on endpoints is 4 to 6 weeks. We ordered the endpoints anticipating the invoice and delivery would occur in April. Actual delivery and invoicing was late March.



Atmos Energy Corporation
Regulated Distribution Operations
Income Statement - Comparative
KY/Mid-States

For the Period Ended March 31, 2016

<i>in Thousands</i>	QTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2015	Actual	Budget	Fav/ Unfav	FY2015
Gross profit:								
Delivered gas	\$ 46,616	\$ 46,516	\$ 100	\$ 45,850	\$ 82,079	\$ 82,785	\$ (706)	\$ 81,581
Transportation	8,187	8,561	(374)	8,302	15,321	15,458	(137)	15,379
Other revenue	999	1,220	(221)	1,334	1,848	2,120	(272)	2,350
Total gross profit	55,802	56,297	(495)	55,486	99,248	100,363	(1,115)	99,310
Operating expenses:								
Direct BU O&M	7,974	7,982	8	9,300	16,027	16,041	14	17,750
Direct SSU Charges	954	1,058	104	1,050	1,813	1,992	179	1,967
SSU Allocations	4,131	3,846	(285)	4,030	7,638	7,842	204	7,594
Provision for bad debts	227	225	(2)	388	401	403	2	563
Total O&M expense	13,286	13,111	(175)	14,768	25,879	26,278	399	27,874
Depreciation & amortization	8,178	8,445	267	7,799	16,366	16,785	419	15,524
Taxes, other than income	3,877	3,941	64	3,564	7,625	7,662	37	6,761
Total operating expenses	25,341	25,497	156	26,131	49,870	50,725	855	50,159
Operating income	30,461	30,800	(339)	29,355	49,378	49,638	(260)	49,151
Other income (expense):								
Interest, net	3,491	3,637	146	3,337	6,977	7,192	215	6,729
Miscellaneous income (expense), net	(176)	(276)	(100)	(173)	(390)	(587)	(197)	(56)
Total other income (expense)	3,315	3,361	46	3,164	6,587	6,605	18	6,673
Income (loss) before income taxes	27,146	27,439	(293)	26,191	42,791	43,033	(242)	42,478
Provision/(Benefit) for income taxes	10,754	10,931	177	10,326	16,954	17,144	190	16,901
Net income (loss)	\$ 16,392	\$ 16,508	\$ (116)	\$ 15,865	\$ 25,837	\$ 25,889	\$ (52)	\$ 25,577

Volumes (Mmcf):								
Residential	9,292	10,891	(1,599)	11,880	12,636	15,402	(2,766)	16,926
Commercial	5,418	6,066	(648)	6,688	7,734	9,059	(1,325)	9,875
Industrial	1,028	1,263	(235)	988	1,519	2,042	(523)	1,646
Public Authorities	-	-	0	-	-	-	0	-
Irrigation	506	623	(117)	680	730	931	(201)	1,003
Unbilled	(19)	(1,050)	1,031	(541)	1,267	1,466	(199)	1,642
Total Gas Distribution volumes	16,225	17,793	(1,568)	19,695	23,886	28,900	(5,014)	31,092
Transportation volumes	12,691	12,654	37	12,540	22,533	23,539	(1,006)	23,461
Total Throughput	28,916	30,447	(1,531)	32,235	46,419	52,439	(6,020)	54,553



Atmos Energy Corporation
 Regulated Distribution Operations
 Financial Results and Statistical Highlights
 KY/Mid-States

For the Period Ended June 30, 2016

Financial Results in \$MM's	QTD					YTD				
	Actual	Budget	Fav/ Unfav	%		Actual	Budget	Fav/ Unfav	%	
Net Income	3.0	3.9	(0.9)	(23.1%)	⊖	28.8	29.8	(1.0)	(3.4%)	⊖
Gross Profit	32.7	34.3	(1.6)	(4.7%)	⊖	131.9	134.7	(2.8)	(2.1%)	⊖
O&M - Direct BU	8.9	8.0	(0.9)	(11.3%)	⊖	25.0	24.0	(1.0)	(4.2%)	⊖
Cap Rate	58.0%	56.3%	1.7%		⊖	57.4%	56.3%	1.1%		⊖
Capital Spending Activities										
Capital Spending	25.0	29.7	(4.7)	(15.8%)	⊖	76.1	78.9	(2.8)	(3.5%)	⊖

Statistical Information and Indicators (in thousands except Headcount)	Act	Bud	Inc/Dec	%		FY15	Inc/Dec	%	
	Customer Base Charge ⁽¹⁾	335	332	3.0	0.9%	⊖	333	2.0	0.6%
Employee Headcount ⁽²⁾	392	400	(8)	-2.0%	⊖	Sep-15 392	-	0.0%	⊖
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 101.5	\$ 96.2	\$ 5.3	5.5%	⊖	\$ 92.2	\$ 9.3	10.1%	⊖
Direct O&M ⁽³⁾ per Headcount	\$ 86.7	\$ 79.8	\$ 6.9	8.6%	⊖	\$ 78.3	\$ 8.4	10.8%	⊖

(1) Customer Base Charge is rolling 12-month average.

(2) Employee headcount is as of period end.

(3) Direct O&M excludes direct and allocated Shared Services costs and the provision for bad debt expense. Metric calculated on a rolling 12-month average.

Rate Base Information in \$MM's (as of period indicated)	KY	TN	VA
June 30, 2016	\$ 335.8	\$ 274.6	\$ 49.1
September 30, 2014	252.7	201.4	37.5
September 30, 2013	221.3	201.4	36.9



Atmos Energy Corporation
Regulated Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States

For the Period Ended June 30, 2016

Quarter-to-Date

- **Gross Profit:** Primary driver is transportation variance of (\$726k) due to special contracts in Kentucky and Tennessee. Forefeited discounts are (\$85k) less than budget due to lower natural gas prices.

- **O&M:** O&M was over budget QTD. Labor was under but offset by higher benefits due to the Tennessee pension reg asset expense (offsetting entry in Amortization). Outside services were over due to timing of contractor labor and legal settlement in KY. Vehicles were under budget due to lower leases and fuel costs.

- **Capital Spending:** Kentucky capital spend is behind budget due to Shelbyville Aiken Rd 12 Inch Phase II project and several HCA replacements. We completed Phase 1 of the 12 inch project (replacing 8" line) and were able to get a start on the bores for Phase II of this replacement putting us ahead for the 2nd QTD but that timing has caught up with us in the 3rd quarter.

Tennessee capital spend is slightly under budget for the quarter due mainly to the timing of several System Improvement projects.

Virginia capital spend is slightly under budget for the quarter also due mainly to the timing of several System Improvement projects.

Year-to-Date

- **Gross Profit:** Primary driver is weather/consumption variance of (\$1,351k) due to 21% less HDD than normal. Forefeited discounts are (\$347k) less than budget due to lower natural gas prices.

- **O&M:** O&M was over budget YTD. Labor was over due to overtime, severance pay and PTO accrual. Benefits were over due to the Tennessee pension reg asset expense (offsetting entry in Amortization). Rents were over budget due to higher rents and building maintenance. Miscellaneous was over due to newspaper adds for Tennessee and Kentucky rate case notifications. Outside services were over due mainly to legal settlement in KY. Vehicles were under due to lower leases and fuel costs.

- **Capital Spending:** Kentucky capital spend is behind budget due to the timing of several HCA replacements.

Tennessee and Virginia capital spend is in good shape YTD.



Atmos Energy Corporation
Regulated Distribution Operations
Income Statement - Comparative
KY/Mid-States

For the Period Ended June 30, 2016

<i>in \$thousands</i>	QTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2015	Actual	Budget	Fav/ Unfav	FY2015
Gross profit:								
Delivered gas	\$ 25,489	\$ 26,259	\$ (770)	\$ 23,842	\$ 107,568	\$ 109,044	\$ (1,476)	\$ 105,422
Transportation	6,568	7,294	(726)	6,138	21,889	22,752	(863)	21,517
Other revenue	625	743	(118)	858	2,473	2,863	(390)	3,209
Total gross profit	32,682	34,296	(1,614)	30,838	131,930	134,659	(2,729)	130,148
Operating expenses:								
Direct BU O&M	8,942	8,002	(940)	4,243	24,970	24,043	(927)	21,993
Direct SSU Charges	838	957	119	889	2,651	2,949	298	2,856
SSU Allocations	3,969	4,092	123	3,738	11,607	11,934	327	11,331
Provision for bad debts	125	129	4	405	526	532	6	968
Total O&M expense	13,874	13,180	(694)	9,275	39,754	39,458	(296)	37,148
Depreciation & amortization	8,334	8,546	212	7,928	24,699	25,331	632	23,452
Taxes, other than income	3,519	3,556	37	3,531	11,143	11,218	75	10,292
Total operating expenses	25,727	25,282	(445)	20,734	75,596	76,007	411	70,892
Operating income	6,955	9,014	(2,059)	10,104	56,334	58,652	(2,318)	59,256
Other income (expense):								
Interest, net	3,486	3,613	127	3,397	10,463	10,805	342	10,126
Miscellaneous income (expense), net	(1,431)	(1,146)	285	(1,498)	(1,821)	(1,732)	89	(1,554)
Total other income (expense)	2,055	2,467	412	1,899	8,642	9,073	431	8,572
Income (loss) before income taxes	4,900	6,547	(1,647)	8,205	47,692	49,579	(1,887)	50,684
Provision/(Benefit) for income taxes	1,889	2,608	719	3,138	18,844	19,752	908	20,040
Net income (loss)	\$ 3,011	\$ 3,939	\$ (928)	\$ 5,067	\$ 28,848	\$ 29,827	\$ (979)	\$ 30,644

Volumes (Mmcf):								
Residential	2,441	2,810	(369)	2,493	15,076	18,212	(3,136)	19,420
Commercial	1,829	2,130	(301)	1,882	9,563	11,189	(1,626)	11,757
Industrial	557	699	(142)	416	2,076	2,741	(665)	2,062
Public Authorities	-	-	0	-	-	-	0	-
Irrigation	169	237	(68)	199	899	1,169	(270)	1,202
Unbilled	(1,242)	(1,460)	218	(1,633)	25	7	18	9
Total Gas Distribution volumes	3,754	4,416	(662)	3,357	27,639	33,318	(5,679)	34,450
Transportation volumes	9,888	10,892	(1,004)	9,668	32,421	34,431	(2,010)	33,129
Total Throughput	13,642	15,308	(1,666)	13,025	60,060	67,749	(7,689)	67,579



Atmos Energy Corporation
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 Financial Results and Statistical Highlights
 KY/Mid-States

For the Period Ended September 30, 2016

Financial Results in \$MM's	QTD					YTD				
	Actual	Budget	Fav/ Unfav	%		Actual	Budget	Fav/ Unfav	%	
Net Income	4.6	1.3	3.3	253.8%	☉	33.5	31.1	2.4	7.7%	☉
Gross Profit	31.6	30.8	1	2.6%	☉	163.6	165.4	(1.8)	(1.1%)	☉
O&M - Direct BU	8.0	8.3	0.3	3.6%	☉	33.0	32.3	(0.7)	(2.2%)	☉
Cap Rate	58.9%	56.3%	2.6%		☉	57.8%	56.3%	1.5%		☉
Capital Spending Activities										
Capital Spending	31.9	26.7	5.2	19.5%	☉	108.6	105.6	3.0	2.8%	☉

Statistical Information and Indicators <i>(in thousands except Headcount)</i>	Act	Bud	Inc/Dec	%		FY15	Inc/Dec	%	
	Customer Base Charge ⁽¹⁾	338	336	2.0	0.6%	☉	335	3.0	0.9%
Employee Headcount ⁽²⁾	389	400	(11)	-2.8%	☉	392	(3)	-0.8%	☉
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 97.5	\$ 96.2	\$ 1.3	1.4%	☉	\$ 92.6	\$ 5.0	5.4%	☉
Direct O&M ⁽³⁾ per Headcount	\$ 84.8	\$ 80.8	\$ 3.9	4.8%	☉	\$ 79.1	\$ 5.6	7.1%	☉

(1) Customer Base Charge is rolling 12-month average.

(2) Employee headcount is as of period end.

(3) Direct O&M excludes direct and allocated Shared Services costs and the provision for bad debt expense. Metric calculated on a rolling 12-month average.

Rate Base Information in \$MM's (as of period indicated)	KY	TN	VA
September 30, 2016	\$ 335.8	\$ 274.6	\$ 49.1
September 30, 2015	288.1	247.9	41.3
September 30, 2014	252.7	201.4	37.5



Atmos Energy Corporation
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Financial Results and Statistical Highlights
KY/Mid-States

For the Period Ended September 30, 2016

Quarter-to-Date

- **Gross Profit:** Primary driver is the reversal of the IL gas cost reserve (+\$750k). Partially offset by Virginia SAVE true-up filing of (\$299k).

- **O&M:** O&M was under budget QTD. Labor was under along with benefits due to the adjustment of the TN regulated asset. Employee welfare was up due to MIP/VPP. Outside services were over due to line locates, ROW clearing and Engineering services. Rent/Utilities were over due to higher utilities and building maintenance. Vehicles were under budget due to lower leases and fuel costs.

- **Capital Spending:** Kentucky capital spend was up for the quarter due mainly to System Integrity functionals (PRP) and System Improvements, Shelbyville 8" lateral line project.

Tennessee capital spend is slightly over budget for the quarter due mainly to the timing of several System Improvement projects: Louisville Rd, Hwy 41A South and Mill Creek.

Virginia capital spend is over budget for the quarter due mainly to the Radford Arsenal growth project.

Year-to-Date

- **Gross Profit:** Primary driver is weather/consumption variance of (\$1,075k) due to less HDD than normal. Transportation is down (\$972k) primarily due to delay in KY special contracts. Partially offset by reversal of IL gas cost reserve +\$750k.

- **O&M:** O&M was slightly over budget YTD. Benefits were under due mainly to the variance. Employee welfare was over budget due to MIP/VPP. Outside services were over due mainly to legal settlement in KY. Vehicles were under due to lower leases and fuel costs.

- **Capital Spending:** Kentucky and Tennessee capital spend ended the year in good shape.

Virginia capital spend was over budget YTD due to the Radford Arsenal growth project.



Atmos Energy Corporation
Regulated Distribution Operations
Income Statement - Comparative
KY/Mid-States

For the Period Ended September 30, 2016

<i>in \$thousands</i>	QTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2015	Actual	Budget	Fav/Unfav	FY2015
Gross profit:								
Delivered gas	\$ 24,859	\$ 23,918	\$ 941	\$ 20,929	\$ 132,426	\$ 132,961	\$ (535)	\$ 126,351
Transportation	6,262	6,371	(109)	5,868	28,151	29,123	(972)	27,385
Other revenue	513	477	36	513	2,987	3,341	(354)	3,722
Total gross profit	31,634	30,766	868	27,310	163,564	165,425	(1,861)	157,458
Operating expenses:								
Direct BU O&M	7,998	8,293	295	9,020	32,968	32,335	(633)	31,013
Direct SSU Charges	909	939	30	922	3,560	3,889	329	3,778
SSU Allocations	4,136	3,883	(253)	4,307	15,743	15,817	74	15,638
Provision for bad debts	318	118	(200)	441	845	650	(195)	1,410
Total O&M expense	13,361	13,233	(128)	14,690	53,116	52,691	(425)	51,839
Depreciation & amortization	8,283	9,314	1,031	8,250	32,982	34,645	1,663	31,702
Taxes, other than income	3,910	3,351	(559)	4,392	15,054	14,569	(485)	14,684
Total operating expenses	25,554	25,898	344	27,332	101,152	101,905	753	98,225
Operating income	6,080	4,868	1,212	(22)	62,412	63,520	(1,108)	59,233
Other income (expense):								
Interest, net	3,561	3,657	96	3,453	14,024	14,462	438	13,579
Miscellaneous income (expense), net	(963)	(959)	4	(907)	(2,784)	(2,692)	92	(2,461)
Total other income (expense)	2,598	2,698	100	2,546	11,240	11,770	530	11,118
Income (loss) before income taxes	3,482	2,170	1,312	(2,568)	51,172	51,750	(578)	48,115
Provision/(Benefit) for income taxes	(1,141)	865	2,006	(1,017)	17,701	20,617	2,916	19,023
Net income (loss)	\$ 4,623	\$ 1,305	\$ 3,318	\$ (1,551)	\$ 33,471	\$ 31,133	\$ 2,338	\$ 29,092

Volumes (Mmcf):								
Residential	915	966	(51)	959	15,992	19,178	(3,186)	20,379
Commercial	1,200	1,188	12	1,160	10,762	12,377	(1,615)	12,917
Industrial	449	625	(176)	297	2,525	3,366	(841)	2,359
Public Authorities	-	-	0	-	-	-	0	-
Irrigation	87	112	(25)	104	986	1,281	(295)	1,306
Unbilled	(28)	(9)	(19)	(21)	(3)	(2)	(1)	(12)
Total Gas Distribution volumes	2,623	2,882	(259)	2,499	30,262	36,200	(5,938)	36,949
Transportation volumes	9,456	9,643	(187)	9,399	41,877	44,073	(2,196)	42,528
Total Throughput	12,079	12,525	(446)	11,898	72,139	80,273	(8,134)	79,477



Atmos Energy Corporation
Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States

For the Period Ended December 31, 2016

Financial Results in \$MM's	QTD					YTD				
	Actual	Budget	Fav/ Unfav	%		Actual	Budget	Fav/ Unfav	%	
Net Income	11.5	11.3	0.2	1.8%	⊕	11.5	11.3	0.2	1.8%	⊕
Gross Profit	46.4	46.9	(0.5)	(1.1%)	⊖	46.4	46.9	(0.5)	(1.1%)	⊖
O&M - Direct BU	8.2	8.2	0.0	0.0%	⊖	8.2	8.2	0.0	0.0%	⊖
Cap Rate	56.7%	56.7%	0.0%		⊖	56.7%	56.7%	0.0%		⊖
Capital Spending Activities										
Capital Spending	29.6	32.2	(2.6)	(8.1%)	⊖	29.6	32.2	(2.6)	(8.1%)	⊖
Project Closings	29.5	37.0	(7.5)	(20.3%)	⊖	29.5	37.0	(7.5)	(20.3%)	⊖

Statistical Information and Indicators (in thousands except Headcount)	Act	Bud	Inc/Dec	%		FY16	Inc/Dec	%	
	Customer Base Charge ⁽¹⁾	335	328	7.0	2.1%	⊕	333	2.0	0.6%
Employee Headcount ⁽²⁾	382	398	(16)	-4.0%	⊖	Sep-16 389	(7)	-1.8%	⊖
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 98.9	\$ 97.4	\$ 1.5	1.5%	⊖	\$ 91.9	\$ 6.9	7.5%	⊖
Direct O&M ⁽³⁾ per Headcount	\$ 86.7	\$ 80.3	\$ 6.4	8.0%	⊖	\$ 78.7	\$ 8.0	10.1%	⊖

(1) Customer Base Charge is rolling 12-month average.

(2) Employee headcount is as of period end.

(3) Direct O&M excludes direct and allocated Shared Services costs and the provision for bad debt expense. Metric calculated on a rolling 12-month average.

Rate Base Information in \$MM's (as of period indicated)	KY	TN	VA
September 30, 2016	\$ 335.8	\$ 274.6	\$ 49.1
September 30, 2015	288.1	247.9	41.3
September 30, 2014	252.7	201.4	37.5



Atmos Energy Corporation
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KY/Mid-States

For the Period Ended December 31, 2016

Quarter-to-Date

- **Gross Profit:** Two drivers contributing to the variance. Weather/consumption variance of (\$590k) with the majority of that occurring in November. Second driver is due to differences in assumed rate case outcomes (\$707k) in Kentucky and Virginia. Delay in Kentucky PSC approval of PRP rates being the primary driver of the rate case outcome variance.

- **O&M:** O&M was on budget for the quarter. Outside services was over budget due to timing of TN one call billing and Magnolia River invoices that have yet to be assigned a project. The Magnolia River charges will be reversed when projects have been created. This overage was offset by under budget in Benefits variance, Miscellaneous and Employee Travel, Vehicles and Employee Welfare.

- **Capital Spending/ Project Closings:**

Tennessee: Total Tennessee variance is 5.3% for the quarter. Part of variance due to timing delay of East Tennessee WMR purchase (\$230k). Endpoints were ordered well in advance of budgeted November date because of long lead time between order and delivery. Sensus was able to deliver partial order in December with remaining portion to be delivered and subsequently paid for in January business. Other driver of TN variance is a combination of Middle TN projects that were shuffled around for various reasons (\$328k).

Kentucky: PRP under spend mainly due to land acquisition. We have 3 high pressure projects (being managed by Magnolia River but have had delays on easement acquisition. We have approved agreements with Percheron to secure the land and they have provided significant resources on the ground. We plan to be caught up by the 2nd quarter end but is strictly dependent on land owner negotiations. Projects are Springfield to Calvary (\$503k), Marion to Fredonia (\$837k) and Lake City (\$295k).

Virginia: The Radford Arsenal project is delayed due to on-going design work regarding the interconnect with Spectra Energy. Unanticipated changes required by Spectra regarding the design and component requirements of the new interconnect station have caused significant delay. The design work has been complete and we have received confirmation on delivery of all components for early March, 2017. The new 8" pipeline is nearing completion, on schedule, and all private easements are secured and executed. A temporary contingency plan has been developed in conjunction with Spectra that will allow us to flow the majority of the Arsenal's needs until such time as all work at the interconnect is complete, but beyond that, we are not anticipating completion of the project before the end of March. YTD underspend (\$725k).

Year-to-Date

- **Gross Profit:**

- **O&M:**

- **Capital Spending/ Project Closings:**



Atmos Energy Corporation
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KY/Mid-States

For the Period Ended December 31, 2016

<i>in \$thousands</i>	QTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2015	Actual	Budget	Fav/Unfav	FY2015
Gross profit:								
Delivered gas	\$ 37,495	\$ 38,618	\$ (1,123)	\$ 35,462	\$ 37,495	\$ 38,618	\$ (1,123)	\$ 35,462
Transportation	8,040	7,410	630	7,134	8,040	7,410	630	7,134
Other revenue	903	886	17	850	903	886	17	850
Total gross profit	46,438	46,914	(476)	43,446	46,438	46,914	(476)	43,446
Operating expenses:								
Direct BU O&M	8,201	8,179	(22)	8,054	8,201	8,179	(22)	8,054
Direct SSU Charges	904	966	62	858	904	966	62	858
SSU Allocations	3,642	3,941	299	3,507	3,642	3,941	299	3,507
Provision for bad debts	184	190	6	174	184	190	6	174
Total O&M expense	12,931	13,276	345	12,593	12,931	13,276	345	12,593
Depreciation & amortization	8,113	8,303	190	8,187	8,113	8,303	190	8,187
Taxes, other than income	3,094	3,175	81	3,748	3,094	3,175	81	3,748
Total operating expenses	24,138	24,754	616	24,528	24,138	24,754	616	24,528
Operating income	22,300	22,160	140	18,918	22,300	22,160	140	18,918
Other income (expense):								
Interest, net	3,716	3,755	39	3,486	3,716	3,755	39	3,486
Miscellaneous income (expense), net	(240)	(161)	79	(213)	(240)	(161)	79	(213)
Total other income (expense)	3,476	3,594	118	3,273	3,476	3,594	118	3,273
Income (loss) before income taxes	18,824	18,566	258	15,645	18,824	18,566	258	15,645
Provision/(Benefit) for income taxes	7,366	7,300	(66)	6,199	7,366	7,300	(66)	6,199
Net income (loss)	\$ 11,458	\$ 11,266	\$ 192	\$ 9,446	\$ 11,458	\$ 11,266	\$ 192	\$ 9,446

Volumes (Mmcf):								
Residential	3,664	4,523	(859)	3,344	3,664	4,523	(859)	3,344
Commercial	2,481	3,106	(625)	2,316	2,481	3,106	(625)	2,316
Industrial	575	557	18	491	575	557	18	491
Public Authorities	-	-	0	-	-	-	0	-
Irrigation	220	309	(89)	224	220	309	(89)	224
Unbilled	1,936	2,196	(260)	1,286	1,936	2,196	(260)	1,286
Total Gas Distribution volumes	8,876	10,691	(1,815)	7,661	8,876	10,691	(1,815)	7,661
Transportation volumes	11,471	10,228	1,243	9,842	11,471	10,228	1,243	9,842
Total Throughput	20,347	20,919	(572)	17,503	20,347	20,919	(572)	17,503



Atmos Energy Corporation
Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States

For the Year Ended September 30, 2018

Financial Results in \$MM's	QTD					YTD				
	Actual	Budget	Fav/Unfav	%		Actual	Budget	Fav/Unfav	%	
Net Income	1.3	4.0	(2.7)	(67.5%)	⊖	49.9	46.4	3.5	7.5%	⊕
Contribution Margin	32.5	36.4	(3.9)	(10.7%)	⊖	186.1	193.4	(7.3)	(3.8%)	⊖
O&M - Direct BU	9.0	8.5	(0.5)	(5.9%)	⊖	33.9	32.9	(1.0)	(3.0%)	⊖
Cap Rate	58%	57.6%	0.0%		⊕	56.3%	57.7%	(1.4%)		⊖
Capital Spending Activities										
Capital Spending	42.1	35.1	7.0	19.9%	⊕	139.3	136.2	3.1	2.3%	⊕
Project Closings	56.4	32.5	23.9	73.5%	⊕	120.6	136.0	(15.4)	(11.3%)	⊖

Statistical Information and Indicators (in thousands except Headcount)	Act	Bud	Inc/Dsc	%		FY17			%
							Inc/Dec		
Customer Base Charge ⁽¹⁾	346	345	1.0	0.3%	⊕	342	4.0	1.2%	⊕
Employee Headcount ⁽²⁾	367	383	(16)	-4.2%	⊖	Sep-17 373	(6)	-1.6%	⊖
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 98.0	\$ 95.3	\$ 2.6	2.8%	⊕	\$ 96.6	\$ 1.4	1.4%	⊕
Direct O&M ⁽³⁾ per Headcount	\$ 92.4	\$ 85.9	\$ 6.5	7.6%	⊕	\$ 88.6	\$ 3.8	4.3%	⊕

- (1) Customer Base Charge is rolling 12-month average.
(2) Employee headcount is as of period end.
(3) Direct O&M excludes direct and allocated Shared Services costs and the provision for bad debt expense. Metric calculated on a rolling 12-month average.

Rate Base Information in \$MM's (as of period indicated)	KY	TN	VA
September 30, 2017	\$ 335.8	\$ 303.0	\$ 47.6
September 30, 2016	335.8	274.6	49.1
September 30, 2015	288.1	247.9	41.3



Atmos Energy Corporation
Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States

For the Year Ended September 30, 2018

Quarter-to-Date

Contribution Margin: Primary driver is the cost of service reserve (\$951k) associated with the Tax Cuts and Jobs Act (TCJA). Unfavorable rate case outcome in KY including the associated tax reform impact in that case has created a variance of (\$2,987k).

BU Direct O&M: O&M for the quarter was unfavorable \$575k. Labor was unfavorable \$51k driven mainly by unfavorable OT \$58k. Benefits were favorable (\$129k) due mainly to variance. Outside service was unfavorable \$342k due to timing. Employee Welfare was unfavorable due to MIP/VPP \$124k and Employee travel was unfavorable \$198k due to Essentials and Bootcamp training.

Capital Spend:

The over spend in the 4th Quarter was due to a "catch up" from under spend in previous quarters on projects including but not limited to:

Tennessee:
Spring Hill Kedron Road System Improvement
Lynchburg Purchase Station Rebuild
Maryville Airport Purchase Station Rebuild

Virginia:
Christiansburg Reinforcement

Kentucky:
Waddy Phase 2 Reinforcement
Springfield Calvary PRP Replacement

Year-to-Date

Year-to-Date

Contribution margin: Primary driver is the cost of service reserve (\$5,515k) associated with the Tax Cuts and Jobs Act (TCJA). Weather/consumption net of WNA has helped offset due to the colder winter temperatures of \$3,596k. Transportation has exceeded budget \$1,121k primarily due to increase consumption at BAE Systems, Owensboro Grain, Alexis, Logan Aluminum, Titan Tire and U.S. Nitrogen. Unfavorable rate case outcome in KY including the associated tax reform impact in that case has created a variance of (\$5,216k).

BU Direct O&M: O&M YTD was unfavorable \$1,011k. Cap rates were 1.4% unfavorable and overtime/moving was over budget resulting in labor being \$577k unfavorable. Benefits were favorable (\$328k) due to variance. Rents/Utilities were unfavorable \$268k due mainly to cap rates. Employee Welfare was unfavorable \$277k due to MIP/VPP. Material was unfavorable \$102k due to being under budgeted and Employee travel was unfavorable \$221k due to Essentials and Bootcamp training.

Capital Spend:

The Division achieved a 2.3% variance on budgeted spend of \$186.2 million which is well within acceptable tolerance range.



Atmos Energy Corporation
Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States

For the Year Ended September 30, 2018

<i>in Thousands</i>	QTD				YTD			
	Actual	Budget	Fav/Unfav	FY2017	Actual	Budget	Fav/Unfav	FY2017
Contribution Margin:								
Delivered gas	\$ 25,303	\$ 28,040	\$ (2,737)	\$ 26,397	\$ 150,726	\$ 153,448	\$ (2,722)	\$ 141,955
Transportation	7,362	7,802	(440)	7,244	37,367	36,246	1,121	31,218
Other revenue	(123)	563	(686)	541	(1,988)	3,666	(5,654)	3,346
Total Contribution Margin	32,542	36,405	(3,863)	34,182	186,105	193,360	(7,255)	176,519
Operating expenses:								
Direct BU O&M	9,033	8,458	(575)	9,526	33,900	32,891	(1,009)	33,045
Direct SSU Charges	1,215	1,025	(190)	1,365	4,591	4,001	(590)	4,645
SSU Allocations	4,007	4,037	30	4,085	15,885	16,727	842	15,844
Provision for bad debts	626	152	(474)	644	1,546	827	(719)	1,205
Total O&M expense	14,881	13,672	(1,209)	15,620	55,922	54,446	(1,476)	54,739
Depreciation & amortization	9,438	9,424	(14)	8,860	36,080	36,092	12	33,562
Taxes, other than income	3,600	3,604	4	4,455	14,626	14,780	154	14,353
Total operating expenses	27,919	26,700	(1,219)	28,935	106,628	105,318	(1,310)	102,654
Operating income	4,623	9,705	(5,082)	5,247	79,477	88,042	(8,565)	73,865
Other income (expense):								
Interest, net	4,082	4,222	140	3,900	15,299	16,513	1,214	15,070
Miscellaneous income (expense), net	(1,011)	(923)	88	183	(3,550)	(2,719)	831	(1,664)
Total other income (expense)	3,071	3,299	228	4,083	11,749	13,794	2,045	13,406
Income (loss) before income taxes	1,552	6,406	(4,854)	1,164	67,728	74,248	(6,520)	60,459
Provision/(Benefit) for income taxes	262	2,400	2,138	(4,161)	17,830	27,828	9,998	19,545
Net income (loss)	\$ 1,290	\$ 4,006	\$ (2,716)	\$ 5,325	\$ 49,898	\$ 46,420	\$ 3,478	\$ 40,914

Volumes (Mmcf):								
Residential	918	956	(38)	954	19,473	19,025	448	15,158
Commercial	1,275	1,179	96	1,257	12,866	12,169	697	10,477
Industrial	542	421	121	475	3,196	2,421	775	3,147
Public Authorities	76	81	(5)	77	1,048	1,207	(159)	869
Irrigation	-	-	0	-	-	-	0	-
Unbilled	(12)	(7)	(5)	(40)	43	-	43	(5)
Total Gas Distribution volumes	2,799	2,630	169	2,723	36,626	34,822	1,804	29,646
Transportation volumes	11,229	10,043	1,186	9,676	49,182	45,545	3,637	43,493
Total Throughput	14,028	12,673	1,355	12,399	85,808	80,367	5,441	73,139

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-20
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, page 22, lines 4-7, regarding budgeted versus actual O&M in the provided table. Explain the reason(s) for the dollar variances in 2013, 2015, and 2016.

RESPONSE:

Certain O&M cost categories are budgeted at the General Office rate division (091). As actual costs are incurred, they are direct coded to the state specific rate division. An example of these cost categories are Insurance and Legal expenses. This is one of the primary reasons for the variances experienced in 2013, 2015 and 2016. Please see Excel rows 14 and 20 on Attachment 1.

The Company also incurred sizable legal settlements in 2015 and 2016, which are also noted in Attachment 1 (Excel row 16). The Company does not budget for settlements in any budget year.

Finally, the provision for bad debt booked versus budget was a primary driver in 2013, 2015 and 2016.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-20_Att1 - O&M Expenses.xls, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2013 Total Year	Budget 2013 Total Year	Variance	Fiscal 2015 Total Year	Budget 2015 Total Year	Variance	Fiscal 2016 Total Year	Budget 2016 Total Year	Variance
O&M - Total Operation & Maintenance Expense	25,509,340	24,913,465	595,874	27,922,075	26,761,828	1,160,247	27,496,377	26,190,948	1,305,429
Insurance	168,719	11,812	156,907	181,183	12,373	168,810	177,064	8,633	168,431
Settlement - 05418	17,269	0	17,269	298,573	0	298,573	638,791	0	638,791
Gas Supplies Services - 05430	57,612	0	57,612	0	0	0	0	0	0
Contract Labor - 06111	2,112,265	1,546,301	565,964	2,342,150	2,205,402	136,748	2,444,430	2,367,320	77,110
Collection Fees - 06112	582	0	582	1,290	0	1,290	479	0	479
Legal - 06121	128,371	0	128,371	159,595	0	159,595	192,636	0	192,636
Outside Services	2,316,099	1,546,301	769,798	2,801,613	2,205,402	596,211	3,476,236	2,367,320	1,108,916
Provision for Bad Debt	513,554	261,682	251,873	1,047,199	315,576	731,623	488,417	334,521	153,896

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-21
Page 1 of 2

REQUEST:

Refer to the Waller Testimony, beginning at page 26, regarding O&M expenses related to labor and benefits expenses. Also, refer to Atmos's response to Commission Staff's First Request (Staff's First Request), Item 65.

- a. Provide by single, family, and each other type of coverage category, the total dollar amount of jurisdictional employee medical insurance premiums and percentage of total premiums paid by employees and Atmos.
- b. Provide the monthly employee responsibility premium and company responsibility premium amounts by single, family, and each other type of coverage category by jurisdictional employee medical insurance coverages. For example, if the total monthly cost of coverage for a family is \$1000, what is the employee's share and what is the company's share by dollar and by percentage.
- c. Provide the jurisdictional employee medical insurance adjustment assuming the following: Total Healthcare/Medical Cost for Each Level of Coverage = Company Paid Portion of Premium + Employee Contribution to Premium. Continue to assume that the employee would pay 21 percent of the total cost for single coverage and 33 percent of the total cost for all other types of coverage, compared to the amount of healthcare/medical insurance expense incurred during the test year.
- d. Provide by single, family, and each other type of coverage category, the total dollar amount of jurisdictional employee dental insurance premiums and percentage of total premiums paid by employees and Atmos.
- e. Provide the jurisdictional dental insurance adjustment in the test year assuming employees would pay 60 percent of the total cost of coverage. Calculate the amount as follows: Total Dental Cost for Each Level of Coverage= Company Paid Portion of Premium + Employee Contribution to Premium.
- f. Provide a schedule that identifies the jurisdictional cost for providing long-term disability insurance.
- g. Provide a schedule that identifies the cost for providing group life insurance coverage for coverage over \$50,000.
- h. For employees that participate in a defined-benefit plan, provide the total and jurisdictional amount of matching contributions made on behalf of employees who also participate in any 401 (k) retirement savings account.
- i. Provide the information requested in items a.-h. that are passed through to Kentucky by the Division's General Services, Shared Services, and other affiliated companies.
- j. Provide the two most recent pension and Other Postemployment Benefits (OPEB) actuarial reports for Atmos.

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-21
Page 2 of 2

RESPONSE:

- a. Please see Attachment 1 for the employee and Company medical premiums paid at December 2017 and June 2018. Also, please see the Company's response to Staff DR No. 1-66 for a description of the employee/Company premium split.
- b. Please see the Company's response to Staff DR No. 1-67 for a breakout of the medical rates for CY 2018.
- c. Please see Attachment 2.
- d. Please see Attachment 1 for the employee and Company dental premiums paid at December 2017 and June 2018.
- e. Please see Attachment 2.
- f. Please see Attachment 2.
- g. Please see Attachment 2. Premiums are paid by the Company for the full basic life insurance coverage amount at a rate per \$1,000 of coverage for amounts both under and over \$50,000 as reported in the Company's response to Staff DR No. 1-65. Imputed income for tax purposes is calculated on amounts over \$50,000 in accordance with IRS guidelines. Imputed income amounts are being provided in this response for calendar year 2017 and for calendar year 2018 through June 30, 2018.
- h. Please see Attachment 2.
- i. Please see the responses to subparts (a) - (h).
- j. Please see Confidential Attachment 3.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-21_Att1 - 2017 & 2018 Employee_Company Med-Dent Premium Summary, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-21_Att2 - 2017 & 2018 Benefits Breakout.xlsx, 2 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_2-21_Att3 - FY17 & FY18 Actuarial Reports (CONFIDENTIAL).pdf, 190 Pages.

Respondent: Greg Waller

Atmos Energy Corporation
 Shared Services (002 and 012) and Kentucky/Mid-States (009 and 091) Employee Benefits
 CY 2017 (at December)

Service Area	Job Category	Tier Level	Staff 2-21(a)	Staff 2-21(a)	Staff 2-21(a)	Staff 2-21(a)	Staff 2-21(d)	Staff 2-21(d)	Staff 2-21(d)	Staff 2-21(d)
			CY 2017 Medical Split (Employee)	CY 2017 Medical Split (Atmos)	CY 2017 Medical % (Employee)	CY 2017 Medical % (Atmos)	CY 2017 Dental (Employee)	CY 2017 Dental (Atmos)	CY 2017 Dental % (Employee)	CY 2017 Dental % (Atmos)
002	Director	Decline Medical Coverage			0%	0%	740.74	493.83	0.6	0.4
		Employee + Child(ren)	30,396.59	81,714.42	33%	67%	3,356.53	2,224.55	0.6	0.4
		Employee + Family	112,440.17	228,287.61	33%	67%	9,865.43	6,559.28	0.6	0.4
	Executive	Employee + Spouse	53,279.82	108,171.73	87%	87%	4,954.00	3,309.34	0.6	0.4
		Employee Only	2,059.26	12,622.08	14%	86%	493.82	328.22	0.6	0.4
		Employee + Child(ren)	9,226.32	18,732.23	33%	67%	1,234.57	823.05	0.6	0.4
		Employee + Family	72,574.66	147,348.54	33%	67%	6,778.97	4,519.31	0.6	0.4
		Employee + Spouse	38,358.75	77,879.90	33%	67%	2,866.45	1,910.96	0.6	0.4
		Employee Only	659.66	5,312.27	11%	89%	246.91	164.61	0.6	0.4
	Exempt (Period - Salaried)	Decline Medical Coverage	363.02	737.04	33%	67%	3,589.44	2,392.96	0.6	0.4
		Employee + Child(ren)	125,454.14	254,709.91	33%	67%	12,790.42	8,526.95	0.6	0.4
		Employee + Family	656,957.46	1,755,156.10	33%	67%	76,113.47	50,742.31	0.6	0.4
		Employee + Spouse	280,728.98	569,954.91	33%	67%	24,009.65	16,006.43	0.6	0.4
		Employee Only	94,899.86	452,456.04	17%	83%	19,850.59	13,253.73	0.6	0.4
		New Employee 2017	4,871.87	9,891.38	33%	67%	447.54	298.36	0.6	0.4
	Manager	Employee + Child(ren)	26,028.89	52,846.53	33%	67%	2,695.70	1,797.14	0.6	0.4
		Employee + Family	217,941.00	442,486.28	33%	67%	20,091.82	13,394.54	0.6	0.4
		Employee + Spouse	100,885.71	205,031.59	33%	67%	8,787.64	5,858.43	0.6	0.4
		Employee Only	14,142.40	82,374.87	15%	85%	3,484.03	2,322.68	0.6	0.4
		New Employee 2017	2,930.48	5,949.76	33%	67%	258.05	172.03	0.6	0.4
		Employee + Child(ren)	45,301.44	100,096.96	33%	67%	5,183.21	3,455.61	0.6	0.4
	Non-Exempt (Hourly)	Employee + Family	166,204.73	337,445.95	33%	67%	14,550.43	9,700.29	0.6	0.4
		Employee + Spouse	86,160.90	174,832.74	33%	67%	7,865.20	5,110.13	0.6	0.4
		Employee Only	42,042.80	200,548.95	17%	83%	9,689.33	6,459.56	0.6	0.4
Employee + Child(ren)		2,929.66	5,946.11	33%	67%	275.46	183.65	0.6	0.4	
Employee + Family		8,478.64	17,214.22	33%	67%	740.74	493.83	0.6	0.4	
Employee + Spouse		5,813.91	11,804.00	33%	67%	493.83	328.22	0.6	0.4	
009 Exempt (Period - Salaried)	Employee + Child(ren)	10,143.53	20,594.45	33%	67%	1,234.57	823.05	0.6	0.4	
	Employee + Family	40,769.88	82,774.80	33%	67%	2,962.97	1,975.31	0.6	0.4	
	Employee + Spouse	49,036.04	98,558.03	33%	67%	3,950.64	2,633.75	0.6	0.4	
	Employee Only	315.21	1,931.10	14%	86%	75.52	50.34	0.6	0.4	
	Employee + Family	23,838.13	48,398.63	33%	67%	2,222.23	1,481.48	0.6	0.4	
	Employee Only	659.66	5,312.27	11%	89%	246.91	164.61	0.6	0.4	
009 Non-Exempt (Hourly)	Decline Medical Coverage			0%	0%	584.29	389.53	0.6	0.4	
	Employee + Child(ren)	68,330.59	136,731.80	33%	67%	6,507.44	4,338.30	0.6	0.4	
	Employee + Family	458,422.94	930,737.49	33%	67%	36,754.08	24,502.72	0.6	0.4	
	Employee + Spouse	248,093.79	503,705.58	33%	67%	21,433.33	14,288.89	0.6	0.4	
	Employee Only	50,583.39	243,933.14	17%	83%	11,750.60	7,833.74	0.6	0.4	
	Left Company 2017	1,364.04	2,769.42	33%	67%	227.21	151.48	0.6	0.4	
012	Director	Employee + Family	6,907.13	14,023.37	33%	67%	740.74	493.83	0.6	0.4
		Employee + Spouse	10,546.16	21,411.93	33%	67%	927.66	658.44	0.6	0.4
		Employee + Family	8,478.64	17,214.21	33%	67%	740.74	493.83	0.6	0.4
	Executive	Employee + Child(ren)	40,169.87	81,587.21	33%	67%	5,070.94	3,380.63	0.6	0.4
		Employee + Family	79,623.09	161,658.99	33%	67%	7,389.70	4,926.46	0.6	0.4
		Employee + Spouse	15,300.46	31,064.56	33%	67%	1,262.30	834.87	0.6	0.4
		Employee Only	6,128.17	38,242.82	14%	86%	1,681.73	1,107.82	0.6	0.4
		Employee + Child(ren)	24,477.86	49,697.48	33%	67%	2,962.97	1,975.32	0.6	0.4
		Employee + Family	64,416.05	130,784.10	33%	67%	6,908.21	3,938.80	0.6	0.4
	Non-Exempt (Hourly)	Employee + Spouse	9,202.29	18,693.45	33%	67%	987.65	658.44	0.6	0.4
		Employee Only	3,174.86	17,456.28	15%	85%	740.74	493.82	0.6	0.4
		Decline Medical Coverage	1,205.00	2,446.52	33%	67%	4,326.01	2,884.01	0.6	0.4
		Employee + Child(ren)	525,427.25	1,068,776.53	33%	67%	51,335.99	34,223.99	0.6	0.4
		Employee + Family	912,078.32	1,851,795.38	33%	67%	78,202.71	52,135.14	0.6	0.4
		Employee + Spouse	378,191.15	767,842.64	33%	67%	32,559.54	21,708.36	0.6	0.4
	091 Exempt (Period - Salaried)	Employee Only	267,253.02	1,253,493.33	18%	82%	53,855.65	35,903.78	0.6	0.4
		New Employee 2017	10,842.18	22,012.91	33%	67%	1,104.55	736.37	0.6	0.4
		Part-Time	4,326.22	8,783.55	33%	67%	409.45	272.96	0.6	0.4
		Employee + Child(ren)	30,476.76	61,877.07	33%	67%	3,894.85	2,493.24	0.6	0.4
		Employee + Family	111,801.20	226,584.26	33%	67%	10,137.17	6,756.11	0.6	0.4
		Employee + Spouse	37,016.55	75,154.80	33%	67%	2,805.19	1,886.79	0.6	0.4
	091 Executive	Employee Only	6,950.75	30,031.80	17%	83%	1,598.08	1,063.39	0.6	0.4
		Employee + Child(ren)	4,139.17	8,403.76	33%	67%	740.74	493.83	0.6	0.4
		Employee + Family	29,228.32	59,339.30	33%	67%	2,962.97	1,975.31	0.6	0.4
Employee + Spouse		9,521.66	19,331.85	33%	67%	901.30	600.87	0.6	0.4	
Employee + Child(ren)		5,087.15	10,328.47	33%	67%	721.88	487.92	0.6	0.4	
Employee + Family		42,253.33	85,787.05	33%	67%	3,620.34	2,353.56	0.6	0.4	
Manager	Employee + Spouse	45,458.10	92,293.72	33%	67%	4,139.77	2,759.84	0.6	0.4	
	Employee Only	3,607.72	25,083.07	13%	87%	1,814.09	1,209.40	0.6	0.4	
	Employee + Family	36,107.17	73,305.49	33%	67%	3,703.71	2,459.14	0.6	0.4	
	Employee + Spouse	10,546.16	21,411.93	33%	67%	987.66	658.44	0.6	0.4	
	Employee Only	513.66	3,147.75	14%	86%	123.13	82.08	0.6	0.4	
	Employee + Family	49,919.87	101,352.45	33%	67%	4,842.40	3,228.27	0.6	0.4	
Non-Exempt (Hourly)	Employee + Spouse	22,369.37	45,416.59	33%	67%	2,012.75	1,341.83	0.6	0.4	
	Employee Only	6,979.90	35,651.58	16%	84%	1,481.47	987.65	0.6	0.4	
	Employee + Family	4,373.92	8,880.37	33%	67%	471.34	314.23	0.6	0.4	
	Employee + Spouse	2,220.72	4,508.73	33%	67%	169.13	126.08	0.6	0.4	
	Employee Only	1,029.63	6,311.04	14%	86%	246.91	164.61	0.6	0.4	

Atmos Energy Corporation
Shared Services (002 and 012) and Kentucky/Mississippi States (008 and 091) Employee Benefits
January - June 2018

Service Area	Job Category	Title Level	Jan'18-Jun'18 Medical Split (Employee)	Jan'18-Jun'18 Medical % (Employee)	Jan'18-Jun'18 Medical % (Atmos)	Jan'18-Jun'18 Dental Split (Employee)	Jan'18-Jun'18 Dental % (Employee)	Jan'18-Jun'18 Dental % (Atmos)	Jan'18-Jun'18 Dental % (Atmos)	Jan'18-Jun'18 Dental % (Employee)	Jan'18-Jun'18 Dental % (Atmos)	
002	Director	Decline Medical Coverage										
		Employee + Child(ren)	24,877.21	33%	67%	371.38	247.57	371.38	247.57	60%	60%	
		Employee + Family	115,748.41	33%	67%	1,237.86	825.24	1,237.86	825.24	60%	60%	
		Employee + Spouse	46,837.44	33%	67%	5,065.70	3,377.14	5,065.70	3,377.14	60%	60%	
		Employee Only	10,010.47	14%	86%	1,861.53	1,307.69	1,861.53	1,307.69	60%	60%	
		Employee + Child(ren)	4,501.23	33%	67%	618.95	412.62	618.95	412.62	60%	60%	
		Employee + Family	16,658.84	33%	67%	1,777.43	1,185.95	1,777.43	1,185.95	60%	60%	
		Employee + Spouse	32,748.13	33%	67%	3,532.01	2,302.01	3,532.01	2,302.01	60%	60%	
		Employee Only	2,862.28	11%	89%	1,237.79	824.52	1,237.79	824.52	60%	60%	
		Decline Medical Coverage										
		Employee + Child(ren)	116,703.19	33%	67%	1,208.18	1,208.18	1,208.18	1,208.18	60%	60%	
		Employee + Family	57,480.66	33%	67%	5,668.44	3,732.30	5,668.44	3,732.30	60%	60%	
		Employee + Spouse	46,521.70	33%	67%	3,621.29	2,347.83	3,621.29	2,347.83	60%	60%	
		Employee Only	287,336.74	33%	67%	11,622.55	7,748.37	11,622.55	7,748.37	60%	60%	
		Employee + Child(ren)	251,023.08	17%	83%	10,228.63	6,817.76	10,228.63	6,817.76	60%	60%	
		Employee + Family	2,211.96	33%	67%	231.03	151.95	231.03	151.95	60%	60%	
		Employee + Spouse	4,423.93	33%	67%	468.43	312.63	468.43	312.63	60%	60%	
		Employee Only	1,418.93	33%	67%	149.43	99.28	149.43	99.28	60%	60%	
		Decline Medical Coverage										
		Employee + Child(ren)	15,884.02	33%	67%	1,498.43	980.28	1,498.43	980.28	60%	60%	
Employee + Family	118,980.12	33%	67%	10,344.61	6,896.41	10,344.61	6,896.41	60%	60%			
Employee + Spouse	46,944.44	33%	67%	3,961.15	2,640.77	3,961.15	2,640.77	60%	60%			
Employee Only	10,244.58	17%	83%	1,950.58	1,320.38	1,950.58	1,320.38	60%	60%			
Decline Medical Coverage												
Employee + Child(ren)	25,281.72	33%	67%	2,758.52	1,838.02	2,758.52	1,838.02	60%	60%			
Employee + Family	75,856.24	33%	67%	8,138.56	5,425.71	8,138.56	5,425.71	60%	60%			
Employee + Spouse	48,562.74	33%	67%	5,103.81	3,404.87	5,103.81	3,404.87	60%	60%			
Employee Only	21,451.28	16%	84%	4,394.41	2,929.60	4,394.41	2,929.60	60%	60%			
Employee + Child(ren)	16,127.05	33%	67%	1,465.43	980.29	1,465.43	980.29	60%	60%			
Employee + Family	3,082.09	33%	67%	247.57	165.05	247.57	165.05	60%	60%			
Employee + Spouse	5,891.13	15%	85%	1,283.78	852.52	1,283.78	852.52	60%	60%			
Employee Only												
Decline Medical Coverage												
Employee + Child(ren)	2,785.78	33%	67%	5,655.37	3,711.36	5,655.37	3,711.36	60%	60%			
Employee + Family	21,965.44	33%	67%	1,465.43	980.29	1,465.43	980.29	60%	60%			
Employee + Spouse	3,464.68	33%	67%	371.36	247.57	371.36	247.57	60%	60%			
Employee Only	6,350.95	33%	67%	691.80	461.86	691.80	461.86	60%	60%			
Employee + Child(ren)	358.70	11%	89%	1,237.79	824.52	1,237.79	824.52	60%	60%			
Decline Medical Coverage												
Employee + Child(ren)	38,551.37	33%	67%	76,272.19	3,276.57	3,276.57	3,276.57	60%	60%			
Employee + Family	241,193.08	33%	67%	18,569.80	12,379.67	18,569.80	12,379.67	60%	60%			
Employee + Spouse	115,975.98	33%	67%	2,232.24	1,486.63	2,232.24	1,486.63	60%	60%			
Employee Only	21,977.98	16%	84%	3,711.36	2,475.71	3,711.36	2,475.71	60%	60%			
Employee + Family	3,720.15	33%	67%	7,593.02	5,061.79	7,593.02	5,061.79	60%	60%			
Employee + Spouse	5,633.05	33%	67%	11,436.78	7,624.85	11,436.78	7,624.85	60%	60%			
Employee + Child(ren)	7,252.80	33%	67%	14,725.38	9,811.59	14,725.38	9,811.59	60%	60%			
Employee + Family	22,680.07	33%	67%	46,067.72	30,714.11	46,067.72	30,714.11	60%	60%			
Employee + Spouse	46,287.71	33%	67%	93,898.38	62,598.71	93,898.38	62,598.71	60%	60%			
Employee Only	1,701.98	16%	84%	3,113.60	2,075.05	3,113.60	2,075.05	60%	60%			
Employee + Child(ren)	15,624.86	33%	67%	27,652.99	1,498.43	27,652.99	1,498.43	60%	60%			
Employee + Family	33,421.03	33%	67%	67,854.82	2,913.73	67,854.82	2,913.73	60%	60%			
Employee + Spouse	6,387.48	33%	67%	12,827.80	495.14	12,827.80	495.14	60%	60%			
Employee Only	1,904.88	17%	83%	9,227.48	3,327.31	9,227.48	3,327.31	60%	60%			
Decline Medical Coverage												
Employee + Child(ren)	280,922.48	33%	67%	570,416.68	2,327.31	2,327.31	2,327.31	60%	60%			
Employee + Family	48,672.58	33%	67%	953,539.33	3,986.44	953,539.33	3,986.44	60%	60%			
Employee + Spouse	189,363.86	33%	67%	3,711.36	2,475.71	3,711.36	2,475.71	60%	60%			
Employee Only	138,963.86	19%	81%	26,024.92	17,349.84	26,024.92	17,349.84	60%	60%			
Part-time	3,201.41	33%	67%	3,331.31	3,331.31	3,331.31	3,331.31	60%	60%			
Part-time	326.88	33%	67%	663.70	28.57	663.70	28.57	60%	60%			
Employee + Child(ren)	10,537.51	33%	67%	21,394.33	1,114.07	21,394.33	1,114.07	60%	60%			
Employee + Family	58,928.12	33%	67%	115,981.32	4,827.95	115,981.32	4,827.95	60%	60%			
Employee + Spouse	20,374.42	33%	67%	41,244.44	1,466.39	41,244.44	1,466.39	60%	60%			
Employee Only	5,924.27	15%	85%	23,692.33	699.37	23,692.33	699.37	60%	60%			
Employee + Family	20,269.12	33%	67%	41,213.37	1,856.79	41,213.37	1,856.79	60%	60%			
Employee + Spouse	2,550.96	33%	67%	247.57	165.05	247.57	165.05	60%	60%			
Employee Only	7,902.33	13%	87%	334.22	222.82	334.22	222.82	60%	60%			
Employee + Child(ren)	2,285.16	33%	67%	4,607.07	3,713.36	4,607.07	3,713.36	60%	60%			
Employee + Family	19,923.87	33%	67%	1,858.22	1,216.62	1,858.22	1,216.62	60%	60%			
Employee + Spouse	2,059.06	33%	67%	4,474.58	1,971.05	4,474.58	1,971.05	60%	60%			
Employee Only	3,917.58	33%	67%	8,307.65	1,885.14	8,307.65	1,885.14	60%	60%			
Employee + Child(ren)	16,722.54	33%	67%	38,320.26	3,301.14	38,320.26	3,301.14	60%	60%			
Employee + Family	5,653.01	33%	67%	11,436.71	304.70	11,436.71	304.70	60%	60%			
Employee + Spouse	4,952.40	33%	67%	10,115.77	2,031.14	10,115.77	2,031.14	60%	60%			
Employee Only	31,089.87	33%	67%	63,142.16	2,728.03	63,142.16	2,728.03	60%	60%			
Employee + Child(ren)	11,410.13	33%	67%	23,186.02	1,818.70	23,186.02	1,818.70	60%	60%			
Employee + Family	2,583.48	13%	87%	668.54	444.88	668.54	444.88	60%	60%			
Employee + Spouse	3,720.15	33%	67%	7,593.02	3,711.36	7,593.02	3,711.36	60%	60%			
Employee Only	2,046.30	15%	85%	4,168.08	1,174.16	4,168.08	1,174.16	60%	60%			

Almos Energy Corporation
Shared Services (002 and 012) and Kentucky/Mid-States (009 and 091) Employee Benefits
CY 2017 (at December)

	Staff 2-21(c)	Staff 2-21(c)	Staff 2-21(e)	Staff 2-21(e)	Staff 2-21(f)	Staff 2-21(g)	Staff 2-21(h)
	2017 Medical Split (Employee)	2017 Medical Split (Atmos)	2017 Dental Split (Employee)	2017 Dental Split (Atmos)	2017 Long-Term Disability (Atmos)	2017 Imputed Income - Life Insurance (Atmos)	2017 Retirement Savings Plan (Atmos)
Shared Services (Division 002)							
Executive 0032	8,478.64	17,214.22	740.74	493.83	552.00	1,774.78	10,600.00
Executive 0148	3,796.51	7,708.06	322.43	214.96	552.00	5,103.94	6,712.12
Executive 0300	8,453.08	17,162.31	740.74	493.83	552.00	1,508.53	10,600.00
Executive 0823	5,797.00	11,769.66	493.83	329.22	552.00	9,891.89	10,600.00
Executive 1388	4,754.28	9,652.63	493.83	329.22	552.00	1,146.47	10,600.00
Executive 1570	8,478.64	17,214.22	740.74	493.83	552.00	5,140.67	10,600.00
Executive 1663	755.33	1,533.54	74.86	49.91	359.65	3,015.08	1,661.54
Executive 1691	8,478.64	17,214.21	740.74	493.83	552.00	3,283.57	10,600.00
Executive 1721	5,813.91	11,804.00	493.83	329.22	552.00	3,349.22	10,600.00
Executive 2261	5,813.91	11,804.00	493.83	329.22	379.81	3,263.86	9,080.12
Executive 2639	5,087.15	10,328.47	493.83	329.22	552.00	1,188.28	9,740.37
Executive 2683	5,813.91	11,804.00	493.83	329.22	552.00	996.47	8,230.77
Executive 2792	5,813.91	11,804.00	-	-	552.00	1,090.07	8,904.05
Executive 2794	6,907.13	14,023.57	740.74	493.83	552.00	696.54	8,740.67
Executive 2926	659.66	5,312.27	246.91	164.61	552.00	2,037.97	8,916.48
Executive 3281	8,478.64	17,214.21	740.74	493.83	552.00	1,150.53	10,600.00
Executive 5406	8,478.64	17,214.22	740.74	493.83	552.00	778.15	-
Executive 5764	1,266.96	2,612.92	112.29	74.86	169.46	273.44	-
Executive 6063	4,139.17	8,403.76	740.74	493.83	552.00	890.18	-
Executive 6112	6,907.13	14,023.57	740.74	493.83	552.00	363.66	-
Executive 6764	6,627.14	13,455.11	740.74	493.83	552.00	759.82	-
Executive 7570	-	-	-	-	552.00	297.20	-
Director	198,174.70	410,795.85	19,420.82	12,947.22	17,664.00	31,661.98	188,192.39
Exempt (Salaried)	1,372,275.45	3,045,915.38	136,831.11	91,220.74	122,650.70	135,191.05	615,366.46
Manager	352,028.48	788,689.03	35,317.24	23,544.82	37,299.88	53,538.68	267,150.46
Non-Exempt (Hourly)	343,709.87	813,024.51	37,090.18	24,726.78	24,272.51	24,301.64	116,847.11
Supervisor	17,222.22	34,966.32	1,510.05	1,006.70	1,350.92	796.90	6,359.67
Customer Service Organization (Division 012)							
Executive 0704	8,478.64	17,214.21	740.74	493.83	552.00	483.17	9,071.61
Director	17,463.31	35,435.60	1,728.40	1,152.27	1,666.00	4,144.51	21,806.39
Exempt (Salaried)	141,241.38	312,563.59	15,374.67	10,249.78	9,534.77	6,915.67	60,988.52
Manager	101,271.17	216,621.30	10,599.58	7,066.38	9,196.96	9,730.04	76,940.47
Non-Exempt (Hourly)	2,099,323.14	4,973,150.86	221,793.89	147,882.60	126,332.86	52,833.58	465,404.95
Supervisor	185,045.26	393,647.93	18,332.29	12,221.53	12,463.86	12,511.14	71,291.05
Kentucky/Mid-States Service Area 009							
Exempt (Salaried)	100,264.46	204,858.38	8,223.70	5,482.46	6,953.94	8,294.67	57,167.49
Manager	24,497.79	53,710.90	2,469.14	1,646.09	2,190.43	4,223.63	19,349.44
Non-Exempt (Hourly)	826,794.75	1,819,877.43	77,256.97	51,504.64	43,801.22	39,785.60	300,209.91
Kentucky/Mid-States Service Area 091							
Executive 1044	4,732.27	9,607.93	493.83	329.22	552.00	1,257.46	5,953.34
Executive 1092	8,478.64	17,214.22	740.74	493.83	552.00	258.36	5,781.50
Executive 1128	6,907.13	14,023.57	740.74	493.83	552.00	1,670.23	7,546.92
Executive 1242	4,789.39	9,723.92	407.47	271.65	-	1,721.68	5,405.35
Executive 2688	6,907.13	14,023.57	740.74	493.83	552.00	451.28	6,025.84
Executive 3127	6,933.42	14,076.94	740.74	493.83	366.33	1,475.30	6,728.44
Executive 3818	4,139.17	8,403.76	740.74	493.83	552.00	1,411.06	6,482.34
Exempt (Salaried)	95,406.30	213,492.31	10,216.08	8,810.72	9,852.52	11,693.99	55,121.68
Manager	47,167.00	97,866.18	4,814.50	3,209.66	4,058.90	7,219.68	31,447.85
Non-Exempt (Hourly)	83,406.30	190,824.39	8,336.62	5,557.76	6,929.75	7,190.55	43,580.43
Supervisor	7,624.26	19,700.15	907.36	604.92	1,366.29	703.54	1,675.46

Atmos Energy Corporation
 Shared Services (002 and 012) and Kentucky/Mid-States (009 and 091) Employee Benefits
 January - June 2018

	Staff 2-21(c)	Staff 2-21(c)	Staff 2-21(e)	Staff 2-21(e)	Staff 2-21(f)	Staff 2-21(g)	Staff 2-21(h)
	Jan'18-Jun'18 Medical Split (Employee)	Jan'18-Jun'18 Medical Split (Atmos)	Jan'18-Jun'18 Dental Split (Employee)	Jan'18-Jun'18 Dental Split (Atmos)	Jan'18-Jun'18 Long-Term Disability (Atmos)	Jan'18-Jun'18 Imputed Income - Life Insurance (Atmos)	Jan'18-Jun'18 Retirement Savings Plan (Atmos)
Shared Services (Division 002)							
Executive 0032	4,494.72	9,125.63	371.36	247.57	523.20	1,608.43	5,500.00
Executive 0300	3,780.97	7,676.51	371.36	247.57	523.20	711.38	5,500.00
Executive 0823	3,163.74	6,463.95	247.57	165.05	523.20	4,953.00	5,500.00
Executive 1388	2,550.96	5,179.22	247.57	165.05	523.20	585.00	5,500.00
Executive 1570	4,494.68	9,125.55	371.36	247.57	523.20	2,574.00	5,500.00
Executive 1691	3,781.95	7,676.51	371.36	247.57	523.20	1,674.28	5,500.00
Executive 1721	3,082.09	6,257.57	247.57	166.05	523.20	1,677.00	5,500.00
Executive 2639	2,268.16	4,607.07	247.57	166.05	523.20	571.35	4,635.00
Executive 2683	3,082.09	6,257.57	247.57	166.05	523.20	515.95	4,234.09
Executive 2792	3,082.09	6,257.57	228.53	162.35	523.20	564.07	4,580.45
Executive 2794	3,720.15	7,553.02	371.36	247.57	523.20	359.85	4,496.40
Executive 2926	358.70	2,882.29	123.79	82.52	523.20	1,054.63	4,588.83
Executive 3281	4,494.72	9,125.63	371.36	247.57	523.20	585.00	5,500.00
Executive 4258	1,165.92	2,373.25	114.26	76.18	-	705.43	2,343.95
Executive 5406	4,494.68	9,125.55	371.36	247.57	523.20	499.31	-
Executive 6083	2,232.07	4,531.78	371.36	247.57	523.20	472.94	-
Executive 6112	3,720.15	7,553.02	371.36	247.57	523.20	199.34	-
Executive 6764	3,720.15	7,553.02	371.36	247.57	523.20	520.41	-
Executive 7570	4,167.78	8,481.86	342.79	228.53	523.20	499.31	-
Director	95,498.02	200,474.53	9,155.41	6,103.60	15,896.00	19,756.16	82,622.32
Exempt (Salaried) Manager	706,699.91	1,583,210.15	67,787.13	45,191.42	112,001.32	70,592.91	284,771.75
Non-Exempt (Hourly) Supervisor	192,232.29	417,817.66	18,009.82	12,006.55	35,421.30	30,185.12	131,470.05
	173,981.51	407,408.01	17,431.93	11,621.29	20,794.23	10,741.89	54,159.06
	21,808.27	46,353.38	1,856.79	1,237.86	2,472.30	789.28	7,464.70
Customer Service Organization (Division 012)							
Executive 0704	2,758.12	5,599.83	228.53	162.35	523.20	227.37	3,006.24
Executive 2703	4,494.68	9,125.55	371.36	247.57	523.20	303.80	3,860.67
Director	9,353.19	18,989.82	866.50	577.67	1,569.60	2,162.49	11,187.63
Exempt (Salaried) Manager	87,494.90	197,146.49	8,769.76	5,846.51	11,466.83	3,710.88	34,672.89
Non-Exempt (Hourly) Supervisor	55,318.34	117,672.80	5,265.67	3,510.44	8,238.81	5,299.36	37,652.14
	1,089,554.74	2,553,843.40	107,288.22	71,532.15	93,672.51	27,853.67	222,289.22
	93,342.52	201,912.42	8,622.17	5,748.12	10,972.37	6,799.09	33,214.31
Kentucky/Mid-States Service Area 009							
Exempt (Salaried) Manager	55,210.38	112,093.79	4,199.20	2,799.47	6,147.99	4,536.96	26,673.04
Non-Exempt (Hourly) Supervisor	11,214.32	24,902.50	1,056.94	704.63	2,076.14	2,637.30	10,051.63
	422,338.07	927,161.89	37,182.46	24,786.30	37,414.61	19,038.43	137,721.74
Kentucky/Mid-States Service Area 091							
Executive 0157	4,643.97	9,428.66	371.36	247.57	523.20	129.06	2,661.40
Executive 1044	2,550.96	5,179.22	247.57	165.05	523.20	704.34	3,227.16
Executive 1092	4,494.72	9,125.63	371.36	247.57	523.20	134.37	2,981.15
Executive 1128	3,720.15	7,553.02	371.36	247.57	523.20	852.42	4,184.82
Executive 2688	3,720.15	7,553.02	371.36	247.57	523.20	233.01	3,083.74
Executive 3127	3,720.15	7,553.02	371.36	247.57	-	1,132.17	3,601.50
Executive 3818	730.23	4,964.24	334.22	222.82	523.20	724.78	3,304.72
Exempt (Salaried) Manager	46,907.71	107,152.23	5,275.19	3,516.79	8,504.72	5,510.68	28,312.69
Non-Exempt (Hourly) Supervisor	25,006.27	50,774.36	2,351.93	1,567.96	3,500.58	3,126.72	14,893.44
	50,055.66	112,916.27	4,689.59	3,126.39	5,143.34	3,153.72	20,775.11
	5,768.45	11,711.70	547.52	365.01	771.80	145.09	-

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-22
Page 1 of 1

REQUEST:

Refer to the Waller Testimony, at page 27, line 18 through page 28, line 2. For months of the forecasted test period that extend beyond Atmos's budgets, state the fiscal year from which budgeted figures are used to forecast the unbudgeted months.

RESPONSE:

The months of the forecasted test period that extend beyond Atmos Energy's FY19 budget are October 2019 through March 2020, as these months occur in FY20. For those months, the amount is forecasted at the corresponding FY19 budgeted month. Also, please see the KY O&M file provided in the Company's response to Staff DR No. 1-71.

Respondent: Greg Waller

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-23
Page 1 of 2

REQUEST:

Refer to the Waller Testimony, beginning at page 28, regarding the amount of the Division's General Office and Shared Services allocated to Kentucky.

- a. Further explain why the O&M allocation from the Division's General Office increased by \$607,029, or more than 12 percent, from the base period to the test period
- b. Provide a breakdown by account for fiscal years 2015, 2016, 2017, the base period, the forecasted test period, and the two fiscal years after the test year for the Division's General Office and Shared Services allocated to Kentucky.
- c. Reflected in the test-year level of expenses proposed by Atmos, provide the following as it relates to salaries either directly assigned or allocated to Kentucky by the Division's General Office, Shared Services, or other affiliated company.
 - (1) By the Division's General Office, Shared Services, or other affiliated company department, the total salary amount along with the number of hours associated with the salary cost.
 - (2) By any other Atmos affiliate, provide the name of the subsidiary and the department along with the total salary and the number of hours associated with the salary.
- d. State whether any of the salary or wage increases in the test year for the Division's General Office, Shared Services, or other affiliated company are greater than three percent. If so, provide the adjustment necessary to limit the salary and wage increase to three percent.
- e. Provide the number of Division's General Office and Shared Services employees from September 2013 through September 2018.

RESPONSE:

- a. Please see the variance analysis provided in the Company's response to AG DR No. 1-36. As noted in Attachment 2, there are several expense categories that are budgeted in the Division General Office (091) but expenses are coded to individual states (such as KY Div 009) as actual expenses are incurred. Because the base period includes six months of actuals and 6 months of forecast while the test period includes 12 months of forecast, the increase in the Division Office is offset by a decrease in Kentucky direct due to the budgeting convention described above.
- b. Operation and Maintenance expenses are allocated to Kentucky from the following general offices:

Kentucky/Mid-States General Office (Div 091) through account 9220-09341
Shared Services Customer Support (Div 012) through account 9220-41131
Shared Services General Office (Div 002) through account 9220-41132

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Staff DR Set No. 2
Question No. 2-23
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Please see Attachment 1 for the allocated amounts for Fiscal 2015, Fiscal 2016, Fiscal 2017 the Base Period and the Forecasted Test Period. A projection of allocated expenses after the forecasted test period has not been performed.

- c. Please see the Company's responses to Staff DR No. 1-65 for salary information, and Staff DR No. 1-33 and subpart (e) of this response for employee count. The average employee works 2,080 hours in a year. The Company implemented a 3% merit increase on October 1, 2018.
- d. No entities that allocate costs to Kentucky had an average salary or wage increases exceeding 3%.
- e. Please see Attachment 2.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-23_Att1 - Allocated O&M Charges to Kentucky.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-23_Att2 - Employee Counts Sep'13-Sep'18.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
 General Office O&M Allocations to Kentucky
 For FY15, FY16, FY17 Base Period and Test Period

Account	Description	Fiscal 2015	Fiscal 2016	Fiscal 2017	Base Period	Forecasted Test Period
A&G-Administrative expense tra - Admin & General Expenses 9220-09341	Div 091 Allocation	4,943,817	4,689,489	3,931,753	4,835,070	5,966,951
A&G-Administrative expense tra - Billing for CSC O&M 9220-41131	Div 012 Allocation	3,456,251	3,015,143	2,254,835	2,361,238	2,689,726
A&G-Administrative expense tra - Billing for SS O&M 9220-41132	Div 002 Allocation	4,452,200	5,207,404	5,778,037	5,834,437	5,842,086
		<u>12,852,269</u>	<u>12,912,037</u>	<u>11,964,624</u>	<u>13,030,745</u>	<u>14,498,764</u>

Atmos Energy Corporation
Customer Service Organization, Kentucky/Mid-States Division and Shared Services Employee Counts
September 2013 - September 2018

													2013-09	2013-10	2013-11	2013-12								
Customer Service Organization													636	650	655	654								
Kentucky-Mid-States Division													403	406	408	408								
Shared Services													425	426	428	428								
													2014-01	2014-02	2014-03	2014-04	2014-05	2014-06	2014-07	2014-08	2014-09	2014-10	2014-11	2014-12
Customer Service Organization	650	650	644	640	639	629	633	635	630	629	636	634												
Kentucky-Mid-States Division	408	408	406	406	408	405	405	405	409	412	411	409												
Shared Services	425	427	428	428	426	425	426	425	429	431	431	429												
													2015-01	2015-02	2015-03	2015-04	2015-05	2015-06	2015-07	2015-08	2015-09	2015-10	2015-11	2015-12
Customer Service Organization	640	644	646	660	653	659	655	686	648	650	645	629												
Kentucky-Mid-States Division	402	400	398	399	397	397	394	392	392	396	393	394												
Shared Services	427	428	429	429	429	433	431	431	464	474	474	469												
													2016-01	2016-02	2016-03	2016-04	2016-05	2016-06	2016-07	2016-08	2016-09	2016-10	2016-11	2016-12
Customer Service Organization	621	611	606	597	589	585	592	615	620	625	621	612												
Kentucky-Mid-States Division	397	397	397	394	394	392	392	390	389	390	387	382												
Shared Services	470	471	476	482	485	479	469	470	472	474	472	482												
													2017-01	2017-02	2017-03	2017-04	2017-05	2017-06	2017-07	2017-08	2017-09	2017-10	2017-11	2017-12
Customer Service Organization	609	609	599	616	616	604	601	619	611	619	611	603												
Kentucky-Mid-States Division	380	382	379	380	373	370	373	372	373	375	375	373												
Shared Services	480	475	474	471	470	472	469	470	469	464	462	463												
													2018-01	2018-02	2018-03	2018-04	2018-05	2018-06	2018-07	2018-08	2018-09			
Customer Service Organization	596	591	597	592	584	571	574	581	584															
Kentucky-Mid-States Division	365	366	365	363	363	365	368	366	367															
Shared Services	466	468	467	467	471	473	473	473	474															

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Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-24
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REQUEST:

Refer to the Waller Testimony at page 28, lines 3-9. Provide the actual bad debt dollar amount for the last five fiscal years and the most recent 12-month period and also shown as a percentage of margins and a percentage of total receipts.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-24_Att1 - Bad Debt.xlsx, 1 Page.

Respondent: Greg Waller



Atmos Energy Corporation Income Statements

Atmos Energy-KY/Mid-States Kentucky Division - 009DIV

	Fiscal 2018 November	Fiscal 2018 December	Fiscal 2018 January	Fiscal 2018 February	Fiscal 2018 March	Fiscal 2018 April	Fiscal 2018 May	Fiscal 2018 June	Fiscal 2018 July	Fiscal 2018 August	Fiscal 2018 September	Fiscal 2018 October	Fiscal 2018 YTD September	Fiscal 2017 YTD September	Fiscal 2016 YTD September	Fiscal 2015 YTD September	Fiscal 2014 YTD September
Bad Debt Expense	34,005	42,864	47,272	43,913	37,532	54,899	22,112	145,471	22,562	22,016	413,204	27,566	811,822	882,329	488,417	1,047,199	1,079,108
Total Revenue	14,854,554	22,579,217	27,841,610	20,823,378	19,297,258	13,792,956	6,475,638	5,644,524	5,836,090	5,408,945	5,924,286	8,169,188	157,147,878	128,275,610	121,999,810	164,824,089	171,098,649
Gas Cost	8,053,626	14,006,379	18,387,189	12,040,712	11,906,640	7,905,735	2,169,215	1,609,461	1,733,831	1,406,050	1,822,368	3,496,997	84,516,281	57,877,269	54,964,602	100,563,605	112,519,112
Margin	6,800,928	8,572,838	9,454,420	8,782,665	7,390,618	5,887,221	4,306,422	4,035,063	4,102,259	4,002,895	4,101,919	4,672,191	72,631,597	70,398,341	67,035,207	64,260,484	58,579,536
BD as % of Revenue	0.23%	0.19%	0.17%	0.21%	0.19%	0.40%	0.34%	2.58%	0.39%	0.41%	6.97%	0.34%	0.58%	0.69%	0.40%	0.64%	0.63%
BD as % of Margin	0.50%	0.50%	0.50%	0.50%	0.51%	0.93%	0.51%	3.61%	0.55%	0.55%	10.07%	0.59%	1.26%	1.25%	0.73%	1.63%	1.84%

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Staff DR Set No. 2
Question No. 2-25
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REQUEST:

Refer to the Waller Testimony, page 34, regarding taxes other than income taxes for the base and test periods.

- a. Explain the basis for the 16 percent increase in this category of expense.
- b. Provide a breakdown by account for fiscal years 2015, 2016, 2017, and the two fiscal years after the test year for taxes other than income taxes in Excel spreadsheet format with all formulas intact.
- c. Refer to the Waller Testimony, page 27, in which it states that "[o]verall, direct labor expense is projected to decrease \$179,909 from the base period to the test period." Explain the increase in payroll taxes from the base period to the test period when direct labor expense decreased in the same time frame.
- d. Provide the two most recent years of the Public Service Company Assessment as determined by the Kentucky Department of Revenue.

RESPONSE:

- a. Please see Schedules C.2.3.B and C.2.3.F in FR 16(8)(c) for the itemization by type of tax. The primary reason for the increase is ad valorem taxes, which increase as the Company's level of capital investment increases.
- b. Please see Attachment 2 for fiscal years 2015, 2016 and 2017. A projection of taxes other than income taxes for time periods after the forecasted test year has not been performed.
- c. In the process of preparing this response, the Company realized that budgeted payroll taxes included in the filing included payroll taxes related to incentive compensation. While there has not been an adjustment specifically for payroll taxes related to incentive compensation approved or ordered in prior Company cases, the Company believes that such an adjustment is in the spirit of the incentive compensation disallowance first ordered in Case No. 2013-00148.

The Company has estimated the impact by calculating 6.5% of the incentive compensation disallowance itemized on Schedule F.10. The resulting payroll tax adjustment is included in the "Ratemaking Adjustments" column of Schedule C.2 and therefore reduces revenue requirement accordingly. The impact has been incorporated into the revised revenue requirement model attached to the Company's response to Staff DR No. 2-64.

- d. Please see Attachment 1.

Period 07/01/2017 - 06/30/2018 - \$294,272.68
Period 07/01/2018 - 06/30/2019 - \$328,203.97

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Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-25
Page 2 of 2**

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-25_Att1 - Assessment.pdf, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-25_Att1 - Taxes Other Than Income Taxes FY15-FY17.xlsx, 1 Page.

Respondent: Greg Waller

Judy Stephenson 15:03:47 Wednesday, August 22, 2018

RAC187B
08/22/2018 OT D

CAR - AUDIT REPORT
DISPLAY TOTAL DUE

15:03:44

TAX ID 000006600 T TAX TYPE 033 REASON X PERIOD 07/01/2018 06/30/2019
NOTICE NUMBER 109171138

AS OF	08/22/2018 (CURRENT)	09/06/2018 (PROJECTED)	/ / (USER ENTERED)
NET TAX DUE	328,203.97	328,203.97	_____
NET INTEREST DUE	.00	.00	_____
NET FEE DUE	.00	.00	_____
NET PENALTY DUE	.00	.00	_____
TOTAL DUE =	328,203.97	328,203.97	_____

BILL COMMENTS (Y/N): N SEND BILL : 7
 DISPLAY INTEREST SCHEDULE (Y/N): N DISPLAY PENALTY SCHEDULE (Y/N): N
 SEND INTEREST SCHEDULE (Y/N): N SEND PENALTY SCHEDULE (Y/N): N
 BILL SENT : YES 06/19/2018 SEND CORRESPONDENCE _____
 AUDIT NUMBER :
 ASSIGNED TO USER : J STEPHENSON

PFKEY: 3RTN 6LIST 10BILL MENU 13OSCAR 17SUMMARY 20MAINT MENU

**ROUTE TO
SIDNEY HUDSON:**

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

** Show on check*

NOTICE DATE
06/21/2017

PERIOD
07/01/2018-06/30/2019

CASE 000006600033	TAX PUBLIC SERVICE COMMISSION ASSESSMENT
TAXPAYER-ID 000006600	TAXPAYER NAME ATMOS ENERGY CORPORATION

NOTICE #
108719733

RETURN DUE
7-31-2018

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER

NOTICE OF TAX DUE

CASE NUMBER

00029427268

0500000/650.13030009000

000006600033

#BWNCSLW
#176KL 0150 739477 7#

* TOTAL DUE AS OF: *
* 07/05/2018 *

ATMOS ENERGY CORPORATION
* CHAD PILKINTON
MANAGER REGULATORY REPORTING
3275 HIGHLAND POINTE DR
OWENSBORO KY 42303

ENTER AMOUNT PAID:



10A5009911

KENTUCKY DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

99999 000006600 1 033 108719733 9 00029427268 20180630 6

** Show on check*

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

NOTICE DATE
06/21/2017

PERIOD
07/01/2017-06/30/2018

CASE
000006600033

TAX
PUBLIC SERVICE COMMISSION
ASSESSMENT

NOTICE #
108719733

RETURN DUE
07/31/2017

TAXPAYER-ID
000006600

TAXPAYER NAME
ATMOS ENERGY CORPORATION

EXPLANATION OF NOTICE

ANNUAL PUBLIC SERVICE COMMISSION ASSESSMENT FOR THE ABOVE PERIOD.

MESSAGES: PENALTIES PROVIDED PER KRS 278.990(3) INCLUDE \$1,000, PLUS \$25 PER DAY FOR EACH DAY THE ASSESSMENT REMAINS UNPAID. KRS 131.440(1)(A) IMPOSES A COST OF COLLECTION FEE FOR TWENTY-FIVE PERCENT (25%) ON ALL ASSESSMENTS WHICH ARE OR BECOME DUE AND OWING TO THE DEPARTMENT. IF THE AMOUNT DUE IS NOT PAID BY JULY 31, 2004, THESE PENALTIES AND FEES MAY BE ADDED TO THIS ASSESSMENT AND REFERRED FOR ENFORCED COLLECTION ACTION.

QUESTIONS CONCERNING THIS ASSESSMENT MAY BE DIRECTED TO THE PUBLIC SERVICE COMMISSION, 211 SOWER BOULEVARD, PO BOX 615, FRANKFORT, KENTUCKY 40602, TELEPHONE NUMBER (502) 564-3940. KRS 278.130 PROVIDES FOR THE ANNUAL ASSESSMENT OF PUBLIC SERVICE COMPANIES.

GROSS INTRASTATE RECEIPTS

147,431,201.00

TAX LIABILITY

**ROUTE TO
SIDNEY HUDSON**

TAX LIABILITY
294,272.68

TOTAL LIABILITY

TOTAL LIABILITY
294,272.68

<<<< EXPLANATION OF NOTICE CONTINUED ON NEXT PAGE >>>>

050000165013030009000

DETACH VOUCHER AND RETURN WITH PAYMENT. MAKE CHECK PAYABLE TO KENTUCKY STATE TREASURER.

NOTICE OF TAX DUE

CASE NUMBER

00029427268

000006600033

#BWNCSLW
#176KL 0150 733477 7#

* TOTAL DUE AS OF: *
* 07/05/2017 * \$294,272.68

ATMOS ENERGY CORPORATION
* CHAD PILKINTON
MANAGER REGULATORY REPORTING
3275 HIGHLAND POINTE DR
OWENSBORO KY 42303

ENTER AMOUNT PAID:



10A5009911

KENTUCKY DEPARTMENT OF REVENUE
FRANKFORT, KY 40619

99999 000006600 1 033 108719733 9 00029427268 20180630 6

Atmos Energy Corporation
Taxes Other Than Income Taxes - Account 4081
Fiscal 2015 - Fiscal 2017

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2015	Fiscal 2016	Fiscal 2017
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	2,970,219	3,465,588	3,791,590
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	25,753	28,071	31,622
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	62,841	60,831	65,039
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	8,621	(76,830)	7,552
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	39	(79)	1
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	78	(280)	41
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01220	Denver City Tax Load	87	-	-
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	-	-	1,767
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	778,000	852,000	828,000
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	(5,897,294)	95,554	1,391,913
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(325,582)	(356,632)	(370,169)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(273,094)	(301,323)	(308,168)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(371,755)	(411,940)	(418,611)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(422,664)	(453,080)	(469,390)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40007	Billed to Nonutilities	(101,029)	(136,493)	(12,843)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(1,692,390)	(1,753,070)	(1,816,791)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(301,508)	(308,402)	(323,575)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40010	Billed to Atmos Pipeline Div	(658,422)	(701,759)	(806,962)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40011	Billed to AELIG	-	-	(1,093)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40012	Billed to WKGS	-	-	(1,093)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40013	Billed to AEH	-	-	(1,840)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40014	Billed to UCGS	-	-	(1,367)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40015	Billed to TLGP	-	-	(4,100)
						<u>(6,000,000)</u>	<u>(0)</u>	<u>1,302,704</u>

Note: Div 002 Taxes Other are allocated to the business units. In FY14, a \$6MM tax accrual related to a tax audit was recorded that was not allocated to the business units. The accrual was reversed in FY15. In September 2017 there was a \$1.1 million accrual related to a Kansas sales tax audit. This amount, along with other minor items which altogether total \$1.3 million in FY17 as shown above, were not allocated to the business units. In June 2016, when the tax audit for Kansas was complete, the \$1.1 million was reversed out of Shared Services and the final tax assessment amount was recorded directly to Kansas only.

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2015	Fiscal 2016	Fiscal 2017
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	2,607,268	2,578,208	2,332,076
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	22,652	21,256	18,715
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	55,483	45,935	50,839
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	13,624	(64,550)	(3,162)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	42	(65)	(0)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	87	(192)	47
012	Customer Support	4081	Taxes other than income taxes, utility operating income	01220	Denver City Tax Load	75	-	-
012	Customer Support	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	600,000	660,000	519,000
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40001	Billed to West Tex Div	(322,993)	(316,608)	(282,999)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40002	Billed to CO/KS Div	(261,967)	(260,219)	(235,443)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40003	Billed to LA Div	(374,131)	(398,167)	(328,804)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(358,624)	(353,224)	(318,864)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40008	Billed to Mid-Tex Div	(1,711,961)	(1,862,838)	(1,517,399)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40009	Billed to MS Div	(269,548)	(281,516)	(293,865)
						<u>(0)</u>	<u>(0)</u>	<u>0</u>

Note: Div 012 Taxes Other are allocated to the business units.

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2015	Fiscal 2016	Fiscal 2017
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	334,293	371,411	329,707
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	6,627	3,189	2,939
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	5,516	5,102	2,161
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	1,449	(2,623)	381
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	(3)	0	6
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	10	(11)	4
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01220	Denver City Tax Load	-	1	-
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	1,203	53	55
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	131,508	129,023	189,357
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	5,587,056	4,987,055	4,447,056
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30102	Taxes Property And Other	49,634	2,093	2,540
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30107	City Franchise	107,198	77,961	83,724
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30108	Dot Transmission User Tax	63,870	60,282	82,281
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	30112	Public Serv Comm Assessment	332,154	363,424	321,726
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	188,836	184,560	165,437
009	Kentucky Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	207,528	236,804	235,890
						<u>7,016,681</u>	<u>6,428,119</u>	<u>5,663,265</u>

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2015	Fiscal 2016	Fiscal 2017
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01210	Fica Load	140,306	164,842	312,388
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01211	Futa Load	2,678	1,310	1,551
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01212	Suta Load	2,205	2,089	1,124
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01213	Fica Load Accrual	852	(1,452)	1,158
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01214	Futa Load Accrual	(1)	0	3
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01215	Suta Load Accrual	4	(5)	2
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01220	Denver City Tax Load	-	0	-
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	01256	Payroll Tax Projects	1,067	477	589
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	09345	Taxes Other Than Inc Tax	(267,896)	(247,078)	(378,816)
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	30101	Ad Valorem - Accrual	120,000	90,000	60,000
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	30103	Occupational Licenses	125	15	-
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	41124	Billing from SS - Taxes Other and Depr	422,564	453,090	469,390
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	41129	Billing from CSC - Depr & Taxes Other	(0)	(0)	0
091	Brentwood Division	4081	Taxes other than income taxes, utility operating income	41130	Billing for SS Depr & Taxes Other	(422,664)	(453,090)	(469,390)
						<u>(0)</u>	<u>(0)</u>	<u>0</u>

Note: Div 091 Taxes Other are allocated to KY, TN and VA.

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-26
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REQUEST:

Refer to the Direct Testimony of Josh C. Densman (Densman Testimony), page 5, regarding the process to develop the base period and forecasted test period revenues. Explain why the annual budget process is not developed at the level necessary for determining rate design billing determinants.

RESPONSE:

The primary driver is the fact the Company chooses to develop its annual revenue budget based on financial statistics reported to the customer class level (i.e., residential, commercial, industrial, etc.) versus the rate classification billing block level of detail that is typically needed in a rate case filing. The budget applies a more intuitive approach to normalize volumes and customer growth versus a more rigorous approach used in the filing. In order to build rate case quality billing data, we produced bill frequency reports to isolate correct determinants of bills rendered and volumes delivered by customer class as well as by rate classification for the 12-month period ending June 30, 2018.

The Commission has found the Company's revenue forecast in Case No. 2013-00148, Case No. 2015-00343, and Case No. 2017-00349 to be reasonable and accepted the normalized base-rate revenues without adjustment.

Respondent: Josh Densman

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-27
Page 1 of 1

REQUEST:

Refer to the Densman Testimony, page 6, regarding the steps taken to forecast the future test year from the baseline reference period.

- a. Identify and explain the impacts of any known and measurable changes to service contracts since the application was filed in Case No. 2017-00349.⁹
- b. Identify and quantify the load changes due to new or proposed industries and industry closings since the application was filed in Case No. 2017-00349.¹⁰
- c. Identify and explain any developments since the application was filed in the current case that would impact service revenues due to existing or new service contracts or new industries or industry closings.

RESPONSE:

- a) Please see the Company's response to Staff DR No. 1-71, the folder "Revenues", the file "KY Revenue Billing Unit Forecast TYE 3.31.2020/xlsx", tab "TBS adjustments." This tab outlines and summarizes all of the known and measurable changes for load changes, closings, service changes, and new customers. This same sheet is unredacted in the Company's response to Staff DR No. 1-71, the folder "Revenues", the folder "TBS", the file "TBS Adjustment UNREDACTED (CONFIDENTIAL).xlsx". This worksheet will provide the detail of the contract adjustments. In summary, there were 15 expansion/load additions, seven load reductions, five new customers, seven closings, and four service changes. The net impact of all of these adjustments is (\$15,806.87).
- b) Load changes due to new or proposed industries is 128,150 Mcf, and the load changes due to closings are (141,600) Mcf.
- c) Since the filing, there is one T4 customer that will be closing its plant, which historically uses 15,000 Mcf per year. There are no new developments since that filing of the rate case.

Respondent: Josh Densman

⁹ *Id.*

¹⁰ *Id.*

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
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Page 1 of 1

REQUEST:

Refer to the Densman Testimony, pages 7 and 8.

- a. Explain why Atmos proposed to continue the use of a 20-year period for the basis for normal weather.
- b. State whether Atmos considered any periods other than the 20-year period.
- c. Identify and explain any changes in weather normalization methodologies from Case No. 2017-00349¹¹ to the current case.

RESPONSE:

- a. The Company originally proposed a 10-year period basis for normal weather in Case No. 2015-00343, which was based on analysis required in the Commission Order in Case No. 2013-00148. Ultimately, the Commission approved the Company's modification to its WNA rider with the caveat to use a 20-year data period for future filings for determination of normal NOAA heating degree days in Case No. 2015-00343. The Company continued the use of the 20 year data period in Case No. 2017-00349 as well as the current filing.
- b. The Company did not consider any periods other than the 20-year period in the current filing based on the Commission's ruling in Case No. 2015-00343.
- c. The Company is proposing to use the twenty year period ending June 2018, or stated another way, the period of July 1998 through June 2018.

Respondent: Josh Densman

¹¹ *Id.*

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-29
Page 1 of 1

REQUEST:

Refer to the Densman Testimony, page 9, regarding the net average annual customer growth. Also refer to the Martin Testimony in Case No. 2017-00349,¹² page 15, lines 4-8, in which the residential customer was forecasted to increase by 300 customers per year.

- a. Provide a comparison of the customer growth for each rate class by year from the numbers contained in the application for Case No. 2017-00349¹³ to present.
- b. Explain any factors that influenced the projected versus actual changes in customers by rate class since the application was filed in Case No. 2017-00349.¹⁴
- c. Provide a trend line for the past 15 fiscal years showing average annual usage per customer for the residential, commercial, and public authority classes. If possible, the information should be adjusted for normal weather.

RESPONSE:

- a. Please see Attachment 1
- b. The current and prior filing methodology of forecasting customer growth has been consistent with prior precedent. The methodology is a simple average of the latest 3 years of customer change, which then gets rounded to a final adjustment.
- c. Please see Attachment 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-29_Att1 - Case Compare of Customer Growth.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-29_Att2 - Usage Trend 15 years.xls, 3 Pages.

Respondent: Mark Martin and Josh Densman

¹² *Id.*

¹³ *Id.*

¹⁴ *Id.*

Residential

Filing	Fiscal Year*	Customers	Change	3yr Avg.	Adjustment
	FY 2013	154,732			
	FY 2014	155,291	559		
	FY 2015	155,209	(82)		
2017-00349	FY 2016	155,637	428	302	300
2018-00281	FY 2017	156,272	635	327	325

Commercial

Filing	Fiscal Year	Customers	Change	3yr Avg.	Adjustment
	FY 2013	17,455			
	FY 2014	17,340	(115)		
	FY 2015	17,329	(11)		
2017-00349	FY 2016	17,351	22	(35)	0
2018-00281	FY 2017	17,391	39	17	0

Public Authority

Filing	Fiscal Year	Customers	Change	3yr Avg.	Adjustment
	FY 2013	1,577			
	FY 2014	1,565	(12)		
	FY 2015	1,553	(12)		
2017-00349	FY 2016	1,545	(8)	(11)	0
2018-00281	FY 2017	1,539	(6)	(9)	0

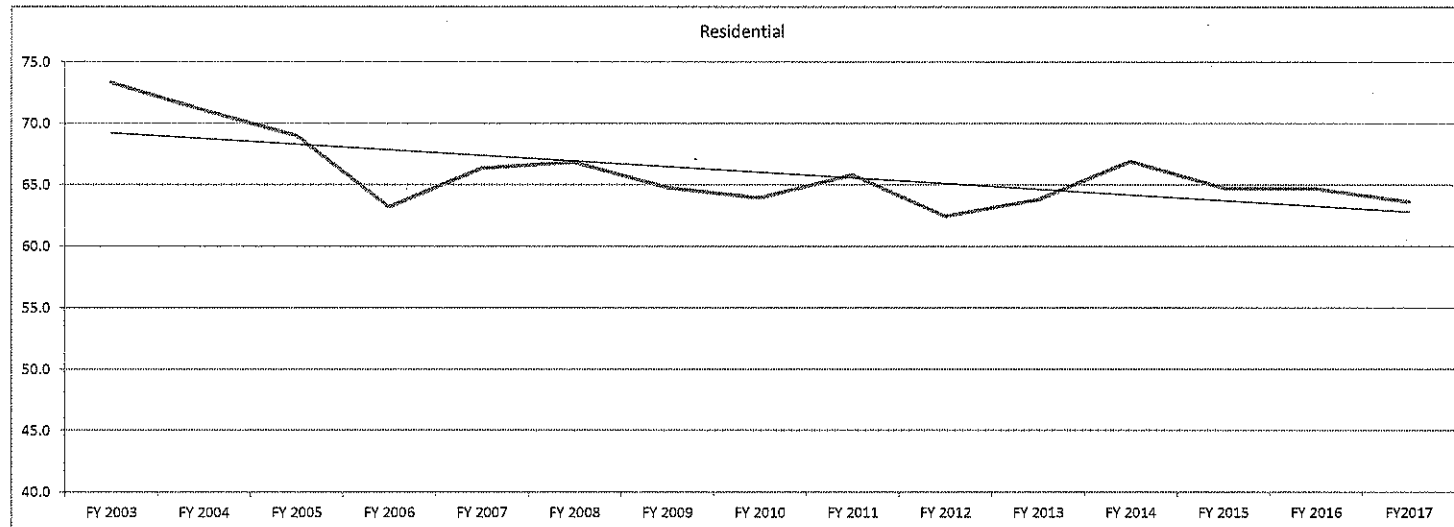
*All years have been adjusted for the 2013 Livermore acquisition of 350 customers

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-XXXXX
 Residential Usage Trend

Line No.

Residential Declining Usage

	a	b	c	d	e	f	g	h	i	j	k	l	o
	Period	AHDD	NHDD	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Baseload Factor
1	FY 2003	4,522	3,953	114.4%	212,013	12,641,296	10,097,146	8,826,629	11,370,779	155,066	73.3		1.3672
2	FY 2004	4,002	3,953	101.2%	201,231	11,083,812	8,669,046	8,562,903	10,977,669	154,469	71.1	(2.3)	1.3027
3	FY 2005	3,868	3,953	97.8%	188,509	10,486,314	8,224,206	8,404,934	10,667,042	154,623	69.0	(2.1)	1.2192
4	FY 2006	3,885	3,953	98.3%	183,668	9,571,756	7,367,739	7,496,698	9,700,715	153,511	63.2	(5.8)	1.1964
5	FY 2007	3,985	3,953	100.8%	185,934	10,255,586	8,024,378	7,959,942	10,191,149	153,662	66.3	3.1	1.2100
6	FY 2008	4,016	3,953	101.6%	179,787	10,384,574	8,227,134	8,098,072	10,255,513	153,440	66.8	0.5	1.1717
7	FY 2009	4,156	3,953	105.1%	174,465	10,295,417	8,201,840	7,801,221	9,894,798	152,753	64.8	(2.1)	1.1421
8	FY 2010	4,358	3,953	110.2%	165,889	10,592,900	8,602,237	7,802,809	9,793,472	153,116	64.0	(0.8)	1.0834
9	FY 2011	4,246	3,953	107.4%	167,981	10,717,406	8,701,638	8,101,172	10,116,940	153,757	65.8	1.8	1.0925
10	FY 2012	3,256	3,953	82.4%	163,736	8,265,438	6,300,600	7,649,347	9,614,184	153,931	62.5	(3.3)	1.0637
11	FY 2013	4,192	3,953	106.0%	166,040	10,369,896	8,377,417	7,899,793	9,892,271	155,082	63.8	1.3	1.0707
12	FY 2014	4,552	3,953	115.2%	165,982	11,690,783	9,698,995	8,422,699	10,414,487	155,641	66.9	3.1	1.0664
13	FY 2015	4,433	3,953	112.1%	166,581	11,054,481	9,055,507	8,074,988	10,073,962	155,559	64.8	(2.2)	1.0709
14	FY 2016	3,273	3,953	82.8%	153,245	8,673,045	6,834,111	8,253,969	10,092,903	155,987	64.7	(0.1)	0.9824
15	FY2017	3,078	3,953	77.9%	149,745	8,158,714	6,361,774	8,170,271	9,967,211	156,622	63.6	(1.1)	0.9561

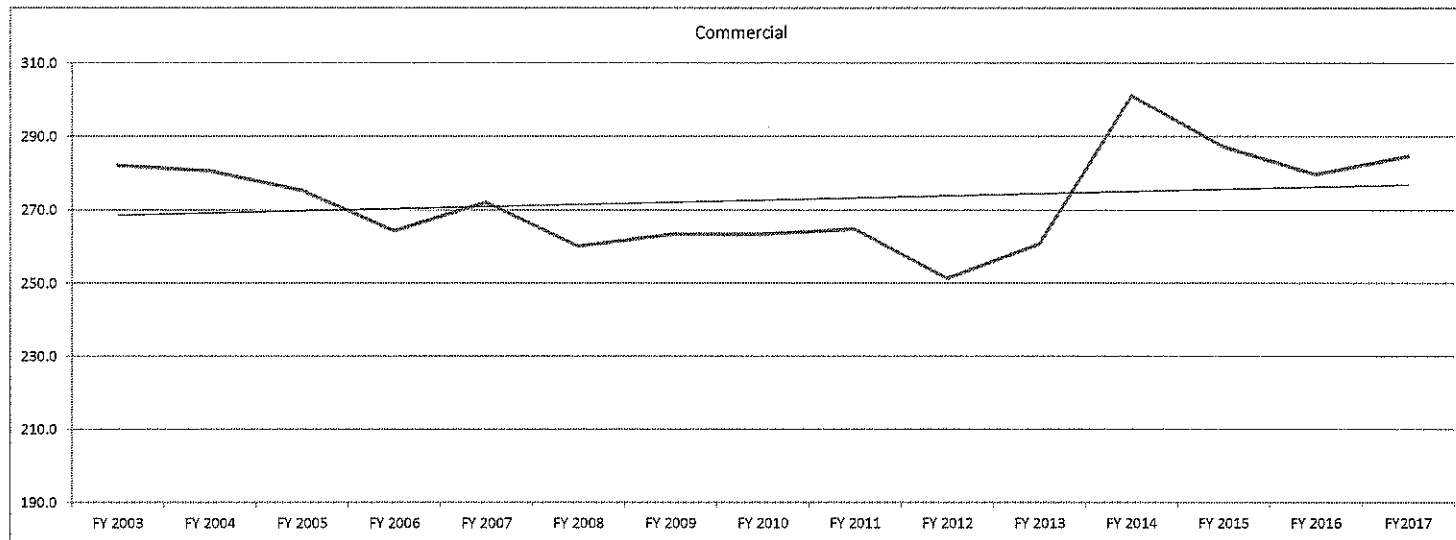


Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-XXXXXX
 Commercial Usage Trend

Line No.

Commercial Declining Usage

	a	b	c	d	e	f	g	h	i	j	k	l	o
	Period	AHDD	NHDD	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Baseload Factor
1	FY 2003	4522	3,953	114.4%	134,630	5,414,075	3,798,515	3,320,551	4,936,111	17,490	282.2		7.6975
2	FY 2004	4002	3,953	101.2%	146,487	4,915,585	3,157,741	3,119,078	4,876,922	17,370	280.8	(1.5)	8.4333
3	FY 2005	3868	3,953	97.8%	150,825	4,719,028	2,909,128	2,973,057	4,782,957	17,371	275.3	(5.4)	8.6827
4	FY 2006	3885	3,953	98.3%	149,146	4,608,717	2,818,959	2,868,300	4,658,057	17,627	264.3	(11.1)	8.4614
5	FY 2007	3,985	3,953	100.8%	155,760	4,836,441	2,967,322	2,943,494	4,812,613	17,686	272.1	7.8	8.8068
6	FY 2008	4,016	3,953	101.6%	138,388	4,604,432	2,943,781	2,897,601	4,558,252	17,526	260.1	(12.0)	7.8961
7	FY 2009	4,156	3,953	105.1%	145,178	4,708,056	2,965,916	2,821,046	4,563,186	17,333	263.3	3.2	8.3758
8	FY 2010	4,358	3,953	110.2%	136,809	4,841,582	3,199,869	2,902,497	4,544,210	17,255	263.4	0.1	7.9288
9	FY 2011	4,246	3,953	107.4%	152,517	4,794,545	2,964,339	2,759,781	4,589,988	17,335	264.8	1.4	8.7984
10	FY 2012	3,256	3,953	82.4%	148,417	3,898,634	2,117,624	2,570,936	4,351,946	17,315	251.3	(13.4)	8.5717
11	FY 2013	4,192	3,953	106.0%	138,295	4,725,411	3,065,875	2,891,079	4,550,615	17,455	260.7	9.4	7.9229
12	FY 2014	4,552	3,953	115.2%	162,030	5,717,812	3,773,452	3,276,902	5,221,262	17,340	301.1	40.4	9.3444
13	FY 2015	4,433	3,953	112.1%	150,899	5,362,320	3,551,527	3,166,972	4,977,765	17,329	287.2	(13.9)	8.7079
14	FY 2016	3,273	3,953	82.8%	158,207	4,345,709	2,447,229	2,955,666	4,854,146	17,351	279.8	(7.5)	9.1179
15	FY 2017	3,078	3,953	77.9%	143,876	4,236,092	2,509,580	3,222,993	4,949,505	17,391	284.6	4.9	8.2733

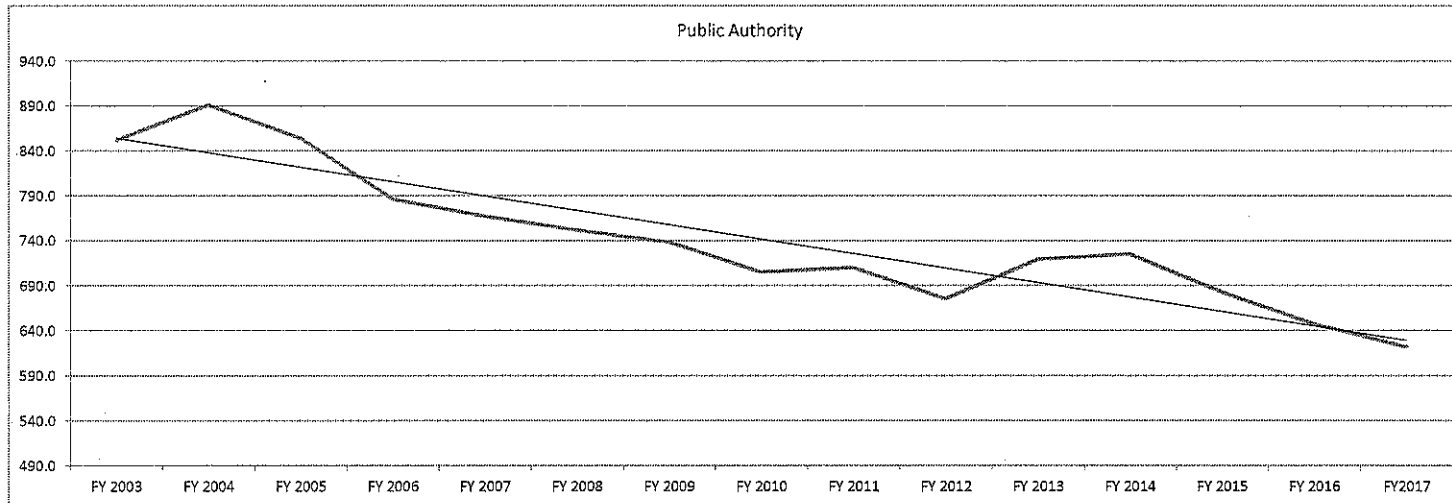


Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-XXXXX
 Public Authority Usage Trend

Line No.

Public Authority Declining Usage

	a	b	c	d	e	f	g	h	i	j	k	l	o
	Period	AHDD	NHDD	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Baseload Factor
1	FY 2003	4522	3,953	114.4%	38,527	1,553,855	1,091,531	954,184	1,416,508	1,663	851.8		23.1672
2	FY 2004	4002	3,953	101.2%	37,278	1,462,252	1,014,916	1,002,489	1,449,825	1,627	891.1	39.3	22.9121
3	FY 2005	3868	3,953	97.8%	34,703	1,368,696	952,263	973,189	1,389,622	1,627	853.9	(37.2)	21.3249
4	FY 2006	3885	3,953	98.3%	34,345	1,260,163	848,021	862,864	1,275,006	1,621	786.5	(67.5)	21.1855
5	FY 2007	3,985	3,953	100.8%	29,286	1,230,593	879,157	872,097	1,223,534	1,595	767.3	(19.2)	18.3662
6	FY 2008	4,016	3,953	101.6%	26,860	1,194,841	872,515	858,827	1,181,153	1,571	751.8	(15.5)	17.0977
7	FY 2009	4,156	3,953	105.1%	28,868	1,196,939	850,525	808,982	1,155,395	1,565	738.5	(13.3)	18.4518
8	FY 2010	4,358	3,953	110.2%	26,069	1,194,421	881,593	799,664	1,112,492	1,577	705.3	(33.2)	16.5273
9	FY 2011	4,246	3,953	107.4%	31,576	1,168,840	789,924	735,415	1,114,330	1,569	710.3	5.0	20.1272
10	FY 2012	3,256	3,953	82.4%	27,666	934,850	602,853	731,903	1,063,901	1,575	675.4	(34.9)	17.5632
11	FY 2013	4,192	3,953	106.0%	33,602	1,178,044	774,815	730,640	1,133,869	1,577	719.1	43.7	21.3101
12	FY 2014	4,552	3,953	115.2%	32,442	1,247,895	858,591	745,609	1,134,913	1,565	725.0	5.9	20.7253
13	FY 2015	4,433	3,953	112.1%	27,435	1,149,382	820,163	731,357	1,060,575	1,553	683.0	(42.1)	17.6667
14	FY 2016	3,273	3,953	82.8%	26,623	883,000	563,528	680,607	1,000,079	1,545	647.4	(35.6)	17.2334
15	FY2017	3,078	3,953	77.9%	24,438	810,479	517,220	664,253	957,512	1,539	622.0	(25.3)	15.8759



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Atmos Energy Corporation, Kentucky Division
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Page 1 of 1

REQUEST:

Refer to the Densman Testimony, page 10, lines 3-4 regarding the transaction-based service charges. Provide the transaction-based service charges for the last three fiscal years.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-30_Att1 - Other Revenue TYE 6_30_2018.xlsx, 1 Page.

Respondent: Josh Densman

	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>
Meter Set	\$ 66,538	\$ 79,866	\$ 75,650
Meter Set AH	\$ -	\$ -	\$ -
Turn-on	\$ 292,319	\$ 282,634	\$ 290,269
Turn-on AH	\$ -	\$ -	\$ -
Read	\$ 213,240	\$ 166,150	\$ 165,754
Read AH	\$ -	\$ -	\$ -
Delq Reconnect	\$ 119,652	\$ 183,690	\$ 145,041
Delq Reconnect AH	\$ -	\$ -	\$ -
Seasonal Charge	\$ 15,860	\$ 21,125	\$ 18,355
Seasonal Charge AH	\$ -	\$ -	\$ -
Special Meter Read	\$ -	\$ -	\$ -
Special Meter Read AH	\$ -	\$ -	\$ -
Meter Test Charge	\$ -	\$ -	\$ -
Meter Test Charge AH	\$ -	\$ -	\$ -
Returned Check	\$ 61,980	\$ 72,990	\$ 81,385
Returned Check AH	\$ -	\$ -	\$ -
Total	\$ 769,589	\$ 806,455	\$ 776,454

**Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-31
Page 1 of 1**

REQUEST:

Refer to the Densman Testimony, page 10, lines 8-10, regarding late payment fees.

- a. Provide the calculation used to develop the estimate of 0.90 percent and state the period over which it was calculated.
- b. Provide the ratio of late-payment fees for the last three fiscal years for the residential class. Include all support calculations.
- c. Provide the ratio of late-payment fees for the last three fiscal years for the commercial class. Include all support calculations.
- d. Provide the ratio of late-payment fees for the last three fiscal years for the public authority class. Include all support calculations.

RESPONSE:

- a) Please see the Company's response to Staff DR No. 1-71, folder "Revenues", folder "Other", file "Res-Com-PA Revs to FD FY03 - Current through Jul18.xls". The .90% was derived as an average of the past three fiscal years from 2015 - 2017.
- b) Please see Attachment 1.
- c) Please see Attachment 1.
- d) Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-31_Att1 - Late Payment Fee Trend by Class FY15-FY17.xls, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation, Kentucky

Late Payment Fees Trend by Class

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Residential														
2		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	12 ME Aug	
3	FY 2014												3,770,003		
4	FY 2015	4,887,681	8,635,982	14,132,806	18,745,078	17,643,036	17,499,150	8,835,752	4,807,185	3,947,247	3,682,775	3,592,523	3,575,396	110,179,017	
5	FY 2016	4,245,455	5,872,637	9,281,348	12,900,461	13,312,293	10,329,401	7,260,496	4,533,693	3,989,835	3,699,225	3,611,354	3,602,197	82,611,595	
6	FY 2017	3,744,004	5,426,275	11,101,270	14,513,203	12,401,756	9,837,265	7,970,175	5,001,330	4,280,264	3,912,522	3,911,150	4,056,095	85,703,410	
7															
8															
9	Late payment Fees (Mo)														
10		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total	
11	FY 2014												36,164	36,164	
12	FY 2015	50,121	36,826	128,622	141,070	165,168	138,549	175,756	69,115	44,570	45,311	35,852	39,587	1,070,547	
13	FY 2016	40,265	36,362	80,774	83,559	124,579	134,042	76,293	59,614	49,619	37,217	44,739	35,446	802,477	
14	FY 2017	33,756	42,927	72,257	105,782	134,421	141,346	83,451	66,673	57,515	34,592	49,620	32,713	656,051	
15															
16															
17	LPF % of Prior Month Revenue														
18		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY / 12 ME Aug	
19	FY 2015	1.33%	0.76%	1.49%	1.00%	0.88%	0.79%	1.00%	0.78%	0.93%	1.15%	0.97%	1.10%	0.97%	
20	FY 2016	1.13%	0.86%	1.38%	0.90%	0.97%	1.01%	0.74%	0.82%	1.09%	0.93%	1.21%	0.98%	0.97%	
21	FY 2017	0.94%	1.15%	1.33%	0.95%	0.93%	1.14%	0.85%	0.84%	1.15%	0.81%	1.27%	0.84%	1.00%	
22															
23															
24	Commercial														
25		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	12 ME Aug	
26	FY 2014												2,112,917		
27	FY 2015	2,613,052	3,437,751	5,687,228	7,783,329	7,328,496	7,186,235	3,558,790	2,042,626	1,726,998	1,684,523	1,618,594	1,636,761	46,880,539	
28	FY 2016	2,096,159	2,221,895	3,492,700	5,129,878	5,505,264	4,028,322	2,732,397	1,854,056	1,599,077	1,639,837	1,569,142	1,735,397	33,505,289	
29	FY 2017	1,900,546	2,058,873	4,279,214	6,015,710	4,997,094	3,975,391	3,087,843	2,175,017	1,875,289	1,734,376	1,857,062	2,143,315	35,691,813	
30															
31															
32	Late payment Fees (Mo)														
33		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total	
34	FY 2014												9,022	9,022	
35	FY 2015	12,971	13,183	29,915	37,392	52,341	48,167	39,953	16,187	11,476	10,647	9,428	8,890	290,550	
36	FY 2016	10,260	11,212	19,614	23,101	40,921	29,581	15,838	12,749	13,451	9,885	10,587	16,513	213,712	
37	FY 2017	11,666	16,028	23,025	43,962	34,252	55,231	21,645	16,427	14,312	12,273	15,374	8,624	272,818	
38															
39															
40	LPF % of Prior Month Revenue														
41		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY / 12 ME Aug	
42	FY 2015	0.61%	0.50%	0.67%	0.66%	0.67%	0.66%	0.56%	0.44%	0.56%	0.62%	0.56%	0.55%	0.62%	
43	FY 2016	0.63%	0.53%	0.88%	0.66%	0.80%	0.54%	0.39%	0.47%	0.73%	0.62%	0.65%	1.05%	0.64%	
44	FY 2017	0.67%	0.84%	1.12%	1.03%	0.57%	1.11%	0.54%	0.53%	0.66%	0.65%	0.89%	0.46%	0.78%	
45															
46															
47	Public Authority														
48		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	12 ME Aug	
49	FY 2014												332,297		
50	FY 2015	412,346	655,423	1,131,295	1,558,406	1,488,545	1,446,421	695,367	390,277	265,751	234,283	225,612	228,167	8,836,022	
51	FY 2016	284,593	378,375	638,769	963,370	1,008,365	748,462	497,964	293,749	225,877	186,715	196,964	240,269	5,651,371	
52	FY 2017	237,629	372,441	784,681	1,046,459	877,900	710,313	551,379	335,451	257,582	216,697	235,766	231,292	5,666,467	
53															
54															
55	Late payment Fees (Mo)														
56		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY Total	
57	FY 2014												616	616	
58	FY 2015	1,395	1,649	4,958	6,316	11,631	11,127	2,983	2,126	2,458	939	849	509	46,944	
59	FY 2016	871	1,642	3,551	3,763	6,173	4,029	2,455	1,958	1,169	1,556	1,556	649	29,372	
60	FY 2017	1,740	1,716	4,605	7,966	5,184	10,336	2,599	2,608	1,469	1,134	1,486	533	41,375	
61															
62															
63	LPF % of Prior Month Revenue														
64		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	FY / 12 ME Aug	
65	FY 2015	0.42%	0.40%	0.76%	0.56%	0.75%	0.75%	0.21%	0.31%	0.63%	0.35%	0.36%	0.23%	0.53%	
66	FY 2016	0.38%	0.58%	0.94%	0.59%	0.64%	0.40%	0.33%	0.39%	0.40%	0.69%	0.83%	0.33%	0.52%	
67	FY 2017	0.72%	0.72%	1.24%	1.02%	0.50%	1.18%	0.37%	0.47%	0.44%	0.44%	0.89%	0.23%	0.71%	

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-32
Page 1 of 1

REQUEST:

Refer to the Densman Testimony, Exhibit JCD-3.

- a. Provide support for the Mcf adjustments made to the interruptible industrial (G-2) rate class.
- b. Provide support for the Mcf adjustments made to the Transportation (T-4) rate class.
- c. Provide support for the Mcf adjustments made to the Transportation (T-3) rate class.
- d. Provide support for the Mcf adjustments made to the Special Contracts.

RESPONSE:

Please see the Company's response to Staff DR No. 2-27.

Respondent: Josh Densman

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-33
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Joe T. Christian (Christian Testimony), page 6, lines 21-23 and continued on page 7, lines 1-6. Also refer to FR 16(8)(j).

- a. Mr. Christian states that the capital structure on FR 16(8)(j) is Atmos's period end actual capital structure as of June 30, 2018. The dates listed on FR 16(8)(j) do not refer to June 30, 2018. Reconcile this discrepancy.
- b. Explain why Atmos proposes to use the capital structure as of June 30, 2018, for the forecasted test period as opposed to the 13-month average.
- c. Mr. Christian references FR 16(8)(j), column (G) stating that for the proposed capital structure, short-term debt comprises 3.44 percent, long-term debt comprises 38.39 percent, and equity is 58.17 percent.
 - (1) Column (G) on Schedule J-1 of FR 16(8)(j) states that longterm debt comprises 38.31 percent of the total. Reconcile this difference.
 - (2) Column (G) on Schedule J-1 of FR 16(8)(j) states that equity is 58.24 percent of the total. Reconcile this difference.

RESPONSE:

- a. The base period for the filing, as identified by Mr. Waller on page 5, lines 1-3 of his direct testimony, is January 1, 2018 - December 31, 2018. As Mr. Christian explains in his testimony, beginning on page 7, line 1, the actual capital structure for the period ended June 30, 2018 is representative of the capital structure that will be in effect during the forecast period thus is used as a proxy for the base period identified in FR 16(8)(j).
- b. The Company proposes to use the period end capital structure because it is more representative of the capital structure that will be in effect during the forecast period. The Company issued equity in the amount of \$394 million in November 2017 and going forward anticipates maintaining an overall equity balance in the upper end of its equity-to-capitalization range disclosed in its public filings. The June 30, 2018 balance of 58.24% is the approximate mid-point of this range and thus appropriate for use in this case.
- c. (1) Mr. Christian will update his testimony to reflect the long-term debt on FR 16(8)(j) of 38.31 percent.

(2) Mr. Christian will update his testimony to reflect the equity on FR 16(8)(j) of 58.24%.

Respondent: Joe Christian

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-34
Page 1 of 1

REQUEST:

Refer to the Christian Testimony, page 7, lines 13-18.

- a. Provide a detailed list and cost support for all of the costs associated with the incremental long-term debt hedge instruments.
- b. Refer to FR 16(8)(j), Schedule J-3. Provide support for the 5.07 percent interest rate for the refinance of the 8.5 percent Sr. Note due March 15, 2019.
 - (1) Explain why the refinance of the 8.5 percent Sr. Note due March 15, 2019, is included in the base period.
- c. Confirm that Atmos will be filing a financing application for the anticipated financing. If confirmed, provide the anticipated filing date.

RESPONSE:

- a. There were not any initial costs associated with the March 2019 hedges. All economic impacts are included in the hedged rate and are paid out when settled.
- b. Please see the Company's response to Staff DR No. 1-64, "Staff_1-64_Att1 - Christian WP - Hypothetical Refinance 03-2019.xlsx" for support of the costs associate with the incremental long-term.
 - (1) The refinance of the 8.5 percent Sr. Note due March 15, 2019 should not have been included in the base period. Please see Attachment 1 for a copy of the updated FR 16(8)(j) and Attachment 2 for the supporting long-term debt balance and rate used in the update.
- c. The Company filed an "Application for Order Authorizing Implementation of \$3,000,000,000 Universal Shelf Registration" on August 21, 2018 (Case No. 2018-00280). The application was approved by the Commission on September 19, 2018. This refinancing will occur under the authority of Case No. 2018-00280.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-34_Att1 - FR_16(8)(j)_Att2 - Schedule J Updated.xlsx, 8 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-34_Att2 - Capital Structure 06-30-18_Consolidated_LTD Support.xlsm, 49 Pages.

Respondent: Joe Christian

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Cost of Capital Summary
Base Period: Twelve Months Ended December 31, 2018

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT	J-3	\$ 281,542	3.47%	2.40%	0.08%
7	LONG-TERM DEBT	J-3	3,068,315	37.83%	5.22%	1.97%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		\$ 4,760,181	58.69%	10.40%	6.10%
10	Total Capital		\$ 8,110,038	100.00%		8.15%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
13 Month Average Capital Structure
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

PROPOSED RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		281,542	3.47%	2.40%	0.08%	281,542	3.45%	2.40%	0.08%
2	LONG-TERM DEBT		3,068,315	37.83%	5.22%	1.97%	3,131,315	38.31%	4.72%	1.81%
3	Total DEBT		3,349,857	41.30%		2.05%	3,412,857	41.76%		1.89%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		4,760,181	58.70%	10.40%	6.10%	4,760,181	58.24%	10.40%	6.06%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		8,110,038	100.0%		8.15%	8,173,038	100.0%		7.95%

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		281,542	3.47%	2.40%	0.08%	281,542	3.45%	2.40%	0.08%
9	LONG-TERM DEBT		3,068,315	37.83%	5.22%	1.97%	3,131,315	38.31%	4.72%	1.81%
10	Total DEBT		3,349,857	41.30%		2.05%	3,412,857	41.76%		1.89%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		4,760,181	58.70%	7.72%	4.53%	4,760,181	58.24%	6.34%	3.69%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		8,110,038	100.0%		6.58%	8,173,038	100.0%		5.58%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
ANNUALIZED SHORT-TERM DEBT
as of December 31, 2017

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____
FR 16(8)(j)
Schedule J-2
Sheet 1 of 1
Witness: Christian

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 281,542	1.414%	\$ 3,982	
2	COMMITMENT FEE & BANK ADMIN	_____		\$ 2,778	
3	TOTAL SHORT-TERM DEBT	\$ 281,542		\$ 6,760	2.40%

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2018

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
AVERAGE ANNUALIZED LONG-TERM DEBT
Base Period: Twelve Months Ended December 31, 2018

Data: Base Period Forecasted Period FR 16(8)(j)
Type of Filing: Original Updated Revised Schedule J-3
Workpaper Reference No(s): _____ Witness: Christian

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
5	8.50% Sr Note due 3/15/2019; REFINANCE	513,000,000	5.07%	26,031,660	
6	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
7	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
8	3% Sr Note dues 6/15/2027	500,000,000	3.00%	15,000,000	
9	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	3.06%	3,825,000	
10	Total	\$ 3,148,000,000		\$141,236,160	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			\$6,580,966	
13	Less Unamortized Debt Discount	\$4,425,158			
14	Less Unamortized Debt Expenses	(\$21,110,455)			
15					
16					
17					
18	Total LONG-TERM DEBT	<u>\$3,131,314,702.82</u>		<u>147,817,126</u>	<u>4.72%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
EMBEDDED Cost of PREFERRED STOCK

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

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

Line No.	Dividend Rate, TYPE, PAR Amount	Date Issued (A)	Amount Outstanding (B)	Premium or Discount (C)	Issue Expense (D)	Gain or Loss on Reacquired Stock (E)	Net Proceeds (F=B+C-D+E)	Cost Rate At Issue (G)	Annualized Dividends (H=GXB)
----------	---------------------------------	-----------------	------------------------	-------------------------	-------------------	--------------------------------------	--------------------------	------------------------	------------------------------

Atmos Energy Corporation has no PREFERRED STOCK OUTSTANDING at this time.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Cost of Capital Summary
 Thirteen Month Average as of March 31, 2019

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT		\$ 281,542	3.4%	2.40%	0.08%
7	LONG-TERM DEBT	J-3	3,131,315	38.3%	4.72%	1.81%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		\$ 4,760,181	58.2%	10.40%	6.06%
10	Total Capital		\$ 8,173,038	100.0%		7.95%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
AVERAGE ANNUALIZED SHORT-TERM DEBT
as of March 31, 2019

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

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

	Issue	Amount Outstanding	Interest Rate	Effective Annual Cost	Composite Interest Rate
	(A)	(B) \$000	(C)	(D) \$000	(E=D/B)
1	AVERAGE SHORT-TERM DEBT (1)	281,542	1.4143%	3,982	
2	COMMITMENT FEE			2,778	
3	TOTAL SHORT-TERM DEBT	<u>281,542</u>		<u>6,760</u>	<u>2.40%</u>

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2018.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
AVERAGE ANNUALIZED LONG-TERM DEBT
Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Witness: Christian

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
5	8.50% Sr Note due 3/15/2019; REFINANCE	513,000,000	5.07%	26,031,660	
6	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
7	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
8	3% Sr Note due 6/15/2027	500,000,000	3.00%	15,000,000	
9	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	3.06%	3,825,000	
10	Total	\$ 3,148,000,000		\$ 141,236,160	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			6,580,966	
13	Less Unamortized Debt Discount	\$4,425,158			
14	Less Unamortized Debt Expenses	(\$21,110,455)			
15					
16					
17					
18	Total LONG-TERM DEBT	<u>\$ 3,131,314,703</u>		<u>\$ 147,817,126</u>	<u>4.72%</u>

Atmos Energy Corp. - Consolidated
Capital Structure and Proforma Cost of Capital

13 Month Average at June 30, 2018

Line No.	Description	Capital	Ratio	Cost Rate	Proforma Wtd Cost of Capital
	(a)	(b)	(c)	(d)	(e)
Atmos Energy Corp., Consolidated:					
1	Long Term Debt Capital	\$3,067,477,833	39.91%	5.19%	2.07%
2	Short Term Debt	\$281,542,431	3.66%	2.40%	0.09%
3	Equity Capital	\$4,336,392,763	56.42%	10.50%	5.92%
4	Total Capital	<u>\$7,685,413,027</u>	<u>100.00%</u>		<u>8.09%</u>

Atmos Energy Corp. - Consolidated
Capital Structure and Proforma Cost of Capital

June 30, 2018

Line No.	Description	Capital	Ratio	Cost Rate	Proforma Wtd Cost of Capital
	(a)	(b)	(c)	(d)	(e)
Atmos Energy Corp., Consolidated:					
5	Long Term Debt Capital	\$3,068,314,703	38.01%	5.22%	1.98%
6	Short Term Debt	\$244,777,193	3.03%	2.40%	0.07%
7	Equity Capital	\$4,760,180,678	58.96%	10.50%	6.19%
8	Total Capital	<u>\$8,073,272,573</u>	<u>100.00%</u>		<u>8.25%</u>

Atmos Energy Corp - Consolidated

Schedule of Debt and Equity
June 30, 2018

Line No.	Date	Atmos Consolidated Balances		Equity	12 Month Avg Atmos Consolidated - calc of STD rate		
		Long-Term Debt**	Short-Term Debt		12 Month Avg STD	12 Month Avg Int Exp & fees	12 Month Avg STD avg rate
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	Jun-17	3,066,734,196	258,573,383	3,901,710,103			
2	Jul-17	3,066,772,609	262,202,530	3,923,183,120	231,767,129	474,145	
3	Aug-17	3,066,904,471	362,721,572	3,876,930,951	277,363,548	524,041	
4	Sep-17	3,067,045,495	447,745,269	3,898,665,243	382,200,000	619,875	
5	Oct-17	3,067,186,078	572,550,585	3,933,727,046	492,516,129	759,849	
6	Nov-17	3,067,327,541	657,589,374	3,925,107,994	636,332,033	899,754	
7	Dec-17	3,067,468,564	336,816,271	4,563,619,781	394,445,161	677,636	
8	Jan-18	3,067,609,587	268,675,525	4,666,561,070	261,155,645	563,862	
9	Feb-18	3,067,750,610	215,748,079	4,695,448,924	208,922,143	471,328	
10	Mar-18	3,067,891,633	129,601,816	4,721,346,388	133,250,645	427,969	
11	Apr-18	3,068,032,657	109,795,722	4,768,024,508	70,122,333	351,221	
12	May-18	3,068,173,680	143,846,586	4,738,600,109	99,967,742	415,026	
13	Jun-18	3,068,314,703	244,777,193	4,760,180,678	200,466,667	574,974	
14						6,759,679	
15							
16	Average	3,067,477,833	308,511,070	4,336,392,763	281,542,431	2.40%	

Interest on CP or interest on Draws on Credit Facility	Commitment Fees on Credit Facility	RBS-Effective 05/02/11 Ended 9/24/15 CA-Effective 09/25/15 to mature 9/25/20 Bank Fees on AEC Credit Facility	
		30120,30121	30121
Detail of Colm (f) Consolidated Int Exp & Fees			
Int Exp	Commit fees	Utility Bank Admin	
245,023	131,821		97,301
294,919	131,821		97,301
395,006	127,568		97,301
530,727	131,821		97,301
674,884	127,568		97,301
448,514	131,821		97,301
334,740	131,821		97,301
254,963	119,064		97,301
195,328	131,821		100,820
108,170	127,568		115,483
167,723	131,821		115,483
331,923	127,568		115,483
3,981,919.68	1,662,060.66		1,226,678.68
per STD rpts:	6,759,679		

Check

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding w/ calculation of Effective Interest
June 30, 2018

Atmos Energy Corp., Consolidated:	Outstanding	Outstanding	Outstanding	Outstanding	Outstanding	End	Annual Int at	Outstanding	Avg	Annual Int	Annualized	Annualized	Unamort Debt
Line	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	Int Rate	June 30, 2018	13 mth Average	Int Rate	13 mth Average	4270 Amort	4280, 4281, 4282 & 4310	Exp 2241, 1850
Debt Series (a)	(l)	(m)	(m)	(m)	(m)	(n)	(o)	(q)	(r)	(s)	for T-locks/Swaps (t)	Debt Exp, Dcst & Prem Amortization (v)	Penalty 1890 Dcst 2260 June 30, 2018 (w)
1 9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/81	-	-	-	-	9.40%	0	-	9.40%	-	0	560,367	1,567,793
2 6.75% Debentures Unsecured due July 2028	07/27/88	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	19,125,000	150,000,000	6.75%	19,125,000	0	90,858	1,004,023
3 5.125% Senior Note due Jan 2013	01/13/03	-	-	-	-	5.13%	0	-	5.13%	-	0	0	0
4 10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	10.43%	0	-	10.43%	-	0	0	0
5 9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	9.75%	0	-	9.75%	-	0	337,564	619,698
6 9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/81	-	-	-	-	9.32%	0	-	9.32%	-	0	352,746	1,056,010
7 8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	8.77%	0	-	8.77%	-	0	398,719	1,413,424
8 6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	6.67%	667,000	10,000,000	6.67%	667,000	0	7,777	68,003
9 4.85% Sr Note due 10/15/2014	10/22/04	-	-	-	-	4.85%	0	-	4.85%	-	0	0	0
10 5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	5.95%	11,900,000	200,000,000	5.95%	11,900,000	(7,047)	115,724	1,886,774
11 6.35% Sr Note due 6/15/2017	06/20/07	-	-	-	-	6.35%	0	-	6.35%	-	0	0	0
12 Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	5.50%	22,000,000	400,000,000	5.50%	22,000,000	(669,302)	189,860	4,262,199
13 8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	450,000,000	450,000,000	450,000,000	8.50%	38,250,000	450,000,000	8.50%	38,250,000	(77,734)	1,161,109	870,877
14 4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	4.15%	20,750,000	500,000,000	4.15%	20,750,000	2,220,857	378,080	6,277,412
15 4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	10/15/2014	750,000,000	750,000,000	750,000,000	750,000,000	4.125%	30,937,500	750,000,000	4.125%	30,937,500	903,619	(43,556)	(1,146,441)
16 3% Sr Note due 6/15/2027	06/20/17	500,000,000	500,000,000	500,000,000	500,000,000	3.00%	15,000,000	500,000,000	3.00%	15,000,000	0	656,072	4,972,500
17 March 2019 - Swap Position	03/2019	-	-	-	-	-	0	-	-	-	0	0	0
18 \$200MM 3YR. Sr Credit Facility (Established 9/22/16)		125,000,000	125,000,000	125,000,000	125,000,000	3.06%	3,325,000	125,000,000	2.52%	3,144,281	0	115,667	(21,942)
19 Subtotal -- Utility Long-Term Debt		\$ 3,085,000,000	\$ 3,085,000,000	\$ 3,086,000,000	\$ 3,085,000,000	\$ 3,085,000,000	\$ 182,454,900	\$ 3,085,000,000	\$ 152,773,731	\$ 152,773,731	\$ 2,374,790	\$ 4,206,176	\$ 26,015,434
20													
21 Atmos Leasing, Inc.													
22 Industrial Develop Revenue Bond 07/13	1991	-	-	-	-	7.90%	-	-	7.90%	-	0	0	0
23 Total Long-Term Debt		3,085,000,000	3,085,000,000	3,086,000,000	3,085,000,000	3,085,000,000	\$ 182,454,900	\$ 3,085,000,000	\$ 152,773,731	\$ 152,773,731	\$ 2,374,790	\$ 4,206,176	\$ 26,015,434
24 Less Unamortized Debt Discount & Debt Premium		\$ (4,406,829)	\$ (4,411,485)	\$ (4,416,043)	\$ (4,420,600)	\$ (4,425,158)		\$ (4,308,505)		\$ (4,308,505)		\$ 4,206,176	\$ 26,015,434
25 Less Unamortized Debt Expense		\$ 21,656,215	\$ 21,619,963	\$ 21,583,767	\$ 21,547,521	\$ 21,511,275		\$ 21,920,673		\$ 21,920,673			
26 Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Dcst, & Debt Prem.		\$ 6,580,966	\$ 6,580,966	\$ 6,580,966	\$ 6,580,966	\$ 6,580,966		\$ 6,580,966		\$ 6,580,966			
27 Effective Avg Cost of Consol Debt		\$ 3,087,250,816	\$ 3,087,881,633	\$ 3,089,032,657	\$ 3,086,173,680	\$ 3,086,314,703	\$ 180,036,469	\$ 3,087,477,833	\$ 159,964,697	\$ 159,964,697	check	check	check
28 Consolidated & Utility							5.22% end of period		5.19% 13 mth avg		\$ 2,374,790	\$ 4,206,176	\$ 26,015,434
29							5.22% end of period		5.19% 13 mth avg		\$ -	\$ -	\$ -

Note: Includes current maturities

ck Fin Rplg Bal \$ 3,086,314,703
diff Fin Rplg vs calc \$ -

Acct 2241	Acct 2241	Acct 2241	Acct 2241	Acct 2241	13 mth Average
2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	
21,856,316.77	21,519,652.72	21,383,966.73	21,248,920.74	21,110,454.76	21,920,672.68

Note: Unamortized Debt Expense
**In Sept 16 the Company implemented FASB ASU 2015-03.

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding w/ calculation of Effective Interest
June 30, 2018

Atmos Energy Corp., Consolidated:

Line	Debt Series (a)	Issued (b)	(x)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	
2	6.75% Debentures Unsecured due July 2028	07/27/96	
3	5.125% Senior Note due Jan 2013	04/13/03	
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	
6	9.32% First Mortgage Bond T due June 2021/RET 2005	08/01/91	
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	
8	6.67% MTN A1 due Dec 2025	12/15/95	
9	4.95% Sr Note due 10/15/2014	10/22/04	
10	5.95% Sr Note due 10/15/2034	10/22/04	
11	6.35% Sr Note due 6/15/2017	06/20/07	
12	Sr Note 5.50% Due 6/15/2041	6/10/2011	
13	8.50% Sr Note due 3/15/2019	03/23/09	
14	4.15% Sr Note due 1/15/2043	01/15/13	
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	10/15/2014	
16	3% Sr Note due 6/15/2027	06/20/17	
17	March 2019 - Swap Position	03/2019	
18	\$200MM 3YR. Sr Credit Facility (Established 9/22/16)		
19	Subtotal - Utility Long-Term Debt		
20			
21	Atmos Leasing, Inc.		
22	Industrial Develop Revenue Bond 07/13	1991	
23	Total Long-Term Debt		
24	Less Unamortized Debt Discount & Debt Premium		
25	Less Unamortized Debt Expense		
26	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.		
27			
28	Effective Avg Cost of Consol Debt		
29	Consolidated & Utility		

(Offset to 2150) 4270, 30937 Exp on T-Lock/Swaps	(Offset to 2241, 1650) 4280, 4310 Mthly Debt Exp	(Offset to 2260, 2250) 4280, 4290 Mthly Dsc/Prem. Exp	(Offset to 1890) 4281 Mthly Exp	(Offset to 4280, 4310) Unamort Debt Exp 2241, 1650 Balance June 30, 2018	(Offset to 4281) Unamort Loss 1890 Balance June 30, 2018	(Offset to 4280, 4290) Debt Dsc/Prem 2260, 2250 Balance June 30, 2018	(Offset to 4270 or 2530) App Retained Earnings 2150 T-Lock/Swap Balance June 30, 2018
(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
-	-	-	48,700	-	1,597,793	-	-
-	2,641	3,626	-	591,522	-	442,599	-
-	-	-	-	-	-	-	-
-	-	-	-	-	0	-	-
-	-	-	28,132	-	619,898	-	-
-	-	-	39,239	-	1,058,916	-	-
-	-	-	38,727	-	1,413,424	-	-
-	648	-	-	53,003	-	-	-
-	-	-	-	-	-	-	-
(597)	6,296	3,978	-	1,028,106	-	659,867	(115,102)
-	-	-	-	-	-	-	-
(55,775)	11,994	3,578	-	3,298,319	-	953,899	(15,936,191)
(9,476)	30,669	7,013	89,683	277,619	529,945	62,113	(58,300)
165,071	14,907	2,611	13,998	4,390,178	4,119,567	767,667	54,589,063
75,898	23,558	(27,169)	-	7,428,522	-	(3,572,763)	23,611,063
-	24,789	11,455	-	3,740,749	-	1,221,771	-
-	-	-	-	-	-	-	75,792,901
-	9,629	-	-	131,542	-	-	-
197,899	137,299	4,557	208,656	21,112,955	9,327,637	(4,425,159)	138,758,464
197,899	137,299	4,557	208,656	21,112,955	9,327,637	(4,425,159)	138,758,464
ck	ck	ck	ck	ck	ck	ck	ck
197,899	137,299	4,557	208,656	21,112,955	9,327,637	(4,425,159)	138,758,464
0	-	-	-	-	-	-	-

Diff -

Recon of 2150-20102 thru 2150-20111

	Ledger Bal @ 02/28/16	Per Amort Sch & Value Def Tax Bal	Per Amort Sch & Value Lock Bal	Amort Sch vs. G/L Diff	
Realized	20102	(22,607.70)	42,494.99	(115,102.09)	(0.00)
Realized	20103	-	-	-	-
Realized	20104	(31,702.47)	26,697.71	(58,300.18)	0.00
Realized	20105	(6,093,341.91)	5,644,219.00	(15,338,160.90)	0.00
Realized	20107	54,516,599.11	(20,078,592.03)	54,563,083.04	0.00
Realized	20108	7,419,682.80	4,312,200.66	(11,730,929.44)	-
Realized	20109	21,649,079.85	(13,104,963.98)	35,642,012.84	-
Un-Realized	20111	65,476,078.87	(17,286,821.06)	75,762,906.73	-
		98,315,603.76	(40,442,680.24)	138,758,484.00	0.00

Note: Unamortized Debt Expense
 ***In Sept 16 the Company implemented FASB ASU 201503.

ATMOS ENERGY CORPORATION - LONG TERM DEBT DETAIL

ATMOS ENERGY CORPORATION - LONG TERM DEBT DETAIL

Table with columns: Date, Principal Outstanding, Commitment Fee Rate, Unpaid Portion of Line, Interest Rate, Daily Interest Calc, Commitment Fee Calc, Ending Interest Rate, ME Average Interest Rate.

Table with columns: Date, Principal Outstanding, Commitment Fee Rate, Unpaid Portion of Line, Interest Rate, Daily Interest Calc, Commitment Fee Calc, Ending Interest Rate, ME Average Interest Rate.

Table with columns: Date, Principal Outstanding, Commitment Fee Rate, Unpaid Portion of Line, Interest Rate, Daily Interest Calc, Commitment Fee Calc, Ending Interest Rate, ME Average Interest Rate.

Atmos Energy Corporation

Consolidated Long-Term Debt - Unamortized Premium Acct 2250

Calculation of 13 mth average balance
June 30, 2018

Atmos Energy Corp., Consolidated:	Year	13 mth Avg Unamortized Premium
Line	Issued	6/30/2018
1	2017	#####
2	2017	#####

Atmos Energy Corporation

Unamortized Debt Premium - Acct 2250

Analysis of monthly acct activity and balances
September 30, 2016 - September 30, 2017

Year	sub	Orig	4290	Debt Premium		Debt Premium		Debt Premium		Debt Premium		Debt Premium	
				2250	2250	2250	2250	2250	2250	2250	2250		
Issued	acct	Debt Premium	monthly exp	Activity	Balance	Activity	Balance	Activity	Balance	Activity	Balance	Activity	Balance
				Jun-17	06/30/17	Jul-17	07/31/17	Aug-17	08/31/17	Sep-17	09/30/17	Oct-17	
2017	13536	(9,767,500)	(29,778.96)	-	(9,752,426.70)	-	(9,737,721.04)	-	(9,693,052.60)	-	#####	-	
		\$ (9,767,500)	(29,778.96)	-	(9,752,426.70)	-	(9,737,721.04)	-	(9,693,052.60)	-	#####	-	
					check		check		check		check		

Atmos Energy Corporation
Consolidated Long-Term Debt - Unamortized Discount Acct 2260
 Calculation of 13 mth average balance
 June 30, 2018

Line	Year Issued	Debt Series	Full Dct before Amort	4280 monthly Amort	2260		2260		2260		2260		2260		2260		2260	
					Balance	Unamortized Discount	Balance	Unamortized Discount	Balance	Unamortized Discount	Balance	Unamortized Discount	Balance	Unamortized Discount	Balance	Unamortized Discount	Balance	Unamortized Discount
1	1988	6.75% Debentures Unsecured due July 2028	1,327,500	3,666	468,750.00	465,062.50	479,375.00	479,375.00	475,687.50	472,000.00	468,312.50	464,625.00	460,937.50	457,250.00	453,562.50	449,875.00	446,187.50	442,500.00
2	2003	5.125% Sr Note due Jan 2013	212,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	2004	4.95% Sr Note due 10/15/2014	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2004	5.95% Sr Note due 10/15/2014	1,216,000	3,376	698,199.89	695,822.11	692,444.33	689,066.55	685,688.77	682,310.99	678,933.21	675,555.43	672,177.65	668,799.87	665,422.09	662,044.31	658,666.53	655,288.75
5	2007	6.35% Sr Note due 8/15/2017	677,500	5,646	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2011	Sr Note 5.65% Due 06/15/2041	1,288,000	3,578	1,026,822.11	1,019,668.55	1,012,515.00	1,005,361.43	1,001,777.85	998,194.27	994,610.69	991,027.11	987,443.53	983,859.95	980,276.37	976,692.79	973,109.21	969,525.63
7	2009	8.50% Sr Note due 3/15/2019	841,500	7,013	147,262.50	140,250.00	133,237.50	126,225.00	119,212.50	112,200.00	105,187.50	98,175.00	91,162.50	84,150.00	77,137.50	70,125.00	63,112.50	56,100.00
8	2013	4.15% Sr Note due 1/15/2043	940,000	2,611	799,000.06	793,777.84	788,555.62	783,333.40	778,111.18	772,888.96	767,666.74	762,444.52	757,222.30	752,000.08	746,777.86	741,555.64	736,333.42	731,111.20
9	2014	4.125% Sr Note due 10/15/2044	940,000	2,611	859,833.37	851,222.36	846,111.35	841,000.34	835,889.33	830,778.32	825,667.31	820,556.30	815,445.29	810,334.28	805,223.27	800,112.26	795,001.25	789,890.24
10	2017	3.000% Sr Note due 6/15/27	1,375,000	11,659	1,369,270.93	1,366,354.16	1,363,437.39	1,360,520.62	1,357,603.85	1,354,687.08	1,351,770.31	1,348,853.54	1,345,936.77	1,343,020.00	1,340,103.23	1,337,186.46	1,334,269.69	1,331,352.92
11		Total Utility Long-Term Debt Unamortized Discount	5,355,500	38,839	5,351,191.16	5,347,875.12	5,344,559.17	5,341,243.22	5,337,927.27	5,334,611.32	5,331,295.37	5,327,979.42	5,324,663.47	5,321,347.52	5,318,031.57	5,314,715.62	5,311,399.67	5,308,083.72

Atmos Energy Corporation
Consolidated Long-Term Debt - Unamortized Discount Acct 2260
 Calculation of 13 mth average balance
June 30, 2018

Line	Debt Series	Year Issued	13 mth Avg Unamortized Discount 6/30/2018
1	6.75% Debentures Unsecured due July 2028	1998	464,625
2	5.125% Senior Notes due Jan 2013	2003	-
3	4.95% Sr Note due 10/15/2014	2004	-
4	5.95% Sr Note due 10/15/2034	2004	573,933
5	6.35% Sr Note due 6/15/2017	2007	-
6	Sr Note 5.50% Due 06/15/2041	2011	1,065,355
7	8.50% Sr Note due 3/15/2019	2009	105,188
8	4.15% Sr Note due 1/15/2043	2013	793,333
9	4.125% Sr Note due 10/15/2044	2014	836,167
10	3.000% Sr Note due 6/15/27	2017	1,329,922
11	Total Utility Long-Term Debt Unamortized Discount		##

Atmos Energy Corporation

Unamortized Debt Dsct - Acct 2260
 Analysis of monthly acct activity and balances
September 30, 2015 - September 30, 2017

Year Issued	sub acct	Orig Debt dsct	4280 mthly exp	Debt Dsct 2260 Activity Jun-17	Debt Dsct 2260 Balance 06/30/17	Debt Dsct 2260 Activity Jul-17	Debt Dsct 2260 Balance 07/31/17	Debt Dsct 2260 Activity Aug-17	Debt Dsct 2260 Balance 08/31/17	Debt Dsct 2260 Activity Sep-17	Debt Dsct 2260 Balance 09/30/17	Debt Dsct 2260 Activity Oct-17	Debt Dsct 2260 Balance 10/31/17		
1998	13521	1,327,500	3,667.50	(3,667.50)	486,750.00	(3,667.50)	483,082.50	(3,667.50)	479,375.00	(3,667.50)	475,687.50	(3,667.50)	472,000.00		
2003	13513/26	212,500	-	-	-	-	-	-	-	-	-	-	-		
2004	13529	35,000	-	-	-	-	-	-	-	-	-	-	-		
2004	13530	1,216,000	3,377.78	(3,377.78)	699,199.89	(3,377.78)	695,822.11	(3,377.78)	692,444.33	(3,377.78)	689,066.55	(3,377.78)	685,688.77		
2007	13531	677,500	-	-	-	-	-	-	-	-	-	-	-		
2011	13534	1,288,000.00	3,578.00	(3,577.78)	1,026,822.11	(3,577.78)	1,023,244.33	(3,577.78)	1,019,666.55	(3,577.78)	#####	(3,577.78)	1,012,510.99		
2009	13532	841,500	7,013	(7,012.50)	147,262.50	(7,012.50)	140,250.00	(7,012.50)	133,237.50	(7,012.50)	126,225.00	(7,012.50)	119,212.50		
2013	13535	940,000	2,611	(2,611.11)	799,000.06	(2,611.11)	796,388.95	(2,611.11)	793,777.84	(2,611.11)	791,166.73	(2,611.11)	788,555.62		
2014	13536	940,000	2,611	(2,611.11)	853,833.37	(2,611.11)	851,222.26	(2,611.11)	848,611.15	(2,611.11)	846,000.04	(2,611.11)	843,388.93		
2017	13537	1,375,000	11,458	(5,729.17)	1,369,270.83	(5,729.17)	1,363,541.66	(17,187.50)	1,346,354.16	(11,458.33)	#####	(11,458.33)	1,323,437.50		
				\$ 8,653,000	5 34,336	(28,606.95)	5,382,138.78	(28,606.95)	5,353,531.81	(40,065.28)	5,313,466.53	(34,336.11)	#####	(34,336.11)	5,244,794.31
							check		check		check		check		check

Atmos Energy Corporation

Consolidated Long-Term Debt - Unamortized Discount Acct 2260

Calculation of 13 mth average balance
June 30, 2018

Line	Debt Series	Year Issued	Debt Dsct	Debt Dsct	Debt Dsct	Debt Dsct	Debt Dsct	Debt Dsct	Debt Dsct	Debt Dsct	Debt Dsct	Debt Dsct
			2260	2260	2260	2260	2260	2260	2260	2260	2260	2260
			Activity	Balance	Activity	Balance	Activity	Balance	Activity	Balance	Activity	Balance
			Nov-17	11/30/17	Dec-17	12/31/17	Jan-18	01/31/18	Feb-18	02/28/18	Mar-18	03/31/18
1	6.75% Debentures Unsecured due July 2028	1998	(3,687.50)	466,312.50	(3,687.50)	464,625.00	(3,687.50)	460,937.50	(3,687.50)	457,250.00	(3,687.50)	453,562.50
2	5.125% Senior Notes due Jan 2013	2003	-	-	-	-	-	-	-	-	-	-
3	4.95% Sr Note due 10/15/2014	2004	-	-	-	-	-	-	-	-	-	-
4	5.85% Sr Note due 10/15/2034	2004	(3,377.78)	682,310.89	(3,377.78)	678,933.21	(3,377.78)	675,555.43	(3,377.78)	672,177.65	(3,377.78)	668,799.87
5	6.35% Sr Note due 6/15/2017	2007	-	-	-	-	-	-	-	-	-	-
6	Sr Note 5.50% Due 06/15/2041	2011	(3,577.78)	1,008,933.21	(3,577.78)	1,005,355.43	(3,577.78)	1,001,777.65	(3,577.78)	998,199.87	(3,577.78)	994,622.09
7	8.50% Sr Note due 3/15/2019	2009	(7,012.50)	112,200.00	(7,012.50)	105,187.50	(7,012.50)	98,175.00	(7,012.50)	91,162.50	(7,012.50)	84,150.00
8	4.15% Sr Note due 1/15/2043	2013	(2,611.11)	785,944.51	(2,611.11)	783,333.40	(2,611.11)	780,722.29	(2,611.11)	778,111.18	(2,611.11)	775,500.07
9	4.125% Sr Note due 10/15/2044	2014	(2,611.11)	840,777.82	(2,611.11)	838,166.71	(2,611.11)	835,555.60	(2,611.11)	832,944.49	(2,611.11)	830,333.38
10	3.000% Sr Note due 6/15/27	2017	(11,458.33)	1,311,879.17	(11,458.33)	1,300,520.84	(11,458.33)	1,289,062.51	(5,728.17)	1,277,604.18	(11,458.33)	1,265,145.85
11	Total Utility Long-Term Debt Unamortized Discount		(34,336.11)	5,210,458.20	(34,336.11)	5,176,122.09	(34,336.11)	5,141,785.98	(26,808.95)	5,107,449.87	(34,336.11)	5,073,113.76
				check		check		check		check		check

Atmos Energy Corporation
Monthly Capital Structure Report
June 30, 2018

Currency: USD
Account=2241 (Unamortized debt expense)

Sub Account	17-Jun Actual	17-Jul Actual	17-Aug Actual	17-Sep Actual	17-Oct Actual	17-Nov Actual	31-Dec Actual	31-Jan Actual	Feb-18 Actual	Mar-18 Actual	Apr-18 Actual	May-18 Actual	Jun-18 Actual
Balances													
Trial Balance													
13501 Med Terms Ser A-1	65,779.84	65,131.76	64,483.68	63,835.80	63,187.52	62,539.44	61,891.36	61,243.28	60,595.20	59,947.12	59,299.04	58,650.96	58,002.88
13521 150MM 6.75% due Jul-28	617,211.33	612,570.65	607,929.97	603,289.29	598,648.61	594,007.93	589,367.25	584,726.57	580,085.89	575,445.21	570,804.53	566,163.85	561,523.17
13530 200MM 5.95% due Oct-34	1,303,298.14	1,297,032.29	1,290,766.44	1,284,500.59	1,278,234.74	1,271,968.89	1,265,703.04	1,259,437.19	1,253,171.34	1,246,905.49	1,240,639.64	1,234,373.79	1,228,107.94
13531 250MM 6.35% due Jun-17	-	-	-	-	-	-	-	-	-	-	-	-	-
13532 450MM 8.5% due Mar-19	648,245.09	617,376.28	586,507.47	555,638.66	524,769.85	493,901.04	463,032.23	432,163.42	401,294.61	370,425.80	339,556.99	308,688.18	277,819.37
13534 400MM 5.5% due Jun-41	3,442,236.57	3,430,242.72	3,418,248.87	3,405,255.02	3,394,261.17	3,382,267.32	3,370,273.47	3,358,279.62	3,346,285.77	3,334,291.92	3,322,298.07	3,310,304.22	3,298,310.37
13535 500MM 4.15% due JAN-43	4,569,065.13	4,554,167.90	4,539,250.67	4,524,343.44	4,509,436.21	4,494,528.98	4,479,621.75	4,464,714.52	4,449,807.29	4,434,900.06	4,419,992.83	4,405,085.60	4,390,178.37
13536 500MM 4.125% due Oct-44	7,684,770.85	7,685,242.70	7,661,704.44	7,638,168.18	7,614,627.92	7,591,089.66	7,567,551.40	7,544,013.14	7,520,474.88	7,496,936.62	7,473,398.36	7,449,860.10	7,426,321.84
13537 Jun-17 debt issuance costs	4,070,376.95	4,123,523.61	4,088,725.94	4,053,928.27	4,019,570.60	3,984,332.93	3,949,535.26	3,914,737.59	3,879,939.92	3,845,142.25	3,810,344.58	3,775,546.91	3,740,749.24
13538 200MM BBT 3 YR Term Loan	235,108.29	226,302.73	217,497.17	208,691.61	199,886.05	191,080.49	182,274.93	173,469.37	164,663.81	155,858.25	147,052.69	138,247.13	129,441.57
TOTAL	22,636,092.19	22,611,580.64	22,475,114.65	22,338,648.66	22,202,622.67	22,065,716.68	21,928,800.69	21,791,884.70	21,654,968.71	21,518,052.72	21,381,136.73	21,244,220.74	21,107,304.75

Sub Account	17-Jun Actual	17-Jul Actual	17-Sep Actual	17-Oct Actual	17-Nov Actual	31-Dec Actual	31-Dec Actual	31-Jan Actual	28-Feb Actual	Mar-18 Actual	Apr-18 Actual	May-18 Actual	Jun-18 Actual
Activity													
Trial Balance													
13501 Med Terms Ser A-1	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)	(648.08)
13521 150MM 6.75% due Jul-28	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)	(4,640.68)
13530 200MM 5.95% due Oct-34	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)	(6,265.85)
13531 250MM 6.35% due Jun-17	(18,260.25)	-	-	-	-	-	-	-	-	-	-	-	-
13532 450MM 8.5% due Mar-19	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)	(30,868.81)
13534 400MM 5.5% due Jun-41	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)	(11,993.85)
13535 500MM 4.15% due JAN-43	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)	(14,907.23)
13536 500MM 4.125% due Oct-44	2,645,741.04	471.85	(23,538.26)	(23,538.26)	(23,538.26)	(23,538.26)	(23,538.26)	(23,538.26)	(23,538.26)	(23,538.26)	(23,538.26)	(23,538.26)	(23,538.26)
13537 Jun-17 debt issuance costs	4,028,796.95	53,148.66	(34,797.67)	(34,797.67)	(34,357.67)	(35,237.67)	(34,797.67)	(34,797.67)	(34,797.67)	(34,797.67)	(34,797.67)	(34,797.67)	(34,797.67)
13538 200MM BBT 3 YR Term Loan	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)	(8,805.56)
TOTAL	6,578,147.68	(24,511.55)	(136,465.99)	(136,465.99)	(136,025.99)	(136,905.99)	(136,465.99)	(136,465.99)	(136,465.99)	(136,465.99)	(136,465.99)	(136,465.99)	(136,465.99)

0.00 (0.00) 0.00

Atmos Energy Corporation
Monthly Capital Structure Report
June 30, 2018

Currency: USD

Account=1650 (Prepayments), Sub Account=13201 (Prepaid admin fee BBT 200mm)

Sub Account	17-May Actual	17-Jun Actual	17-Jul Actual	17-Aug Actual	17-Sep Actual	17-Oct Actual	17-Nov Actual	17-Dec Actual	31-Jan Actual	28-Feb Actual	31-Mar Actual	30-Apr Actual	31-May Actual	30-Jun Actual
Balance														
Trial Balance														
13201 Prepaid admin fee BBT 200mm	3,083.36	2,250.03	1,416.70	583.37	0.04	10,241.71	9,658.38	7,500.05	6,666.72	5,833.39	5,000.06	4,166.73	3,333.40	2,500.07
Total	3,083.36	2,250.03	1,416.70	583.37	0.04	10,241.71	9,658.38	7,500.05	6,666.72	5,833.39	5,000.06	4,166.73	3,333.40	2,500.07
Activity														
Trial Balance														
13201 Prepaid admin fee BBT 200mm	(833.33)	(833.33)	(833.33)	(833.33)	(583.33)	10,241.67	(583.33)	(2,158.33)	(833.33)	(833.33)	(833.33)	(833.33)	(833.33)	(833.33)
Total	-833.33	-833.33	-833.33	-833.33	-583.33	10,241.67	-583.33	-2,158.33	-833.33	-833.33	-833.33	-833.33	-833.33	-833.33
											(0.00)			

Atmos Energy Corporation

Total Consolidated Unamortized Debt Expense - Acct 1810

September 30, 2015 - September 30, 2016

Line	Debt Series (a)	1810	
		Year Amort/Othr Activity Issued Aug-16	G/L Balance 08/31/16
	(b)		
1	6.75% Debentures Unsecured due July 2028	1998 (4,640.68)	663,618.13
2	5.125% Senior Notes due Jan 2013	2003 -	-
3	6.67% MTN A1 due Dec 2025	1995 (648.06)	72,260.64
4	4.95% Sr Note due 10/15/2014	2004 -	-
5	5.95% Sr Note due 10/15/2034	2004 (8,265.85)	1,365,956.64
6	6.35% Sr Note due 6/15/2017	2007 (18,260.36)	182,603.49
7	Sr Note 5.50% Due 06/15/2041	2011 (11,993.85)	3,562,175.07
8	8.50% Sr Note due 3/15/2019	2009 (30,868.81)	956,933.19
9	4.15% Sr Note due 1/15/2043	2013 (14,907.23)	4,718,137.43
10	4.125 Sr Note due 10/15/2044	2014 (15,339.51)	5,177,085.40
11	Jun-17 debt issuance costs	2017 -	41,580.00
12			
13	Total	(102,924.37)	16,740,349.99
14			99428
15	G/L Balance		16,740,349.99
16	reconciling item		-

Amortization Schedule

GL# 010.0000.2150.20102.002000

(Gain) Loss	Years	Annual Amort	5 years Amort		5 years Amort		20 years Amort		Total to Amort
			Nov 2004-Oct 2009	Nov 2009-Oct 2014	Nov 2014-Oct 2034	Nov 2004-Oct 2034			
SunTrust (63,003.00)	30	(2,100.10)	(10,500.50)	(10,500.50)	(42,002.00)		(63,003.00)		
JP Morgan (148,409.00)	30	(4,946.97)	(24,734.83)	(24,734.83)	(98,939.33)		(148,409.00)		
Merrill Lynch	5	-	-	-	-	-	-	-	
Merrill Lynch	10	3,237,793.20	16,188,966.00	16,188,966.00	-	-	32,377,932.00	-	
Total		3,230,746.13	16,153,730.67	16,153,730.67	(140,941.33)		32,166,520.00		

months to Amort 60 60 240

LT Int Exp	Monthly Amort	DR (CR)	DR (CR)	DR (CR)
2830.28206	Def State Tax 2.30%	269,228.94	269,228.84	(587.26)
2830.28201	Def Fed Tax 20.52%	(6,192.26)	(6,192.26)	13.51
		(92,076.26)	(92,076.26)	200.84

T-Lock Settlement

					Net OCI	Def State Tax 2.30%	Def Fed Tax 34.20%	36.50%	20.517%	22.817%		
	2150.20102	2150.20102	2150.20102	2150.20102	2150.20102	2830.28206	2830.28201		Balance to Amortize (211,432.00)	Balance to Amortize 82,377,932.00		
	Amort	T-Lock Settlement	Def Tax Adj	Def Taxes	Net of Tax	Adjustment	Adjustment		30 YR	10 YR	Bal 30 YR	Bal 10 Yr
	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)					
Feb-21	587.26	(96,309.91)	(133.99)	38,206.58	(58,103.33)	13.51	120.49	(587.26)			(96,309.91)	
Mar-21	587.26	(95,722.66)	(133.99)	38,072.58	(57,650.07)	13.51	120.49	(587.26)			(95,722.66)	
Apr-21	587.26	(95,135.40)	(133.99)	37,938.59	(57,196.81)	13.51	120.49	(587.26)			(95,135.40)	
May-21	587.26	(94,548.14)	(133.99)	37,804.59	(56,743.55)	13.51	120.49	(587.26)			(94,548.14)	
Jun-21	587.26	(93,960.89)	(133.99)	37,670.60	(56,290.29)	13.51	120.49	(587.26)			(93,960.89)	
Jul-21	587.26	(93,373.63)	(133.99)	37,536.61	(55,837.03)	13.51	120.49	(587.26)			(93,373.63)	
Aug-21	587.26	(92,786.38)	(133.99)	37,402.61	(55,383.77)	13.51	120.49	(587.26)			(92,786.38)	
Sep-21	587.26	(92,199.12)	(133.99)	37,268.62	(54,930.50)	13.51	120.49	(587.26)			(92,199.12)	
Oct-21	587.26	(91,611.87)	(133.99)	37,134.62	(54,477.24)	13.51	120.49	(587.26)			(91,611.87)	
Nov-21	587.26	(91,024.61)	(133.99)	37,000.63	(54,023.98)	13.51	120.49	(587.26)			(91,024.61)	
Dec-21	587.26	(90,437.36)	(133.99)	36,866.64	(53,570.72)	13.51	120.49	(587.26)			(90,437.36)	
Jan-22	587.26	(89,850.10)	(133.99)	36,732.64	(53,117.46)	13.51	120.49	(587.26)			(89,850.10)	
Feb-22	587.26	(89,262.84)	(133.99)	36,598.65	(52,664.20)	13.51	120.49	(587.26)			(89,262.84)	
Mar-22	587.26	(88,675.59)	(133.99)	36,464.65	(52,210.94)	13.51	120.49	(587.26)			(88,675.59)	
Apr-22	587.26	(88,088.33)	(133.99)	36,330.66	(51,757.67)	13.51	120.49	(587.26)			(88,088.33)	
May-22	587.26	(87,501.08)	(133.99)	36,196.66	(51,304.41)	13.51	120.49	(587.26)			(87,501.08)	
Jun-22	587.26	(86,913.82)	(133.99)	36,062.67	(50,851.15)	13.51	120.49	(587.26)			(86,913.82)	
Jul-22	587.26	(86,326.57)	(133.99)	35,928.68	(50,397.89)	13.51	120.49	(587.26)			(86,326.57)	
Aug-22	587.26	(85,739.31)	(133.99)	35,794.68	(49,944.63)	13.51	120.49	(587.26)			(85,739.31)	
Sep-22	587.26	(85,152.06)	(133.99)	35,660.69	(49,491.37)	13.51	120.49	(587.26)			(85,152.06)	
Oct-22	587.26	(84,564.80)	(133.99)	35,526.69	(49,038.11)	13.51	120.49	(587.26)			(84,564.80)	
Nov-22	587.26	(83,977.54)	(133.99)	35,392.70	(48,584.84)	13.51	120.49	(587.26)			(83,977.54)	
Dec-22	587.26	(83,390.29)	(133.99)	35,258.71	(48,131.58)	13.51	120.49	(587.26)			(83,390.29)	
Jan-23	587.26	(82,803.03)	(133.99)	35,124.71	(47,678.32)	13.51	120.49	(587.26)			(82,803.03)	
Feb-23	587.26	(82,215.78)	(133.99)	34,990.72	(47,225.06)	13.51	120.49	(587.26)			(82,215.78)	
Mar-23	587.26	(81,628.52)	(133.99)	34,856.72	(46,771.80)	13.51	120.49	(587.26)			(81,628.52)	
Apr-23	587.26	(81,041.27)	(133.99)	34,722.73	(46,318.54)	13.51	120.49	(587.26)			(81,041.27)	
May-23	587.26	(80,454.01)	(133.99)	34,588.74	(45,865.28)	13.51	120.49	(587.26)			(80,454.01)	
Jun-23	587.26	(79,866.76)	(133.99)	34,454.74	(45,412.01)	13.51	120.49	(587.26)			(79,866.76)	
Jul-23	587.26	(79,279.50)	(133.99)	34,320.75	(44,958.75)	13.51	120.49	(587.26)			(79,279.50)	
Aug-23	587.26	(78,692.24)	(133.99)	34,186.76	(44,505.49)	13.51	120.49	(587.26)			(78,692.24)	
Sep-23	587.26	(78,104.99)	(133.99)	34,052.76	(44,052.23)	13.51	120.49	(587.26)			(78,104.99)	
Oct-23	587.26	(77,517.73)	(133.99)	33,918.77	(43,598.97)	13.51	120.49	(587.26)			(77,517.73)	
Nov-23	587.26	(76,930.48)	(133.99)	33,784.77	(43,145.71)	13.51	120.49	(587.26)			(76,930.48)	
Dec-23	587.26	(76,343.22)	(133.99)	33,650.78	(42,692.45)	13.51	120.49	(587.26)			(76,343.22)	
Jan-24	587.26	(75,755.97)	(133.99)	33,516.78	(42,239.19)	13.51	120.49	(587.26)			(75,755.97)	
Feb-24	587.26	(75,168.71)	(133.99)	33,382.79	(41,785.92)	13.51	120.49	(587.26)			(75,168.71)	
Mar-24	587.26	(74,581.46)	(133.99)	33,248.79	(41,332.66)	13.51	120.49	(587.26)			(74,581.46)	
Apr-24	587.26	(73,994.20)	(133.99)	33,114.80	(40,879.40)	13.51	120.49	(587.26)			(73,994.20)	
May-24	587.26	(73,406.94)	(133.99)	32,980.81	(40,426.14)	13.51	120.49	(587.26)			(73,406.94)	
Jun-24	587.26	(72,819.69)	(133.99)	32,846.81	(39,972.88)	13.51	120.49	(587.26)			(72,819.69)	
Jul-24	587.26	(72,232.43)	(133.99)	32,712.82	(39,519.62)	13.51	120.49	(587.26)			(72,232.43)	
Aug-24	587.26	(71,645.18)	(133.99)	32,578.82	(39,066.35)	13.51	120.49	(587.26)			(71,645.18)	
Sep-24	587.26	(71,057.92)	(133.99)	32,444.83	(38,613.09)	13.51	120.49	(587.26)			(71,057.92)	
Oct-24	587.26	(70,470.67)	(133.99)	32,310.84	(38,159.83)	13.51	120.49	(587.26)			(70,470.67)	
Nov-24	587.26	(69,883.41)	(133.99)	32,176.84	(37,706.57)	13.51	120.49	(587.26)			(69,883.41)	
Dec-24	587.26	(69,296.16)	(133.99)	32,042.85	(37,253.31)	13.51	120.49	(587.26)			(69,296.16)	
Jan-25	587.26	(68,708.90)	(133.99)	31,908.85	(36,800.05)	13.51	120.49	(587.26)			(68,708.90)	
Feb-25	587.26	(68,121.64)	(133.99)	31,774.86	(36,346.78)	13.51	120.49	(587.26)			(68,121.64)	
Mar-25	587.26	(67,534.39)	(133.99)	31,640.87	(35,893.52)	13.51	120.49	(587.26)			(67,534.39)	
Apr-25	587.26	(66,947.13)	(133.99)	31,506.87	(35,440.26)	13.51	120.49	(587.26)			(66,947.13)	
May-25	587.26	(66,359.88)	(133.99)	31,372.88	(34,987.00)	13.51	120.49	(587.26)			(66,359.88)	
Jun-25	587.26	(65,772.62)	(133.99)	31,238.88	(34,533.74)	13.51	120.49	(587.26)			(65,772.62)	

Amortization Schedule
OL# 016.0000.2150.20102.002000

	Year	Year	Year	Year	Year	Total to Amort
	2013	2014	2015	2016	2017	Nov 2004-Oct 2024
(Gain) Loss	(4,100.00)	(2,100.00)	(2,100.00)	(2,100.00)	(2,100.00)	(10,500.00)
Amort	(4,946.97)	(2,734.83)	(2,734.83)	(2,734.83)	(2,734.83)	(148,409.00)
SumTrust	30	30	30	30	30	(63,003.00)
J.P. Morgan	5	5	5	5	5	(25,129.50)
Merrill Lynch	10	10	10	10	10	(100,876.50)
Total	3,373,793.20	16,188,866.00	15,188,866.00	15,188,866.00	15,188,866.00	32,377,932.00
	3,373,793.20	16,188,866.00	15,188,866.00	15,188,866.00	15,188,866.00	32,377,932.00

months to Amort 60 60 60 60 60 240

T-Lock Settlement
2150.20102
DR (CR)
2150.20102
DR (CR)

Monthly Amort
2830.28208
DR (CR)
2830.28208
DR (CR)

Def State Tax
2830.28201
DR (CR)
2830.28208
DR (CR)

Def Fed Tax
2830.28201
DR (CR)
2830.28208
DR (CR)

	2150.20102	2150.20102	2150.20102	2150.20102	2150.20102	2830.28208	2830.28201	34.20%	36.50%	20.517%	21.817%
	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	Adjustment	Adjustment	Balance to Amortize	Balance to Amortize
	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	30 YR	30 YR
Jul-25	587.26	(65,185.37)	(133.99)	31,104.89	(34,080.48)	13.51	120.49			(587.26)	(65,185.37)
Aug-25	587.26	(64,598.11)	(133.99)	30,970.89	(33,627.22)	13.51	120.49			(587.26)	(64,598.11)
Sep-25	587.26	(64,010.86)	(133.99)	30,836.90	(33,173.95)	13.51	120.49			(587.26)	(64,010.86)
Oct-25	587.26	(63,423.60)	(133.99)	30,702.91	(32,720.69)	13.51	120.49			(587.26)	(63,423.60)
Nov-25	587.26	(62,836.34)	(133.99)	30,568.91	(32,267.43)	13.51	120.49			(587.26)	(62,836.34)
Dec-25	587.26	(62,249.09)	(133.99)	30,434.92	(31,814.17)	13.51	120.49			(587.26)	(62,249.09)
Jan-26	587.26	(61,661.83)	(133.99)	30,300.93	(31,360.91)	13.51	120.49			(587.26)	(61,661.83)
Feb-26	587.26	(61,074.58)	(133.99)	30,166.93	(30,907.65)	13.51	120.49			(587.26)	(61,074.58)
Mar-26	587.26	(60,487.32)	(133.99)	30,032.94	(30,454.39)	13.51	120.49			(587.26)	(60,487.32)
Apr-26	587.26	(59,900.07)	(133.99)	29,898.94	(30,001.12)	13.51	120.49			(587.26)	(59,900.07)
May-26	587.26	(59,312.81)	(133.99)	29,764.95	(29,547.86)	13.51	120.49			(587.26)	(59,312.81)
Jun-26	587.26	(58,725.56)	(133.99)	29,630.95	(29,094.60)	13.51	120.49			(587.26)	(58,725.56)
Jul-26	587.26	(58,138.30)	(133.99)	29,496.96	(28,641.34)	13.51	120.49			(587.26)	(58,138.30)
Aug-26	587.26	(57,551.04)	(133.99)	29,362.97	(28,188.08)	13.51	120.49			(587.26)	(57,551.04)
Sep-26	587.26	(56,963.79)	(133.99)	29,228.97	(27,734.82)	13.51	120.49			(587.26)	(56,963.79)
Oct-26	587.26	(56,376.53)	(133.99)	29,094.98	(27,281.56)	13.51	120.49			(587.26)	(56,376.53)
Nov-26	587.26	(55,789.28)	(133.99)	28,960.98	(26,828.30)	13.51	120.49			(587.26)	(55,789.28)
Dec-26	587.26	(55,202.02)	(133.99)	28,826.99	(26,375.03)	13.51	120.49			(587.26)	(55,202.02)
Jan-27	587.26	(54,614.77)	(133.99)	28,692.99	(25,921.77)	13.51	120.49			(587.26)	(54,614.77)
Feb-27	587.26	(54,027.51)	(133.99)	28,558.99	(25,468.51)	13.51	120.49			(587.26)	(54,027.51)
Mar-27	587.26	(53,440.26)	(133.99)	28,425.01	(25,015.25)	13.51	120.49			(587.26)	(53,440.26)
Apr-27	587.26	(52,853.00)	(133.99)	28,291.01	(24,561.99)	13.51	120.49			(587.26)	(52,853.00)
May-27	587.26	(52,265.74)	(133.99)	28,157.02	(24,108.73)	13.51	120.49			(587.26)	(52,265.74)
Jun-27	587.26	(51,678.49)	(133.99)	28,023.02	(23,655.46)	13.51	120.49			(587.26)	(51,678.49)
Jul-27	587.26	(51,091.23)	(133.99)	27,889.03	(23,202.20)	13.51	120.49			(587.26)	(51,091.23)
Aug-27	587.26	(50,503.98)	(133.99)	27,755.04	(22,748.94)	13.51	120.49			(587.26)	(50,503.98)
Sep-27	587.26	(49,916.72)	(133.99)	27,621.04	(22,295.68)	13.51	120.49			(587.26)	(49,916.72)
Oct-27	587.26	(49,329.47)	(133.99)	27,487.05	(21,842.42)	13.51	120.49			(587.26)	(49,329.47)
Nov-27	587.26	(48,742.21)	(133.99)	27,353.05	(21,389.16)	13.51	120.49			(587.26)	(48,742.21)
Dec-27	587.26	(48,154.96)	(133.99)	27,219.06	(20,935.90)	13.51	120.49			(587.26)	(48,154.96)
Jan-28	587.26	(47,567.70)	(133.99)	27,085.07	(20,482.63)	13.51	120.49			(587.26)	(47,567.70)
Feb-28	587.26	(46,980.44)	(133.99)	26,951.07	(20,029.37)	13.51	120.49			(587.26)	(46,980.44)
Mar-28	587.26	(46,393.19)	(133.99)	26,817.08	(19,576.11)	13.51	120.49			(587.26)	(46,393.19)
Apr-28	587.26	(45,805.93)	(133.99)	26,683.08	(19,122.85)	13.51	120.49			(587.26)	(45,805.93)
May-28	587.26	(45,218.68)	(133.99)	26,549.09	(18,669.59)	13.51	120.49			(587.26)	(45,218.68)
Jun-28	587.26	(44,631.42)	(133.99)	26,415.10	(18,216.33)	13.51	120.49			(587.26)	(44,631.42)
Jul-28	587.26	(44,044.17)	(133.99)	26,281.10	(17,763.07)	13.51	120.49			(587.26)	(44,044.17)
Aug-28	587.26	(43,456.91)	(133.99)	26,147.11	(17,309.80)	13.51	120.49			(587.26)	(43,456.91)
Sep-28	587.26	(42,869.66)	(133.99)	26,013.11	(16,856.54)	13.51	120.49			(587.26)	(42,869.66)
Oct-28	587.26	(42,282.40)	(133.99)	25,879.12	(16,403.28)	13.51	120.49			(587.26)	(42,282.40)
Nov-28	587.26	(41,695.14)	(133.99)	25,745.12	(15,950.02)	13.51	120.49			(587.26)	(41,695.14)
Dec-28	587.26	(41,107.89)	(133.99)	25,611.13	(15,496.76)	13.51	120.49			(587.26)	(41,107.89)
Jan-29	587.26	(40,520.63)	(133.99)	25,477.14	(15,043.50)	13.51	120.49			(587.26)	(40,520.63)
Feb-29	587.26	(39,933.38)	(133.99)	25,343.14	(14,590.24)	13.51	120.49			(587.26)	(39,933.38)
Mar-29	587.26	(39,346.12)	(133.99)	25,209.15	(14,136.97)	13.51	120.49			(587.26)	(39,346.12)
Apr-29	587.26	(38,758.87)	(133.99)	25,075.15	(13,683.71)	13.51	120.49			(587.26)	(38,758.87)
May-29	587.26	(38,171.61)	(133.99)	24,941.16	(13,230.45)	13.51	120.49			(587.26)	(38,171.61)
Jun-29	587.26	(37,584.36)	(133.99)	24,807.17	(12,777.19)	13.51	120.49			(587.26)	(37,584.36)
Jul-29	587.26	(37,000.00)	(133.99)	24,673.17	(12,323.93)	13.51	120.49			(587.26)	(37,000.00)
Aug-29	587.26	(36,415.74)	(133.99)	24,539.18	(11,870.67)	13.51	120.49			(587.26)	(36,415.74)
Sep-29	587.26	(35,831.48)	(133.99)	24,405.18	(11,417.40)	13.51	120.49			(587.26)	(35,831.48)
Oct-29	587.26	(35,247.22)	(133.99)	24,271.19	(10,964.14)	13.51	120.49			(587.26)	(35,247.22)
Nov-29	587.26	(34,662.96)	(133.99)	24,137.20	(10,510.88)	13.51	120.49			(587.26)	(34,662.96)

Amortization Schedule
 GL# 010.0000.2150.20102.002000

(Gain) Loss	Years	Annual Amort	5 years	5 years	20 years	Total to Amort
			Amort	Amort	Amort	
			Nov 2004-Oct 2007	Nov 2008-Oct 2014	Nov 2014-Oct 2034	Nov 2004-Oct 2034
SunTrust	30	(2,100.10)	(10,500.50)	(10,500.50)	(42,002.00)	(63,003.00)
JP Morgan	30	(4,946.97)	(24,734.83)	(24,734.83)	(98,939.33)	(148,409.00)
Merrill Lynch	5	-	-	-	-	-
Merrill Lynch	10	3,237,793.20	16,188,966.00	16,188,966.00	-	32,377,932.00
Total		3,230,746.13	16,158,730.67	16,158,730.67	(140,941.33)	32,166,520.00

months to Amort 60 60 240

LT Int Exp	Monthly Amort	DR (CR)	DR (CR)	DR (CR)
2830.28206	Def State Tax	269,228.84	269,228.84	(587.26)
2830.28201	Def Fed Tax	(6,192.26)	(6,192.26)	13.51
		(92,076.26)	(92,076.26)	200.84

T-Lock Settlement

	2150.20102	2150.20102	2150.20102	2150.20102	2150.20102	2830.28206	2830.28201
	Amort	T-Lock Settlement	Def Tax Adj	Def Taxes	Net of Tax	Adjustment	Adjustment
	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)
May-34	587.26	(2,936.28)	(133.99)	16,901.51	13,865.24	13.51	120.49
Jun-34	587.26	(2,349.02)	(133.99)	16,767.52	14,418.50	13.51	120.49
Jul-34	587.26	(1,761.77)	(133.99)	16,633.53	14,871.76	13.51	120.49
Aug-34	587.26	(1,174.51)	(133.99)	16,499.53	15,325.02	13.51	120.49
Sep-34	587.26	(587.26)	(133.99)	16,365.54	15,778.28	13.51	120.49
Oct-34	587.26	(0.00)	(133.99)	16,231.54	16,231.54	13.51	120.49

36.50%	20.517%	22.817%
Balance to Amortize	Balance to Amortize	Balance to Amortize
(211,412.00)	32,377,932.00	
30 YR	10 YR	Bal 30 YR
(587.26)		(2,936.28)
(587.26)		(2,349.02)
(587.26)		(1,761.77)
(587.26)		(1,174.51)
(587.26)		(587.26)
(587.26)		(0.00)

Amortization Schedule

GL# 010.0000,2150.20104.002000

	(Gain) Loss	Years	Annual Amort	10 years Amort		Total to Amort
				April 2009-Mar 2019	April 2009-Mar 2019	
SunTrust	(1,937,702.25)	10	(193,770.23)	(1,937,702.25)	-	(1,937,702.25)
JP Morgan	-	30	-	-	-	-
Merrill Lynch	-	5	-	-	-	-
Merrill Lynch	1,160,366.57	10	116,036.66	1,160,366.57	-	1,160,366.57
Total	(777,335.68)		(77,733.57)	(777,335.68)	-	(777,335.68)

		# months to Amort	120	60	240
LT Int Exp	Monthly Amort		DR (CR)	DR (CR)	DR (CR)
2830.28206	Def State Tax		(6,477.80)	-	-
2830.28201	Def Fed Tax		148.99	-	-
			2,216.41	-	-
			20.52%		

T-Lock Settlement

		2150.20104	2150.20104	2150.20104	2150.20104	2150.20104	2830.28206	2830.28201	36.50%
		Amort	T-Lock Settlement	Def Tax Adj	Def Taxes	Net of Tax	Def State Tax	Def Fed Tax	
		DR (CR)	DR (CR)	DR (CR)	DR (CR)	Net of Tax	Adjustment	Adjustment	
Balance at March 31, 200	Mar-09		(777,335.68)		283,727.52	(493,608.16)	-	-	
	Jan-17	6,477.80	(168,422.73)	(2,364.40)	61,474.30	(106,948.43)	148.99	2,215.41	
	Feb-17	6,477.80	(161,944.93)	(2,364.40)	59,109.90	(102,835.03)	148.99	2,215.41	
	Mar-17	6,477.80	(155,467.14)	(2,364.40)	56,745.50	(98,721.63)	148.99	2,215.41	
	Apr-17	6,477.80	(148,989.34)	(2,364.40)	54,381.11	(94,608.23)	148.99	2,215.41	
	May-17	6,477.80	(142,511.54)	(2,364.40)	52,016.71	(90,494.83)	148.99	2,215.41	
	Jun-17	6,477.80	(136,033.74)	(2,364.40)	49,652.32	(86,381.43)	148.99	2,215.41	
	Jul-17	6,477.80	(129,555.95)	(2,364.40)	47,287.92	(82,268.03)	148.99	2,215.41	
	Aug-17	6,477.80	(123,078.15)	(2,364.40)	44,923.52	(78,154.62)	148.99	2,215.41	
	Sep-17	6,477.80	(116,600.35)	(2,364.40)	42,559.13	(74,041.22)	148.99	2,215.41	
	Oct-17	6,477.80	(110,122.55)	(2,364.40)	40,194.73	(69,927.82)	148.99	2,215.41	
	Nov-17	6,477.80	(103,644.76)	(2,364.40)	37,830.34	(65,814.42)	148.99	2,215.41	
	Dec-17	6,477.80	(97,166.96)	(2,364.40)	35,465.94	(61,701.02)	148.99	2,215.41	
	Jan-18	6,477.80	(90,689.16)	(1,478.04)	33,101.54	(57,587.62)	148.99	1,329.05	
	Feb-18	6,477.80	(84,211.37)	(1,478.04)	30,737.14	(53,474.22)	148.99	1,329.05	
	Mar-18	6,477.80	(77,733.57)	(1,478.04)	28,372.75	(49,360.81)	148.99	1,329.05	
	Apr-18	6,477.80	(71,255.77)	(1,478.04)	26,008.35	(45,247.41)	148.99	1,329.05	
	May-18	6,477.80	(64,777.97)	(1,478.04)	23,643.95	(41,134.01)	148.99	1,329.05	
	Jun-18	6,477.80	(58,300.18)	(1,478.04)	21,279.55	(37,020.61)	148.99	1,329.05	
	Jul-18	6,477.80	(51,822.38)	(1,478.04)	18,915.15	(32,907.21)	148.99	1,329.05	
	Aug-18	6,477.80	(45,344.58)	(1,478.04)	16,550.75	(28,793.81)	148.99	1,329.05	
	Sep-18	6,477.80	(38,866.78)	(1,478.04)	14,186.35	(24,680.41)	148.99	1,329.05	
	Oct-18	6,477.80	(32,388.99)	(1,478.04)	11,821.95	(20,567.01)	148.99	1,329.05	
	Nov-18	6,477.80	(25,911.19)	(1,478.04)	9,457.55	(16,453.61)	148.99	1,329.05	
	Dec-18	6,477.80	(19,433.39)	(1,478.04)	7,093.15	(12,340.21)	148.99	1,329.05	
	Jan-19	6,477.80	(12,955.59)	(1,478.04)	4,728.75	(8,226.81)	148.99	1,329.05	
	Feb-19	6,477.80	(6,477.80)	(1,478.04)	2,364.35	(4,113.41)	148.99	1,329.05	
	Mar-19	6,477.80	(0.00)	(1,478.04)	0.00	(0.00)	148.99	1,329.05	

Amortization Schedule
GL# 010.0000.2150.20105.002000

	(Gain) Loss	Years	Annual Amort	10 years Amort		10 years Amort		10 years Amort		Total to Amort
				June 2011-May 2021	June 2021-May 2031	June 2031-May 2041	June 2011-May 2041			
Morgan Stanley	(6,701,857.00)	30	(223,395.23)	(2,233,952.33)	(2,233,952.33)	(2,233,952.33)	(6,701,857.00)			
Wells Fargo	(6,799,114.00)	30	(226,637.13)	(2,266,371.33)	(2,266,371.33)	(2,266,371.33)	(6,799,114.00)			
BNP Paribas	(6,578,076.00)	30	(219,269.20)	(2,192,692.00)	(2,192,692.00)	(2,192,692.00)	(6,578,076.00)			
Merrill Lynch	-	30	-	-	-	-	-			
Total	(20,079,047.00)		(669,301.57)	(6,693,015.67)	(6,693,015.67)	(6,693,015.67)	(20,079,047.00)			

# months to Amort	120	120	120
LT Int Exp	DR (CR)	DR (CR)	DR (CR)
2830.xxxxx	(55,775.13)	(55,775.13)	(55,775.13)
2830.xxxxx	1,282.83	1,282.83	1,282.83
2830.xxxxx	19,075.09	19,075.09	19,075.09

T-Lock Settlement

				Net OGI	Def State Tax	Def Fed Tax
	2150.20105	2150.20105	2150.20105	2150.20105	2830.28206	2830.28201
	Amort	T-Lock Settlement	Def Tax Adj	Net of Tax	Adjustment	Adjustment
	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)
Sep-23	55,775.13	(11,824,327.68)	(12,726.21)	4,842,467.67	1,282.83	11,443.38
Oct-23	55,775.13	(11,768,552.55)	(12,726.21)	4,829,741.46	1,282.83	11,443.38
Nov-23	55,775.13	(11,712,777.42)	(12,726.21)	4,817,015.25	1,282.83	11,443.38
Dec-23	55,775.13	(11,657,002.29)	(12,726.21)	4,804,289.03	1,282.83	11,443.38
Jan-24	55,775.13	(11,601,227.16)	(12,726.21)	4,791,562.82	1,282.83	11,443.38
Feb-24	55,775.13	(11,545,452.03)	(12,726.21)	4,778,836.61	1,282.83	11,443.38
Mar-24	55,775.13	(11,489,676.89)	(12,726.21)	4,766,110.40	1,282.83	11,443.38
Apr-24	55,775.13	(11,433,901.76)	(12,726.21)	4,753,384.19	1,282.83	11,443.38
May-24	55,775.13	(11,378,126.63)	(12,726.21)	4,740,657.98	1,282.83	11,443.38
Jun-24	55,775.13	(11,322,351.50)	(12,726.21)	4,727,931.77	1,282.83	11,443.38
Jul-24	55,775.13	(11,266,576.37)	(12,726.21)	4,715,205.55	1,282.83	11,443.38
Aug-24	55,775.13	(11,210,801.24)	(12,726.21)	4,702,479.34	1,282.83	11,443.38
Sep-24	55,775.13	(11,155,026.11)	(12,726.21)	4,689,753.13	1,282.83	11,443.38
Oct-24	55,775.13	(11,099,250.98)	(12,726.21)	4,677,026.92	1,282.83	11,443.38
Nov-24	55,775.13	(11,043,475.85)	(12,726.21)	4,664,300.71	1,282.83	11,443.38
Dec-24	55,775.13	(10,987,700.72)	(12,726.21)	4,651,574.50	1,282.83	11,443.38
Jan-25	55,775.13	(10,931,925.59)	(12,726.21)	4,638,848.28	1,282.83	11,443.38
Feb-25	55,775.13	(10,876,150.46)	(12,726.21)	4,626,122.07	1,282.83	11,443.38
Mar-25	55,775.13	(10,820,375.33)	(12,726.21)	4,613,395.86	1,282.83	11,443.38
Apr-25	55,775.13	(10,764,600.20)	(12,726.21)	4,600,669.65	1,282.83	11,443.38
May-25	55,775.13	(10,708,825.07)	(12,726.21)	4,587,943.44	1,282.83	11,443.38
Jun-25	55,775.13	(10,653,049.94)	(12,726.21)	4,575,217.23	1,282.83	11,443.38
Jul-25	55,775.13	(10,597,274.81)	(12,726.21)	4,562,491.02	1,282.83	11,443.38
Aug-25	55,775.13	(10,541,499.68)	(12,726.21)	4,549,764.80	1,282.83	11,443.38
Sep-25	55,775.13	(10,485,724.54)	(12,726.21)	4,537,038.59	1,282.83	11,443.38
Oct-25	55,775.13	(10,429,949.41)	(12,726.21)	4,524,312.38	1,282.83	11,443.38
Nov-25	55,775.13	(10,374,174.28)	(12,726.21)	4,511,586.17	1,282.83	11,443.38
Dec-25	55,775.13	(10,318,399.15)	(12,726.21)	4,498,859.96	1,282.83	11,443.38
Jan-26	55,775.13	(10,262,624.02)	(12,726.21)	4,486,133.75	1,282.83	11,443.38
Feb-26	55,775.13	(10,206,848.89)	(12,726.21)	4,473,407.53	1,282.83	11,443.38
Mar-26	55,775.13	(10,151,073.76)	(12,726.21)	4,460,681.32	1,282.83	11,443.38
Apr-26	55,775.13	(10,095,298.63)	(12,726.21)	4,447,955.11	1,282.83	11,443.38
May-26	55,775.13	(10,039,523.50)	(12,726.21)	4,435,228.90	1,282.83	11,443.38
Jun-26	55,775.13	(9,983,748.37)	(12,726.21)	4,422,502.69	1,282.83	11,443.38
Jul-26	55,775.13	(9,927,973.24)	(12,726.21)	4,409,776.48	1,282.83	11,443.38
Aug-26	55,775.13	(9,872,198.11)	(12,726.21)	4,397,050.27	1,282.83	11,443.38
Sep-26	55,775.13	(9,816,422.98)	(12,726.21)	4,384,324.05	1,282.83	11,443.38
Oct-26	55,775.13	(9,760,647.85)	(12,726.21)	4,371,597.84	1,282.83	11,443.38
Nov-26	55,775.13	(9,704,872.72)	(12,726.21)	4,358,871.63	1,282.83	11,443.38
Dec-26	55,775.13	(9,649,097.59)	(12,726.21)	4,346,145.42	1,282.83	11,443.38
Jan-27	55,775.13	(9,593,322.46)	(12,726.21)	4,333,419.21	1,282.83	11,443.38
Feb-27	55,775.13	(9,537,547.33)	(12,726.21)	4,320,693.00	1,282.83	11,443.38
Mar-27	55,775.13	(9,481,772.19)	(12,726.21)	4,307,966.78	1,282.83	11,443.38
Apr-27	55,775.13	(9,425,997.06)	(12,726.21)	4,295,240.57	1,282.83	11,443.38
May-27	55,775.13	(9,370,221.93)	(12,726.21)	4,282,514.36	1,282.83	11,443.38
Jun-27	55,775.13	(9,314,446.80)	(12,726.21)	4,269,788.15	1,282.83	11,443.38
Jul-27	55,775.13	(9,258,671.67)	(12,726.21)	4,257,061.94	1,282.83	11,443.38
Aug-27	55,775.13	(9,202,896.54)	(12,726.21)	4,244,335.73	1,282.83	11,443.38
Sep-27	55,775.13	(9,147,121.41)	(12,726.21)	4,231,609.52	1,282.83	11,443.38
Oct-27	55,775.13	(9,091,346.28)	(12,726.21)	4,218,883.30	1,282.83	11,443.38
Nov-27	55,775.13	(9,035,571.15)	(12,726.21)	4,206,157.09	1,282.83	11,443.38
Dec-27	55,775.13	(8,979,796.02)	(12,726.21)	4,193,430.88	1,282.83	11,443.38
Jan-28	55,775.13	(8,924,020.89)	(12,726.21)	4,180,704.67	1,282.83	11,443.38
Feb-28	55,775.13	(8,868,245.76)	(12,726.21)	4,167,978.46	1,282.83	11,443.38
Mar-28	55,775.13	(8,812,470.63)	(12,726.21)	4,155,252.25	1,282.83	11,443.38
Apr-28	55,775.13	(8,756,695.50)	(12,726.21)	4,142,526.03	1,282.83	11,443.38
May-28	55,775.13	(8,700,920.37)	(12,726.21)	4,129,799.82	1,282.83	11,443.38
Jun-28	55,775.13	(8,645,145.24)	(12,726.21)	4,117,073.61	1,282.83	11,443.38
Jul-28	55,775.13	(8,589,370.11)	(12,726.21)	4,104,347.40	1,282.83	11,443.38
Aug-28	55,775.13	(8,533,594.98)	(12,726.21)	4,091,621.19	1,282.83	11,443.38
Sep-28	55,775.13	(8,477,819.84)	(12,726.21)	4,078,894.98	1,282.83	11,443.38
Oct-28	55,775.13	(8,422,044.71)	(12,726.21)	4,066,168.77	1,282.83	11,443.38
Nov-28	55,775.13	(8,366,269.58)	(12,726.21)	4,053,442.55	1,282.83	11,443.38
Dec-28	55,775.13	(8,310,494.45)	(12,726.21)	4,040,716.34	1,282.83	11,443.38
Jan-29	55,775.13	(8,254,719.32)	(12,726.21)	4,027,990.13	1,282.83	11,443.38
Feb-29	55,775.13	(8,198,944.19)	(12,726.21)	4,015,263.92	1,282.83	11,443.38
Mar-29	55,775.13	(8,143,169.06)	(12,726.21)	4,002,537.71	1,282.83	11,443.38
Apr-29	55,775.13	(8,087,393.93)	(12,726.21)	3,989,811.50	1,282.83	11,443.38
May-29	55,775.13	(8,031,618.80)	(12,726.21)	3,977,085.28	1,282.83	11,443.38
Jun-29	55,775.13	(7,975,843.67)	(12,726.21)	3,964,359.07	1,282.83	11,443.38
Jul-29	55,775.13	(7,920,068.54)	(12,726.21)	3,951,632.86	1,282.83	11,443.38
Aug-29	55,775.13	(7,864,293.41)	(12,726.21)	3,938,906.65	1,282.83	11,443.38
Sep-29	55,775.13	(7,808,518.28)	(12,726.21)	3,926,180.44	1,282.83	11,443.38
Oct-29	55,775.13	(7,752,743.15)	(12,726.21)	3,913,454.23	1,282.83	11,443.38
Nov-29	55,775.13	(7,696,968.02)	(12,726.21)	3,900,728.02	1,282.83	11,443.38
Dec-29	55,775.13	(7,641,192.89)	(12,726.21)	3,888,001.80	1,282.83	11,443.38
Jan-30	55,775.13	(7,585,417.76)	(12,726.21)	3,875,275.59	1,282.83	11,443.38
Feb-30	55,775.13	(7,529,642.63)	(12,726.21)	3,862,549.38	1,282.83	11,443.38
Mar-30	55,775.13	(7,473,867.50)	(12,726.21)	3,849,823.17	1,282.83	11,443.38
Apr-30	55,775.13	(7,418,092.37)	(12,726.21)	3,837,096.96	1,282.83	11,443.38
May-30	55,775.13	(7,362,317.24)	(12,726.21)	3,824,370.75	1,282.83	11,443.38

Amortization Schedule
GL# 010.0000.2150.20107.002000

(Gain) Loss	Years	Annual Amort	10 years		10 years		10 years	
			Jan 2013-Dec-2023	Jan 2023-Dec-2033	Jan 2033-Dec-2042	Jan 2013-Dec-2043		
Deutsche Bank AG	30	590,126.54	5,901,265.35	5,901,265.35	5,901,265.35	17,703,796.05		
Goldman Sachs	30	813,446.53	8,134,465.33	8,134,465.33	8,134,465.33	24,403,398.00		
Bank of Tokyo - Mitsubishi UFJ	30	817,283.73	8,172,837.33	8,172,837.33	8,172,837.33	24,518,512.00		
Total		2,220,856.80	22,208,568.02	22,208,568.02	22,208,568.02	66,625,704.05		
			# months to Amort	120	120	120	360	
				DR (CR)	DR (CR)	DR (CR)		
LT Int Exp	Monthly Amort			185,071.40	185,071.40	185,071.40		
2630.xxxxx	Def State Tax	2.30%	4,256.64	4,256.64	4,256.64	1,532,381.19		
2630.xxxxx	Def Fed Tax	34.20%	63,294.42	63,294.42	63,294.42	22,785,980.79		
		0.20517						

T-Lock Settlement

	2150.20107	2150.20107	2150.20107	2150.20107	2150.20107	2030.28206	2830.26201	36.50%
	Amort	T-Lock Settlement	Def Tax Adj	Def Taxes	Net of Tax	Adjustment	Adjustment	
	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	DR (CR)	
Dec-41	(185,071.40)	2,405,928.20	42,227.74	(8,171,279.86)	(5,765,351.66)	(4,256.64)	(37,971.10)	
Jan-42	(185,071.40)	2,220,856.80	42,227.74	(8,129,052.12)	(5,908,196.32)	(4,256.64)	(37,971.10)	
Feb-42	(185,071.40)	2,035,785.40	42,227.74	(8,086,824.38)	(6,051,038.98)	(4,256.64)	(37,971.10)	
Mar-42	(185,071.40)	1,850,714.00	42,227.74	(8,044,596.64)	(6,193,882.64)	(4,256.64)	(37,971.10)	
Apr-42	(185,071.40)	1,665,642.60	42,227.74	(8,002,368.90)	(6,336,726.30)	(4,256.64)	(37,971.10)	
May-42	(185,071.40)	1,480,571.20	42,227.74	(7,960,141.16)	(6,479,569.95)	(4,256.64)	(37,971.10)	
Jun-42	(185,071.40)	1,295,499.80	42,227.74	(7,917,913.41)	(6,622,413.61)	(4,256.64)	(37,971.10)	
Jul-42	(185,071.40)	1,110,428.40	42,227.74	(7,875,685.67)	(6,765,257.27)	(4,256.64)	(37,971.10)	
Aug-42	(185,071.40)	925,357.00	42,227.74	(7,833,457.93)	(6,908,100.93)	(4,256.64)	(37,971.10)	
Sep-42	(185,071.40)	740,285.60	42,227.74	(7,791,230.19)	(7,050,944.59)	(4,256.64)	(37,971.10)	
Oct-42	(185,071.40)	555,214.20	42,227.74	(7,749,002.45)	(7,193,788.25)	(4,256.64)	(37,971.10)	
Nov-42	(185,071.40)	370,142.80	42,227.74	(7,706,774.71)	(7,336,631.91)	(4,256.64)	(37,971.10)	
Dec-42	(185,071.40)	185,071.40	42,227.74	(7,664,546.97)	(7,479,475.67)	(4,256.64)	(37,971.10)	
Jan-43	(185,071.40)	(0.00)	42,227.74	(7,622,319.22)	(7,622,319.22)	(4,256.64)	(37,971.10)	

Amortization Schedule
GL# 010,000,2150,20108,002000

	(Gain) Loss	Years	Annual Amort
RBS	(3,940,950.00)	30	(131,365.00)
Goldman Sachs	(3,085,120.00)	30	(102,837.33)
Morgan Stanley	(3,210,000.00)	30	(107,000.00)
JPMorgan	(3,128,280.00)	30	(104,276.00)
Total	(13,364,350.00)		(445,478.33)

LT Int Exp	Monthly Amort	DR (CR)
2830.xxxxx	Def State Tax	2.30%
2830.xxxxx	Def Fed Tax	36.50%
		20.517

T-Lock Settlement

	2150,20108	2150,20108	2150,20108	2150,20108	Net OCI	Def State Tax	Def Fed Tax
	Amort	T-Lock Settlement	Def Tax Adj	Def Taxes	Net of Tax	2.30%	34.20%
	DR (CR)	DR (CR)	DR (CR)	DR (CR)		Adjustment	Adjustment
Jun-41	37,123.19	(1,484,927.78)	(8,470.40)	1,374,436.45	489,598.67	853.83	7,616.57
Jul-41	37,123.19	(1,447,804.58)	(8,470.40)	1,365,866.05	518,191.46	853.83	7,616.57
Aug-41	37,123.19	(1,410,681.39)	(8,470.40)	1,357,495.65	546,814.26	853.83	7,616.57
Sep-41	37,123.19	(1,373,558.19)	(8,470.40)	1,349,025.25	575,437.05	853.83	7,616.57
Oct-41	37,123.19	(1,336,435.00)	(8,470.40)	1,340,554.85	604,119.85	853.83	7,616.57
Nov-41	37,123.19	(1,299,311.81)	(8,470.40)	1,332,084.45	632,772.65	853.83	7,616.57
Dec-41	37,123.19	(1,262,188.61)	(8,470.40)	1,323,614.05	661,425.44	853.83	7,616.57
Jan-42	37,123.19	(1,225,065.42)	(8,470.40)	1,315,143.65	690,078.24	853.83	7,616.57
Feb-42	37,123.19	(1,187,942.22)	(8,470.40)	1,306,673.25	718,731.03	853.83	7,616.57
Mar-42	37,123.19	(1,150,819.03)	(8,470.40)	1,298,202.85	747,383.83	853.83	7,616.57
Apr-42	37,123.19	(1,113,695.83)	(8,470.40)	1,289,732.45	776,036.62	853.83	7,616.57
May-42	37,123.19	(1,076,572.64)	(8,470.40)	1,281,262.05	804,689.42	853.83	7,616.57
Jun-42	37,123.19	(1,039,449.44)	(8,470.40)	1,272,791.65	833,342.21	853.83	7,616.57
Jul-42	37,123.19	(1,002,326.25)	(8,470.40)	1,264,321.25	861,995.01	853.83	7,616.57
Aug-42	37,123.19	(965,203.06)	(8,470.40)	1,255,850.85	890,647.80	853.83	7,616.57
Sep-42	37,123.19	(928,079.86)	(8,470.40)	1,247,380.45	919,300.60	853.83	7,616.57
Oct-42	37,123.19	(890,956.67)	(8,470.40)	1,238,910.05	947,953.39	853.83	7,616.57
Nov-42	37,123.19	(853,833.47)	(8,470.40)	1,230,439.65	976,606.19	853.83	7,616.57
Dec-42	37,123.19	(816,710.28)	(8,470.40)	1,221,969.25	1,005,258.98	853.83	7,616.57
Jan-43	37,123.19	(779,587.08)	(8,470.40)	1,213,498.85	1,033,911.78	853.83	7,616.57
Feb-43	37,123.19	(742,463.89)	(8,470.40)	1,205,028.45	1,062,564.57	853.83	7,616.57
Mar-43	37,123.19	(705,340.69)	(8,470.40)	1,196,558.05	1,091,217.37	853.83	7,616.57
Apr-43	37,123.19	(668,217.50)	(8,470.40)	1,188,087.65	1,119,870.16	853.83	7,616.57
May-43	37,123.19	(631,094.31)	(8,470.40)	1,179,617.25	1,148,522.96	853.83	7,616.57
Jun-43	37,123.19	(593,971.11)	(8,470.40)	1,171,146.85	1,177,175.75	853.83	7,616.57
Jul-43	37,123.19	(556,847.92)	(8,470.40)	1,162,676.45	1,205,828.55	853.83	7,616.57
Aug-43	37,123.19	(519,724.72)	(8,470.40)	1,154,206.05	1,234,481.34	853.83	7,616.57
Sep-43	37,123.19	(482,601.53)	(8,470.40)	1,145,735.65	1,263,134.14	853.83	7,616.57
Oct-43	37,123.19	(445,478.33)	(8,470.40)	1,137,265.25	1,291,786.93	853.83	7,616.57
Nov-43	37,123.19	(408,355.14)	(8,470.40)	1,128,794.85	1,320,439.73	853.83	7,616.57
Dec-43	37,123.19	(371,231.94)	(8,470.40)	1,120,324.45	1,349,092.52	853.83	7,616.57
Jan-44	37,123.19	(334,108.75)	(8,470.40)	1,111,854.05	1,377,745.32	853.83	7,616.57
Feb-44	37,123.19	(296,985.56)	(8,470.40)	1,103,383.65	1,406,398.11	853.83	7,616.57
Mar-44	37,123.19	(259,862.36)	(8,470.40)	1,094,913.25	1,435,050.91	853.83	7,616.57
Apr-44	37,123.19	(222,739.17)	(8,470.40)	1,086,442.85	1,463,703.71	853.83	7,616.57
May-44	37,123.19	(185,615.97)	(8,470.40)	1,077,972.45	1,492,356.50	853.83	7,616.57
Jun-44	37,123.19	(148,492.78)	(8,470.40)	1,069,502.05	1,521,009.30	853.83	7,616.57
Jul-44	37,123.19	(111,369.58)	(8,470.40)	1,061,031.65	1,549,662.09	853.83	7,616.57
Aug-44	37,123.19	(74,246.39)	(8,470.40)	1,052,561.25	1,578,314.89	853.83	7,616.57
Sep-44	37,123.19	(37,123.19)	(8,470.40)	1,044,090.85	1,606,967.68	853.83	7,616.57
Oct-44	37,123.19	(0.00)	(8,470.40)	1,035,620.45	1,635,620.48	853.83	7,616.57

Amortization Schedule
 GL# 010.0009.2150.20109.002000
 06/15/17-10/15/44

	(Gain) Loss	Years	Annual Amort		
UBS		27	677,979.04	324.00	months
Credit Agricole		27	692,224.93	4.00	4 months
				328.00	
Total	36,995,607.00		1,370,203.96		

LT Int Exp	Monthly Amort	DR (CR)
2830.xxxxx	Def State Tax	112,791.18
2830.xxxxx	Def Fed Tax	(2,384.20)
		36.50%

T-Lock Settlement

	2150.20109 Amort	2150.20109 T-Lock Settlement	2150.20109 Def Tax Adj	2150.20109 Def Taxes	Net OCI 2150.20109 Net of Tax	Def State Tax 2830.28206 Adjustment	Def Fed Tax 2630.28201 Adjustment
	DR (CR)	DR (CR)	DR (CR)	DR (CR)		DR (CR)	DR (CR)
Dec-41	(112,791.18)	3,834,906.12	25,735.56	(5,844,505.08)	(2,009,604.96)	(2,594.20)	(23,141.37)
Jan-42	(112,791.18)	3,722,108.94	25,735.56	(5,818,769.52)	(2,096,690.58)	(2,594.20)	(23,141.37)
Feb-42	(112,791.18)	3,609,317.76	25,735.56	(5,793,033.95)	(2,183,716.20)	(2,594.20)	(23,141.37)
Mar-42	(112,791.18)	3,496,526.58	25,735.56	(5,767,298.39)	(2,270,771.81)	(2,594.20)	(23,141.37)
Apr-42	(112,791.18)	3,383,735.40	25,735.56	(5,741,562.83)	(2,357,827.43)	(2,594.20)	(23,141.37)
May-42	(112,791.18)	3,270,944.22	25,735.56	(5,715,827.26)	(2,444,883.05)	(2,594.20)	(23,141.37)
Jun-42	(112,791.18)	3,158,153.04	25,735.56	(5,690,091.70)	(2,531,938.66)	(2,594.20)	(23,141.37)
Jul-42	(112,791.18)	3,045,361.86	25,735.56	(5,664,356.13)	(2,618,994.28)	(2,594.20)	(23,141.37)
Aug-42	(112,791.18)	2,932,570.68	25,735.56	(5,638,620.57)	(2,706,049.89)	(2,594.20)	(23,141.37)
Sep-42	(112,791.18)	2,819,779.50	25,735.56	(5,612,885.01)	(2,793,105.51)	(2,594.20)	(23,141.37)
Oct-42	(112,791.18)	2,706,988.32	25,735.56	(5,587,149.44)	(2,880,161.13)	(2,594.20)	(23,141.37)
Nov-42	(112,791.18)	2,594,197.14	25,735.56	(5,561,413.88)	(2,967,216.74)	(2,594.20)	(23,141.37)
Dec-42	(112,791.18)	2,481,405.96	25,735.56	(5,535,678.32)	(3,054,272.36)	(2,594.20)	(23,141.37)
Jan-43	(112,791.18)	2,368,614.78	25,735.56	(5,509,942.75)	(3,141,327.98)	(2,594.20)	(23,141.37)
Feb-43	(112,791.18)	2,255,823.60	25,735.56	(5,484,207.19)	(3,228,383.59)	(2,594.20)	(23,141.37)
Mar-43	(112,791.18)	2,143,032.42	25,735.56	(5,458,471.63)	(3,315,439.21)	(2,594.20)	(23,141.37)
Apr-43	(112,791.18)	2,030,241.24	25,735.56	(5,432,736.06)	(3,402,494.83)	(2,594.20)	(23,141.37)
May-43	(112,791.18)	1,917,450.06	25,735.56	(5,407,000.50)	(3,489,550.44)	(2,594.20)	(23,141.37)
Jun-43	(112,791.18)	1,804,658.88	25,735.56	(5,381,264.94)	(3,576,606.06)	(2,594.20)	(23,141.37)
Jul-43	(112,791.18)	1,691,867.70	25,735.56	(5,355,529.37)	(3,663,661.67)	(2,594.20)	(23,141.37)
Aug-43	(112,791.18)	1,579,076.52	25,735.56	(5,329,793.81)	(3,750,717.29)	(2,594.20)	(23,141.37)
Sep-43	(112,791.18)	1,466,285.34	25,735.56	(5,304,058.25)	(3,837,772.91)	(2,594.20)	(23,141.37)
Oct-43	(112,791.18)	1,353,494.16	25,735.56	(5,278,322.68)	(3,924,828.52)	(2,594.20)	(23,141.37)
Nov-43	(112,791.18)	1,240,702.98	25,735.56	(5,252,587.12)	(4,011,884.14)	(2,594.20)	(23,141.37)
Dec-43	(112,791.18)	1,127,911.80	25,735.56	(5,226,851.55)	(4,098,939.76)	(2,594.20)	(23,141.37)
Jan-44	(112,791.18)	1,015,120.62	25,735.56	(5,201,115.99)	(4,185,995.37)	(2,594.20)	(23,141.37)
Feb-44	(112,791.18)	902,329.44	25,735.56	(5,175,380.43)	(4,273,050.99)	(2,594.20)	(23,141.37)
Mar-44	(112,791.18)	789,538.26	25,735.56	(5,149,644.86)	(4,360,106.61)	(2,594.20)	(23,141.37)
Apr-44	(112,791.18)	676,747.08	25,735.56	(5,123,909.30)	(4,447,162.22)	(2,594.20)	(23,141.37)
May-44	(112,791.18)	563,955.90	25,735.56	(5,098,173.74)	(4,534,217.84)	(2,594.20)	(23,141.37)
Jun-44	(112,791.18)	451,164.72	25,735.56	(5,072,438.17)	(4,621,273.45)	(2,594.20)	(23,141.37)
Jul-44	(112,791.18)	338,373.54	25,735.56	(5,046,702.61)	(4,708,329.07)	(2,594.20)	(23,141.37)
Aug-44	(112,791.18)	225,582.36	25,735.56	(5,020,967.05)	(4,795,384.69)	(2,594.20)	(23,141.37)
Sep-44	(112,791.18)	112,791.18	25,735.56	(4,995,231.48)	(4,882,440.30)	(2,594.20)	(23,141.37)
Oct-44	(112,791.18)	0.00	25,735.56	(4,969,495.92)	(4,969,495.92)	(2,594.20)	(23,141.37)

Activity by Month

Account=1890 (Unamortized Loss on Reacquired Debt)

	JUN-17 Actual	JUL-17 Actual	AUG-17 Actual	SEP-17 Actual	OCT-17 Actual	NOV-17 Actual	DEC-17 Actual	JAN-18 Actual	FEB-18 Actual	Mar-18 Actual	Apr-18 Actual	May-18 Actual	June-18 Actual
Trial Balance													
13531 250MM 6.35% due Jun-17	(1,880.53)	-	-	-	-	-	-	-	-	-	-	-	-
13533 8.5 percent Senior notes due 2009-450M	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)	(58,882.81)
19100 Retirement of MVG Debt	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)	(13,988.35)
19105 Retirement Premium on NP Series Q	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)	(28,131.73)
19107 Retirement Premium on NP Series T	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)	(30,228.87)
19108 Retirement Premium on NP Series U	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)	(30,726.59)
19110 Retirement Premium on FMB Series P	(2,819.73)	(2,819.73)	(2,819.73)	(2,819.73)	(2,819.73)	(2,819.73)	2,819.73	(0.01)	-	-	-	-	-
19113 Retirement Premium on NP Series J	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)	(46,699.79)
TOTAL	(213,158.40)	(211,477.87)	(211,477.87)	(211,477.87)	(211,477.87)	(211,477.87)	(205,858.41)	(208,658.15)	(208,658.14)	(208,658.14)	(208,658.14)	(208,658.14)	(208,658.14)

Balance by Month

Account=1890 (Unamortized Loss on Reacquired Debt)

	JUN-17 Actual	JUL-17 Actual	AUG-17 Actual	SEP-17 Actual	OCT-17 Actual	NOV-17 Actual	DEC-17 Actual	JAN-18 Actual	FEB-18 Actual	MAR-18 Actual	APR-18 Actual	MAY-18 Actual	MAY-18 Actual
Trial Balance													
13531 250MM 6.35% due Jun-17	-	-	-	-	-	-	-	-	-	-	-	-	-
13533 8.5 percent Senior notes due 2009-450M	1,238,538.74	1,177,655.93	1,118,773.12	1,059,890.31	1,001,007.50	942,124.69	883,241.88	824,359.07	765,476.26	706,593.45	647,710.64	588,827.83	529,945.02
19100 Retirement of MVG Debt	4,287,427.53	4,273,439.18	4,259,450.83	4,245,462.48	4,231,474.13	4,217,485.78	4,203,497.43	4,189,509.08	4,175,520.73	4,161,532.38	4,147,544.03	4,133,555.68	4,119,567.33
19105 Retirement Premium on NP Series Q	956,478.54	928,346.81	900,215.08	872,083.35	843,951.62	815,819.89	787,688.16	759,556.43	731,424.70	703,292.97	675,161.24	647,029.51	618,897.78
19107 Retirement Premium on NP Series T	1,420,756.79	1,390,527.92	1,360,299.05	1,330,070.18	1,299,841.31	1,269,612.44	1,239,383.57	1,209,154.70	1,178,925.83	1,148,696.96	1,118,468.09	1,088,239.22	1,058,010.35
19108 Retirement Premium on NP Series U	1,782,142.62	1,751,416.03	1,720,689.44	1,689,962.85	1,659,236.26	1,628,509.67	1,597,783.08	1,567,056.49	1,536,329.90	1,505,603.31	1,474,876.72	1,444,150.13	1,413,423.54
19110 Retirement Premium on FMB Series P	11,278.93	8,459.20	5,639.47	2,819.74	0.01	(2,819.72)	0.01	0.00	0.00	0.00	0.00	0.00	0.00
19113 Retirement Premium on NP Series J	2,148,190.24	2,101,490.45	2,054,790.66	2,008,090.87	1,961,391.08	1,914,691.29	1,867,991.50	1,821,291.71	1,774,591.92	1,727,892.13	1,681,192.34	1,634,492.55	1,587,792.76
TOTAL	11,842,813.39	11,631,335.52	11,419,857.65	11,208,376.81	10,996,961.91	10,785,424.64	10,573,885.63	10,370,927.48	10,162,269.34	9,953,611.20	9,744,953.06	9,536,294.92	9,327,636.78

Interest Rate Swap Valuation
Month End

6/30/2018

Brian

MTM Valuation

March 2019 Interest Rate Swaps

Richard

Start Date: Mar 15, 2019

Maturity Date: Mar 15, 2049

Company	MTM 6/30/2018	CVA Adjustment	General Ledger Balance 6/30/2018	Amount Hedged	All-in Price	Valuation Date	% of Tot	
BOTM	\$ (16,108,541)	\$ (64,715)	\$ (16,043,826)	\$ 75,000,000	3.9850%	6/30/2018	16.67%	0.6642%
JP Morgan	\$ (21,625,322)	\$ (85,395)	\$ (21,539,927)	\$ 100,000,000	3.9750%	6/30/2018	22.22%	0.8833%
BNP Paribas	\$ (14,296,430)	\$ (58,123)	\$ (14,238,308)	\$ 75,000,000	3.8800%	6/30/2018	16.67%	0.6467%
CIBC	\$ (12,432,112)	\$ (49,808)	\$ (12,382,304)	\$ 75,000,000	3.7500%	6/30/2018	16.67%	0.6250%
Morgan Stanley	\$ (9,549,219)	\$ (40,902)	\$ (9,508,317)	\$ 75,000,000	3.6000%	6/30/2018	16.67%	0.6000%
Bank of America	\$ (2,060,504)	\$ (10,285)	\$ (2,050,218)	\$ 50,000,000	3.1575%	6/30/2018	11.11%	0.3508%
Total	\$ (76,072,128)	\$ (309,227)	\$ (75,762,901)	\$ 450,000,000			100.00%	3.7700% weighted avg
Total Portfolio	\$ (76,072,128)	\$ (309,227)	\$ (75,762,901)					

Positive means owed to Atmos / in the money
 Negative means owed from Atmos / out of the money

Positive means owed to Atmos / in the money
 Negative means owed from Atmos / out of the money

state tax rate	0.0230
federal tax rate	0.2052
	0.2282

	27347	28206	28201	20111
GAIN/LOSS	State Tax	Federal Tax	Total Tax	Net OCI
Gain BOTM	-	-	-	-
Gain JPM	-	-	-	-
Gain BNP	-	-	-	-
Gain CISS	-	-	-	-
Gain MS	-	-	-	-
Gain BOA	-	-	-	-
Loss BOTM	(16,043,826.19)	(369,008.00)	(3,291,711.82)	(3,660,719.82)
Loss JPM	(21,539,927.05)	(495,418.32)	(4,419,346.83)	(4,914,765.15)
Loss BNP	(14,238,307.77)	(327,481.08)	(2,921,273.61)	(3,248,754.68)
Loss CIBS	(12,382,304.22)	(284,793.00)	(2,540,477.36)	(2,825,270.35)
Loss MS	(9,508,317.29)	(218,691.30)	(1,950,821.46)	(2,169,512.76)
Loss BOA	(2,050,218.21)	(47,155.02)	(420,643.27)	(467,798.29)
Sum Gain	-	-	-	-
Sum Loss	(75,762,900.73)	(1,742,546.72)	(15,544,274.34)	(17,286,821.06)
	(2,585,058.22)	(69,456.34)	(530,376.39)	(589,832.73)
				(1,995,225.49)

still a net loss in total and a loss from Apr to May

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-35
Page 1 of 1

REQUEST:

Refer to the Christian Testimony, page 7, lines 21-22. Provide support for the proposed 2.4 percent weighted average cost of short-term debt.

RESPONSE:

Please see the Company's response to Staff DR No. 2-34, Attachment 2, tab name "Consolidated Balance Detail" Microsoft Excel Columns I - O for the calculation and support of the 2.4 percent weighted average cost of short-term debt. This detail breaks out the components of interest, commitment fees and bank administration fees on a monthly basis. The costs are divided by the average daily short-term debt balance outstanding to arrive at the weighted average cost of 2.4 percent.

Respondent: Joe Christian

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-36
Page 1 of 1

REQUEST:

Refer to the Christian Testimony, beginning at page 12, regarding cash working capital and the lead-lag analysis.

- a. Provide a summary of the results of the lead-lag analysis verses the 1/8 formula for computing cash working capital for the test period.
- b. Refer to page 13. Provide the results of the lead-lag studies in Tennessee, Colorado, and Virginia in terms of using the results of the lead-lag analysis or a formula approach.
- c. Refer to page 20. State whether any of the states listed on page 12 exclude depreciation from the cash working capital computation.
- d. State whether any of the states have statutory or regulatory provisions regarding the computation of cash working capital. If so, provide the relevant provisions.

RESPONSE:

- a. Please see Attachment 1 for the requested comparison of the 1/8 formula results for the base period and forecast period to the lead-lag analysis.
- b. Please see Attachment 2 for the requested comparison of the 1/8 formula results as compared to the most recent lead-lag studies in Colorado, Tennessee, and Virginia.
- c. As shown in Attachment 2, depreciation is included in Tennessee and Virginia and excluded in Colorado.
- d. Neither Colorado nor Tennessee have regulatory provisions concerning Cash Working Capital. Virginia regulatory provisions state that a Company of Atmos Energy's size in Virginia should have a Cash Working Capital of zero dollars. As part of the settlement of the 2013 rate case in Virginia, the Company agreed to prepare a Cash Working Capital Study in its next rate case. Please see Attachment 3 for the Virginia regulatory provisions for companies that are of a sufficient size to require a Cash Working Capital Study

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-36_Att1 - Lead-lag vs one-eighth.xlsx, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-36_Att2 - Lead-lag vs one-eighth.xlsx, 5 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_2-36_Att3 - VA CWC Rules.pdf, 9 Pages.

Respondent: Joe Christian

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Cash Working Capital Components - 1 / 8 O&M Expenses
as of December 31, 2018

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

Schedule B-4.2 B

Witness: Waller, Christian

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	539,683	12.50%	67,460
4	Transmission O&M Expense	441,601	12.50%	55,200
5	Distribution O&M Expense	8,276,854	12.50%	1,034,607
6	Customer Accting. & Collection	2,960,697	12.50%	370,087
7	Customer Service & Information	129,523	12.50%	16,190
8	Sales Expense	440,892	12.50%	55,111
9	Admin. & General Expense	<u>15,741,887</u>	12.50%	<u>1,967,736</u>
10	Total O & M Expenses	<u>\$ 28,531,137</u>		<u>\$ 3,566,392</u>
11	Lead/Lag Study Results			2,678,217
12	1/8 Method > Lead/Lag Study			<u>\$ 888,175</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Cash Working Capital Components - 1 / 8 O&M Expenses
as of March 31, 2020

Data: _____ Base Period Forecasted Period

Type of Filing: Original _____ Updated _____ Revised

Workpaper Reference No(s).

Schedule B-4.2 F

Witness: Waller, Christian

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	488,914	12.50%	61,114
4	Transmission O&M Expense	410,103	12.50%	51,263
5	Distribution O&M Expense	7,345,541	12.50%	918,193
6	Customer Accting. & Collection	2,646,900	12.50%	330,862
7	Customer Service & Information	128,272	12.50%	16,034
8	Sales Expense	208,278	12.50%	26,035
9	Admin. & General Expense	<u>15,996,974</u>	12.50%	<u>1,999,622</u>
10	Total O & M Expenses	<u>\$ 27,224,981</u>		<u>\$ 3,403,123</u>
11	Lead/Lag Study Results			2,678,217
12	1/8 Method > Lead/Lag Study			<u>\$ 724,906</u>

Schedule CWC1

Atmos Energy Corporation - Colorado Service Area
Cash-Basis Cash Working Capital Analysis
Test Year Ending March 31, 2017

Line No.	Description	Amount	CWC Factor	Cash Working Capital
	(a)	(b)	(c)	(d)
1	Gas Purchased	\$ 58,722,779	(0.017003)	\$ (998,463)
2				
3	<u>O&M Expense:</u>			
4	Labor O&M	6,713,136	0.046093	309,429
5	Other O&M	9,043,759	0.043216	390,835
6				
7	Franchise Tax	2,665,080	(0.022619)	(60,281)
8	Sales Tax	3,285,572	0.002751	9,039
9				
10	State and Federal Income Tax	5,046,820	(0.002839)	(14,328)
11	Other Taxes	2,463,874	(0.546537)	(1,346,598)
12				
13	Total	<u>\$ 87,941,021</u>		<u>\$ (1,710,369)</u>
14	CWC using one-eighth	12.50%		1,969,612
15	1/8 Method > Lead/Lag Study			(3,679,981)

**Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Attrition Period Ended May 31, 2016**

Line No.	Description	Test Year Expenses (b)	Average Daily Expense (b) / 366 days (c)	Revenue Lag (d)	Expense Lag (e)	Net Lag (d) - (e) (f)	CWC Requirement (c) x (f) (g)
1	Gas Supply Expense						
2	Purchased Gas	87,478,439	239,012 CWC2	37.50 CWC3	39.33	(1.83)	(437,392)
3							
4	Operation and Maintenance Expense						
5	O&M, Labor	7,915,572	21,627 CWC2	37.50 CWC4	14.07	23.43	506,721
6	O&M, Non-Labor	12,100,932	33,063 CWC2	37.50 CWC5	29.40	8.10	267,810
7	Total O&M Expense	20,016,504					774,531
8							
9							
10	Taxes Other Than Income						
11	Ad Valorem	3,801,021	10,385 CWC2	37.50 CWC6	241.50	(204.00)	(2,118,540)
12	State Gross Receipts Tax	1,241,962	3,393 CWC2	37.50 CWC6	(151.50)	189.00	641,277
13	Payroll Taxes	272,080	743 CWC2	37.50 CWC6	16.55	20.95	15,569
14	Franchise Tax	622,004	1,699 CWC2	37.50 CWC6	37.50	0.00	0
15	TRA Inspection Fee	530,084	1,448 CWC2	37.50 CWC6	272.50	(235.00)	(340,280)
16	DOT	0	0 CWC2	37.50 CWC6	59.00	(21.50)	0
17							
18	Allocated Taxes-Shared Services						
19	Ad Valorem	16% 49,974	137 CWC2	37.50 CWC6	241.50	(204.00)	(27,948)
20	Payroll Taxes	84% 255,485	698 CWC2	37.50 CWC6	16.55	20.95	14,626
21							
22	Allocated Taxes-Business Unit						
23	Ad Valorem	46% 48,815	133 CWC2	37.50 CWC6	241.50	(204.00)	(27,132)
24	Payroll Taxes	54% 57,959	158 CWC2	37.50 CWC6	16.55	20.95	3,311
25	Total Taxes Other Than Income	6,879,384					(1,839,117)
26							
27	Federal Income Tax	8,128,108					
28	Current Taxes	2,864,727	7,827 CWC2	37.50 CWC7	37.50	0.00	0
29	Deferred Taxes	5,263,381	14,381 CWC2	37.50 CWC7	0.00	37.50	539,288
30							
31	State Excise Tax	1,614,444					
32	Current Taxes	569,006	1,555 CWC2	37.50 CWC8	37.50	0.00	0
33	Deferred Taxes	1,045,438	2,856 CWC2	37.50 CWC8	0.00	37.50	107,100
34							
35	Depreciation	12,468,039	34,066 CWC2	37.50	0	37.50	1,277,475
36							
37	Interest on Customer Deposits	118,049	323 CWC2	37.50	182.5	(145.00)	(46,835)
38							
39	Interest Expense - LTD	6,623,097	18,096 CWC2	37.50 CWC9	91.25	(53.75)	(972,660)
40							
41	Return on Equity	15,166,903	41,440 CWC2	37.50	0	37.50	1,554,000
42							
43							
44	TOTAL	158,492,968					956,389

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Test Year Ended December 30, 2006

Line No.	Description (a)	Test Year Expenses (b)	Average Daily Expense (b) / 365 days (c)	Revenue Lag (d)	Expense Lag (e)	Net Lag (d) - (e) (f)	CWC Requirement (c) x (f) (g)	
1	Gas Supply Expense							
2	Purchased Gas	87,478,439	239,667	CWC2 37.50	Sch 3 39.33	(1.83)	(438,591)	
3								
4	Operation and Maintenance Expense							
5	O&M, Labor	7,652,390	20,965	CWC2 37.50	Sch 4 14.07	23.43	491,221	
6	O&M, Non-Labor	12,983,102	35,570	CWC2 37.50	Sch 5 29.40	8.10	288,118	
7	Total O&M Expense	20,635,493					779,339	
8								
9								
10	Taxes Other Than Income							
11	Ad Valorem	3,498,394	9,585	CWC2 37.50	CWC6 241.50	(204.00)	(1,955,267)	
12	State Gross Receipts Tax	1,084,335	2,971	CWC2 37.50	CWC6 (151.50)	189.00	561,478	
13	Payroll Taxes	257,296	705	CWC2 37.50	CWC6 16.55	20.95	14,771	
14	Franchise Tax	618,254	1,694	CWC2 37.50	CWC6 37.50	0.00	0	
15	TRA Inspection Fee	425,046	1,165	CWC2 37.50	CWC6 272.50	(235.00)	(273,660)	
16	DOT	19,392	53	CWC2 37.50	CWC6 59.00	(21.50)	(1,142)	
17								
18	Allocated Taxes-Shared Services							
19	Ad Valorem	0%	0	0	CWC2 37.50	CWC6 241.50	(204.00)	0
20	Payroll Taxes	100%	247,649	678	CWC2 37.50	CWC6 16.55	20.95	14,217
21								
22	Allocated Taxes-Business Unit							
23	Ad Valorem	10%	6,231	17	CWC2 37.50	CWC6 241.50	(204.00)	(3,482)
24	Payroll Taxes	90%	55,697	153	CWC2 37.50	CWC6 16.55	20.95	3,198
25	Total Taxes Other Than Income		6,212,295				(1,639,888)	
26								
27	Federal Income Tax	7,465,832						
28	Current Taxes	0	0	CWC2 37.50	CWC7 37.50	0.00	0	
29	Deferred Taxes	7,465,832	20,454	CWC2 37.50	CWC7 0.00	37.50	767,038	
30								
31	State Excise Tax	1,483,046						
32	Current Taxes	0	0	CWC2 37.50	CWC8 37.50	0.00	0	
33	Deferred Taxes	1,483,046	4,063	CWC2 37.50	CWC8 0.00	37.50	152,368	
34								
35	Depreciation	10,700,686	29,317	CWC2 37.50	0	37.50	1,099,386	
36								
37	Interest on Customer Deposits	110,242	302	CWC2 37.50	182.5	(145.00)	(43,795)	
38								
39	Interest Expense - LTD	6,084,048	16,669	CWC2 37.50	CWC9 91.25	(53.75)	(895,939)	
40								
41	Return on Equity	13,927,092	38,156	CWC2 37.50	0	37.50	1,430,866	
42								
43								
44	TOTAL		154,097,173				1,210,783	

Atmos Energy Corporation-Virginia
Lead / Lag Cash Working Capital Calculation - Total Company Per Books (GAAP)
TIME: September 30, 2015
Case No. PUE-2015-00119

Line No.	Cost Category (1)	Per Books Expense (2)	Daily Amount (3)=(2)/365	Rev Lag Days (4)	Expense Lead Days (5)	Reference (6)	Net Lag Days (7)=(4)-(5)	Working Capital Reg. (8)=(3)*(7)
1	OPERATING EXPENSES:							
2	Purchased Gas Expense	#####	#####	40.93	39.63	Sheet 4	1.30	\$ 3,706,847
3	Deferred Gas Expense	(63,125,790)	(172,947)	40.93	40.93	Note 3	0.00	-
4	Stored Gas Expense	48,197,347	132,048	40.93	0.00	Note 1	40.93	5,404,725
5	Prepaid Insurance Expense	12,457,311	34,130	40.93	0.00	Note 1	40.93	1,396,941
6	Payroll Costs	178,828,231	489,940	40.93	14.10	Sheet 5	26.83	13,145,090
7	Employee Benefits Expense	35,591,227	97,510	40.93	0.00	Note 1	40.93	3,991,084
8	Incentive Compensation Exp	34,408,040	94,269	40.93	0.00	Note 1	40.93	3,858,430
9	Pension and RIP Expense	25,899,122	70,956	40.93	0.00	Note 1	40.93	2,904,229
10	OPEB Expense	12,871,162	35,263	40.93	63.41	Sheet 6	(22.48)	(792,676)
11	<u>Other O & M Costs:</u>							
12	Accrued Vacation	(4,370,892)	(11,975)	40.93	0.00	Note 1	40.93	(490,137)
13	Uncollectible Expense	15,904,325	43,573	40.93	459.53	Sheet 7	(418.60)	(18,239,459)
14	Injuries and Damage Expense	26,254,702	71,931	40.93	0.00	Note 1	40.93	2,944,136
15	Other	181,279,089	496,655	40.93	36.70	Sheet 8	4.23	2,100,851
16	Depreciation and Amort Exp	281,102,498	770,144	40.93	0.00	Note 1	40.93	31,521,994
17								
18	TAXES OTHER THAN INCOME:							
19	Payroll Tax Expense	13,874,044	38,011	40.93	19.25	Sheet 9	21.68	824,032
20	Property Tax Expense	93,719,214	256,765	40.93	100.03	Sheet 10	(59.10)	(15,175,930)
21	Other Taxes	123,369,644	337,999	40.93	31.96	Sheet 11	8.97	3,032,213
22	TOTAL OPERATING EXP & OTH TAX	2,059,810,047						
23	INCOME TAXES:							
24	Current (including state)	(9,898,087)	(27,118)	40.93	37.50	Sheet 12	3.43	(93,015)
25	Deferred FIT Included in RB	194,351,594	532,470	40.93	0.00	Note 1	40.93	21,793,997
26	TOTAL INCOME TAX EXP	184,453,507						
27	OTHER EXPENSES:							
28	Charitable Donations	3,456,343	9,469	40.93	40.93	Note 2	0.00	-
29	Interest on Customer Deposits	665,643	1,824	40.93	182.50	Sheet 13	(141.57)	(258,224)
30	Interest Expense on LT Debt	144,874,613	396,917	40.93	91.25	Sheet 14	(50.32)	(19,972,863)
31	AFUDC	(2,374,770)	(6,506)	40.93	40.93	Note 2	0.00	-
32	Other Income	(14,974,677)	(41,027)	40.93	40.93	Note 2	0.00	-
33	TOTAL OTHER INCOME	131,647,153						
34	Income Avail for Common Eq	299,475,209	820,480	40.93	40.93	Note 2	0.00	-
35	Subtotal							41,602,265
36	Customer Utility Taxes	707,783	1,939	40.93	27.76	Sheet 15	13.17	25,537
37	State & Local Consumption Taxes	366,594	1,004	40.93	32.71	Sheet 16	8.22	8,248
38	Plus: Balance Sheet Analysis					Schedule 28		(374,367)
39								41,261,663
								TOTAL CASH WORKING CAPITAL REQUIREMENT/(SOURCE)

Note 5: 0 Net Lead days assigned in compliance with Staff Report
 Note 1: Item is included in the Balance Sheet Analysis; therefore, 0 lead days assigned.
 Note 2: 0 Net Lead days assigned in compliance with the Staff in Case No. PUE950033.
 Note 3: Per Case No. PUE950033, 0 Cash Working Capital used due to a timing difference between deferred gas expense and the aver

Atmos Energy Corporation-Virginia
Lead / Lag Cash Working Capital Calculation - Jurisdictional Per Books (GAAP)
TME: September 30, 2015
Case No. PUE-2015-00119

Line No.	Cost Category (1)	Alloc Factor Ref (2)	Alloc Factor % (3)	Jurisdictional Per Books Expense (4)	Allocated Per Books Expense (5)=(3)*(4)	Juris. Daily Amount (6)=(5)/365	Rev Lag Days (7)	Expense Lead Days (8)	Ref (9)	Net Lag Days (10)=(7)-(8)	Jurisdictional CWC Requirement (11)=(10)*(6)
1	OPERATING EXPENSES:										
2	Purchased Gas Expense	WP 40-1 "V"	90.270%	\$ 23,490,569	#####	\$ 58,096	40.93	39.63	Sheet 4	1.30	\$ 75,323
3	Deferred Gas Expense	WP 40-1 "V"	90.270%	-	-	-	40.93	40.93	Note 3	0.00	-
4	Stored Gas Expense	WP 40-1 "AA"	86.980%	844,857	734,856	2,013	40.93	0.00	Note 1	40.93	82,392
5	Prepaid Insurance Expense	WP 40-1 "V"	90.270%	5,238	4,728	13	40.93	0.00	Note 1	40.93	532
6	Payroll costs	WP 40-1 "V"	90.270%	976,858	881,809	2,416	40.93	14.10	Sheet 5	26.83	64,821
7	Employee Benefits Expense	WP 40-1 "V"	90.270%	226,415	204,385	560	40.93	0.00	Note 1	40.93	22,921
8	Incentive Compensation	WP 40-1 "S"	89.880%	144,593	129,960	356	40.93	0.00	Note 1	40.93	14,571
9	Pension and RIP expense	WP 40-1 "V"	90.270%	84,239	76,043	208	40.93	0.00	Note 1	40.93	8,513
10	OPEB expense	WP 40-1 "V"	90.270%	121,932	110,068	302	40.93	63.41	Sheet 6	(22.48)	(6,789)
11	<u>Other O & M Costs:</u>										
12	Accrued Vacation	WP 40-1 "V"	90.270%	(411,103)	(371,103)	(1,017)	40.93	0.00	Note 1	40.93	(41,626)
13	Uncollectible Expense	WP 40-1 "V"	90.270%	115,921	104,642	287	40.93	459.53	Sheet 7	(418.60)	(120,137)
14	Injuries and Damage Expense	WP 40-1 "V"	90.270%	3,418	3,086	8	40.93	0.00	Note 1	40.93	327
15	Other	WP 40-1 "V"	90.270%	804,089	725,851	1,989	40.93	36.70	Sheet 8	4.23	8,413
16	Depreciation and Amort Exp	WP 40-1 "V"	90.270%	2,300,769	2,076,904	5,690	40.93	0.00	Note 1	40.93	232,892
17											
18	TAXES OTHER THAN INCOME										
19	Payroll Tax Expense	WP 40-1 "V"	90.270%	130,025	117,373	322	40.93	19.25	Sheet 9	21.68	6,981
20	Property Tax Expense	WP 40-1 "V"	90.270%	456,800	412,353	1,130	40.93	100.03	Sheet 10	(59.10)	(66,788)
21	Other Taxes	WP 40-1 "V"	90.270%	92,692	83,673	229	40.93	31.96	Sheet 11	8.97	2,054
22	TOTAL OPERATING EXP	WP 40-1 "V"	90.270%	29,387,311		72,602					
23	INCOME TAXES:										
24	Current (including state)	WP 40-1 "AE"	88.630%	2,830,952	2,509,073	6,874	40.93	37.50	Sheet 12	3.43	23,578
25	Deferred FIT Included in RB	WP 40-1 "AE"	88.630%	(430,209)	(381,294)	(1,045)	40.93	0.00	Note 1	40.93	(42,772)
26	TOTAL INCOME TAX EXP			2,400,743		5,829					
27	OTHER EXPENSES:										
28	Charitable Donations		#####	16,913	16,913	46	40.93	40.93	Note 2	0.00	-
29	Interest on Customer Deposits	WP 40-1 "F"	96.820%	559	541	1	40.93	182.50	Sheet 13	(141.57)	(142)
30	Interest Expense on LT Debt	WP 40-1 "V"	90.270%	1,032,753	932,266	2,554	40.93	91.25	Sheet 14	(50.32)	(128,517)
31	AFUDC	WP 40-1 "V"	90.270%	206	186	1	40.93	40.93	Note 2	0.00	-
33	TOTAL OTHER INCOME			1,050,431		2,602					
34	Income Avail for Common Eq	Sch 40b; p. 1		4,677,085		12,814	40.93	40.93	Note 2	0.00	-
35				42,192,655		93,847					136,547
36	Customer Utility Taxes	WP 40-1 "V"	90.270%	707,783		1,939	40.93	27.76	Sheet 15	13.17	25,537
37	State & Local Consumption Taxes	WP 40-1 "V"	90.270%	366,594		1,004	40.93	32.71	Sheet 16	8.22	8,248
38	Plus: Balance Sheet Analysis	Sch 28							Schedule 28		(338,127)
39											
											TOTAL CASH WORKING CAPITAL REQUIREMENT/(SOURCE) \$ (167,795)

Note 1: Item is included in the Balance Sheet Analysis; therefore, 0 lead days assigned.
Note 2: 0 Net Lead days assigned in compliance with the Staff in Case No. PUE950033
Note 3: Per Case No. PUE950033, 0 Cash Working Capital used due to a timing difference.

1/8	12.50%
O&M	2,604,326
1/8 Method	325,541
Difference	\$ (493,336)

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 15 shall reflect combined generation and distribution operations as well as generation only operations and distribution only operations.

All regulatory assets shall be individually listed with associated deferred income tax. Indicate whether the regulatory asset is included in financial reporting or is currently recognized for ratemaking purposes only.

Schedule 16 - Detail of Regulatory Accounting Adjustments

Instructions: If applicable per Schedules 9 and 12 instructions.

Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 16 shall reflect combined generation and distribution operations as well as generation only operations and distribution only operations.

Each regulatory accounting adjustment shall be numbered sequentially beginning with ET-1 and listed under the appropriate description category (Operating Revenues, Interest Expense, Common Equity Capital, etc.).

Each regulatory accounting adjustment shall be fully explained in the description column of this schedule. Regulatory accounting adjustments shall adjust from a financial accounting basis to a regulatory accounting basis. Adjustments to reflect going-forward operations shall not be included on this schedule.

Detailed workpapers substantiating each adjustment shall be provided in Schedule 29.

Schedule 17 - Lead/Lag Cash Working Capital Calculation – Earnings Test

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 17 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 17A, reflecting generation only operations, and Schedule 17B, reflecting distribution only operations, using the same format as Schedule 17.

Total Balance Sheet Net Source/Use of Average Cash Working Capital determined in Schedule 18 shall be included in the Total Cash Working Capital amount in this schedule.

The Total Cash Working Capital amount determined in this schedule shall be included in Schedules 12-14.

Utilities required to use a lead/lag study should perform a complete lead/lag analysis every five years. Major items such as the revenue lag and balance sheet accounts should be reviewed every year.

Schedule 18 - Balance Sheet Analysis – Earnings Test

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 18 shall reflect combined generation and distribution operations as well as generation only operations and distribution only operations.

All sources/uses of cash working capital shall be detailed in this schedule. The associated accumulated deferred income tax shall also be included as a source/use.

The Net Source/Use of Average Cash Working Capital determined in this schedule shall be included in Schedule 17.

Support for the above schedule shall include a list of all balance sheet subaccounts and titles. Indicate whether the account's impact is included in (1) the balance sheet

analysis; (2) the capital structure; (3) the income statement portion of the lead/lag study; or (4) excluded from cost of service.

Schedule 19 - Rate of Return Statement – Per Books

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 19 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 19A, reflecting generation only operations, and Schedule 19B, reflecting distribution only operations, using the same format as Schedule 19.

Utilities not subject to § 56-585.1 shall file only Columns (1)-(3) on Schedule 19.

Column (1) interest expense, preferred dividends and common equity capital shall be calculated by using the capital structure included in Schedule 3 or Schedule 8 and end of test year level rate base.

Schedule 20 - Rate of Return Statement – Generation and Distribution Per Books

Instructions:

Utilities not subject to § 56-585.1 of the Code of Virginia may omit Schedule 20.

Schedule 20 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 20A, reflecting generation only operations, and Schedule 20B, reflecting distribution only operations, using the same format as Schedule 20.

Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 26 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 26A, reflecting generation only operations, and Schedule 26B, reflecting distribution only operations, using the same format as Schedule 26.

Provide a revenue reconciliation of each topic or subject that affects the revenue requirement. All components of each topic or subject shall be detailed (i.e. payroll and related = payroll, benefits, payroll taxes, and related tax effect) on a supporting schedule. Cash working capital shall be considered a separate topic or subject rather than as a component of each topic or subject.

Schedule 27 - Lead/Lag Cash Working Capital Calculation – Adjusted

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 27 shall reflect combined generation and distribution operations. Additionally, such utilities shall file Schedule 27A, reflecting generation only operations, and Schedule 27B, reflecting distribution only operations, using the same format as Schedule 27.

Total Balance Sheet Net Source/Use of Average Cash Working Capital determined in Schedule 28 shall be included in the Total Cash Working Capital amount in this schedule.

The Total Cash Working Capital amount determined in this schedule shall be included in Schedules 22-24.

Utilities required to use a lead/lag study should perform a complete lead/lag analysis every five years. Major items such as the revenue lag and balance sheet accounts should be reviewed every year.

Schedule 28 - Balance Sheet Analysis – Adjusted

Instructions: Use format of attached schedule.

For utilities subject to § 56-585.1 of the Code of Virginia, Schedule 28 shall reflect combined generation and distribution operations as well as generation only operations and distribution only operations.

All sources/uses of cash working capital shall be detailed in this schedule. The associated accumulated deferred income tax shall also be included as a source/use.

The Net Source/Use of Average Cash Working Capital determined in this schedule shall be included in Schedule 27.

Support for the above schedule should include a list of all balance sheet subaccounts and titles. Indicate whether the account's impact is included in (1) the balance sheet analysis; (2) the capital structure; (3) the income statement portion of the lead/lag study; or (4) excluded from cost of service. Include a brief description of the costs included in each account.

Schedule 29 - Workpapers for Earnings Test and Ratemaking Adjustments

Instructions: Include a table of contents listing the work papers included in this schedule.

(a) Provide a narrative explaining the purpose and methodology used for each adjustment identified in subsections (b) and (d) below which have not been addressed in the applicant's prefiled testimony. Such explanation shall reference any relevant Financial Accounting Standards Board ("FASB") statement or commission precedent if known or available.

(b) Provide a summary calculation of each earnings test adjustment included in Schedule 16. Each summary calculation shall identify the source documents used to prepare such calculation.

COMPANY NAME
LEAD/LAG CASH WORKING CAPITAL CALCULATION - EARNINGS TEST
FOR THE YEAR ENDED --/--
SUPPORTING COLUMN -- OF SCHEDULE --

CASE NO. 2018-00281
 ATTACHMENT 3
 TO STAFF DR NO. 2-38
 Exhibit No.: _____
 Witness: _____
 Schedule 17

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Virginia Juris. Per Books Amounts	Per Books Regulatory Accounting Adjustments	Amounts After Adj.	Average Daily Amount	Expense (Lead)/Lag Days	Revenue Lag	Net (Lead)/Lag Days	Working Capital (Provided)/ Required
OPERATING EXPENSES								
O&M Expenses:								
Account # - Fuel Clause								
Account # - Fuel Clause								
Account # - Fuel Clause								
Account # - Deferred Fuel								
Payroll Expense								
Benefits and Pension Expense								
OPEB Expense								
Regulatory Asset Amortization Expense								
Uncollectible Expense								
Stores Issues								
Stored Undistributed								
Accrued Vacation Expense								
Prepaid Insurance Amortization Expense								
Worker's Compensation Expense								
Directors' Deferred Compensation Exp.								
Storm Damage Expense								
Transition Cost Expense								
Restructuring Expense								
Contingent Liabilities								
Other O&M Expenses								
Depreciation Expense:								
Depreciation Expense								
Amortization Expense								
Amortization Expense								
Amortization of Regulatory Assets								
Federal Income Taxes:								
Current								
Deferred								
DFIT on items excluded from Rate Base								
Deferred ITC								
State Income Tax Expense								
Taxes Other Than Income:								
Property Tax Expense								
Valuation Tax Expense								
Business and Occupation Tax Expense								
Payroll Tax Expense								
Other Taxes								
AFUDC								
Gain/Loss of Disposition of Property								
Charitable Donations								
Interest on Customer Deposits								
Other Expense/Income (A-t-l)								
Other Income/Expense (B-t-l)								
Interest Expense								
Preferred Dividends								
JDC Expense								
Income Available for Common Equity								
Totals								
Plus: Customer Utility Taxes								
BALANCE SHEET ITEMS								
TOTAL CASH WORKING CAPITAL								

COMPANY NAME
BALANCE SHEET ANALYSIS - EARNINGS TEST
FOR THE THIRTEEN MONTHS ENDED --/--

Exhibit No.: _____
 Witness: _____
 Schedule 18

Additional Uses of Average Cash Working Capital

Account Number	Account Title	Month Prior to Test Yr.	First Month of Test Yr.	Second Month of Test Yr.	Third Month of Test Yr.	Fourth Month of Test Yr.	Fifth Month of Test Yr.	Sixth Month of Test Yr.	Seventh Month of Test Yr.	Eighth Month of Test Yr.	Ninth Month of Test Yr.	Tenth Month of Test Yr.	Eleventh Month of Test Yr.	Twelfth Month of Test Yr.	Thirteen Month Average
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														

Total Additional Uses of Average Cash Working Capital

Additional Sources of Average Cash Working Capital

Account Number	Account Title	Thirteen Month Average
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	

Total Additional Sources of Average Cash Working Capital

Net (Source)/Use of Average Cash Working Capital

COMPANY NAME
 LEAD/LAG CASH WORKING CAPITAL CALCULATION - ADJUSTED
 FOR THE YEAR ENDED --/--/--
 SUPPORTING COLUMN -- OF SCHEDULE --

Exhibit No.: _____
 Witness: _____
 Schedule 27

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Virginia Juris. Per Books <u>Amounts</u>	Rate-making <u>Adjustments</u>	Amounts After Adj.	Average Daily <u>Amount</u>	Expense (Lead)/Lag <u>Days</u>	Revenue <u>Lag</u>	Net (Lead)/Lag <u>Days</u>	Working Capital (Provided)/ <u>Required</u>
OPERATING EXPENSES								
O&M Expenses:								
Account # - Fuel Clause								
Account # - Fuel Clause								
Account # - Fuel Clause								
Account # - Deferred Fuel								
Payroll Expense								
Benefits and Pension Expense								
OPEB Expense								
Regulatory Asset Amortization Expense								
Uncollectible Expense								
Stores Issues								
Stored Undistributed								
Accrued Vacation Expense								
Prepaid Insurance Amortization Expense								
Worker's Compensation Expense								
Directors' Deferred Compensation Exp.								
Storm Damage Expense								
Transition Cost Expense								
Restructuring Expense								
Contingent Liabilities								
Other O&M Expenses								
Depreciation Expense:								
Depreciation Expense								
Amortization Expense								
Amortization Expense								
Amortization of Regulatory Assets								
Federal Income Taxes:								
Current								
Deferred								
DFIT on items excluded from Rate Base								
Deferred ITC								
State Income Tax Expense								
Taxes Other Than Income:								
Property Tax Expense								
Valuation Tax Expense								
Business and Occupation Tax Expense								
Payroll Tax Expense								
Other Taxes								
AFUDC								
Gain/Loss of Disposition of Property								
Charitable Donations								
Interest on Customer Deposits								
Other Expense/Income (A-t-l)								
Other Income/Expense (B-t-l)								
Interest Expense								
Preferred Dividends								
JDC Expense								
Income Available for Common Equity								
Totals								
Plus: Customer Utility Taxes								
BALANCE SHEET ITEMS								
TOTAL CASH WORKING CAPITAL								

COMPANY NAME
 BALANCE SHEET ANALYSIS - ADJUSTED
 AS OF --/--

Exhibit No.: ____
 Witness: ____
 Schedule 28

Additional Uses of Cash Working Capital

Account Number	Account Title	First Month	Second Month	Third Month	Fourth Month	Fifth Month	Sixth Month	Seventh Month	Eighth Month	Ninth Month	Tenth Month	Eleventh Month	Twelfth Month	Thirteenth Month	Thirteen Month Average
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														
	Individual Uses of Cash Working Capital														

Total Additional Uses of Cash Working Capital

Additional Sources of Cash Working Capital

Account Number	Account Title	Thirteen Month Average
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	
	Individual Sources of Cash Working Capital	

Total Additional Sources of Cash Working Capital

Net (Source)/Use of Cash Working Capital

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-37
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Jennifer K. Story at page 10, lines 8-12. Provide a comparison of the excess deferred income taxes estimated in Case No. 2017-00349¹⁵ and the present case.

RESPONSE:

Please see the Company's response to Staff DR No. 1-47, Attachment 1 for the excess deferred income taxes in this case in the amount of \$350,130,387. Please see the Company's response in Case No. 2017-00349 to Staff Rehearing DR No. 1-01, Attachment 1 and the Company's response in Case No. 2017-00349 to AG Post-Hearing Request for Information, Item 4, Attachment 1 for the excess deferred income taxes in the amount of \$35,309,598.

Respondent: Jennifer Story

¹⁵ *Id.*

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-38
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Dane A. Watson (Watson Testimony), page 4, regarding the data utilized in the depreciation study. Discuss the impact(s) of the PRP capital spending on the results of the depreciation study.

RESPONSE:

We cannot specifically quantify the impacts of the PRP capital spending on the depreciation study since the program retirements are not separately identified in the historical database. However, the PRP program replaces assets that have older materials and installation practices that are nearing end of life. As a result of the PRP program, a lengthening of lives is expected. The depreciation study, specifically Account 37601 - Steel Mains, has reflected a longer life by moving from the existing 55 years to the proposed 70 years.

Respondent: Dane Watson

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-39
Page 1 of 1

REQUEST:

Refer to the Watson Testimony, page 8, regarding the use of the Equal Life Group (ELG) procedure in the depreciation study.

- a. Identify the cases in which the Commission has approved the use of the ELG rates for Atmos.
- b. Confirm that Atmos is aware the Commission did not approve the use of the ELG rates in Case No. 2017-00321.¹⁶

RESPONSE:

- a. The list below provides specific cases where the Commission approved ELG derived rates for Atmos Energy. These cases encompass both stipulation agreements and fully litigated proceedings whereby the ELG derived rates were approved by the Commission.

Case No. 99-070
Case No. 2006-00464
Case No. 2013-00148
Case No. 2015-00343

- b. Confirmed.

Respondent: Dane Watson

¹⁶ Case No. 2017-00321, *Electronic Application of Duke Energy Kentucky, Inc. for: 1) An Adjustment of the Electric Rates; 2) Approval of and Environmental Compliance Plan and Surcharge Mechanism; 3) Approval of New Tariffs; 4) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 5) All Other Required Approvals and Relief* (Ky. PSC Apr. 13, 2018).

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-40
Page 1 of 1

REQUEST:

Refer to the Watson Testimony at page 12, lines 10-14. State when the Time and Motion Studies results will be fully incorporated into the depreciation study results.

RESPONSE:

The Time and Motion Study has been recognized in the depreciation study results in this case and the most recent prior depreciation study. For example, the combined 37601 and 37602 (Steel and Plastic Mains) net salvage analysis indicates a negative 40% in the most recent (2017) 5-year moving average and a negative 34% in the 10-year moving average. However, the study recommendation was to retain the existing negative 5%.

The Mains and Services Time and Motion Study was implemented in October 2015 and the Measuring and Regulating Time and Motion Study was implemented in November 2016. The results of the Time and Motion Studies, like any net salvage analysis, are best evaluated with 5-10 years of historical activity. Therefore, as time passes, the implementation of the time and motion studies will become part of the historical data used for the analysis.

Respondent: Dane Watson

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REQUEST:

Refer to the Watson Testimony at page 17, line 4. State how often Atmos reviews its annual depreciation rates.

RESPONSE:

Atmos Energy attempts to review its direct property depreciation rates through the conduction of a depreciation study approximately every five years and in conjunction with a rate filing or as required (ordered) by the Commission.

Respondent: Dane Watson

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Refer to the Direct Testimony of Laura K. Gillham, page 11, line 11.

- a. Identify and explain the five control deficiencies that were identified in the most recently completed fiscal year.
- b. Identify the deficiencies that impacted Atmos's Kentucky operations.

RESPONSE:

- a. Please see Attachment 1.
- b. These deficiencies relate to corporate level processes and did not have a direct impact on Kentucky operations.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-42_Att1 - Internal Control Deficiencies.xlsx, 1 Page.

Respondent: Laura Gillham

Atmos Energy Corporation
Internal Control Deficiencies Identified

a) Identify and explain the five control deficiencies that were identified in the most recently completed fiscal year.

Segment	# of ctrls	Control Area	Observation
Regulated	1	Revenue	Franchise fee rate change was not reviewed after entry into SAP prior to the rate effective date. The rate was reviewed prior to bill disbursements; therefore, there was no financial impact.
Regulated	2	Financial Reporting	There is no evidence of the Company's consideration and conclusion with regard to the accounting guidance related to allocating goodwill from the previously identified AP&S reporting unit, which included the TLGP entity, to the newly created reporting units of TLGP and AP&S, subsequent to the reorganization of the Company's operating segments.
			Formal review of rate case outcomes are not formally documented for financial reporting.
IT	2	Access to Programs and Data	Oracle Database Password Profiles have no password settings set for authentication.
			During November 2016, the PGAS application and database servers were replaced; however, the SOX relevant server listing was not updated by IT Management. As a result, the local administrative access to the servers was not reviewed by Management during FY17.

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REQUEST:

Refer to the Direct Testimony of James H. Vander Weide, Ph.D. (Vander Weide Testimony), page 4, lines 14-18.

- a. Explain why Atmos's financial risk is measured by the ratio of book values of equity and debt while the proxy companies' financial risk is based on the market value of equity and debt.
- b. Provide a comparison of the financial leverage of Atmos and the proxy natural gas utilities.

RESPONSE:

- a) Atmos Energy objects to this interrogatory on the grounds that it mischaracterizes Dr. Vander Weide's testimony. Dr. Vander Weide's testimony on page 4, lines 14 - 18, does not state or imply that "Atmos's financial risk is measured by the ratio of book values of equity and debt while the proxy companies' financial risk is based on the market value of equity and debt." Rather, his testimony states:

My recommended return on equity is conservative because the financial risk of my comparable companies, which is based on the equity ratio resulting from the market values of their equity and debt, is less than the financial risk of the lower equity ratio in Atmos Energy's ratemaking capital structure, which is based on its book values of equity and debt.

- b) The financial leverage of Atmos Energy and the proxy natural gas utilities can be compared using either book value capital structures or market value capital structures. For the purpose of estimating their required return on equity, investors are more concerned with the financial leverage reflected in a company's market value capital structure. For the purpose of estimating the probability of bankruptcy, investors are concerned with the financial leverage reflected in a company's book values of debt and equity. In responding to this interrogatory, Dr. Vander Weide provides a comparison of the financial leverage of Atmos Energy and the proxy natural gas utilities, based both on the book value percentages of debt and equity as reported in current Value Line reports and on current market value percentages of debt and equity.

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Line	Company	2017 Percent Equity per Value Line at September 2018	Forecasted 2021 - 2023 Percent Equity per Value Line at September 2018
1	Atmos Energy	56%	55%
2	Chesapeake Utilities	71.1%	70%
3	New Jersey Resources	55.4%	62%
4	NiSource Inc.	36.5%	39%
5	Northwest Nat. Gas	52.1%	53.5%
6	ONE Gas Inc.	62.2%	62%
7	South Jersey Inds.	51.5%	53.5%
8	Southwest Gas	50.2%	52%
9	Spire Inc.	50%	51%
10	UGI Corp.	44.2%	53%
11	Average	53%	55%

Line	Company	Long-Term Debt	Market Cap \$ (Mil)	Total	% Long-Term Debt	% Market Equity
1	Atmos Energy	3,067	10,607	13,674	22%	78%
2	Chesapeake Utilities	197	1,332	1,529	13%	87%
3	New Jersey Resources	997	4,055	5,053	20%	80%
4	NiSource Inc.	7,512	9,163	16,675	45%	55%
5	Northwest Nat. Gas	683	2,020	2,703	25%	75%
6	ONE Gas Inc.	1,193	4,295	5,489	22%	78%
7	South Jersey Inds.	1,123	3,002	4,125	27%	73%
8	Southwest Gas	1,799	3,898	5,697	32%	68%
9	Spire Inc.	1,995	3,749	5,744	35%	65%
10	UGI Corp.	3,995	9,582	13,576	29%	71%
11	Average				27%	73%

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 12, lines 17-20. Explain if rate mechanisms such as weather normalization adjustments or pipeline replacement riders mitigate risk associated with demand uncertainty for a natural gas utility.

RESPONSE:

Weather normalization adjustments mitigate the risk associated with demand uncertainty because they adjust the experienced demand used to set rates for the impact of unusual weather. Pipeline replacement riders are not designed to mitigate the impact of demand uncertainty. Rather, pipeline replacement riders mitigate the risk of not recovering the investment in new long-lived pipeline infrastructure. In addition, pipeline replacement riders provide an incentive for the company to make pipeline investments that improve the safety and reliability of natural gas service.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 13, lines 11-14. Confirm that purchased gas costs are collected from the customers through the gas cost adjustment. If confirmed, explain how purchased gas costs add to operating expense uncertainty.

RESPONSE:

Purchased gas costs are collected from customers through the gas cost adjustment. However, purchased gas costs add to operating expense uncertainty because, for financial accounting purposes, they are recorded on the utility's financial statements as an operating expense. The variability of purchased gas costs increases the variability of cash flow from operations.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 15, lines 5-8. Provide the operating leverage for Atmos and the proxy companies.

RESPONSE:

It is difficult to measure operating leverage precisely because many expenses have both a fixed and a variable component. However, the ratio of long-term assets (total assets minus current assets) to sales is a useful indicator of operating leverage, with a higher ratio of long-term assets to sales indicating higher operating leverage. The average operating leverages of Atmos Energy and the proxy natural gas utilities are shown below. As shown there, Atmos Energy's operating leverage exceeds the operating leverage of the other natural gas utilities, with the exception of Nisource. As an additional indicator of the high operating leverage, and hence, operating risk of Atmos and other natural gas utilities, Dr. Vander Weide also provides information on the ratio of total assets to sales for Value Line's industry groups shown in the second table below. These data support the conclusion that utilities in general, including natural gas utilities, have higher operating leverage than companies in other industries.

Company Name	Total Assets	Total Current Assets	Reported Annual Sales	Total Assets - Total Current Assets/Sales
Atmos Energy	10,750	540	2,760	3.700
Chesapeake Utilities	1,417	179	618	2.006
New Jersey Resources	3,929	579	2,269	1.476
NiSource Inc.	19,962	1,763	4,875	3.733
Northwest Natural	3,040	270	762	3.634
ONE Gas, Inc.	5,207	589	1,540	2.999
South Jersey Inds.	3,865	439	1,243	2.756
Southwest Gas	6,237	657	2,549	2.189
Spire Inc.	6,547	726	1,741	3.344
UGI Corp.	11,582	1,698	6,121	1.615
Average	72,535	7,439	24,476	2.660

	Industry	Total Assets	Total Current Assets	Reported Annual Sales	Total Assets - Total Current Assets/Sales
1	WATER UTILITY	32,545	1,490	6,125	5.070
2	ELECTRIC UTILITY (EAST)	771,970	59,894	171,217	4.159
3	ELECTRIC UTILITY (WEST)	278,277	18,331	68,339	3.804
4	MARITIME	102,118	10,760	24,197	3.776
5	ELECTRIC UTIL.(CENTRAL)	325,324	26,494	88,566	3.374
6	NATURAL GAS UTILITY	72,535	7,439	24,476	2.660
7	RAILROAD	204,917	15,786	71,322	2.652
8	PRECIOUS METALS	146,004	23,851	49,575	2.464
9	WIRELESS NETWORKING	84,314	14,228	28,649	2.446
10	CABLE TV	462,112	40,408	178,046	2.369
11	NATURAL GAS(DIVERSIFIED)	227,503	28,238	85,285	2.336

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12	OIL/GAS DISTRIBUTION	339,650	27,558	134,031	2.329
13	PETROLEUM (PRODUCING)	524,977	65,026	215,900	2.130
14	DRUG INDUSTRY	1,366,449	334,902	490,884	2.101
15	BEVERAGE	544,158	131,959	221,129	1.864
16	METALS & MINING (DIV.)	480,607	93,970	216,168	1.789
17	TELECOM. SERVICES	1,358,887	241,836	659,598	1.694
18	MED SUPPLIES (INVASIVE)	258,081	73,389	112,601	1.640
19	TELECOM. UTILITY	483,129	74,038	250,983	1.630
20	HOTEL/GAMING	224,077	35,858	117,477	1.602
21	PIPELINE MLPS	421,312	41,006	257,075	1.479
22	OILFIELD SERVICES/EQUIP.	335,909	101,967	158,702	1.474
23	ENTERTAINMENT	368,061	74,637	201,271	1.458
24	ENVIRONMENTAL	77,469	9,609	47,509	1.428
25	INFORMATION SERVICES	132,977	42,918	64,619	1.394
26	POWER	274,824	49,525	164,267	1.372
27	RECREATION	140,518	24,991	93,921	1.230
28	BIOTECHNOLOGY	159,110	93,351	55,584	1.183
29	DIVERSIFIED CO	1,128,459	392,276	631,686	1.165
30	HOUSEHOLD PRODUCTS	215,612	58,965	141,278	1.109
31	ENTERTAINMENT TECH	39,365	16,259	21,181	1.091
32	INDUSTRIAL SERVICES	304,719	71,248	216,870	1.077
33	PRECISION INSTRUMENT	105,308	35,511	65,347	1.068
34	NEWSPAPER	25,682	6,634	18,473	1.031
35	ADVERTISING	102,847	46,622	61,255	0.918
36	SEMICONDUCTOR	354,192	128,173	246,339	0.918
37	HEALTHCARE INFO. SYS	22,134	6,545	17,068	0.913
38	FOOD PROCESSING	625,713	146,949	525,158	0.912
39	PAPER & FOREST PRODUCTS	89,651	18,572	79,351	0.896
40	PACKAGING & CONTAINERS	119,524	30,247	101,804	0.877
41	COMPUTER SOFTWARE/SVCS	505,226	282,240	254,842	0.875
42	TELECOM. EQUIPMENT	317,265	169,842	171,099	0.862
43	E-COMMERCE	72,554	29,240	50,638	0.855
44	MACHINERY	138,040	45,725	112,716	0.819
45	AUTOMOTIVE	1,705,935	710,875	1,232,924	0.807
46	COMPUTERS & PERIPHERALS	619,512	234,988	480,964	0.799
47	CHEMICAL-SPECIALTY	163,016	50,499	141,161	0.797
48	RESTAURANT	113,641	21,311	116,499	0.793
49	AIR TRANSPORT	343,609	76,985	337,252	0.791
50	IT SERVICES	277,941	87,973	247,773	0.767
51	FOREIGN ELECTRON/ENTERTN	452,695	185,361	350,037	0.764
52	METAL FABRICATING	41,642	16,982	33,727	0.731
53	BUILDING MATERIALS	103,097	27,606	103,917	0.726
54	TOBACCO	181,072	54,053	178,582	0.711
55	CHEMICAL-DIVERSIFIED	100,908	33,978	96,072	0.697
56	ELECTRICAL EQUIPMENT	96,149	41,471	81,356	0.672
57	OFFICE EQUIP/SUPPLIES	41,790	18,510	38,366	0.607
58	STEEL	202,826	74,699	212,865	0.602
59	AEROSPACE/DEFENSE	352,041	164,490	319,661	0.587

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60	MEDICAL SERVICES	628,792	192,918	745,520	0.585
61	TRUCKING	52,665	11,384	71,043	0.581
62	HEAVY TRUCK & EQUIP.	174,106	85,146	159,945	0.556
63	INTERNET	756,172	404,311	646,214	0.544
64	PUBLISHING	17,990	5,354	25,307	0.499
65	APPAREL	60,566	26,571	68,857	0.494
66	FURN/HOME FURNISHING	38,144	15,085	46,964	0.491
67	EDUCATIONAL SERVICES	14,804	5,870	19,221	0.465
68	TOILETRIES/COSMETICS	30,731	12,963	38,783	0.458
69	RETAIL (HARDLINES)	157,141	62,039	216,919	0.438
70	SEMICONDUCTOR CAP EQUIP	43,355	26,029	40,490	0.428
71	AUTO PARTS	176,484	74,481	241,485	0.422
72	CHEMICAL-BASIC	51,612	11,417	102,361	0.393
73	PHARMACY SERVICES	231,813	75,039	429,365	0.365
74	ELECTRONICS	135,929	73,115	172,230	0.365
75	ENGINEERING & CONST	71,946	35,314	103,081	0.355
76	RETAIL AUTOMOTIVE	90,348	39,927	147,156	0.343
77	RETAIL STORE	398,974	138,377	898,140	0.290
78	MED SUPP(NONINVASIVE)	388,005	200,736	659,814	0.284
79	RETAIL BLDG SUPPLY	92,099	38,287	203,254	0.265
80	RETAIL/WHOLESALE FOOD	194,304	62,860	538,408	0.244
81	RETAIL (SOFTLINES)	65,145	34,211	131,731	0.235
82	SHOE	32,636	21,612	51,980	0.212
83	HOMEBUILDING	85,345	69,705	79,636	0.196
84	HUMAN RESOURCES	24,577	14,046	55,546	0.190

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 20, lines 18-22. Provide the results of the annual Discounted Cash Flow (DCF) model in a table like Exhibit JWV-1, Schedule 1 in an Excel spreadsheet with all rows and columns unhidden and all formulas accessible.

RESPONSE:

Please see Attachment 1. For the reasons described in Dr. Vander Weide's testimony, Dr. Vander Weide believes that the quarterly DCF model is most appropriate because the quarterly model correctly accounts for the time value of money associated with the quarterly dividend payments made by the proxy utilities. However, Dr. Vander Weide notes that applying the annual DCF model to Dr. Vander Weide's proxy group of natural gas utilities at this time produces an average DCF result that is only three basis points lower than the result obtained by applying the quarterly DCF model to the Vander Weide proxy group.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-47_Att1 - DCF Model Results.xlsx, 1 Page.

Respondent: Dr. James Vander Weide

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Company	Jul-18	Jul-18	Jun-18	Jun-18	#####	#####	DIV1	DIV2	DIV3	DIV4	d ₁	d ₂	d ₃	Most Recent Quarterly Dividend (d ₀)	Stock Price (P ₀)	I/B/E/S Forecast of Future Earnings Growth	Market Cap \$ (Mil)	Annual DCF Model Result	1+g	1+k	No. of I/B/E/S Estimates	
1 Atmos Energy	92.99	89.21	91.13	84.35	90.78	84.53								0.485	88.832	6.7%	10,188	9.1%	1.07	1.09	2	
2 Chesapeake Utilities	87.25	79.10	80.75	73.55	80.90	74.05								0.370	79.267	6.0%	1,383	8.1%	1.06	1.08	1	
3 New Jersey Resources	47.60	44.65	45.20	40.28	45.13	40.95								0.273	43.967	6.4%	4,023	9.2%	1.06	1.09	3	
4 NISource Inc.	27.01	25.31	26.31	23.23	25.75	24.18								0.195	25.298	5.7%	9,486	9.1%	1.06	1.09	3	
5 Northwest Nat. Gas	66.60	62.65	65.28	56.90	62.75	57.00								0.473	61.863	4.5%	1,848	7.9%	1.05	1.08	2	
6 ONE Gas Inc.	77.71	73.75	76.11	69.20	76.24	70.08								0.460	73.848	5.5%	4,023	8.3%	1.06	1.08	2	
7 South Jersey Inds.	35.44	33.02	34.11	29.67	33.66	30.40								0.280	32.717	12.0%	2,896	16.0%	1.12	1.16	1	
8 Southwest Gas	80.67	74.78	78.81	72.45	76.60	70.34								0.520	75.607	4.0%	3,824	7.0%	1.04	1.07	1	
9 Spire Inc.	74.60	70.45	71.70	64.95	73.20	69.15								0.563	70.675	3.5%	3,653	6.9%	1.03	1.07	3	
10 UGI Corp.	54.09	51.95	52.49	48.17	51.48	47.56								0.260	50.957	7.9%	9,201	10.2%	1.08	1.10	2	
11 Average																		9.2%				
12 Market-weighted Average																		9.3%				
13 Average, simple, market-weighted																		9.2%				

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REQUEST:

Refer to the Vander Weide Testimony, page 22, lines 3-4.

- a. State why information from Value Line Investment Survey (Value Line) was not used in estimating future earnings growth for the comparable group of natural gas utilities in
- b. Provide the most current Value Line projections of earnings growth for the proxy group.
- c. Provide the results of the DCF model using Value Line future growth earnings in a table like Exhibit JWW-1, Schedule 1 in an Excel spreadsheet with all rows and columns unhidden and all formulas accessible.

RESPONSE:

- a) Dr. Vander Weide generally prefers to use the I/B/E/S growth estimates because: (1) his studies indicate that the I/B/E/S growth estimates are highly correlated with stock prices and, thus, that the I/B/E/S growth estimates are the growth estimates that investors use in making stock buy and sell decisions; (2) the I/B/E/S growth estimates reflect expected growth beginning from the current period, whereas the Value Line growth estimates reflect a growth estimate based on historical data for the three prior years and forecasted data for three years in the future; and (3) the DCF model requires investors' estimate of growth beginning in the current period.
- b) The Value Line earnings growth projections for the proxy group in the most recent Value Line reports (August 31, 2018) are shown in the table below. For comparison purposes, Dr. Vander Weide also provides the Value Line earnings growth forecasts at June 2018 and the I/B/E/S growth forecasts at both June and September.

Line	Company	Jun-18	Sep-18	Jun-18	Sep-18
		Value Line Earnings Growth Forecast 15-17 to 21-23	Value Line Earnings Growth Forecast 15-17 to 21-23	I/B/E/S Forecast of Future Earnings Growth	I/B/E/S Forecast of Future Earnings Growth
1	Atmos Energy	7.5	7.5	6.7	7.0
2	Chesapeake Utilities	8.5	8.5	6.0	6.0
3	New Jersey Resources	9.5	9.5	6.4	7.3
4	NiSource Inc.	18.0	18.0	5.7	6.1
5	Northwest Nat. Gas	30.5	30.5	4.5	4.5
6	ONE Gas Inc.	7.0	10.5	5.5	5.5
7	South Jersey Inds.	9.5	9.5	12.0	12.0
8	Southwest Gas	9.0	9.0	4.0	4.0
9	Spire Inc.	7.5	7.5	3.5	3.5
10	UGI Corp.	7.5	8.0	7.9	7.9
11	Average	11.5	11.9	6.2	6.4

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- c) Please see Attachment 1. Using the Value Line Earnings Growth Forecasts as published in the June 1, 2018, Value Line reports, the DCF result is 14.2 percent.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-48_Att1 - DCF Model Results Using Value Line.xlsx, 1 Page.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 28, lines 5-2.

- a. State whether Chesapeake Utilities (Chesapeake) should be eliminated from the proxy group based on the October 30, 2018 announcement of Chesapeake's acquisition of WildHorse Resource Development Corp.
- b. If Atmos agrees that Chesapeake should be eliminated, provide updates to the DCF model.

RESPONSE:

- a. No. This question is premised on the false assertion that Chesapeake Utilities Corporation (Ticker "CPK") announced an acquisition of WildHorse Resource Development Corp. on October 30, 2018. In fact, the proposed acquisition of WildHorse was made by Chesapeake Energy Corporation (ticker "CHK"), not Chesapeake Utilities. (Chesapeake Energy is an independent exploration and production company.) Even if the proposed acquisition were being made by Chesapeake Utilities rather than Chesapeake Energy, Dr. Vander Weide notes that it would still be appropriate to include CPK in his cost of equity studies because the announced acquisition of WildHorse was not made until October 30, 2018, after the time of Dr. Vander Weide's studies, which are based on market data through July 31, 2018.
- b. Although there is no reason to eliminate Chesapeake Utilities from the proxy group, Dr. Vander Weide notes that if Chesapeake Utilities were eliminated from the companies included in the analysis shown in Schedule 1, the simple average DCF result would have increased by approximately 20 basis points.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 32, lines 7-18.

- a. Provide an update to the expected yield on A-rated utility bonds using Value Line data.
- b. Provide the current interest rate for A utility rated bonds.
- c. Provide support for including the U.S. Energy Information Administration (EIA) forecasts.

RESPONSE:

- a) In his direct testimony, Dr. Vander Weide used interest rate forecast data from both Value Line and EIA. Using the same procedure as in his filed studies, if Dr. Vander Weide were to update the forecast yield on A-rated utility bonds using the most recent data available at October 2018, Dr. Vander Weide would use a forecasted yield on A-rated utility bonds equal to 5.53 percent.
- b) The average yield on A-rated utility bonds at October 2018 is 4.45 percent, 18 basis points higher than the average yield on A-rated utility bonds at the time of his cost of equity studies.
- c) It is reasonable to include the EIA interest rate forecasts in addition to the Value Line forecasts because EIA is a respected, publicly-available, alternative source of forecast information.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 32, lines 22-23, and continuing to page 33, lines 1-6. Mr. Vander Weide supports the use of forecasted interest rates stating that the fair rate of return standard requires a company to have an opportunity to earn its required return during the forward-looking period during which rates will be in effect. On page 6 of the Martin Testimony, Mr. Martin states that Atmos plans to seek annual rate cases.

- a. Explain how long-term forecasts support the equity models when the models and the approved return on equity (ROE) will be updated annually.
- b. Explain why current interest rates, which are often believed to be the most accurate in the short-term, should not be used given the fact that annual rate cases will be filed.

RESPONSE:

- a) Long-term interest rates forecasts support the equity models in the case where there may be annual rate cases because at each point in time the cost of equity reflects the investor's expected return over the long-term life of the investment, and current long-term interest rates may not reflect investors' estimates of the expected return over the life of the investment.
- b) See the response to subpart (a).

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 34, lines 14-17. Provide support for Dr. Vander Weide's belief that natural gas utilities face risks that are somewhere between the average risk of the S&P Utilities and S&P 500.

RESPONSE:

Atmos Energy objects to this interrogatory on the grounds that it mischaracterizes Dr. Vander Weide's testimony at page 34, lines 14 - 17. Dr. Vander Weide's testimony at page 34, lines 14 - 17 does not state or imply that "natural gas utilities face risks that are somewhere between the average risk of the S&P Utilities and S&P 500." Rather, his testimony states that he believes "the natural gas utilities today face risks that are somewhere in between the average risk of the S&P Utilities and S&P 500 over the years 1937 to 2018."

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 37, lines 9-11. Provide support for using a historical based beta over the current.

RESPONSE:

Assuming that the question seeks to understand why Dr. Vander Weide uses both the average Value Line beta for his proxy group of natural gas utilities and an historical beta equal to 0.88 in his CAPM analyses of Atmos Kentucky's cost of equity, Dr. Vander Weide responds as follows. First, Dr. Vander Weide notes that although the cost of equity is forward-looking and market-based, the forward-looking beta is generally estimated from historical data. For example, Value Line estimates beta based on five years of historical data. Value Line describes its calculation of the beta coefficient as follows: "The 'Beta coefficient' is derived from a regression analysis of the relationship between weekly percentage changes in the price of a stock and weekly percentage changes in the NYSE Index over a period of five years."

Second, Dr. Vander Weide cites evidence in the academic literature that CAPM estimates based on five-year historical data tend to underestimate the cost of equity for companies with betas less than 1.0 and are less reliable the further the estimated beta is from 1.0 (see Vander Weide Direct at 41 - 42). To determine the extent to which the CAPM with five-year historical betas tends to underestimate the cost of equity, Dr. Vander Weide conducted a study of the historical relationship between the risk premium on utilities and the risk premium on the market portfolio over the 81-year period 1937 to 2018. As shown in Exhibit JWV-1, Schedule 7, over this time period investors in the S&P Utilities Stock Index have earned a risk premium over the yield on Treasury bonds equal to 5.52 percent, while investors in the S&P 500 have earned a risk premium over the yield on Treasury bonds equal to 6.28 percent. According to the CAPM, investors in utility stocks should expect to earn a risk premium over the yield on Treasury securities equal to the average utility beta times the expected risk premium on the S&P 500. Thus, the ratio of the risk premium on the utility portfolio to the risk premium on the S&P 500 should equal the utility beta. However, the average utility beta at the time of his studies is approximately 0.69, whereas the historical ratio of the utility risk premium to the S&P 500 risk premium is 0.88 ($5.52 \div 6.28 = 0.88$). Thus, the current measured beta for natural gas utilities based on historical data for the last five years underestimates the cost of equity for natural gas utilities, providing further support for the conclusion that the CAPM underestimates the cost of equity for natural gas utilities at this time. Based on the evidence of his study, Dr. Vander Weide chose to perform CAPM analyses using both the beta of 0.88 determined from his long-run analysis and the average Value Line short-run beta for the natural gas utilities.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 46, Table 2.

- a. Provide the model results without any flotation adjustments.
- b. Provide the model results without any flotation and size premium adjustments.
- c. Provide all supporting workpapers in Excel spreadsheet format with all rows and columns accessible and formulas unhidden.

RESPONSE:

- a) Dr. Vander Weide has presented his 10.4 percent estimate of Atmos Energy Kentucky's cost of equity based on cost of equity model estimates that include a flotation cost allowance and a size premium adjustment, as discussed in his testimony. For the reasons stated in his testimony, Dr. Vander Weide believes that it is appropriate to include a flotation cost allowance in his cost of equity studies and to use a size premium adjustment in applying the CAPM. Nonetheless, to respond to this data request, Dr. Vander Weide provides the following information.

Method	Model Result	Staff 2-54 (a)	Staff 2-54 (b)
		Model Result No Flotation	Model Result No Flotation, no size premium
DCF-Natural Gas Utilities	9.2%	9.1%	9.1%
Ex Ante Risk Premium	10.9%	10.7%	10.7%
Ex Post Risk Premium	10.2%	10.1%	10.1%
CAPM - Historical	9.7%	9.6%	9.4%
CAPM - DCF-based	11.7%	11.6%	11.6%
Average	10.4%	10.2%	10.2%

- b) Please see the response to subpart (b).
- c) Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-54_Att1 - Model Results_wo flotation_size Support.xlsx

Respondent: Dr. James Vander Weide

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Method	Model Result	Staff 2-54 (a)	Staff 2-54 (b)
		Model Result No Flotation	Model Result No Flotation, No Size Premium
DCF—Natural Gas Utilities	9.2%	9.1%	9.1%
Ex Ante Risk Premium	10.9%	10.7%	10.7%
Ex Post Risk Premium	10.2%	10.1%	10.1%
CAPM – Historical	9.7%	9.6%	9.4%
CAPM – DCF-based	11.7%	11.6%	11.6%
Average	10.4%	10.2%	10.2%
CAPM – Historical	8.9%	8.7%	8.7%
CAPM – Historical	10.3%	10.1%	10.1%
CAPM – Historical - Size Premium	10.1%	9.9%	
CAPM - DCF Based	10.8%	10.6%	10.6%
CAPM - DCF Based	12.7%	12.5%	12.5%

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REQUEST:

Refer to the Vander Weide Testimony, Exhibit JWV-1, Schedule 1. For all companies in the proxy group of gas utilities, provide the following:

- a. The most current earned ROE for the gas utility or its subsidiary.
- b. The most current awarded ROE for each gas utility or its subsidiary and the date of the award.

RESPONSE:

- a) The most current earned ROEs for the publicly-traded natural gas utilities, as reported by Value Line, are shown in the table below.

Line	Company	Value Line Earned Return on Equity
1	Atmos Energy	9.8%
2	Chesapeake Utilities	9.0%
3	New Jersey Resources	12.1%
4	NiSource Inc.	3.0%
5	Northwest Nat. Gas	NMF
6	ONE Gas Inc.	8.2%
7	South Jersey Inds.	8.2%
8	Southwest Gas	9.6%
9	Spire Inc.	8.1%
10	UGI Corp.	12.9%

- b) The Company does not have this information readily available. Please see each company's 10-K or investor relations material which is publicly available on their websites.

Respondents: Dr. James Vander Weide and Joe Christian

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REQUEST:

Refer to the Vander Weide Testimony, Exhibit JWV-1 , Schedule 6.

- a. Provide a revised Schedule 6 in the same format with and without flotation costs.
- b. Provide a revised Schedule 6 in the same format, using the current published 20-year Treasury Bond as the risk-free rate, with and without flotation costs.

RESPONSE:

- a) Dr. Vander Weide has presented his estimate of the historical CAPM cost of equity, which appropriately includes a flotation cost allowance, in his filed testimony. Nonetheless, Dr. Vander Weide provides the CAPM study without including a flotation cost allowance below.

Line	Company	Value Line Beta	Risk-free Rate	Market Risk Premium	Beta x Risk Premium	CAPM Result	Market Cap \$ (Mil)	Size Premium	Size-Adjusted CAPM
1	Atmos Energy	0.60	3.9%	7.1%	4.24%	8.1%	10,188	1.02%	9.2%
2	Chesapeake Utilities	0.70	3.9%	7.1%	4.95%	8.8%	1,383	1.75%	10.6%
3	New Jersey Resources	0.70	3.9%	7.1%	4.95%	8.8%	4,023	1.02%	9.9%
4	NiSource Inc.	0.55	3.9%	7.1%	3.89%	7.8%	9,486	1.02%	8.8%
5	Northwest Nat. Gas	0.65	3.9%	7.1%	4.60%	8.5%	1,848	1.75%	10.2%
6	ONE Gas Inc.	0.65	3.9%	7.1%	4.60%	8.5%	4,023	1.02%	9.5%
7	South Jersey Inds.	0.75	3.9%	7.1%	5.30%	9.2%	2,896	1.02%	10.2%
8	Southwest Gas	0.75	3.9%	7.1%	5.30%	9.2%	3,824	1.02%	10.2%
9	Spire Inc.	0.65	3.9%	7.1%	4.60%	8.5%	3,653	1.02%	9.5%
10	UGI Corp.	0.85	3.9%	7.1%	6.01%	9.9%	9,201	1.02%	10.9%
11	Historical CAPM Model Results	0.69	3.9%	7.1%	4.84%	8.7%			9.9%
12	Historical Beta equal to 0.88	0.88	3.9%	7.1%	6.22%	10.1%			
13	Average Historical CAPM					9.6%			

- b) Dr. Vander Weide has presented his estimate of the historical CAPM cost of equity which appropriately uses a forecasted Treasury bond yield as the risk-free rate in applying the CAPM at this time. Nonetheless, Dr. Vander Weide provides a CAPM study using a current Treasury bond yield as the risk-free rate.

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Line	Company	Value Line Beta	Risk-free Rate	Market Risk Premium	Beta x Risk Premium	CAPM Result	Market Cap \$ (Mil)	Size Premium	Size-Adjusted CAPM
1	Atmos Energy	0.60	3.3%	7.1%	4.24%	7.7%	10,188	1.02%	8.7%
2	Chesapeake Utilities	0.70	3.3%	7.1%	4.95%	8.4%	1,383	1.75%	10.1%
3	New Jersey Resources	0.70	3.3%	7.1%	4.95%	8.4%	4,023	1.02%	9.4%
4	NiSource Inc.	0.55	3.3%	7.1%	3.89%	7.3%	9,486	1.02%	8.3%
5	Northwest Nat. Gas	0.65	3.3%	7.1%	4.60%	8.0%	1,848	1.75%	9.8%
6	ONE Gas Inc.	0.65	3.3%	7.1%	4.60%	8.0%	4,023	1.02%	9.0%
7	South Jersey Inds.	0.75	3.3%	7.1%	5.30%	8.7%	2,896	1.02%	9.7%
8	Southwest Gas	0.75	3.3%	7.1%	5.30%	8.7%	3,824	1.02%	9.7%
9	Spire Inc.	0.65	3.3%	7.1%	4.60%	8.0%	3,653	1.02%	9.0%
10	UGI Corp.	0.85	3.3%	7.1%	6.01%	9.4%	9,201	1.02%	10.4%
11	Historical CAPM Model Results	0.69	3.3%	7.1%	4.84%	8.3%			9.4%
12	Historical Beta equal to 0.88	0.88	3.3%	7.1%	6.22%	9.6%			
13	Average Historical CAPM					9.1%			

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, Exhibit JWV-1 , Schedule 9.

- a. Refer to page 1. Provide a revised table without flotation costs.
- b. Refer to page 1. Provide a revised table, using the current published 20-year Treasury Bond as the risk-free rate without flotation costs.
- c. Refer to page 3. Explain what is meant by market-weighted average.

RESPONSE:

- a) Dr. Vander Weide has presented his percent estimate of the DCF-based CAPM cost of equity, which uses a forecasted interest rate, in his filed testimony. Dr. Vander Weide disagrees with using a current bond yield in a DCF-based CAPM cost of equity study at this time. Nonetheless, Dr. Vander Weide provides the DCF-based CAPM using the 3.21 percent average yield on 20-year Treasury bonds at November 23, 2018, as shown below.

Line	Company	Value Line Beta	Risk-free Rate	DCF S&P 500	Market Risk Premium	Beta x Risk Premium	CAPM Cost of Equity
1	Atmos Energy	0.60	3.3%	13.7%	10.5%	6.27%	9.7%
2	Chesapeake Utilities	0.70	3.3%	13.7%	10.5%	7.32%	10.7%
3	New Jersey Resources	0.70	3.3%	13.7%	10.5%	7.32%	10.7%
4	NISource Inc.	0.55	3.3%	13.7%	10.5%	5.75%	9.2%
5	Northwest Nat. Gas	0.65	3.3%	13.7%	10.5%	6.79%	10.2%
6	ONE Gas Inc.	0.65	3.3%	13.7%	10.5%	6.79%	10.2%
7	South Jersey Inds.	0.75	3.3%	13.7%	10.5%	7.84%	11.3%
8	Southwest Gas	0.75	3.3%	13.7%	10.5%	7.84%	11.3%
9	Spire Inc.	0.65	3.3%	13.7%	10.5%	6.79%	10.2%
10	UGI Corp.	0.85	3.3%	13.7%	10.5%	8.88%	12.3%
11	DCF CAPM Result	0.69	3.3%	13.7%	10.5%	7.16%	10.6%
	Beta Equal to 0.88						
12	DCF CAPM Result	0.88	3.3%	13.7%	10.5%	9.20%	12.6%
13	Average DCF CAPM						11.6%

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- b) Making the requested revision to use a simple average DCF result for the S&P 500 to estimate the market risk premium causes a slight increase to the results displayed in Schedule 9 as originally filed. The market-weighted average DCF result for the S&P 500 is 13.7 percent, and the simple average DCF result for the S&P 500 at July 2018 is 13.8 percent. Using the simple average DCF result in the CAPM calculations increases the DCF CAPM result slightly, from 11.7 percent to 11.8 percent, as shown below.

Line	Company	Value Line Beta	Risk-free Rate	DCF S&P 500	Market Risk Premium	Beta x Risk Premium	CAPM Cost of Equity
1	Atmos Energy	0.60	3.9%	13.8%	9.9%	5.94%	10.0%
2	Chesapeake Utilities	0.70	3.9%	13.8%	9.9%	6.93%	11.0%
3	New Jersey Resources	0.70	3.9%	13.8%	9.9%	6.93%	11.0%
4	NiSource Inc.	0.55	3.9%	13.8%	9.9%	5.45%	9.5%
5	Northwest Nat. Gas	0.65	3.9%	13.8%	9.9%	6.44%	10.5%
6	ONE Gas Inc.	0.65	3.9%	13.8%	9.9%	6.44%	10.5%
7	South Jersey Inds.	0.75	3.9%	13.8%	9.9%	7.43%	11.5%
8	Southwest Gas	0.75	3.9%	13.8%	9.9%	7.43%	11.5%
9	Spire Inc.	0.65	3.9%	13.8%	9.9%	6.44%	10.5%
10	UGI Corp.	0.85	3.9%	13.8%	9.9%	8.42%	12.5%
11	DCF CAPM Result	0.69	3.9%	13.8%	9.9%	6.78%	10.8%
	Beta Equal to 0.88						
12	DCF CAPM Result	0.88	3.9%	13.8%	9.9%	8.71%	12.8%
13	Average DCF CAPM						11.8%

- c) The "Market-weighted Average" shown in Schedule 9, page 3, is the sum of the calculation of each company's DCF result multiplied by its market capitalization divided by the total market capitalization of all the companies. The column labeled "Market Cap \$ (Mil)" is the market capitalization of each company, that is, the market value of the shares outstanding, at the time of Dr. Vander Weide's studies. The market value data were downloaded from Thomson Reuters at the time of Dr. Vander Weide's studies. As noted in response to part b), the simple average DCF result for the S&P 500 companies is 13.8 percent, compared to the 13.7 percent market-weighted average DCF result.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the application generally, and provide the current published yield for a 20-year Treasury Bond.

RESPONSE:

The average yield on 20-year Treasury bonds at October 2018 is 3.27 percent.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the application generally, and provide the most current earned ROE and the most recently awarded ROE with the date of the award for all of Atmos's distribution utilities.

RESPONSE:

Please see the most recent Atmos Energy 10-K, page 7, publicly available on the Company's website at <http://www.investquest.com/iq/a/ato/fin/10k/index.htm> for the most recently awarded ROE.

The most current available earned return for jurisdictions where the calculation is performed as part of earnings monitoring reports or rate models is as follows:

State	Filing	ROE	ROR
Colorado			8.07%
Louisiana	TLA	10.91%	
Louisiana	LGS	9.71%	
Mississippi		8.58%	
Tennessee			8.19%
Texas	Mid-Tex		6.77%
Texas	WT		6.89
Virginia	AIF	10.08%	

The Company does not have earned returns available for its distribution utilities that are not listed in the chart above.

Respondent: Joe Christian

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REQUEST:

Refer to the Direct Testimony of Paul H. Raab (Raab Testimony).

- a. Explain any differences in the methodology between the cost-of-service studies (COSS) filed in this case as compared to the COSSs filed in Case No. 2017-00349.¹⁷
- b. Refer to Exhibit PHR-5. Provide a similar exhibit comparing the results of the three cost-of-service studies performed in Case No. 2017-00349.¹⁸

RESPONSE:

- a. There are no differences in methodology between the cost-of-service studies (COSSs) filed in this case as compared to the COSSs filed in Case No. 2017-00349
- b. Please see Attachment 1 for Exhibit PHR-5, which was filed in Case No. 2017-00349.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-60_Att1 - 2017-00349 Raab KY Direct Testimony Exhibit PHR-5 FINAL.pdf, 2 Pages.

Respondent: Paul Raab

¹⁷ Case No. 2017-00349, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC May 3, 2018).

¹⁸ *Id.*

SUMMARY OF ALTERNATIVE CLASS COST OF SERVICE STUDIES

Line No.		Return at Present Rates	Customer/Demand Study		
			Relative Return at Present Rates	Increase Needed for Equalized Proposed Return	Customer-Related Costs
1	Total Company	6.26%	1.00	\$ 10,416,381	\$ 28.81
2	Residential Sales	4.45%	0.71	\$ 15,622,817	\$ 26.09
3	Non-Residential Firm Sales	7.77%	1.24	\$ (58,027)	\$ 49.27
4	Non-Residential Interruptible Sales	23.86%	3.81	\$ (244,882)	\$ 232.77
5	Firm Transport	14.11%	2.25	\$ (2,693,227)	\$ 196.00
6	Interruptible Transport	13.13%	2.10	\$ (2,210,301)	\$ 191.77

Line No.		Return at Present Rates	Demand-Only Study		
			Relative Return at Present Rates	Increase Needed for Equalized Proposed Return	Customer-Related Costs
7	Total Company	6.26%	1.00	\$ 10,416,381	\$ 20.60
8	Residential Sales	5.68%	0.91	\$ 8,704,907	\$ 17.87
9	Non-Residential Firm Sales	6.26%	1.00	\$ 2,450,374	\$ 41.10
10	Non-Residential Interruptible Sales	17.28%	2.76	\$ (186,521)	\$ 227.94
11	Firm Transport	8.56%	1.37	\$ (488,379)	\$ 194.08
12	Interruptible Transport	7.84%	1.25	\$ (64,001)	\$ 193.69

Line No.		Return at Present Rates	Demand/Commodity Study		
			Relative Return at Present Rates	Increase Needed for Equalized Proposed Return	Customer-Related Costs
13	Total Company	6.26%	1.00	\$ 10,416,381	\$ 20.60
14	Residential Sales	6.55%	1.05	\$ 4,643,452	\$ 17.86
15	Non-Residential Firm Sales	6.92%	1.11	\$ 1,275,454	\$ 41.09
16	Non-Residential Interruptible Sales	7.16%	1.14	\$ 19,746	\$ 231.34
17	Firm Transport	5.53%	0.88	\$ 1,635,490	\$ 197.40
18	Interruptible Transport	4.11%	0.66	\$ 2,842,239	\$ 201.66

SUMMARY OF ALTERNATIVE CLASS COST OF SERVICE STUDIES

Revenue Increase Needed for Equalized Proposed Return

Line No.		Minimum Revenue Increase Indicated	Maximum Revenue Increase Indicated	Average Revenue Increase Indicated	Proposed Revenue Increase
1	Total Company	\$ 10,416,381	\$ 10,416,381	\$ 10,416,381	\$ 10,416,024
2	Residential Sales	\$ 4,643,452	\$ 15,622,817	\$ 9,657,059	\$ 5,675,759
3	Non-Residential Firm Sales	\$ (58,027)	\$ 2,450,374	\$ 1,222,600	\$ 2,466,261
4	Non-Residential Interruptible Sales	\$ (244,882)	\$ 19,746	\$ (137,219)	\$ 54,886
5	Firm Transport	\$ (2,693,227)	\$ 1,635,490	\$ (515,372)	\$ 1,208,356
6	Interruptible Transport	\$ (2,210,301)	\$ 2,842,239	\$ 189,312	\$ 1,010,762

Customer-Related Costs at Equalized Proposed Return

	Minimum Customer-Related Cost Indicated	Maximum Customer-Related Cost Indicated	Average Customer-Related Cost Indicated	Proposed Customer-Related Cost
7 Total Company	\$ 20.60	\$ 28.81	\$ 23.34	-
8 Residential Sales	\$ 17.86	\$ 26.09	\$ 20.61	\$ 20.50
9 Non-Residential Firm Sales	\$ 41.09	\$ 49.27	\$ 43.82	\$ 52.50
10 Non-Residential Interruptible Sales	\$ 227.94	\$ 232.77	\$ 230.69	\$ 400.00
11 Firm Transport	\$ 194.08	\$ 197.40	\$ 195.82	\$ 400.00
12 Interruptible Transport	\$ 191.77	\$ 201.66	\$ 195.71	\$ 400.00

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REQUEST:

Refer to the Raab Testimony, page 14. For its customer/demand COSS, Atmos classified distribution mains and related facilities approximately 33 percent to customer and 67 percent to demand using the results of a minimum system study.

- a. Provide a copy of the minimum system study.
- b. Explain why the minimum system approach was used in lieu of the zero-intercept approach.

RESPONSE:

- a. Please see Attachment 5 "Staff_1-64_Att5 - Raab WP - KY Mains Data as of 201706.xlsx" to the Company's response to Staff DR No. 1-64.
- b. As in the previous case, the mains data that were used to develop the customer/demand classification of distribution mains were through June of 2017. When the zero-intercept approach was applied to these data, it produced a nonsensical result. Specifically, as can be seen in the "analysis" tab of the file referenced in the response to subpart (a), the zero-intercept approach resulted in a negative demand component of distribution mains, implying a customer-related component of greater than 100%. By applying judgment to the dataset and omitting some apparent outliers, a more realistic answer can be developed. However, the application of such judgments to underlying data is not without controversy and Mr. Raab believed that a preferred approach was to rely on a minimum system approach, rather than apply judgments to the dataset to produce a reasonable zero-intercept result.

In Mr. Raab's opinion, the relative benefit of adopting the minimum system approach, which can be applied without judgment and is also recognized by NARUC as an appropriate method to determine customer-related distribution mains costs, is a more reliable COSS.

Respondent: Paul Raab

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REQUEST:

Refer to the Raab Testimony, Exhibit PHR-2, page 1, lines 54-57. Provide similar results at the proposed revenue allocation and proposed rate levels for the following:

- a. Revenue deficiency.
- b. Rate of return.
- c. Relative rate of return.
- d. Percent increase.

RESPONSE:

Exhibit PHR-2, page 1, lines 54-57 already provide the requested information, consistent with the class cost of service study. Please note that the revenues reflected in these results include proposed rate schedule revenues; other revenues, including Service Charges and Late Payment Fees; and excess accumulated deferred income taxes. The values for each of these components can be found in the workpapers filed in this case; specifically, the "Rev. Alloc." tab of Exhibit PHR-2, which was filed in Excel format at the time the case was filed.

Respondent: Paul Raab

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REQUEST:

Refer to FR 16(1)(b)1, response 2. Describe the market changes referenced in this response.

RESPONSE:

It was not changes in the market, rather it was changes in the amount of capital investment that was a primary factor that contributed to the current revenue deficiency.

Mr. Martin will update his response to FR 16(1)(b)1, response 2 as follows:

At current rates, the Company's calculated rate of return on rate base for the test year is only 5.58%. Two primary factors contribute to the current revenue deficiency. First, because of changes in the **amount of capital investment**, our authorized rates will not produce in the coming year a level of revenues equal to that authorized in our previous rate case. Second, the cost of providing service has increased. Consequently, we are seeking timely and adequate rate relief in order to maintain the current high-quality, safe and reliable service our customers expect.

Respondent: Mark Martin

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Question No. 2-64
Page 1 of 1**

REQUEST:

Refer to the application, Schedules E and H-1 . Confirm that the Kentucky income tax rate is 5 percent. If confirmed, provide revised schedules.

RESPONSE:

Confirmed. Effective to tax years beginning on or after January 1, 2018, the Kentucky income tax rate is 5 percent. Since the Company is a fiscal year filer, this change in rate is applicable beginning in the Company's fiscal year ended September 30, 2019.

Please see Attachment 1 for a revised revenue requirement model that incorporates the following changes when compared to the Company's originally filed model:

1. Updated the state income tax rate to 5%.
2. Included the adjustment for AGA and KY Chamber dues as discussed in the Company's response to AG DR No. 1-57.
3. Included the adjustment for payroll taxes as discussed in the Company's response to Staff DR No. 2-25.
4. Corrected the base period capital structure as discussed in the Company's responses to Staff DR Nos. 2-33 and 2-34.
5. Corrected a formula error in the KY Plant Data-2018 case file for Division 002 depreciation expense forecast. Please see Attachment 2 provided by Company as part of revised revenue requirement model.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-64_Att1 - 2018 KY Rev Req Model.xlsx, 121 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-64_Att2 - KY Plant Data-2018 case.xlsx, 46 Pages.

Respondents: Jennifer Story and Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

<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 & 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. 2018-00281
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Allocation Factors

Line No.	Description	Forecast Period			Base Period		
		KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite	KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite
Rate Base, Dep. Exp., & Taxes Other							
1	Shared Services						
2	General Office (Div 002)	10.40%	49.78%	5.18%	10.40%	49.78%	5.18%
3	Customer Support (Div 012)	10.95%	51.52%	5.64%	10.95%	51.52%	5.64%
4	Kentucky/Mid-States						
5	Mid-States General Office (Div 091)	100%	49.78%	49.78%	100%	49.78%	49.78%
6							
7							
8	Greenville Avenue Data Center			1.57%			1.57%
9	Charles K. Vaughan Center			2.32%			2.32%
10	AEAM			6.36%			6.36%
11	ALGN			0.00%			
12							
13	Kentucky Composite Tax			24.95%			
14							
15	Rate of Return on Equity			10.40%			
16							
17	STDRATE			2.40%			
18							
19	LTD RATE			4.72%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

Schedule	Pages	Description
A	1	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Overall Financial Summary
Forecasted Test Period: Twelve Months Ended March 31, 2020

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	\$ 414,053,383	\$ 495,967,913
2	Adjusted Operating Income	C-1	\$ 27,501,643	\$ 27,525,325
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	6.64%	5.55%
4	Required Rate of Return	J-1	8.15%	7.95%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 33,745,351	\$ 39,429,449
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 6,243,708	\$ 11,904,124
7	Gross Revenue Conversion Factor	H	1.34184	1.34184
8	Revenue Deficiency (line 6 times line 7)		\$ 8,378,050	\$ 15,973,418
9	Amortization of Excess ADIT	WP B.5 F1		(1,463,766)
10	Revenue Increase Requested	C-1		\$ 14,509,652
11	Adjusted Operating Revenues	C-1		\$ 169,717,866
12	Revenue Requirements (line 10 plus line 11)	C-1		\$ 184,227,518

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(b)

SCHEDULE B

Rate Base

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Jurisdictional Rate Base Summary
as of December 31, 2018

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, Christian, Story

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 671,307,963	\$ 632,311,605
2	Construction Work in Progress	B-2 B	39,130,198	36,163,305
3	Accumulated Depreciation and Amortization	B-3 B	<u>(197,392,161)</u>	<u>(193,590,170)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 513,046,001	\$ 474,884,740
5	Cash Working Capital Allowance	B-4.2 B	\$ 2,678,217	\$ 2,678,217
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	13,916,618	13,331,156
7	Customer Advances For Construction	B-6 B	(747,234)	(750,999)
8	Regulatory Assets / Liabilities*	WP B.5 F1; F.6	(34,046,196)	(34,757,594)
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(49,944,561)</u>	<u>(41,332,137)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 444,902,845</u>	<u>\$ 414,053,383</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Jurisdictional Rate Base Summary
 as of March 31, 2020

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, Christian, Story

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	\$ 763,121,143	\$ 724,669,367
2	Construction Work in Progress	B-2 F	39,130,198	39,130,198
3	Accumulated Depreciation and Amortization	B-3 F	(199,412,545)	(194,453,459)
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 602,838,796	\$ 569,346,106
5	Cash Working Capital Allowance	B-4.2 F	\$ 2,692,759	\$ 2,692,759
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	(1,652,038)	9,023,857
7	Customer Advances For Construction	B-6 F	(747,234)	(747,234)
8	Regulatory Assets / Liabilities	WP B.5 F1; F.6	(32,827,677)	(33,020,670)
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	(54,145,487) *	(51,326,905)
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 516,159,118</u>	<u>\$ 495,967,913</u>

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2018

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month			
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	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	\$ 8,350,453	-	8,350,453	100%	100%	8,350,453	8,351,816	100%	100%	8,351,816
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 449,309	-	449,309	100%	100%	449,309	449,309	100%	100%	449,309
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
27	35301	Field Lines	\$ 175,350	-	175,350	100%	100%	175,350	175,350	100%	100%	175,350
28	35302	Tributary Lines	\$ 209,319	-	209,319	100%	100%	209,319	209,319	100%	100%	209,319
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 273,084	-	273,084	100%	100%	273,084	273,084	100%	100%	273,084
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 15,021,168	\$ -	\$ 15,021,168			\$ 15,021,168	\$ 15,022,530			\$ 15,022,530

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2018

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			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	\$ 139,638	-	139,638	100%	100%	139,638	139,638	100%	139,638	
41	36701	Mains - Steel	\$ 27,309,333	-	27,309,333	100%	100%	27,309,333	27,350,977	100%	27,350,977	
42	36703	Mains - Anodes	\$ -	-	-	100%	100%	-	-	100%	-	
43	36900	Meas. & Reg. Equipment	\$ 731,467	-	731,467	100%	100%	731,467	731,467	100%	731,467	
44	36901	Meas. & Reg. Equipment	\$ 2,269,556	-	2,269,556	100%	100%	2,269,556	2,269,556	100%	2,269,556	
45												
46		Total Transmission Plant	\$ 31,454,564	\$ -	\$ 31,454,564			\$ 31,454,564	\$ 31,496,208		\$ 31,496,208	
47												
48		<u>Distribution Plant</u>										
49	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	\$ 531,167	
50	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	37,326	100%	37,326	
51	37402	Land Rights	\$ 3,220,920	-	3,220,920	100%	100%	3,220,920	2,910,064	100%	2,910,064	
52	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	2,784	100%	2,784	
53	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	336,168	100%	336,168	
54	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	99,818	100%	99,818	
55	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	46,264	100%	46,264	
56	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	4,005	100%	4,005	
57	37600	Mains Cathodic Protection	\$ 20,773,553	-	20,773,553	100%	100%	20,773,553	20,885,551	100%	20,885,551	
58	37601	Mains - Steel	\$ 162,648,385	-	162,648,385	100%	100%	162,648,385	153,554,638	100%	153,554,638	
59	37602	Mains - Plastic	\$ 120,588,439	-	120,588,439	100%	100%	120,588,439	111,099,889	100%	111,099,889	
60	37603	Mains - Anodes	\$ -	-	-	100%	100%	-	-	100%	-	
61	37604	Mains - Leak Clamps	\$ -	-	-	100%	100%	-	-	100%	-	
62	37800	Meas & Reg. Sta. Equip - General	\$ 22,159,380	-	22,159,380	100%	100%	22,159,380	16,540,694	100%	16,540,694	
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 4,601,452	-	4,601,452	100%	100%	4,601,452	4,224,414	100%	4,224,414	
64	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,652,259	-	1,652,259	100%	100%	1,652,259	1,652,346	100%	1,652,346	
65	38000	Services	\$ 137,018,701	-	137,018,701	100%	100%	137,018,701	126,928,869	100%	126,928,869	
66	38100	Meters	\$ 35,740,648	-	35,740,648	100%	100%	35,740,648	33,508,206	100%	33,508,206	
67	38200	Meter Installatons	\$ 56,336,115	-	56,336,115	100%	100%	56,336,115	55,805,624	100%	55,805,624	
68	38300	House Regulators	\$ 11,948,457	-	11,948,457	100%	100%	11,948,457	11,332,651	100%	11,332,651	
69	38400	House Reg. Installations	\$ 231,142	-	231,142	100%	100%	231,142	215,697	100%	215,697	
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,211,145	-	5,211,145	100%	100%	5,211,145	5,190,260	100%	5,190,260	
71												
72		Total Distribution Plant	\$ 583,188,126	\$ -	\$ 583,188,126			\$ 583,188,126	\$ 544,906,436		\$ 544,906,436	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2018

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			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)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
73												
74		General Plant **										
75	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697
76	39000	Structures & Improvements	\$ 7,424,787	-	7,424,787	100%	100%	7,424,787	\$ 7,286,005	100%	100%	7,286,005
77	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
78	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
79	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	12,955	\$ 12,955	100%	100%	12,955
80	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
81	39100	Office Furniture & Equipment	\$ 1,814,260	-	1,814,260	100%	100%	1,814,260	\$ 1,773,500	100%	100%	1,773,500
82	39103	Office Machines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
83	39200	Transportation Equipment	\$ 220,987	-	220,987	100%	100%	220,987	\$ 220,987	100%	100%	220,987
84	39202	Trailers	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
85	39400	Tools, Shop & Garage Equipment	\$ 3,714,892	-	3,714,892	100%	100%	3,714,892	\$ 3,450,079	100%	100%	3,450,079
86	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	39,610	\$ 39,610	100%	100%	39,610
87	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
88	39605	Welders	\$ 19,427	-	19,427	100%	100%	19,427	\$ 19,427	100%	100%	19,427
89	39700	Communication Equipment	\$ 524,257	-	524,257	100%	100%	524,257	\$ 524,257	100%	100%	524,257
90	39701	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
91	39702	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
92	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
93	39800	Miscellaneous Equipment	\$ 3,891,771	-	3,891,771	100%	100%	3,891,771	\$ 3,892,194	100%	100%	3,892,194
94	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	14,390	\$ 14,390	100%	100%	14,390
95	39902	Servers Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
96	39903	Other Tangible Property - Network - H/W	\$ 134,599	-	134,599	100%	100%	134,599	\$ 134,599	100%	100%	134,599
97	39906	Other Tang. Property - PC Hardware	\$ 730,409	-	730,409	100%	100%	730,409	\$ 916,126	100%	100%	916,126
98	39907	Other Tang. Property - PC Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
99	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
100												
101		Total General Plant	\$ 22,068,811	\$ -	\$ 22,068,811			\$ 22,068,811	\$ 21,810,595			\$ 21,810,595
102												
103		Total Plant (Div 9)	\$ 651,860,851	\$ -	\$ 651,860,851			\$ 651,860,851	\$ 613,363,952			\$ 613,363,952
104												
105		CWIP With out AFUDC	\$ 38,154,809	\$ -	\$ 38,154,809	100%	100%	\$ 38,154,809	\$ 35,310,857	100%	100%	\$ 35,310,857

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2018

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			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)							
106												
107		Kentucky-Mid-States General Office (Division 091)										
108												
109		<u>Intangible Plant</u>										
110	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.78%	\$ 92,247	\$ 185,309	100%	49.78%	\$ 92,247
111	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.78%	552,335	\$ 1,109,552	100%	49.78%	552,335
112												
113		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 644,582	\$ 1,294,861			\$ 644,582
114												
115		<u>Distribution Plant</u>										
116	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -
117	35010	Land	-	-	-	100%	49.78%	-	-	100%	49.78%	-
118	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
119	37403	Land Other	-	-	-	100%	49.78%	-	-	100%	49.78%	-
120	36602	Structures & Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
121	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
123	37503	Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
124	36700	Mains Cathodic Protection	-	-	-	100%	49.78%	-	-	100%	49.78%	-
125	36701	Mains - Steel	-	-	-	100%	49.78%	-	-	100%	49.78%	-
126	37602	Mains - Plastic	-	-	-	100%	49.78%	-	-	100%	49.78%	-
127	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.78%	-	-	100%	49.78%	-
128	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.78%	-	-	100%	49.78%	-
129	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
130	38000	Services	-	-	-	100%	49.78%	-	-	100%	49.78%	-
131	38100	Meters	-	-	-	100%	49.78%	-	-	100%	49.78%	-
132	38200	Meter Installaitons	-	-	-	100%	49.78%	-	-	100%	49.78%	-
133	38300	House Regulators	-	-	-	100%	49.78%	-	-	100%	49.78%	-
134	38400	House Reg. Installations	-	-	-	100%	49.78%	-	-	100%	49.78%	-
135	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.78%	-	-	100%	49.78%	-
136	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.78%	-	-	100%	49.78%	-
137												
138		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2018

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month				
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
139													
140		General Plant											
141	39001	Structures Frame	\$ 179,339	-	179,339	100%	49.78%	\$ 89,275	\$ 179,339	100%	49.78%	\$ 89,275	
142	39004	Air Conditioning Equipment	\$ 15,384	-	15,384	100%	49.78%	\$ 7,658	\$ 15,384	100%	49.78%	\$ 7,658	
143	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.78%	\$ 19,332	\$ 38,834	100%	49.78%	\$ 19,332	
144	39100	Office Furniture & Equipment	\$ 38,609	-	38,609	100%	49.78%	\$ 19,220	\$ 39,253	100%	49.78%	\$ 19,540	
145	39101	Office Furniture And	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
146	39103	Office Machines	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
147	39200	Transportation Equipment	\$ 27,285	-	27,285	100%	49.78%	\$ 13,582	\$ 27,285	100%	49.78%	\$ 13,582	
148	39300	Stores Equipment	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
149	39400	Tools, Shop & Garage Equipment	\$ 175,867	-	175,867	100%	49.78%	\$ 87,547	\$ 175,867	100%	49.78%	\$ 87,547	
150	39600	Power Operated Equipment	\$ 20,516	-	20,516	100%	49.78%	\$ 10,213	\$ 20,516	100%	49.78%	\$ 10,213	
151	39700	Communication Equipment	\$ 37,541	-	37,541	100%	49.78%	\$ 18,688	\$ 37,541	100%	49.78%	\$ 18,688	
152	39701	Communication Equip.	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
153	39702	Communication Equip.	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
154	39800	Miscellaneous Equipment	\$ 814,167	-	814,167	100%	49.78%	\$ 405,292	\$ 814,167	100%	49.78%	\$ 405,292	
155	39900	Other Tangible Property	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
156	39901	Other Tangible Property - Servers - H/W	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
157	39902	Other Tangible Property - Servers - S/W	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
158	39903	Other Tangible Property - Network - H/W	\$ -	-	-	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -	
159	39906	Other Tang. Property - PC Hardware	\$ 70,178	-	70,178	100%	49.78%	\$ 34,934	\$ 70,178	100%	49.78%	\$ 34,934	
160	39907	Other Tang. Property - PC Software	\$ 137,919	-	137,919	100%	49.78%	\$ 68,656	\$ 88,807	100%	49.78%	\$ 44,208	
161	39908	Other Tang. Property - Mainframe S/W	\$ 828,509	-	828,509	100%	49.78%	\$ 412,432	\$ 828,509	100%	49.78%	\$ 412,432	
162													
163		Total General Plant	\$ 2,384,148	\$ -	\$ 2,384,148			\$ 1,186,829	\$ 2,335,679			\$ 1,162,701	
164													
165		Total Plant (Div 91)	\$ 3,679,009	\$ -	\$ 3,679,009			\$ 1,831,410	\$ 3,630,540			\$ 1,807,283	
166													
167		CWIP With out AFUDC	\$ 4,642	\$ -	\$ 4,642	100%	49.78%	\$ 2,311	\$ 59,040	100%	49.78%	\$ 29,390	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2018

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018			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)							
168		Shared Services General Office (Division 002)										
169		General Plant										
170												
171		General Plant										
172	39000	Structures & Improvements	\$ 1,586,282	\$ -	\$ 1,586,282	10.40%	49.78%	\$ 82,124	\$ 1,466,645	10.40%	49.78%	\$ 75,930
173	39005	G-Structures & Improvements	\$ 9,187,142	-	9,187,142	100.00%	1.57%	144,296	\$ 9,187,158	100.00%	1.57%	144,296
174	39009	Improvement to leased Premises	\$ 9,316,001	-	9,316,001	10.40%	49.78%	482,301	\$ 9,316,001	10.40%	49.78%	482,301
175	39020	Struct & Improv AEAM	\$ -	-	-	100.00%	6.36%	-	\$ -	100.00%	6.36%	-
176	39029	Improv-Leased AEAM	\$ 7,891	-	7,891	10.40%	6.36%	52	\$ 2,772	10.40%	6.36%	18
177	39100	Office Furniture & Equipment	\$ 5,144,630	-	5,144,630	10.40%	49.78%	266,344	\$ 5,127,587	10.40%	49.78%	265,461
178	39102	Remittance Processing Equip	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
179	39103	Office Machines	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
180	39104	G-Office Furniture & Equip.	\$ 104,316	-	104,316	100.00%	1.57%	1,638	\$ 78,244	100.00%	1.57%	1,229
181	39120	Off Furn & Equip-AEAM	\$ 263,338	-	263,338	100.00%	6.36%	16,754	\$ 263,338	100.00%	6.36%	16,754
182	39200	Transportation Equipment	\$ 7,125	-	7,125	10.40%	49.78%	369	\$ 7,125	10.40%	49.78%	369
183	39300	Stores Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
184	39400	Tools, Shop & Garage Equipment	\$ 76,071	-	76,071	10.40%	49.78%	3,938	\$ 76,071	10.40%	49.78%	3,938
185	39420	Tools And Garage-AEAM	\$ -	-	-	100.00%	6.36%	-	\$ -	100.00%	6.36%	-
186	39500	Laboratory Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
187	39700	Communication Equipment	\$ 1,039,344	-	1,039,344	10.40%	49.78%	53,808	\$ 1,039,344	10.40%	49.78%	53,808
188	39720	Commun Equip AEAM	\$ 8,824	-	8,824	100.00%	6.36%	561	\$ 8,824	100.00%	6.36%	561
189	39800	Miscellaneous Equipment	\$ 136,510	-	136,510	10.40%	49.78%	7,067	\$ 136,510	10.40%	49.78%	7,067
190	39820	Misc Equip - AEAM	\$ 7,388	-	7,388	100.00%	6.36%	470	\$ 7,388	100.00%	6.36%	470
191	39900	Other Tangible Property	\$ 162,075	-	162,075	10.40%	49.78%	8,391	\$ 162,203	10.40%	49.78%	8,397
192	39901	Other Tangible Property - Servers - H/W	\$ 39,780,343	-	39,780,343	10.40%	49.78%	2,059,476	\$ 37,881,111	10.40%	49.78%	1,961,151
193	39902	Other Tangible Property - Servers - S/W	\$ 22,284,605	-	22,284,605	10.40%	49.78%	1,153,701	\$ 20,046,455	10.40%	49.78%	1,037,829
194	39903	Other Tangible Property - Network - H/W	\$ 5,886,587	-	5,886,587	10.40%	49.78%	304,756	\$ 4,287,497	10.40%	49.78%	221,969
195	39904	Other Tang. Property - CPU	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
196	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
197	39906	Other Tang. Property - PC Hardware	\$ 2,537,000	-	2,537,000	10.40%	49.78%	131,344	\$ 2,484,331	10.40%	49.78%	128,617
198	39907	Other Tang. Property - PC Software	\$ 1,564,492	-	1,564,492	10.40%	49.78%	80,996	\$ 1,504,611	10.40%	49.78%	77,895
199	39908	Other Tang. Property - Mainframe S/W	\$ 70,884,071	-	70,884,071	10.40%	49.78%	3,669,753	\$ 68,387,777	10.40%	49.78%	3,540,517
200	39909	Other Tang. Property - Application Software	\$ 39,252	-	39,252	10.40%	49.78%	2,032	\$ 39,252	10.40%	49.78%	2,032
201	39921	Servers-Hardware-AEAM	\$ 1,628,900	-	1,628,900	100.00%	6.36%	103,635	\$ 1,628,900	100.00%	6.36%	103,635
202	39922	Servers-Software-AEAM	\$ 961,256	-	961,256	100.00%	6.36%	61,157	\$ 961,256	100.00%	6.36%	61,157
203	39923	Network Hardware-AEAM	\$ 60,170	-	60,170	100.00%	6.36%	3,828	\$ 60,170	100.00%	6.36%	3,828
204	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
205	39926	Pc Hardware-AEAM	\$ 314,379	-	314,379	100.00%	6.36%	20,002	\$ 314,379	100.00%	6.36%	20,002
206	39926	Application SW-AEAM	\$ 20,716,774	-	20,716,774	100.00%	6.36%	1,318,052	\$ 20,690,005	100.00%	6.36%	1,316,348
207	39931	ALGN-Servers-Hardware	\$ 297,267	-	297,267	100.00%	0.00%	-	\$ 297,267	100.00%	0.00%	-
208	39932	ALGN-Servers-Software	\$ 345,730	-	345,730	100.00%	0.00%	-	\$ 345,730	100.00%	0.00%	-
209	39938	ALGN-Application SW	\$ 18,754,055	-	18,754,055	100.00%	0.00%	-	\$ 18,754,055	100.00%	0.00%	-
210												
211		Total General Plant (Div 2)	\$ 213,101,821	\$ -	\$ 213,101,821			\$ 9,976,844	\$ 203,784,289			\$ 9,535,581
212												
213		CWIP With out AFUDC	\$ 14,454,841	\$ -	\$ 14,454,841	10.40%	49.78%	\$ 748,344	\$ 12,321,402	10.40%	49.78%	\$ 637,894
214												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of December 31, 2018

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018 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
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
215		Shared Services Customer Support (Division 012)										
216												
217		<u>General Plant</u>										
218	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.95%	51.52%	\$ 162,142	\$ 2,874,240	10.95%	51.52%	\$ 162,142
219	38910	CKV-Land & Land Rights	\$ 1,886,443	-	1,886,442.92	100.00%	2.32%	43,739	\$ 1,886,443	100.00%	2.32%	43,739
220	39000	Structures & Improvements	\$ 12,669,003	-	12,669,002.61	10.95%	51.52%	714,686	\$ 12,669,003	10.95%	51.52%	714,686
221	39009	Improvement to leased Premises	\$ 2,820,614	-	2,820,613.55	10.95%	51.52%	159,117	\$ 2,820,614	10.95%	51.52%	159,117
222	39010	CKV-Structures & Improvements	\$ 12,305,840	-	12,305,840.00	100.00%	2.32%	285,325	\$ 12,305,840	100.00%	2.32%	285,325
223	39100	Office Furniture & Equipment	\$ 2,418,422	-	2,418,422.21	10.95%	51.52%	136,428	\$ 2,389,011	10.95%	51.52%	134,769
224	39101	Office Furniture And	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
225	39102	Remittance Processing	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
226	39103	39103-Office Fum. - Copiers & Type	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
227	39110	CKV-Office Furn & Eq	\$ 417,639	-	417,639.07	100.00%	2.32%	9,683	\$ 395,234	100.00%	2.32%	9,164
228	39210	CKV-Transportation Eq	\$ 96,290	-	96,290.22	100.00%	2.32%	2,233	\$ 96,290	100.00%	2.32%	2,233
229	39410	CKV-Tools Shop Garage	\$ 458,265	-	458,264.59	100.00%	2.32%	10,625	\$ 419,762	100.00%	2.32%	9,733
230	39510	CKV-Laboratory Equip	\$ 23,632	-	23,632.07	100.00%	2.32%	548	\$ 23,632	100.00%	2.32%	548
231	39700	Communication Equipment	\$ 1,913,117	-	1,913,117.11	10.95%	51.52%	107,923	\$ 1,913,117	10.95%	51.52%	107,923
232	39710	CKV-Communication Equipment	\$ 291,501	-	291,500.62	100.00%	2.32%	6,759	\$ 291,501	100.00%	2.32%	6,759
233	39800	Miscellaneous Equipment	\$ 70,016	-	70,015.66	10.95%	51.52%	3,950	\$ 70,016	10.95%	51.52%	3,950
234	39810	CKV-Misc Equipment	\$ 509,283	-	509,282.85	100.00%	2.32%	11,808	\$ 509,283	100.00%	2.32%	11,808
235	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.95%	51.52%	35,493	\$ 629,166	10.95%	51.52%	35,493
236	39901	Other Tangible Property - Servers - H/W	\$ 10,343,249	-	10,343,248.64	10.95%	51.52%	583,485	\$ 10,343,249	10.95%	51.52%	583,485
237	39902	Other Tangible Property - Servers - S/W	\$ 2,023,936	-	2,023,936.45	10.95%	51.52%	114,175	\$ 2,023,936	10.95%	51.52%	114,175
238	39903	Other Tangible Property - Network - H/W	\$ 629,226	-	629,225.62	10.95%	51.52%	35,496	\$ 629,226	10.95%	51.52%	35,496
239	39906	Other Tang. Property - PC Hardware	\$ 1,012,629	-	1,012,629.35	10.95%	51.52%	57,125	\$ 1,003,829	10.95%	51.52%	56,628
240	39907	Other Tang. Property - PC Software	\$ 190,247	-	190,246.97	10.95%	51.52%	10,732	\$ 190,247	10.95%	51.52%	10,732
241	39908	Other Tang. Property - Mainframe S/W	\$ 90,927,931	-	90,927,931.24	10.95%	51.52%	5,129,443	\$ 90,401,789	10.95%	51.52%	5,099,762
242	39910	CKV-Other Tangible Property	\$ 339,658	-	339,657.73	100.00%	2.32%	7,875	\$ 339,658	100.00%	2.32%	7,875
243	39916	CKV-Oth Tang Prop-PC Hardware	\$ 309,715	-	309,715.20	100.00%	2.32%	7,181	\$ 274,366	100.00%	2.32%	6,361
244	39917	CKV-Oth Tang Prop-PC Software	\$ 103,892	-	103,891.78	100.00%	2.32%	2,409	\$ 103,892	100.00%	2.32%	2,409
245	39918	CKV-Oth Tang Prop-App	\$ 20,560	-	20,560.16	100.00%	2.32%	477	\$ 20,560	100.00%	2.32%	477
246	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
247												
248		Total General Plant (Div 12)	\$ 145,284,513	\$ -	\$ 145,284,513			\$ 7,638,858	\$ 144,623,903			\$ 7,604,789
249												
250		CWIP With out AFUDC	\$ 3,983,794	\$ -	\$ 3,983,794	10.95%	51.52%	\$ 224,734	\$ 3,282,348	10.95%	51.52%	\$ 185,164
251												
252		Total Plant (Div 009, 091, 002, 012)	\$ 1,013,926,194	\$ -	\$ 1,013,926,194			\$ 671,307,963	\$ 965,402,683			\$ 632,311,605
253												
254		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 56,598,085	\$ -	\$ 56,598,085			\$ 39,130,198	\$ 50,973,647			\$ 36,163,305

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2020

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			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)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
Kentucky Direct (Division 009)												
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	\$ 8,346,911	-	8,346,911	100%	100%	8,346,911	\$ 8,348,396	100%	100%	8,348,396
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	\$ 1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 449,309	-	449,309	100%	100%	449,309	\$ 449,309	100%	100%	449,309
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	\$ 1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	\$ 178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	\$ 54,614	100%	100%	54,614
27	35301	Field Lines	\$ 175,350	-	175,350	100%	100%	175,350	\$ 175,350	100%	100%	175,350
28	35302	Tributary Lines	\$ 209,319	-	209,319	100%	100%	209,319	\$ 209,319	100%	100%	209,319
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 273,084	-	273,084	100%	100%	273,084	\$ 273,084	100%	100%	273,084
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 15,017,626	\$ -	15,017,626			\$ 15,017,626	\$ 15,019,110			\$ 15,019,110

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Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			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		Transmission Plant										
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	\$ 139,638	-	139,638	100%	100%	\$ 139,638	\$ 139,638	100%	139,638	
41	36701	Mains - Steel	\$ 26,859,142	-	26,859,142	100%	100%	\$ 26,859,142	\$ 27,047,831	100%	27,047,831	
42	36703	Mains - Anodes	\$ -	-	-	100%	100%	\$ -	\$ -	100%	-	
43	36900	Meas. & Reg. Equipment	\$ 731,467	-	731,467	100%	100%	\$ 731,467	\$ 731,467	100%	731,467	
44	36901	Meas. & Reg. Equipment	\$ 2,269,556	-	2,269,556	100%	100%	\$ 2,269,556	\$ 2,269,556	100%	2,269,556	
45												
46		Total Transmission Plant	\$ 31,004,373	\$ -	\$ 31,004,373			\$ 31,004,373	\$ 31,193,061		\$ 31,193,061	
47												
48		Distribution Plant										
49	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,166.79	100%	100%	\$ 531,167	\$ 531,167	100%	\$ 531,166.79	
50	37401	Land	\$ 37,326	-	37,326	100%	100%	\$ 37,326	\$ 37,326	100%	37,326	
51	37402	Land Rights	\$ 3,952,286	-	3,952,286	100%	100%	\$ 3,952,286	\$ 3,645,749	100%	3,645,749	
52	37403	Land Other	\$ 2,784	-	2,784	100%	100%	\$ 2,784	\$ 2,784	100%	2,784	
53	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	\$ 336,168	\$ 336,168	100%	336,168	
54	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	\$ 99,818	\$ 99,818	100%	99,818	
55	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	\$ 46,264	\$ 46,264	100%	46,264	
56	37503	Improvements	\$ 4,005	-	4,005	100%	100%	\$ 4,005	\$ 4,005	100%	4,005	
57	37600	Mains Cathodic Protection	\$ 20,494,641	-	20,494,641	100%	100%	\$ 20,494,641	\$ 20,611,541	100%	20,611,541	
58	37601	Mains - Steel	\$ 185,677,813	-	185,677,813	100%	100%	\$ 185,677,813	\$ 176,025,498	100%	176,025,498	
59	37602	Mains - Plastic	\$ 142,406,509	-	142,406,509	100%	100%	\$ 142,406,509	\$ 133,261,910	100%	133,261,910	
60	37603	Mains - Anodes	\$ -	-	-	100%	100%	\$ -	\$ -	100%	-	
61	37604	Mains - Leak Clamps	\$ -	-	-	100%	100%	\$ -	\$ -	100%	-	
62	37800	Meas & Reg. Sta. Equip - General	\$ 35,505,787	-	35,505,787	100%	100%	\$ 35,505,787	\$ 29,911,913	100%	29,911,913	
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 5,504,545	-	5,504,545	100%	100%	\$ 5,504,545	\$ 5,126,032	100%	5,126,032	
64	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,652,259	-	1,652,259	100%	100%	\$ 1,652,259	\$ 1,652,259	100%	1,652,259	
65	38000	Services	\$ 159,839,172	-	159,839,172	100%	100%	\$ 159,839,172	\$ 150,274,437	100%	150,274,437	
66	38100	Meters	\$ 40,873,233	-	40,873,233	100%	100%	\$ 40,873,233	\$ 38,722,015	100%	38,722,015	
67	38200	Meter Installaitons	\$ 57,594,641	-	57,594,641	100%	100%	\$ 57,594,641	\$ 57,067,155	100%	57,067,155	
68	38300	House Regulators	\$ 13,379,914	-	13,379,914	100%	100%	\$ 13,379,914	\$ 12,779,948	100%	12,779,948	
69	38400	House Reg. Installations	\$ 268,060	-	268,060	100%	100%	\$ 268,060	\$ 252,587	100%	252,587	
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,262,616	-	5,262,616	100%	100%	\$ 5,262,616	\$ 5,241,043	100%	5,241,043	
71												
72		Total Distribution Plant	\$ 673,469,008	\$ -	\$ 673,469,008			\$ 673,469,008	\$ 635,629,619		\$ 635,629,619	

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			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
73												
74		General Plant										
75	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697.30	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697.30
76	39000	Structures & Improvements	\$ 7,718,850	-	7,718,850	100%	100%	\$ 7,718,850	\$ 7,595,600	100%	100%	7,595,600
77	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	\$ 173,115	\$ 173,115	100%	100%	173,115
78	39003	Improvements	\$ 709,199	-	709,199	100%	100%	\$ 709,199	\$ 709,199	100%	100%	709,199
79	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	\$ 12,955	\$ 12,955	100%	100%	12,955
80	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	\$ 1,246,194	\$ 1,246,194	100%	100%	1,246,194
81	39100	Office Furniture & Equipment	\$ 1,903,399	-	1,903,399	100%	100%	\$ 1,903,399	\$ 1,866,038	100%	100%	1,866,038
82	39103	Office Machines	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
83	39200	Transportation Equipment	\$ 220,987	-	220,987	100%	100%	\$ 220,987	\$ 220,987	100%	100%	220,987
84	39202	Trailers	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
85	39400	Tools, Shop & Garage Equipment	\$ 4,340,624	-	4,340,624	100%	100%	\$ 4,340,624	\$ 4,078,361	100%	100%	4,078,361
86	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	\$ 39,610	\$ 39,610	100%	100%	39,610
87	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	\$ 62,747	\$ 62,747	100%	100%	62,747
88	39605	Welders	\$ 19,427	-	19,427	100%	100%	\$ 19,427	\$ 19,427	100%	100%	19,427
89	39700	Communication Equipment	\$ 524,257	-	524,257	100%	100%	\$ 524,257	\$ 524,257	100%	100%	524,257
90	39701	Communication Equip.	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
91	39702	Communication Equip.	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
92	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
93	39800	Miscellaneous Equipment	\$ 3,891,771	-	3,891,771	100%	100%	\$ 3,891,771	\$ 3,891,771	100%	100%	3,891,771
94	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	\$ 14,390	\$ 14,390	100%	100%	14,390
95	39902	Servers Software	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
96	39903	Other Tangible Property - Network - H/W	\$ 134,599	-	134,599	100%	100%	\$ 134,599	\$ 134,599	100%	100%	134,599
97	39906	Other Tang. Property - PC Hardware	\$ 268,136	-	268,136	100%	100%	\$ 268,136	\$ 461,888	100%	100%	461,888
98	39907	Other Tang. Property - PC Software	\$ -	-	-	100%	100%	\$ -	\$ -	100%	100%	-
99	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	\$ 123,515	\$ 123,515	100%	100%	123,515
100												
101		Total General Plant	\$ 22,615,472	\$ -	\$ 22,615,472			\$ 22,615,472	\$ 22,386,350			\$ 22,386,350
102												
103		Total Plant (Div 9)	\$ 742,234,661	\$ -	\$ 742,234,661			\$ 742,234,661	\$ 704,356,323			\$ 704,356,323
104												
105		CWIP With out AFUDC	\$ 38,154,809	\$ -	\$ 38,154,809	100%	100%	\$ 38,154,809	\$ 38,154,809	100%	100%	\$ 38,154,809

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Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			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)							
106												
107		Kentucky-Mid-States General Office (Division 091)										
108												
109		<u>Intangible Plant</u>										
110	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.78%	\$ 92,247	\$ 185,309	100%	49.78%	\$ 92,247
111	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.78%	552,335	\$ 1,109,552	100%	49.78%	552,335
112												
113		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 644,582	\$ 1,294,861			\$ 644,582
114												
115		<u>Distribution Plant</u>										
116	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -
117	35010	Land	-	-	-	100%	49.78%	-	-	100%	49.78%	-
118	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
119	37403	Land Other	-	-	-	100%	49.78%	-	-	100%	49.78%	-
120	36602	Structures & Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
121	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
123	37503	Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
124	36700	Mains Cathodic Protection	-	-	-	100%	49.78%	-	-	100%	49.78%	-
125	36701	Mains - Steel	-	-	-	100%	49.78%	-	-	100%	49.78%	-
126	37602	Mains - Plastic	-	-	-	100%	49.78%	-	-	100%	49.78%	-
127	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.78%	-	-	100%	49.78%	-
128	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.78%	-	-	100%	49.78%	-
129	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
130	38000	Services	-	-	-	100%	49.78%	-	-	100%	49.78%	-
131	38100	Meters	-	-	-	100%	49.78%	-	-	100%	49.78%	-
132	38200	Meter Installatons	-	-	-	100%	49.78%	-	-	100%	49.78%	-
133	38300	House Regulators	-	-	-	100%	49.78%	-	-	100%	49.78%	-
134	38400	House Reg. Installations	-	-	-	100%	49.78%	-	-	100%	49.78%	-
135	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.78%	-	-	100%	49.78%	-
136	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.78%	-	-	100%	49.78%	-
137												
138		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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			Ending Balance	Adjustments	Adjusted Balance							
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
139												
140		General Plant **										
141	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	49.78%	\$ 89,275	\$ 179,339	100%	49.78%	\$ 89,275
142	39004	Air Conditioning Equipment	\$ 15,384	-	15,384	100%	49.78%	7,658	\$ 15,384	100%	49.78%	7,658
143	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.78%	19,332	\$ 38,834	100%	49.78%	19,332
144	39100	Office Furniture & Equipment	\$ 38,609	-	38,609	100%	49.78%	19,220	\$ 38,609	100%	49.78%	19,220
145	39101	Office Furniture And	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
146	39103	Office Machines	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
147	39200	Transportation Equipment	\$ 27,285	-	27,285	100%	49.78%	13,582	\$ 27,285	100%	49.78%	13,582
148	39300	Stores Equipment	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
149	39400	Tools, Shop & Garage Equipment	\$ 175,867	-	175,867	100%	49.78%	87,547	\$ 175,867	100%	49.78%	87,547
150	39600	Power Operated Equipment	\$ 20,516	-	20,516	100%	49.78%	10,213	\$ 20,516	100%	49.78%	10,213
151	39700	Communication Equipment	\$ 37,541	-	37,541	100%	49.78%	18,688	\$ 37,541	100%	49.78%	18,688
152	39701	Communication Equip.	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
153	39702	Communication Equip.	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
154	39800	Miscellaneous Equipment	\$ 814,167	-	814,167	100%	49.78%	405,292	\$ 814,167	100%	49.78%	405,292
155	39900	Other Tangible Property	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
156	39901	Other Tangible Property - Servers - H/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
157	39902	Other Tangible Property - Servers - S/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
158	39903	Other Tangible Property - Network - H/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
159	39906	Other Tang. Property - PC Hardware	\$ 70,178	-	70,178	100%	49.78%	34,934	\$ 70,178	100%	49.78%	34,934
160	39907	Other Tang. Property - PC Software	\$ 197,253	-	197,253	100%	49.78%	98,192	\$ 165,304	100%	49.78%	82,288
161	39908	Other Tang. Property - Mainframe S/W	\$ 828,509	-	828,509	100%	49.78%	412,432	\$ 828,509	100%	49.78%	412,432
162												
163		Total General Plant	\$ 2,443,481	\$ -	\$ 2,443,481			\$ 1,216,365	\$ 2,411,532			\$ 1,200,461
164												
165		Total Plant (Div 91)	\$ 3,738,342	\$ -	\$ 3,738,342			\$ 1,860,947	\$ 3,706,393			\$ 1,845,043
166												
167		CWIP With out AFUDC	\$ 4,642	\$ -	\$ 4,642	100%	49.78%	\$ 2,311	\$ 4,642	100%	49.78%	\$ 2,311

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			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
168												
169		Shared Services General Office (Division 002)										
170												
171		General Plant										
172	39000	Structures & Improvements	\$ 1,906,438	\$ -	\$ 1,906,438	10.40%	49.78%	\$ 98,699	\$ 1,779,523	10.40%	49.78%	\$ 92,128
173	39005	G-Structures & Improvements	\$ 9,187,142	-	9,187,142	100.00%	1.57%	144,296	\$ 9,187,142	100.00%	1.57%	144,296
174	39009	Improvement to leased Premises	\$ 9,316,001	-	9,316,001	10.40%	49.78%	482,301	\$ 9,316,001	10.40%	49.78%	482,301
175	39020	Struct & Improv AEAM	\$ -	-	-	100.00%	6.36%	-	\$ -	100.00%	6.36%	-
176	39029	Improv-Leased AEAM	\$ 22,337	-	22,337	100.00%	6.36%	1,421	\$ 16,610	100.00%	6.36%	1,057
177	39100	Office Furniture & Equipment	\$ 5,191,908	-	5,191,908	10.40%	49.78%	268,791	\$ 5,173,167	10.40%	49.78%	267,821
178	39102	Remittance Processing Equip	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
179	39103	Office Machines	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
180	39104	G-Office Furniture & Equip.	\$ 178,594	-	178,594	100.00%	1.57%	2,805	\$ 149,149	100.00%	1.57%	2,343
181	39120	Off Furn & Equip-AEAM	\$ 263,338	-	263,338	100.00%	6.36%	16,754	\$ 263,338	100.00%	6.36%	16,754
182	39200	Transportation Equipment	\$ 7,125	-	7,125	10.40%	49.78%	369	\$ 7,125	10.40%	49.78%	369
183	39300	Stores Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
184	39400	Tools, Shop & Garage Equipment	\$ 76,071	-	76,071	10.40%	49.78%	3,938	\$ 76,071	10.40%	49.78%	3,938
185	39420	Tools And Garage-AEAM	\$ -	-	-	100.00%	6.36%	-	\$ -	100.00%	6.36%	-
186	39500	Laboratory Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
187	39700	Communication Equipment	\$ 1,039,344	-	1,039,344	10.40%	49.78%	53,808	\$ 1,039,344	10.40%	49.78%	53,808
188	39720	Commun Equip AEAM	\$ 8,824	-	8,824	100.00%	6.36%	561	\$ 8,824	100.00%	6.36%	561
189	39800	Miscellaneous Equipment	\$ 136,510	-	136,510	10.40%	49.78%	7,067	\$ 136,510	10.40%	49.78%	7,067
190	39820	Misc Equip - AEAM	\$ 7,388	-	7,388	100.00%	6.36%	470	\$ 7,388	100.00%	6.36%	470
191	39900	Other Tangible Property	\$ 161,644	-	161,644	10.40%	49.78%	8,369	\$ 161,815	10.40%	49.78%	8,377
192	39901	Other Tangible Property - Servers - H/W	\$ 44,862,780	-	44,862,780	10.40%	49.78%	2,322,600	\$ 42,848,023	10.40%	49.78%	2,218,294
193	39902	Other Tangible Property - Servers - S/W	\$ 28,287,161	-	28,287,161	10.40%	49.78%	1,464,460	\$ 25,907,655	10.40%	49.78%	1,341,270
194	39903	Other Tangible Property - Network - H/W	\$ 10,165,830	-	10,165,830	10.40%	49.78%	526,297	\$ 8,469,471	10.40%	49.78%	438,475
195	39904	Other Tang. Property - CPU	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
196	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
197	39906	Other Tang. Property - PC Hardware	\$ 2,681,536	-	2,681,536	10.40%	49.78%	138,826	\$ 2,624,240	10.40%	49.78%	135,860
198	39907	Other Tang. Property - PC Software	\$ 1,731,492	-	1,731,492	10.40%	49.78%	89,641	\$ 1,665,291	10.40%	49.78%	88,214
199	39908	Other Tang. Property - Mainframe S/W	\$ 77,600,897	-	77,600,897	10.40%	49.78%	4,017,492	\$ 74,938,243	10.40%	49.78%	3,879,643
200	39909	Other Tang. Property - Application Software	\$ 39,252	-	39,252	10.40%	49.78%	2,032	\$ 39,252	10.40%	49.78%	2,032
201	39921	Servers-Hardware-AEAM	\$ 1,628,900	-	1,628,900	100.00%	6.36%	103,635	\$ 1,628,900	100.00%	6.36%	103,635
202	39922	Servers-Software-AEAM	\$ 961,256	-	961,256	100.00%	6.36%	61,157	\$ 961,256	100.00%	6.36%	61,157
203	39923	Network Hardware-AEAM	\$ 60,170	-	60,170	100.00%	6.36%	3,828	\$ 60,170	100.00%	6.36%	3,828
204	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
205	39926	Pc Hardware-AEAM	\$ 314,379	-	314,379	100.00%	6.36%	20,002	\$ 314,379	100.00%	6.36%	20,002
206	39928	Application SW-AEAM	\$ 20,791,579	-	20,791,579	100.00%	6.36%	1,322,811	\$ 20,761,925	100.00%	6.36%	1,320,924
207	39931	ALGN-Servers-Hardware	\$ 297,267	-	297,267	100.00%	0.00%	-	\$ 297,267	100.00%	0.00%	-
208	39932	ALGN-Servers-Software	\$ 345,730	-	345,730	100.00%	0.00%	-	\$ 345,730	100.00%	0.00%	-
209	39938	ALGN-Application SW	\$ 21,018,403	-	21,018,403	100.00%	0.00%	-	\$ 20,120,780	100.00%	0.00%	-
210												
211		Total General Plant (Div 2)	\$ 238,289,298	\$ -	\$ 238,289,298			\$ 11,162,431	\$ 228,304,590			\$ 10,692,624
212												
213		CWIP With out AFUDC	\$ 14,454,841	\$ -	\$ 14,454,841	10.40%	49.78%	\$ 748,344	\$ 14,454,841	10.40%	49.78%	\$ 748,344

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Plant in Service by Accounts and SubAccounts
 as of March 31, 2020

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020			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)							
214												
215		Shared Services Customer Support (Division 012)										
216												
217		General Plant										
218	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.95%	51.52%	\$ 162,142	\$ 2,874,240	10.95%	51.52%	\$ 162,142
219	38910	CKV-Land & Land Rights	\$ 1,886,443	-	1,886,442.92	100.00%	2.32%	43,739	\$ 1,886,443	100.00%	2.32%	43,739
220	39000	Structures & Improvements	\$ 12,669,003	-	12,669,002.61	10.95%	51.52%	714,686	\$ 12,669,003	10.95%	51.52%	714,686
221	39009	Improvement to leased Premises	\$ 2,820,614	-	2,820,613.55	10.95%	51.52%	159,117	\$ 2,820,614	10.95%	51.52%	159,117
222	39010	CKV-Structures & Improvements	\$ 12,305,840	-	12,305,840.00	100.00%	2.32%	285,325	\$ 12,305,840	100.00%	2.32%	285,325
223	39100	Office Furniture & Equipment	\$ 2,601,912	-	2,601,911.94	10.95%	51.52%	146,780	\$ 2,530,129	10.95%	51.52%	142,730
224	39101	Office Furniture And	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
225	39102	Remittance Processing	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
226	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
227	39110	CKV-Office Furn & Eq	\$ 579,053	-	579,053.49	100.00%	2.32%	13,426	\$ 515,907	100.00%	2.32%	11,962
228	39210	CKV-Transportation Eq	\$ 96,290	-	96,290.22	100.00%	2.32%	2,233	\$ 96,290	100.00%	2.32%	2,233
229	39410	CKV-Tools Shop Garage	\$ 703,898	-	703,898.10	100.00%	2.32%	16,321	\$ 607,804	100.00%	2.32%	14,093
230	39510	CKV-Laboratory Equip	\$ 23,632	-	23,632.07	100.00%	2.32%	548	\$ 23,632	100.00%	2.32%	548
231	39700	Communication Equipment	\$ 1,913,117	-	1,913,117.11	10.95%	51.52%	107,923	\$ 1,913,117	10.95%	51.52%	107,923
232	39710	CKV-Communication Equipment	\$ 291,501	-	291,500.62	100.00%	2.32%	6,759	\$ 291,501	100.00%	2.32%	6,759
233	39800	Miscellaneous Equipment	\$ 70,016	-	70,015.86	10.95%	51.52%	3,950	\$ 70,016	10.95%	51.52%	3,950
234	39810	CKV-Misc Equipment	\$ 509,283	-	509,282.85	100.00%	2.32%	11,808	\$ 509,283	100.00%	2.32%	11,808
235	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.95%	51.52%	35,493	\$ 629,166	10.95%	51.52%	35,493
236	39901	Other Tangible Property - Servers - H/W	\$ 10,343,249	-	10,343,248.64	10.95%	51.52%	583,485	\$ 10,343,249	10.95%	51.52%	583,485
237	39902	Other Tangible Property - Servers - S/W	\$ 2,023,936	-	2,023,936.45	10.95%	51.52%	114,175	\$ 2,023,936	10.95%	51.52%	114,175
238	39903	Other Tangible Property - Network - H/W	\$ 629,226	-	629,225.62	10.95%	51.52%	35,496	\$ 629,226	10.95%	51.52%	35,496
239	39906	Other Tang. Property - PC Hardware	\$ 1,068,705	-	1,068,704.82	10.95%	51.52%	60,288	\$ 1,046,768	10.95%	51.52%	59,050
240	39907	Other Tang. Property - PC Software	\$ 190,247	-	190,246.97	10.95%	51.52%	10,732	\$ 190,247	10.95%	51.52%	10,732
241	39908	Other Tang. Property - Mainframe S/W	\$ 94,401,847	-	94,401,846.65	10.95%	51.52%	5,325,414	\$ 93,042,823	10.95%	51.52%	5,248,748
242	39910	CKV-Other Tangible Property	\$ 339,658	-	339,657.73	100.00%	2.32%	7,875	\$ 339,658	100.00%	2.32%	7,875
243	39916	CKV-Oth Tang Prop-PC Hardware	\$ 539,317	-	539,316.64	100.00%	2.32%	12,505	\$ 449,495	100.00%	2.32%	10,422
244	39917	CKV-Oth Tang Prop-PC Software	\$ 103,892	-	103,891.78	100.00%	2.32%	2,409	\$ 103,892	100.00%	2.32%	2,409
245	39918	CKV-Oth Tang Prop-App	\$ 20,560	-	20,560.16	100.00%	2.32%	477	\$ 20,560	100.00%	2.32%	477
246	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
247												
248		Total General Plant (Div 12)	\$ 149,634,643	\$ -	\$ 149,634,643			\$ 7,863,105	\$ 147,932,837			\$ 7,775,377
249												
250		CWIP With out AFUDC	\$ 3,983,794	\$ -	\$ 3,983,794	10.95%	51.52%	\$ 224,734	\$ 3,983,794	10.95%	51.52%	\$ 224,734
251												
252		Total Plant (Div 009, 091, 002, 012)	\$ 1,133,896,943	\$ -	\$ 1,133,896,943			\$ 763,121,143	\$ 1,084,300,143			\$ 724,669,367
253												
254		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 56,598,085	\$ -	\$ 56,598,085			\$ 39,130,198	\$ 56,598,085			\$ 39,130,198
255												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2018

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant Reser	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 4,439	-	4,439	100%	100%	4,439	\$ 4,434	100%	100%	4,434
17	35100	Structures and Improvements	\$ 6,065	-	6,065	100%	100%	6,065	\$ 5,915	100%	100%	5,915
18	35102	Compression Station Equipment	\$ 112,304	-	112,304	100%	100%	112,304	\$ 111,338	100%	100%	111,338
19	35103	Meas. & Reg. Sta. Structures	\$ 20,326	-	20,326	100%	100%	20,326	\$ 20,219	100%	100%	20,219
20	35104	Other Structures	\$ 98,811	-	98,811	100%	100%	98,811	\$ 97,917	100%	100%	97,917
21	35200	Wells \ Rights of Way	\$ 1,069,976	-	1,069,976	100%	100%	1,069,976	\$ 989,384	100%	100%	989,384
22	35201	Well Construction	\$ 1,400,173	-	1,400,173	100%	100%	1,400,173	\$ 1,387,338	100%	100%	1,387,338
23	35202	Well Equipment	\$ 450,595	-	450,595	100%	100%	450,595	\$ 450,033	100%	100%	450,033
24	35203	Cushion Gas	\$ 739,273	-	739,273	100%	100%	739,273	\$ 724,019	100%	100%	724,019
25	35210	Leaseholds	\$ 167,629	-	167,629	100%	100%	167,629	\$ 167,316	100%	100%	167,316
26	35211	Storage Rights	\$ 43,595	-	43,595	100%	100%	43,595	\$ 43,355	100%	100%	43,355
27	35301	Field Lines	\$ (89,549)	-	(89,549)	100%	100%	(89,549)	\$ (90,259)	100%	100%	(90,259)
28	35302	Tributary Lines	\$ 187,800	-	187,800	100%	100%	187,800	\$ 186,953	100%	100%	186,953
29	35400	Compressor Station Equipment	\$ 485,848	-	485,848	100%	100%	485,848	\$ 477,537	100%	100%	477,537
30	35500	Meas & Reg. Equipment	\$ 199,915	-	199,915	100%	100%	199,915	\$ 199,219	100%	100%	199,219
31	35600	Purification Equipment	\$ 185,567	-	185,567	100%	100%	185,567	\$ 181,317	100%	100%	181,317
32												
33		Total Storage Plant Reserves	\$ 5,082,767	\$ -	\$ 5,082,767			\$ 5,082,767	\$ 4,956,035			\$ 4,956,035

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Jurisdictional Accumulated Depreciation & Amortization
 as of December 31, 2018

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	\$ 420,654	-	\$ 420,654	100%	100%	\$ 420,654	\$ 414,884	100%	100%	\$ 414,884
38	36602	Structures & Improvements	\$ 16,316	-	\$ 16,316	100%	100%	\$ 16,316	\$ 15,879	100%	100%	\$ 15,879
39	36603	Other Structures	\$ 52,418	-	\$ 52,418	100%	100%	\$ 52,418	\$ 51,877	100%	100%	\$ 51,877
40	36700	Mains Cathodic Protection	\$ 93,890	-	\$ 93,890	100%	100%	\$ 93,890	\$ 90,399	100%	100%	\$ 90,399
41	36701	Mains - Steel	\$ 17,159,073	-	\$ 17,159,073	100%	100%	\$ 17,159,073	\$ 17,657,399	100%	100%	\$ 17,657,399
42	36703	Mains - Anodes	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
43	36900	Meas. & Reg. Equipment	\$ 343,924	-	\$ 343,924	100%	100%	\$ 343,924	\$ 336,097	100%	100%	\$ 336,097
44	36901	Meas. & Reg. Equipment	\$ 1,744,633	-	\$ 1,744,633	100%	100%	\$ 1,744,633	\$ 1,720,349	100%	100%	\$ 1,720,349
45												
46		Total Production Plant - LPG Reserves	\$ 19,830,907	\$ -	\$ 19,830,907			\$ 19,830,907	\$ 20,286,883			\$ 20,286,883
47												
48		<u>Distribution Plant</u>										
49	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
50	37401	Land	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
51	37402	Land Rights	\$ 198,946	-	\$ 198,946	100%	100%	\$ 198,946	\$ 177,257	100%	100%	\$ 177,257
52	37403	Land Other	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
53	37500	Structures & Improvements	\$ 108,955	-	\$ 108,955	100%	100%	\$ 108,955	\$ 105,493	100%	100%	\$ 105,493
54	37501	Structures & Improvements T.B.	\$ 70,041	-	\$ 70,041	100%	100%	\$ 70,041	\$ 69,013	100%	100%	\$ 69,013
55	37502	Land Rights	\$ 34,747	-	\$ 34,747	100%	100%	\$ 34,747	\$ 34,271	100%	100%	\$ 34,271
56	37503	Improvements	\$ 1,864	-	\$ 1,864	100%	100%	\$ 1,864	\$ 1,822	100%	100%	\$ 1,822
57	37600	Mains Cathodic Protection	\$ 12,934,746	-	\$ 12,934,746	100%	100%	\$ 12,934,746	\$ 12,718,060	100%	100%	\$ 12,718,060
58	37601	Mains - Steel	\$ 31,297,268	-	\$ 31,297,268	100%	100%	\$ 31,297,268	\$ 30,218,245	100%	100%	\$ 30,218,245
59	37602	Mains - Plastic	\$ 16,911,814	-	\$ 16,911,814	100%	100%	\$ 16,911,814	\$ 15,883,553	100%	100%	\$ 15,883,553
60	37603	Mains - Anodes	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
61	37604	Mains - Leak Clamps	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
62	37800	Meas & Reg. Sta. Equip - General	\$ 2,295,802	-	\$ 2,295,802	100%	100%	\$ 2,295,802	\$ 2,040,538	100%	100%	\$ 2,040,538
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 910,422	-	\$ 910,422	100%	100%	\$ 910,422	\$ 874,828	100%	100%	\$ 874,828
64	37905	Meas & Reg. Sta. Equipment T.B.	\$ 1,002,918	-	\$ 1,002,918	100%	100%	\$ 1,002,918	\$ 980,670	100%	100%	\$ 980,670
65	38000	Services	\$ 32,934,303	-	\$ 32,934,303	100%	100%	\$ 32,934,303	\$ 35,036,562	100%	100%	\$ 35,036,562
66	38100	Meters	\$ 19,525,081	-	\$ 19,525,081	100%	100%	\$ 19,525,081	\$ 18,290,752	100%	100%	\$ 18,290,752
67	38200	Meter Installations	\$ 25,843,085	-	\$ 25,843,085	100%	100%	\$ 25,843,085	\$ 25,107,867	100%	100%	\$ 25,107,867
68	38300	House Regulators	\$ 3,972,540	-	\$ 3,972,540	100%	100%	\$ 3,972,540	\$ 3,793,935	100%	100%	\$ 3,793,935
69	38400	House Reg. Installations	\$ 88,697	-	\$ 88,697	100%	100%	\$ 88,697	\$ 86,114	100%	100%	\$ 86,114
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,867,363	-	\$ 2,867,363	100%	100%	\$ 2,867,363	\$ 2,796,967	100%	100%	\$ 2,796,967
71												
72		Total Distribution Plant Reserves	\$ 150,998,591	\$ -	\$ 150,998,591			\$ 150,998,591	\$ 148,215,948			\$ 148,215,948

Atmos Energy Corporation, Kentucky/Mid-States Division
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 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
73												
74		General Plant										
75	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
76	39000	39000-Structures & Improvements	\$ 1,061,493	-	\$ 1,061,493	100%	100%	\$ 1,061,493	\$ 923,762	100%	100%	\$ 923,762
77	39002	39002-Structures - Brick	\$ 103,168	-	\$ 103,168	100%	100%	\$ 103,168	\$ 99,914	100%	100%	\$ 99,914
78	39003	39003-Improvements	\$ 274,645	-	\$ 274,645	100%	100%	\$ 274,645	\$ 261,312	100%	100%	\$ 261,312
79	39004	39004-Air Conditioning Equipment	\$ 4,562	-	\$ 4,562	100%	100%	\$ 4,562	\$ 4,319	100%	100%	\$ 4,319
80	39009	39009-Improv. to Leased Premises	\$ 1,248,110	-	\$ 1,248,110	100%	100%	\$ 1,248,110	\$ 1,194,303	100%	100%	\$ 1,194,303
81	39100	39100-Office Furniture & Equipment	\$ 1,067,725	-	\$ 1,067,725	100%	100%	\$ 1,067,725	\$ 994,844	100%	100%	\$ 994,844
82	39103	Office Machines	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
83	39200	39200-Transportation Equipment	\$ 99,733	-	\$ 99,733	100%	100%	\$ 99,733	\$ 83,004	100%	100%	\$ 83,004
84	39202	39202-WKG Trailers	\$ (2,529)	-	\$ (2,529)	100%	100%	\$ (2,529)	\$ (2,529)	100%	100%	\$ (2,529)
85	39400	39400-Tools, Shop, & Garage Equip.	\$ 1,125,068	-	\$ 1,125,068	100%	100%	\$ 1,125,068	\$ 1,009,735	100%	100%	\$ 1,009,735
86	39603	39603-Ditchers	\$ 39,655	-	\$ 39,655	100%	100%	\$ 39,655	\$ 37,158	100%	100%	\$ 37,158
87	39604	39604-Backhoes	\$ 62,818	-	\$ 62,818	100%	100%	\$ 62,818	\$ 58,840	100%	100%	\$ 58,840
88	39605	39605-Welders	\$ 19,141	-	\$ 19,141	100%	100%	\$ 19,141	\$ 17,250	100%	100%	\$ 17,250
89	39700	39700-Communication Equipment	\$ 242,784	-	\$ 242,784	100%	100%	\$ 242,784	\$ 222,774	100%	100%	\$ 222,774
90	39701	Communication Equip.	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
91	39702	Communication Equip.	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
92	39705	39705-Comm. Equip. - Telemetering	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
93	39800	39800-Miscellaneous Equipment	\$ 1,926,942	-	\$ 1,926,942	100%	100%	\$ 1,926,942	\$ 1,805,131	100%	100%	\$ 1,805,131
94	39901	Servers Hardware	\$ 5,282	-	\$ 5,282	100%	100%	\$ 5,282	\$ 4,531	100%	100%	\$ 4,531
95	39902	Servers Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
96	39903	39903-Oth Tang Prop - Network - H/W	\$ 54,550	-	\$ 54,550	100%	100%	\$ 54,550	\$ 47,469	100%	100%	\$ 47,469
97	39906	39906-Oth Tang Prop - PC Hardware	\$ 355,562	-	\$ 355,562	100%	100%	\$ 355,562	\$ 487,081	100%	100%	\$ 487,081
98	39907	39907-Oth Tang Prop - PC Software	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
99	39908	39908-Oth Tang Prop - Appl Software	\$ 110,712	-	\$ 110,712	100%	100%	\$ 110,712	\$ 108,891	100%	100%	\$ 108,891
100		Retirement Work in Progress	\$ (6,374,709)	-	\$ (6,374,709)	100%	100%	\$ (6,374,709)	\$ (5,933,440)	100%	100%	\$ (5,933,440)
101		Retirement Work in Progress Recon	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
102		AR 15 general plant amortization	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
103												
104		Total General Plant Reserves	\$ 1,424,712	\$ -	\$ 1,424,712			\$ 1,424,712	\$ 1,424,347			\$ 1,424,347
105												
106		Total Depr Reserves (Div 9)	\$ 177,465,160	\$ -	\$ 177,465,160			\$ 177,465,160	\$ 175,011,396			\$ 175,011,396

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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
107												
108		Kentucky-Mid-States General Office (Division 091)										
109												
110		<u>Intangible Plant</u>										
111	30100	Organization	\$ -	\$ -	\$ -	100%	49.78%	\$ -	-	100%	49.78%	\$ -
112	30300	Misc Intangible Plant	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
113												
114		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	-			\$ -
115												
116		<u>Distribution Plant</u>										
117	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.78%	\$ -	-	100%	49.78%	\$ -
118	35010	Land	-	-	-	100%	49.78%	-	-	100%	49.78%	-
119	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
120	37403	Land Other	-	-	-	100%	49.78%	-	-	100%	49.78%	-
121	36602	Structures & Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
123	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
124	37503	Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
125	36700	Mains Cathodic Protection	-	-	-	100%	49.78%	-	-	100%	49.78%	-
126	36701	Mains - Steel	-	-	-	100%	49.78%	-	-	100%	49.78%	-
127	37602	Mains - Plastic	-	-	-	100%	49.78%	-	-	100%	49.78%	-
128	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.78%	-	-	100%	49.78%	-
129	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.78%	-	-	100%	49.78%	-
130	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
131	38000	Services	-	-	-	100%	49.78%	-	-	100%	49.78%	-
132	38100	Meters	-	-	-	100%	49.78%	-	-	100%	49.78%	-
133	38200	Meter Installaitons	-	-	-	100%	49.78%	-	-	100%	49.78%	-
134	38300	House Regulators	-	-	-	100%	49.78%	-	-	100%	49.78%	-
135	38400	House Reg. Installations	-	-	-	100%	49.78%	-	-	100%	49.78%	-
136	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.78%	-	-	100%	49.78%	-
137	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.78%	-	-	100%	49.78%	-
138												
139		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	-			\$ -

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140												
141		General Plant										
142	39001	39001-Structures - Frame	\$ 102,169	-	\$ 102,169	100.00%	49.78%	50,860	\$ 99,766	100.00%	49.78%	\$ 49,663
143	39004	39004-Air Conditioning Equipment	\$ 9,379	-	9,379	100%	49.78%	4,669	\$ 8,815	100%	49.78%	\$ 4,388
144	39009	39009-Improv. to Leased Premises	\$ 38,834	-	38,834	100%	49.78%	19,332	\$ 38,834	100%	49.78%	19,332
145	39100	39100-Office Furniture & Equipment	\$ 38,609	-	38,609	100%	49.78%	19,220	\$ 39,253	100%	49.78%	19,540
146	39101	Office Furniture And	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
147	39103	Office Machines	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
148	39200	39200-Trans Equip- Group	\$ 16,534	-	16,534	100%	49.78%	8,231	\$ 15,624	100%	49.78%	7,778
149	39300	Stores Equipment	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
150	39400	39400-Tools, Shop, & Garage Equip.	\$ 137,901	-	137,901	100%	49.78%	68,647	\$ 134,911	100%	49.78%	67,159
151	39600	39600-Power Operated Equipment	\$ 7,955	-	7,955	100%	49.78%	3,960	\$ 7,508	100%	49.78%	3,737
152	39700	39700-Communication Equipment	\$ (7,962)	-	(7,962)	100%	49.78%	(3,964)	\$ (8,550)	100%	49.78%	(4,256)
153	39701	Communication Equip.	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
154	39702	Communication Equip.	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
155	39800	39800-Miscellaneous Equipment	\$ 702,501	-	702,501	100%	49.78%	349,705	\$ 688,375	100%	49.78%	342,673
156	39900	39900-Other Tangible Property	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
157	39901	39901-Oth Tang Prop - Servers - H/W	\$ (34,766)	-	(34,766)	100%	49.78%	(17,306)	\$ (34,766)	100%	49.78%	(17,306)
158	39902	39902-Oth Tang Prop - Servers - S/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
159	39903	39903-Oth Tang Prop - Network - H/W	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
160	39906	39906-Oth Tang Prop - PC Hardware	\$ 70,196	-	70,196	100%	49.78%	34,944	\$ 70,196	100%	49.78%	34,944
161	39907	39907-Oth Tang Prop - PC Software	\$ 28,248	-	28,248	100%	49.78%	14,062	\$ 23,128	100%	49.78%	11,513
162	39908	39908-Oth Tang Prop - Appl Software	\$ 828,509	-	828,509	100%	49.78%	412,432	\$ 828,509	100%	49.78%	412,432
163		Retirement Work In Progress	\$ 52,517	-	-	100%	49.78%	-	\$ 52,517	100%	49.78%	26,143
164												
165		Total General Plant	\$ 1,990,625	\$ -	\$ 1,938,107			\$ 964,790	\$ 1,964,120			\$ 977,739
166												
167		Total Depr Reserves (Div 91)	<u>\$ 1,990,625</u>	<u>\$ -</u>	<u>\$ 1,938,107</u>			<u>\$ 964,790</u>	<u>\$ 1,964,120</u>			<u>\$ 977,739</u>

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						States Division	Jurisdiction			States Division	Jurisdiction	
168												
169		Shared Services General Office (Division 002)										
170												
171		General Plant										
172	39000	39000-Structures & Improvements	\$ 516,339	-	\$ 516,339	10.40%	49.78%	26,731	\$ 493,350	10.40%	49.78%	\$ 25,541
173	39005	39005-G-Structures & Improvements	\$ 3,747,661	-	3,747,661	100.00%	1.57%	58,862	\$ 3,608,672	100.00%	1.57%	56,679
174	39009	39009-Improv. to Leased Premises	\$ 9,316,766	-	9,316,766	10.40%	49.78%	482,340	\$ 9,316,062	10.40%	49.78%	482,304
175	39020	Struct & Improv AEAM	\$ (0)	-	(0)	100.00%	6.36%	(0)	\$ (0)	100.00%	6.36%	(0)
176	39029	Improv-Leased AEAM	\$ 99	-	99	100.00%	6.36%	6	\$ 28	100.00%	6.36%	2
177	39100	39100-Office Furniture & Equipment	\$ 1,951,797	-	1,951,797	10.40%	49.78%	101,047	\$ 1,849,950	10.40%	49.78%	95,774
178	39102	39102-Remittance Processing Equipment	\$ 1	-	1	10.40%	49.78%	0	\$ 1	10.40%	49.78%	0
179	39103	39103-Office Furn. - Copiers & Type	\$ 0	-	0	10.40%	49.78%	0	\$ 0	10.40%	49.78%	0
180	39104	39104-G-Office Furniture & Equip.	\$ 33,337	-	33,337	100.00%	1.57%	524	\$ 31,635	100.00%	1.57%	497
181	39120	Off Furn & Equip-AEAM	\$ 107,353	-	107,353	100.00%	6.36%	6,830	\$ 102,125	100.00%	6.36%	6,497
182	39200	39200-Transportation Equipment	\$ 5,792	-	5,792	10.40%	49.78%	300	\$ 5,486	10.40%	49.78%	284
183	39300	39300-Stores Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
184	39400	39400-Tools, Shop, & Garage Equip.	\$ 35,970	-	35,970	10.40%	49.78%	1,862	\$ 32,756	10.40%	49.78%	1,696
185	39420	Tools And Garage-AEAM	\$ 388	-	388	100.00%	6.36%	25	\$ 388	100.00%	6.36%	25
186	39500	39500-Laboratory Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
187	39700	39700-Communication Equipment	\$ 565,490	-	565,490	10.40%	49.78%	29,276	\$ 535,334	10.40%	49.78%	27,715
188	39720	Commun Equip AEAM	\$ 4,027	-	4,027	100.00%	6.36%	256	\$ 3,771	100.00%	6.36%	240
189	39800	39800-Miscellaneous Equipment	\$ 48,560	-	48,560	10.40%	49.78%	2,514	\$ 45,314	10.40%	49.78%	2,346
190	39820	Misc Equip - AEAM	\$ 1,008	-	1,008	100.00%	6.36%	64	\$ 836	100.00%	6.36%	53
191	39900	39900-Other Tangible Equipm	\$ 162,984	-	162,984	10.40%	49.78%	8,438	\$ 162,827	10.40%	49.78%	8,430
192	39901	39901-Oth Tang Prop - Servers - H/W	\$ 23,301,685	-	23,301,685	100.00%	49.78%	11,599,579	\$ 21,518,817	100.00%	49.78%	10,712,067
193	39902	39902-Oth Tang Prop - Servers - S/W	\$ 18,351,174	-	18,351,174	10.40%	49.78%	950,062	\$ 17,438,858	10.40%	49.78%	902,831
194	39903	39903-Oth Tang Prop - Network - H/W	\$ 2,715,647	-	2,715,647	10.40%	49.78%	140,592	\$ 2,543,235	10.40%	49.78%	131,666
195	39904	39904-Oth Tang Prop - CPU	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
196	39905	39905-Oth Tang Prop - MF Hardware	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
197	39906	39906-Oth Tang Prop - PC Hardware	\$ 1,227,065	-	1,227,065	10.40%	49.78%	63,527	\$ 1,103,119	10.40%	49.78%	57,110
198	39907	39907-Oth Tang Prop - PC Software	\$ 299,840	-	299,840	10.40%	49.78%	15,523	\$ 249,234	10.40%	49.78%	12,903
199	39908	39908-Oth Tang Prop - Appl Software	\$ 35,647,387	-	35,647,387	10.40%	49.78%	1,845,508	\$ 33,415,036	10.40%	49.78%	1,729,937
200	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 44,629	-	44,629	10.40%	49.78%	2,311	\$ 44,318	10.40%	49.78%	2,294
201	39921	Servers-Hardware-AEAM	\$ 1,246,484	-	1,246,484	100.00%	6.36%	79,304	\$ 1,170,658	100.00%	6.36%	74,480
202	39922	Servers-Software-AEAM	\$ 515,708	-	515,708	100.00%	6.36%	32,811	\$ 472,987	100.00%	6.36%	30,093
203	39923	Network Hardware-AEAM	\$ 45,881	-	45,881	100.00%	6.36%	2,919	\$ 43,681	100.00%	6.36%	2,779
204	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
205	39926	Pc Hardware-AEAM	\$ 71,816	-	71,816	100.00%	6.36%	4,569	\$ 55,799	100.00%	6.36%	3,550
206	39928	Application SW-AEAM	\$ 13,197,892	-	13,197,892	100.00%	6.36%	839,682	\$ 12,528,080	100.00%	6.36%	797,067
207	39931	ALGN-Servers-Hardware	\$ 67,770	-	67,770	100.00%	0.00%	-	\$ 53,662	100.00%	0.00%	-
208	39932	ALGN-Servers-Software	\$ 64,025	-	64,025	100.00%	0.00%	-	\$ 48,541	100.00%	0.00%	-
209	39938	ALGN-Application SW	\$ 4,113,000	-	4,113,000	100.00%	0.00%	-	\$ 3,519,066	100.00%	0.00%	-
210		Retirement Work in Progress	\$ -	-	-	10.40%	49.78%	-	\$ -	100.00%	49.78%	-
211												
212		Total Depr Reserves (Div 2)	\$ 117,407,578	\$ -	\$ 117,407,578			\$ 16,295,462	\$ 110,393,628			\$ 15,164,859
213												

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214		Shared Services Customer Support (Division 012)										
215												
216		<u>General Plant</u>										
217	38900	38900-Land	\$ -	\$ -	\$ -	10.95%	51.52%	\$ -	\$ -	10.95%	51.52%	\$ -
218	38910	38910-CKV-Land & Land Rights	\$ -	-	-	100.00%	2.32%	-	-	100.00%	2.32%	-
219	39000	39000-Structures & Improvements	\$ 2,017,624	-	2,017,624	10.95%	51.52%	113,819	\$ 1,823,528	10.95%	51.52%	102,869
220	39009	39009-Improv. to Leased Premises	\$ 1,698,696	-	1,698,696	10.95%	51.52%	95,827	\$ 1,650,738	10.95%	51.52%	93,122
221	39010	39010-CKV-Structures & Improvements	\$ 2,945,092	-	2,945,092	100.00%	2.32%	68,285	\$ 2,755,432	100.00%	2.32%	63,888
222	39100	39100-Office Furniture & Equipment	\$ 871,244	-	871,244	10.95%	51.52%	49,149	\$ 823,736	10.95%	51.52%	46,469
223	39101	Office Furniture And	\$ -	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
224	39102	Remittance Processing	\$ -	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
225	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
226	39110	CKV-Office Furn & Eq	\$ 47,615	-	47,615	100.00%	2.32%	1,104	\$ 39,835	100.00%	2.32%	924
227	39210	CKV-Transportation Eq	\$ 96,385	-	96,385	100.00%	2.32%	2,235	\$ 93,812	100.00%	2.32%	2,175
228	39410	CKV-Tools Shop Garage	\$ 122,607	-	122,607	100.00%	2.32%	2,843	\$ 104,565	100.00%	2.32%	2,424
229	39510	CKV-Laboratory Equip	\$ 16,579	-	16,579	100.00%	2.32%	384	\$ 15,393	100.00%	2.32%	357
230	39700	39700-Communication Equipment	\$ 1,089,239	-	1,089,239	10.95%	51.52%	61,446	\$ 1,033,855	10.95%	51.52%	58,322
231	39710	39710-CKV-Communication Equipment	\$ 159,675	-	159,675	100.00%	2.32%	3,702	\$ 151,245	100.00%	2.32%	3,507
232	39800	39800-Miscellaneous Equipment	\$ 13,733	-	13,733	10.95%	51.52%	775	\$ 12,115	10.95%	51.52%	683
233	39810	CKV-Misc Equipment	\$ 149,304	-	149,304	100.00%	2.32%	3,462	\$ 137,956	100.00%	2.32%	3,199
234	39900	39900-Other Tangible Property	\$ 501,737	-	501,737	10.95%	51.52%	28,304	\$ 460,205	10.95%	51.52%	25,961
235	39901	39901-Oth Tang Prop - Servers - H/W	\$ 5,258,881	-	5,258,881	10.95%	51.52%	296,665	\$ 4,782,854	10.95%	51.52%	269,811
236	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,235,832	-	1,235,832	10.95%	51.52%	69,716	\$ 1,146,580	10.95%	51.52%	64,681
237	39903	39903-Oth Tang Prop - Network - H/W	\$ 374,102	-	374,102	10.95%	51.52%	21,104	\$ 351,089	10.95%	51.52%	19,806
238	39906	39906-Oth Tang Prop - PC Hardware	\$ 580,077	-	580,077	10.95%	51.52%	32,723	\$ 529,829	10.95%	51.52%	29,889
239	39907	39907-Oth Tang Prop - PC Software	\$ 137,253	-	137,253	10.95%	51.52%	7,743	\$ 130,947	10.95%	51.52%	7,387
240	39908	39908-Oth Tang Prop - Appl Software	\$ 31,828,466	-	31,828,466	10.95%	51.52%	1,795,513	\$ 28,889,060	10.95%	51.52%	1,629,695
241	39910	39910-CKV-Other Tangible Property	\$ 176,542	-	176,542	100.00%	2.32%	4,093	\$ 154,058	100.00%	2.32%	3,572
242	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 251,269	-	251,269	100.00%	2.32%	5,826	\$ 237,228	100.00%	2.32%	5,500
243	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 76,530	-	76,530	100.00%	2.32%	1,774	\$ 73,086	100.00%	2.32%	1,695
244	39918	CKV-Oth Tang Prop-App	\$ 11,041	-	11,041	100.00%	2.32%	256	\$ 10,370	100.00%	2.32%	240
245	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
246		RWIP	\$ -	-	-	10.95%	51.52%	-	-	10.95%	51.52%	-
247												
248		Total Depr Reserves (Div 12)	\$ 49,659,522	\$ -	\$ 49,659,522			\$ 2,666,749	\$ 45,407,517			\$ 2,436,176
249												
250		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 346,522,885	\$ -	\$ 346,470,368			\$ 197,392,161	\$ 332,776,661			\$ 193,590,170

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant Reser	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 4,464	-	4,464	100%	100%	4,464	\$ 4,453	100%	100%	4,453
17	35100	Structures and Improvements	\$ 6,437	-	6,437	100%	100%	6,437	\$ 6,289	100%	100%	6,289
18	35102	Compression Station Equipment	\$ 114,702	-	114,702	100%	100%	114,702	\$ 113,744	100%	100%	113,744
19	35103	Meas. & Reg. Sta. Structures	\$ 20,587	-	20,587	100%	100%	20,587	\$ 20,483	100%	100%	20,483
20	35104	Other Structures	\$ 101,030	-	101,030	100%	100%	101,030	\$ 100,144	100%	100%	100,144
21	35200	Wells \ Rights of Way	\$ 1,271,387	-	1,271,387	100%	100%	1,271,387	\$ 1,190,830	100%	100%	1,190,830
22	35201	Well Construction	\$ 1,432,431	-	1,432,431	100%	100%	1,432,431	\$ 1,419,511	100%	100%	1,419,511
23	35202	Well Equipment	\$ 450,595	-	450,595	100%	100%	450,595	\$ 450,595	100%	100%	450,595
24	35203	Cushion Gas	\$ 770,288	-	770,288	100%	100%	770,288	\$ 758,594	100%	100%	758,594
25	35210	Leaseholds	\$ 168,338	-	168,338	100%	100%	168,338	\$ 168,062	100%	100%	168,062
26	35211	Storage Rights	\$ 44,196	-	44,196	100%	100%	44,196	\$ 43,956	100%	100%	43,956
27	35301	Field Lines	\$ (87,598)	-	(87,598)	100%	100%	(87,598)	\$ (88,396)	100%	100%	(88,396)
28	35302	Tributary Lines	\$ 190,129	-	190,129	100%	100%	190,129	\$ 189,177	100%	100%	189,177
29	35400	Compressor Station Equipment	\$ 505,702	-	505,702	100%	100%	505,702	\$ 497,853	100%	100%	497,853
30	35500	Meas & Reg. Equipment	\$ 204,824	-	204,824	100%	100%	204,824	\$ 202,544	100%	100%	202,544
31	35600	Purification Equipment	\$ 195,903	-	195,903	100%	100%	195,903	\$ 191,797	100%	100%	191,797
32												
33		Total Storage Plant Reserves	\$ 5,393,416	\$ -	\$ 5,393,416			\$ 5,393,416	\$ 5,269,635			\$ 5,269,635

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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	\$ 432,651	-	\$ 432,651	100%	100%	\$ 432,651	\$ 428,096	100%	100%	\$ 428,096
38	36602	Structures & Improvements	\$ 17,141	-	\$ 17,141	100%	100%	\$ 17,141	\$ 16,837	100%	100%	\$ 16,837
39	36603	Other Structures	\$ 53,443	-	\$ 53,443	100%	100%	\$ 53,443	\$ 53,066	100%	100%	\$ 53,066
40	36700	Mains Cathodic Protection	\$ 100,998	-	\$ 100,998	100%	100%	\$ 100,998	\$ 98,316	100%	100%	\$ 98,316
41	36701	Mains - Steel	\$ 15,791,013	-	\$ 15,791,013	100%	100%	\$ 15,791,013	\$ 16,387,961	100%	100%	\$ 16,387,961
42	36703	Mains - Anodes	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
43	36900	Meas. & Reg. Equipment	\$ 359,101	-	\$ 359,101	100%	100%	\$ 359,101	\$ 353,469	100%	100%	\$ 353,469
44	36901	Meas. & Reg. Equipment	\$ 1,791,727	-	\$ 1,791,727	100%	100%	\$ 1,791,727	\$ 1,774,251	100%	100%	\$ 1,774,251
45												
46		Total Production Plant - LPG Reserves	\$ 18,546,074	\$ -	\$ 18,546,074			\$ 18,546,074	\$ 19,111,996			\$ 19,111,996
47												
48		<u>Distribution Plant</u>										
49	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
50	37401	Land	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
51	37402	Land Rights	\$ 260,969	-	\$ 260,969	100%	100%	\$ 260,969	\$ 235,363	100%	100%	\$ 235,363
52	37403	Land Other	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
53	37500	Structures & Improvements	\$ 116,704	-	\$ 116,704	100%	100%	\$ 116,704	\$ 113,695	100%	100%	\$ 113,695
54	37501	Structures & Improvements T.B.	\$ 72,342	-	\$ 72,342	100%	100%	\$ 72,342	\$ 71,449	100%	100%	\$ 71,449
55	37502	Land Rights	\$ 35,813	-	\$ 35,813	100%	100%	\$ 35,813	\$ 35,399	100%	100%	\$ 35,399
56	37503	Improvements	\$ 1,956	-	\$ 1,956	100%	100%	\$ 1,956	\$ 1,920	100%	100%	\$ 1,920
57	37600	Mains Cathodic Protection	\$ 13,343,000	-	\$ 13,343,000	100%	100%	\$ 13,343,000	\$ 13,210,658	100%	100%	\$ 13,210,658
58	37601	Mains - Steel	\$ 35,444,734	-	\$ 35,444,734	100%	100%	\$ 35,444,734	\$ 33,671,112	100%	100%	\$ 33,671,112
59	37602	Mains - Plastic	\$ 20,622,437	-	\$ 20,622,437	100%	100%	\$ 20,622,437	\$ 19,028,671	100%	100%	\$ 19,028,671
60	37603	Mains - Anodes	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
61	37604	Mains - Leak Clamps	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
62	37800	Meas & Reg. Sta. Equip - General	\$ 3,376,893	-	\$ 3,376,893	100%	100%	\$ 3,376,893	\$ 2,894,799	100%	100%	\$ 2,894,799
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 1,036,623	-	\$ 1,036,623	100%	100%	\$ 1,036,623	\$ 984,409	100%	100%	\$ 984,409
64	37905	Meas & Reg. Sta. Equipment T.B.	\$ 1,061,490	-	\$ 1,061,490	100%	100%	\$ 1,061,490	\$ 1,038,111	100%	100%	\$ 1,038,111
65	38000	Services	\$ 28,726,410	-	\$ 28,726,410	100%	100%	\$ 28,726,410	\$ 30,562,139	100%	100%	\$ 30,562,139
66	38100	Meters	\$ 22,606,422	-	\$ 22,606,422	100%	100%	\$ 22,606,422	\$ 21,386,354	100%	100%	\$ 21,386,354
67	38200	Meter Installaitons	\$ 27,709,401	-	\$ 27,709,401	100%	100%	\$ 27,709,401	\$ 26,987,899	100%	100%	\$ 26,987,899
68	38300	House Regulators	\$ 4,582,202	-	\$ 4,582,202	100%	100%	\$ 4,582,202	\$ 4,321,265	100%	100%	\$ 4,321,265
69	38400	House Reg. Installations	\$ 98,891	-	\$ 98,891	100%	100%	\$ 98,891	\$ 94,403	100%	100%	\$ 94,403
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 3,014,910	-	\$ 3,014,910	100%	100%	\$ 3,014,910	\$ 2,958,741	100%	100%	\$ 2,958,741
71												
72		Total Distribution Plant Reserves	\$ 162,111,198	\$ -	\$ 162,111,198			\$ 162,111,198	\$ 157,596,387			\$ 157,596,387

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid	Kentucky	Allocated Amount	13 Month Average	Kentucky- Mid	Kentucky	Allocated Amount
						States Division Allocation	Jurisdiction Allocation			States Division Allocation	Jurisdiction Allocation	
73												
74		<u>General Plant</u>										
75	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
76	39000	39000-Structures & Improvements	\$ 1,376,546	-	1,376,546	100%	100%	1,376,546	\$ 1,253,482	100%	100%	1,253,482
77	39002	39002-Structures - Brick	\$ 110,370	-	110,370	100%	100%	110,370	\$ 107,583	100%	100%	107,583
78	39003	39003-Improvements	\$ 304,148	-	304,148	100%	100%	304,148	\$ 292,730	100%	100%	292,730
79	39004	39004-Air Conditioning Equipment	\$ 5,415	-	5,415	100%	100%	5,415	\$ 5,049	100%	100%	5,049
80	39009	39009-Improv. to Leased Premises	\$ 1,248,110	-	1,248,110	100%	100%	1,248,110	\$ 1,248,110	100%	100%	1,248,110
81	39100	39100-Office Furniture & Equipment	\$ 1,191,625	-	1,191,625	100%	100%	1,191,625	\$ 1,144,609	100%	100%	1,144,609
82	39103	Office Machines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
83	39200	39200-Transportation Equipment	\$ 119,478	-	119,478	100%	100%	119,478	\$ 113,788	100%	100%	113,788
84	39202	39202-W/KG Trailers	\$ (2,529)	-	(2,529)	100%	100%	(2,529)	\$ (2,529)	100%	100%	(2,529)
85	39400	39400-Tools, Shop, & Garage Equip.	\$ 1,424,932	-	1,424,932	100%	100%	1,424,932	\$ 1,300,851	100%	100%	1,300,851
86	39603	39603-Ditchers	\$ 39,655	-	39,655	100%	100%	39,655	\$ 39,655	100%	100%	39,655
87	39604	39604-Backhoes	\$ 62,818	-	62,818	100%	100%	62,818	\$ 62,818	100%	100%	62,818
88	39605	39605-Welders	\$ 19,456	-	19,456	100%	100%	19,456	\$ 19,456	100%	100%	19,456
89	39700	39700-Communication Equipment	\$ 286,494	-	286,494	100%	100%	286,494	\$ 269,010	100%	100%	269,010
90	39701	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
91	39702	Communication Equip.	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
92	39705	39705-Comm. Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
93	39800	39800-Miscellaneous Equipment	\$ 2,170,177	-	2,170,177	100%	100%	2,170,177	\$ 2,072,883	100%	100%	2,072,883
94	39901	Servers Hardware	\$ 7,698	-	7,698	100%	100%	7,698	\$ 6,670	100%	100%	6,670
95	39902	Servers Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
96	39903	39903-Oth Tang Prop - Network - H/W	\$ 71,374	-	71,374	100%	100%	71,374	\$ 64,644	100%	100%	64,644
97	39906	39906-Oth Tang Prop - PC Hardware	\$ (85,447)	-	(85,447)	100%	100%	(85,447)	\$ 112,226	100%	100%	112,226
98	39907	39907-Oth Tang Prop - PC Software	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
99	39908	39908-Oth Tang Prop - Appl Software	\$ 123,061	-	123,061	100%	100%	123,061	\$ 117,916	100%	100%	117,916
100		Retirement Work in Progress	\$ (6,374,709)	-	(6,374,709)	100%	100%	(6,374,709)	\$ (6,374,709)	100%	100%	(6,374,709)
		Retirement Work in Progress Recon	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
101		AR 15 general plant amortization	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
102												
103		Total General Plant Reserves	\$ 2,098,673	\$ -	\$ 2,098,673			\$ 2,098,673	\$ 1,854,243			\$ 1,854,243
104												
105		Total Depr Reserves (Div 9)	\$ 188,277,542	\$ -	\$ 188,277,542			\$ 188,277,542	\$ 183,960,444			\$ 183,960,444
106												
107												

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108												
109		Kentucky-Mid-States General Office (Division 091)										
110												
111		<u>Intangible Plant</u>										
112	30100	Organization	\$ -	\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -
113	30300	Misc Intangible Plant	\$ -	\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -
114												
115		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
116												
117		<u>Distribution Plant</u>										
118	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.78%	\$ -	\$ -	100%	49.78%	\$ -
119	35010	Land	-	-	-	100%	49.78%	-	-	100%	49.78%	-
120	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
121	37403	Land Other	-	-	-	100%	49.78%	-	-	100%	49.78%	-
122	36602	Structures & Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
123	37501	Structures & Improvements T.B.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
124	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	49.78%	-
125	37503	Improvements	-	-	-	100%	49.78%	-	-	100%	49.78%	-
126	36700	Mains Cathodic Protection	-	-	-	100%	49.78%	-	-	100%	49.78%	-
127	36701	Mains - Steel	-	-	-	100%	49.78%	-	-	100%	49.78%	-
128	37602	Mains - Plastic	-	-	-	100%	49.78%	-	-	100%	49.78%	-
129	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.78%	-	-	100%	49.78%	-
130	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.78%	-	-	100%	49.78%	-
131	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.78%	-	-	100%	49.78%	-
132	38000	Services	-	-	-	100%	49.78%	-	-	100%	49.78%	-
133	38100	Meters	-	-	-	100%	49.78%	-	-	100%	49.78%	-
134	38200	Meter Installaitons	-	-	-	100%	49.78%	-	-	100%	49.78%	-
135	38300	House Regulators	-	-	-	100%	49.78%	-	-	100%	49.78%	-
136	38400	House Reg. Installations	-	-	-	100%	49.78%	-	-	100%	49.78%	-
137	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.78%	-	-	100%	49.78%	-
138	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.78%	-	-	100%	49.78%	-
139												
140		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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141												
142		General Plant										
143	39001	39001-Structures - Frame	\$ 108,392	\$ -	\$ 108,392	100.00%	49.78%	\$ 53,957	\$ 105,881	100.00%	49.78%	\$ 52,708
144	39004	39004-Air Conditioning Equipment	\$ 10,788	-	10,788	100%	49.78%	5,370	10,224	100%	49.78%	5,090
145	39009	39009-Improv. to Leased Premises	\$ 38,834	-	38,834	100%	49.78%	19,332	38,834	100%	49.78%	19,332
146	39100	39100-Office Furniture & Equipment	\$ 38,609	-	38,609	100%	49.78%	19,220	38,609	100%	49.78%	19,220
147	39101	Office Furniture And	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
148	39103	Office Machines	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
149	39200	39200-Trans Equip- Group	\$ 18,749	-	18,749	100%	49.78%	9,333	17,869	100%	49.78%	8,895
150	39300	Stores Equipment	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
151	39400	39400-Tools, Shop, & Garage Equip.	\$ 148,312	-	148,312	100%	49.78%	73,830	143,854	100%	49.78%	71,611
152	39600	39600-Power Operated Equipment	\$ 9,399	-	9,399	100%	49.78%	4,679	8,789	100%	49.78%	4,375
153	39700	39700-Communication Equipment	\$ (4,350)	-	(4,350)	100%	49.78%	(2,165)	(6,009)	100%	49.78%	(2,991)
154	39701	Communication Equip.	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
155	39702	Communication Equip.	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
156	39800	39800-Miscellaneous Equipment	\$ 734,152	-	734,152	100%	49.78%	365,461	721,858	100%	49.78%	359,341
157	39900	39900-Other Tangible Property	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
158	39901	39901-Oth Tang Prop - Servers - H/W	\$ (34,766)	-	(34,766)	100%	49.78%	(17,306)	(34,766)	100%	49.78%	(17,306)
159	39902	39902-Oth Tang Prop - Servers - S/W	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
160	39903	39903-Oth Tang Prop - Network - H/W	\$ -	-	-	100%	49.78%	-	-	100%	49.78%	-
161	39906	39906-Oth Tang Prop - PC Hardware	\$ 70,196	-	70,196	100%	49.78%	34,944	70,196	100%	49.78%	34,944
162	39907	39907-Oth Tang Prop - PC Software	\$ 54,468	-	54,468	100%	49.78%	27,114	42,359	100%	49.78%	21,086
163	39908	39908-Oth Tang Prop - Appl Software	\$ 828,509	-	828,509	100%	49.78%	412,432	828,509	100%	49.78%	412,432
164		Retirement Work in Progress	\$ 52,517	-	52,517	100%	49.78%	26,143	52,517	100%	49.78%	26,143
165												
166		Total General Plant	\$ 2,073,811	\$ -	\$ 2,073,811			\$ 1,032,343	\$ 2,038,725			\$ 1,014,877
167												
168		Total Depr Reserves (Div 91)	<u>\$ 2,073,811</u>	<u>\$ -</u>	<u>\$ 2,073,811</u>			<u>\$ 1,032,343</u>	<u>\$ 2,038,725</u>			<u>\$ 1,014,877</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2020

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
169												
170		Shared Services General Office (Division 002)										
171												
172		General Plant										
173	39000	39000-Structures & Improvements	\$ 582,515	\$ -	\$ 582,515	10.40%	49.78%	30,157	\$ 555,048	10.40%	49.78%	\$ 28,735
174	39005	39005-G-Structures & Improvements	\$ 4,093,328	-	4,093,328	100.00%	1.57%	64,291	\$ 3,955,061	100.00%	1.57%	62,119
175	39009	39009-Improv. to Leased Premises	\$ 9,316,766	-	9,316,766	10.40%	49.78%	482,340	\$ 9,316,766	10.40%	49.78%	482,340
176	39020	Struct & Improv AEAM	\$ (0)	-	(0)	100.00%	6.36%	(0)	\$ (0)	100.00%	6.36%	(0)
177	39029	Improv-Leased AEAM	\$ 736	-	736	100.00%	6.36%	47	\$ 433	100.00%	6.36%	28
178	39100	39100-Office Furniture & Equipment	\$ 2,207,717	-	2,207,717	10.40%	49.78%	114,296	\$ 2,105,155	10.40%	49.78%	108,986
179	39102	39102-Remittance Processing Equipment	\$ 1	-	1	10.40%	49.78%	0	\$ 1	10.40%	49.78%	0
180	39103	39103-Office Furn. - Copiers & Type	\$ 0	-	0	10.40%	49.78%	0	\$ 0	10.40%	49.78%	0
181	39104	39104-G-Office Furniture & Equip.	\$ 40,482	-	40,482	100.00%	1.57%	636	\$ 37,320	100.00%	1.57%	586
182	39120	Off Furn & Equip-AEAM	\$ 120,389	-	120,389	100.00%	6.36%	7,659	\$ 115,175	100.00%	6.36%	7,328
183	39200	39200-Transportation Equipment	\$ 6,535	-	6,535	10.40%	49.78%	338	\$ 6,238	10.40%	49.78%	323
184	39300	39300-Stores Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
185	39400	39400-Tools, Shop, & Garage Equip.	\$ 43,929	-	43,929	10.40%	49.78%	2,274	\$ 40,745	10.40%	49.78%	2,109
186	39420	Tools And Garage-AEAM	\$ 388	-	388	100.00%	6.36%	25	\$ 388	100.00%	6.36%	25
187	39500	39500-Laboratory Equipment	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
188	39700	39700-Communication Equipment	\$ 641,492	-	641,492	10.40%	49.78%	33,211	\$ 611,091	10.40%	49.78%	31,637
189	39720	Commun Equip AEAM	\$ 4,672	-	4,672	100.00%	6.36%	297	\$ 4,414	100.00%	6.36%	281
190	39800	39800-Miscellaneous Equipment	\$ 57,586	-	57,586	10.40%	49.78%	2,981	\$ 53,976	10.40%	49.78%	2,794
191	39820	Misc Equip - AEAM	\$ 1,497	-	1,497	100.00%	6.36%	95	\$ 1,301	100.00%	6.36%	83
192	39900	39900-Other Tangible Equipm	\$ 162,984	-	162,984	10.40%	49.78%	8,438	\$ 162,984	10.40%	49.78%	8,438
193	39901	39901-Oth Tang Prop - Servers - H/W	\$ 28,340,239	-	28,340,239	10.40%	49.78%	1,467,208	\$ 26,275,002	10.40%	49.78%	1,360,288
194	39902	39902-Oth Tang Prop - Servers - S/W	\$ 21,199,798	-	21,199,798	10.40%	49.78%	1,097,539	\$ 20,004,927	10.40%	49.78%	1,035,679
195	39903	39903-Oth Tang Prop - Network - H/W	\$ 3,431,495	-	3,431,495	10.40%	49.78%	177,653	\$ 3,114,229	10.40%	49.78%	161,227
196	39904	39904-Oth Tang Prop - CPU	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
197	39905	39905-Oth Tang Prop - MF Hardware	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
198	39906	39906-Oth Tang Prop - PC Hardware	\$ 1,569,943	-	1,569,943	10.40%	49.78%	81,278	\$ 1,431,224	10.40%	49.78%	74,096
199	39907	39907-Oth Tang Prop - PC Software	\$ 436,957	-	436,957	10.40%	49.78%	22,622	\$ 380,965	10.40%	49.78%	19,723
200	39908	39908-Oth Tang Prop - Appl Software	\$ 41,719,463	-	41,719,463	10.40%	49.78%	2,159,867	\$ 39,245,354	10.40%	49.78%	2,031,779
201	39909	39909-Oth Tang Prop - Mainframe S/W	\$ 44,629	-	44,629	10.40%	49.78%	2,311	\$ 44,629	10.40%	49.78%	2,311
202	39921	Servers-Hardware-AEAM	\$ 1,439,509	-	1,439,509	100.00%	6.36%	91,585	\$ 1,362,299	100.00%	6.36%	86,673
203	39922	Servers-Software-AEAM	\$ 623,008	-	623,008	100.00%	6.36%	39,637	\$ 580,088	100.00%	6.36%	36,907
204	39923	Network Hardware-AEAM	\$ 51,139	-	51,139	100.00%	6.36%	3,254	\$ 49,036	100.00%	6.36%	3,120
205	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
206	39926	Pc Hardware-AEAM	\$ 113,039	-	113,039	100.00%	6.36%	7,192	\$ 96,550	100.00%	6.36%	6,143
207	39928	Application SW-AEAM	\$ 14,889,595	-	14,889,595	100.00%	6.36%	947,312	\$ 14,212,410	100.00%	6.36%	904,228
208	39931	ALGN-Servers-Hardware	\$ 102,996	-	102,996	100.00%	0.00%	-	\$ 88,906	100.00%	0.00%	-
209	39932	ALGN-Servers-Software	\$ 102,617	-	102,617	100.00%	0.00%	-	\$ 87,180	100.00%	0.00%	-
210	39938	ALGN-Application SW	\$ 5,740,913	-	5,740,913	100.00%	0.00%	-	\$ 5,074,484	100.00%	0.00%	-
211		Retirement Work in Progress	\$ -	-	-	10.40%	49.78%	-	\$ -	10.40%	49.78%	-
212												
213		Total Depr Reserves (Div 2)	\$ 137,086,357	\$ -	\$ 137,086,357			\$ 6,844,543	\$ 129,013,380			\$ 6,457,986

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Jurisdictional Accumulated Depreciation & Amortization
 as of March 31, 2020

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
214												
215		Shared Services Customer Support (Division 012)										
216												
217		General Plant										
218	38900	38900-Land	\$ -	\$ -	\$ -	10.95%	51.52%	\$ -	\$ -	10.95%	51.52%	\$ -
219	38910	38910-CKV-Land & Land Rights	\$ -	-	-	100.00%	2.32%	-	\$ -	100.00%	2.32%	-
220	39000	39000-Structures & Improvements	\$ 2,494,295	-	2,494,295	10.95%	51.52%	140,709	\$ 2,303,627	10.95%	51.52%	129,953
221	39009	39009-Improv. to Leased Premises	\$ 1,813,284	-	1,813,284	10.95%	51.52%	102,291	\$ 1,767,449	10.95%	51.52%	99,706
222	39010	39010-CKV-Structures & Improvements	\$ 3,408,099	-	3,408,099	100.00%	2.32%	79,021	\$ 3,222,896	100.00%	2.32%	74,727
223	39100	39100-Office Furniture & Equipment	\$ 995,778	-	995,778	10.95%	51.52%	56,174	\$ 945,264	10.95%	51.52%	53,324
224	39101	Office Furniture And	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
225	39102	Remittance Processing	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
226	39103	39103-Office Furn. - Copiers & Type	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
227	39110	CKV-Office Furn & Eq	\$ 72,530	-	72,530	100.00%	2.32%	1,682	\$ 61,948	100.00%	2.32%	1,436
228	39210	CKV-Transportation Eq	\$ 96,385	-	96,385	100.00%	2.32%	2,235	\$ 96,385	100.00%	2.32%	2,235
229	39410	CKV-Tools Shop Garage	\$ 184,199	-	184,199	100.00%	2.32%	4,271	\$ 157,579	100.00%	2.32%	3,654
230	39510	CKV-Laboratory Equip	\$ 19,548	-	19,548	100.00%	2.32%	453	\$ 18,360	100.00%	2.32%	426
231	39700	39700-Communication Equipment	\$ 1,229,135	-	1,229,135	10.95%	51.52%	69,338	\$ 1,173,177	10.95%	51.52%	66,181
232	39710	39710-CKV-Communication Equipment	\$ 180,991	-	180,991	100.00%	2.32%	4,196	\$ 172,465	100.00%	2.32%	3,999
233	39800	39800-Miscellaneous Equipment	\$ 18,363	-	18,363	10.95%	51.52%	1,036	\$ 16,511	10.95%	51.52%	931
234	39810	CKV-Misc Equipment	\$ 182,980	-	182,980	100.00%	2.32%	4,243	\$ 169,509	100.00%	2.32%	3,930
235	39900	39900-Other Tangible Property	\$ 604,449	-	604,449	10.95%	51.52%	34,098	\$ 563,364	10.95%	51.52%	31,781
236	39901	39901-Oth Tang Prop - Servers - H/W	\$ 6,484,556	-	6,484,556	10.95%	51.52%	365,808	\$ 5,994,286	10.95%	51.52%	338,151
237	39902	39902-Oth Tang Prop - Servers - S/W	\$ 1,461,754	-	1,461,754	10.95%	51.52%	82,461	\$ 1,371,386	10.95%	51.52%	77,363
238	39903	39903-Oth Tang Prop - Network - H/W	\$ 429,081	-	429,081	10.95%	51.52%	24,205	\$ 407,089	10.95%	51.52%	22,965
239	39906	39906-Oth Tang Prop - PC Hardware	\$ 716,762	-	716,762	10.95%	51.52%	40,434	\$ 661,521	10.95%	51.52%	37,318
240	39907	39907-Oth Tang Prop - PC Software	\$ 153,020	-	153,020	10.95%	51.52%	8,632	\$ 146,713	10.95%	51.52%	8,276
241	39908	39908-Oth Tang Prop - Appl Software	\$ 39,389,426	-	39,389,426	10.95%	51.52%	2,222,043	\$ 36,343,197	10.95%	51.52%	2,050,199
242	39910	39910-CKV-Other Tangible Property	\$ 231,991	-	231,991	100.00%	2.32%	5,379	\$ 209,812	100.00%	2.32%	4,865
243	39916	39916-CKV-Oth Tang Prop-PC Hardware	\$ 307,866	-	307,866	100.00%	2.32%	7,138	\$ 282,904	100.00%	2.32%	6,559
244	39917	39917-CKV-Oth Tang Prop-PC Software	\$ 85,140	-	85,140	100.00%	2.32%	1,974	\$ 81,696	100.00%	2.32%	1,894
245	39918	CKV-Oth Tang Prop-App	\$ 12,716	-	12,716	100.00%	2.32%	295	\$ 12,046	100.00%	2.32%	279
246	39924	Oth Tang Prop - Gen.	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
247		Retirement Work in Progress	\$ -	-	-	10.95%	51.52%	-	\$ -	10.95%	51.52%	-
248												
249		Total Depr Reserves (Div 12)	\$ 60,572,350	\$ -	\$ 60,572,350			\$ 3,258,117	\$ 56,179,183			\$ 3,020,151
250												
251		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 388,010,060	\$ -	\$ 388,010,060			\$ 199,412,545	\$ 371,191,731			\$ 194,453,459

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Allowance For Working Capital
 as of December 31, 2018

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, Christian

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	Lead/Lag Study		\$ 2,678,217
2	Material & Supplies	13 Month Average Balance	B-4.1	115,932
3	Gas Stored Underground	13 Month Average Balance	B-4.1	13,215,223
4	Prepayments	13 Month Average Balance	B-4.1	-
5	Total Working Capital Requirements			<u>\$ 16,009,373</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Allowance For Working Capital
 as of March 31, 2020

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, Christian

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	Lead/Lag Study		\$ 2,692,759
2	Material & Supplies	13 Month Average Balance	B-4.1	117,866
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,905,991
4	Prepayments	13 Month Average Balance	B-4.1	<u>0</u>
5	Total Working Capital Requirements			<u>\$ 11,716,616</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Working Capital Components
as of December 31, 2018

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

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

Line No.	Description	Base Period Ending Balance				13 Month Average			
		12/31/2018 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	12/31/2018 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (402,124)	100%	100%	\$ (402,124)	\$ (391,975)	100%	100%	\$ (391,975)
3	KY/Mid-States General Office (Div 091)	1,044,575	100%	49.78%	519,990	1,020,303	100%	49.78%	507,907
4	Shared Services General Office (Div 002)	(0)	10.40%	49.78%	(0)	(0)	10.40%	49.78%	(0)
5	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
6	Total	\$ 642,452			\$ 117,866	\$ 628,329			\$ 115,932
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 13,798,753	100%	100%	\$ 13,798,753	\$ 13,215,223	100%	100%	#####
10	KY/Mid-States General Office (Div 091)	-	100%	49.78%	-	-	100%	49.78%	-
11	Shared Services General Office (Div 002)	-	10.40%	49.78%	-	-	10.40%	49.78%	-
12	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
13	Total	\$ 13,798,753			\$ 13,798,753	\$ 13,215,223			#####
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	49.78%	-	-	100%	49.78%	-
18	Shared Services General Office (Div 002)	-	10.40%	49.78%	-	-	10.40%	49.78%	-
19	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ 14,441,204			\$ 13,916,618	\$ 13,843,552			#####

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Working Capital Components
 as of March 31, 2020

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

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

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		3/31/2020 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	3/31/2020 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (402,124)	100%	100%	\$ (402,124)	\$ (402,124)	100%	100%	\$ (402,124)
3	KY/Mid-States General Office (Div 091)	1,044,575	100%	49.78%	519,990	1,044,575	100%	49.78%	519,990
4	Shared Services General Office (Div 002)	(0)	10.40%	49.78%	(0)	(0)	10.40%	49.78%	(0)
5	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
6	Total	\$ 642,452			\$ 117,866	\$ 642,452			\$ 117,866
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (1,769,904)	100%	100%	\$ (1,769,904)	\$ 8,905,991	100%	100%	\$ 8,905,991
10	KY/Mid-States General Office (Div 091)	-	100%	49.78%	-	-	100%	49.78%	-
11	Shared Services General Office (Div 002)	-	10.40%	49.78%	-	-	10.40%	49.78%	-
12	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
13	Total	\$ (1,769,904)			\$ (1,769,904)	\$ 8,905,991			\$ 8,905,991
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	49.78%	-	-	100%	49.78%	-
18	Shared Services General Office (Div 002)	-	10.40%	49.78%	-	-	10.40%	49.78%	-
19	Shared Services Customer Support (Div 012)	-	10.95%	51.52%	-	-	10.95%	51.52%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ (1,127,452)			\$ (1,652,038)	\$ 9,548,443			\$ 9,023,857

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of December 31, 2018

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, Christian

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	539,683	12.50%	67,460
4	Transmission O&M Expense	441,601	12.50%	55,200
5	Distribution O&M Expense	8,276,854	12.50%	1,034,607
6	Customer Accting. & Collection	2,960,697	12.50%	370,087
7	Customer Service & Information	129,523	12.50%	16,190
8	Sales Expense	440,892	12.50%	55,111
9	Admin. & General Expense	<u>15,741,887</u>	12.50%	<u>1,967,736</u>
10	Total O & M Expenses	<u>\$ 28,531,137</u>		<u>\$ 3,566,392</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of March 31, 2020

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

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	488,914	12.50%	61,114
4	Transmission O&M Expense	410,103	12.50%	51,263
5	Distribution O&M Expense	7,342,106	12.50%	917,763
6	Customer Accting. & Collection	2,646,900	12.50%	330,862
7	Customer Service & Information	128,272	12.50%	16,034
8	Sales Expense	208,278	12.50%	26,035
9	Admin. & General Expense	<u>15,996,974</u>	12.50%	<u>1,999,622</u>
10	Total O & M Expenses	<u>\$ 27,221,546</u>		<u>\$ 3,402,693</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Deferred Credits and Accumulated Deferred Income Taxes
 as of December 31, 2018

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, Story

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 8,860,408	100%	100%	\$ 8,860,408	\$ 9,320,492	100%	100%	\$ 9,320,492
2									
3	Account 282 - Accumulated Deferred Income Taxes	(80,791,090)	100%	100%	(80,791,090)	(73,111,195)	100%	100%	(73,111,195)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(47,285)	100%	100%	(47,285)	(29,054)	100%	100%	(29,054)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (71,977,967)</u>			<u>\$ (71,977,967)</u>	<u>\$ (63,819,757)</u>			<u>\$ (63,819,757)</u>
8									
9	DIVISION 02								
10	Account 190 - Accumulated Deferred Income Taxes	\$ 437,021,385	10.40%	49.78%	\$ 22,625,122	\$ 453,425,662	10.40%	49.78%	\$ 23,474,391
11									
12	Account 282 - Accumulated Deferred Income Taxes	(19,702,364)	10.40%	49.78%	(1,020,015)	(18,180,120)	10.40%	49.78%	(941,207)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	24,564,904	10.40%	49.78%	1,271,755	24,541,784	10.40%	49.78%	1,270,558
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ 441,883,925</u>			<u>\$ 22,876,861</u>	<u>\$ 459,787,326</u>			<u>\$ 23,803,742</u>
17	DIVISION 12								
18	Account 190 - Accumulated Deferred Income Taxes	\$ 68,526	10.95%	51.52%	\$ 3,866	\$ 40,821	10.95%	51.52%	\$ 2,303
19									
20	Account 282 - Accumulated Deferred Income Taxes	(16,037,376)	10.95%	51.52%	(904,703)	(16,714,664)	10.95%	51.52%	(942,911)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.95%	51.52%	0	0	10.95%	51.52%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (15,968,850)</u>			<u>\$ (900,838)</u>	<u>\$ (16,673,843)</u>			<u>\$ (940,608)</u>
25	DIVISION 91								
26									
27	Account 190 - Accumulated Deferred Income Taxes	\$ 1,746,795	100%	49.78%	\$ 869,555	\$ 1,631,264	100%	49.78%	\$ 812,043
28									
29	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	49.78%	0	0	100%	49.78%	0
30									
31	Account 282 - Accumulated Deferred Income Taxes	(745,483)	100%	49.78%	(371,101)	(1,506,488)	100%	49.78%	(749,930)
32									
33	Account 283 - Accumulated Deferred Income Taxes - Other	(886,040)	100%	49.78%	(441,071)	(879,123)	100%	49.78%	(437,627)
34									
35	Div 91 Accumulated Deferred Income Taxes	<u>\$ 115,272</u>			<u>\$ 57,383</u>	<u>\$ (754,347)</u>			<u>\$ (375,514)</u>
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$ 354,052,380</u>			<u>\$ (49,944,561)</u>	<u>\$ 378,539,379</u>			<u>\$ (41,332,137)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Deferred Credits and Accumulated Deferred Income Taxes
 as of March 31, 2020

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes	\$ 8,610,101	100%	100%	\$ 8,610,101	\$ 8,667,731	100%	100%	\$ 8,667,731
2									
3	Account 282 - Accumulated Deferred Income Taxes	(84,778,102)	100%	100%	(84,778,102)	(83,737,702)	100%	100%	(83,737,702)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(47,285)	100%	100%	(47,285)	(47,285)	100%	100%	(47,285)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (76,215,286)</u>			<u>\$ (76,215,286)</u>	<u>\$ (75,117,257)</u>			<u>\$ (75,117,257)</u>
8									
9	DIVISION 02								
10	Account 190 - Accumulated Deferred Income Taxes	\$437,021,385	10.40%	49.78%	\$ 22,625,122	\$ 437,021,385	10.40%	49.78%	\$ 22,625,122
11									
12	Account 282 - Accumulated Deferred Income Taxes	(20,513,590)	10.40%	49.78%	(1,062,013)	(20,293,357)	10.40%	49.78%	(1,050,611)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	24,564,904	10.40%	49.78%	1,271,755	24,564,904	10.40%	49.78%	1,271,755
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$441,072,699</u>			<u>\$ 22,834,863</u>	<u>\$ 441,292,932</u>			<u>\$ 22,846,265</u>
17	DIVISION 12								
18	Account 190 - Accumulated Deferred Income Taxes	\$ 68,526	10.95%	51.52%	\$ 3,866	\$ 68,526	10.95%	51.52%	\$ 3,866
19									
20	Account 282 - Accumulated Deferred Income Taxes	(14,837,353)	10.95%	51.52%	(837,007)	(15,109,097)	10.95%	51.52%	(852,337)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.95%	51.52%	0	0	10.95%	51.52%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (14,768,827)</u>			<u>\$ (833,142)</u>	<u>\$ (15,040,571)</u>			<u>\$ (848,471)</u>
25	DIVISION 91								
26	Account 190 - Accumulated Deferred Income Taxes	\$ 1,746,795	100%	49.78%	\$ 869,555	\$ 1,746,795	100%	49.78%	\$ 869,555
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	49.78%	0	0	100%	49.78%	0
29									
30	Account 282 - Accumulated Deferred Income Taxes	(723,999)	100%	49.78%	(360,407)	(724,930)	100%	49.78%	(360,870)
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(886,040)	100%	49.78%	(441,071)	(886,040)	100%	49.78%	(441,071)
33									
34	Div 91 Accumulated Deferred Income Taxes	<u>\$ 136,756</u>			<u>\$ 68,077</u>	<u>\$ 135,825</u>			<u>\$ 67,614</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$350,225,343</u>			<u>\$ (54,145,487)</u>	<u>\$ 351,270,929</u>			<u>\$ (53,051,850)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	Forecasted Change in NOLC								1,724,944
40									
41	Forecasted 13-month Average ADIT in Rate Base								<u>(51,326,905)</u>
42									

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Deferred Credits and Accumulated Deferred Income Taxes
 as of March 31, 2020

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, Story

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
43	Calculation of Change in NOLC								
44	(from 13-month average Base Period to 13-month average Forecasted Period)								
45					Schedule Reference				
46	<u>Forecasted Test Period</u>								
47									
48	13-month average Rate Base			B.1 F		495,967,913			
49									
50	Required Operating Income			A.1		39,429,449			
51									
52	Interest Deduction			E.1		9,365,025			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		30,064,424			
55									
56	Return, grossed up for Income Tax	24.95%		Line 54 / (1-tax rate)		40,059,193			
57									
58	Tax Expense on Return	24.95%		Line 56 x tax rate		9,994,769			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(11,719,713)			
61	Required Change in NOLC					1,724,944		0	
62									
63	Total Required Change in Accumulated Deferred Income Taxes¹			B.1 F; B.1 B		(9,994,769)			
64									
65									
66	<u>ADIT Reconciliation</u>								
67	Avg ADIT, Base Period			B.5 B		(41,332,137)			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(53,051,850)			
70	Change in NOLC			Line 39		1,724,944			
71	Forecasted 13-month Average ADIT in Rate Base					(51,326,905)			
72									
73	Total Required Change in Accumulated Deferred Income Taxes			Line 71 - Line 67		(9,994,769)			
74									
75									
76	¹ 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. 2018-00281
 Customer Advances For Construction
 as of December 31, 2018

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction	\$ (747,234)	100%	100%	\$ (747,234)	\$ (750,999)	100%	100%	\$ (750,999)
2									
3	DIVISION 02								
4	15560 Account 252 - Customer Advances For Construction	-	10.40%	49.78%	-	-	10.40%	49.78%	-
5									
6	DIVISION 12								
7	15560 Account 252 - Customer Advances For Construction	-	10.95%	51.52%	-	-	10.95%	51.52%	-
8									
9	DIVISION 91								
10	15560 Account 252 - Customer Advances For Construction	-	100%	49.78%	-	-	100%	49.78%	-
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$ (747,234)</u>			<u>\$ (747,234)</u>	<u>\$ (750,999)</u>			<u>\$ (750,999)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Customer Advances For Construction
 as of March 31, 2020

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
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction	\$ (747,234)	100%	100%	\$ (747,234)	\$ (747,234)	100%	100%	\$ (747,234)
2									
3	DIVISION 02								
4	15560 Account 252 - Customer Advances For Construction	-	10.40%	49.78%	-	-	10.40%	49.78%	-
5									
6	DIVISION 12								
7	15560 Account 252 - Customer Advances For Construction	-	10.95%	51.52%	-	-	10.95%	51.52%	-
8									
9	DIVISION 91								
10	15560 Account 252 - Customer Advances For Construction	0	100%	49.78%	0	0	100%	49.78%	0
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$ (747,234)</u>			<u>\$ (747,234)</u>	<u>\$ (747,234)</u>			<u>\$ (747,234)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Base Period: Twelve Months Ended December 31, 2018
 Working Capital Components

FR 16(b)4.1

Line No.	Description	actual Dec-17	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	forecasted Jul-18	Budgeted Aug-18	Budgeted Sep-18	Budgeted Oct-18	Budgeted Nov-18	Budgeted Dec-18	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (270,187)	\$ (311,624)	\$ (344,284)	\$ (380,390)	\$ (401,617)	\$ (454,552)	\$ (520,275)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)
6	Total Materials & Supplies	\$ (270,187)	\$ (311,624)	\$ (344,284)	\$ (380,390)	\$ (401,617)	\$ (454,552)	\$ (520,275)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (391,975)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 76,068	\$ 76,068	\$ 76,068	\$ 76,068	\$ 76,068	\$ 64,640	\$ 64,640	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258
10	Account 1630- Stores Expense Undistributed	\$ 652,973	\$ 730,181	\$ 820,252	\$ 926,972	\$ 1,009,823	\$ 1,111,262	\$ 1,235,411	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317
11	Total Materials & Supplies	\$ 729,041	\$ 806,248	\$ 896,320	\$ 1,003,039	\$ 1,085,891	\$ 1,175,902	\$ 1,300,051	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,020,303
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ 0	\$ 0	\$ 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)	\$ (0)
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$16,751,570	\$14,268,078	\$10,938,434	\$ 6,984,757	\$ 7,706,386	\$ 9,950,295	\$12,189,929	\$ 9,883,670	\$13,510,047	\$ 17,108,213	\$ 20,718,002	\$17,989,771	\$13,798,753	\$13,215,223
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38															
39	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Forecasted Test Period: Twelve Months Ended March 31, 2020
 Working Capital Components

FR 16(B)(b)4.1

Line No.	Description	Budgeted Mar-19	Budgeted Apr-19	Budgeted May-19	Budgeted Jun-19	Budgeted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)
6	Total Materials & Supplies	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)	\$ (402,124)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258	\$ 72,258
10	Account 1630- Stores Expense Undistributed	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317	\$ 972,317
11	Total Materials & Supplies	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575	\$ 1,044,575
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	\$ (0)	\$ (0)	\$ (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)	\$ (0)
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ (2,287,953)	\$ 988,506	\$ 4,223,799	\$ 7,495,416	\$ 10,805,777	\$ 14,118,560	\$ 17,407,128	\$ 20,715,068	\$ 18,044,748	\$ 13,969,373	\$ 8,809,436	\$ 3,257,935	\$ (1,769,904)	\$ 8,905,991
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38															
39	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Deferred Credits and Accumulated Deferred Income Taxes

Base Period: Twelve Months Ended December 31, 2018

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

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

Line No.	Sub Acct	actual Dec-17	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	forecast Jul-18	forecast Aug-18	forecast Sep-18	forecast Oct-18	forecast Nov-18	forecast Dec-18	13 month Average	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 10,404,258	\$ 10,404,258	\$ 10,404,258	\$ 9,114,435	\$ 9,114,435	\$ 9,114,435	\$ 9,028,253	\$ 9,000,279	\$ 8,972,305	\$ 8,944,330	\$ 8,916,356	\$ 8,888,382	\$ 8,860,408	\$ 9,320,492	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(66,268,035)	(66,268,035)	(66,268,035)	(70,393,298)	(70,393,298)	(70,393,298)	(71,332,054)	(73,997,402)	(76,309,381)	(78,668,744)	(79,313,578)	(80,049,271)	(80,791,090)	(73,111,195)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(29,054)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (55,871,561)	\$ (55,871,561)	\$ (55,871,561)	\$ (61,286,647)	\$ (61,286,647)	\$ (61,286,647)	\$ (62,351,086)	\$ (65,044,408)	\$ (67,384,372)	\$ (69,771,699)	\$ (70,444,507)	\$ (71,208,174)	\$ (71,977,967)	\$ (63,819,757)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$504,522,022	\$504,522,022	\$504,522,022	\$440,605,947	\$440,605,947	\$440,605,947	\$437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$437,021,385	\$ 453,425,662	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(17,021,092)	(17,021,092)	(17,021,092)	(17,345,030)	(17,345,030)	(17,345,030)	(17,761,671)	(18,332,471)	(18,821,962)	(19,468,077)	(19,536,914)	(19,619,728)	(19,702,364)	(18,180,120)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	31,202,176	24,066,826	21,461,062	25,953,642	21,574,355	22,808,808	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,541,784	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 518,703,106	\$ 511,569,756	\$ 508,961,992	\$ 449,214,559	\$ 444,835,272	\$ 446,089,725	\$ 443,824,618	\$ 443,253,816	\$ 442,784,326	\$ 442,118,212	\$ 442,049,374	\$ 441,966,560	\$ 441,883,925	\$ 459,787,326	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ 6,868	\$ 6,868	\$ 6,868	\$ 10,129	\$ 10,129	\$ 10,129	\$ 88,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 40,821	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(17,234,236)	(17,234,236)	(17,234,236)	(16,885,721)	(16,885,721)	(16,885,721)	(16,728,471)	(16,674,329)	(16,579,397)	(16,438,786)	(16,303,796)	(16,170,812)	(16,037,376)	(16,714,664)	
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	\$ (17,227,368)	\$ (17,227,368)	\$ (17,227,368)	\$ (16,875,592)	\$ (16,875,592)	\$ (16,875,592)	\$ (16,659,845)	\$ (16,605,803)	\$ (16,510,871)	\$ (16,368,260)	\$ (16,235,270)	\$ (16,102,086)	\$ (15,968,850)	\$ (16,673,843)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 970,543	\$ 970,543	\$ 970,543	\$ 2,022,414	\$ 2,022,414	\$ 2,022,414	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,631,264	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(4,082,724)	(4,082,724)	(4,082,724)	(727,963)	(727,963)	(727,963)	(719,976)	(725,287)	(730,598)	(735,910)	(748,196)	(746,839)	(745,483)	(1,506,488)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(894,648)	(894,648)	(894,648)	(847,457)	(847,457)	(847,457)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(879,123)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ (4,006,829)	\$ (4,006,829)	\$ (4,006,829)	\$ 446,994	\$ 446,994	\$ 446,994	\$ 140,779	\$ 135,468	\$ 130,157	\$ 124,845	\$ 112,559	\$ 113,916	\$ 115,272	\$ (754,347)	
37																
	Total	\$ 441,597,348	\$ 434,463,997	\$ 431,676,234	\$ 371,499,314	\$ 367,120,027	\$ 368,354,480	\$ 364,954,366	\$ 361,739,074	\$ 358,999,240	\$ 356,103,098	\$ 355,492,156	\$ 354,770,216	\$ 354,052,380	\$ 378,539,379	

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00261
 Deferred Credits and Accumulated Deferred Income Taxes
 Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(b)5
 Sched. B-5

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

Line No.	Sub Acct	Budgeted Mar-19	Budgeted Apr-19	Budgeted May-19	Budgeted Jun-19	Budgeted Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	13 month Average	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 8,776,485	\$ 8,749,798	\$ 8,725,472	\$ 8,703,434	\$ 8,683,761	\$ 8,666,452	\$ 8,651,430	\$ 8,638,772	\$ 8,628,402	\$ 8,620,395	\$ 8,614,752	\$ 8,611,245	\$ 8,610,101	\$ 8,667,731	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(82,081,168)	(82,464,469)	(82,801,658)	(83,103,565)	(83,392,421)	(83,622,353)	(83,802,023)	(84,098,342)	(84,375,882)	(84,592,543)	(84,713,183)	(84,764,417)	(84,778,102)	(83,737,702)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (73,351,968)	\$ (73,761,957)	\$ (74,123,472)	\$ (74,447,416)	\$ (74,755,945)	\$ (75,003,186)	\$ (75,197,878)	\$ (75,506,855)	\$ (75,794,766)	\$ (76,019,433)	\$ (76,145,716)	\$ (76,200,458)	\$ (76,215,286)	\$ (75,117,257)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	\$ 437,021,385	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(19,948,803)	(20,027,244)	(20,098,449)	(20,162,840)	(20,220,248)	(20,270,704)	(20,314,453)	(20,373,734)	(20,423,372)	(20,482,224)	(20,490,123)	(20,507,753)	(20,513,590)	(20,293,357)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 441,637,386	\$ 441,559,044	\$ 441,487,839	\$ 441,423,448	\$ 441,366,041	\$ 441,315,585	\$ 441,271,835	\$ 441,212,555	\$ 441,182,917	\$ 441,124,065	\$ 441,096,166	\$ 441,078,635	\$ 441,072,699	\$ 441,292,932	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	\$ 68,526	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(15,634,977)	(15,505,027)	(15,386,303)	(15,278,585)	(15,182,293)	(15,097,501)	(15,023,889)	(14,966,938)	(14,920,220)	(14,884,094)	(14,858,518)	(14,842,568)	(14,837,353)	(15,109,097)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (15,566,451)	\$ (15,436,501)	\$ (15,317,777)	\$ (15,210,059)	\$ (15,113,767)	\$ (15,028,975)	\$ (14,955,363)	\$ (14,898,412)	\$ (14,851,694)	\$ (14,815,568)	\$ (14,789,992)	\$ (14,774,042)	\$ (14,768,827)	\$ (15,040,571)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	\$ 1,746,795	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(727,874)	(726,497)	(725,241)	(724,104)	(723,089)	(722,195)	(721,420)	(727,004)	(726,534)	(726,171)	(725,916)	(724,051)	(723,999)	(724,930)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	(886,040)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 132,881	\$ 134,258	\$ 135,514	\$ 136,651	\$ 137,666	\$ 138,580	\$ 139,335	\$ 139,751	\$ 134,221	\$ 134,584	\$ 134,839	\$ 136,704	\$ 136,756	\$ 135,825	
37	Total	\$ 352,851,847	\$ 352,494,843	\$ 352,182,104	\$ 351,902,625	\$ 351,633,996	\$ 351,421,983	\$ 351,257,929	\$ 350,941,040	\$ 350,650,678	\$ 350,423,648	\$ 350,295,298	\$ 350,240,740	\$ 350,225,343	\$ 351,270,929	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020
 Deferred Liability Amortization

	<u>Regulatory Liability Balance</u>	<u>Amortization Expense</u>
ADIT Excess Deferred Liabilities		
Account 2530 - 27909		
Mar-19	(33,781,756)	
Apr-19	(33,664,788)	121,981
May-19	(33,558,180)	121,981
Jun-19	(33,461,598)	121,981
Jul-19	(33,375,377)	121,981
Aug-19	(33,299,515)	121,981
Sep-19	(33,233,679)	121,981
Oct-19	(33,178,209)	121,981
Nov-19	(33,132,752)	121,981
Dec-19	(33,087,862)	121,981
Jan-20	(33,072,892)	121,981
Feb-20	(33,057,858)	121,981
Mar-20	(33,052,548)	121,981
(13 Month Average)	(33,305,119)	1,463,768

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Deferred Credits
 Base Period: Twelve Months Ended December 31, 2018

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

FR 18(8)(b)6
 Sched. B-6

Line No.	Sub Acct	actual Dec-17	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	Budgeted Jul-18	Budgeted Aug-18	Budgeted Sep-18	Budgeted Oct-18	Budgeted Nov-18	Budgeted Dec-18	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	(796,178)	(785,154)	(784,132)	(786,032)	(714,675)	(707,427)	(705,985)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(750,999)
2															
DIVISION 02															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
DIVISION 12															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
DIVISION 91															
10	15560 Account 252 - Customer Advances For Construction	0	0	0	0	0	0	0	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Deferred Credits
 Base Period: Twelve Months Ended December 31, 2018

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

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

Line No.	Sub Acct	Budgeted Mar-19	Budgeted Apr-19	Budgeted May-19	Budgeted Jun-19	Budgeted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)	(747,234)
2															
DIVISION 02															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
DIVISION 12															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
DIVISION 91															
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(c) SCHEDULE C

Operating Income Summary

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Income Summary
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 173,370,897	\$ 169,717,866	\$ 15,973,418	\$ 185,691,284
2	Operating Expenses				
3	Purchased Gas Cost	83,882,422	78,382,354		78,382,354
4	Other O & M Expenses	28,531,137	27,221,546	79,867	27,301,413
5	Depreciation Expense	20,643,162	23,102,096		23,102,096
6	Taxes Other than Income	6,491,574	7,449,243	31,947	7,481,190
7					
8	State & Federal Income Taxes	6,320,960	6,037,302	3,957,470	9,994,772
9	Total Operating Expenses	<u>\$ 145,869,253</u>	<u>\$ 142,192,541</u>	<u>\$ 4,069,284</u>	<u>\$ 146,261,825</u>
10	Operating Income	<u>\$ 27,501,643</u>	<u>\$ 27,525,325</u>	<u>\$ 11,904,134</u>	<u>\$ 39,429,459</u>
11	Rate Base	414,053,383	495,967,913		495,967,913
12	Rate of Return	6.64%	5.55%		7.95%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Adjusted Operating Income Statement
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

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	\$ 173,370,897	\$ (3,653,031)	D-1			\$ 169,717,866	\$ -		\$ 169,717,866
2										
3	Operating Expenses									
4	Purchased Gas Cost	83,882,422	(5,500,067)	D-1			78,382,354	-		78,382,354
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	539,683	(50,769)	D-1			488,914	-		488,914
7	Transmission O&M Expense	441,601	(31,498)	D-1			410,103	-		410,103
8	Distribution O&M Expense	8,276,854	(931,313)	D-1	*		7,345,541	(3,435)	AG DR. No 1-57	7,342,106
9	Customer Accting. & Collection	2,960,697	(313,797)	D-1	*		2,646,900	-		2,646,900
10	Customer Service & Information	129,523	(1,251)	D-1	*		128,272	-		128,272
11	Sales Expense	440,892	(36,317)	D-1	*		404,575	(196,297)	F-4	208,278
12	Admin. & General Expense	15,741,887	1,848,941	D-1	*		17,590,829	(1,593,854)	F-6, F-8, F-9, F-10, F-11	15,996,974
13	Depreciation Expense	20,643,162	2,458,934	D-1			23,102,096	-		23,102,096
14	Taxes - Other	6,491,574	1,020,263	D-1			7,511,837	(62,594)	F-10	7,449,243
15	Income Taxes	6,320,960	(283,658)				6,037,302	-		6,037,302
16										
17										
18	Total Operating Expenses	\$ 145,869,253	\$ (1,820,532)			\$ -	\$ 144,048,722	\$(1,856,181)		\$ 142,192,541
19										
20	Net Operating Income	\$ 27,501,643	\$ (1,832,499)			\$ -	\$ 25,669,144	\$ 1,856,181		\$ 27,525,325

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

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, Densman

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	\$ 106,055,302
4	4805	Unbilled Residential	(6,909,256)
5	4811	Commercial	45,531,133
6	4812	Industrial	6,051,221
7	4815	Unbilled Commercial	(2,646,350)
8	4816	Unbilled Industrial	(203,688)
9	4820	Other - Public Authority	7,513,898
10	4825	Unbilled Public Authority	(571,784)
11		Total Sales of Gas	\$ 154,820,476
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,388,389
15	4880	Misc. Service Revenues	792,006
16	4893	Revenue From Transportation of Gas of Others	17,013,346
17	4950	Other Gas Revenue	1,148,568
	4960	Provision for Rate Refunds	(1,791,888)
18		Total Other Operating Income	\$ 18,550,421
19			
20		TOTAL OPERATING REVENUE	\$ 173,370,897
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	-
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ -
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	326,734

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

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, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	22,639
36	8180	Compressor Station Expense	28,860
37	8190	Compressor Station Expense Fuel & Power	879
38	8200	Measuring & Regulating Station Expense	6,847
39	8210	Purification	54,469
40	8240	Other	-
41	8250	Storage Well Royalties	10,451
42		Total Nat. Gas Storage Expense - Operation	\$ 450,879
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 13,541
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	3,463
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	71,800
52		Total Nat. Gas Storage Expense - Maintenance	\$ 88,804
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ 47
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	368
58	8560	Mains Expense	395,189
59	8570	Measuring & Regulating Station Exp.	29,427
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 425,031
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	16,570
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	-
69	8670	Other Equipment	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

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, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
70		Total Transmission Expense - Maintenance	\$ 16,570
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	61,223
75	8040	Natural Gas City Gate Purchases	49,880,163
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(8,061)
78	8051	Other Gas Purchases / Gas Cost Adjustments	50,104,362
79	8052	PGA for Commercial	25,635,855
80	8053	PGA for Industrial	4,973,887
81	8054	PGA for Public Authority	4,760,332
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(1,575,262)
84	8059	PGA Offset to Unrecovered Gas Cost	(73,114,227)
85	8060	Exchange Gas	(1,145,172)
86	8081	Gas Withdrawn From Storage - Debit	13,684,989
87	8082	Gas Delivered to Storage	(12,177,639)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(16,752)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	22,818,724
92		<u>Total Purchased Gas Cost</u>	\$ 83,882,422
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,452,843
96	8710	Distribution Load Dispatching	792
97	8711	Odorization	26,727
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	4,585,210
100	8750	Measuring and Regulating Station Exp. - Gen	618,282
101	8760	Measuring and Regulating Station Exp. - Ind.	125,801
102	8770	Measuring and Regulating Sta. Exp. - City Gate	45,140
103	8780	Meters and House Regulator Expense	848,813
104	8790	Customer Installations Expense	3,009

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

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, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
105	8800	Other Expense	5,729
106	8810	Rents	443,578
107		Total Distribution Expenses - Operation	\$ 8,155,925
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,232
111	8860	Structures and Improvements	131
112	8870	Mains	30,074
113	8890	Measuring and Regulating Station Exp. - Gen	71,786
114	8900	Measuring and Regulating Station Exp. - Ind.	2,114
115	8910	Measuring and Regulating Sta. Exp. - City Gate	950
116	8920	Services	6,794
117	8930	Meters and House Regulators	-
118	8940	Other Equipment	7,847
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 120,929
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	1,127,896
125	9030	Customer Records & Collections	1,283,457
126	9040	Uncollectible Accounts	549,343
127		Total Customer Accounts Expense	\$ 2,960,697
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	129,523
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 129,523
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 253,382
138	9120	Demonstrating and Selling Expenses	143,981
139	9130	Advertising Expenses	43,530

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

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, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 440,892
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 132,956
145	9210	Office Supplies and Expenses	19,311
146	9220	Administrative Expense Transferred	13,030,745
147	9230	Outside Services Employed	359,911
148	9240	Property Insurance	88,358
149	9250	Injuries and Damages	79,906
150	9260	Employee Pensions and Benefits	1,821,264
151	9270	Franchise Requirements	800
152	9280	Regulatory Commission Expense	92,766
153	930.2	Miscellaneous General Expense	83,791
154	9310	A&G-Rents	\$ 13,266
155		Total Administrative and General Exp. - Operation	\$ 15,723,075
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 18,812
159		Total Administrative and Gen. Exp. - Maintenance	\$ 18,812
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 112,413,558</u>
162			
163	403	Depreciation	\$ 20,643,162
164	406	Amortization	\$ 24,559
165	4081	Taxes Other than Income Taxes	6,491,574
166	4091-4101	Provision for Federal & State Income Taxes	6,320,960
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 145,893,812</u>
169			
170		NET OPERATING INCOME	<u>\$ 27,477,085</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

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	\$ 96,519,490
4	4811	Commercial	41,608,020
5	4812	Industrial	5,370,385
6	4820	Other - Public Authority	6,749,807
7		Total Sales of Gas	<u>\$ 150,247,702</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,304,965
11	4880	Misc. Service Revenues	806,054
12	4893-4896	Revenue From Transportation of Gas of Others	14,881,382
13	4950	Other Gas Revenue	2,477,763
14		Total Other Operating Income	<u>\$ 19,470,164</u>
15			
16		TOTAL OPERATING REVENUE	\$ 169,717,866
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7560	Ng. Field Meas. & Reg. Station	-
21	7590	Production and gathering-Other	0
22		Total Production Expense - Operation	<u>\$ -</u>
23			
24		<u>Production Expense - Maintenance</u>	
25	7610	Ng. Main. Supervision & Engineering	\$ -
26			\$ -
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ -
29	8150	Maps and Records	-
30	8160	Wells Expense	291,917
31	8170	Lines Expense	21,251
32	8180	Compressor Station Expense	25,060
33	8190	Compressor Station Expense Fuel & Power	735
34	8200	Measuring & Regulating Station Expense	6,181
35	8210	Purification	49,856
36	8240	Other	-
37	8250	Storage Well Royalties	8,763
38		Total Nat. Gas Storage Expense - Operation	<u>\$ 403,764</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 12,736
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	3,331
44	8350	Measuring & Regulating Station Equip.	-
45	8360	Purification Equipment	-
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	69,083
48		Total Nat. Gas Storage Expense - Maintenance	<u>\$ 85,150</u>
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ 35
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	308
54	8560	Mains Expense	366,202
55	8570	Measuring & Regulating Station Exp.	27,278
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	<u>\$ 393,823</u>
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	16,280
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	-
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	<u>\$ 16,280</u>
67			
68		<u>Purchased Gas Cost - Operation</u>	
69	8001	Intercompany Gas Well-head Purchases	\$ -
70	8010	Natural gas field line purchases	61,240
71	8040	Natural Gas City Gate Purchases	51,401,318
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineering	(7,602)
74	8051	Other Gas Purchases / Gas Cost Adjustments	47,517,427
75	8052	PGA for Commercial	24,564,311
76	8053	PGA for Industrial	4,854,142
77	8054	PGA for Public Authority	4,585,482
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(3,124,678)
80	8059	PGA Offset to Unrecovered Gas Cost	(71,826,171)
81	8060	Exchange Gas	(2,147,338)
82	8081	Gas Withdrawn From Storage - Debit	12,436,037
83	8082	Gas Delivered to Storage	(12,626,734)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(14,329)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	22,709,250
88		Total Purchased Gas Cost	<u>\$ 78,382,354</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 963,411
92	8710	Distribution Load Dispatching	663
93	8711	Odorization	19,956
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	4,320,719
96	8750	Measuring and Regulating Station Exp. - Gen	574,714
97	8760	Measuring and Regulating Station Exp. - Ind.	120,928
98	8770	Measuring and Regulating Sta. Exp. - City Gate	38,286
99	8780	Meters and House Regulator Expense	820,621
100	8790	Customer Installations Expense	2,246
101	8800	Other Expense	3,204
102	8810	Rents	369,768
103		Total Distribution Expenses - Operation	\$ 7,234,514
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 1,588
107	8860	Structures and Improvements	98
108	8870	Mains	28,852
109	8890	Measuring and Regulating Station Exp. - Gen	65,572
110	8900	Measuring and Regulating Station Exp. - Ind.	1,723
111	8910	Measuring and Regulating Sta. Exp. - City Gate	795
112	8920	Services	6,533
113	8930	Meters and House Regulators	0
114	8940	Other Equipment	5,866
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 111,027
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ -
120	9020	Meter Reading Expenses	1,085,047
121	9030	Customer Records & Collections	1,220,802
122	9040	Uncollectible Accounts	341,050
123		Total Customer Accounts Expense	\$ 2,646,900
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	128,272
129	9100	Misc Cust Serv & Informational Exp	0
130		Total Customer Accounts Expenses - Operation	\$ 128,272
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 253,468
134	9120	Demonstrating and Selling Expenses	115,937
135	9130	Advertising Expenses	35,170
136	9160	Miscellaneous Sales Expenses	0
137		Total Sales Expenses	\$ 404,575
138			

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 128,440
141	9210	Office Supplies and Expenses	17,616
142	9220	Administrative Expense Transferred	14,498,764
143	9230	Outside Services Employed	339,697
144	9240	Property Insurance	3,718
145	9250	Injuries and Damages	74,010
146	9260	Employee Pensions and Benefits	1,791,281
147	9270	Franchise Requirements	646
148	9280	Regulatory Commission Expense	671,994
149	930.2	Miscellaneous General Expense	41,757
150	9310	A&G-Rents	11,100
151		Total Administrative and General Exp. - Operation	\$ 17,579,025
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	11,804
155		Total Administrative and Gen. Exp. - Maintenance	\$ 11,804
156			
157		<u>Total Operation and Maintenance Expense</u>	\$ 107,397,487
158			
159	403-406	Depreciation and Amortization	\$ 23,102,096
160	4081	Taxes Other than Income Taxes	7,511,837
161	4091	Provision for Federal & State Income Taxes	6,037,302
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 144,048,722</u>
164			
165		NET OPERATING INCOME	<u>\$ 25,669,144</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

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, Densman

Line No.	Acct No.	Account Description	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	Forecasted Jul-18	Forecasted Aug-18	Forecasted Sep-18	Budgeted Oct-18	Budgeted Nov-18	Budgeted Dec-18	Total
60	8710	Distribution load dispatching	70	219	43	22	22	90	53	55	50	52	58	58	792
61	8711	Odorization	0	0	3,088	3,034	10,112	0	2,458	2,066	1,651	1,530	1,594	1,194	26,727
62	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
63	8740	Mains and Services Expenses	361,665	388,135	427,162	365,967	433,283	539,227	409,982	345,043	325,861	335,446	339,290	314,148	4,585,210
64	8750	Distribution-Measuring and regulating station expens	105,325	39,732	29,160	41,975	68,724	49,621	51,319	48,120	43,558	47,959	47,859	43,929	618,282
65	8760	Distribution-Measuring and regulating station expens	5,807	9,697	17,157	7,738	12,852	12,595	9,958	10,286	9,125	10,444	10,239	9,904	125,801
66	8770	Distribution-Measuring and regulating station expens	655	467	206	412	14,620	10,312	4,466	3,171	2,871	2,810	2,861	2,278	45,140
67	8780	Meter and house regulator expenses	123,137	64,556	51,529	67,477	71,005	67,139	66,112	68,983	61,789	70,311	70,021	66,763	848,813
68	8790	Customer installations expenses	0	0	0	1,827	0	0	277	233	186	172	179	134	3,009
69	8800	Distribution-Other expenses	733	123	1,232	445	325	699	458	479	481	204	173	380	5,729
70	8810	Distribution-Rents	38,427	45,088	46,695	54,738	40,066	36,209	29,605	31,005	28,173	29,057	31,809	32,705	443,578
71	8850	Distribution-Maintenance supervision and engineerin	38	168	0	21	183	8	101	106	165	107	57	278	1,232
72	8860	Distribution-Maintenance of structures and improvem	0	0	0	0	80	0	12	10	8	8	8	8	131
73	8870	Distribution-Maint of mains	3,558	2,538	2,437	1,189	2,175	4,207	2,595	2,338	2,131	2,393	2,350	2,183	30,074
74	8890	Maintenance of measuring and regulating station eqt	9,671	8,891	3,151	8,057	1,172	8,115	5,735	5,729	5,000	5,538	5,539	5,187	71,786
75	8900	Maintenance of measuring and regulating station eqt	568	(224)	464	0	420	0	186	166	138	138	141	117	2,114
76	8910	Maintenance of measuring and regulating station eqt	0	0	0	0	0	560	63	66	60	63	69	69	950
77	8920	Maintenance of services	1,873	304	(34)	509	172	732	537	556	492	565	555	532	6,794
78	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	-	-	-	-	-	-	0
79	8940	Distribution-Maintenance of other equipment	657	430	559	1,701	1,255	162	721	607	485	449	468	351	7,847
80	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	-	-	-	-	-	-	0
81	9020	Customer accounts-Meter reading expenses	101,007	103,318	108,555	100,538	125,550	81,656	105,814	82,851	78,435	83,575	82,130	74,467	1,127,896
82	9030	Customer accounts-Customer records and collection	97,895	100,440	127,619	120,053	127,428	142,633	128,726	89,858	87,186	92,573	90,993	78,242	1,283,457
83	9040	Customer accounts-Uncollectible accounts	47,272	43,913	37,532	54,899	22,112	145,471	27,627	28,037	28,525	27,632	37,759	48,564	549,343
84	9090	Customer service-Operating informational and instru	12,027	8,469	11,706	11,387	12,611	11,148	9,548	10,607	9,633	10,813	11,124	10,450	129,523
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	-	-	-	-	-	-	0
86	9110	Sales-Supervision	19,520	21,069	25,226	21,668	22,386	21,582	18,200	20,753	19,061	21,128	22,069	20,700	253,382
87	9120	Sales-Demonstrating and selling expenses	14,362	15,311	4,892	9,360	7,557	22,228	9,575	12,807	13,421	9,828	17,667	6,973	143,981
88	9130	Sales-Advertising expenses	3,358	3,435	7,297	1,606	5,854	671	2,741	4,034	4,244	2,786	5,444	2,060	43,530
89	9200	A&G-Administrative & general salaries	10,060	10,882	11,970	11,636	12,840	11,988	10,473	10,885	9,549	11,135	10,925	10,512	132,956
90	9210	A&G-Office supplies & expense	2,618	1,093	2,815	2,163	(50)	2,570	861	1,289	1,334	1,353	1,810	1,456	19,311
91	9220	A&G-Administrative expense transferred-Credit	1,077,087	921,578	1,144,944	997,870	1,306,075	776,412	1,222,953	1,071,648	1,079,925	1,130,382	1,158,533	1,143,338	13,030,745
92	9230	A&G-Outside services employed	160	0	15,004	6,065	257	185,985	40,224	22,973	23,539	23,808	23,388	18,509	359,911
93	9240	A&G-Property insurance	14,262	14,561	13,925	13,181	14,464	14,123	499	370	370	127	-	2,476	88,358
94	9250	A&G-Injuries & damages	2,590	3,244	7,379	4,034	26,251	1,996	8,299	5,129	5,652	5,380	5,618	4,333	79,906
95	9260	A&G-Employee pensions and benefits	186,991	142,600	136,940	137,078	173,569	139,491	137,766	143,670	134,798	166,081	163,969	158,311	1,821,264
96	9270	A&G-Franchise requirements	0	408	0	0	0	0	50	74	78	51	100	38	800
97	9280	A&G-Regulatory commission expenses	(5,239)	5,750	22,135	21,253	(139,296)	20,951	2,969	551	1,263	54,210	56,040	52,179	92,766
98	9302	Miscellaneous general expenses	20,220	4,982	4,024	13,199	3,648	5,222	10,787	1,805	319	11,123	7,551	913	83,791
99	9310	A&G-Rents	1,305	1,305	1,305	1,305	1,300	1,300	883	925	835	874	965	966	13,266
100	9320	A&G-Maintenance of general plant	0	0	0	0	0	11,000	2,388	401	78	2,658	1,877	410	18,812
101															
102		Operating (Income)Loss*	(\$6,672,482)	(\$6,217,458)	(\$4,422,972)	(\$3,199,299)	(\$902,644)	(\$492,418)	(\$82,907)	(\$1,022,669)	(\$949,599)	(\$1,434,919)	(\$2,922,109)	(\$4,978,569)	(\$27,477,085)

*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. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended December 31, 2018

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, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-18	Mar-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	
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 h	0	(0)	(0)	(0)	(0)	(1,095,601)	0	0	0	0	0	0	(1,095,601)
3	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineerin	105,093	435	61,170	1,555	606	426	38,643	37,284	41,646	43,123	41,580	40,013	411,576
5	8560	Mains Expenses	0	0	11,697	(5,628)	913	0	1,251	1,308	1,137	1,355	1,297	1,238	14,569
6	8740	Mains and Services Expenses	6,815	3,693	4,172	(6,958)	5,773	3,329	6,080	6,080	6,084	6,227	6,227	6,227	53,552
7	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8850	Distribution-Maintenance supervision and engine	0	0	22,774,821	2,090,628	51,305	(237,351)	17,861,546	16,440,372	16,012,005	16,712,710	16,588,629	16,696,241	124,990,906
10	8900	Maintenance of measuring and regulating station	0	0	0	0	0	0	0	0	0	0	0	0	0
11	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9030	Customer accounts-Customer records and collec	5,314	4,452	11,757	9,549	10,028	9,468	9,034	9,444	8,222	9,786	9,361	8,948	105,363
13	9100	Customer service-Miscellaneous customer servic	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9120	Sales-Demonstrating and selling expenses	8,288	0	347	0	0	19	1,659	1,659	1,962	2,005	1,757	2,643	20,339
15	9160	Sales-Miscellaneous sales expenses	0	0	0	0	1,009	591	414	385	479	470	454	439	4,241
16	9200	A&G-Administrative & general salaries	205,452	(627,908)	(2,192,440)	(401,667)	(899,220)	(5,306,855)	(19,561,056)	(17,493,191)	(17,457,761)	(17,685,819)	(17,715,212)	(18,042,505)	(117,178,183)
17	9210	A&G-Office supplies & expense	2,142,790	1,771,426	1,682,549	2,041,980	1,933,265	2,210,856	2,521,099	2,498,875	2,668,458	2,925,307	2,709,077	2,859,363	27,965,045
18	9220	A&G-Administrative expense transferred-Credit	(8,771,030)	(7,951,782)	(10,587,390)	(8,252,356)	(13,352,610)	(5,009,612)	(9,656,780)	(8,022,889)	(7,941,749)	(8,813,419)	(8,811,471)	(8,957,492)	(106,128,578)
19	9230	A&G-Outside services employed	689,944	802,488	1,004,863	1,133,846	1,038,732	1,348,513	843,365	804,371	921,592	903,707	881,820	924,838	11,297,879
20	9240	A&G-Property insurance	11,426	11,426	10,819	10,819	10,819	10,819	12,394	12,394	12,394	11,863	11,969	11,969	139,111
21	9250	A&G-Injuries & damages	1,587,463	1,587,213	1,877,081	1,587,313	1,587,109	1,084,489	1,745,129	1,745,643	1,744,101	1,671,403	1,685,753	1,685,234	19,587,929
22	9260	A&G-Employee pensions and benefits	2,896,622	3,461,896	5,497,584	3,538,375	9,024,587	4,392,184	5,377,761	3,157,123	2,979,918	3,372,567	3,772,917	3,709,119	51,182,656
23	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	9302	Miscellaneous general expenses	579,195	377,496	2,956,336	386,906	186,525	263,397	271,775	276,565	463,356	261,299	243,628	509,151	6,775,628
25	9310	A&G-Rents	506,336	515,892	421,345	109,297	405,038	456,120	491,303	488,913	501,305	534,953	532,113	502,561	5,465,175
26	9320	A&G-Maintenance of general plant	24,040	45,828	4,367	30,115	47,043	34,154	36,382	35,664	36,849	42,464	40,101	42,014	419,021
27	Operating (Income)Loss*		(\$451)	\$2,559	\$23,538,878	\$2,273,773	\$50,921	(\$1,835,054)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$24,030,627
28															
29	9220	A&G-Administrative expense transferred-Credit	(8,771,030)	(7,951,782)	(10,587,390)	(8,252,356)	(13,352,610)	(5,009,612)	(9,656,780)	(8,022,889)	(7,941,749)	(8,813,419)	(8,811,471)	(8,957,492)	(106,128,578)
30	Allocation Factor to Kentucky		5.86%	5.80%	5.70%	5.95%	5.60%	6.28%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.50%
31	Total Allocated Amount		(513,970)	(461,380)	(603,222)	(490,841)	(747,763)	(314,607)	(499,943)	(415,355)	(411,154)	(456,281)	(456,180)	(463,740)	(5,834,437)

*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. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account, Div D12 Only
 Base Period: Twelve Months Ended December 31, 2018

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

FR 18(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total	
			Jan-18	Mar-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18		
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(0)
2	4081	Taxes other than income taxes, utility operating income	0	(0)	(0)	0	0	(0)	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	395	0	0	1,137	3,316	1,031	1,092	1,089	851	851	985	10,746	
4	8740	Mains and Services Expenses	1,599	1,401	1,614	1,672	1,409	1,471	1,687	1,687	1,687	1,724	1,724	1,724	19,399	
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	9010	Customer accounts-Operation supervision	352,196	307,312	349,670	327,960	361,872	319,906	428,394	444,161	408,993	434,598	432,744	412,755	4,580,562	
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	9030	Customer accounts-Customer records and collections expenses	1,741,680	1,492,516	1,708,357	1,522,186	1,617,146	1,504,397	1,914,208	1,944,277	1,703,896	1,986,287	1,880,332	1,794,672	20,809,954	
9	9200	A&G-Administrative & general salaries	372,338	306,658	349,705	390,956	367,838	344,049	413,871	432,534	377,114	436,138	417,906	398,791	4,607,698	
10	9210	A&G-Office supplies & expense	589,412	605,657	714,835	706,341	644,057	628,961	191,855	180,790	179,692	153,090	150,562	151,916	4,897,168	
11	9220	A&G-Administrative expense transferred-Credit	(4,107,536)	(3,616,023)	(3,896,279)	(3,884,435)	(4,070,220)	(3,717,147)	(3,977,653)	(4,067,300)	(3,611,821)	(4,044,130)	(3,873,415)	(3,711,715)	(46,577,674)	
12	9230	A&G-Outside services employed	85,332	57,130	52,402	61,634	103,506	59,968	50,422	48,472	46,025	32,386	34,086	31,000	682,361	
13	9240	A&G-Property insurance	8,106	8,106	7,660	7,660	7,660	7,660	0	0	0	0	0	0	46,853	
14	9250	A&G-Injuries & damages	17	17	17	0	0	0	0	0	0	0	0	0	52	
15	9260	A&G-Employee pensions and benefits	823,774	704,864	579,503	731,730	834,566	715,362	839,343	877,906	756,941	867,377	823,530	787,853	9,342,751	
16	9310	A&G-Rents	131,073	131,911	131,577	134,295	131,230	131,090	136,839	136,378	136,378	131,675	131,675	132,010	1,596,132	
17	9320	A&G-Maintenance of general plant	2,009	56	935	0	0	968	3	3	6	4	4	9	3,997	
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	(4,107,536)	(3,616,023)	(3,896,279)	(3,884,435)	(4,070,220)	(3,717,147)	(3,977,653)	(4,067,300)	(3,611,821)	(4,044,130)	(3,873,415)	(3,711,715)	(46,577,674)	
22		Allocation Factor to Kentucky	4.54%	4.50%	4.52%	4.49%	4.54%	4.38%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.07%	
23		Total Allocated Amount	(186,586)	(162,752)	(176,247)	(174,271)	(184,807)	(162,958)	(224,388)	(229,445)	(203,751)	(228,138)	(218,508)	(209,386)	(2,361,238)	
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. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended December 31, 2018

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, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total	
			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18		Dec-18
1	4030	Depreciation Expense	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	
2	4060	Amortization of gas plant acquisition adjustments	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	113,942	0	0	0	0	0	113,943	
4	8170	Lines expenses	47	48	45	43	39	42	45	43	44	40	40	518	
5	8180	Compressor station expenses	49	50	46	45	41	36	46	44	44	41	41	524	
6	8190	Compressor station fuel and power	384	10	502	70	10	599	269	257	261	241	240	3,084	
7	8210	Storage-Purification expenses	519	411	374	192	112	107	293	280	284	262	261	3,361	
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	
9	8250	Storage well royalties	3,345	957	2,384	3,109	841	572	1,913	1,828	1,855	1,711	1,705	21,945	
	8500	Transmission-Operation supervision and engine	0	0	0	0	0	0	0	0	0	0	0	0	
10	8560	Mains expenses	63	65	60	58	53	47	59	56	57	53	52	674	
11	8570	Transmission-Measuring and regulating station e	94	97	89	87	79	83	90	86	87	81	80	1,035	
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	445	66	74	58	40	70	850	
13	8700	Distribution-Operation supervision and engineer	293,118	240,516	223,259	246,464	254,197	238,116	281,150	294,870	305,142	322,467	348,949	3,350,569	
14	8711	Odorization	16,631	13,457	0	2,264	0	3,085	5,273	5,925	4,613	3,213	5,613	67,765	
15	8740	Mains and Services Expenses	14,447	8,226	6,437	7,402	10,512	(11,155)	9,350	9,782	10,691	10,000	10,262	96,762	
16	8750	Distribution-Measuring and regulating station ex	12,539	9,850	13,719	18,866	14,790	12,619	13,054	13,601	12,744	13,325	14,678	164,138	
17	8760	Distribution-Measuring and regulating station ex	0	0	0	0	0	0	0	0	0	0	0	0	
18	8770	Distribution-Measuring and regulating station ex	240	3,984	4,154	0	2,043	0	1,551	1,742	1,357	945	1,651	19,927	
19	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	
20	8810	Distribution-Rents	23,863	23,776	23,073	21,788	23,332	23,466	23,784	22,895	23,054	21,271	21,189	272,771	
21	9010	Customer accounts-Operation supervision	1,990	2,056	3,098	2,447	2,901	2,562	2,260	2,314	2,210	2,513	2,697	29,386	
22	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	
23	9030	Customer accounts-Customer records and collex	164,975	161,951	176,360	160,299	168,108	148,876	317,888	321,275	387,514	290,541	313,969	2,937,409	
24	9100	Customer service-Miscellaneous customer serv	80	0	61	0	395	61	101	122	121	142	170	1,363	
25	9110	Sales-Supervision	14,900	10,718	14,998	32,051	10,612	11,034	15,421	15,360	16,667	16,511	20,663	194,694	
26	9120	Sales-Demonstrating and selling expenses	0	0	0	0	0	0	0	0	0	0	0	0	
27	9130	Sales-Advertising expenses	0	0	0	0	412	127	91	110	109	128	154	1,230	
28	9200	A&G-Administrative & general salaries	(9,382)	(31,796)	(6,413)	(14,769)	(29,539)	(14,681)	7,981	7,915	10,225	1,359	654	(77,689)	
29	9210	A&G-Office supplies & expense	25	281	1,997	0	0	50	471	438	610	466	785	5,592	
30	9220	A&G-Administrative expense transferred-Credit	(756,390)	(597,520)	(734,179)	(668,458)	(750,312)	(600,333)	(1,001,651)	(857,469)	(934,152)	(895,868)	(971,966)	(9,712,877)	
31	9230	A&G-Outside services employed	1,630	1,731	13,787	7,155	8,172	22,891	24,122	24,216	30,885	20,948	23,289	24,620	203,446
32	9240	A&G-Property insurance	(1,028)	(1,105)	(1,217)	(1,119)	(1,066)	(1,093)	(6,879)	(6,930)	(7,499)	(6,782)	(6,840)	(48,414)	
33	9250	A&G-Injuries & damages	19,633	19,705	16,367	18,874	18,865	18,486	34,949	35,748	34,856	38,634	37,963	331,235	
34	9260	A&G-Employee pensions and benefits	197,785	132,532	241,001	163,110	257,903	143,957	257,825	90,978	86,757	150,291	166,344	175,484	2,063,968
35	9280	A&G-Regulatory commission expenses	441	0	0	0	0	0	108	82	75	212	142	74	1,134
36	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	10,370	14,559	11,331	7,214	7,144	7,479	65,598
37	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	
38															
39		Operating (Income)Loss*	\$0	\$0	\$0	\$0	\$0	\$113,942	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$3,215,958)
40															
41	9220	A&G-Administrative expense transferred-Credit	(756,390)	(597,520)	(734,179)	(668,458)	(750,312)	(600,333)	(1,001,651)	(857,469)	(934,152)	(895,868)	(971,966)	(944,580)	(9,712,877)
42		Allocation Factor to Kentucky	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%
43		Total Allocated Amount	(376,531)	(297,446)	(365,474)	(332,758)	(373,505)	(298,846)	(498,622)	(426,848)	(465,021)	(445,963)	(483,845)	(470,212)	(4,835,070)

*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. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line No.	Acct No.	Account Description	Forecasted Apr-19	Forecasted May-19	Forecasted Jun-19	Forecasted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	Total
59	8700	Distribution-Operation supervision and engineering	\$ 95,363	\$ 82,927	\$ 81,809	\$ 87,702	\$ 87,419	\$ 86,667	\$ 72,471	\$ 75,617	\$ 68,886	\$ 61,362	\$ 57,661	\$ 85,527	\$ 963,411
60	8710	Distribution load dispatching	56	55	54	49	54	51	52	58	58	63	55	58	663
61	8711	Odorization	2,139	1,517	1,487	2,007	1,818	1,334	1,530	1,594	1,194	1,853	1,659	1,824	19,956
62	8720	Distribution-Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
63	8740	Mains and Services Expenses	405,494	363,133	367,663	384,796	387,859	354,743	339,766	343,529	318,227	355,552	320,082	379,874	4,320,719
64	8750	Distribution-Measuring and regulating station expens	50,709	47,612	45,168	49,809	48,525	44,745	49,054	48,933	44,962	51,455	45,285	48,455	574,714
65	8760	Distribution-Measuring and regulating station expens	9,933	10,174	9,200	10,184	9,762	9,377	10,749	10,539	10,193	11,171	9,741	9,905	120,928
66	8770	Distribution-Measuring and regulating station expens	4,040	3,056	3,560	3,697	3,816	3,009	2,810	2,861	2,278	2,941	2,662	3,537	38,286
67	8780	Meter and house regulator expenses	68,454	68,892	62,687	68,135	66,436	64,783	72,241	71,914	68,585	75,107	65,784	67,604	820,621
68	8790	Customer installations expenses	241	171	167	226	205	150	172	179	134	209	187	205	2,246
69	8800	Distribution-Other expenses	325	161	323	287	228	254	203	172	380	259	237	374	3,204
70	8810	Distribution-Rents	31,417	30,348	30,403	27,253	30,120	28,504	29,057	31,809	32,705	34,779	30,654	32,718	369,768
71	8850	Distribution-Maintenance supervision and engineering	92	38	209	144	83	122	107	57	278	92	165	200	1,588
72	8860	Distribution-Maintenance of structures and improvem	11	7	7	10	9	7	8	8	6	9	8	9	98
73	8870	Distribution-Maint of mains	2,529	2,425	2,402	2,509	2,510	2,304	2,451	2,406	2,238	2,476	2,172	2,431	28,852
74	8890	Maintenance of measuring and regulating station eqt.	5,626	5,458	4,992	5,594	5,398	4,992	5,667	5,666	5,309	6,084	5,311	5,477	65,572
75	8900	Maintenance of measuring and regulating station eqt.	168	137	129	163	150	122	140	143	119	160	141	151	1,723
76	8910	Maintenance of measuring and regulating station eqt.	68	66	65	58	65	61	63	69	69	75	66	70	795
77	8920	Maintenance of services	537	552	495	549	528	507	582	572	548	605	525	533	6,533
78	8930	Maintenance of meters and house regulators	-	-	-	-	-	-	-	-	-	-	-	-	0
79	8940	Distribution-Maintenance of other equipment	628	447	437	590	534	393	449	468	351	545	488	536	5,866
80	9010	Customer accounts-Operation supervision	-	-	-	-	-	-	-	-	-	-	-	-	0
81	9020	Customer accounts-Meter reading expenses	101,860	91,690	100,423	100,350	102,527	91,806	84,755	83,287	75,580	83,721	74,773	94,274	1,085,047
82	9030	Customer accounts-Customer records and collection	120,600	101,159	119,241	113,238	120,905	102,644	93,660	92,059	79,268	88,775	79,888	109,365	1,220,802
83	9040	Customer accounts-Uncollectible accounts	22,446	10,897	20,882	20,241	20,817	20,056	28,172	39,073	52,615	41,449	20,234	44,169	341,050
84	9090	Customer service-Operating informational and instruc	11,052	10,664	9,744	10,252	10,268	10,558	11,078	11,384	10,701	11,584	10,285	10,702	128,272
85	9100	Customer service-Miscellaneous customer service	-	-	-	-	-	-	-	-	-	-	-	-	0
86	9110	Sales-Supervision	22,227	20,874	19,322	19,909	20,208	21,279	21,599	22,552	21,146	22,649	20,329	21,374	253,468
87	9120	Sales-Demonstrating and selling expenses	7,941	6,529	6,575	8,470	12,396	8,211	9,828	17,667	6,973	10,653	10,030	10,663	115,937
88	9130	Sales-Advertising expenses	2,261	2,034	1,926	2,650	3,938	2,583	2,786	5,444	2,060	3,034	3,127	3,327	35,170
89	9200	A&G-Administrative & General Salaries	10,496	10,875	9,733	10,765	10,360	9,991	11,469	11,253	10,827	11,890	10,321	10,460	128,440
90	9210	A&G-Office supplies & expense	1,622	1,262	1,290	1,211	1,509	1,612	1,353	1,810	1,456	1,417	1,480	1,594	17,616
91	9220	A&G-Administrative expense transferred-Credit	1,200,012	1,410,253	1,126,527	1,355,808	1,074,751	1,114,812	1,150,349	1,177,101	1,180,696	1,258,873	1,168,001	1,301,683	14,498,764
92	9230	A&G-Outside services employed	36,621	27,876	37,172	33,168	37,019	29,690	23,808	23,388	18,509	21,094	19,476	31,877	339,697
93	9240	A&G-Property insurance	147	-	-	-	968	-	127	-	2,476	-	-	-	3,718
94	9250	A&G-Injuries & damages	7,589	5,961	7,749	8,930	7,850	6,362	5,380	5,618	4,333	4,930	4,515	6,794	74,010
95	9260	A&G-Employee pensions and benefits	153,585	160,208	144,233	156,546	151,618	147,525	151,848	150,004	144,874	157,964	136,688	135,889	1,791,281
96	9270	A&G-Franchise requirements	42	37	35	49	72	47	51	100	38	56	57	61	646
97	9280	A&G-Regulatory commission expenses	57,070	55,064	54,779	55,372	54,701	54,258	54,210	56,040	52,179	55,262	69,770	53,288	671,994
98	9302	Miscellaneous general expenses	8,307	1,083	2,344	(494)	(5)	(633)	11,123	7,551	913	12,043	(146)	(328)	41,757
99	9310	A&G-Rents	946	919	904	816	910	856	874	965	966	1,048	920	976	11,100
100	9320	A&G-Maintenance of general plant	2,049	448	732	107	209	71	2,658	1,877	410	2,865	240	138	11,804
101		Operating (Income)Loss*	(\$2,805,558)	(\$1,139,904)	(\$756,577)	(\$2,12,586)	(\$604,881)	(\$594,701)	(\$1,242,116)	(\$2,751,556)	(\$4,828,942)	(\$6,157,568)	(\$6,131,316)	(\$4,380,743)	(\$25,669,144)

*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. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line No.	Acct No.	Account Description	Forecasted Apr-19	Forecasted Jun-19	Forecasted Jun-19	Forecasted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	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 it	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8560	Mains expenses	1,291	1,349	1,174	1,349	1,291	1,232	1,396	1,335	1,275	1,390	1,209	1,269	15,559
5	8700	Distribution-Operation supervision and engineerir	40,289	42,176	40,148	42,878	40,508	43,400	43,510	41,950	40,366	41,070	39,694	41,180	497,169
6	8740	Mains and Services Expenses	6,227	6,227	6,227	6,227	6,227	6,231	6,227	6,227	6,227	6,227	6,227	6,227	74,734
7	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8850	Maintenance Supervision and Engineering	16,990,315	21,798,985	16,389,216	20,381,249	15,192,473	15,531,582	16,712,710	16,588,629	16,696,241	17,593,151	16,611,593	19,213,246	209,699,389
9	8900	Maintenance of measuring and regulating station	0	0	0	0	0	0	0	0	0	0	0	0	0
10	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
11	9030	Customer accounts-Customer records and collec	9,321	9,741	8,488	9,742	9,319	8,907	10,079	9,641	9,216	10,038	8,733	9,303	112,527
12	9100	Customer service-Miscellaneous customer servic	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9120	Sales-Demonstrating and selling	1,593	1,799	1,675	1,593	2,499	1,674	2,005	1,757	2,643	1,980	1,753	1,716	22,696
14	9160	Miscellaneous Sales Expenses	435	456	450	467	439	493	470	454	439	433	438	452	5,426
15	9200	A&G-Administrative & general salaries	(18,260,638)	(24,467,023)	(17,831,030)	(22,575,207)	(15,870,304)	(16,493,103)	(17,553,877)	(17,588,997)	(17,922,016)	(18,746,428)	(18,020,906)	(21,273,611)	(226,603,141)
16	9210	A&G-Office supplies & expense	2,961,646	2,919,576	2,878,834	3,089,375	3,095,164	3,165,939	2,925,307	2,709,077	2,859,363	2,807,137	2,789,647	2,896,749	35,097,814
17	9220	A&G-Administrative expense transferred-Credit	(8,659,768)	(11,774,278)	(8,664,346)	(11,298,399)	(8,041,713)	(7,958,613)	(9,028,379)	(9,016,520)	(9,152,630)	(9,354,525)	(8,848,780)	(11,046,379)	(112,844,330)
18	9230	A&G-Outside services employed	932,826	921,309	998,989	963,271	932,153	1,040,510	903,707	881,820	924,838	897,385	945,742	1,016,812	11,359,362
19	9240	A&G-Property insurance	11,976	11,976	11,976	11,976	12,107	11,976	11,883	11,969	11,969	11,969	11,969	11,976	143,704
20	9250	A&G-Injuries & damages	1,686,726	1,687,242	1,685,693	1,687,242	1,704,969	1,686,210	1,672,097	1,686,412	1,685,858	1,686,907	1,685,253	1,686,808	20,241,417
21	9260	A&G-Employee pensions and benefits	3,402,369	8,016,562	3,349,039	6,845,160	2,080,046	1,901,297	3,454,171	3,850,403	3,782,486	4,126,700	3,855,384	3,541,568	48,205,185
22	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	9302	Miscellaneous general expenses	327,410	278,765	576,120	282,923	287,542	492,583	261,299	243,628	509,151	372,134	368,289	3,345,372	7,345,216
24	9310	A&G-Rents	504,803	503,216	504,763	505,292	502,615	514,624	534,953	532,113	502,561	503,531	502,362	504,956	6,115,788
25	9320	A&G-Maintenance of general plant	43,177	41,920	42,584	44,863	44,665	45,057	42,464	40,101	42,014	40,902	41,393	42,355	511,495
26		Operating (Income)Loss*	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)
27															
28	9220	A&G-Administrative expense transferred-Credit	(8,659,768)	(11,774,278)	(8,664,346)	(11,298,399)	(8,041,713)	(7,958,613)	(9,028,379)	(9,016,520)	(9,152,630)	(9,354,525)	(8,848,780)	(11,046,379)	
29		Allocation Factor to Kentucky	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	
30		Total Allocated Amount	(448,327)	(609,568)	(448,564)	(584,932)	(416,329)	(412,027)	(467,410)	(466,796)	(473,843)	(484,295)	(458,112)	(571,884)	(5,842,086)

*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. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line	Acct	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
No.	No.	Apr-19	Jun-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	
	Account Description	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	877	877	898	1,061	925	933	851	851	985	816	799	819	10,693
4	8740 Mains and Services Expenses	1,724	1,724	1,724	1,724	1,724	1,728	1,724	1,724	1,724	1,724	1,724	1,724	20,691
5	8800 Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010 Customer accounts-Operation supervision	429,246	488,642	397,439	520,253	406,721	395,229	446,162	443,807	423,316	463,229	403,395	421,220	5,238,660
7	9020 Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	9030 Customer accounts-Customer records and collections	1,953,200	2,024,086	1,758,263	2,023,940	1,868,749	1,789,056	2,043,759	1,935,312	1,847,161	2,097,861	1,804,683	1,890,663	23,036,731
9	9200 A&G-Administrative & general salaries	428,436	449,007	390,796	439,296	416,815	398,151	449,190	430,392	410,711	460,938	402,418	421,849	5,097,999
10	9210 A&G-Office supplies & expense	205,079	144,142	178,979	161,164	161,173	244,022	153,090	150,562	151,916	145,723	147,840	162,220	2,005,910
11	9220 A&G-Administrative expense transferred-Credit	(4,068,862)	(4,142,197)	(3,661,550)	(4,151,580)	(3,862,146)	(3,852,219)	(4,175,633)	(3,999,217)	(3,831,817)	(4,264,250)	(3,741,713)	(3,928,703)	(47,679,887)
12	9230 A&G-Outside services employed	67,096	28,306	26,655	34,296	40,739	97,310	32,386	34,086	31,000	24,405	29,593	38,476	484,348
13	9240 A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9250 A&G-Injuries & damages	0	0	0	0	0	0	0	0	0	0	0	0	0
15	9260 A&G-Employee pensions and benefits	851,524	873,733	774,709	838,168	833,621	793,775	916,793	870,804	832,985	937,873	819,581	859,713	10,203,278
16	9310 A&G-Rents	131,675	131,675	132,010	131,675	131,675	132,008	131,675	131,675	132,010	131,675	131,675	132,010	1,581,442
17	9320 A&G-Maintenance of general plant	4	4	77	4	4	8	4	4	9	5	4	9	135
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	(4,068,862)	(4,142,197)	(3,661,550)	(4,151,580)	(3,862,146)	(3,852,219)	(4,175,633)	(3,999,217)	(3,831,817)	(4,264,250)	(3,741,713)	(3,928,703)	(47,679,887)
22	Allocation Factor to Kentucky	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%	5.64%
23	Total Allocated Amount	(229,533)	(233,670)	(206,556)	(234,200)	(217,872)	(217,312)	(235,557)	(225,605)	(216,161)	(240,556)	(211,078)	(221,627)	(2,669,726)

*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. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line No.	Acct No.	Account Description	Forecasted Apr-19	Forecasted Jun-19	Forecasted Jun-19	Forecasted Jul-19	Forecasted Aug-19	Forecasted Sep-19	Forecasted Oct-19	Forecasted Nov-19	Forecasted Dec-19	Forecasted Jan-20	Forecasted Feb-20	Forecasted Mar-20	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	42	40	39	52	41	40	40	40	41	43	44	43	506
5	8180	Compressor station expenses	43	40	40	53	42	40	41	41	41	44	44	44	512
6	8190	Compressor station fuel and power	251	236	235	310	244	237	241	240	243	256	261	259	3,013
7	8210	Storage-Purification expenses	274	258	256	338	266	258	262	261	265	279	284	282	3,283
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	1,786	1,682	1,674	2,206	1,738	1,687	1,711	1,705	1,728	1,824	1,854	1,841	21,436
10	8500	Transmission-Operation supervision and engine	0	0	0	0	0	0	0	0	0	0	0	0	0
11	8560	Mains expenses	55	52	51	68	53	52	53	52	53	56	57	57	658
12	8570	Transmission-Measuring and regulating station e	84	79	79	104	82	80	81	80	82	86	87	87	1,011
13	8650	Transmission-Maintenance of me - Non-Inventor	82	46	58	40	58	47	40	70	97	83	109	63	793
14	8700	Distribution-Operation supervision and engineer	363,370	330,919	307,582	323,443	319,922	340,520	326,573	352,877	306,072	351,955	319,566	333,577	3,976,375
15	8711	Odorization	6,550	3,639	4,587	3,193	4,656	3,724	3,213	5,613	7,690	6,802	8,883	5,015	63,165
16	8740	Mains and Services Expenses	11,475	11,449	11,435	11,774	12,952	12,332	10,000	10,263	10,808	12,208	11,490	10,690	136,876
17	8750	Distribution-Measuring and regulating station ex	15,088	14,175	13,201	13,394	13,711	13,936	13,621	14,961	14,602	15,582	14,794	14,046	171,111
18	8760	Distribution-Measuring and regulating station ex	0	0	0	0	0	0	0	0	0	0	0	0	0
19	8770	Distribution-Measuring and regulating station ex	1,926	1,070	1,349	939	1,369	1,095	945	1,651	2,261	1,941	2,553	1,475	18,575
20	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8810	Distribution-Rents	22,196	20,908	20,813	27,424	21,601	20,967	21,271	21,189	21,480	22,667	23,044	22,878	266,438
22	9010	Customer accounts-Operation supervision	2,606	2,527	2,338	2,478	2,444	2,572	2,576	2,758	2,396	2,680	2,320	2,449	30,145
23	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
24	9030	Customer accounts-Customer records and collec	377,114	417,776	355,006	323,143	331,170	401,813	292,344	315,693	327,300	377,775	367,597	380,005	4,266,733
25	9100	Customer service-Miscellaneous customer serv	239	120	110	109	114	118	142	170	111	122	132	130	1,616
26	9110	Sales-Supervision	19,147	16,740	16,891	15,911	16,487	19,717	16,808	20,947	16,030	18,521	15,890	16,920	210,011
27	9120	Sales-Demonstrating and selling expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
28	9130	Sales-Advertising expenses	215	108	99	98	103	107	128	154	100	110	119	117	1,458
29	9200	A&G-Administrative & general salaries	1,421	1,420	667	2,034	654	864	1,359	654	755	654	1,066	6,272	17,821
30	9210	A&G-Office supplies & expense	676	478	580	419	488	746	466	785	468	583	487	529	6,705
31	9220	A&G-Administrative expense transferred-Credit	(1,048,918)	(1,139,041)	(946,981)	(1,078,097)	(884,993)	(975,237)	(898,720)	(973,685)	(945,344)	(1,072,764)	(1,002,031)	(1,020,835)	(11,986,644)
32	9230	A&G-Outside services employed	29,052	32,533	27,519	23,922	24,881	31,531	20,948	23,289	24,620	28,720	28,532	29,415	324,964
33	9240	A&G-Property insurance	(7,314)	(7,153)	(7,152)	(7,102)	(7,120)	(7,152)	(6,782)	(6,840)	(6,857)	(7,073)	(6,902)	(7,160)	(84,606)
34	9250	A&G-Injuries & damages	38,899	39,392	36,867	39,261	38,440	37,677	37,671	36,780	35,799	38,281	34,878	36,432	450,378
35	9260	A&G-Employee pensions and benefits	154,857	224,404	145,260	282,772	82,187	79,832	147,541	162,965	171,607	191,431	166,790	157,794	1,967,441
36	9280	A&G-Regulatory commission expenses	73	83	126	64	70	68	212	142	74	172	54	69	1,208
37	9302	Miscellaneous general expenses	8,710	26,021	7,267	11,651	18,338	12,328	7,214	7,144	7,479	7,162	8,198	7,506	129,018
38	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
39															
40		Operating (Income)Loss*	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
41															
42	9220	A&G-Administrative expense transferred-Credit	(1,048,918)	(1,139,041)	(946,981)	(1,078,097)	(884,993)	(975,237)	(898,720)	(973,685)	(945,344)	(1,072,764)	(1,002,031)	(1,020,835)	(11,986,644)
43		Allocation Factor to Kentucky	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%
44		Total Allocated Amount	(522,152)	(567,014)	(471,407)	(536,676)	(440,549)	(485,473)	(447,383)	(484,700)	(470,592)	(534,022)	(498,811)	(508,172)	(5,966,951)

*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. 2018-00281
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Base Period: Twelve Months Ended December 31, 2018

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

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

Line No.	Description	actual	actual	actual	actual	actual	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	
Div 009														
1														
2														
3	Payroll	\$ 43,715	\$ 22,051	\$ 44,849	\$ 19,472	\$ 23,062	\$ 24,167	\$ 25,815	\$ 16,772	\$ 47,927	\$ 17,707	\$ 62,409	\$ 10,269	\$ 358,215
4	Payroll Tax Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
5	Ad Valorem - Accrual	\$418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 418,588	\$ 410,845	\$ 410,845	\$ 410,841	\$ 485,000	\$ 485,000	\$ 485,000	\$ 5,199,059
6	Dot Transmission User Tax	\$ -	\$ -	\$ -	\$ -	\$ 137,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,062
7	Taxes Property and Other	\$ 22,305	\$ -	\$ 2,889	\$ 45,644	\$ 43	\$ -	\$ 15,032	\$ 191	\$ 47,280	\$ 11,110	\$ 66	\$ 338	\$ 144,877
8	Public Service Commission Assessment	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	\$ 24,523	\$ 26,088	\$ 26,088	\$ 26,088	\$ 27,296	\$ 27,296	\$ 27,296	\$ 307,288
9	Allocation for taxes other CSC	\$ 16,727	\$ 11,571	\$ 13,828	\$ 12,398	\$ 15,152	\$ 11,197	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,512	\$ 15,512	\$ 15,512	\$ 173,608
10	Allocation from taxes other SS	\$ 21,551	\$ 15,313	\$ 15,559	\$ 16,301	\$ 20,184	\$ (41,810)	\$ 22,152	\$ 22,152	\$ 22,152	\$ 23,138	\$ 23,138	\$ 23,138	\$ 182,969
11	Allocation from taxes other Gen Office	\$ 18,809	\$ (179,541)	\$ 7,557	\$ 16,025	\$ 18,266	\$ 15,729	\$ 6,203	\$ 4,651	\$ 12,071	\$ 18,155	\$ 36,895	\$ 13,674	\$ (11,505)
12														
13	Total	\$568,216	\$ 312,504	\$ 527,772	\$ 552,951	\$ 656,880	\$ 452,394	\$ 521,535	\$ 496,100	\$ 581,759	\$ 597,919	\$ 650,316	\$ 575,228	\$ 6,491,574
14														
Div 002														
15														
16														
17														
18	Payroll	\$345,571	\$ 226,079	\$ 217,302	\$ 244,421	\$ 335,873	\$ 218,311	\$ 338,716	\$ 338,716	\$ 338,716	\$ 353,794	\$ 353,794	\$ 353,794	\$ 3,666,089
19	Ad Valorem	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 69,700	\$ 89,170	\$ 89,170	\$ 89,170	\$ 93,139	\$ 93,139	\$ 93,139	\$ 965,126
20	Payroll Tax Projects	\$ -	\$ -	\$ 13,529	\$ 743	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,424
21	Taxes Property And Other	\$ -	\$ -	\$ -	\$ -	\$ (15,848)	\$ (1,095,601)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,111,447)
22														
23	Total Tax Other Than Income Tax	\$416,271	\$ 295,779	\$ 300,531	\$ 314,864	\$ 389,879	\$ (807,590)	\$ 427,886	\$ 427,886	\$ 427,886	\$ 446,933	\$ 446,933	\$ 446,933	\$ 3,534,192
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)							10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)							49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	
27														
28	Total Allocated Amount	\$ 21,551	\$ 16,313	\$ 15,559	\$ 16,301	\$ 20,184	\$ (41,810)	\$ 22,152	\$ 22,152	\$ 22,152	\$ 23,138	\$ 23,138	\$ 23,138	\$ 182,969
29														
Div 012														
30														
31														
32														
33	Payroll	\$243,898	\$ 152,509	\$ 192,506	\$ 167,175	\$ 215,961	\$ 145,881	\$ 212,892	\$ 212,892	\$ 212,892	\$ 222,369	\$ 222,369	\$ 222,369	\$ 2,423,734
34	Ad Valorem	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 60,100	\$ 60,100	\$ 60,100	\$ 52,600	\$ 52,600	\$ 52,600	\$ 653,700
35														
36	Total Tax Other Than Income Tax	\$296,498	\$ 205,109	\$ 245,106	\$ 219,775	\$ 268,561	\$ 198,481	\$ 272,992	\$ 272,992	\$ 272,992	\$ 274,969	\$ 274,969	\$ 274,969	\$ 3,077,434
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)							10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)							51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	
40														
41	Total Allocated Amount	\$ 16,727	\$ 11,571	\$ 13,828	\$ 12,398	\$ 15,152	\$ 11,197	\$ 15,400	\$ 15,400	\$ 15,400	\$ 15,512	\$ 15,512	\$ 15,512	\$ 173,608
42														
Div 091														
43														
44														
45														
46	Payroll	\$ 37,484	\$ 35,784	\$ 14,840	\$ 31,891	\$ 36,394	\$ 30,796	\$ 11,651	\$ 8,544	\$ 23,449	\$ 35,671	\$ 73,316	\$ 26,670	\$ 386,499
47	Payroll Tax Projects	\$ -	\$ 21	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63
48	Ad Valorem	\$ 300	\$ (396,474)	\$ 300	\$ 300	\$ 300	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ (389,674)
49	Occupational Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
50														
51	Total Tax Other Than Income Tax	\$ 37,784	\$ (360,670)	\$ 15,181	\$ 32,191	\$ 36,694	\$ 31,596	\$ 12,481	\$ 9,344	\$ 24,249	\$ 36,471	\$ 74,116	\$ 27,470	\$ (23,112)
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)							49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	
55														
56	Total Allocated Amount	\$ 18,809	\$ (179,541)	\$ 7,557	\$ 16,025	\$ 18,266	\$ 15,729	\$ 6,203	\$ 4,651	\$ 12,071	\$ 18,155	\$ 36,895	\$ 13,674	\$ (11,505)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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: Wailer

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total	
		Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20		Mar-20
Div 009														
1														
2														
3	Payroll	19,472	23,062	20,042	22,493	13,966	49,875	18,239	64,282	10,577	45,026	22,712	46,194	355,960
4	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Ad Valorem - Accrual	492,510	492,510	492,510	492,510	492,510	492,510	492,510	492,510	492,510	492,510	492,510	492,510	5,910,122
6	Dot Transmission User Tax	-	137,062	-	-	-	-	-	-	-	-	-	-	137,062
7	Taxes Property and Other	45,644	43	-	16,431	211	83	11,110	66	338	22,305	-	2,869	99,099
8	Public Service Commission Assessment	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	28,286	339,436
9	Allocation for taxes other CSC	15,512	15,512	15,512	15,512	15,512	15,512	15,888	15,888	15,888	15,888	15,888	15,888	188,397
10	Allocation from taxes other SS	23,138	23,138	23,138	23,138	23,138	23,138	23,138	23,688	23,688	23,688	23,688	23,688	280,956
11	Allocation from taxes other Gen Office	16,273	18,515	15,181	13,734	17,519	2,397	18,688	37,990	14,073	19,617	18,767	8,050	200,805
12														
13	Total	\$ 640,835	\$ 738,129	\$ 694,669	\$ 612,104	\$ 591,163	\$ 611,801	\$ 608,409	\$ 662,710	\$ 585,360	\$ 647,320	\$ 601,852	\$ 617,486	\$ 7,511,837
14														
Div 002														
15														
16														
17														
18	Payroll	\$ 353,794	\$ 353,794	\$ 353,794	\$ 353,794	\$ 353,794	\$ 353,794	\$ 364,408	\$ 364,408	\$ 364,408	\$ 364,408	\$ 364,408	\$ 364,408	4,309,211
19	Ad Valorem	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	\$ 93,139	1,117,688
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
22														
23	Total Tax Other Than Income Tax	\$ 446,933	\$ 446,933	\$ 446,933	\$ 446,933	\$ 446,933	\$ 446,933	\$ 457,547	\$ 457,547	\$ 457,547	\$ 457,547	\$ 457,547	\$ 457,547	\$ 5,426,879
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	
27														
28	Total Allocated Amount from Div 2	23,138	23,138	23,138	23,138	23,138	23,138	23,688	23,688	23,688	23,688	23,688	23,688	\$ 280,956
29														
30	Div 012													
31														
32														
33	Payroll	\$ 222,369	\$ 222,369	\$ 222,369	\$ 222,369	\$ 222,369	\$ 222,369	\$ 229,040	\$ 229,040	\$ 229,040	\$ 229,040	\$ 229,040	\$ 229,040	2,708,452
34	Ad Valorem	\$ 52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	52,600	631,200
35														
36	Total Tax Other Than Income Tax	\$ 274,969	\$ 274,969	\$ 274,969	\$ 274,969	\$ 274,969	\$ 274,969	\$ 281,640	\$ 281,640	\$ 281,640	\$ 281,640	\$ 281,640	\$ 281,640	\$ 3,339,652
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	10.95%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	51.52%	
40														
41	Total Allocated Amount from Div 12	15,512	15,512	15,512	15,512	15,512	15,512	15,888	15,888	15,888	15,888	15,888	15,888	\$ 188,397
42														
43	Div 091													
44														
45														
46	Payroll	\$ 31,891	\$ 36,394	\$ 29,696	\$ 26,789	\$ 34,394	\$ 4,015	\$ 36,741	\$ 75,516	\$ 27,470	\$ 38,608	\$ 36,879	\$ 15,328	\$ 393,719
47	Payroll Tax Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ 44	66
48	Ad Valorem	800	800	800	800	800	800	800	800	800	800	800	800	9,600
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Tax Other Than Income Tax	\$ 32,691	\$ 37,194	\$ 30,496	\$ 27,589	\$ 35,194	\$ 4,815	\$ 37,541	\$ 76,316	\$ 28,270	\$ 39,408	\$ 37,701	\$ 16,172	\$ 403,385
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)	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	
55														
56	Total Allocated Amount from Div 91	16,273	18,515	15,181	13,734	17,519	2,397	18,688	37,990	14,073	19,617	18,767	8,050	\$ 200,805

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(d) SCHEDULE D

Operating Income Summary

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

FR 16(B)(d)1
 Schedule D-1
 Witness: Wailer, Densman

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	106,055,302	(9,535,811)					(9,535,811)
2	480 Gas Rev - Commercial	45,531,133	(3,923,113)					(3,923,113)
3	480 Gas Rev - Industrial	6,051,221	(680,837)					(680,837)
4	480 Gas Rev - Public Authority & Other	7,513,898	(764,092)					(764,092)
5								
6								
7	Total SALE of Gas	165,151,555	(14,903,853)	0	0	0	0	(14,903,853)
8								
9	Other Operating Income							
10	Forfeited discounts	1,388,389		(83,424)				(83,424)
11	488 MISC. Service Revenues	792,006		14,048				14,048
12	489 Revenue From Transporting Gas to Others	17,013,346		(2,131,964)				(2,131,964)
13	495 Other Gas Service Revenue	1,148,568		1,329,195				1,329,195
14								
15	Total Other Operating Income	20,342,309	0	(872,145)	0	0	0	(872,145)
16								
17	Total Operating Revenue	185,493,864	(14,903,853)	(872,145)	0	0	0	(15,775,998)
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	83,882,422			(5,500,067)			(5,500,067)
21								
22	Total Other Gas Supply Expenses - Operation	83,882,422	0	0	(5,500,067)	0	0	(5,500,067)
23								
24	Total Plant Revenue	101,611,442	(14,903,853)	(872,145)	5,500,067	0	0	(10,275,930)
25								
26	Blended Effective Tax Rate	24.95%	(3,718,511)	(217,600)	1,372,267	0	0	(2,563,845)
27								
28	NET Operating Income Impact		(11,185,341)	(654,545)	4,127,801	0	0	(7,712,086)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29	7590 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
30	8140 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
31	8150 815 Maps and records	-	-	-	-	-	-	-
32	8160 816 Storage Wells Expense	326,734	(1,090)	-	-	-	-	(1,090)
33	8170 817 Storage Lines Expense	22,639	(648)	(297)	(297)	-	-	(1,241)
34	8180 818 Storage Compressor Station	28,860	(523)	(22)	(22)	-	-	(566)
35	8190 819 Storage Compressor Station Fuel	879	-	(143)	(143)	-	-	(287)
36	8200 820 Storage Measuring & Regulating	6,847	(69)	(220)	(220)	-	-	(510)
37	8210 821 Storage Purification	54,469	(1,370)	(335)	(335)	-	-	(2,040)
38	8240 824 Storage Other Expense	-	-	-	-	-	-	-
39	8250 825 Storage Royalties	10,451	-	(1,706)	(1,706)	-	-	(3,412)
40	8310 831 Storage Maintenance Structure	13,541	-	-	-	-	-	-
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
42	8340 834 Storage Maintenance Compressor	3,463	(115)	-	-	-	-	(115)
43	8350 835 Storage Maintenance Meas/Reg	-	-	-	-	-	-	-
44	8360 836 Storage Maintenance Purification	-	-	-	-	-	-	-
45	8370 837 Maintenance of other equipment	-	-	-	-	-	-	-
46	8400 840 Other Storage Expense	-	-	-	-	-	-	-
47	8410 841 Storage Operation	71,800	(2,227)	-	-	-	-	(2,227)
48	8470 847 Storage Maintenance	-	-	-	-	-	-	-
49	8500 850 Trsm Supervision & Engineering	47	-	-	-	-	-	-
50	8520 852 Communication system expenses	-	-	-	-	-	-	-
51	8550 855 Other Fuel & Power Comp	368	-	(60)	(60)	-	-	-
52	8560 856 Trsm Mains Expense	395,189	(6,907)	(1,863)	(1,863)	-	-	(10,633)
53	8570 857 Trsm Measuring & Regulating	29,427	(724)	(1,145)	(1,145)	-	-	(3,014)
54	8590 859 Trsm Other Exp	-	-	-	-	-	-	-
55	8600 860 Rents	-	-	-	-	-	-	-
56	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
57	8630 863 Trsm Maint of Mains	16,570	(534)	-	-	-	-	(534)
58	8640 864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-	-
59	8650 865 Trsm Maint Meas/Reg Sta	-	-	-	-	-	-	-
60	8670 867 Trsm Maint Other Eq	-	-	-	-	-	-	-
61	8700 870 Dist Supervision & Engineering	1,452,843	(14,403)	(8,545)	(8,545)	-	-	(31,493)
62	8710 871 Dist Load Dispatching	792	-	(129)	(129)	-	-	(259)
63	8711 8711 Odorization	26,727	-	-	-	-	-	-
64	8720 872 Dist Comp Sta	-	-	-	-	-	-	-
65	8740 874 Dist Main/Ser Exp	4,585,210	(58,399)	(9,104)	(9,104)	-	-	(76,608)
66	8750 875 Dist Meas/Reg Sta-Gen	618,282	(14,798)	(204)	(204)	-	-	(15,206)
67	8760 876 Dist Meas/Reg Sta-Ind	125,801	(4,134)	-	-	-	-	(4,134)
68	8770 877 Dist Meas/Reg Sta-Cly.	45,140	-	(679)	(679)	-	-	(1,357)
69	8780 878 Dist Mtr/House Reg	848,813	(26,085)	(2,205)	(2,205)	-	-	(30,496)
70	8790 879 Dist Cust Install	3,009	-	-	-	-	-	-
71	8800 880 Dist Other Exp	5,729	2	-	-	-	-	2
72	8810 881 Dist Rents	443,578	-	(72,071)	(72,071)	-	-	(144,142)
73	8850 885 Dist Maint Super/Eng	1,232	-	-	-	-	-	-
74	8860 886 Dist Maint Struc/Improv	131	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

Line No.	Account No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2-2 ADJ 1	D-2-2 ADJ 2	D-2-2 ADJ 3	D-2-2 ADJ 4	D-2-2 ADJ 5	
75	8870 887 Dist Maint of Mains	30,074	(783)	(5)	(5)	-	-	(793)
76	8890 889 Dist Maint Meas/Reg Sta-Gen	71,786	(1,747)	(1,204)	(1,204)	-	-	(4,154)
77	8900 890 Dist Maint Meas/Reg Sta-Ind	2,114	(22)	-	-	-	-	(22)
78	8910 891 Dist Maint Meas/Reg Sta-Cty	950	-	(155)	(155)	-	-	(310)
79	8920 892 Dist Maint of Ser	6,794	(226)	-	-	-	-	(226)
80	8930 893 Dist Maint Mtr/House Reg	-	-	-	-	-	-	-
81	8940 894 Dist Maint Other Eq	7,847	-	-	-	-	-	-
82	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
83	9010 901 Cust Accts Supervision	-	-	-	-	-	-	-
84	9020 902 Cust Accts Mtr Exp	1,127,896	(15,948)	(701)	(701)	-	-	(17,350)
85	9030 903 Cust Accts Records/Collections	1,283,457	(14,682)	(30)	(30)	-	-	(14,742)
86	9040 904 Cust Accts Uncoll Accts	549,343	-	-	-	(208,293)	-	(208,293)
87	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
88	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
89	9090 909 Cust Ser Supervision	129,523	(3,583)	-	-	-	-	(3,583)
90	9100 910 Cust Ser Assist Exp	-	-	-	-	-	-	-
91	9110 911 Cust Ser Info Adv Exp	253,382	(6,378)	-	-	-	-	(6,378)
92	9120 912 Demonstrating and Selling Expenses	143,981	-	-	-	-	-	-
93	9130 913 Advertising Expenses	43,530	-	-	-	-	-	-
94	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
95	9200 920 Administrative and General Salaries	132,956	(4,516)	-	-	-	-	(4,516)
96	9210 921 Adm Gen Office Supply	49,311	-	-	-	-	-	-
97	9220 922 Administrative Expense Transferred	13,030,745	-	-	-	-	1,468,019	1,468,019
98	9230 923 Adm Gen Outside Services Empl	359,911	-	-	-	-	-	-
99	9240 924 Property Insurance	88,358	-	-	-	-	-	-
100	9250 925 Adm Gen Injuries/Damages	79,906	-	-	-	-	-	-
101	9260 926 Adm Gen Empl Pen/Ben	1,821,264	(16,969)	-	-	-	-	(16,969)
102	9270 927 Adm Gen Franchise Req	800	-	-	-	-	-	-
103	9280 928 Adm Gen Reg Comm Exp	92,766	-	-	-	-	-	-
104	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
105	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
106	9302 9302 Adm Gen Gen Exp	83,791	-	-	-	-	-	-
107	9310 931 A&G-Rents	13,266	-	(2,166)	(2,166)	-	-	(4,332)
108	9320 932 Adm Gen Maint Gen Plant	18,812	-	-	-	-	-	-
109	Total	28,531,137	(196,878)	(102,990)	(102,990)	(208,293)	1,468,019	856,988
110	Labor and Benefits	7,010,809	(196,878)	-	-	-	-	(196,878)
111	Rent, Maintenance and Utilities	630,787	-	(102,990)	-	-	-	(102,990)
112	Other O&M	15,500,391	-	-	(102,990)	-	-	(102,990)
113	Bad Debt	549,343	-	-	-	(208,293)	-	(208,293)
114	Costs allocated from SSU and KY-MDS General Office	13,030,745	0	(0)	(372,871)	-	1,468,019	1,095,148
115	Total	36,722,076	(196,878)	(102,990)	(475,861)	(208,293)	1,468,018	483,987
116	Blended Effective Tax Rate	24.95%	49,121	25,696	118,727	51,969	(366,271)	(120,757)
117	NET Operating Income Impact	-	(147,757)	(77,294)	(357,134)	(156,324)	1,101,748	363,239

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

FR 16(B)(d)1
 Schedule D-1
 Witness: Waller, Densman

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
118	403 DEPRECIATION Expense	20,643,162	2,458,934					2,458,934
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	24,559						0
121								
122	Total DEPRECIATION and Amortization	<u>20,667,720</u>	<u>2,458,934</u>					<u>2,458,934</u>
123								
124	Blended Effective Tax Rate	24.95%	<u>613,504</u>					<u>613,504</u>
125								
126	NET Operating Income Impact		<u>1,845,430</u>					<u>1,845,430</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>6,491,574</u>		<u>1,020,263</u>				<u>1,020,263</u>
132								
133	Blended Effective Tax Rate	24.95%		<u>254,556</u>				<u>254,556</u>
134								
135	NET Operating Income Impact			<u>765,708</u>				<u>765,708</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

LN NO	Purpose and Description		Amount
1	ADJ1		
2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$96,519,490
3	due to cold weather in base period, and changes in gas costs between the periods	Base	<u>106,055,302</u>
4		Adjustment	(\$9,535,811)
5			-9.0%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$41,608,020
8	due to cold weather in base period, and changes in gas costs between the periods	Base	<u>45,531,133</u>
9		Adjustment	(\$3,923,113)
10			-8.6%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$5,370,385
13	increases and reductions, shifts from base period to test year and	Base	<u>6,051,221</u>
14	changes in gas costs between the periods.	Adjustment	(\$680,837)
15			-11.3%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$6,749,807
18	volumes due to cold weather in base period, and changes in gas costs between the periods	Base	<u>7,513,898</u>
19		Adjustment	(\$764,092)
20			-10.2%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	<u>0</u>
24		Adjustment	\$0
25			0.0%
26	ADJ2		
27	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,304,965
28	payment fees from the base period to the test year.	Base	<u>1,388,389</u>
29		Adjustment	(\$83,424)
30			-6.0%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$806,054
33	revenues for the base period.	Base	<u>792,006</u>
34		Adjustment	\$14,048
35			1.8%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$14,881,382
38	changes in demand for existing industries and account for migration to/from transportation service	Base	<u>17,013,346</u>
39		Adjustment	(\$2,131,964)
40			-12.5%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,477,763
43	individual customers and special contract reformations	Base	<u>1,148,568</u>
44		Adjustment	\$1,329,195
45			115.7%
46	ADJ3		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$78,382,354
48	for sales service. The Base Period includes Unbilled Gas Costs that will zero out by the end	Base	<u>83,882,422</u>
49	of the base period when replaced by actuals. Gas costs in the Forecasted Period are lower	Adjustment	(\$5,500,067)
50	primarily due to lower estimated GCA price		-6.6%
51			
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		185,493,864
56	Base Year Gas Costs		<u>83,882,422</u>
57	Base Year Gross Profit		101,611,442
58			
59	Test Year Revenues		169,717,866
60	Test Year Gas costs		<u>78,382,354</u>
61	Test Year Gross Profit		91,335,512

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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, Densman

LN	NO Purpose and Description		Amount
1	ADJ 1		
2	Labor and Benefits - The purpose of this adjustment is to account for forecasted labor and benefits expense	Forecasted	6,813,931
3	due primarily to adjustments to labor capitalization rate versus the base period.	Base	<u>7,010,809</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	(196,878)
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		-2.8%
6			
7	ADJ 2		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	527,796
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>630,787</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	(\$102,990)
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		-16.3%
12	for Kentucky operations.		
13			
14	ADJ 3		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	6,833,591
16	labor, benefits, rent, and bad debt.	Base	<u>7,309,452</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	(\$475,861)
18			-6.5%
19			
20	ADJ 4		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	341,050
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>549,343</u>
23	margins from the revenues projection.	Adjustment	(\$208,293)
24			-61.1%
25	ADJ 5		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	14,498,764
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>13,030,746</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$1,468,018
29			11.3%
30			
31	<u>Summary of O & M adjustments.</u>	Forecasted	29,015,133
32		Base	<u>28,531,137</u>
33		Adjustment	\$483,996
34			1.7%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: Base Period Forecasted Period FR 16(8)(d)2.3
 Type of Filing: Original Updated Revised Schedule D-2.3
 Workpaper Reference No(s): _____ Witness: Waller, Densman

LN	NO	Purpose and Description		Amount
1		<u>ADJ1</u>		
2		Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$23,102,096
3		depreciation expense due to the increased level of depreciable plant investment.	Base	<u>20,643,162</u>
4			Adjustment	\$2,458,934
5				11.9%
6		<u>ADJ2</u>		
7		Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$7,511,837
8		changes in Taxes, Other than Income Taxes	Base	<u>6,491,574</u>
9			Adjustment	\$1,020,263
10				15.7%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(e) SCHEDULE E

Income Tax Calculation

Schedule	Pages	Description
E	1	Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Computation of State & Federal Income Tax
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Type of Filing: Original Updated Revised
 Workpaper Reference No(s). _____
 FR 16(8)(e)
 Schedule E
 Witness: Waller, Story

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 33,822,603	\$ (259,977)	\$ 33,562,626	C-2
2	Interest Deduction	8,488,094	876,930	9,365,025	*
3	Taxable Income	\$ 25,334,509	\$ (1,136,908)	\$ 24,197,601	
4	Composite Tax Rate (state & federal)	24.950%		24.950%	**
5	State & Federal Income Tax	\$ 6,320,960	\$ (283,658)	\$ 6,037,302	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$414,053,383		\$495,967,913	B-1
7	Weighted cost of Debt	2.05%		1.89%	J-1
8	Interest Expense	\$ 8,488,094		\$ 9,365,025	
9	2018 ** Composite Tax Rate Calculation: $5.00\% + 21\%(100\% - 6.00\%) = 24.95\%$				
10	State Tax Rate	5.00%			
11	Federal Tax Rate	21.00%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

FR 16(8)(f) SCHEDULE F

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 SOCIAL and Service CLUB DUES
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

Line	No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD						
1	Various		AGA	44,365	100%	44,365
2	Various		MCLEAN COUNTY CHAMBER OF COMMERCE	100		100
3	Various		LAKE BARKLEY CHAMBER OF COMMERCE	140		140
4	Various		LEADERSHIP KENTUCKY FOUNDATION INC.	100		100
5	Various		LAKE NEWS	27		27
6	Various		NACE INTERNATIONAL	130		130
7	Various		PENNYRILE BOARD OF REALTORS	75		75
8	Various		KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
9	Various		CAMPBELLSVILLE / TAYLOR COUNTY CHAMBER OF COMMERCE	59		59
10	Various		PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE	510		510
11	Various		GLASGOW/BARREN COUNTY CHAMBER OF COMMERCE	2,500		2,500
12	Various		GLASGOW/BARREN COUNTY CHAMBER OF COMMERCE	1,250		1,250
13	Various		GLASGOW/BARREN COUNTY CHAMBER OF COMMERCE	75		75
14	Various		CAVE CITY CHAMBER OF COMMERCE	200		200
15	Various		HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALTY	150		150
16	Various		HOME BUILDERS ASSOCIATION OF OWENSBORO	300		300
17	Various		TRIGG COUNTY CHAMBER OF COMMERCE	235		235
18	Various		KENTUCKY GAS ASSOCIATION	250		250
19	Various		BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	421		421
20	Various		OHIO COUNTY CHAMBER OF COMMERCE	300		300
21	Various		PADUCAH AREA CHAMBER OF COMMERCE	350		350
22	Various		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
23	Various		KENTUCKY CHAMBER OF COMMERCE	13,735		13,735
24	Various		MARION COUNTY CHAMBER OF COMMERCE	400		400
25	Various		GREATER BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	150		150
26	Various		GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
27	Various		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
28	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	300		300
29	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	3,000		3,000
30	Various		GREENSBURG / GREEN COUNTY CHAMBER OF COMMERCE	200		200
31	Various		MAYFIELD /GRAVES COUNTY CHAMBER OF COMMERCE	775		775
32	Various		KENTUCKY ASSOCIATION OF MASTER CONTRACTORS INC	2,500		2,500
33	Various		GREATER MUHLENBERG CHAMBER OF COMMERCE	187		187
34	Various		SHELBY COUNTY CHAMBER OF COMMERCE	2,999		2,999
35	Various		ECONOMIC DEVELOPMENT COUNCIL	11,000		11,000
36	Various		CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,348		1,348
37	Various		MAD HOP CO BOARD OF REALTORS	100		100
38	Various		KENTUCKY RESTAURANT ASSOCIATION	395		395
39	Various		BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
40	Various		HOPKINS COUNTY REGIONAL CHAMBER OF COMMERCE	305		305
41	Various		REALTOR ASSOCIATION OF SOUTHERN KENTUCKY	200		200
42	Various		HOME BUILDERS ASSOCIATION	415		415
43	Various		DANVILLE BOYLE COUNTY CHAMBER OF COMMERCE	421		421
44	Various		GREATER OWENSBORO REALTOR ASSOCIATION	256		256
45	Various		KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
46	Various		GRAND RIVERS CHAMBER OF COMMERCE	100		100
47	Various		CADIZ ROTARY CLUB	100		100
48	Various		DAWSON SPRINGS CHAMBER OF COMMERCE	75		75
49	Various		HOME BUILDERS ASSOCIATION	450		450
50	Various		OWENSBORO ASSN OF PLUMBING HEATING AND COOLING CON	100		100
51	Various		FRANKLIN-SIMPSON CHAMBER OF COMMERCE	1,000		1,000
52	Various		PADUCAH BOARD OF REALTORS INC	300		300
53	Various		AMERICAN SOCIETY OF MECHANICAL ENGINEERS	155		155
54	Various		OKLAHOMA ACCOUNTANCY BOARD	34		34
55	Various		TENNESSEE PROFESSIONAL ENGINEER (LICENSE RENEWAL)	140		140
56	Various		SAM'S CLUB	50		50
57	Various		KENTUCKY STATE TREASURER (NOTARY RENEWAL)	50		50
58	Various		SAM'S CLUB	20		20
59	Various		CITY OF STANFORD, KY (BUSINESS LICENSE)	70		70
60	Various		WARREN COUNTY CLERKS OFFICE	38		38
61	Various		NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	264		264
62	Various		TNTAP	409		409
63	Various		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
64	Various		LOGAN COUNTY HOME BUILDERS	350		350
65	Various		LINCOLN COUNTY CHAMBER OF COMMERCE	140		140
66	Various		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	420		420
67	Various		CRITTENDEN COUNTY ECONOMIC DEVELOPMENT	250		250
68	Various		CRITTENDEN COUNTY ECONOMIC DEVELOPMENT	250		250
69	Various		GARRARD COUNTY CHAMBER OF COMMERCE	300		300
70	Various		HART COUNTY CHAMBER OF COMMERCE	200		200
71	Various		SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN	11,000		11,000
Total Base Period				126,745		126,745

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 SOCIAL and Service CLUB DUES
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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
TEST PERIOD						
1	Various	AGA		44,365	100%	44,365
2	Various	MCLEAN COUNTY CHAMBER OF COMMERCE		100		100
3	Various	LAKE BARKLEY CHAMBER OF COMMERCE		140		140
4	Various	LEADERSHIP KENTUCKY FOUNDATION INC.		100		100
5	Various	LAKE NEWS		27		27
6	Various	NACE INTERNATIONAL		130		130
7	Various	PENNYRILE BOARD OF REALTORS		75		75
8	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION		200		200
9	Various	CAMPBELLSVILLE / TAYLOR COUNTY CHAMBER OF COMMERCE		59		59
10	Various	PRINCETON / CALDWELL COUNTY CHAMBER OF COMMERCE		510		510
11	Various	GLASGOW/BARREN COUNTY CHAMBER OF COMMERCE		2,500		2,500
12	Various	GLASGOW/BARREN COUNTY CHAMBER OF COMMERCE		1,250		1,250
13	Various	GLASGOW/BARREN COUNTY CHAMBER OF COMMERCE		75		75
14	Various	CAVE CITY CHAMBER OF COMMERCE		200		200
15	Various	HOPKINSVILLE CHRISTIAN AND TODD COUNTY ASSN OF REALT		150		150
16	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO		300		300
17	Various	TRIGG COUNTY CHAMBER OF COMMERCE		235		235
18	Various	KENTUCKY GAS ASSOCIATION		250		250
19	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE		421		421
20	Various	OHIO COUNTY CHAMBER OF COMMERCE		300		300
21	Various	PADUCAH AREA CHAMBER OF COMMERCE		350		350
22	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP		10,000		10,000
23	Various	KENTUCKY CHAMBER OF COMMERCE		13,735		13,735
24	Various	MARION COUNTY CHAMBER OF COMMERCE		400		400
25	Various	GREATER BRECKINRIDGE COUNTY CHAMBER OF COMMERCE		150		150
26	Various	GREATER OWENSBORO CHAMBER OF COMMERCE		760		760
27	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION		295		295
28	Various	ANDERSON COUNTY CHAMBER OF COMMERCE		300		300
29	Various	ANDERSON COUNTY CHAMBER OF COMMERCE		3,000		3,000
30	Various	GREENSBURG / GREEN COUNTY CHAMBER OF COMMERCE		200		200
31	Various	MAYFIELD /GRAVES COUNTY CHAMBER OF COMMERCE		775		775
32	Various	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS INC		2,500		2,500
33	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE		187		187
34	Various	SHELBY COUNTY CHAMBER OF COMMERCE		2,999		2,999
35	Various	ECONOMIC DEVELOPMENT COUNCIL		11,000		11,000
36	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE		1,348		1,348
37	Various	MAD HOP CO BOARD OF REALTORS		100		100
38	Various	KENTUCKY RESTAURANT ASSOCIATION		395		395
39	Various	BOWLING GREEN AREA CHAMBER OF COMMERCE		7,500		7,500
40	Various	HOPKINS COUNTY REGIONAL CHAMBER OF COMMERCE		305		305
41	Various	REALTOR ASSOCIATION OF SOUTHERN KENTUCKY		200		200
42	Various	HOME BUILDERS ASSOCIATION		415		415
43	Various	DANVILLE BOYLE COUNTY CHAMBER OF COMMERCE		421		421
44	Various	GREATER OWENSBORO REALTOR ASSOCIATION		256		256
45	Various	KENTUCKY LAKE CHAMBER OF COMMERCE		500		500
46	Various	GRAND RIVERS CHAMBER OF COMMERCE		100		100
47	Various	CADIZ ROTARY CLUB		100		100
48	Various	DAWSON SPRINGS CHAMBER OF COMMERCE		75		75
49	Various	HOME BUILDERS ASSOCIATION		450		450
50	Various	OWENSBORO ASSN OF PLUMBING HEATING AND COOLING CON		100		100
51	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE		1,000		1,000
52	Various	PADUCAH BOARD OF REALTORS INC		300		300
53	Various	AMERICAN SOCIETY OF MECHANICAL ENGINEERS		155		155
54	Various	OKLAHOMA ACCOUNTANCY BOARD		34		34
55	Various	TENNESSEE PROFESSIONAL ENGINEER (LICENSE RENEWAL)		140		140
56	Various	SAM'S CLUB		50		50
57	Various	KENTUCKY STATE TREASURER (NOTARY RENEWAL)		50		50
58	Various	SAM'S CLUB		20		20
59	Various	CITY OF STANFORD, KY (BUSINESS LICENSE)		70		70
60	Various	WARREN COUNTY CLERKS OFFICE		38		38
61	Various	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS		264		264
62	Various	TNTAP		409		409
63	Various	KENTUCKY OIL AND GAS ASSOCIATION		1,000		1,000
64	Various	LOGAN COUNTY HOME BUILDERS		350		350
65	Various	LINCOLN COUNTY CHAMBER OF COMMERCE		140		140
66	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES		420		420
67	Various	CRITTENDEN COUNTY ECONOMIC DEVELOPMENT		250		250
68	Various	CRITTENDEN COUNTY ECONOMIC DEVELOPMENT		250		250
69	Various	GARRARD COUNTY CHAMBER OF COMMERCE		300		300
70	Various	HART COUNTY CHAMBER OF COMMERCE		200		200
71	Various	SOUTH WESTERN KENTUCKY ECONOMIC DEVELOPMENT COUN		11,000		11,000
Total Forecasted Period				126,745		126,745

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
CHARITABLE CONTRIBUTIONS
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Education	\$ 36,363	100%	\$ 36,363
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ -		0
4	Various	Museums & Arts	\$ 17,865		17,865
5	Various	Youth Clubs & Centers	\$ 6,350		6,350
6	Various	Community Welfare	\$111,309		111,309
7	Various	American Red Cross	\$ 5,000		5,000
8	Various	Salvation Army	\$ -		0
9	Various	Heat Help Assistance Programs	\$115,000		115,000
		Total	\$291,887		\$ 291,887
TEST PERIOD					
1	Various	Education	\$ 36,363	100%	\$ 36,363
2	Various	United Way Agencies	\$ -		0
3	Various	Health	\$ -		0
4	Various	Museums & Arts	\$ 17,865		17,865
5	Various	Youth Clubs & Centers	\$ 6,350		6,350
6	Various	Community Welfare	\$111,309		111,309
7	Various	American Red Cross	\$ 5,000		5,000
8	Various	Salvation Army	\$ -		0
9	Various	Heat Help Assistance Programs	\$115,000		115,000
		Total	\$291,887		\$ 291,887

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. 2018-00281
INITIATION FEES/COUNTRY CLUB Expenses *
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

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	
3		Total	\$ -		\$ -		\$ -	

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

NOTE: There are no OCC expenses for the Base Period

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Div 009						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		Div 091						
7	Various	Sub Account 07421- Service Awards	\$ 44,392	49.78%	\$ 22,098	\$ 37,359	49.78%	\$ 18,598
8								
9		Total	\$ 44,392		\$ 22,098	\$ 37,359		\$ 18,598
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ -	5.18%	\$ -	\$ -	5.18%	\$ -
13								
14		Total	\$ -		\$ -	\$ -		\$ -
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 175,118	5.64%	\$ 9,879	\$ 300,931	5.64%	\$ 16,976
18								
19		Total	\$ 175,118		\$ 9,879	\$ 300,931		\$ 16,976
20								
21		Grand Total	\$ 219,510		\$ 31,977	\$ 338,291		\$ 35,574

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Customer Service and Informational SALES and General ADVERTISING Expense
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Customer Service and Informational Expenses						
2								
3		Div 009						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	129,523	100%	129,523	128,272	100%	128,272
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 129,523		\$ 129,523	\$ 128,272		\$ 128,272
9								
10		Div 091						
11	907	Supervision (1)	\$ -	49.78%	\$ -	\$ -	49.78%	\$ -
12	908	Customer Assistance	-	49.78%	-	-	49.78%	-
13	909	Informational Advertising (1)	-	49.78%	-	-	49.78%	-
14	910	Miscellaneous Customer Service and Informational (1)	1,363	49.78%	679	1,616	49.78%	804
15		Total	\$ 1,363		\$ 679	\$ 1,616		\$ 804
16								
17		Div 002						
18	907	Supervision (1)	\$ -	5.18%	\$ -	\$ -	5.18%	\$ -
19	908	Customer Assistance	-	5.18%	-	-	5.18%	-
20	909	Informational Advertising (1)	-	5.18%	-	-	5.18%	-
21	910	Miscellaneous Customer Service and Informational (1)	-	5.18%	-	-	5.18%	-
22		Total	\$ -		\$ -	\$ -		\$ -
23								
24		Div 012						
25	907	Supervision (1)	\$ -	5.64%	\$ -	\$ -	5.64%	\$ -
26	908	Customer Assistance	-	5.64%	-	-	5.64%	-
27	909	Informational Advertising (1)	-	5.64%	-	-	5.64%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.64%	-	-	5.64%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$ 253,382	100%	\$ 253,382	\$ 253,468	100%	\$ 253,468
35	912	Demonstration and Selling (1)	143,981	100%	143,981	115,937	100%	115,937
36	913	Advertising	43,530	100%	43,530	35,170	100%	35,170
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 440,892		\$ 440,892	\$ 404,575		\$ 404,575
39								
40		Div 091						
41	911	Supervision	\$ 194,694	49.78%	\$ 96,918	\$ 210,011	49.78%	\$ 104,543
42	912	Demonstration and Selling (1)	0	49.78%	0	0	49.78%	0
43	913	Advertising	1,230	49.78%	612	1,458	49.78%	726
44	916	Miscellaneous Sales Expense	0	49.78%	0	0	49.78%	0
45		Total	\$ 195,923		\$ 97,531	\$ 211,468		\$ 105,269
46								
47		Div 002						
48	911	Supervision	\$ -	5.18%	\$ -	\$ -	5.18%	\$ -
49	912	Demonstration and Selling (1)	20,339	5.18%	1,053	22,686	5.18%	1,174
50	913	Advertising	-	5.18%	-	-	5.18%	-
51	916	Miscellaneous Sales Expense	-	5.18%	-	-	5.18%	-
52		Total	\$ 20,339		\$ 1,053	\$ 22,686		\$ 1,174
53								
54		Div 012						
55	911	Supervision	\$ -	5.64%	\$ -	\$ -	5.64%	\$ -
56	912	Demonstration and Selling (1)	-	5.64%	-	-	5.64%	-
57	913	Advertising	-	5.64%	-	-	5.64%	-
58	916	Miscellaneous Sales Expense	-	5.64%	-	-	5.64%	-
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. 2018-00281
ADVERTISING
Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Line No.	Item (A)	Base Period				Forecasted Period			
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	Div 009								
2	Newspaper, Magazine, bill stuffer & Other	\$ 184,693	\$ 4,894	\$ 189,587	100%	\$ 189,587	\$ 184,693	100%	\$ 184,693
3									
4	Div 091								
5	Newspaper, Magazine, bill stuffer & Other	1,363	318,911	320,275	49.78%	159,433	1,363	49.78%	679
6									
7	Div 002								
8	Newspaper, Magazine, bill stuffer & Other	209,133	-	209,133	5.18%	10,827	209,133	5.18%	10,827
9									
10	Div 012								
11	Newspaper, Magazine, bill stuffer & Other	1,752	-	1,752	5.64%	99	1,752	5.64%	99
12									
13	Grand Total	<u>\$ 396,941</u>	<u>\$ 323,806</u>	<u>\$ 720,747</u>		<u>\$ 359,946</u>	<u>\$ 396,941</u>		<u>\$ 196,297</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

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	\$ (22,453)	100%	\$ (22,453)	\$ (21,192)	100%	\$ (21,192)
4	06121- Legal	\$ 382,365	100%	382,365	\$ 360,889	100%	360,889
5	Total	\$ 359,911		\$ 359,911	\$ 339,697		\$ 339,697
6							
7	Div 091						
8	06111- Contract Labor	\$ 35,196	49.78%	\$ 17,520	\$ 56,218	49.78%	\$ 27,985
9	06121- Legal	\$ 168,250	49.78%	83,755	\$ 268,746	49.78%	133,782
10	Total	\$ 203,446		\$ 101,275	\$ 324,964		\$ 161,767
11							
12	Div 002						
13	06111- Contract Labor	\$ 10,575,222	5.18%	\$ 547,492	\$10,595,303	5.18%	\$ 548,532
14	06121- Legal	\$ 454,128	5.18%	23,511	\$ 454,990	5.18%	23,555
15	Total	\$ 11,029,350		\$ 571,003	\$11,050,293		\$ 572,087
16							
17	Div 012						
18	06111- Contract Labor	\$ 614,020	5.64%	\$ 34,638	\$ 448,998	5.64%	\$ 25,329
19	06121- Legal	\$ 48,342	5.64%	2,727.06	\$ 35,350	5.64%	1,994.15
20	Total	\$ 662,361		\$ 37,365	\$ 484,348		\$ 27,323

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

Alcoa Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Projected Rate Case Expense

Date: X Base Period: X Forecasted Period: FR 18(0)0
 Type of Filing: X Original Updated Revised Schedule F-B
 Worksheet Reference No(s): Witness: W-125

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 13,850
3	Cost of Capital - VanderWeide, J. H.	16,200
4	Depreciation - D. Wabon	22,094
5	sub-total	\$ 52,144
6	Legal Fees	
7	[J. Hughes/R. Hutcheson]	164,184
8	Employee Expense	
10	(uniform, lodging, meals, etc.)	23,813
11	Miscellaneous Expense	
12	(printing, advertising, etc.)	50,393
13	Total Projected Rate Case Expense	\$ 337,524
14		
15		
16	Three (3) Year Amortization of Rate Case Expenses	\$112,430.56

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

Rate Case (3 Year Amortization)

Case No. 2017-00549		Regulated Asset Balance	Amortization Expense
Mar-18	0	0	0
Apr-18	0	0	0
May-18	184,401	8,719	8,719
Jun-18	155,882	8,719	8,719
Jul-18	148,963	8,719	8,719
Aug-18	136,244	8,719	8,719
Sep-18	120,525	8,719	8,719
Oct-18	120,806	8,719	8,719
Nov-18	112,087	8,719	8,719
Dec-18	103,368	8,719	8,719
Jan-19	94,649	8,719	8,719
Feb-19	85,930	8,719	8,719
Mar-19	77,211	8,719	8,719
Apr-19	70,241	8,719	8,719
(12 Month Average)			
Apr-19	68,492	8,719	8,719
May-19	56,773	8,719	8,719
Jun-19	51,054	8,719	8,719
Jul-19	42,335	8,719	8,719
Aug-19	30,616	8,719	8,719
Sep-19	24,897	8,719	8,719
Oct-19	18,178	8,719	8,719
Nov-19	7,459	8,719	8,719
Dec-19	0	0	0
Jan-20	0	0	0
Feb-20	0	0	0
Mar-20	0	0	0
Apr-20	0	0	0
May-20	0	0	0
Jun-20	0	0	0
Jul-20	0	0	0
Aug-20	0	0	0
Sep-20	0	0	0
Oct-20	0	0	0
Nov-20	0	0	0
Dec-20	0	0	0
Jan-21	0	0	0
Feb-21	0	0	0
Mar-21	0	0	0

Case No. 2018-00281		Regulated Asset Balance	Amortization Expense	Balance Total	Amortization Total
Mar-18	0	0	0	0	0
Apr-18	327,804	8,370	8,370	0	0
May-18	318,585	8,370	8,370	164,401	8,719
Jun-18	309,365	8,370	8,370	155,182	8,719
Jul-18	299,825	8,370	8,370	148,063	8,719
Aug-18	290,456	8,370	8,370	138,244	8,719
Sep-18	281,086	8,370	8,370	129,525	8,719
Oct-18	271,717	8,370	8,370	120,806	8,719
Nov-18	262,347	8,370	8,370	112,087	8,719
Dec-18	252,978	8,370	8,370	103,368	8,719
Jan-19	243,608	8,370	8,370	94,649	8,719
Feb-19	234,238	8,370	8,370	85,930	8,719
Mar-19	224,868	8,370	8,370	77,211	8,719
Apr-19	215,498	8,370	8,370	68,492	8,719
May-19	206,128	8,370	8,370	59,773	8,719
Jun-19	196,758	8,370	8,370	51,054	8,719
Jul-19	187,388	8,370	8,370	42,335	8,719
Aug-19	178,018	8,370	8,370	33,616	8,719
Sep-19	168,648	8,370	8,370	24,897	8,719
Oct-19	159,278	8,370	8,370	16,178	8,719
Nov-19	149,908	8,370	8,370	7,459	8,719
Dec-19	140,538	8,370	8,370	0	0
Jan-20	131,168	8,370	8,370	0	0
Feb-20	121,798	8,370	8,370	0	0
Mar-20	112,428	8,370	8,370	0	0
Apr-20	103,058	8,370	8,370	0	0
May-20	93,688	8,370	8,370	0	0
Jun-20	84,318	8,370	8,370	0	0
Jul-20	74,948	8,370	8,370	0	0
Aug-20	65,578	8,370	8,370	0	0
Sep-20	56,208	8,370	8,370	0	0
Oct-20	46,838	8,370	8,370	0	0
Nov-20	37,468	8,370	8,370	0	0
Dec-20	28,098	8,370	8,370	0	0
Jan-21	18,728	8,370	8,370	0	0
Feb-21	9,358	8,370	8,370	0	0
Mar-21	0	8,370	8,370	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	Div 009						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	55,500	100%	55,500	55,500	100%	55,500
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 55,500</u>		<u>\$ 55,500</u>	<u>\$ 55,500</u>		<u>\$ 55,500</u>
7							
8	Div 091						
9	Donations (1)	\$ -	49.78%	\$ -	\$ -	49.78%	\$ -
10	Civic Duties (2)	-	49.78%	-	-	49.78%	-
11	Political Activities (3)	2,202	49.78%	1,096	2,202	49.78%	1,096
12	Other	-	49.78%	-	-	49.78%	-
13	Total	<u>\$ 2,202</u>		<u>\$ 1,096</u>	<u>\$ 2,202</u>		<u>\$ 1,096</u>
14							
15	Div 002						
16	Donations (1)	\$ -	5.18%	\$ -	\$ -	5.18%	\$ -
17	Civic Duties (2)	-	5.18%	-	-	5.18%	-
18	Political Activities (3)	562,154	5.18%	29,103	562,154	5.18%	29,103
19	Other	-	5.18%	-	-	5.18%	-
20	Total	<u>\$ 562,154</u>		<u>\$ 29,103</u>	<u>\$ 562,154</u>		<u>\$ 29,103</u>
21							
22	Div 012						
23	Donations (1)	\$ -	5.64%	\$ -	\$ -	5.64%	\$ -
24	Civic Duties (2)	-	5.64%	-	-	5.64%	-
25	Political Activities (3)	-	5.64%	-	-	5.64%	-
26	Other	-	5.64%	-	-	5.64%	-
27	Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	Grand Total	<u>\$ 619,856</u>		<u>\$ 85,700</u>	<u>\$ 619,856</u>		<u>\$ 85,700</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. 2018-00281
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	\$ 34,636	100.00%	\$ 34,636	\$ 34,636	100%	\$ 34,636
2							
3	Div 091	45,057	49.78%	22,429	45,057	49.78%	22,429
4							
5	Div 002	358,332	5.18%	18,551	358,332	5.18%	18,551
6							
7	Div 012	150,085	5.64%	8,467	150,085	5.64%	8,467
8							
9	Total Expense Report Exclusions	<u>\$ 588,109</u>		<u>\$ 84,083</u>	<u>\$588,109</u>		<u>\$ 84,083</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. 2018-00281
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	Hopkinsville Office					\$ 19,375
2						
3	Total lease expense to be avoided					\$ 19,375
4						
5	Adjustment to O & M					\$ (19,375)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
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 & Management Incentive Plans</u>					
1	2	VPP & MIP	4,619,227	5.18%	239,143
2	12	VPP & MIP	0	5.64%	0
3	91	VPP & MIP	846,073	49.78%	421,175
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			660,318
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	1,992,899	5.18%	103,175
7		RSU-LTIP - Performance Based	2,176,608	5.18%	112,686
8	12	RSU-LTIP - Time Lapse	51,607	5.64%	2,911
9		RSU-LTIP - Performance Based	58,921	5.64%	3,324
10	91	RSU-LTIP - Time Lapse/Performance I	161,851	49.78%	80,569
11					
12	9	RSU-LTIP - Time Lapse	0	100.00%	0
13		RSU-LTIP - Performance Based	0	100.00%	0
14		Total Allocated Restricted Stock Plans			302,665
15		Grand Total Allocated Expense			962,983
		Payroll Tax Expense Adjustment			\$ 62,594

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
2017-00349 O&M Adjustments

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.	Division	Budget Sub Account	Amount	Allocation	Total
1					
2	002	Directors Retirement Expenses - 04113	3,664,608	5.18%	189,721
3	002	Removal of Retirement Benefits	1,161,419	5.18%	60,128
4	012	Removal of Retirement Benefits	664,153	5.64%	37,466
5	009	Removal of Retirement Benefits	339,023	100.00%	339,023
6	091	Removal of Retirement Benefits	164,728	49.78%	82,002
7					
8		Grand Total			708,340

Atmos Energy Corporation, Kentucky/Mid-States Division

Kentucky Jurisdiction Case No. 2018-00281

PAYROLL Costs

Base Period: Twelve Months Ended December 31, 2018

Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Line No.	Description	% of Labor	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>						
2	Labor		\$ 12,385,641	100.00%	\$ 12,385,641	\$ 220,260	\$ 12,605,902
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.18%	\$ 517,502	100.00%	\$ 517,502	\$ 9,203	\$ 526,705
6	FAS 106	-0.96%	(118,386)	100.00%	(118,386)	(260,729)	(379,115)
7	Employee INSURANCE PLANS	21.51%	2,663,627	100.00%	2,663,627	47,369	2,710,996
8	ESOP PLAN Contributions	5.66%	700,421	100.00%	700,421	12,456	712,877
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,006,507		\$ 4,006,507	\$ 172,762	\$ 4,179,269
11							
12	<u>Payroll Taxes</u>						
15	Payroll Taxes		\$ 837,558	100.00%	837,558	39,300	\$ 876,858
16	Total Payroll Taxes		\$ 837,558		\$ 837,558	\$ 39,300	\$ 876,858
17							
18	Total Payroll Costs		\$ 17,229,707		\$ 17,229,707	\$ 432,322	\$ 17,662,029

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

FR 16(6)(g)
 Schedule G-2
 Witness: Waller

Most Recent Five Fiscal Years*														
Line No.	Description	2013	% Change	2014	% Change	2015	% Change	2016	% Change	2017	% Change	Base Period	% Change	Forecasted Period
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	410,825	-0.16%	410,171	-0.16%	409,514	2.03%	417,832	-6.33%	391,365	7.36%	420,160	0.00%	420,160
5	OverTime Hours	18,473	15.01%	21,246	6.62%	22,653	6.69%	24,169	0.97%	24,403	3.35%	25,220	0.00%	25,220
6	Total Manhours	<u>429,298</u>	0.49%	<u>431,417</u>	0.17%	<u>432,167</u>	3.06%	<u>442,001</u>	0.76%	<u>415,768</u>	7.12%	<u>445,380</u>	0.00%	<u>445,380</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>4.497%</u>		<u>5.180%</u>		<u>5.532%</u>		<u>5.784%</u>		<u>6.235%</u>		<u>6.002%</u>		<u>6.002%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	10,464,861	1.29%	10,599,619	3.54%	10,974,506	7.17%	11,761,379	-3.29%	11,374,568	-0.15%	11,357,943	1.16%	11,489,523
12	OverTime Dollars	657,642	15.99%	762,824	9.91%	838,415	11.26%	932,823	5.65%	985,485	4.28%	1,027,699	8.63%	1,116,379
13	Total Labor Dollars	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	3.96%	<u>11,812,921</u>	7.46%	<u>12,694,202</u>	-2.63%	<u>12,360,053</u>	0.21%	12,385,641	1.78%	12,605,902
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>6.284%</u>		<u>7.197%</u>		<u>7.640%</u>		<u>7.931%</u>		<u>8.664%</u>		<u>9.048%</u>		<u>9.716%</u>
16														
17	O&M Labor Dollars	5,094,063	-1.84%	5,000,231	1.61%	5,080,812	4.26%	5,185,743	-1.32%	5,163,405	2.59%	5,297,266	-3.40%	5,117,357
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>45.800%</u>		<u>44.007%</u>		<u>43.011%</u>		<u>40.851%</u>		<u>41.775%</u>		<u>42.769%</u>		<u>40.595%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	6,062,525	1.42%	6,148,916	-14.27%	5,271,508	-13.75%	4,546,845	-1.38%	4,483,971	-10.65%	4,006,507	4.31%	4,179,269
23	Employee Benefits Expensed	2,972,341	-5.54%	2,807,746	-18.40%	2,291,156	-15.77%	1,929,818	0.48%	1,939,113	-11.63%	1,713,543	-0.99%	1,696,574
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>49.028%</u>		<u>45.662%</u>		<u>43.463%</u>		<u>42.443%</u>		<u>43.245%</u>		<u>42.769%</u>		<u>40.595%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	842,968	32.66%	1,118,268	-19.88%	895,950	10.61%	991,045	6.66%	1,057,091	-20.77%	837,558	4.69%	876,858
30	Payroll Taxes Expensed	335,033	0.08%	335,294	4.12%	349,097	8.03%	377,118	-11.10%	335,253	6.85%	358,215	-0.63%	355,960
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>39.744%</u>		<u>29.983%</u>		<u>38.964%</u>		<u>38.053%</u>		<u>31.715%</u>		<u>42.769%</u>		<u>40.595%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	211	1.90%	215	-1.86%	211	1.90%	215	-4.19%	206	-1.94%	202	0.00%	202
37	Year end Employee Levels	213	2.35%	218	-2.29%	213	2.35%	218	-7.34%	202	0.00%	202	0.00%	202

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Executive Compensation
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Line No.	Description	% of Labor			Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 7 Officers</u>						
2							
3	<u>Gross Payroll</u>						
4	Salary				\$ 3,378,041	\$ 135,122	\$ 3,513,163
5	Other Allowances and Compensation				9,311,146	372,446	9,683,592
6	Total Salary and Compensation				<u>\$ 12,689,188</u>	<u>\$ 507,568</u>	<u>\$ 13,196,755</u>
7							
8	<u>Employee Benefits</u>						
		FY17	FY18	Wtd Avg			
9	Pensions	6.00%	4.40%	4.80%	\$ 162,146	\$ 6,486	\$ 168,632
10	SERP				\$ 2,758,681	110,347	\$ 2,869,029
11	Other Benefits	28.00%	28.70%	28.53%	963,586	38,543	1,002,130
12	Total Employee Benefits				<u>\$ 3,884,414</u>	<u>\$ 155,377</u>	<u>\$ 4,039,790</u>
13							
14	<u>Payroll Taxes</u>						
15	FICA/FUTA/SUTA				\$ 247,462	\$ 9,898	\$ 257,361
16	Total Payroll Taxes				<u>\$ 247,462</u>	<u>\$ 9,898</u>	<u>\$ 257,361</u>
17							
18	Total Compensation				<u>\$ 16,821,063</u>	<u>\$ 672,843</u>	<u>\$ 17,493,906</u>

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

Positions included on this schedule are:

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

These costs are total costs for Atmos Energy Corporation, a portion of which are allocated to Kentucky.
 *Wtd Avg is 9 mos of FY18 and 3 months of FY17

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Computation of Gross Revenue Conversion Factor
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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	0.200000%	0.200000%
4	Net Revenues	99.300000%	99.300000%
5	SIT Rate	5.00% 4.965000%	4.965000%
6	Income before Federal Income Tax	94.335000%	94.335000%
7	Federal Income Tax @	21% 19.810400%	19.810400%
8	Operating Income Percentage	74.524600%	74.524600%
9	Gross Revenue Conversion Factor		
10	(100 % divided by Income after Income Tax)	1.341839	1.341839

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Comparative Income Statement
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

FR 16(8)(i)1
 Schedule I

Witness: Gillham, Waller, Densman

	Most Recent Five Calendar Years					Base Year	Test Year			
	2013	2014	2015	2016	2017	12/31/2018	3/31/2020	2020	2021	2022
	\$	\$	\$	\$		\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	148,865	180,147	153,228	129,827	144,870	154,820	150,248	149,814	148,321	147,963
Transportation	12,587	14,311	15,087	15,748	17,215	17,013	14,881	14,881	14,881	14,881
Other revenue	1,517	2,424	2,153	1,857	2,017	3,329	4,589	4,584	4,571	4,568
Total Operating Revenues	162,968	196,882	170,468	147,431	164,102	175,163	169,718	169,279	167,773	167,412
Purchase gas	94,657	118,107	87,746	61,180	70,880	83,882	78,382	77,907	76,310	75,848
Gross Profit	68,311	78,774	82,721	86,251	93,222	91,280	91,336	91,372	91,463	91,564
Operating Expenses										
Direct O&M	14,377	14,815	14,927	14,518	16,031	15,500	12,723	18,914	19,149	19,392
Allocated O&M	11,534	12,036	12,874	12,708	11,829	13,031	14,499	11,053	11,362	11,757
Depreciation & amortization	14,919	16,846	18,636	19,121	19,379	20,643	23,102	25,167	28,556	32,382
Taxes - other than income	3,871	4,648	7,343	5,919	6,336	6,492	7,512	9,637	10,834	12,165
Total Operating Expenses	44,701	48,344	53,779	52,266	53,575	55,666	57,835	64,771	69,901	75,696
Operating income(loss)	23,610	30,430	28,942	33,985	39,647	35,614	33,500	26,601	21,562	15,868
Other income										
Interest Income	83	69	40	42	32	32	32	32	32	32
Performance based rates	2,659	2,705	2,795	2,792	3,246	3,246	3,246	3,000	3,000	3,000
Donations	(194)	(299)	(427)	(355)	(361)	(361)	(361)	(361)	(361)	(361)
Other Income	(514)	(456)	(344)	(391)	(403)	(403)	(403)	(403)	(403)	(403)
Total other income	2,033	2,019	2,063	2,087	2,514	2,514	2,514	2,268	2,268	2,268
Interest Charges										
Total interest charges	6,436	6,419	6,744	7,377	8,009	8,488	9,365	7,485	9,101	11,203
Income Before Taxes	19,208	26,030	24,261	28,695	34,152	29,640	26,649	21,384	14,729	6,933
Provision for income taxes	7,420	9,672	9,884	9,516	9,697	7,395	6,649	4,040	2,327	321
Net Income	11,788	16,358	14,377	19,178	24,455	22,245	20,000	17,343	12,402	6,612

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Revenue Statistics
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

FR 16(8)(i)2
 Schedule I
 Witness: Gillham, Densman

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	2020	2021	2022
		2013	2014	2015	2016	2017	12/31/2018	3/31/2020			
1	Revenue by Customer Class:										
2	Residential	\$ 96,055,210	\$115,327,134	\$ 97,211,019	\$ 85,596,832	\$ 94,138,422	\$ 99,146,045	\$ 96,519,490	\$ 96,326,563	\$ 95,527,942	\$ 95,391,680
3	Commercial	39,938,784	49,294,804	42,476,905	34,032,004	38,222,731	42,884,783	41,608,020	\$ 41,428,893	\$ 40,924,733	\$ 40,763,656
4	Industrial	4,796,885	5,845,776	5,705,427	4,441,439	6,400,150	5,847,533	5,370,385	\$ 5,338,211	\$ 5,242,091	\$ 5,211,956
5	Public Authority & Other	8,073,794	9,679,607	7,834,566	5,756,388	6,108,524	6,942,114	6,749,807	\$ 6,720,022	\$ 6,626,214	\$ 6,595,813
6	Unbilled										
7	Total	\$ 148,864,673	\$180,147,322	\$ 153,227,918	\$ 129,826,663	\$ 144,869,827	\$ 154,820,476	\$ 150,247,702	\$ 149,813,689	\$ 148,320,980	\$ 147,963,105
8	Number of Customer by Class:										
9	Residential	153,904	155,702	155,281	155,597	156,174	157,307	157,713	157,875	158,200	158,525
10	Commercial	17,318	17,435	17,333	17,339	17,354	17,446	17,446	17,446	17,446	17,446
11	Industrial	207	204	201	205	206	215	215	215	215	215
12	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,535	1,535	1,535	1,535	1,535
13	Total	173,004	174,917	174,376	174,692	175,282	176,502	176,909	177,071	177,396	177,721
14	Average Revenue per Class:										
15	Residential	\$ 624	\$ 741	\$ 626	\$ 550	\$ 603	\$ 630	\$ 612	\$ 610	\$ 604	\$ 602
16	Commercial	2,306	2,827	2,451	1,963	2,203	2,458	2,385	2,375	2,346	2,337
17	Industrial	23,183	28,703	28,362	21,630	31,094	27,138	24,924	24,774	24,328	24,188
18	Public Authority & Other	5,125	6,141	5,019	3,714	3,945	4,524	4,399	4,379	4,318	4,298

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
SALES STATISTICS
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	2020	2021	2022
		2013	2014	2015	2016	2017	12/31/2018	3/31/2020			
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf		
1	Sales by Customer Class:										
2	Residential	10,662,876	11,757,007	10,133,138	8,859,272	8,360,876	10,051,263	10,083,093	10,087,189	10,107,961	10,128,734
3	Commercial	5,112,548	5,657,641	4,981,322	4,436,288	4,415,168	5,216,701	5,216,701	5,216,701	5,216,701	5,216,701
4	Industrial	807,006	780,039	706,192	1,021,718	1,517,001	991,585	991,585	991,585	991,585	991,585
5	Public Authority & Other	1,185,264	1,241,310	1,055,743	896,168	824,971	962,459	962,459	962,459	962,459	962,459
6	Unbilled										
7											
8	Total	17,767,695	19,435,997	16,876,396	15,213,446	15,118,017	17,222,008	17,253,838	17,257,933	17,278,706	17,299,479
9											
10	Number of Customer by Class:										
11	Residential	153,904	155,702	155,281	155,597	156,174	157,307	157,713	157,875	158,200	158,525
12	Commercial	17,318	17,435	17,333	17,339	17,354	17,446	17,446	17,446	17,446	17,446
13	Industrial	207	204	201	205	206	215	215	215	215	215
14	Public Authority & Other	1,575	1,576	1,561	1,550	1,549	1,535	1,535	1,535	1,535	1,535
15											
16	Total	173,004	174,917	174,376	174,692	175,282	176,502	176,909	177,071	177,396	177,721
17											
18	Average Volume per Class:										
19	Residential	69	76	65	57	54	64	64	64	64	64
20	Commercial	295	324	287	256	254	299	299	299	299	299
21	Industrial	3,900	3,830	3,510	4,976	7,370	4,602	4,602	4,602	4,602	4,602
22	Public Authority & Other	752	788	676	578	533	627	627	627	627	627

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Cost of Capital Summary
 Base Period: Twelve Months Ended December 31, 2018

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT	J-3	\$ 281,542	3.47%	2.40%	0.08%
7	LONG-TERM DEBT	J-3	3,068,315	37.83%	5.22%	1.97%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 4,760,181</u>	<u>58.69%</u>	10.40%	<u>6.10%</u>
10	Total Capital		<u>\$ 8,110,038</u>	<u>100.00%</u>		<u>8.15%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 13 Month Average Capital Structure
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

PROPOSED RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		281,542	3.47%	2.40%	0.08%	281,542	3.44%	2.40%	0.08%
2	LONG-TERM DEBT		3,068,315	37.83%	5.22%	1.97%	3,131,315	38.31%	4.72%	1.81%
3	Total DEBT		3,349,857	41.30%		2.05%	3,412,857	41.75%		1.89%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		4,760,181	58.70%	10.40%	6.10%	4,760,181	58.24%	10.40%	6.06%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		<u>8,110,038</u>	<u>100.0%</u>		<u>8.15%</u>	<u>8,173,038</u>	<u>100.0%</u>		<u>7.95%</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		281,542	3.47%	2.40%	0.08%	281,542	3.44%	2.40%	0.08%
9	LONG-TERM DEBT		3,068,315	37.83%	4.72%	1.79%	3,131,315	38.31%	4.72%	1.81%
10	Total DEBT		3,349,857	41.30%		1.87%	3,412,857	41.75%		1.89%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		4,760,181	58.70%	8.13%	4.77%	4,760,181	58.24%	6.28%	3.66%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		<u>8,110,038</u>	<u>100.0%</u>		<u>6.64%</u>	<u>8,173,038</u>	<u>100.0%</u>		<u>5.55%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 ANNUALIZED SHORT-TERM DEBT
 as of December 31, 2017

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

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

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 281,542	1.414%	\$ 3,982	
2	COMMITMENT FEE & BANK ADMIN	_____		\$ 2,778	
3	TOTAL SHORT-TERM DEBT	\$ 281,542		\$ 6,760	2.40%

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2018

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
AVERAGE ANNUALIZED LONG-TERM DEBT
 Base Period: Twelve Months Ended December 31, 2018

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

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

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
5	8.50% Sr Note due 3/15/2019; REFINANCE	513,000,000	5.07%	26,031,660	
6	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
7	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
8	3% Sr Note dues 6/15/2027	500,000,000	3.00%	15,000,000	
9	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	3.06%	3,825,000	
10	Total	<u>\$ 3,148,000,000</u>		<u>\$141,236,160</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			\$6,580,966	
13	Less Unamortized Debt Discount	\$4,425,158			
14	Less Unamortized Debt Expenses	(\$21,110,455)			
15					
16					
17					
18	Total LONG-TERM DEBT	<u><u>\$3,131,314,702.82</u></u>		<u><u>147,817,126</u></u>	<u><u>4.72%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
EMBEDDED Cost of PREFERRED STOCK

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

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

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Cost of Capital Summary
 Thirteen Month Average as of March 31, 2019

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT		\$ 281,542	3.4%	2.40%	0.08%
7	LONG-TERM DEBT	J-3	3,131,315	38.3%	4.72%	1.81%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 4,760,181</u>	<u>58.2%</u>	10.40%	<u>6.06%</u>
10	Total Capital		<u><u>\$ 8,173,038</u></u>	<u><u>100.0%</u></u>		<u><u>7.95%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 AVERAGE ANNUALIZED SHORT-TERM DEBT
 as of March 31, 2019

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

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

Issue (A)	Amount Outstanding (B) \$000	Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1 AVERAGE SHORT-TERM DEBT (1)	281,542	1.4143%	3,982	
2 COMMITMENT FEE			2,778	
3 TOTAL SHORT-TERM DEBT	<u>281,542</u>		<u>6,760</u>	<u>2.40%</u>

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2018.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
AVERAGE ANNUALIZED LONG-TERM DEBT
Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

Witness: Christian

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
5	8.50% Sr Note due 3/15/2019; REFINANCE	513,000,000	5.07%	26,031,660	
6	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
7	4.125% Sr Note due 10/15/2044	750,000,000	4.13%	30,937,500	
8	3% Sr Note due 6/15/2027	500,000,000	3.00%	15,000,000	
9	\$200MM 3YR Sr Credit Facility (Est. 9/22/16)	125,000,000	3.06%	3,825,000	
10	Total	<u>\$ 3,148,000,000</u>		<u>\$ 141,236,160</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			6,580,966	
13	Less Unamortized Debt Discount	\$4,425,158			
14	Less Unamortized Debt Expenses	(\$21,110,455)			
15					
16					
17					
18	Total LONG-TERM DEBT	<u>\$ 3,131,314,703</u>		<u>\$ 147,817,126</u>	<u>4.72%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020
 and 10 Most Recent Calendar Years

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

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

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	
1	<u>Plant Data: (\$000)</u>													
2	Plant in Service by functional class:													
3	Intangible Plant	773	773	128	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	0	0	0	636	901	901	901	901	901	901	901
5	Underground Storage	15,018	15,021	13,329	12,454	11,560	10,792	9,630	10,104	9,388	7,731	7,540	6,950	
6	Transmission Plant	31,004	31,455	31,784	31,814	31,808	31,877	32,962	32,836	33,144	31,189	31,202	28,807	
7	Distribution Plant	673,469	583,188	517,179	472,849	413,302	381,623	340,200	323,036	296,493	283,474	271,463	260,621	
8	General Plant	42,857	40,871	21,675	21,271	18,126	16,683	15,589	15,238	16,000	15,103	14,696	15,422	
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,279	3,279	3,279	3,337	3,337	3,337	
10														
11	Gross Plant	763,121	671,308	587,374	541,795	478,203	445,018	402,689	385,522	359,333	341,863	329,267	316,166	
12	Less: Accumulated depreciation	199,413	197,392	175,150	167,228	165,298	160,839	158,300	151,849	150,795	147,462	144,016	139,212	
13	Net plant in Service	563,709	473,916	412,224	374,567	312,905	284,179	244,389	233,673	208,538	194,401	185,251	176,954	
14														
15	Construction Work in Progress	39,130	39,130	32,838	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	
16														
17	Total CWIP	39,130	39,130	32,838	10,146	26,310	12,708	16,578	6,006	3,306	7,197	4,851	5,215	
18														
19	Total	<u>602,839</u>	<u>513,046</u>	<u>445,062</u>	<u>384,713</u>	<u>339,215</u>	<u>296,887</u>	<u>260,967</u>	<u>239,679</u>	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u>182,169</u>	
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)	281,542	281,542	447,745	829,811	457,927	196,695	367,984	570,929	206,396	126,100	72,550	350,542	
27	Long-term debt (\$000)	3,131,315	3,068,315	3,067,045	2,438,779	2,437,515	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0	
29	Common equity (\$000)	4,760,181	4,760,181	3,898,666	3,463,059	3,194,797	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	
30														
31	Total	<u>8,173,038</u>	<u>8,110,038</u>	<u>7,413,456</u>	<u>6,731,649</u>	<u>6,090,239</u>	<u>5,738,913</u>	<u>5,404,064</u>	<u>4,886,477</u>	<u>4,667,934</u>	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	
32														
33	<u>Condensed Income Statement data: (\$000)</u>													
34	Operating Revenues	169,718	175,163	164,102	147,431	170,468	196,882	162,968	134,778	149,662	156,816	190,356	244,308	
35	Operating Expenses (excludes Federal			0	0	0	0	0	0	0	0	0	0	
36	and State Taxes, includes gas cost)	136,218	139,548	124,455	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	
37	State Income Tax (current)			0	0	0	0	0	0	0	0	0	0	
38	Federal Income Tax (current)			0	0	0	0	0	0	0	0	0	0	
39	Federal and State Income Tax - net	6,649	7,395	9,697	9,516	9,884	9,671	7,060	8,157	8,094	5,654	2,889	6,985	
40	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	
41	Operating Income	<u>26,851</u>	<u>28,219</u>	<u>29,950</u>	<u>24,468</u>	<u>19,058</u>	<u>20,759</u>	<u>16,550</u>	<u>14,594</u>	<u>15,349</u>	<u>14,513</u>	<u>10,880</u>	<u>12,976</u>	
42	AFUDC	0	0	379	179	182	139	88	101	22	286	199	160	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020
 and 10 Most Recent Calendar Years

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

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

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
43	Other Income net	2,514	2,514	2,514	2,087	2,063	2,019	2,033	2,046	2,657	1,748	2,278	2,529
44	Income available for fixed charges	29,365	30,733	32,843	26,734	21,303	22,917	18,671	16,741	18,028	16,547	13,357	15,665
45	Interest charges	9,365	8,488	8,388	7,556	6,926	6,559	6,524	5,612	5,792	6,270	6,633	6,138
46	Net Income	20,000	22,245	24,455	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527
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	20,000	22,245	24,455	19,178	14,377	16,358	12,147	11,129	12,236	10,277	6,724	9,527
49													
50	AFUDC - % of Net Income	0.00%	0.00%	1.55%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%
51	AFUDC - % of earnings available for common equity	0.00%	0.00%	1.55%	0.93%	1.27%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%
52													
53													
54													
55													
56	<u>Costs of Capital (1)</u>												
57	Embedded cost of short-term debt (%)	2.40%	2.40%	1.68%	1.12%	1.09%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%
58	Embedded cost of long-term debt (%)	4.72%	5.22%	5.45%	5.89%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60													
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	3.85	4.49	6.03	5.72	5.26	4.69	3.91	3.06	2.97	3.00	2.84	3.06
63	Pre-Tax Interest Coverage (Excluding AFUDC)	3.85	4.49	6.06	5.74	5.28	4.70	3.92	3.04	2.95	2.99	2.80	3.12
64	After Tax Interest Coverage	3.14	3.62	4.18	4.01	3.63	3.24	2.89	2.36	2.26	2.23	2.20	2.26
65	SEC Coverage	3.81	4.43	5.45	5.16	4.77	4.11	3.63	2.84	2.78	2.78	2.55	2.76
66	After Tax Interest Coverage (Excluding AFUDC)	3.14	3.62	4.21	4.03	3.65	3.25	2.91	2.35	2.24	2.21	2.16	2.31
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	4.87	6.91	3.81	3.64	3.32	3.02	2.70	2.21	2.13	2.08	2.18	2.15
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A2	A2	A2	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3
72	S&P Bond Rating	N/A	A	A	A	A-	A-	A-	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	106,105	103,931	101,479	100,388	90,640	90,240	90,296	90,164	92,552	90,814
78	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	0	0	0	0	0	0	0	0	0	0
79	Average (Monthly) (000)	N/A	N/A	106,100	103,524	101,892	97,608	91,711	91,172	90,652	92,422	91,620	89,941
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	3.73	3.38	3.09	2.96	2.64	2.37	2.27	2.20	2.07	1.99
81	Dividends Paid Per Share (\$)	N/A	N/A	1.80	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30
82	Dividends Declared Per Share (\$)	N/A	N/A	1.80	1.68	1.56	1.48	1.40	1.38	1.36	1.34	1.32	1.30
83	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	48%	50%	50%	50%	53%	58%	60%	61%	64%	65%
84													
85	Market Price - High (Low)	N/A	N/A										

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020
 and 10 Most Recent Calendar Years

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

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

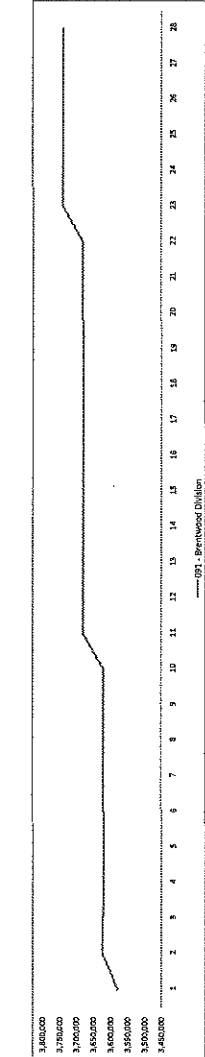
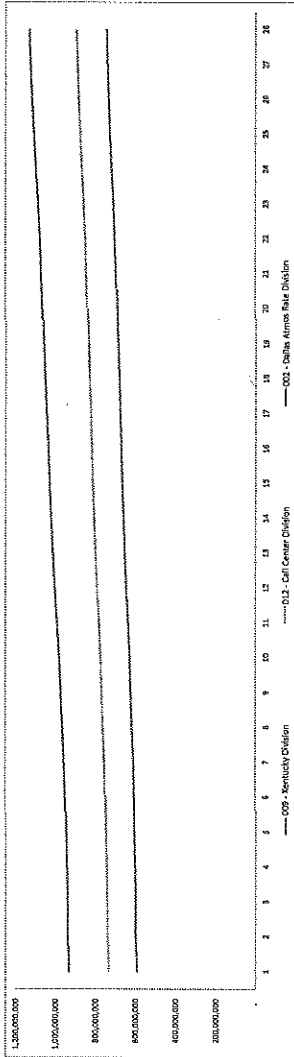
Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
86	1st Quarter - High (\$)	N/A	N/A	74.730	64.250	58.080	47.060	36.860	35.400	31.720	30.060	27.880	29.460
87	1st Quarter - Low (\$)	N/A	N/A	68.960	57.820	47.350	41.080	33.200	30.970	29.100	27.390	21.170	26.110
88	2nd Quarter - High (\$)	N/A	N/A	80.400	74.330	58.810	48.010	42.690	33.150	34.980	29.520	25.950	28.960
89	2nd Quarter - Low (\$)	N/A	N/A	73.210	61.740	52.020	44.190	35.110	30.600	31.510	26.520	20.200	25.090
90	3rd Quarter - High (\$)	N/A	N/A	85.540	81.320	56.410	53.400	44.870	35.070	34.940	29.980	26.370	28.540
91	3rd Quarter - Low (\$)	N/A	N/A	78.900	70.600	51.280	46.940	38.590	30.910	31.340	26.410	22.810	25.810
92	4th Quarter - High (\$)	N/A	N/A	88.690	81.160	58.180	52.680	45.190	36.940	34.320	29.810	28.800	28.250
93	4th Quarter - Low (\$)	N/A	N/A	82.420	71.880	51.480	47.010	39.400	34.940	28.870	26.820	24.650	25.490
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	36.745	33.450	31.350	31.620	28.140	25.877	24.880	23.570	23.759	22.820
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)	7.1%	8.0%	10.8%	10.5%	10.0%	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%
100	Return On Total Capital (Average)	6.3%	6.7%	5.6%	5.5%	5.2%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%
101	Return On Net Plant in Service (Average)	4.8%	6.0%	4.5%	4.5%	4.5%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%
102													
103	<u>Other Financial and Operating Data:</u>												
104	Mix of Sales: (MMcf)												
105	Residential	10,083	10,051	8,724	9,094	9,826	11,729	10,695	8,433	10,187	10,735	10,261	10,855
106	Commercial	5,217	5,217	4,575	4,538	4,845	5,650	5,143	3,972	4,642	5,049	4,659	5,017
107	Industrial	992	992	1,517	1,048	693	810	811	995	821	724	960	1,715
108	Public authority & Other Sales	962	962	859	916	1,025	1,234	1,179	980	1,111	1,192	1,176	1,253
109	Unbilled	0	0										
110	Total Mix of Sales	17,254	17,222	15,675	15,596	16,389	19,423	17,828	14,380	16,761	17,700	17,056	18,839
111													
112	Mix of Fuel: (MMcf)												
113		0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,582	17,549	16,060	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790
115													
116	Total MIX of Fuel (2)	17,582	17,549	16,060	15,417	18,606	21,324	18,367	17,441	16,748	17,596	17,034	18,790
117													
118	Composite Depreciation Rate	2.96%	2.79%	3.12%	3.33%	3.66%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%

(1) Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Atmos Energy Corporation, Kentucky. Return calculations cannot be used for revenue requirement purposes
 (2) Kentucky gas purchases by accounting month.

Division	12 Month Avg/yr	Actual Dec-17	Actual Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Actual Jul-18	Actual Aug-18	Actual Sep-18	Actual Oct-18	Actual Nov-18	Actual Dec-18	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19
Allocated NY Total	146,526	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298
002-010000	1,521,899	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897
002 - Dallas Atmos Rate Division	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292	7,667,292
013-0000	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431	3,386,431
013 - Call Center Division	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930	1,830,930
091 - Renewed Division	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501
091 - Renewed Division	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501
098 - Kentucky Division	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332
TOTAL	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081

Division	12 Month Avg/yr	Actual Dec-17	Actual Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Actual Jul-18	Actual Aug-18	Actual Sep-18	Actual Oct-18	Actual Nov-18	Actual Dec-18	Actual Jan-19	Actual Feb-19	Actual Mar-19	Actual Apr-19
002 - Dallas Atmos Rate Division	146,526	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298	146,298
013 - Call Center Division	1,521,899	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897	1,521,897
091 - Renewed Division	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501	1,505,501
098 - Kentucky Division	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332	70,383,332
TOTAL	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081	14,653,081

002 - Dallas Atmos Rate Division
 013 - Call Center Division
 091 - Renewed Division
 098 - Kentucky Division



10/95

Additions

Table with columns: Division, Account, and 12 monthly columns (May-95 to Apr-96) and a Total column. Rows include various equipment and software items across multiple divisions.

090 - Dallas Area Division Total

091 - Cell Center Division

092 - Reviewed Division

093 - Dallas Area Division Total

094 - Cell Center Division

095 - Reviewed Division

Division	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
602 - Dallas Area Rate Division Total	2,193,887	2,247,059	2,300,558	2,353,972	2,407,386	2,460,800	2,514,214	2,567,628	2,621,042	2,674,456	2,727,870
612 - Cell Center Division	130,121	111,571	80,890	64,601	54,112	42,694	31,286	20,880	10,474	5,492	5,123
612 - Cell Center Division Total	130,121	111,571	80,890	64,601	54,112	42,694	31,286	20,880	10,474	5,492	5,123
602 - Dallas Area Rate Division Total	2,193,887	2,247,059	2,300,558	2,353,972	2,407,386	2,460,800	2,514,214	2,567,628	2,621,042	2,674,456	2,727,870

Division	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
612 - Cell Center Division	130,121	111,571	80,890	64,601	54,112	42,694	31,286	20,880	10,474	5,492	5,123
612 - Cell Center Division Total	130,121	111,571	80,890	64,601	54,112	42,694	31,286	20,880	10,474	5,492	5,123
602 - Dallas Area Rate Division Total	2,193,887	2,247,059	2,300,558	2,353,972	2,407,386	2,460,800	2,514,214	2,567,628	2,621,042	2,674,456	2,727,870

Division	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
601 - Broadband Division	272,433	287,877	303,321	318,765	334,209	349,653	365,097	380,541	395,985	411,429	426,873
601 - Broadband Division Total	272,433	287,877	303,321	318,765	334,209	349,653	365,097	380,541	395,985	411,429	426,873
602 - Dallas Area Rate Division Total	2,193,887	2,247,059	2,300,558	2,353,972	2,407,386	2,460,800	2,514,214	2,567,628	2,621,042	2,674,456	2,727,870

Division	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
601 - Broadband Division	272,433	287,877	303,321	318,765	334,209	349,653	365,097	380,541	395,985	411,429	426,873
601 - Broadband Division Total	272,433	287,877	303,321	318,765	334,209	349,653	365,097	380,541	395,985	411,429	426,873
602 - Dallas Area Rate Division Total	2,193,887	2,247,059	2,300,558	2,353,972	2,407,386	2,460,800	2,514,214	2,567,628	2,621,042	2,674,456	2,727,870

Division	Bill No.	Account	Mar-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-18	Dec-19	Jan-20	Feb-20	Mar-20
Allocated KY Tolls	07	57	42	33	28	99	105	69	69	95	86	80	80
002-09emw/6	474	200	162	136	483	294	335	488	417	488	417	389	389
002-AEAM	96,413	45,098	45,128	33,616	28,159	100,397	100,686	69,612	96,633	96,633	86,501	80,895	80,895
002 - Dallas Ammer Rate Division	923	870	513	317	137	3,522	7,552	10,712	2,023	2,023	1,488	1,277	1,277
012-CRV - Caries Package	13,100	8,084	7,265	4,626	1,860	29,538	7,852	10,109	26,891	26,891	20,300	18,724	18,724
004 - Renewed Division													
009 - Kentucky Division													
TOTAL	2,223,172	8,562,513	8,891,897	8,163,687	5,327,244	8,848,897	10,019,873	10,129,331	8,268,693	8,268,693	8,207,139	7,489,240	7,489,240

Division	Bill No.	Account	Mar-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-18	Dec-19	Jan-20	Feb-20	Mar-20
001 - Dallas	8,562,513	8,891,897	8,163,687	5,327,244	8,848,897	10,019,873	10,129,331	8,268,693	8,268,693	8,207,139	7,489,240	7,489,240	7,489,240
002 - Dallas	45,098	45,128	33,616	28,159	100,397	100,686	69,612	96,633	96,633	86,501	80,895	80,895	80,895
012 - Call Center Division	8,084	7,265	4,626	1,860	29,538	7,852	10,109	26,891	26,891	20,300	18,724	18,724	18,724
091 - Renewed Division													
009 - Kentucky Division													
TOTAL	8,562,513	8,891,897	8,163,687	5,327,244	8,848,897	10,019,873	10,129,331	8,268,693	8,268,693	8,207,139	7,489,240	7,489,240	7,489,240

Division	emfny_account	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual																			
		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20										
Allocated to 7246																																							
002-AEM																																							
002 - Dallas Amer Rate Division																																							
012-ORV - Texas Division																																							
012 - Texas Division																																							
008 - Kansas Division																																							
008 - Kentucky Division																																							
TOTAL		614,424	1,885,637	654,173	135,288	19,989	665,949	1,349,883	1,024,559	1,178,171	1,370,460	1,524,460	1,484,317	1,331,309	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418	853,418					
CWIP																																							
002 - Dallas Amer Rate Division																																							
CWIP - VWR Gas AFUDC																																							
Total CWIP																																							
012 - CHI																																							
CWIP - AFUDC																																							
CWIP - VWR Gas AFUDC																																							
Total CWIP																																							
009 - Kentucky Division																																							
CWIP - AFUDC																																							
CWIP - VWR Gas AFUDC																																							
Total CWIP																																							
Total																																							
CWIP - VWR Gas AFUDC																																							

Division	Utility Account	Revised May18	Revised Jun18	Revised Jul18	Revised Aug18	Revised Sep18	Revised Oct18	Revised Nov18	Revised Dec18	Revised Jan20	Revised Feb20	Revised Mar20
Allocated NY State												
002 - Steamline												
002 - A&A&M												
002 - CHS Amos Rate Division												
012 - NY State Division												
008 - Renewed Division												
008 - Renewed Division												
TOTAL		850,773	(87,897)	(1,009,248)	847,057	887,883	(1,379,488)	(1,834,400)	(1,854,371)	(1,231,800)	958,318	(834,142)
CMP		850,773	(87,897)	(1,009,248)	847,057	887,883	(1,379,488)	(1,834,400)	(1,854,371)	(1,231,800)	958,318	(834,142)
002 - Dallas Sub Division												
CMP W/IN Out AFUDC												
Total CMP												
010 - CHS												
CMP AFUDC												
CMP W/IN Out AFUDC												
001 - Renewed Division												
CMP AFUDC												
CMP W/IN Out AFUDC												
Total CMP												
008 - Kentucky Division												
CMP AFUDC												
CMP W/IN Out AFUDC												
Total CMP												
Total												
CMP W/IN Out AFUDC												

Division	Utility Account	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19
Allocated KY Funds																	
	002-AEAM																
	003-ALGN																
	012-COV																
	012-COV																
	009-Kentucky Division																
	TOTAL																
	CWIP																
	002 - Dallas Area's Rts Division																
	CWIP VMI Out AFUDC																
	Total CWIP																
	010 - Call Center																
	CWIP AFUDC																
	CWIP VMI Out AFUDC																
	Total CWIP																
	001 - Branches Division																
	CWIP AFUDC																
	CWIP VMI Out AFUDC																
	Total CWIP																
	003 - Kentucky Division																
	CWIP AFUDC																
	CWIP VMI Out AFUDC																
	Total CWIP																
	Total																
	CWIP VMI Out AFUDC																

Division	Utility Account	Proposed May 19	Proposed Jun 19	Proposed Aug 19	Proposed Oct 19	Proposed Dec 19	Proposed Jan 20	Proposed Feb 20	Proposed March
609 - Kentucky Division	38100 3100-Organization								
	32540 3254-Rpts-OGM Comments								
	33202 3320-Utility Lines								
	36510 3651-Mess & Reg. Sta Equip								
	35020 3502-Right of Way								
	35100 3510-Construction								
	35103 3510-Mess & Reg. Sta Structures								
	35300 3530-Other Structures								
	33501 3351-Well Construction								
	35200 3520-Well Equipment								
	33510 3351-Accessories								
	33211 3321-Force Mains								
	33502 3350-Telephone Lines								
	33600 3360-Compressor Station Equipment								
	33603 3363-Accessories								
	33600 3360-Perfection Equipment								
	33603 3363-Accessories								
	33602 3362-Structures & Improvements								
	33603 3363-Accessories								
	33701 3371-Mains - Steel								
	33703 3373-Mains - Anodes								
	33704 3374-Mains - Equipment								
	33901 3391-Mess & Reg. Sta Equipment								
	37400 3740-Land & Land Rights								
	37402 3742-Land Rights								
	37403 3743-Undeveloped Land								
	37501 3751-Structure & Improvements								
	37502 3752-Land Rights								
	37600 3760-Mains - Cathodic Protection								
	37601 3761-Mains - Steel								
	37603 3763-Mess - Access								
	37804 3784-Mains - Leak Checks								
	37900 3790-Accessories								
	37905 3795-Mess & Reg. Sta Equip T.B.								
	37906 3796-Accessories								
	38100 3810-Mess								
	38200 3820-Mess Installations								
	38300 3830-Flow Regulators								
	38400 3840-Mess & Reg. Sta Equip								
	38500 3850-Land & Land Rights								
	38602 3862-Structures - Book								
	38603 3863-Improvements								
	38604 3864-Other Equipment								
	38605 3865-Improvements to Existing Primers								
	38700 3870-Office Furniture & Equipment								
	38701 3871-Office Furniture & Equipment								
	38702 3872-Mess & Reg. Sta Equip								
	38703 3873-Comm. Equip. - Teleworking								
	38704 3874-Mess & Reg. Sta Equip								
	38705 3875-Comm. Equip. - Teleworking								
	38706 3876-Office Furniture & Equipment								
	38707 3877-Office Furniture & Equipment								
	38708 3878-Office Furniture & Equipment								
	38709 3879-Office Furniture & Equipment								
	38710 3870-Office Furniture & Equipment								
	38711 3871-Communication Equip.								
	38712 3872-Communication Equip.								
	38713 3873-Communication Equip.								
	38714 3874-Communication Equip.								
	38715 3875-Communication Equip.								
	38716 3876-Communication Equip.								
	38717 3877-Communication Equip.								
	38718 3878-Communication Equip.								
	38719 3879-Communication Equip.								
	38720 3870-Communication Equip.								
	38721 3871-Communication Equip.								
	38722 3872-Communication Equip.								
	38723 3873-Communication Equip.								
	38724 3874-Communication Equip.								
	38725 3875-Communication Equip.								
	38726 3876-Communication Equip.								
	38727 3877-Communication Equip.								
	38728 3878-Communication Equip.								
	38729 3879-Communication Equip.								
	38730 3870-Communication Equip.								
	38731 3871-Communication Equip.								
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	38738 3878-Communication Equip.								
	38739 3879-Communication Equip.								
	38740 3870-Communication Equip.								
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	38743 3873-Communication Equip.								
	38744 3874-Communication Equip.								
	38745 3875-Communication Equip.								
	38746 3876-Communication Equip.								
	38747 3877-Communication Equip.								
	38748 3878-Communication Equip.								
	38749 3879-Communication Equip.								
	38750 3870-Communication Equip.								

609 - Kentucky Division Total

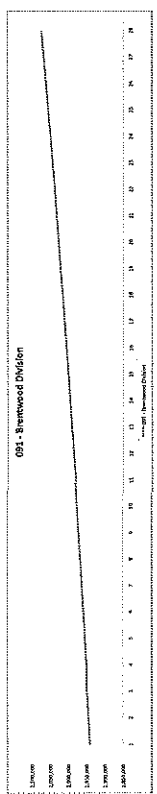
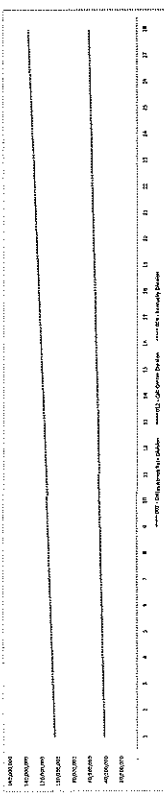
Division	Utility Account	Received	Received	Received	Received	Received	Received	Received	Received	Received	Received	Received	Received	Received	Received
		May19	Jun19	Jul19	Aug19	Sep19	Oct19	Nov19	Dec19	Jan20	Feb20	Mar20	Apr20	May20	Jun20
Allocated KY Rate:	002-Greenville														
	002-AEAN														
	002-Asheville														
	002-Dallas Atkins Rate Division														
	002-CPV - Co. of Va. - 04/16/20														
	001 - Renewed Division														
	009 - Kentucky Division														
	TOTAL														

002 - Dallas Atkins Division
 CWP/AFUDC
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 CWP/WR Out AFUDC
 001 - Renewed Division
 CWP/AFUDC
 CWP/WR Out AFUDC
 Total CWP
 CWP/AFUDC
 CWP/WR Out AFUDC
 Total CWP
 Total
 CWP/WR Out AFUDC

Division	UNITS	Agency	Jan-74	Feb-74	Mar-74	Apr-74	May-74	Jun-74	Jul-74	Aug-74	Sep-74	Oct-74	Nov-74	Dec-74	Jan-75	Feb-75	Mar-75	Apr-75	May-75	Jun-75	Jul-75	Aug-75	Sep-75	Oct-75	Nov-75	Dec-75	Total
3000	2000000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000

Agency	Jan-74	Feb-74	Mar-74	Apr-74	May-74	Jun-74	Jul-74	Aug-74	Sep-74	Oct-74	Nov-74	Dec-74	Jan-75	Feb-75	Mar-75	Apr-75	May-75	Jun-75	Jul-75	Aug-75	Sep-75	Oct-75	Nov-75	Dec-75	Total	
0000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000

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Division	City/Agency	Class	Rate	Hours	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
001 - General Services	00100 - Administration	00100	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00101 - Information Systems	00101	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00102 - Maintenance	00102	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00103 - Security	00103	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00104 - Training	00104	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00105 - Transportation	00105	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00106 - Utilities	00106	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00107 - Waste Management	00107	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00108 - Other	00108	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00109 - Total				12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	120000
002 - Police	00200 - Administration	00200	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00201 - Patrol	00201	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00202 - Detective	00202	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00203 - Support	00203	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00204 - Training	00204	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00205 - Equipment	00205	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00206 - Other	00206	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00207 - Total				12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	120000
	003 - Fire	00300 - Administration	00300	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
		00301 - Firefighting	00301	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
00302 - Support		00302	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00303 - Training		00303	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00304 - Equipment		00304	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00305 - Other		00305	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00306 - Total					12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	120000
004 - Public Works		00400 - Administration	00400	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
		00401 - Street Maintenance	00401	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
		00402 - Sanitation	00402	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
	00403 - Parks	00403	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00404 - Other	00404	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00405 - Total				12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	120000

Division	City/Agency	Class	Rate	Hours	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
005 - Public Safety	00500 - Administration	00500	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00501 - Patrol	00501	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00502 - Detective	00502	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00503 - Support	00503	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00504 - Training	00504	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00505 - Equipment	00505	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00506 - Other	00506	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00507 - Total				12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	120000
	006 - Parks & Recreation	00600 - Administration	00600	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
		00601 - Parks	00601	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
00602 - Recreation		00602	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00603 - Support		00603	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00604 - Training		00604	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00605 - Equipment		00605	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00606 - Other		00606	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
00607 - Total					12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	120000
007 - Public Works		00700 - Administration	00700	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
		00701 - Street Maintenance	00701	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000
	00702 - Sanitation	00702	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00703 - Parks	00703	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00704 - Other	00704	1.00	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	12000	
	00705 - Total				12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	12000	120000

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UNIT: WYOMING
COUNTY: WYOMING

Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val
1001	1001	...	...	...	1001	...	...	...	1001	...	...	...	1001	...	...	...	1001	...	...	...

Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val
2001	2001	...	...	...	2001	...	...	...	2001	...	...	...	2001	...	...	...	2001	...	...	...

Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val	Regist	Stat	Expt	Val
3001	3001	3001	3001	3001	3001

10/10/2020 10:10:10 AM
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Code	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
601	Accountant's Fees													
602	Advertising Expense													
603	Business Insurance													
604	Depreciation Expense													
605	General Office Expense													
606	Interest Expense													
607	Legal & Professional Fees													
608	Office Supplies													
609	Postage Expense													
610	Printing Expense													
611	Repairs & Maintenance													
612	Travel Expense													
613	Utilities Expense													
614	Wages & Salaries													
615	Withdrawals													
616	Income Taxes													
617	Charitable Contributions													
618	Gifts													
619	Entertainment													
620	Debit Card													

Code	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
621	621-100000													
622	622-100000													
623	623-100000													
624	624-100000													
625	625-100000													
626	626-100000													
627	627-100000													
628	628-100000													
629	629-100000													
630	630-100000													
631	631-100000													
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Code	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
651	651-100000													
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DATE: 12/15/1991 TIME: 10:00 AM

FROM: J. H. ...
TO: ...

15/000

UNITED STATES DEPARTMENT OF THE INTERIOR

Agency	Account Title	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999							
BUREAU OF LAND MANAGEMENT	15-0000-0000-0000-0000-0000																	
	15-0000-0000-0000-0000-0000																	
	BUREAU OF RECLAMATION	15-0000-0000-0000-0000-0000																
		15-0000-0000-0000-0000-0000																
		BUREAU OF MINING REVENUE AND GEOLOGICAL SURVEY	15-0000-0000-0000-0000-0000															
			15-0000-0000-0000-0000-0000															
			BUREAU OF OCEANOGRAPHY AND MARINE RESEARCH	15-0000-0000-0000-0000-0000														
				15-0000-0000-0000-0000-0000														
				BUREAU OF MARINE RESEARCH	15-0000-0000-0000-0000-0000													
					15-0000-0000-0000-0000-0000													
					BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000												
						15-0000-0000-0000-0000-0000												
						BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000											
							15-0000-0000-0000-0000-0000											
							BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000										
								15-0000-0000-0000-0000-0000										

Agency	Account Title	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999					
BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000															
	15-0000-0000-0000-0000-0000															
	BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000														
		15-0000-0000-0000-0000-0000														
		BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000													
			15-0000-0000-0000-0000-0000													
			BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000												
				15-0000-0000-0000-0000-0000												
				BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000											
					15-0000-0000-0000-0000-0000											
					BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000										
						15-0000-0000-0000-0000-0000										

Agency	Account Title	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999					
BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000															
	15-0000-0000-0000-0000-0000															
	BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000														
		15-0000-0000-0000-0000-0000														
		BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000													
			15-0000-0000-0000-0000-0000													
			BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000												
				15-0000-0000-0000-0000-0000												
				BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000											
					15-0000-0000-0000-0000-0000											
					BUREAU OF MARINE RESEARCH AND FISHERY	15-0000-0000-0000-0000-0000										
						15-0000-0000-0000-0000-0000										

Code	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
8000	Operating Expenses													
8001	Advertising													
8002	Business Travel													
8003	Printing													
8004	Telephone													
8005	Postage													
8006	Office Supplies													
8007	Repairs & Maintenance													
8008	Travel													
8009	Insurance													
8010	Utilities													
8011	Professional Fees													
8012	Legal													
8013	Accounting													
8014	Consulting													
8015	Engineering													
8016	Architectural													
8017	Patent & Copyright													
8018	Investment Management													
8019	Commissions													
8020	Brokerage													
8021	Interest													
8022	Dividends													
8023	Capital Gains													
8024	Losses													
8025	Net Income													
8026	Retained Earnings													
8027	Dividends Paid													
8028	Share Repurchases													
8029	Net Change													
8030	Balance													
8031	Operating Income													
8032	Interest Income													
8033	Dividend Income													
8034	Capital Gains													
8035	Net Income													
8036	Retained Earnings													
8037	Dividends Paid													
8038	Share Repurchases													
8039	Net Change													
8040	Balance													

UNITED STATES DEPARTMENT OF THE INTERIOR

BUREAU OF LAND MANAGEMENT

REPORT OF ACTIVITIES

1958

1959

1960

1961

1962

1963

1964

1965

1966

1967

1968

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1971

1972

1973

1974

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1976

1977

1978

1979

State of Michigan - Statewide Cost Report

Code	Description	Jan 78	Feb 78	Mar 78	Apr 78	May 78	Jun 78	Jul 78	Aug 78	Sep 78	Oct 78	Nov 78	Dec 78	Total
0000	Statewide Total													
0100	Administrative													
0200	Instruction													
0300	Library													
0400	Physical Education													
0500	Music													
0600	Art													
0700	Foreign Languages													
0800	Health													
0900	Special Education													
1000	Transportation													
1100	Food Service													
1200	Other													

State of Michigan - District Cost Report

Code	Description	Jan 78	Feb 78	Mar 78	Apr 78	May 78	Jun 78	Jul 78	Aug 78	Sep 78	Oct 78	Nov 78	Dec 78	Total
0000	District Total													
0100	Administrative													
0200	Instruction													
0300	Library													
0400	Physical Education													
0500	Music													
0600	Art													
0700	Foreign Languages													
0800	Health													
0900	Special Education													
1000	Transportation													
1100	Food Service													
1200	Other													

State of Michigan - School Cost Report

Code	Description	Jan 78	Feb 78	Mar 78	Apr 78	May 78	Jun 78	Jul 78	Aug 78	Sep 78	Oct 78	Nov 78	Dec 78	Total
0000	School Total													
0100	Administrative													
0200	Instruction													
0300	Library													
0400	Physical Education													
0500	Music													
0600	Art													
0700	Foreign Languages													
0800	Health													
0900	Special Education													
1000	Transportation													
1100	Food Service													
1200	Other													

DATE: 1/15/2008 10:00 AM

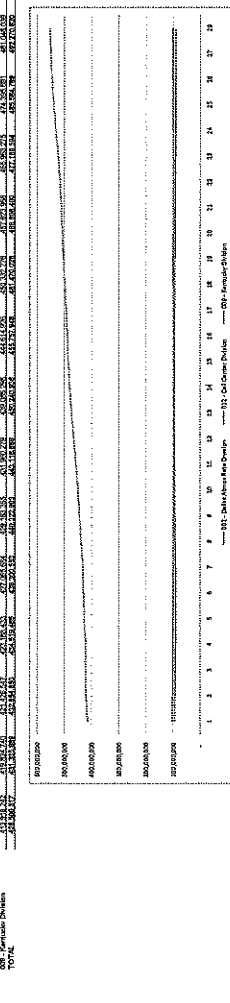
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Table with multiple columns including Model, Price, and Dealer Name. Rows are organized into sections for '68 - All Other Models', '67 - All Other Models', and '66 - All Other Models'. The table lists various car models and their associated prices and dealers.

Table with multiple columns including Model, Price, and Dealer Name. Rows are organized into sections for '65 - All Other Models', '64 - All Other Models', and '63 - All Other Models'. The table continues the listing of car models, prices, and dealers.

Division	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	YTD
001 - 3100 Operations	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
002 - 3200 Administration	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
003 - 3300 Maintenance	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
004 - 3400 Fuel	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
005 - 3500 Supplies	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
006 - 3600 Repairs	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
007 - 3700 Insurance	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
008 - 3800 Licenses	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
009 - 3900 Other	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
TOTAL	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	1,344,000

001 - 3100 Operations
 002 - 3200 Administration
 003 - 3300 Maintenance
 004 - 3400 Fuel
 005 - 3500 Supplies
 006 - 3600 Repairs
 007 - 3700 Insurance
 008 - 3800 Licenses
 009 - 3900 Other



Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	YTD
010 - 4000	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
011 - 4100	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
012 - 4200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
013 - 4300	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
014 - 4400	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
015 - 4500	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
016 - 4600	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
017 - 4700	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
018 - 4800	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
019 - 4900	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	134,400
TOTAL	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	1,344,000

Account: (All)
 ORDER: (Multiple Items)

Division	Div/Unit	Sum of Total Year	Sum of OCT	Sum of NOV	Sum of DEC	Sum of JAN	Sum of FEB	Sum of MAR	Sum of APR	Sum of MAY	Sum of JUN	Sum of JUL	Sum of AUG	Sum of SEP
KMD	KMD-XY	86,855,268	8,948,287	10,016,878	10,129,031	8,366,063	6,257,139	5,439,840	6,399,530	6,273,172	6,252,513	6,591,902	6,183,627	5,787,285
	KMD-ADMIN	59,333	59,333											
KMD Total		86,714,602	9,007,621	10,016,878	10,129,031	8,366,063	6,257,139	5,439,840	6,399,530	6,273,172	6,252,513	6,591,902	6,183,627	5,787,285
SSU	SSU-007DIV	15,547,996	2,143,826	2,323,302	1,488,045	2,065,438	1,849,076	1,724,967	2,388,029	2,103,687	1,241,050	900,556	718,589	601,920
	SSU-012DIV	2,255,263	163,610	165,058	209,765	295,803	218,284	376,352	238,638	272,033	167,872	151,285	53,488	40,074
SSU Total		17,803,259	2,307,436	2,488,360	1,697,810	2,361,241	2,067,360	2,101,319	2,626,667	2,375,720	1,408,922	1,051,841	772,077	642,014
Grand Total		104,517,861	11,315,057	12,505,238	11,826,841	10,727,304	8,324,499	7,541,159	9,026,197	8,648,892	7,661,435	7,643,743	6,955,704	6,429,299

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REQUEST:

Refer to the application, Schedule E.

- a. Provide Atmos's apportionment factor for Kentucky state income tax for fiscal years 2016-2018.
- b. Describe any impact that the change to a single sales apportionment factor for Kentucky state income taxes will have on Atmos.

RESPONSE:

a.

Kentucky Apportionment Factor		
FY16	5.3339%	
FY17	5.0451%	
FY18	4.9751%	estimate based on provision, return not yet filed
FY19	5.6313%	estimate based on FY18 provision and sales factor only

- b. The Company expects the impact of the Kentucky change to the single sales apportionment factor will be to increase the factor by an immaterial amount. Please see the response to subpart (a).

Respondent: Jennifer Story

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REQUEST:

Refer to 2018_KY Rev_Req_Model.xlsx produced in response to Staff's First Request at tabs B.5 Band B.5 F.

- a. Explain in detail what the value for "Change In ADIT, excluding forecasted change in NOLC" in tab B.5 F at cell 172 reflects.
- b. Explain all bases for calculating the "Required Change in NOLC" in tab B.5 F at cell 173 using projected tax expense from one period (i.e., the forecasted test period) and the change in ADIT from another period (i.e., the difference between the average ADIT in the base period from January 2018 through December 2018 and the average ADIT in forecasted test period from April 2019 through March 2019).

RESPONSE:

- a. The value for Change in ADIT, excluding forecasted change in NOLC in tab B.5 F at Cell I72 reflects the forecasted change in all ADIT items excluding the impact of those items on the NOLC. As explained in the response to subpart (b) below, the impact on the NOLC is computed in cell I73.

In preparing the filing, the Company first projects the ADIT change between the 13 month average for the 12 month forecasted test period ended March 31, 2020 and the 13 month average for the 12 month base period ended December 31, 2018. The ADIT change is the result of ADIT impacts associated with projected capital spending and the amortization of the excess deferred tax liability recorded for the TCJA. No other ADIT balances are projected or changed between the base period and the test period.

- b. The Company is not using projected tax expense from one period and the change in ADIT from another in order to calculate the Required Change in the NOLC. The projected tax expense is based on the revenue requirement that will result from the 13 month average of the forecasted test period. The ADIT used to calculate the Required Change in the NOLC is based on the change between the ADIT balance from the base period and the ADIT from the forecasted test period. That change in ADIT balance occurs during the 13 month future test period and as explained in item (a) it is solely the result of projected changes during the 13 month future test period. Therefore the ADIT changes must be compared to the projected tax expense during the future test period in order to calculate the impact on the NOLC.

Respondent: Jennifer Story

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REQUEST:

Refer to 2018_KY_Rev_Req_Model.xlsx produced in response to Staff's First Request at tabs WP B.5 B.

- a. Describe how the actual amounts for December 2017-June 2018 were determined and calculated for each account.
- b. Describe how the forecasted amounts for July 2018-December 2018 were projected and calculated for each account. If the pro rata method was used, describe how the pro rata calculation was applied (i.e., was the pro rata method applied to the sum of the monthly changes for all accounts, was it applied to the monthly changes for each account represented in the totals, was it applied to some accounts but not others, what ratios were used for each month).
- c. Provide workpapers and Excel spreadsheets with all formulas intact demonstrating how the monthly amounts for each account in WP B.5 B were calculated.
- d. Provide "ADIT for KY 6-30-18.xlsx" referred to as the "Data Source" in tab WP 8.5.

RESPONSE:

- a. The changes in deferred income tax balances from December 2017 to June 2018 result from the calculations of estimated fiscal year ended September 30, 2018 tax expense. Each quarter, tax expense is estimated and recorded as a year-to-date amount, thus reversing all tax expense recorded in prior quarters of the fiscal year. The following describes the methodology of calculating and recording deferred taxes both at year end and non-year end quarters.

Year End Deferred Taxes

The deferred taxes recorded at a fiscal year-end, such as September 30, 2018, are estimated based on the underlying balance sheet accounts at each rate division. Actual amounts are used whenever possible to calculate deferred taxes, except when information is not yet available, as is the case with adjustments requiring payments made after year-end and certain plant information not yet available. In these instances, estimates are made based on prior period data.

At year end, the increase or decrease to federal and state NOL carryforward assets is calculated and recorded by computing federal and state taxable income using actual pre-tax book income and calculated permanent and temporary (deferred) adjustments.

In addition, in the fourth quarter of the year, the Company records the deferred tax effect and NOL effect of true-ups from the most recently filed tax returns.

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Quarter End Deferred Taxes

In contrast, the deferred taxes recorded at a non-year-end quarter, such as June 30, 2018, are estimates based on a high level analysis conducted at a business unit level. The majority of the change on a quarterly basis is due to plant related deferred tax items. Due to time constraints, the estimates done based on underlying balance sheet accounts are made using the account balances as of the prior month.

Deferred taxes are recorded to the general office of each business unit and are year-to-date amounts.

At a non-year-end quarter, the increase or decrease to the federal carryforward asset is equal to estimated current federal tax benefit or expense. Total federal expense is estimated at a quarter end using projected fiscal year pre-tax book income for each business unit, estimated permanent items and the statutory federal tax rate of 24.5% for the fiscal year ended September 30, 2018. Current federal expense is derived as the difference between total federal expense and calculated deferred federal expense described above.

Monthly Tax Expense (Non-Quarter End)

For months that are between quarter ends, such as January 31, 2018, Atmos Energy applies the effective rate calculated at the most recent quarter end to the monthly activity of pre-tax book income at each business unit. Changes in deferred items are not calculated or recorded at non-quarter end months.

- b. The forecasted change in ADIT is the result of ADIT impacts associated only with projected capital spending and the amortization of the excess deferred tax liability recorded for the TCJA. The ADIT effects from bonus depreciation, MACRS depreciation and other plant ADIT adjustments associated with the projected capital spending in the filing are estimated and added to prior period ADIT balances to determine cumulative ADIT balances for the period July 2018 - December 2018.

The proration method is a requirement of the normalization provisions and applies to forward looking ADIT projections, specifically the activity projected for months subsequent to rates going into effect. The Company applies proration to monthly activity of projected ADIT for months subsequent to rates going into effect. The pro rata method was not used for the period July 2018-December 2018 because rates are projected to go into effect after that date and therefore the normalization rules do not require the use of proration.

- c. The monthly amounts for each account in WP B.5 B are taken from "relied upon" spreadsheet "ADIT for KY 06-30-18.xlsx." That spreadsheet is compiled with audited numbers from the Company's general ledger. The Company's income taxes for each fiscal year are necessarily accumulated with income taxes from prior years, thus providing the "full" calculations of each number would require decades of tax returns and supporting work papers.
- d. Please see the Company's response to Staff DR No. 1-71 for the file.

Respondent: Jennifer Story

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REQUEST:

Refer to 2018_KY_Rev_Req_Model.xlsx produced in response to Staff's First Request at tab WP 8.5 F.

- a. Describe how the starting values in Column D for March 2019 were projected and calculated for each account.
- b. Describe how the amounts for April 2019-March 2020 were projected and calculated for each account.
- c. If the pro rata method was used to calculate the amounts for April 2019-March 2020, provide the total monthly changes for each month and account used to calculate the pro rata changes, explain how those changes were calculated and projected, and describe how the pro rata calculation was applied (i.e., was the pro rata method applied to sum of the monthly changes for all accounts, was it applied to the monthly changes for each account represented in the totals, was it applied to some accounts but not others, what ratios were used for each month).
- d. Provide workpapers and Excel spreadsheets with all formulas intact demonstrating how the monthly amounts for each account in WP 8.5 F were calculated.

RESPONSE:

- a. The starting values in Column D were projected as follows:
 1. Account 2830 for all divisions was assumed to be unchanged from the last actual results reported in the base period. Therefore the forecasted balance of 2830 at March 2019 is equal to the actual balance at June 2018.
 2. Account 1900 for divisions 002, 012 and 091 were assumed to be unchanged from the last actual results reported in the base period. Therefore the forecasted balance of 1900 for divisions 002, 012 and 091 at March 2019 is equal to the actual balance at June 2018.
 3. Account 1900 for division 009 was adjusted for the ADIT activity associated with the projected amortization of the Kentucky excess deferred tax liability recorded for tax reform. The activity was calculated based on the Company's estimated amortization of the Kentucky related excess deferred tax liability.
 4. Account 2820 consists solely of plant related ADIT and for all divisions the account was forecasted taking into account ADIT activity on existing plant, forecasted plant additions and forecasted book depreciation. The forecasted additions and book depreciation were consistent with the forecasts in the filing. Tax depreciation and other tax adjustments were projected on existing plant balances combined with the forecasted additions. These inputs were used to project the monthly change in the Account 2820 plant related ADIT.

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- b. The amounts projected for April 2019 - March 2020 were done in a manner consistent with the description in subpart (a) of this question with one exception. Account 2830 and Account 1900 for division 002, 012 and 019 were held constant.

For rate filings involving future test periods, the normalization provisions of the Internal Revenue Code and the Treasury regulations require that the Company use a specific proration methodology to forecast the monthly change in plant related ADIT and any ADIT activity associated with amortization of excess deferred taxes recorded for tax reform. Therefore, the monthly activity for Account 2820 for all division 009 and Account 1900 division 009 was projected as described above with the exception being that the monthly activity was prorated using the proration methodology required by the normalization provisions.

- c. Please see the file "ADIT KY projection - 2018-2020.xlsx" provided in the Company's response to Staff DR No. 1-71.
- d. Please see the file "ADIT KY projection - 2018-2020.xlsx" provided in the Company's response to Staff DR No. 1-71.

Respondent: Jennifer Story

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REQUEST:

Refer to 2018_KY_Rev_Req_Model.xlsx produced in response to Staff's First Request at tabs WP B.5 Band WP 8.5 F.

- a. Explain what caused Account 190 for Division 02 to be reduced from \$504,522,022 to \$440,605,947 from February 2018- March 2018 as shown in tab WP B.5 8.
- b. Explain what caused Account 190 for Division 02 to be reduced from \$440,605,947 to \$437,021,385 from May 2018-June 2018 as shown in tab WP B.5 B, and explain why that reduction was significantly smaller than the reduction between February 2018 and March 2018.
- c. Provide the actual amounts of all accounts shown in tab WP B.5 B through October 2018.
- d. Explain why there is no change in Account 190 for Division 02, Division 12, and Division 91 from July 2018-March 2020 as shown in tab WP B.5 Band WP B.5 F.
- e. Explain why there is such a large discrepancy between the deferred tax assets reflected in Account 190 and Account 283 for Division 02, and the deferred tax liabilities reflected in Account 282 for Division 02.
- f. Confirm that a deferred tax asset reflecting a net operating loss (NOL) carry forward arising from the accelerated depreciation of property should always have a corresponding deferred tax liability of at least the same value reflecting the deferred tax obligation.

RESPONSE:

- a. The change in account 190 for Division 02 from February 2018 to March 2018 is a result of the quarter ended March 2018 refined calculation of estimated tax expense for the fiscal year ended September 2018. Please see the Company's response to Staff DR No. 2-67 subpart (a) for a discussion on the methodologies used to record taxes at a quarter end month and a non-quarter end month.
- b. The change in account 190 for Division 02 from May 2018 to June 2018 is a result of the quarter ended June 2018 refined calculation of estimated tax expense for the fiscal year ended September 2018. Please see the Company's response to Staff DR No. 2-67 subpart (a) for a discussion on the methodologies used to record taxes at a quarter end month and a non-quarter end month.
- c. Please see Attachment 1.

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- d. There is no change in Account 190 for Division 02, Division 12 and Division 91 from July 18-March 2020 due to the forecast methodology used in this case. The only ADIT items forecasted are plant related in Account 282 for each division and the regulatory liability gross up deferred tax impact in Account 190 on Division 93 only. The NOLC variable is calculated by comparing calculated tax expense to the change in ADIT, after the calculation of the forecasted ADIT impacts.
- e. Please see the Company's response to Staff DR No. 2-67 subpart (a) for a discussion on the methodologies used to record taxes. The deferred tax asset for the NOLC carryforward is recorded at Division 02 in Account 190. In general, Division 02 does not have substantial deferred tax liabilities since Division 02 accounts for the Shared Services Unit of the Company. The Shared Services Unit is not as capital intensive as the operating division and therefore does not generate significant deferred tax liabilities to be recorded in Account 2820. Those deferred tax liabilities are generated at the rate divisions which have significant investment in plant and other assets that are subject to bonus or accelerated depreciation.
- f. Taxable income and the resulting generation or utilization of the federal NOL carryover is influenced by many factors. Operational results as well as the current legislative environment directly impact taxable income. In addition, differences between book and tax treatment of a number of expenses result in permanent differences that are reflected in taxable income. These factors, along with temporary differences that result in changes to ADIT balances, all impact taxable income and the federal NOL carryforward. It is not possible to attribute specific amounts of NOL carryforward with individual deductions or ADIT balances. In addition, ADIT balances are cumulative, and therefore were generated in both years that the Company had taxable income and years of taxable loss. In some cases ADIT items have balances that do not change for a number of years until the time that a taxable event occurs that requires recognition.

For the portion of the NOL that is protected by the normalization provisions, it is true that a deferred tax liability of equal or greater size should exist for this portion of the deferred tax asset for NOL. This is the case on the Company's books and records, although the deferred tax liabilities related to accelerated depreciation and the deferred tax asset for NOL are recorded on different divisions.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-69_Att1 - ADIT for KY 10-31-18.xlsx, 8 Pages.

Respondent: Jennifer Story

Adjustment Description	Account	Category	Adj Code	Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018	Fiscal 2018 2/28/2018	Fiscal 2018 3/31/2018	Fiscal 2018 4/30/2018	Fiscal 2018 5/31/2018	Fiscal 2018 6/30/2018	Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018
Clearing Account - Adjustment	1900	ONT	ONT03	(912,680)	(912,680)	(912,680)	-	-	-	-	-	-	-	69,137
Charitable Contribution Carryover		ONT	ONT04	4,737,632	4,737,632	4,737,632	4,737,080	4,737,080	4,737,080	4,736,532	4,736,532	4,736,532	5,290,312	5,290,312
RAR CFWE 1990-1985	2830	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	1900	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	1900	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-
Palmira - Non Compete	1900	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-
Prepayments		ONT	ONT31	(3,943,076)	(3,943,076)	(3,943,076)	(3,382,239)	(3,382,239)	(3,382,239)	(4,043,482)	(4,043,482)	(4,043,482)	(4,351,360)	(4,351,360)
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	1900	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	1900	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	1900	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	1900	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	2830	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	2830	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	1900	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	2830	ONT	ONT61	455,745	455,745	455,745	455,745	455,745	455,745	455,745	455,745	455,745	772,634	772,634
Prepayments - IRS Audits	1900	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions		ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	1900	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-
LA SIPP Reg Asset	1900	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	1900	ONT	OTH	(1,737,096)	(1,737,096)	(1,737,096)	(11,396,360)	(11,396,360)	(11,396,360)	(13,620,462)	(13,620,462)	(13,620,462)	-	-
Regulatory Asset - LGS Amortization	2830	ONT	RGA01	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tax	2830	ONT	RGA03	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	1900	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	2830	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	1900	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	2830	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	1900	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal				(1,399,474)	(1,399,474)	(1,399,474)	(9,585,773)	(9,585,773)	(9,585,773)	(12,471,666)	(12,471,666)	(12,471,666)	1,780,724	1,780,724
FD-NOL Credit Carryforward - Non Reg		TAX	TAX02NR	(154,641,288)	(154,641,288)	(154,641,288)	(155,666,879)	(155,666,879)	(155,666,879)	(156,740,712)	(156,740,712)	(156,740,712)	(159,685,814)	(159,685,814)
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	480,066,663	480,066,663	480,066,663	425,350,912	425,350,912	425,350,912	422,509,065	422,509,065	422,509,065	584,225,267	584,225,267
FD-NOL Credit Carryforward - Other		TAX	TAX02OT	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	5,502,949	5,502,949
ST-State Net Operating Loss	1900	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	2820	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	2830	TAX	TAX06	(2,497,450)	(2,694,997)	(2,409,653)	(2,269,967)	(2,284,477)	(2,410,708)	(2,368,140)	(2,598,511)	(2,751,218)	(2,466,303)	(2,466,303)
FD-Treasury Lock Adjustment	2830	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-
FD-Other	2830	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	1900	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow on State NOL	1900	TAX	TAX13	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	1900	TAX	TAX14	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	1900	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-
ST-Valuation Allow Enterprise Zone ITC	1900	TAX	TAX37	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)
FD-Valuation Allow Fed Tax Enterprise Zone I	1900	TAX	TAX38	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395	25,395
ST-Enterprise Zone ITC	1900	TAX	TAX39	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,933,673	1,933,673
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	14,645,475	14,600,320	14,555,165	14,510,010	14,464,855	14,419,700	14,374,546	14,329,391	14,284,237	14,239,082	10,704,492
FD-Treasury Lock Adjustment-Unrealized	2830	TAX	TAX41	26,055,897	19,165,248	16,337,296	19,615,417	15,295,794	16,701,633	17,291,466	14,749,374	16,838,218	12,895,919	12,850,764
FD -Federal Tax on Enterprise ITC	1900	TAX	TAX42	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(406,071)	(406,071)
Other Tax Effected Items - Subtotal				369,969,544	362,836,194	360,248,430	307,879,741	303,500,454	304,734,907	301,406,473	298,588,855	300,479,838	456,143,169	452,563,424
Total Accumulated Deferred Income Tax				382,375,175	375,241,825	372,654,061	314,870,221	310,490,934	311,725,387	307,833,337	305,016,219	306,907,202	491,049,918	487,470,173
Removal of TAX02NR	1900			(154,641,288)	(154,641,288)	(154,641,288)	(155,666,879)	(155,666,879)	(155,666,879)	(156,740,712)	(156,740,712)	(156,740,712)	(159,685,814)	(159,685,814)
Removal of TAX02OT				4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	5,502,949	5,502,949
Grand Total Regulated				532,035,217	524,901,867	522,314,103	465,355,854	461,176,567	462,411,020	459,593,303	458,775,685	458,666,668	645,232,783	641,653,038
Included in KY Case, by Account														
A1900-28201		Adjusted	1900	504,522,022	504,522,022	504,522,022	440,605,947	440,605,947	440,605,947	437,021,385	437,021,385	437,021,385	612,008,567	612,008,567
A1900-28206														
A2820-28201			2820	(17,021,092)	(17,021,092)	(17,021,092)	(17,345,030)	(17,345,030)	(17,345,030)	(17,761,671)	(17,761,671)	(17,761,671)	(1,919,966)	(1,919,966)
A2820-28206														
A2830-28201			2830	31,202,176	24,068,826	21,481,062	25,953,642	21,574,355	22,808,808	24,564,904	21,747,286	23,638,289	18,456,954	14,877,209
A2830-28204														
A2830-28206														
Total				518,703,106	511,569,756	508,981,992	449,214,559	444,835,272	446,069,725	443,824,618	441,007,000	442,897,983	628,545,555	624,965,810

Adjustment Description	Account	Category	Adj Code	Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018	Fiscal 2018 2/28/2018	Fiscal 2018 3/31/2018	Fiscal 2018 4/30/2018	Fiscal 2018 5/31/2018	Fiscal 2018 6/30/2018	Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018
Clearing Account - Adjustment	1900	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover		ONT	ONT04	-	-	-	552	552	552	1,100	1,100	1,100	-	-
RAR CFWE 1990-1985	2830	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	1900	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	1900	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	1900	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-
Prepayments		ONT	ONT31	(298,010)	(298,010)	(298,010)	(601,064)	(601,064)	(601,064)	(393,098)	(393,098)	(393,098)	(264,359)	(264,359)
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	1900	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	1900	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	1900	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	1900	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	2830	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	2830	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	1900	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	2830	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	1900	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions		ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	1900	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-
LA SIIIP Reg Asset	1900	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	1900	ONT	OTH	-	-	-	3,209	3,209	3,209	61,538	61,538	61,538	-	-
Regulatory Asset - LGS Amortization	2830	ONT	RGA01	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	2830	ONT	RGA03	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	1900	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	2830	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	1900	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	2830	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	1900	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal				(298,010)	(298,010)	(298,010)	(597,303)	(597,303)	(597,303)	(330,460)	(330,460)	(330,460)	(264,359)	(264,359)
FD-NOL Credit Carryforward - Non Reg		TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other		TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	1900	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	2820	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	2830	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	2830	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-
FD-Other	2830	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	1900	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow on State NOL	1900	TAX	TAX13	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	1900	TAX	TAX14	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	1900	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-
ST-Valuation Allow Enterprise Zone ITC	1900	TAX	TAX37	-	-	-	-	-	-	-	-	-	-	-
FD- Valuation Allow Fed Tax Enterprise Zone I	1900	TAX	TAX38	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	1900	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	2830	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC	1900	TAX	TAX42	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal				-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax				(18,056,781)	(18,056,781)	(18,056,781)	(18,015,257)	(18,015,257)	(18,015,257)	(17,594,971)	(17,594,971)	(17,594,971)	(18,150,688)	(18,150,688)
Included in KY Case, by Account														
A1900-28201	1900			6,868	6,868	6,868	10,129	10,129	10,129	68,526	68,526	68,526	198	198
A1900-28206				-	-	-	-	-	-	-	-	-	-	-
A2820-28201	2820			(17,234,236)	(17,234,236)	(17,234,236)	(16,885,721)	(16,885,721)	(16,885,721)	(16,728,471)	(16,728,471)	(16,728,471)	(16,828,827)	(16,828,827)
A2820-28206				-	-	-	-	-	-	-	-	-	-	-
A2830-28201	2830			-	-	-	-	-	-	-	-	-	-	-
A2830-28204				-	-	-	-	-	-	-	-	-	-	-
A2830-28206				-	-	-	-	-	-	-	-	-	-	-
Total				(17,227,368)	(17,227,368)	(17,227,368)	(16,875,592)	(16,875,592)	(16,875,592)	(16,659,945)	(16,659,945)	(16,659,945)	(16,828,629)	(16,828,629)

Atmos Energy Corporation, Inc.
 Accumulated Deferred Income Taxes

Rate Division:
 009DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
				Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018	Fiscal 2018 2/28/2018	Fiscal 2018 3/31/2018	Fiscal 2018 4/30/2018	Fiscal 2018 5/31/2018	Fiscal 2018 6/30/2018	Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018
Environmental Activities	2830	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	2830	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	1900	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual		ACC	ACC04	(16,185)	(16,185)	(16,185)	(17,188)	(17,188)	(17,188)	(17,690)	(17,690)	(17,690)	(33,391)	(33,391)
Accrued Environmental Asset	2830	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	2830	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	1900	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	1900	ACC	ACC11	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	1900	ACC	ACC12	-	-	-	12,543	12,543	12,543	21,111	21,111	21,111	32,527	32,527
Accrual - Subtotal				(16,185)	(16,185)	(16,185)	(4,645)	(4,645)	(4,645)	3,421	3,421	3,421	(864)	(864)
Rabbi Trust - True Up	1900	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	1900	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	2830	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan		BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	1900	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss ovr Capital Gain	1900	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP		BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards		BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	2830	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	2830	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	1900	BEN	PRB01	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal														
CWIP	2820	CWIP/RWIP	FXA26	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(255,357)	(255,357)
RWIP	2820	CWIP/RWIP	FXA47	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(518,644)	(518,644)
CWIP/RWIP - Subtotal				(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(774,001)	(774,001)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(57,881,299)	(57,881,299)	(57,881,299)	(61,770,700)	(61,770,700)	(61,770,700)	(63,453,457)	(63,453,457)	(63,453,457)	(70,600,865)	(70,600,865)
Depreciation Adjustment	2820	FXA	FXA02	(11,246,081)	(11,246,081)	(11,246,081)	(11,528,395)	(11,528,395)	(11,528,395)	(10,807,620)	(10,807,620)	(10,807,620)	(12,194,313)	(12,194,313)
Book Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	2820	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	2820	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	2820	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	2820	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	2820	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) TPR	2820	FXA	FXA46	(185,810)	(185,810)	(185,810)	(139,358)	(139,358)	(139,358)	(116,132)	(116,132)	(116,132)	(92,905)	(92,905)
Plant - Subtotal				(69,313,190)	(69,313,190)	(69,313,190)	(73,438,453)	(73,438,453)	(73,438,453)	(74,377,209)	(74,377,209)	(74,377,209)	(82,888,083)	(82,888,083)
Deferred Gas Costs		GCA	GCA01	(2,544,676)	(2,544,676)	(2,544,676)	(898,632)	(898,632)	(898,632)	724,522	724,522	724,522	(504,856)	(504,856)
Over Recoveries of PGA		GCA	GCA03	955,989	955,989	955,989	(1,033,843)	(1,033,843)	(1,033,843)	(1,236,601)	(1,236,601)	(1,236,601)	(1,259,999)	(1,259,999)
PGA - Amended Item		GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				(1,588,687)	(1,588,687)	(1,588,687)	(1,932,475)	(1,932,475)	(1,932,475)	(512,079)	(512,079)	(512,079)	(1,764,855)	(1,764,855)
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal														
Customer Advances	1900	ONT	CAP01	181,244	181,244	181,244	178,915	178,915	178,915	161,414	161,414	161,414	149,065	149,065
Amortization - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	2830	ONT	DTE09	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(8,155)	(8,155)
Amortization - LGS Acq. 1810-14155	2830	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	1900	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	1900	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	2830	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	1900	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	2830	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	1900	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-
RAR 66/90 Lease Expense Amortiz.	2830	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	2830	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	2830	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	1900	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	1900	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	1900	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	1900	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	1900	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	1900	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	1900	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	1900	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	1900	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	1900	ONT	ONT02	125,063	125,063	125,063	101,768	101,768	101,768	93,973	93,973	93,973	151,705	151,705

Adjustment Description	Account	Category	Adj Code	Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018	Fiscal 2018 2/28/2018	Fiscal 2018 3/31/2018	Fiscal 2018 4/30/2018	Fiscal 2018 5/31/2018	Fiscal 2018 6/30/2018	Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018
Clearing Account - Adjustment	1900	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover		ONT	ONT04	-	-	-	59,542	59,542	59,542	73,162	73,162	73,162	-	-
RAR CFWE 1990-1985	2830	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	1900	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	1900	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	1900	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-
Prepayments		ONT	ONT31	(50,358)	(50,358)	(50,358)	(22,381)	(22,381)	(22,381)	(5,595)	(5,595)	(5,595)	(56,165)	(56,165)
Rate Case Accrual	2830	ONT	ONT32	-	-	-	-	-	-	(39,501)	(39,501)	(39,501)	(29,554)	(29,554)
Research and Development Expenses	1900	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	1900	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	1900	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	1900	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	2830	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	2830	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	1900	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	2830	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	1900	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions		ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	1900	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-
LA SLP Reg Asset	1900	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	1900	ONT	OTH	-	-	-	(607,259)	(607,259)	(607,259)	(582,331)	(582,331)	(582,331)	-	-
Regulatory Asset - LGS Amortization	2830	ONT	RGA01	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tax	2830	ONT	RGA03	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	1900	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tax	2830	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	1900	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	2830	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	1900	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	8,056,591	8,056,591	8,056,591	8,014,046	8,014,046	8,014,046	7,959,752	7,959,752	7,959,752	8,046,208	8,018,234
Other - Subtotal				8,304,756	8,304,756	8,304,756	7,716,847	7,716,847	7,716,847	7,653,090	7,653,090	7,653,090	8,253,104	8,225,130
FD-NOL Credit Carryforward - Non Reg		TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other		TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	1900	TAX	TAX04	2,584,000	2,584,000	2,584,000	1,790,408	1,790,408	1,790,408	1,739,663	1,739,663	1,739,663	2,561,228	2,561,228
ST-State Bonus Depreciation	2820	TAX	TAX05	4,718,914	4,718,914	4,718,914	4,718,914	4,718,914	4,718,914	4,718,914	4,718,914	4,718,914	6,076,400	6,076,400
FD-FAS 115 Adjustment	2830	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	2830	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-
FD-Other	2830	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2820	TAX	TAX11	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(1,276,044)	(1,276,044)
FD-Federal Benefit on State NOL	1900	TAX	TAX12	(542,640)	(542,640)	(542,640)	(375,986)	(375,986)	(375,986)	(365,329)	(365,329)	(365,329)	(537,858)	(537,858)
ST - Valuation Allow on State NOL	1900	TAX	TAX13	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	1900	TAX	TAX14	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	1900	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-
ST-Valuation Allow Enterprise Zone ITC	1900	TAX	TAX37	-	-	-	-	-	-	-	-	-	-	-
FD-Valuation Allow Fed Tax Enterprise Zone I	1900	TAX	TAX38	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	1900	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	2830	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-
FD -Federal Tax on Enterprise ITC	1900	TAX	TAX42	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effectted Items - Subtotal				5,769,302	5,769,302	5,769,302	5,142,364	5,142,364	5,142,364	5,102,276	5,102,276	5,102,276	6,823,726	6,823,726
Total Accumulated Deferred Income Tax				(57,526,791)	(57,526,791)	(57,526,791)	(63,199,149)	(63,199,149)	(63,199,149)	(62,813,288)	(62,813,288)	(62,813,288)	(70,350,973)	(70,378,947)
Included in KY Case, by Account														
A1900-28201			1900	10,404,258	10,404,258	10,404,258	9,114,435	9,114,435	9,114,435	9,028,253	9,028,253	9,028,253	10,402,875	10,374,901
A1900-28206				-	-	-	-	-	-	-	-	-	-	-
A2820-28201			2820	(66,268,035)	(66,268,035)	(66,268,035)	(70,393,298)	(70,393,298)	(70,393,298)	(71,332,054)	(71,332,054)	(71,332,054)	(78,861,728)	(78,861,728)
A2820-28206				-	-	-	-	-	-	-	-	-	-	-
A2830-28201			2830	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(47,285)	(47,285)	(47,285)	(37,709)	(37,709)
A2830-28204				-	-	-	-	-	-	-	-	-	-	-
A2830-28206				-	-	-	-	-	-	-	-	-	-	-
Total				(55,871,561)	(55,871,561)	(55,871,561)	(61,286,647)	(61,286,647)	(61,286,647)	(62,351,086)	(62,351,086)	(62,351,086)	(68,496,562)	(68,524,536)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Account	Category	Adj Code	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
				Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018	Fiscal 2018 2/28/2018	Fiscal 2018 3/31/2018	Fiscal 2018 4/30/2018	Fiscal 2018 5/31/2018	Fiscal 2018 6/30/2018	Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018
Environmental Activities	2830	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	2830	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	1900	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual		ACC	ACC04	(448,347)	(448,347)	(448,347)	49,404	49,404	49,404	53,324	53,324	53,324	86,771	86,771
Accrued Environmental Asset	2830	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	2830	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	1900	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	1900	ACC	ACC11	(3,164)	(3,164)	(3,164)	(3,164)	(3,164)	(3,164)	(3,164)	(3,164)	(3,164)	-	-
Worker's Comp Insurance Reserve	1900	ACC	ACC12	266,914	266,914	266,914	218,759	218,759	218,759	210,512	210,512	210,512	184,863	184,863
Accrual - Subtotal				(184,597)	(184,597)	(184,597)	264,999	264,999	264,999	260,672	260,672	260,672	271,634	271,634
Rabbi Trust - True Up	1900	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	1900	BEN	NBP03	892,295	892,295	892,295	902,951	902,951	902,951	917,578	917,578	917,578	935,998	935,998
Rabbi Trust MVG	2830	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan		BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	1900	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	1900	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP		BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards		BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	2830	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	2830	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	1900	BEN	PRB01	(44,003)	(44,003)	(44,003)	(273,325)	(273,325)	(273,325)	(504,828)	(504,828)	(504,828)	(944,998)	(944,998)
Benefits - Subtotal				848,292	848,292	848,292	629,626	629,626	629,626	412,750	412,750	412,750	(9,000)	(9,000)
CWIP	2820	CWIP/RWIP	FXA26	51,876	51,876	51,876	51,876	51,876	51,876	51,876	51,876	51,876	(114,707)	(114,707)
RWIP	2820	CWIP/RWIP	FXA47	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	30	30
CWIP/RWIP - Subtotal				51,705	51,705	51,705	51,705	51,705	51,705	51,705	51,705	51,705	(114,677)	(114,677)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(4,276,864)	(4,276,864)	(4,276,864)	(1,060,484)	(1,060,484)	(1,060,484)	(1,061,045)	(1,061,045)	(1,061,045)	(1,213,327)	(1,213,327)
Depreciation Adjustment	2820	FXA	FXA02	100,688	100,688	100,688	280,816	280,816	280,816	289,364	289,364	289,364	363,463	363,463
Book Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	2820	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	2820	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	2820	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	2820	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	2820	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	2820	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) TPR	2820	FXA	FXA46	41,747	41,747	41,747	-	-	-	-	-	-	-	-
Plant - Subtotal				(4,134,429)	(4,134,429)	(4,134,429)	(779,668)	(779,668)	(779,668)	(771,681)	(771,681)	(771,681)	(849,864)	(849,864)
Deferred Gas Costs		GCA	GCA01	(1,632,903)	(1,632,903)	(1,632,903)	-	-	-	-	-	-	-	-
Over Recoveries of PGA		GCA	GCA03	11,164	11,164	11,164	-	-	-	-	-	-	-	-
PGA - Amended Item		GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				(1,621,739)	(1,621,739)	(1,621,739)	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal				-	-	-	-	-	-	-	-	-	-	-
Customer Advances	1900	ONT	CAP01	420	420	420	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	2830	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	2830	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	1900	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	1900	ONT	DVA05	18,592	18,592	18,592	18,592	18,592	18,592	18,592	18,592	18,592	19,490	19,490
RAR 91/93 Bond Cost Capitalized	2830	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	1900	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	2830	ONT	DVA18	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)
DIG on Fixed Assets - WKG	1900	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-
RAR 85/90 Lease Expense Amortiz.	2830	ONT	DVA26	(99,465)	(99,465)	(99,465)	(99,465)	(99,465)	(99,465)	(99,465)	(99,465)	(99,465)	(102,195)	(102,195)
MVG Right of Way	2830	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-
Amortization - Comfurt Goodwill	2830	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	1900	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	1900	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	1900	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	1900	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	1900	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	1900	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	1900	ONT	NTE11	908,423	908,423	908,423	908,423	908,423	908,423	908,423	908,423	908,423	895,882	895,882
481(a) UNICAP	1900	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	1900	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	1900	ONT	ONT02	9,043	9,043	9,043	13,613	13,613	13,613	21,069	21,069	21,069	13,736	13,736

Account	Category	Adj Code	Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018	Fiscal 2018 2/28/2018	Fiscal 2018 5/31/2018	Fiscal 2018 6/30/2018	Fiscal 2018 7/31/2018	Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2018 10/31/2018
Clearing Account - Adjustment	1900	ONT									
Charitable Contribution Carryover	2830	ONT04	64,195	64,195	-	-	-	-	-	-	-
BAR CPVE 1990-1995	1900	ONT05	-	-	-	-	-	-	-	-	-
Union Gas - Non Complete	1900	ONT11	254,764	254,764	254,764	254,764	254,764	254,764	254,764	254,764	254,764
Monition - Non Complete	1900	ONT12	-	-	-	-	-	-	-	-	-
Palmyra - Non Complete	1900	ONT23	-	-	-	-	-	-	-	-	-
Prepayments	2830	ONT31	58,689	58,689	-	-	-	-	-	-	-
Rate Case Accrual	2830	ONT32	-	-	-	-	-	-	-	-	-
Research and Development Expenses	1900	ONT33	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	1900	ONT37	-	-	-	-	-	-	-	-	-
Inventory Adjustment	1900	ONT44	-	-	-	-	-	-	-	-	-
Stock Option Expense	1900	ONT50	-	-	-	-	-	-	-	-	-
Prepayments - MIVG	2830	ONT51	-	-	-	-	-	-	-	-	-
WACOG to FIO Adjustment	2830	ONT52	96,041	96,041	135,427	135,427	89,038	89,038	89,038	89,038	(5,818)
Tax Free Interest - Temp	1900	ONT58	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	2830	ONT61	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	1900	ONT64	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	1900	ONT67	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	1900	ONT68	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT69	-	-	-	-	-	-	-	-	-
LA SIP Reg Asset	1900	ONT70	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	1900	ONT	(1,070,706)	(1,070,706)	(18,199)	(18,199)	(76,151)	(76,151)	(76,151)	(76,151)	(76,151)
Regulatory Asset - LGS Amortization	2830	ONT	-	-	-	-	-	-	-	-	-
Regulatory Asset - MID Tax	2830	ONT	-	-	-	-	-	-	-	-	-
Regulatory Liability - Amos 109	1900	ONT	-	-	-	-	-	-	-	-	-
Regulatory Liability - MID-Tax	2830	ONT	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	1900	ONT	-	-	-	-	-	-	-	-	-
Regulatory Liability - UJCSG 109	2830	ONT	(158,716)	(158,716)	(150,911)	(150,911)	(143,105)	(143,105)	(143,105)	(143,105)	(132,697)
Regulatory Liability - UJCSG Rate	1900	ONT	3,655	3,655	-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	1900	ONT	-	-	-	-	-	-	-	-	-
Other - Subtotal			(647,573)	(647,573)	(647,573)	329,796	240,657	240,657	240,657	210,654	210,654
FD-NOL Credit Carryforward - Non Reg	1900	TAX									
FD-NOL Credit Carryforward - Utility	1900	TAX									
FD-NOL Credit Carryforward - Other	1900	TAX									
ST-State Net Operating Loss	2820	TAX04	(336,316)	(336,316)	-	-	-	-	-	-	-
ST-State Bonus Depreciation	2830	TAX05	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	2830	TAX06	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	2830	TAX08	-	-	-	-	-	-	-	-	-
FD-Other	2830	TAX10	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	2830	TAX11	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	1900	TAX12	70,626	70,626	-	-	-	-	-	-	-
ST - Valuation Allow on State NOL	1900	TAX13	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of ST NO	1900	TAX14	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Data Change	1900	TAX22	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	1900	TAX23	-	-	-	-	-	-	-	-	-
ST - Valuation Allow Enterprise Zone ITC	1900	TAX37	-	-	-	-	-	-	-	-	-
FD - Valuation Allow Fed Tax Enterprise Zone I	1900	TAX38	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	1900	TAX39	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	2830	TAX40	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	2830	TAX41	-	-	-	-	-	-	-	-	-
FD - Federal Tax on Enterprise ITC	1900	TAX42	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			(265,690)	(265,690)	(265,690)	496,398	194,103	194,103	194,103	491,253	(491,253)
Total Accumulated Deferred Income Tax			(5,954,031)	(5,954,031)	(5,954,031)	496,398	194,103	194,103	194,103	491,253	(491,253)
Included in KY Case, by Account											
A1500-28201	1900		970,543	970,543	2,022,414	2,022,414	1,746,795	1,746,795	1,746,795	1,359,795	1,359,795
A2820-28206	2820		(4,082,724)	(4,082,724)	(4,082,724)	(727,963)	(719,976)	(719,976)	(719,976)	(964,541)	(964,541)
A2830-28201	2830		(894,648)	(894,648)	(894,648)	(847,457)	(886,040)	(886,040)	(886,040)	(973,218)	(973,218)
A2830-28204			-	-	-	-	-	-	-	-	-
A2830-28206			-	-	-	-	-	-	-	-	-
Total			(4,006,829)	(4,006,829)	(4,006,829)	446,394	140,779	140,779	140,779	(578,024)	(578,024)

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-70
Page 1 of 1

REQUEST:

Refer to the FERC Order issued on April 27, 2018, in the matter involving Midcontinent Independent System Operator, Inc.,¹⁹ and others in which FERC determined that the "two-step averaging methodology" used to calculate ADIT in a future test period for ratemaking purposes resulted in unfair and unreasonable rates.

- a. State whether Atmos used the "two-step averaging methodology" referred to by FERC or any similar method in which a second averaging step was applied to ADIT balances calculated using the pro rata method to calculate its ADIT balance or any portion thereof.
- b. If Atmos does use a "two-step averaging methodology" to calculate its ADIT balance for the future test period, explain how Atmos applied the methodology and why Atmos contends that the methodology is reasonable.

RESPONSE:

- a. For purpose of calculating the ending monthly balance of ADIT for the forecasted test period, the Company prorates the monthly change in plant related ADIT consistent with Internal Revenue Code normalization provisions. A 13 month average of all ADIT balances is include in the filing to comply with FR 16(6)(c).
- b. The Company believes the methodology is statutorily required and therefore reasonable. For rate filings involving future test periods, the normalization provisions of the Internal Revenue Code and the Treasury regulations require that the Company use a specific proration methodology to forecast the monthly change in plant related ADIT. These balances are a component of total ADIT which must be included in this filing with the use of a 13 month average to comply with FR 16(6)(c).

Respondent: Jennifer Story

¹⁹ *In Re Midcontinent Independent System Operator, Inc., et. al.*, 163 FERC P 61 , 061 , 2018 WL 2017529 (F.E.R.C. April 27, 2018).

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-71
Page 1 of 1

REQUEST:

State whether Atmos uses the "with or without" method for determining the extent to which net operating loss carryforwards (NOL carryforwards) should be attributed to the accelerated depreciation of utility property in a given tax year. If so, describe how Atmos applies the "with or without" method. If not, describe how Atmos determines the extent to which NOL carryforwards are attributable to accelerated tax depreciation of utility property in a given tax year.

RESPONSE:

As described and approved in PLR 201534001, which the Company sought and received at the direction of this Commission, the Company utilizes a "last dollars deducted" methodology to determine how much NOL is attributable to accelerated depreciation and therefore must be included in rate base to satisfy the normalization requirements. Under the last dollars deducted method, an NOLC is attributable to accelerated depreciation to the extent of the lesser of (1) the accelerated depreciation claimed or (2) the amount of the NOLC.

Respondent: Jennifer Story

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-72
Page 1 of 1

REQUEST:

State whether, and if so describe how, Atmos allocates NOL carryforwards generated in a particular tax year amongst specific utility properties that were depreciated in an accelerated manner for tax purposes during that year.

RESPONSE:

The NOL carryforward is recorded at Division 002 and allocated to the utility operations by use of the composite factor. This allocation method is consistent with other allocations of Division 002 shared rate base items allocated for rate making purposes.

Respondent: Jennifer Story

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-73
Page 1 of 1

REQUEST:

If NOL carryforwards are generated in a particular tax year by the accelerated depreciation of multiple public utility properties, describe how Atmos allocates the use of any portion of those NOL carryforwards to reduce tax expense in future years amongst those properties to determine the extent to which the remaining NOL carryforwards should be attributed to the accelerated depreciation of each such property.

RESPONSE:

Atmos Energy will reduce the NOLC carryforward as the regulated operations of the Company produce taxable income for which the NOLC carryforward is used to offset. Also, please see the Company's response to Staff DR No. 2-72.

Respondent: Jennifer Story

**Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-74
Page 1 of 1**

REQUEST:

Describe how Atmos allocates the use of NOL carryforwards amongst the NOL carryforwards generated in multiple previous years by the accelerated depreciation of utility property (i.e., if \$500,000 in NOL carryforwards were generated in Year 1 and \$500,000 were generated in Year 2, and Atmos used \$400,000 in NOL carryforwards to reduce tax expense in Year 3). State whether, and if so describe how, Atmos's allocation of the use of the NOL carryforwards would differ if the NOL carryforwards did not arise from the accelerated depreciation of public utility property.

RESPONSE:

There would be no difference. If the NOLC carryforward is used to reduce utility taxable income in future years, then the NOLC carryforward will decrease.

Respondent: Jennifer Story

**Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-75
Page 1 of 1**

REQUEST:

Describe how Atmos treats ADIT and excess ADIT attributable to the accelerated tax depreciation of public utility property that is removed from service for ratemaking purposes, and explain the basis for that treatment. State whether Atmos treats deferred tax assets and deferred tax liabilities generated by accelerated tax depreciation of public utility property in the same manner for ratemaking purposes when the public utility property, the depreciation of which generated the assets and liabilities, is taken out of service. If not, explain why the deferred tax assets and deferred tax liabilities are treated differently.

RESPONSE:

The Company does not have any public utility property in Kentucky that is removed from service for ratemaking purposes. If this hypothetical situation were to occur, the Company would remove from rate base ADIT attributable to the removed property but the excess ADIT (recorded as excess deferred income taxes in 12/2017 and subsequently adjusted for known activity through the end of the Company's fiscal year 2018) would not be impacted by the removal of public utility property from service for ratemaking purposes.

Respondent: Jennifer Story

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 2
Question No. 2-76
Page 1 of 1

REQUEST:

When a third party/contractor damages Atmos's property, explain in detail whether Atmos charges the third party/contractor for 100 percent of the associated repair costs.

RESPONSE:

The Company in most cases does attempt to charge the third party for 100 percent of repair costs. Attachment 1 is the third party damage calculator used for Kentucky. However, many 3rd parties are "judgment-proof" or otherwise incapable of paying the Company's charges. A collection agency is sometimes engaged on such matters, however the Company does not ultimately recover 100 percent of associated repair costs.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-76_Att1 - Kentucky Third Party Damage Calculator - FY19.xls, 9 Pages.

Respondent: Mark Martin

LABOR CALCULATION													
POSITION TITLE	FY19 PAY RANGE ¹	HOURLY RATE	BENEFITS RATE ² 38.63%	TOTAL RATE	NORMAL HOURS WORKED	OT HRS WORKED	CALL OUT DURING WEEK HOURS ³	CALL OUT WEEKEND HOURS ⁴	TOTAL HRS WORKED	STATE OH ⁵ 7.62%	BU OH ⁶ 9.95%	SSU OH ⁷ 4.84%	TOTAL LABOR
ADMINISTRATION FEE ⁸													\$ 98.30
CONSTRUCTION OPERATOR 1	\$ 38,300	\$ 18.41	\$ 7.11	\$ 25.52	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
CONSTRUCTION OPERATOR 2	\$ 47,500	\$ 22.84	\$ 8.82	\$ 31.66	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
SR. CONSTRUCTION OPERATOR	\$ 59,200	\$ 28.46	\$ 10.99	\$ 39.45	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
SERVICE TECHNICIAN 1	\$ 38,300	\$ 18.41	\$ 7.11	\$ 25.52	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
SERVICE TECHNICIAN 2	\$ 47,500	\$ 22.84	\$ 8.82	\$ 31.66	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
SR. SERVICE TECHNICIAN	\$ 59,200	\$ 28.46	\$ 10.99	\$ 39.45	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATIONS ASSISTANT	\$ 47,500	\$ 22.84	\$ 8.82	\$ 31.66	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECT SPECIALIST	\$ 73,100	\$ 35.14	\$ 13.57	\$ 48.71	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
SR. PROJECT SPECIALIST	\$ 91,700	\$ 44.09	\$ 17.03	\$ 61.12	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
ENGINEER 1	\$ 73,100	\$ 35.14	\$ 13.57	\$ 48.71	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
ENGINEER 2	\$ 73,100	\$ 35.14	\$ 13.57	\$ 48.71	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
ENGINEER 3	\$ 91,700	\$ 44.09	\$ 17.03	\$ 61.12	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
SR. ENGINEER	\$ 114,900	\$ 55.24	\$ 21.34	\$ 76.58	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
METER READER 1 & 2	\$ 38,300	\$ 18.41	\$ 7.11	\$ 25.52	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
WELDER 1	\$ 59,200	\$ 28.46	\$ 10.99	\$ 39.45	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
WELDER 2	\$ 73,100	\$ 35.14	\$ 13.57	\$ 48.71	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
CREW LEADER	\$ 73,100	\$ 35.14	\$ 13.57	\$ 48.71	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
TOWN OPERATOR	\$ 73,100	\$ 35.14	\$ 13.57	\$ 48.71	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
DISTRIBUTION OPERATOR	\$ 73,100	\$ 35.14	\$ 13.57	\$ 48.71	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATIONS SUPERVISOR	\$ 91,700	\$ 44.09	\$ 17.03	\$ 61.12	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL					0	0	0	0					\$ 98.30

NOTES:

- ¹Pay range information is taken from the corporate broad pay grades (Target Pay Mid Point) available on Atmosphere.
 - ²Benefits rate percentage will update each October. See Josh Densman for annual update.
 - ³Minimum of 2 hours are to be used for call out during the week after normal business hours
 - ⁴Minimum of 3 hours are to be used for call out during the weekend
 - ⁵State overhead rate will update each October. See Josh Densman for annual update. Also, state overhead rate is different for each KMD jurisdiction.
 - ⁶Business unit overhead rate will update each October. See Josh Densman for annual update.
 - ⁷Shared services overhead rate will update each October. See Josh Densman for annual update.
 - ⁸Administration fee consists of one hour of time for the Operations Assistant and Project Specialist role. Fee is state specific. See Josh Densman for update.
- Cells containing bolded blue text or number may be updated by user depending on the need and situation.

WAREHOUSE MATERIALS									
Quantity	UOM	Description	Unit Cost ¹	Total w/o OH	Stores OH ²	State OH ³	BU OH ⁴	Corp.OH ⁵	
					10.00%	7.62%	9.86%	4.84%	
0	Feet	1/2" PE Pipe	\$0.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Feet	3/4" PE Pipe	\$0.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Feet	1-1/4" PE Pipe	\$0.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Feet	2" PE Pipe	\$1.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Feet	3" PE Pipe	\$1.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Feet	4" PE Pipe	\$3.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Feet	6" PE Pipe	\$7.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Poly Valve	\$29.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Poly Valve	\$63.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3" Poly Valve	\$134.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4" Poly Valve	\$215.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	6" Poly Valve	\$549.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Butt Fuse Tee	\$3.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Butt Fuse Tee	\$5.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3" Butt Fuse Tee	\$10.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4" Butt Fuse Tee	\$16.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	6" Butt Fuse Tee	\$31.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1" Butt Fuse End Cap	\$2.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Butt Fuse End Cap	\$2.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Butt Fuse End Cap	\$1.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3" Butt Fuse End Cap	\$4.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4" Butt Fuse End Cap	\$7.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	6" Butt Fuse End Cap	\$18.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Support Clamp	\$14.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Support Clamp	\$12.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3" Support Clamp	\$12.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4" Support Clamp	\$16.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

0	Each	6" Support Clamp	\$27.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2 x 2" EF HV Tap Tee	\$49.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4 x 2" EF HV Tap Tee	\$67.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	6 x 2" EF HV Tap Tee	\$66.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4" ElectroFuse Coupling	\$7.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1" ElectroFuse Coupling	\$5.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" ElectroFuse Coupling	\$8.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" ElectroFuse Coupling	\$4.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3" ElectroFuse Coupling	\$11.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4" ElectroFuse Coupling	\$25.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	6" ElectroFuse Coupling	\$31.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1/2" Expansion Stopper	\$2.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4" Expansion Stopper	\$2.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Expansion Stopper	\$2.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Expansion Stopper	\$3.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4 X 1/2" Dresser Coupling	\$30.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4 X 3/4" Dresser Coupling	\$27.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2 X 1-1/4" Dresser Coupling	\$36.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2 X 2" Dresser Coupling	\$45.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3 X 3" Dresser Coupling	\$143.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4 X 4" Dresser Coupling	\$47.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1/2" Constab Coupling	\$3.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4" Constab Coupling	\$5.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1" Constab Coupling	\$8.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Constab Coupling	\$21.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Constab Coupling	\$21.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2 x 3/4" EF Tapping Tee	\$36.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2 x 1-1/4" EF Tapping Tee	\$58.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2 X 2" EF Tapping Tee	\$49.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1/2" Constab End Cap	\$3.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

0	Each	3/4" Constab End Cap	\$5.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1" Constab End Cap	\$7.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Constab End Cap	\$18.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Constab End Cap	\$16.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4" Riser	\$52.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Riser	\$62.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Riser	\$121.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4" Valve - Stop Cock	\$22.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1" Valve - Stop Cock	\$23.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Valve - Stop Cock	\$41.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Valve - Stop Cock	\$66.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	Splice Kit	\$4.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Roll	Marking Tape	\$12.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Feet	#12 Wire	\$0.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	Protective Sleeve 1-1/2 X 18	\$2.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	Protective Sleeve 2-1/2 X 30	\$2.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	5# Anode	\$18.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	9# Anode	\$33.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	17# Anode	\$71.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	Valve Box	\$92.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	Line Markers - ATMOS 3 SIDED	\$13.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	Residential Meter 250	\$65.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	Residential Meter 250 with AMR	\$144.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	Residential Meter Loop	\$87.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4" Transition Fitting	\$16.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Transition Fitting	\$26.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3" Transition Fitting	\$42.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4" Transition Fitting	\$66.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	6" Transition Fitting	\$182.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2" Line Stopper Standard	\$131.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

0	Each	2" Line Stopper Bottom Out	\$141.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3" Line Stopper Standard	\$621.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3" Line Stopper Bottom Out	\$653.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4" Line Stopper Standard	\$821.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	6" Line Stopper Standard	\$1,177.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	1-1/4 x 3/4 Lycofit Tap Tee	\$38.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	2 x 3/4 Lycofit Tap Tee	\$45.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	4 x 3/4 Lycofit Tap Tee	\$74.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	6 x 3/4 Lycofit Tap Tee	\$104.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4 Lycofit coupling	\$17.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4 Lycofit cap	\$16.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0	Each	3/4 x 1/2 Lycofit coupling	\$27.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$4.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Warehouse Materials with Overheads									\$0.00

OTHER MATERIALS (WITHOUT STORES)									
Quantity	UOM	Description	Unit Cost ¹	Total w/o OH	Stores OH ²	State OH ³	BU OH ⁴	Corp.OH ⁵	
						7.62%	9.86%	4.84%	
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
0		Miscellaneous	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Other Materials with Overheads									\$0.00

NOTES:

¹Unit cost rate comes from McJunkin material listing provided by Connie Fennell.

²Stores overhead rate will update each October. See Josh Densman for annual update.

³State overhead rate will update each October. See Josh Densman for annual update. Also, state overhead rate is different for each KMD jurisdiction.

⁴Business unit overhead rate will update each October. See Josh Densman for annual update.

⁵Shared services overhead rate will update each October. See Josh Densman for annual update.

Cells containing bolded blue text or number may be updated by user depending on the need and situation.

EQUIPMENT CALCULATION			
EQUIPMENT TYPE	RATE PER HR ¹	HOURS USED	TOTAL
PASSENGER CARS	\$ 15.00	0	\$ -
1/2 TON PICKUP (F-150)	\$ 19.00	0	\$ -
VANS	\$ 19.00	0	\$ -
3/4 TON PICKUP (F-250)	\$ 20.00	0	\$ -
1 TON TRUCKS (F-350)	\$ 24.00	0	\$ -
1.5 TON TRUCKS (F-450 & F-550)	\$ 24.00	0	\$ -
2 TON TRUCKS (MAINLINE F-650 OR GREATER)	\$ 30.00	0	\$ -
UTILITY TRAILER	\$ 8.00	0	\$ -
BACKHOE TRAILER	\$ 8.00	0	\$ -
BACKHOE	\$ 32.00	0	\$ -
SMALL TRENCHER	\$ 20.00	0	\$ -
LARGE TRENCHER	\$ 30.00	0	\$ -
MUELLER TAPPING TRUCK	\$ 220.00	0	\$ -
BORING MACHINE	\$ 100.00	0	\$ -
MISCELLANEOUS	\$ -	0	\$ -
MISCELLANEOUS	\$ -	0	\$ -
MISCELLANEOUS	\$ -	0	\$ -
TOTAL			\$ -

NOTES:

¹Equipment rates per hour provided by Fleet Department. Rates will be updated each October
 Cells containing **bolded blue text or number** may be updated by user depending on the need and situation.

Pipe Size	
Material Type	
Pressure (PSIG)	
Duration (Minutes)	
Distance to Feeder Main or Regulator Station (Feet)	
Main or Service	

- 1) Fill out all Information in Rows 1-6
- 2) Click Rectangular Hole if damage is given as length and width. Enter dimensions
- 3) Click Circular Hole if damage is circular. Enter dimensions
- 4) Click Calculate Gas Loss

Gas Loss Flow Rate	0	Cubic Feet/Min.
Gas Loss in Cubic Feet	0	Cubic Feet
Gas Loss in Pounds	0	Pounds
Gas Loss in CCF	0	CCF
Gas Loss in MCF	0	MCF

Calculator uses IGT Flow Formula

IF YOU NEED MORE INFORMATION CONTACT OUR SERVICES

OUTSIDE SERVICES CALCULATION				
VENDOR NAME:	RATE PER HR	HOURS USED	TOTAL	
	\$ -	0	\$ -	-
	\$ -	0	\$ -	-
	\$ -	0	\$ -	-
	\$ -	0	\$ -	-
	\$ -	0	\$ -	-
	\$ -	0	\$ -	-
	\$ -	0	\$ -	-
	\$ -	0	\$ -	-
	\$ -	0	\$ -	-
TOTAL			\$ -	-

NOTES:

ATMOS ENERGY CORPORATION
 KENTUCKY / MID-STATES DIVISION
 KENTUCKY OPERATIONS
 3RD PARTY DAMAGE BILLING

CUSTOMER NAME: _____
 BILLING ADDRESS: _____
 CITY, STATE, & ZIP CODE: _____
 PHONE #: _____
 ATMOS WORK CENTER: _____
 DATE OF DAMAGE: _____
 DAMAGE LOCATION: _____
 ASSET #: _____
 eAM #: _____
 SAP INVOICE #: _____

LINE NO.	CHARGE TYPE:			
1	LABOR			\$ 98.30
2	MATERIALS			\$ -
3	EQUIPMENT			\$ -
4	GAS LOSS COSTS	Enter PGA Rate (per MCF)	Volume (MCF)	\$ -
5	OUTSIDE SERVICES			\$ -
6	MISCELLANEOUS COSTS			\$ -
7	TOTAL 3RD PARTY DAMAGE BILLING			\$ 98.30