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February 15, 2019

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

Re: Atmos Energy Corporation:
Case No. 2018-00281

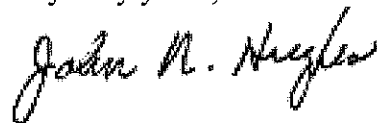
Dear Ms. Pinson:

Atmos Energy Corporation submits its responses to the Commission's Fourth Data Request and a petition for confidentiality for DRs 4-01(g) attachment 3, 4-05, attachment 1 and 4-06 attachment 1.

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

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

Very truly yours,



John N. Hughes

And

Mark R. Hutchinson
Wilson, Hutchinson and Littlepage
611 Frederica St.
Owensboro, KY 42301
270 926 5011
randy@whplawfirm.com

Attorneys for Atmos Energy
Corporation

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF:

Application of Atmos Energy Corporation)
for an Adjustment of Rates) Case No. 2018-00281
and Tariff Modifications)

**PETITION FOR CONFIDENTIALITY
FOR RESPONSE TO ITEMS 4-01(g); 4-05(a); and 4-06(a)
OF THE COMMISSION'S FOURTH INFORMATION REQUEST**

Atmos Energy Corporation (Atmos Energy), by counsel, petitions for an order granting confidential protection of certain responses to the data request dated February 1, 2019, pursuant to 807 KAR 5:001, Section 13 and KRS 61.878.

The Commission's data request (DR) 4-01(g) requests a copy of the current insurance contract with schedules identifying limits and deductibles between Atmos and Blueflame Insurance. The information requested includes insurance premium rates negotiated by Atmos Energy with the Company's insurance provider. Public disclosure of these negotiated rates would provide competitors of the Company's insurance provider with information on how the Company's provider negotiates rates allowing those competitors to undercut the Company's provider in competitive bidding processes. The information requested contains sensitive information regarding insurance policies which are highly confidential. Public disclosure of the information would unnecessarily provide interested parties and Atmos Energy's competitors with access to exclusive

information regarding financial information, which could unfairly harm Atmos Energy's competitive position in the marketplace

Failure by the Company to maintain these negotiated rates as confidential could create a chilling effect on the willingness of insurance providers to enter negotiations with the Company for future premium rates. As a result, the Company's cost to obtain insurance could be higher than it otherwise could be. Similar information was granted confidential protection in East Kentucky Power Case No. 2014-00252, Order dated March 22, 2015.

The Kentucky Open Records Act exempts from disclosure certain confidential or proprietary information. KRS 61.878(1)(c). To qualify for this exemption and, therefore, maintain the confidentiality of the information, a party must establish that disclosure of the information would permit an unfair commercial advantage to competitors of the party seeking confidentiality. The information sought in the data requests is commercial information that if disclosed could cause substantial competitive harm to Atmos Energy. These portions of Atmos Energy's Response contain proprietary information that would aid competitors of Atmos Energy and such proprietary information is subject to protection from disclosure pursuant to Kentucky law. This information is not publicly available. It would be difficult or impossible for someone to discover this information from other sources. If this information were available to competitors in this form, they could use it to the competitive detriment of Atmos Energy. This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or

irreparable competitive harm to Atmos Energy by providing its competitors with non-reciprocal competitive advantage. No public purpose is served by the disclosure of such information.

Commission DR 4-05(b) requests the actual cumulative differences between book and tax depreciation. Commission DR 4-06(a) requests a projection of the consolidated taxable income of all Atmos utility operations (as distinguished from non-utility operations) for tax years ending in 2019 and 2020. The responses contained in attachment 1 to DR 4-05(b) and attachment 1 to DR 4-06(a) contain information related to federal tax calculations and information.

KRS 61.878(1)(k) exempts from public disclosure "all public records or information the disclosure of which is prohibited by federal law or regulation." Federal law codified in 26 U.S.C.A. 5 6103(a), prohibits state officials from publicly disclosing any federal income tax return or its contents, making the requested federal income tax return exempt.

Returns and return information shall be confidential, and except as authorized by this title ... no officer or employee of any State ... shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section....

The term "return information" means a taxpayer's identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under this title for any tax,

penalty, interest, fine, forfeiture, or other imposition, or offense.

The effect of these two statutes is to preclude disclosure of the federal tax return information.

Additionally, KRS 131.190(1) requires that all income tax information filed with the Kentucky Revenue Cabinet be treated in a confidential manner:

131.190 Information acquired in tax administration not to be divulged -- Exceptions.

(1) (a) No present or former commissioner or employee of the Department of Revenue, present or former member of a county board of assessment appeals, present or former property valuation administrator or employee, present or former secretary or employee of the Finance and Administration Cabinet, former secretary or employee of the Revenue Cabinet, or any other person, shall intentionally and without authorization inspect or divulge any information acquired by him of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the department or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business.

Thus, to the extent that this information affects the state tax return, it is also confidential and protected from disclosure by KRS 61.878(1)(1), which exempts from the Kentucky Open Records Act "...public records or information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly."

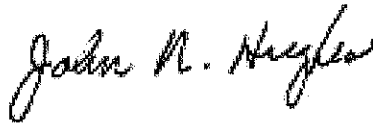
Similar tax related information was determined to be confidential in Atmos Energy's prior rate application - Case No 2017-00349.

Atmos Energy requests that the information be held confidentially indefinitely. The statutes cited above do not allow for disclosure at any time. Given the competitive nature of the natural gas business and the efforts of non-regulated competitors to encroach upon traditional markets, it is

imperative that regulated information remain protected and that the integrity of the tax filings remain secure.

For these reasons, Atmos Energy requests that the items identified in this petition be treated as confidential in their entirety. Should the Commission determine that some or all the material is not to be given confidential protection, Atmos Energy requests a hearing prior to any public release of the information to preserve its rights to notice of the grounds for the denial and to preserve its right of appeal of the decision.

Submitted by:



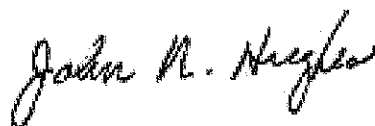
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And

Mark R. Hutchinson
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611 Frederica St.
Owensboro, KY 42303
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randy@whplawfirm.com

Attorneys for Atmos Energy Corporation

Certification: I certify that is a true and accurate copy of the documents to be filed in paper medium; that the electronic filing was transmitted to the Commission on February 15, 2019; that an original and one copy of the filing will be delivered to the Commission within two days; and that no party has been excused from participation by electronic means.



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT

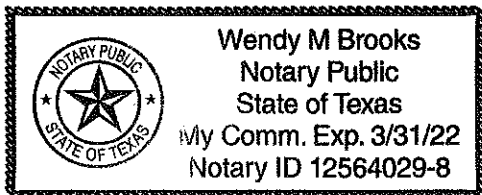
The Affiant, Derek W. Boyd, being duly sworn, deposes and states that the attached responses to Commission Staff's fourth request for information are true and correct to the best of his knowledge and belief.



Derek W. Boyd

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Derek W. Boyd on this the 12 day of February, 2019.



Notary Public
My Commission Expires: 3/31/22


COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT

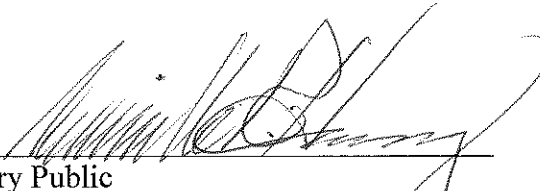
The Affiant, Joe T. Christian, being duly sworn, deposes and states that the attached responses to Commission Staff's fourth request for information are true and correct to the best of his knowledge and belief.



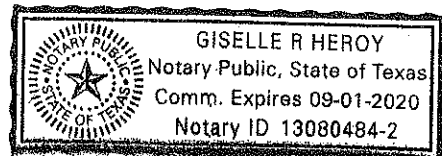
Joe T. Christian

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Joe T. Christian on this the 14th day of February, 2019.



Notary Public
My Commission Expires: 9/1/2020



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Mark A. Martin, being duly sworn, deposes and states that the attached responses to Commission Staff's fourth request for information are true and correct to the best of his knowledge and belief.

Mark A. Martin

Mark A. Martin

STATE OF Kentucky
COUNTY OF Daviess

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 13th day of February, 2019.

Joanne M. Henderson
NOTARY PUBLIC
State at Large, Kentucky
ID # 596005
My Commission Expires 3/22/2022

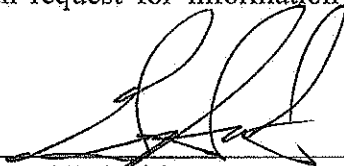
Joanne M. Henderson
Notary Public
My Commission Expires: 03-22-2022

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Gregory W. Smith, being duly sworn, deposes and states that the attached responses to Commission Staff's fourth request for information are true and correct to the best of his knowledge and belief.



Gregory W. Smith

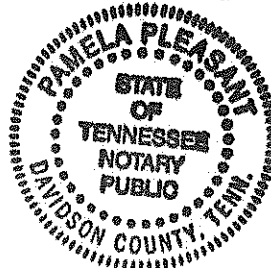
STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Gregory W. Smith on this the 15th day of February, 2019.



Notary Public

My Commission Expires: MARCH 3, 2020



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT

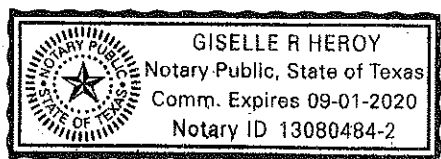
The Affiant, Jennifer K. Story, being duly sworn, deposes and states that the attached responses to Commission Staff's fourth request for information are true and correct to the best of her knowledge and belief.

Jennifer K. Story
Jennifer K. Story

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Jennifer K. Story on this the 15th day of February, 2019.

Giselle R Heroy
Notary Public
My Commission Expires: 9/1/2020




COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT

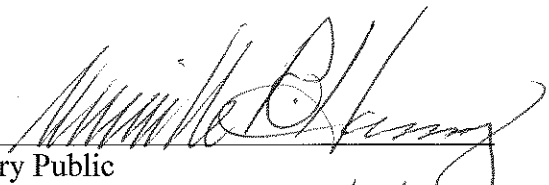
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's fourth request for information are true and correct to the best of his knowledge and belief.



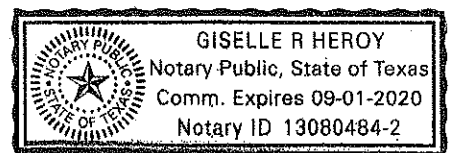
Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 13th day of February, 2019.



Notary Public
My Commission Expires: 9/1/2020



Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-01
Page 1 of 3

REQUEST:

Refer to Atmos's response to Commission Staff's Third Request (Staff's Third Request) , Item 1.

- a. Explain whether Atmos purchases insurance from any other company besides its own wholly owned subsidiary, Blueflame Insurance Services, LTD (Blueflame Insurance).
- b. Provide the monetary amount of insurance expense that Atmos has paid from 2013-2018, as well as for the forecasted test period, for its Kentucky operations.
- c. Provide the monetary amount of insurance expense that is allocated to Atmos from other divisions.
- d. Explain in detail how Atmos determines the reasonableness of the insurance expense.
- e. Explain in detail whether Atmos negotiates with other insurance companies besides Blueflame Insurance in order to receive the best rate. If not, explain why not.
- f. Provide copies of all correspondences, bids, etc., that Atmos has had with all other insurance companies to obtain competing quotes and compare pricing.
- g. Provide a copy of the current insurance contract with schedules identifying limits and deductibles between Atmos and Blueflame Insurance.
- h. Based upon Atmos's purchase of insurance from a wholly owned subsidiary, provide evidentiary proof that Atmos is in compliance with KRS 278.2207(1)(b), which requires services and products provided to a utility by an affiliate to be priced at the affiliate's fully distributed cost, but in no event greater than market or in compliance with the utility's existing USDA, SEC, or FERC approved cost allocation methodology.

RESPONSE:

- a) All of Atmos Energy's property, plant, and equipment is covered through property insurance provided by Blueflame. In addition to property insurance, the Company also has insurance policies covering Directors & Officers, Directors & Officers Excess, General Liability, Excess Liability, Punitive Damage Liability, Workers' Compensation, Fiduciary Liability, Automobile Liability, Crime, Non-Owned Aircraft, Professional Liability, Cyber Liability and Excess Cyber Liability. These additional policies are not currently covered by Blueflame.
- b) Please see Attachment 1 for the historical insurance expense charged to Kentucky Div 009 for Calendar 2013 through Calendar 2018. Please note that the Blueflame Insurance Premium is allocated to the business units through account 9240-04069. The Kentucky portion is charged directly to Div 009 but as it is an allocation it was also included in the response to subpart c.

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-01
Page 2 of 3

The forecasted test period insurance expense for Kentucky (Division 009) is \$4,021. Including allocations, total forecasted test period insurance O&M for Kentucky operations is \$1,262,103 compared to base period insurance O&M of \$1,295,475. Please see the Company's "OM for KY-2018 case" file submitted as part of its response to Staff DR No. 1-71.

- c) Please see Attachment 2 for the insurance expense allocated to Kentucky for Calendar 2018, which includes the Blueflame Insurance Services premium as well as insurance expense allocated from Shared Services Div 002 and Div 012 and the Kentucky/Mid-States General Office Div 091.
- d) Blueflame charges premiums to Atmos Energy that allow for Blueflame to remain solvent and provide Atmos Energy with a consistent, competitive rate that includes broad coverages that are not always available in the commercial marketplace.

Atmos Energy relies on an independent, third-party property insurance broker, Jardine Lloyd Thompson Group (JLT), and captive insurance manager, JLT Insurance Management, for periodic advice on the overall competitiveness of Blueflame pricing and terms, as well as the potential for loss based on the current value of the Company's gross plant. In providing this guidance, JLT draws upon its knowledge and experience in the property insurance and reinsurance marketplaces. Atmos Energy utilizes JLT's guidance to obtain and price the needed insurance coverage at lower cost and on more favorable terms than Atmos Energy could otherwise procure in the commercial property insurance marketplace. In addition, Blueflame seeks to provide a longer and more consistent continuity of coverage than would otherwise be available in the commercial marketplace.

The actual amount of the premium charged is based on the same factor for all of the Company's divisions - annual plant balance. If a particular utility division's annual plant balance is greater than that of another utility division, then the division having the greater amount will bear more of the total premium cost charged to the Company by Blueflame. The rate itself, however, is the same for all of the Company's utility divisions and subsidiaries that have insurable plant.

The rate during the 2017 policy period was \$.065 per \$100 of gross plant, and the 2018 policy period rate was \$.060 per \$100 of gross plant, which is 40% lower than the rate charged when Atmos Energy originally formed Blueflame Insurance Services, Ltd.

The Company performs a review of existing available insurance products and is not able to identify any commercially available insurance coverage at the Blueflame terms, deductible or pricing level.

- e) All insurance programs are renewed and reviewed annually. For property insurance, no, Atmos Energy relies on Blueflame Insurance Services, Ltd. Please see the response to subpart (d).
- f) Please see the response to subpart (e).

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-01
Page 3 of 3

- g) Please see confidential Attachment 3 for declaration pages for 3/1/2017 through 3/1/2018 and 3/1/2018 through 3/1/2019.
- h) Please see the Attachment 4, an affidavit of Mr. Derek Boyd, the Director of Security and Risk Management for Atmos Energy Corporation, which addresses this request. While that affidavit was filed in a Company rate proceeding in Texas, Blueflame provides insurance to Atmos Energy across all eight of the states in which it operates at the same rates, terms and conditions.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_4-01_Att1 - Insurance Expense Allocated to KY for CY18.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_4-01_Att2 - KY Insurance Expense CY13-CY18.xlsx, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_4-01_Att3 - Blueflame Declaration Page Mar'17-Mar'18 & Mar'18-Mar'19 (CONFIDENTIAL).pdf, 7 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_4-01_Att4 - GUD 10779 Boyd Affidavit.pdf, 3 Pages.

Respondents: Derek Boyd and Greg Waller

Atmos Energy Corporation
Insurance Expense for Kentucky (Div 009)
Calendar 2018

Subaccount Description	Calendar 2013	Calendar 2014	Calendar 2015	Calendar 2016	Calendar 2017	Calendar 2018	
Blueflame Property Insurance - 04069	366,635	372,414	377,528	383,250	389,182	399,953	See Note 1
Insurance-Other - 04070	4,360	2,582	2,424	5,704	1,729	4,718	
Damages - 07111	3,827	500	451	1,130	-	778	
Environmental & Safety - 07120	7,335	20,151	9,635	12,562	4,852	7,598	
	382,156	395,647	390,037	402,647	395,763	413,047	Gross Insurance
Insurance Capitalized - 04072	(203,880)	(212,224)	(217,041)	(224,419)	(221,683)	(228,950)	Capitalized
	178,277	183,424	172,996	178,228	174,080	184,097	Net Insurance Expense

Note 1: The Blueflame Insurance Premium is allocated to the business units through account 9240-04069. The Kentucky portion is charged directly to Div 009 but as it is an allocation it was also included in the response to subpart c.

Atmos Energy Corporation
Insurance Expense Allocated to Kentucky
Calendar 2018

Company	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Calendar 2018	
050	009	Kentucky	9240	A&G-Property insurance	04069	Blueflame Property Insurance	399,953	Property Insurance Allocated for Blueflame Insurance Services to KY
050	009	Kentucky	9240	A&G-Property insurance	04072	Insurance Capitalized	(228,950)	Property Insurance Capitalized
							<u>171,003</u>	Property Insurance Net Expense to KY

Company	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Calendar 2018	
050	091	KMD Division General Office	9240	A&G-Property insurance	04069	Blueflame Property Insurance	5,323	
050	091	KMD Division General Office	9250	A&G-Injuries & damages	04070	Insurance-Other	27,085	
							<u>32,407</u>	Div 091 Gross Insurance
050	091	KMD Division General Office	9240	A&G-Property insurance	04072	Insurance Capitalized	(18,327)	Div 091 Insurance Capitalized
							<u>14,080</u>	Div 091 Net Insurance Expense
							<u>7,058</u>	Div 091 Net Insurance Expense Allocated to KY

Company	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Calendar 2018	
010	002	Shared Services General Office	9210	A&G-Office supplies & expense	04070	Insurance-Other	146	
010	002	Shared Services General Office	9240	A&G-Property insurance	04069	Blueflame Property Insurance	131,038	
010	002	Shared Services General Office	9250	A&G-Injuries & damages	04070	Insurance-Other	101,815	
010	002	Shared Services General Office	9250	A&G-Injuries & damages	07119	Insurance - D&O	1,794,617	
010	002	Shared Services General Office	9250	A&G-Injuries & damages	07121	Insurance - Public Liability	18,772,446	
							<u>18,800,062</u>	Div 002 Gross Insurance
							<u>(14,327,857)</u>	Div 002 Capitalized Overhead
							<u>4,472,405</u>	Div 002 Net Insurance Expense
							<u>232,375</u>	Div 002 Net Insurance Expenses Allocated to KY

Company	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Calendar 2018	
010	012	Customer Support	9240	A&G-Property insurance	04069	Blueflame Property Insurance	92,816	
010	012	Customer Support	9250	A&G-Injuries & damages	04070	Insurance-Other	52	
							<u>92,868</u>	Div 012 Gross Insurance
							<u>(70,833)</u>	Div 012 Capitalized Overhead
							<u>22,034</u>	Div 012 Net Insurance Expense
							<u>1,242</u>	Div 012 Net Insurance Expenses Allocated to KY

Total Insurance Expense Allocated to KY from Blueflame Insurance Services, Div 002, Div 012 and Div 091 for CY18 411,678

Note: The total allocated insurance expense to Kentucky includes property insurance premiums for Blueflame as well as other types of insurance such as public liability insurance premiums, D&O insurance premiums, etc.

**PETITION FOR DE NOVO REVIEW OF THE DENIAL OF THE STATEMENT OF
INTENT FILED BY ATMOS ENERGY CORP., MID-TEX DIVISION BY THE CITIES
OF BALCH SPRINGS, BANDERA, BELTON, ET. AL.**

AFFIDAVIT OF DEREK W. BOYD

BEFORE ME, the undersigned authority, on this day personally appeared Derek W. Boyd, who, having been placed under oath by me, did depose as follows:

1. "My name is Derek W. Boyd. I am over the age of eighteen (18) and fully competent to make this affidavit. I am Director of Security and Risk Management for Atmos Energy Corporation ("Atmos Energy" or the "Company"), which includes the Mid-Tex Division (the "Division" or "Mid-Tex").
2. In my role with the Company, I am responsible for the corporate risk management and security function for the Company, including insurance procurement, incident investigations, and corporate risk assessment, as well as management of the Company's insurance brokerage relationships.
3. Property insurance coverage is provided to Mid-Tex by Blueflame Insurance Services, Ltd. ("Blueflame"), which was formed for the purpose of providing Atmos Energy's operating units consistent property insurance rates over a long-term horizon, as well as a continuity of insurance product.
4. Blueflame provides broader coverage than what Atmos Energy could achieve if it sought insurance on its own through the general property insurance marketplace.
5. Blueflame provides property insurance coverage at a cost that is lower than what Atmos Energy could achieve if it sought insurance on its own through the general property insurance marketplace.
6. Blueflame allows Mid-Tex and other operating units to access reinsurance markets directly without going through the general property insurance markets whose rates are inflated by profit, commissions, overhead, and other transactional costs that significantly increase premiums. By accessing the reinsurance markets directly, Blueflame is able to ensure the most competitive rates and pricing structures.
7. For its premium, Mid-Tex receives property insurance coverage up to \$250 million per event with a \$100,000 deductible, \$100 million in Terrorism coverage, and \$40 million in Control of Well Coverage (Operator's Extra Expense). In addition, Blueflame, unlike most other insurance companies, does not impose aggregate limits for flood and earthquake events. Therefore, by utilizing Blueflame, Mid-Tex eliminates the risks of unrecoverable losses associated with aggregate limits on its flood and earthquake coverage. Blueflame also includes coverage for named perils for underground storage caverns, underground storage

contents, and river crossing coverage, which are not available from third parties at the Blueflame deductible level and pricing.

8. Both customers and the utility benefit from the continuity of the insurance product that Blueflame is able to offer. Despite the cyclical nature of insurance, through Blueflame, Mid-Tex and its customers are assured of the availability of the same level of property insurance coverage at consistent premium costs, without being subject to the inevitable insurance cycles.
9. The costs of property insurance provided by Blueflame are reasonable and necessary and are less than the coverage that could be purchased directly through a third-party insurer.
10. Some of the coverages available to Atmos Energy through Blueflame would not otherwise be available to the Company.
11. The rate included in this filing for the services Blueflame provides is \$0.070 per \$100 of gross plant for the test period through February 28, 2017, and \$0.065 per \$100 of gross plant for the test period through December 31, 2017. This rate is lower than the previously approved rates that the Commission determined to be reasonable and necessary in previous rate cases involving Atmos Energy's Texas divisions, consistent with Texas Utilities Code § 104.055(b)(1).
12. The prices charged to Mid-Tex by Blueflame are no higher than the prices Blueflame charges to other affiliates or divisions or to a nonaffiliated person for the same item or class of items.
13. The rate charged by Blueflame meets the affiliate expense standard prescribed by Texas Utilities Code § 104.055(b)(2).
14. In the spring of 2012, the Company requested that Aon Risk Services of Texas ("Aon"), an independent, third-party property insurance broker perform a market study to evaluate the reasonableness of the Blueflame costs for Mid-Tex. Information regarding this study was filed by the Company in GUD Nos. 10000, 10170 and 10174. As noted in those proceedings, Aon concluded that comparable insurance is not available to Mid-Tex in the marketplace and that insurance with less coverage would be priced between \$.0605 and \$.1045 per \$100 of gross plant. Aon also concluded that Blueflame is providing Mid-Tex with an additional \$.045 per \$100 of gross plant in value by including coverages that are not a part of the comparable company policies. While the Company has not paid for a benchmark study since that time, the Company's broker does compare pricing in the marketplace to the Company's rates on a regular basis.

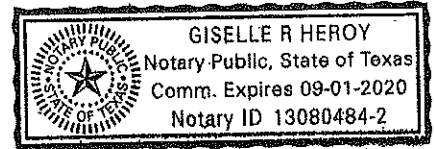
I do affirm that the information provided herein is true and accurate to the best of my knowledge.”

Derek W Boyd

Derek W. Boyd

SUBSCRIBED AND SWORN TO BEFORE ME by the said Derek W. Boyd this 10th day of October, 2018.

Giselle R Heroy
Notary Public, State of Texas



Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-02
Page 1 of 1

REQUEST:

Refer to Atmos's response to Staff's Third Request, Item 17, and Commission Staff's Second Request for Information (Staff's Second Request), Item 66. Refer also to Schedule B-5 F. Explain why the calculation of the "Required Change in NOLC" uses projected tax expense from the forecasted test period and the change in accumulated deferred income tax (ADIT) from another period (i.e., the difference between the 13-month average ADIT in the base period and the 13-month average ADIT in the forecasted test period) given that the difference in the 13-month average ADIT amounts is not solely attributable to movement during the forecasted period.

RESPONSE:

The Company acknowledges that the calculation of the "Required Change in NOLC" includes the change in ADIT for the two month period between the base and forecasted test period (January and February 2019). The Company believes its methodology for calculating the change in NOLC is a reasonable approach and is consistent with the methodology used in prior filings approved by the Commission. In addition, any change to the calculation methodology to account for this two month period would result in an immaterial impact to the overall revenue requirement.

Respondents: Jennifer Story and Greg Waller

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-03
Page 1 of 1

REQUEST:

Refer to Atmos's response to Staff's Third Request, Item 20.b. Confirm that any accumulated deferred tax assets attributable to the sold divisions were removed from Atmos's books at the time of their transfer. If this cannot be confirmed, explain in detail why not and how it was treated for accounting purposes.

RESPONSE:

Confirm. All accumulated deferred tax assets attributable to the sold divisions were removed from the Company's books at the time of the sale. The calculation of the tax gains resulting from these sales included the reversal of all deferred tax assets and liabilities associated with these divisions. Tax attributes such as state net operating losses for the sold divisions were also written off at the time of the sales.

The Company's federal net operating losses result from large tax deductions for bonus and accelerated tax depreciation. These accelerated tax deductions correspond with deferred tax liabilities recorded at the Company's operating jurisdictions. Since all deferred tax liabilities, including those resulting from book/tax depreciation timing differences, were reversed when calculating the tax gain for the sales, tax gains were realized. These tax gains resulted in reductions to the overall consolidated net operating loss carryforward generated in each of the years when operating divisions were sold. In other words, these tax gains generated taxable income that offset taxable losses created by operations in other operating jurisdictions. This reduction in net operating loss carryforward generated meant that the federal net operating loss carryforward attributable to the sold divisions was also reversed at the time of the sales.

Respondent: Jennifer Story

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-04
Page 1 of 3

REQUEST:

Refer to Atmos's response to Staff's Third Request, Item 22.a., and the Attorney General's Second Request for Information (Attorney General's Second Request), Item 3.b. Refer also to Case No. 2017-00349;¹ Atmos's response to the Attorney General's First Request for Information, Item 15; and Staff's Second Request, Item 18.b.

- a. Confirm that the total capital expenditure budget amounts for fiscal years 2019 and 2020 are essentially the same between Case No. 2017-00349 and the pending case, Case No. 2018-00281.
- b. For fiscal years 2019 and 2020, confirm that the non-Pipeline Replacement Program (PRP) spend increased by approximately the same amount that the PRP spend was decreased.
- c. If part a. and b. are confirmed, provide a narrative explanation of the decision to hold capital expenditures constant but swapping the spend between non-PRP and PRP categories.
- a. Refer to Atmos's response to Staff's Third Request, Item 22.b., concerning the Kentucky Farm Tap Project in which Atmos states that it has approximately 929 farm taps to rebuild/replace pursuant to the Pipeline and Hazardous Materials Safety Administration (PHMSA) regulation 49 C.F.R. Section 192.740.
- b. Identify the type of farm taps Atmos is referring to in the above-referenced statement; for example, explain whether the farm tap service lines are directly attached to production, gathering, or transmission pipelines.
- c. Explain whether Atmos or its customers own the equipment/devices for the farm taps that Atmos intends to rebuild/replace.
- d. Explain whether Atmos provides natural gas service to any customers pursuant to KRS 278.485.
- e. Explain whether Atmos or its customers own the equipment/devices for the farm taps that Atmos intends to rebuild/replace.
- f. Pursuant to 49 C.F.R., Section 192.740, each pressure regulating or limiting device, relief device (except rupture discs), automatic shutoff device, and associated equipment must be inspected and tested at least once every 3 calendar years, not exceeding 39 months. Explain in detail why Atmos is rebuilding/replacing this equipment instead of inspecting it as required by the regulation.
- g. State whether Atmos is aware of the PHMSA Interpretation Response to the Commission dated November 9, 2018.

¹ Case No. 2017-00349, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC May 3, 2018).

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-04
Page 2 of 3

- h. In conjunction of its adoption of 192 C.F.R., Section 192.740, PHMSA revised 192.1003 to exclude farm taps from the requirements of an operator's Distribution Integrity Management Plan (DIMP) under 192 C.F.R. Subpart P. Explain whether Atmos accounted in its rate adjustment application for a reduction in operating and maintenance expenses resulting from the exclusion of farm tap service lines from its DIMP.

RESPONSE:

- a. Confirm.
- b. Confirm.
- c. The Company is committed to maintaining and enhancing the level of safety provided to its customers. The fulfillment of that commitment requires ongoing and systematic replacement of aging facilities at a rate higher than has been achieved in recent history. Increasing the rate of replacement, has, in turn required an accelerated level of capital investment. This trend is not unique to Atmos Energy but rather universal to virtually all natural gas distribution providers.

With this commitment to safety as its primary focus, the Company allocates available capital to each of the eight states in which it operates on a rolling five year planning cycle. Once the level of capital available to each state is determined, based on the relative needs of each system and the cost recovery mechanisms in place, detailed work continues to develop the list and mix of projects that can be accomplished. In every case, there is more prudent replacement work needed than capital available in any given year. The engineering and operations personnel responsible for developing detailed investment plans rely on the relative risk profiles of various materials and operational constraints such as availability of contractors and municipal requirements in order to prioritize projects.

With this backdrop in place, the Company, in recent years and in particular in Case No. 2017-00349, proposed to accelerate the replacement of bare-steel pipe and related facilities which is the subject of the Company's PRP. Bare steel pipe generally ranks as the riskiest of the materials still in service in the Company's Kentucky system. The Company, however, believed that it was required to limit its PRP (bare steel) spending to \$28 million as a result of the Commission's Order in Case No. 2017-00349. The Company's decision to hold capital expenditures constant but shift future expenditures between non-PRP and PRP categories is in response to that Order. The need for accelerated capital investment as a whole has not changed. In order to maintain and accelerate the pace of overall replacement of aging facilities in its Kentucky distribution system and address other non-bare steel materials, capital that would have been allocated to bare steel replacement was shifted to non-PRP categories. These non-PRP categories also involve replacement of higher risk aged infrastructure - not rated as high a risk as bare steel - but nevertheless a higher risk to public safety that need to be replaced.

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-04
Page 3 of 3

The narrative requested for this response is consistent with the testimony of Greg Waller at the Hearing in Case No. 2017-00349 on the hearing video from approximately 4:23 - 4:29 (run time) which occurred from approximately 2:35 - 2:41 PM on March 22, 2018. This narrative will be further discussed and expanded upon in the Company's rebuttal testimony to be filed March 13, 2019 in response to the filed Testimony of Lane Kollen on behalf of the Office of the Attorney General.

- a. There is no question.
- b. The farm taps Atmos Energy is replacing are attached to its transmission pipelines.
- c. Atmos Energy is proposing to rebuild/replace farm taps that it owns.
- d. To Atmos Energy's knowledge, it does not provide such service.
- e. See the response to subpart (c).
- f. Farm taps built before Section 192.740 had no test ports, valves, piping, and other fittings installed to allow the regulator and or relief valve to be routinely tested. The replacement/rebuilding of the farm taps allows the piping to be configured to allow testing for the life of the farm tap, per 192.740, while reducing operating and maintenance costs going forward.
- g. Atmos Energy personnel have not reviewed the referenced PHMSA response to the Commission.
- h. The Company understands that farm taps are not required to be part of a DIM plan. However, operators are permitted to create DIM plans that exceed the minimum requirements of 192.1003. Replacing such farm taps aids in enhancing transmission integrity management and reduces O&M.

Respondents: Greg Waller, Mark Martin, Greg Smith, Counsel for Atmos Energy

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-05
Page 1 of 2

REQUEST:

Refer to Atmos's response to Staff's Third Request, Item 25, and Attachment 1 and Attachment 2 thereto.

- a. State whether the amounts presented in Attachment 1 show the actual cumulative differences between book and tax depreciation (excluding bonus depreciation) or whether they reflect the cumulative value of the ADIT liability arising from differences between book and tax depreciation (excluding bonus depreciation).
- b. If Attachment 1 reflects the book and tax timing differences in terms of the value of the ADIT liability arising from those timing differences, provide the actual cumulative differences between book and tax depreciation (excluding bonus depreciation) by division for tax years 2008 through 2018 in terms similar to the values for bonus depreciation deductions provided in Attachment 2, and explain what has been provided.

RESPONSE:

- a. The amounts presented in Attachment 1 represent the cumulative tax effected ADIT liability at each year fiscal year-end. This liability represents all differences between book and tax depreciation, excluding the difference for bonus depreciation.
- b. Please see confidential Attachment 1 for the gross timing differences between book and tax depreciation by fiscal year, corresponding to ADIT recorded to the Company's financial statements in each year. Please note that the bonus depreciation deductions provided by the Company in response to Staff DR No. 3-25 Attachment 2, were provided by tax return year and tie to amounts reported on Form 4562 for each year. Due to limitations related to the Company's tax fixed asset and provision systems, the Company does not have the gross book/tax timing differences for each jurisdiction by tax return year for all years requested. Instead, the Company has provided these gross timing differences for each fiscal year end. True-ups to year end estimates of book/tax timing differences included on the Company's filed tax returns are included in the subsequent fiscal year end financial statement balance.

Please also note that the gross book/tax timing differences corresponding to the Company's ADIT item FXA02 - Depreciation Adjustment represent all differences between book and tax depreciation, excluding bonus depreciation. These amounts include book accumulated depreciation associated with tax cost basis adjustments. It is not possible for the Company to bifurcate this book accumulated depreciation from other book/tax depreciation differences.

While preparing confidential Attachment 1, the Company identified an error in Attachment 1 provided to the Company's response to Staff DR No. 3-25. The FXA02 balance for fiscal year end September 30, 2018 originally provided for division 002 was \$7,085,812. The correct balance is \$23,209,016. The correct balance is reflected in confidential Attachment 1 provided in response to this request.

**Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-05
Page 2 of 2**

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_4-05_Att1 - FXA02 Activity Calculated to Rates (CONFIDENTIAL).xlsx, 2 Pages.

Respondent: Jennifer Story

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-06
Page 1 of 2

REQUEST:

Refer to Atmos's response to Staff's Third Request, Item 24.b.

- a. Provide a projection of the consolidated taxable income of all Atmos utility operations (as distinguished from non-utility operations) for tax years ending in 2019 and 2020 without any deductions for net operating losses carried forward from previous tax years;
- b. Explain any material assumptions Atmos made in making those projections; and,
- c. Describe any issues that Atmos identified with its projections that may materially affect their accuracy.

RESPONSE:

- a. Please see confidential Attachment 1 for a projection of Atmos Energy utility operations taxable income for fiscal years ending September 30, 2019 and September 30, 2020.
- b. The following are material assumptions the Company made in calculating the attached projections:
 1. The level of projected book income and capital spending for FY19 and FY20 is based on the Company's latest projections as approved by senior management and communicated to its Board of Directors.
 2. The tax deduction or income inclusion of expenditures capitalized for book purposes is based on prior year. For example, the amount of capital expenditures treated as a tax repair and reported as a deduction is based on the percentage of tax repairs to capital from prior years. Other adjustments have been assumed to be the same as prior years.
 3. Tax depreciation has been estimated by projecting depreciation for existing assets and adding estimated depreciation for the FY19 and FY20 vintages of projected tax additions. The tax adjustments for repairs and other differences in capitalized costs has been considered in calculating the amount of FY19 and FY20 tax additions and the resulting depreciation.
 4. For FY19, other noncapital related tax adjustments have been calculated based on either activity during the first quarter of FY19 or FY18 activity. The FY20 activity for other noncapital related tax adjustments have been based on the FY19 amounts except in those instances when the Company is aware of circumstances that would cause an adjustment to differ significantly from FY19, for example goodwill amortization.

**Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-06
Page 2 of 2**

- c. The material risks in this calculation are the following:
1. The Company could alter its capital spend in ways that substantially alter the tax adjustments for capital spending or the resulting depreciation
 2. Any significant changes in the Company operating results, either positive or negative, could have a material impact on this projection.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_4-06_Att1 - Taxable Income Projection (CONFIDENTIAL).xlsx, 1 Page.

Respondent: Jennifer Story

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-07
Page 1 of 2

REQUEST:

Refer to ADIT KY projection - 2018-2020.xlsx produced in response to Commission Staff's First Request for Information (Staff's First Request), Item 71.

- a. Confirm that line 28 of the attachment represents the difference between book and tax-timing differences (excluding bonus depreciation) for Division 02 consistent with Atmos's description of FXA02 in response to Staff's Third Request, Item 25, and explain the basis of Atmos's response in full detail.
- b. Describe what the amounts in lines 22, 23, 26, and 27 represent.
- c. Explain why amounts shown in line 28 of the attachment are represented as positive values and state whether that indicates the book depreciation exceeded tax depreciation.
- d. Describe what the amounts in lines 10, 11, 13, and 14 represent, and distinguish them from the amounts represented in lines 22, 23, 26, and 27.
- e. Explain why the amount in line 111 for "FXA01 - Gross" for division 09 continues to increase through March 2020 but the amounts in lines 15 and 65 for "FXA01 - Gross" for divisions 02 and 12 do not change after September 2018. Also, explain why the amount in line 157 for "FXA01 - Gross" for division 91 only changes in October 2018 and October 2019.

RESPONSE:

- a. Confirmed. Line 28 represents the difference between the book and tax timing differences associated with depreciation and the balance of accumulated depreciation.
- b. Line 22 - This line represents the book depreciation activity for the period indicated.
Line 23 - This line represents the balance of book accumulated depreciation for the period indicated after taking into account the book depreciation activity from Line 22.
Line 26 - This line represents the tax depreciation activity for the period indicated.
Line 27 - This line represents the balance of tax accumulated depreciation for the period indicated after taking into account the tax depreciation activity from Line 26.
- c. Positive amounts reported on line 28 represent a deferred tax asset associated with depreciation differences. A deferred tax asset for depreciation differences indicates that cumulative book depreciation has exceeded tax depreciation.
- d. The amounts reported on lines 10, 11, 13 and 14 relate to the capital additions and cumulative costs of book and tax assets, not the depreciation or accumulated depreciation of those assets reported on lines 22, 23, 26 and 27.

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-07
Page 2 of 2

Line 10 - This line represents the capital additions for book purposes for the period indicated.

Line 11 - This line represents the balance of asset book cost for the period indicated after taking into account the book capital additions activity from Line 10.

Line 13 - This line represents the capital additions for tax purposes for the period indicated.

Line 14 - This line represents the balance of asset tax cost for the period indicated after taking into account the tax capital additions activity from Line 13.

- e. The additions to book and tax costs for all division have been forecast consistent with capital projections in other areas of this filing.

Respondent: Jennifer Story

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-08
Page 1 of 2

REQUEST:

Refer to Atmos's response to the Attorney General's Second Request, Item 10.b, Attachment 1.

- a. Explain why Atmos entered into treasury locks four to five years before the effective date.
- b. Provide the estimated date that the refinanced note will be issued.
- c. Refer also to Atmos's response to Staff's First Request, Item 64, Attachment 1 , page 2.
 - (1) Confirm that the "Underlying Treasury Yield Component" is equal to the fixed treasury rate achieved through Atmos's hedging activity.
 - (2) State whether Atmos will issue the note at a premium to settle the treasury lock with the counterparties. If so, explain why Atmos included both the premium and the fixed treasury component in the calculation.

RESPONSE:

- a. Please note that the Company entered into interest rate swaps in advance of the March 2019 debt maturity, not treasury locks.

As stated in the Company's response to AG DR No. 2-10 subpart (b), Attachment 1, when the Company entered into the forward starting interest rate swaps, the 30 year Treasury was near or at all time lows. Based on economic indicators and discussions with our bank partners, it was determined prudent at the time to enter into these financial instruments. As disclosed on page 36 of our Form 10-K filed with the SEC on November 13, 2017, "We manage interest rate risk by entering into financial instruments to effectively fix the Treasury yield component of the interest cost associated with anticipated financings."

The Company's risk management objective and strategy with respect to this interest rate swap is to protect the Company (and consequently its customers) against adverse fluctuations in interest rates by reducing its exposure to variability in cash flows relating to interest payments on a forecasted issuance of debt. The Company met its objective by hedging the risk of changes in its cash flows (interest payments) attributable to changes in the 30-year USD-LIBOR-BBA swap rate, the designated benchmark interest rate being hedged.

- b. The Company is evaluating current market conditions and a date has not been determined. Please see the response to subpart (c).

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-08
Page 2 of 2

c.

- (1) Confirm.
- (2) As originally contemplated, the Company expected to include the interest rate swaps in the principle of the new long-term debt. As the refinancing has approached we now believe that only the \$450 million will be included in the new long-term debt issued to refinance the 2009 Sr. Note. The interest rate swaps will be paid out of general corporate funds. Please see Attachment 1 for a revised refinancing workpaper. The Company will update Schedule J-1 F and J-3 F at the time rebuttal is filed on March 13, 2019 to reflect the latest available refinancing information.

Respondent: Joe Christian

**Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-09
Page 1 of 1**

REQUEST:

Provide a detailed side-by-side comparison of Atmos's revenue requirement using the Average Group Life and the Equal Life Group methodologies for computing depreciation.

RESPONSE:

Please see Attachment 1 through Attachment 5 for a revenue requirement model and supporting files that calculate the Company's revenue requirement using ALG depreciation rates.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_4-09_Att1 - 2018 KY Rev Req Model.xlsx, 121 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_4-09_Att2 - ADIT KY projection - 2018-2020 updated for ALG.xlsx, 60 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_4-09_Att3 - ADIT for KY 06-30-18.xlsx, 36 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_4-09_Att4 - KY Depreciation Rates (ELG vs ALG).xlsx, 6 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_4-09_Att5 - 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

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 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	\$ 414,060,908	\$ 499,515,228
2	Adjusted Operating Income	C-1	\$ 27,501,682	\$ 33,060,267
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	6.64%	6.62%
4	Required Rate of Return	J-1	8.15%	7.95%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 33,745,964	\$ 39,711,461
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 6,244,282	\$ 6,651,194
7	Gross Revenue Conversion Factor	H	1.34184	1.34184
8	Revenue Deficiency (line 6 times line 7)		\$ 8,378,821	\$ 8,924,832
9	Amortization of Excess ADIT	WP B.5 F1		(1,463,766)
10	Revenue Increase Requested	C-1		\$ 7,461,066
11	Adjusted Operating Revenues	C-1		\$ 169,717,866
12	Revenue Requirements (line 10 plus line 11)	C-1		\$ 177,178,932

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	(197,392,161)	(193,590,170)
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	(49,906,661)	(41,324,612)
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 444,940,745</u>	<u>\$ 414,060,908</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	<u>(192,058,977)</u>	<u>(190,842,183)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 610,192,364	\$ 572,957,382
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	<u>(54,824,928) *</u>	<u>(51,390,866)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 522,833,245</u>	<u>\$ 499,515,228</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 Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
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%	-
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
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
33		Total Storage Plant	\$ 15,021,168	\$ -	\$ 15,021,168			\$ 15,021,168	\$ 15,022,530			\$ 15,022,530

Almos 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)							
34												
35		Transmission Plant										
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		Distribution Plant										
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	37600	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 Installations	\$ 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: 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)							
73												
74		General Plant **										
75	39900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697	100%	100%	\$ 1,211,697	100%	100%	\$ 1,211,697	
76	39000	Structures & Improvements	\$ 7,424,787	-	7,424,787	100%	100%	\$ 7,286,005	100%	100%	\$ 7,286,005	
77	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	\$ 173,115	100%	100%	\$ 173,115	
78	39003	Improvements	\$ 709,199	-	709,199	100%	100%	\$ 709,199	100%	100%	\$ 709,199	
79	39004	Air Conditioning Equipment	\$ 12,955	-	12,955	100%	100%	\$ 12,955	100%	100%	\$ 12,955	
80	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	\$ 1,246,194	100%	100%	\$ 1,246,194	
81	39100	Office Furniture & Equipment	\$ 1,814,260	-	1,814,260	100%	100%	\$ 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	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%	\$ 3,450,079	100%	100%	\$ 3,450,079	
86	39603	Ditchers	\$ 39,610	-	39,610	100%	100%	\$ 39,610	100%	100%	\$ 39,610	
87	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	\$ 62,747	100%	100%	\$ 62,747	
88	39605	Welders	\$ 19,427	-	19,427	100%	100%	\$ 19,427	100%	100%	\$ 19,427	
89	39700	Communication Equipment	\$ 524,257	-	524,257	100%	100%	\$ 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%	\$ 3,892,194	100%	100%	\$ 3,892,194	
94	39901	Servers Hardware	\$ 14,390	-	14,390	100%	100%	\$ 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	100%	100%	\$ 134,599	
97	39906	Other Tang. Property - PC Hardware	\$ 730,409	-	730,409	100%	100%	\$ 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	100%	100%	\$ 123,515	
100		Total General Plant	\$ 22,068,811	\$ -	\$ 22,068,811			\$ 22,068,811			\$ 21,810,595	
102		Total Plant (Div 9)	\$ 651,860,851	\$ -	\$ 651,860,851			\$ 651,860,851			\$ 613,363,952	
104												
105		CWIP With out AFUDC	\$ 38,154,809	\$ -	\$ 38,154,809	100%	100%	\$ 38,154,809	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
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 as of December 31, 2018

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FR 16(b)2
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			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
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

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FR 16(B)(2)
 Schedule B-2 B
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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	\$ 1,586,282	\$ -	\$ 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	\$ 66,387,777	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	39928	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	\$ 20,716,774	-	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%	-	\$ 17,976,336	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(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2018		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(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 Furn. - 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	-	70,015.86	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	\$ 1,012,629	-	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 (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	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

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)							
34												
35		Transmission Plant										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	49,002	100%	100%	49,002
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	\$ 139,638	-	139,638	100%	100%	139,638	139,638	100%	100%	139,638
41	36701	Mains - Steel	\$ 26,859,142	-	26,859,142	100%	100%	26,859,142	\$ 27,047,831	100%	100%	27,047,831
42	36703	Mains - Anodes	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
43	36900	Meas. & Reg. Equipment	\$ 731,467	-	731,467	100%	100%	731,467	\$ 731,467	100%	100%	731,467
44	36901	Meas. & Reg. Equipment	\$ 2,269,556	-	2,269,556	100%	100%	2,269,556	\$ 2,269,556	100%	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%	100%	\$ 531,166.79
50	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	100%	37,326
51	37402	Land Rights	\$ 3,952,286	-	3,952,286	100%	100%	3,952,286	\$ 3,645,749	100%	100%	3,645,749
52	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	100%	2,784
53	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	100%	336,168
54	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	100%	99,818
55	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	100%	46,264
56	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	100%	4,005
57	37600	Mains Cathodic Protection	\$ 20,494,641	-	20,494,641	100%	100%	20,494,641	\$ 20,611,541	100%	100%	20,611,541
58	37601	Mains - Steel	\$ 185,677,813	-	185,677,813	100%	100%	185,677,813	\$ 176,025,498	100%	100%	176,025,498
59	37602	Mains - Plastic	\$ 142,406,509	-	142,406,509	100%	100%	142,406,509	\$ 133,261,910	100%	100%	133,261,910
60	37603	Mains - Anodes	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
61	37604	Mains - Leak Clamps	\$ -	-	-	100%	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%	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%	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%	100%	1,652,259
65	38000	Services	\$ 159,839,172	-	159,839,172	100%	100%	159,839,172	\$ 150,274,437	100%	100%	150,274,437
66	38100	Meters	\$ 40,873,233	-	40,873,233	100%	100%	40,873,233	\$ 38,722,015	100%	100%	38,722,015
67	38200	Meter Installaitons	\$ 57,594,641	-	57,594,641	100%	100%	57,594,641	\$ 57,067,155	100%	100%	57,067,155
68	38300	House Regulators	\$ 13,379,914	-	13,379,914	100%	100%	13,379,914	\$ 12,779,948	100%	100%	12,779,948
69	38400	House Reg. Installations	\$ 268,060	-	268,060	100%	100%	268,060	\$ 252,587	100%	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%	100%	5,241,043
71												
72		Total Distribution Plant	\$ 673,469,008	\$ -	\$ 673,469,008			\$ 673,469,008	\$ 635,629,619			\$ 635,629,619

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							
73												
74		<u>General Plant</u>										
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. - Telemetry	\$ -	-	-	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

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)							
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%	\$ 92,247	
111	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.78%	552,335	\$ 1,109,552	100%	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%	\$ -	
117	35010	Land	-	-	-	100%	49.78%	-	-	100%	-	
118	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	-	
119	37403	Land Other	-	-	-	100%	49.78%	-	-	100%	-	
120	36602	Structures & Improvements	-	-	-	100%	49.78%	-	-	100%	-	
121	37402	Land Rights	-	-	-	100%	49.78%	-	-	100%	-	
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.78%	-	-	100%	-	
123	37503	Improvements	-	-	-	100%	49.78%	-	-	100%	-	
124	36700	Mains Cathodic Protection	-	-	-	100%	49.78%	-	-	100%	-	
125	36701	Mains - Steel	-	-	-	100%	49.78%	-	-	100%	-	
126	37602	Mains - Plastic	-	-	-	100%	49.78%	-	-	100%	-	
127	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.78%	-	-	100%	-	
128	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.78%	-	-	100%	-	
129	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.78%	-	-	100%	-	
130	38000	Services	-	-	-	100%	49.78%	-	-	100%	-	
131	38100	Meters	-	-	-	100%	49.78%	-	-	100%	-	
132	38200	Meter Installaitons	-	-	-	100%	49.78%	-	-	100%	-	
133	38300	House Regulators	-	-	-	100%	49.78%	-	-	100%	-	
134	38400	House Reg. Installations	-	-	-	100%	49.78%	-	-	100%	-	
135	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.78%	-	-	100%	-	
136	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.78%	-	-	100%	-	
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 March 31, 2020

Data: _____ Base Period ___X___ Forecasted Period
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 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)							
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	\$ 197,253	100%	49.78%	98,192
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

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2020		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
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%	\$ 98,899	\$ 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%	86,214
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

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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	\$ 12,689,003	-	12,689,002.61	10.95%	51.52%	714,686	\$ 12,689,003	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	-	70,015.66	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	\$ 629,228	-	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

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 Type of Filing: Original Updated Revised
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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 Installaitons	\$ 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
 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
73												
74		<u>General Plant</u>										
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

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

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

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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 Installations	-	-	-	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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
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FR 16(B)(b)3
 Schedule B-3 B
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140												
141		<u>General Plant</u>										
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)	\$ 1,990,625	\$ -	\$ 1,938,107			\$ 964,790	\$ 1,964,120			\$ 977,739

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
168												
169		Shared Services General Office (Division 002)										
170												
171		<u>General Plant</u>										
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												

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

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 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
214		Shared Services Customer Support (Division 012)										
215												
216		General Plant										
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%	296,655	\$ 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

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

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 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
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	\$ 4,459	-	4,459	100%	100%	4,459	\$ 4,451	100%	100%	4,451
17	35100	Structures and Improvements	\$ 6,427	-	6,427	100%	100%	6,427	\$ 6,283	100%	100%	6,283
18	35102	Compression Station Equipment	\$ 114,595	-	114,595	100%	100%	114,595	\$ 113,691	100%	100%	113,691
19	35103	Meas. & Reg. Sta. Structures	\$ 20,562	-	20,562	100%	100%	20,562	\$ 20,470	100%	100%	20,470
20	35104	Other Structures	\$ 100,907	-	100,907	100%	100%	100,907	\$ 100,082	100%	100%	100,082
21	35200	Wells \ Rights of Way	\$ 1,268,882	-	1,268,882	100%	100%	1,268,882	\$ 1,189,578	100%	100%	1,189,578
22	35201	Well Construction	\$ 1,430,731	-	1,430,731	100%	100%	1,430,731	\$ 1,418,661	100%	100%	1,418,661
23	35202	Well Equipment	\$ 450,595	-	450,595	100%	100%	450,595	\$ 450,595	100%	100%	450,595
24	35203	Cushion Gas	\$ 769,949	-	769,949	100%	100%	769,949	\$ 758,424	100%	100%	758,424
25	35210	Leaseholds	\$ 168,053	-	168,053	100%	100%	168,053	\$ 167,919	100%	100%	167,919
26	35211	Storage Rights	\$ 44,141	-	44,141	100%	100%	44,141	\$ 43,928	100%	100%	43,928
27	35301	Field Lines	\$ (87,230)	-	(87,230)	100%	100%	(87,230)	\$ (88,212)	100%	100%	(88,212)
28	35302	Tributary Lines	\$ 190,569	-	190,569	100%	100%	190,569	\$ 189,396	100%	100%	189,396
29	35400	Compressor Station Equipment	\$ 505,148	-	505,148	100%	100%	505,148	\$ 497,576	100%	100%	497,576
30	35500	Meas & Reg. Equipment	\$ 204,933	-	204,933	100%	100%	204,933	\$ 202,598	100%	100%	202,598
31	35600	Purification Equipment	\$ 195,778	-	195,778	100%	100%	195,778	\$ 191,735	100%	100%	191,735
32												
33		Total Storage Plant Reserves	\$ 5,388,498	\$ -	\$ 5,388,498			\$ 5,388,498	\$ 5,267,176			\$ 5,267,176

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

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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
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 429,961	-	429,961	100%	100%	429,961	426,751	100%	100%	426,751
38	36602	Structures & Improvements	\$ 16,882	-	16,882	100%	100%	16,882	16,708	100%	100%	16,708
39	36603	Other Structures	\$ 53,121	-	53,121	100%	100%	53,121	52,905	100%	100%	52,905
40	36700	Mains Cathodic Protection	\$ 100,216	-	100,216	100%	100%	100,216	97,926	100%	100%	97,926
41	36701	Mains - Steel	\$ 15,723,430	-	15,723,430	100%	100%	15,723,430	16,354,096	100%	100%	16,354,096
42	36703	Mains - Anodes	\$ -	-	-	100%	100%	-	-	100%	100%	-
43	36900	Meas. & Reg. Equipment	\$ 356,980	-	356,980	100%	100%	356,980	352,409	100%	100%	352,409
44	36901	Meas. & Reg. Equipment	\$ 1,785,145	-	1,785,145	100%	100%	1,785,145	1,770,960	100%	100%	1,770,960
45												
46		Total Production Plant - LPG Reserves	\$ 18,465,734	\$ -	\$ 18,465,734			\$ 18,465,734	\$ 19,071,753			\$ 19,071,753
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	\$ 258,400	-	258,400	100%	100%	258,400	234,113	100%	100%	234,113
52	37403	Land Other	\$ -	-	-	100%	100%	-	-	100%	100%	-
53	37500	Structures & Improvements	\$ 114,889	-	114,889	100%	100%	114,889	112,787	100%	100%	112,787
54	37501	Structures & Improvements T.B.	\$ 71,803	-	71,803	100%	100%	71,803	71,179	100%	100%	71,179
55	37502	Land Rights	\$ 35,564	-	35,564	100%	100%	35,564	35,274	100%	100%	35,274
56	37503	Improvements	\$ 1,934	-	1,934	100%	100%	1,934	1,909	100%	100%	1,909
57	37600	Mains Cathodic Protection	\$ 13,174,060	-	13,174,060	100%	100%	13,174,060	13,126,038	100%	100%	13,126,038
58	37601	Mains - Steel	\$ 33,517,838	-	33,517,838	100%	100%	33,517,838	32,724,103	100%	100%	32,724,103
59	37602	Mains - Plastic	\$ 19,162,096	-	19,162,096	100%	100%	19,162,096	18,314,075	100%	100%	18,314,075
60	37603	Mains - Anodes	\$ -	-	-	100%	100%	-	-	100%	100%	-
61	37604	Mains - Leak Clamps	\$ -	-	-	100%	100%	-	-	100%	100%	-
62	37800	Meas & Reg. Sta. Equip - General	\$ 3,088,579	-	3,088,579	100%	100%	3,088,579	2,758,945	100%	100%	2,758,945
63	37900	Meas & Reg. Sta. Equip - City Gate	\$ 993,316	-	993,316	100%	100%	993,316	963,252	100%	100%	963,252
64	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,047,611	-	1,047,611	100%	100%	1,047,611	1,031,171	100%	100%	1,031,171
65	38000	Services	\$ 27,306,807	-	27,306,807	100%	100%	27,306,807	29,866,385	100%	100%	29,866,385
66	38100	Meters	\$ 21,630,282	-	21,630,282	100%	100%	21,630,282	20,906,721	100%	100%	20,906,721
67	38200	Meter Installaitons	\$ 27,012,679	-	27,012,679	100%	100%	27,012,679	26,640,544	100%	100%	26,640,544
68	38300	House Regulators	\$ 4,421,866	-	4,421,866	100%	100%	4,421,866	4,242,269	100%	100%	4,242,269
69	38400	House Reg. Installations	\$ 96,276	-	96,276	100%	100%	96,276	93,121	100%	100%	93,121
70	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,975,065	-	2,975,065	100%	100%	2,975,065	2,938,844	100%	100%	2,938,844
71												
72		Total Distribution Plant Reserves	\$ 154,909,067	\$ -	\$ 154,909,067			\$ 154,909,067	\$ 154,060,733			\$ 154,060,733

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		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Balance	Adjustments								
73												
74		<u>General Plant</u>										
75	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
76	39000	39000-Structures & Improvements	\$ 1,321,028	-	\$ 1,321,028	100%	100%	\$ 1,321,028	\$ 1,225,864	100%	100%	\$ 1,225,864
77	39002	39002-Structures - Brick	\$ 109,106	-	\$ 109,106	100%	100%	\$ 109,106	\$ 106,951	100%	100%	\$ 106,951
78	39003	39003-Improvements	\$ 298,971	-	\$ 298,971	100%	100%	\$ 298,971	\$ 290,141	100%	100%	\$ 290,141
79	39004	39004-Air Conditioning Equipment	\$ 5,333	-	\$ 5,333	100%	100%	\$ 5,333	\$ 5,009	100%	100%	\$ 5,009
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	\$ 118,484	-	\$ 118,484	100%	100%	\$ 118,484	\$ 113,290	100%	100%	\$ 113,290
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.	\$ 1,424,932	-	\$ 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. - Telemetry	\$ -	-	\$ -	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 - Appi 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	\$ 2,035,638	\$ -	\$ 2,035,638			\$ 2,035,638	\$ 1,822,866			\$ 1,822,866
104												
105		Total Depr Reserves (Div 9)	\$ 180,927,120	\$ -	\$ 180,927,120			\$ 180,927,120	\$ 180,350,710			\$ 180,350,710
106												
107												

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
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 Installations	-	-	-	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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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)(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
141												
142		General Plant										
143	39001	39001-Structures - Frame	\$ 107,800	\$ -	\$ 107,800	100.00%	49.78%	\$ 53,663	\$ 105,585	100.00%	49.78%	\$ 52,560
144	39004	39004-Air Conditioning Equipment	\$ 10,650	-	10,650	100%	49.78%	5,301	\$ 10,155	100%	49.78%	5,055
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	\$ 18,465	-	18,465	100%	49.78%	9,192	\$ 17,727	100%	49.78%	8,825
150	39300	Stores Equipment	\$ -	-	-	100%	49.78%	-	\$ -	100%	49.78%	-
151	39400	39400-Tools, Shop, & Garage Equip.	\$ 147,873	-	147,873	100%	49.78%	73,511	\$ 143,634	100%	49.78%	71,501
152	39600	39600-Power Operated Equipment	\$ 9,208	-	9,208	100%	49.78%	4,584	\$ 8,694	100%	49.78%	4,328
153	39700	39700-Communication Equipment	\$ (4,568)	-	(4,568)	100%	49.78%	(2,274)	\$ (6,118)	100%	49.78%	(3,046)
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	\$ 731,221	-	731,221	100%	49.78%	364,002	\$ 720,393	100%	49.78%	358,611
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	\$ 52,943	-	52,943	100%	49.78%	26,355	\$ 41,658	100%	49.78%	20,738
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	\$ 2,067,493	\$ -	\$ 2,067,493			\$ 1,029,198	\$ 2,035,628			\$ 1,013,336
167												
168		Total Depr Reserves (Div 91)	\$ 2,067,493	\$ -	\$ 2,067,493			\$ 1,029,198	\$ 2,035,628			\$ 1,013,336

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

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

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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 ___ X ___ 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
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)	\$ 380,653,319	\$ -	\$ 380,653,319			\$ 192,058,977	\$ 367,578,900			\$ 190,842,183

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><u>\$ 11,716,616</u></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	<u>\$ 642,452</u>			<u>\$ 117,866</u>	<u>\$ 628,329</u>			<u>\$ 115,932</u>
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	<u>\$ 13,798,753</u>			<u>\$ 13,798,753</u>	<u>\$ 13,215,223</u>			<u>#####</u>
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	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>
21									
22	Total Other Working Capital Allowances	<u>\$ 14,441,204</u>			<u>\$ 13,916,618</u>	<u>\$ 13,843,552</u>			<u>#####</u>

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

Workpaper Reference No(s).

FR 16(8)(b)4.2

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	7,342,106	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	<u>Account 190 - Accumulated Deferred Income Taxes (1)</u>	\$ 8,860,408	100%	100%	\$ 8,860,408	\$ 9,320,492	100%	100%	\$ 9,320,492
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(80,791,090)	100%	100%	(80,791,090)	(73,111,195)	100%	100%	(73,111,195)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(47,285)	100%	100%	(47,285)	(29,054)	100%	100%	(29,054)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (71,977,967)</u>			<u>\$ (71,977,967)</u>	<u>\$ (63,819,757)</u>			<u>\$ (63,819,757)</u>
8									
DIVISION 02									
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$437,021,385	10.40%	49.78%	\$ 22,625,122	\$453,425,662	10.40%	49.78%	\$ 23,474,391
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(18,970,284)	10.40%	49.78%	(982,114)	(18,034,767)	10.40%	49.78%	(933,682)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	24,564,904	10.40%	49.78%	1,271,755	24,541,784	10.40%	49.78%	1,270,558
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$442,616,005</u>			<u>\$ 22,914,762</u>	<u>\$459,932,679</u>			<u>\$ 23,811,267</u>
17									
DIVISION 12									
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 68,526	10.95%	51.52%	\$ 3,866	\$ 40,821	10.95%	51.52%	\$ 2,303
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(16,037,376)	10.95%	51.52%	(904,703)	(16,714,664)	10.95%	51.52%	(942,911)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	0	10.95%	51.52%	0	0	10.95%	51.52%	0
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (15,968,850)</u>			<u>\$ (900,838)</u>	<u>\$ (16,673,843)</u>			<u>\$ (940,608)</u>
25									
DIVISION 91									
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 1,746,795	100%	49.78%	\$ 869,555	\$ 1,631,264	100%	49.78%	\$ 812,043
28									
29	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	0	100%	49.78%	0	0	100%	49.78%	0
30									
31	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(745,483)	100%	49.78%	(371,101)	(1,506,488)	100%	49.78%	(749,930)
32									
33	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(886,040)	100%	49.78%	(441,071)	(879,123)	100%	49.78%	(437,627)
34									
35	<u>Div 91 Accumulated Deferred Income Taxes</u>	<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>\$354,784,460</u>			<u>\$ (49,906,661)</u>	<u>\$ 378,684,732</u>			<u>\$ (41,324,612)</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)(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	(85,597,396)	100%	100%	(85,597,396)	(84,268,445)	100%	100%	(84,268,445)
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>\$ (77,034,580)</u>			<u>\$ (77,034,580)</u>	<u>\$ (75,648,000)</u>			<u>\$ (75,648,000)</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	(17,805,460)	10.40%	49.78%	(921,810)	(18,049,460)	10.40%	49.78%	(934,442)
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>\$443,780,829</u>			<u>\$ 22,975,066</u>	<u>\$ 443,536,828</u>			<u>\$ 22,962,434</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	(724,702)	100%	49.78%	(360,756)	(725,385)	100%	49.78%	(361,097)
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>\$ 136,053</u>			<u>\$ 67,727</u>	<u>\$ 135,370</u>			<u>\$ 67,387</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$352,113,476</u>			<u>\$ (54,824,928)</u>	<u>\$ 352,983,627</u>			<u>\$ (53,466,650)</u>
38	(excluding forecasted change in NOLC)								
39	Forecasted Change in NOLC								2,075,784
40									
41	Forecasted 13-month Average ADIT in Rate Base								<u>(51,390,866)</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 ___ X ___ Forecasted Period
 Type of Filing: ___ X ___ 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					
46	<u>Forecasted Test Period</u>			Reference					
47									
48	13-month average Rate Base			B.1 F		499,515,228			
49									
50	Required Operating Income			A.1		39,711,461			
51									
52	Interest Deduction			E.1		9,432,006			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		30,279,455			
55									
56	Return, grossed up for Income Tax	24.95%		Line 54 / (1-tax rate)		40,345,709			
57									
58	Tax Expense on Return	24.95%		Line 56 x tax rate		<u>10,066,254</u>			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(12,142,038)			
61	Required Change in NOLC					<u>2,075,784</u>		0	
62									
63	Total Required Change in Accumulated Deferred Income Taxes¹			B.1 F; B.1 B		<u>(10,066,254)</u>			
64									
65									
66	ADIT Reconciliation								
67	<u>Avg ADIT, Base Period</u>			B.5 B		(41,324,612)			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(53,466,650)			
70	Change in NOLC			Line 39		<u>2,075,784</u>			
71	Forecasted 13-month Average ADIT in Rate Base					<u>(51,390,866)</u>			
72									
73	Total Required Change in Accumulated Deferred Income Taxes			Line 71 - Line 67		<u>(10,066,254)</u>			
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
1	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 ___ X ___ Forecasted Period
 Type of Filing: ___ X ___ Original ___ Updated
 Workpaper Reference No(s).

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction	\$ (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(8)(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)(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

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

FR 16(b)(5)
 W/P 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)	(76,308,391)	(78,668,744)	(79,313,578)	(80,048,271)	(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)	\$ (85,044,408)	\$ (87,384,372)	\$ (89,771,699)	\$ (90,444,507)	\$ (91,208,174)	\$ (91,977,967)	\$ (83,819,757)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$504,522,022	\$504,522,022	\$504,522,022	\$440,805,947	\$440,805,947	\$440,805,947	\$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)	(18,284,596)	(18,725,819)	(19,281,944)	(19,229,012)	(19,100,281)	(18,970,284)	(18,034,767)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	31,202,176	24,068,826	21,481,062	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	\$ 508,981,992	\$ 449,214,559	\$ 444,835,272	\$ 446,089,725	\$ 443,824,618	\$ 443,301,692	\$ 442,860,469	\$ 442,304,345	\$ 442,357,277	\$ 442,455,006	\$ 442,616,005	\$ 459,932,679	
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)	(16,436,786)	(16,303,796)	(16,170,612)	(16,037,376)	(16,714,864)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
24																
25	Div 12 Accumulated Deferred Income Taxes	\$ (17,227,368)	\$ (17,227,368)	\$ (17,227,368)	\$ (16,875,592)	\$ (16,875,592)	\$ (16,875,592)	\$ (16,659,945)	\$ (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	\$ 1,631,284	
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 Credits	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	\$ 135,498	\$ 130,157	\$ 124,845	\$ 112,559	\$ 113,916	\$ 115,272	\$ (754,347)	
37	Total	\$ 441,597,348	\$ 434,463,997	\$ 431,876,234	\$ 371,499,314	\$ 367,120,027	\$ 368,354,480	\$ 364,954,366	\$ 381,786,949	\$ 359,095,383	\$ 356,289,231	\$ 355,790,058	\$ 355,289,664	\$ 354,784,460	\$ 378,884,732	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Deferred Credits and Accumulated Deferred Income Taxes
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

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

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	\$ 8,749,796	\$ 8,725,472	\$ 8,703,434	\$ 8,683,761	\$ 8,666,452	\$ 8,651,430	\$ 8,636,772	\$ 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	(82,081,169)	(82,591,822)	(83,046,061)	(83,454,892)	(83,840,032)	(84,155,365)	(84,408,707)	(84,769,672)	(85,100,021)	(85,357,972)	(85,508,014)	(85,577,666)	(85,597,396)	(84,268,445)	
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)	\$ (73,869,311)	\$ (74,367,874)	\$ (74,798,743)	\$ (75,203,556)	\$ (75,536,198)	\$ (75,805,562)	\$ (76,178,165)	\$ (76,518,904)	\$ (76,784,862)	\$ (76,940,547)	\$ (77,013,706)	\$ (77,034,580)	\$ (76,648,000)	
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	(18,570,284)	(18,438,960)	(18,317,585)	(18,206,789)	(18,107,337)	(18,019,454)	(17,942,909)	(17,900,113)	(17,865,489)	(17,838,973)	(17,820,498)	(17,809,131)	(17,805,460)	(18,049,460)	
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	\$ 443,016,005	\$ 443,147,328	\$ 443,268,703	\$ 443,379,499	\$ 443,478,952	\$ 443,566,835	\$ 443,643,380	\$ 443,696,175	\$ 443,720,800	\$ 443,747,315	\$ 443,765,791	\$ 443,777,156	\$ 443,780,629	\$ 443,536,828	
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)	(15,605,027)	(15,386,303)	(15,278,585)	(15,182,293)	(15,097,501)	(15,023,889)	(14,966,938)	(14,920,220)	(14,884,094)	(14,858,516)	(14,842,566)	(14,837,353)	(15,109,097)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24																
25	Div 12 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)	\$ (14,815,566)	\$ (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)	(726,607)	(725,452)	(724,406)	(723,472)	(722,650)	(721,937)	(721,577)	(721,154)	(720,828)	(720,597)	(720,476)	(720,702)	(725,385)	
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 256 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 132,881	\$ 134,148	\$ 135,303	\$ 136,349	\$ 137,283	\$ 138,105	\$ 138,818	\$ 139,178	\$ 139,601	\$ 139,927	\$ 134,158	\$ 136,007	\$ 136,053	\$ 135,370	
37	Total	\$ 354,230,467	\$ 353,955,664	\$ 353,718,354	\$ 353,507,047	\$ 353,298,912	\$ 353,139,767	\$ 353,021,273	\$ 352,742,767	\$ 352,483,802	\$ 352,280,612	\$ 352,169,410	\$ 352,125,416	\$ 352,113,476	\$ 352,983,627	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2019-00281
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities Account 2530 - 27900	<u>Regulatory Liability Balance</u>	<u>Amortization Expense</u>
	(33,781,756)	
	(33,864,789)	121,981
	(33,558,100)	121,981
	(33,461,598)	121,981
	(33,375,377)	121,981
	(33,289,515)	121,981
	(33,233,679)	121,981
	(33,178,203)	121,981
	(33,132,752)	121,981
	(33,097,852)	121,981
	(33,072,932)	121,981
	(33,057,559)	121,981
	(33,052,546)	121,981
(13 Month Average)	(33,305,119)	1,463,766

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)(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
1	DIVISION 09														
2	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)
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
6	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	0	0	0	0	0	0	0	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 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)(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															
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 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	\$ 8,924,832	\$ 178,642,698
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	44,624	27,266,171
5	Depreciation Expense	20,643,162	15,749,358		15,749,358
6	Taxes Other than Income	6,491,574	7,449,243	17,850	7,467,093
7					
8	State & Federal Income Taxes	6,320,922	7,855,098	2,211,158	10,066,256
9	Total Operating Expenses	<u>\$ 145,869,215</u>	<u>\$ 136,657,599</u>	<u>\$ 2,273,632</u>	<u>\$ 138,931,231</u>
10	Operating Income	<u>\$ 27,501,682</u>	<u>\$ 33,060,267</u>	<u>\$ 6,651,200</u>	<u>\$ 39,711,467</u>
11	Rate Base	414,060,908	499,515,228		499,515,228
12	Rate of Return	6.64%	6.62%		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	(4,893,804)	D-1			15,749,358	-		15,749,358
14	Taxes - Other	6,491,574	1,020,263	D-1			7,511,837	(62,594)	F-10	7,449,243
15	Income Taxes	6,320,922	1,534,176				7,855,098	-		7,855,098
16										
17										
18	Total Operating Expenses	\$ 145,869,215	\$ (7,355,435)		\$ -		\$ 138,513,780	\$ (1,856,181)		\$ 136,657,599
19										
20	Net Operating Income	\$ 27,501,682	\$ 3,702,404		\$ -		\$ 31,204,086	\$ 1,856,181		\$ 33,060,267

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	6,320,922
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 145,893,774</u>
169			
170		NET OPERATING INCOME	<u>\$ 27,477,123</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	\$ 85,150
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	\$ 393,823
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	\$ 16,280
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	\$ 78,382,354

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	<u>\$ 17,579,025</u>
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	11,804
155		Total Administrative and Gen. Exp. - Maintenance	<u>\$ 11,804</u>
156			
157		<u>Total Operation and Maintenance Expense</u>	<u>\$ 107,397,487</u>
158			
159	403-406	Depreciation and Amortization	\$ 15,749,358
160	4081	Taxes Other than Income Taxes	7,511,837
161	4091	Provision for Federal & State Income Taxes	7,855,098
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 138,513,780</u>
164			
165		NET OPERATING INCOME	<u>\$ 31,204,086</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
 Worksheet 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	49,120	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	665	467	206	412	14,620	10,312	4,488	3,171	2,871	2,810	2,861	2,278	45,140
67	8780	Meter and house regulator expenses	123,137	64,566	51,529	67,477	71,005	67,139	66,112	68,963	61,769	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 improver	0	0	0	0	80	0	12	10	8	8	8	6	131
73	8870	Distribution-Maint of mains	3,558	2,538	2,437	1,169	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	9,871	8,891	3,161	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	97,695	100,440	127,619	120,053	127,428	142,633	128,726	89,888	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	22,089	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	10,862	11,970	11,636	12,840	11,988	10,473	10,885	9,649	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	1,071,646	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	185,986	40,224	22,973	23,539	23,808	23,388	18,509	359,911
93	9240	A&G-Property insurance	14,262	14,561	13,926	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	142,800	136,940	137,078	173,569	139,491	137,766	143,570	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	3,649	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)	(\$27,477,123)

*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

Almos 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(B)(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	Mar-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	
1	4030	Depreciation Expense	(0)	(0)	0	(0)	0	0	0	0	0	0	0	(0)
2	4081	Taxes other than income taxes, utility operating i	0	(0)	(0)	(0)	(0)	0	0	0	0	0	0	(1,095,601)
3	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineerir	105,093	438	61,170	1,555	606	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	14,569
6	8740	Mains and Services Expenses	6,615	3,693	4,172	(6,958)	5,773	3,329	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
8	8800	Distribution-Other expenses	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	124,990,906
10	8900	Maintenance of measuring and regulating station	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
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	105,363
13	9100	Customer service-Miscellaneous customer servic	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	20,339
15	9160	Sales-Miscellaneous sales expenses	0	0	0	0	1,009	591	414	385	479	470	454	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)	(17,885,819)	(17,715,212)	(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	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)	(106,128,578)
19	9230	A&G-Outside services employed	689,944	802,488	1,004,663	1,133,846	1,038,732	1,348,513	843,365	804,371	921,592	903,707	881,820	11,297,879
20	9240	A&G-Property insurance	11,428	11,426	10,819	10,819	10,819	10,819	12,394	12,394	12,394	11,853	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	19,587,929
22	9260	A&G-Employee pensions and benefits	2,898,622	3,461,898	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	51,182,656
23	9301	A&G-General advertising expense	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	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	5,465,175
26	9320	A&G-Maintenance of general plant	24,040	45,828	4,367	30,115	47,043	34,154	36,392	35,664	36,849	42,464	40,101	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)	\$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)
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%	5.50%
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)	(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 012 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	actual	Forecasted	Forecasted	Forecasted	Budgeted	Budgeted	Budgeted	Total
			Jan-18	Mar-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-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 income	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	10,745
4	8740	Mains and Services Expenses	1,599	1,401	1,614	1,672	1,409	1,471	1,887	1,687	1,887	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	349,706	390,956	367,638	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	151,915	4,897,166
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	32,366	34,086	31,000	662,361
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	877,908	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	1,566,132
17	9320	A&G-Maintenance of general plant	2,009	56	935	0	0	968	3	3	6	4	4	9	3,987
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: X Base Period _____ Forecasted Period _____
 Type of Filing: X 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	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	4080	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	
3	4081	Taxes other than income taxes, utility operating i	0	(0)	(0)	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	1,826	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	5,813	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	95,762	
16	8750	Distribution-Measuring and regulating station ex	12,539	9,850	13,719	18,886	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	22,695	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 colle	164,975	161,951	176,360	160,299	168,108	148,676	317,888	321,275	387,514	290,541	313,969	2,937,409	
24	9100	Customer service-Miscellaneous customer servit	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	5,582	
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	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	2,063,968	
35	9280	A&G-Regulatory commission expenses	441	0	0	0	0	0	108	82	75	212	142	1,134	
36	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	10,370	14,559	11,331	7,214	7,144	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)	(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(B)(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	Forecasted 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	\$ 81,362	\$ 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	45,286	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	3,580	3,697	3,816	3,009	2,810	2,861	2,278	2,662	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	92	165	200	158	1,588
72	8860	Distribution-Maintenance of structures and improvem	11	7	7	10	9	7	8	8	6	9	8	9	96
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 eq.	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 eq.	188	137	129	163	150	122	140	143	119	160	141	151	1,723
76	8910	Maintenance of measuring and regulating station eq.	88	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	102,627	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 instrux	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	17,687	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	1,160,596	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	6,930	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	147,825	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	55,084	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*	(\$3,518,284)	(\$1,752,632)	(\$1,369,305)	(\$825,314)	(\$1,217,610)	(\$1,207,429)	(\$1,854,844)	(\$3,364,284)	(\$5,441,671)	(\$6,770,296)	(\$6,744,044)	(\$4,993,471)	(\$31,204,066)

*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 _____
 Workpaper Reference No(s): _____

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

Witness: Waller, Densman

Line No.	Acct No.	Account Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total	
			Apr-19	Jun-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20		Mar-20
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
2	4081	Taxes other than income taxes, utility operating i	0	0	0	0	0	0	0	0	0	0	0	0	
3	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0	
4	8550	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	22,686
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)	(112,944,330)
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	11,863	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	44,685	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.

Almos 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(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	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)	(2,689,726)

*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(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	-	-	-	-	-	-	-	-	-	-	-	-	-
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	6,602	8,683	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	2,336	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 colle	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 servi	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	664	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.

Almos 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
 Worksheet 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	\$ 5,189,059
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	\$ 346,571	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ (15,846)	\$ (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	\$ 15,313	\$ 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	\$ 215,981	\$ 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	\$ 268,581	\$ 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	\$ 11,661	\$ 8,544	\$ 23,448	\$ 35,671	\$ 73,316	\$ 26,670	\$ 366,499
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	\$ 12,461	\$ 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
 Worksheet Reference No(s): _____

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

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	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	13,986	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	65	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	\$ 594,669	\$ 612,104	\$ 591,163	\$ 611,801	\$ 608,409	\$ 662,710	\$ 585,360	\$ 647,320	\$ 601,852	\$ 617,466	\$ 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	1,117,668
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														
Div 012														
30														
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														
Div 091														
43														
44														
45														
46	Payroll	\$ 31,891	\$ 36,394	\$ 29,696	\$ 26,789	\$ 34,394	\$ 4,015	\$ 35,741	\$ 75,516	\$ 27,470	\$ 38,808	\$ 36,879	\$ 15,328	\$ 393,719
47	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	22	44
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	\$ 32,891	\$ 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(8)(d)1
 Schedule D-1
 Witness: Waller, 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	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
30	8140 814 Storage Supervision & Engineering	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
31	8150 815 Maps and records	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
32	8160 816 Storage Wells Expense	326,734	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
33	8170 817 Storage Lines Expense	22,639	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
34	8180 818 Storage Compressor Station	28,860	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
35	8190 819 Storage Compressor Station Fuel	879	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
36	8200 820 Storage Measuring & Regulating	6,847	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
37	8210 821 Storage Purification	54,469	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
38	8240 824 Storage Other Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
39	8250 825 Storage Royalties	10,451	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
40	8310 831 Storage Maintenance Structure	13,541	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
41	8320 832 Storage Maintenance Res	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
42	8340 834 Storage Maintenance Compressor	3,463	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
43	8350 835 Storage Maintenance Meas/Reg	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
44	8360 836 Storage Maintenance Purification	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
45	8370 837 Maintenance of other equipment	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
46	8400 840 Other Storage Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
47	8410 841 Storage Operation	71,800	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
48	8470 847 Storage Maintenance	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
49	8500 850 Trsm Supervision & Engineering	47	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
50	8520 852 Communication system expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
51	8550 855 Other Fuel & Power Comp	368	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
52	8560 856 Trsm Mains Expense	395,189	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
53	8570 857 Trsm Measuring & Regulating	29,427	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
54	8590 859 Trsm Other Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
55	8600 860 Rents	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
56	8620 862 Trsm Structure & Improvements	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
57	8630 863 Trsm Maint of Mains	16,570	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
58	8640 864 Trsm Maint Comp Sta Equip	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
59	8650 865 Trsm Maint Meas/Reg Sta	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
60	8670 867 Trsm Maint Other Eq	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
61	8700 870 Dist Supervision & Engineering	1,452,843	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
62	8710 871 Dist Load Dispatching	792	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
63	8711 8711 Odorization	26,727	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
64	8720 872 Dist Comp Sta	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
65	8740 874 Dist Main/Ser Exp	4,585,210	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
66	8750 875 Dist Meas/Reg Sta-Gen	618,282	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
67	8760 876 Dist Meas/Reg Sta-Ind	125,801	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
68	8770 877 Dist Meas/Reg Sta-Cly.	45,140	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
69	8780 878 Dist Mtr/House Reg	648,613	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
70	8790 879 Dist Cust Install	3,009	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
71	8800 880 Dist Other Exp	5,729	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
72	8810 881 Dist Rents	443,578	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
73	8850 885 Dist Maint Super/Eng	1,232	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
74	8860 886 Dist Maint Struc/Improv	131	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!

Atrnos 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	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
76	8890 889 Dist Maint Meas/Reg Sta-Gen	71,786	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
77	8900 890 Dist Maint Meas/Reg Sta-Ind	2,114	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
78	8910 891 Dist Maint Meas/Reg Sta-Cty	950	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
79	8920 892 Dist Maint of Ser	6,794	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
80	8930 893 Dist Maint Mtr/House Reg	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
81	8940 894 Dist Maint Other Eq	7,847	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
82	8950 895 Maintenance of Other Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
83	9010 901 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
84	9020 902 Cust Accts Mtr Exp	1,127,896	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
85	9030 903 Cust Accts Records/Collections	1,283,457	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
86	9040 904 Cust Accts Uncoil Accts	549,343	#VALUE!	#VALUE!	#VALUE!	(208,293)	-	#VALUE!
87	9070 907 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
88	9080 908 Customer Assistance Expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
89	9090 909 Cust Ser Supervision	129,523	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
90	9100 910 Cust Ser Assist Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
91	9110 911 Cust Ser Info Adv Exp	253,382	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
92	9120 912 Demonstrating and Selling Expenses	143,981	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
93	9130 913 Advertising Expenses	43,530	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
94	9160 916 Sales Promo Demo/Selling	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
95	9200 920 Administrative and General Salaries	132,956	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
96	9210 921 Adm Gen Office Supply	19,311	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
97	9220 922 Administrative Expense Transferred	13,030,745	#VALUE!	#VALUE!	#VALUE!	-	1,468,019	#VALUE!
98	9230 923 Adm Gen Outside Services Empl	359,911	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
99	9240 924 Property Insurance	88,358	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
100	9250 925 Adm Gen Injuries/Damages	79,906	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
101	9260 926 Adm Gen Empl Pen/Ben	1,821,264	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
102	9270 927 Adm Gen Franchise Req	800	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
103	9280 928 Adm Gen Reg Comm Exp	92,766	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
104	9290 929 Uniforms capitalized	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
105	9301 9301 Adm Gen Goodwill Adv	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
106	9302 9302 Adm Gen Gen Exp	83,791	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
107	9310 931 A&G-Rents	13,266	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
108	9320 932 Adm Gen Maint Gen Plant	18,812	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
109	Total	28,531,137	#VALUE!	#VALUE!	#VALUE!	(208,293)	1,468,019	#VALUE!
110	Labor and Benefits	7,010,809	#VALUE!					#VALUE!
111	Rent, Maintenance and Utilities	630,787		#VALUE!				#VALUE!
112	Other O&M	15,500,391			#VALUE!			#VALUE!
113	Bad Debt	549,343				(208,293)		(208,293)
114	Costs allocated from SSU and KY-MDS General Office	13,030,745	#VALUE!	#VALUE!	#VALUE!		1,468,019	#VALUE!
115	Total	36,722,076	(198,878)	(102,990)	(475,861)	(208,293)	1,468,018	#VALUE!
116	Blended Effective Tax Rate	24.95%	49.121	25.696	118.727	51.989	(386.271)	#VALUE!
117	NET Operating Income Impact		(147,757)	(77,294)	(357,134)	(156,324)	1,101,748	#VALUE!

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					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	(4,893,804)					(4,893,804)
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>(4,893,804)</u>					<u>(4,893,804)</u>
123								
124	Blended Effective Tax Rate	24.95%	<u>(1,221,004)</u>					<u>(1,221,004)</u>
125								
126	NET Operating Income Impact		<u>(3,672,800)</u>					<u>(3,672,800)</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>9,491,574</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	<u>ADJ 1</u>		
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	<u>ADJ 2</u>		
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	<u>ADJ 3</u>		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	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	<u>ADJ 4</u>		
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	<u>ADJ 5</u>		
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
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____

FR 16(8)(d)2.3
 Schedule D-2.3

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	\$15,749,358
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>20,643,162</u>
4		Adjustment	(\$4,893,804)
5			-23.7%
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	\$ 7,092,761	\$ 40,915,365	C-2
2	Interest Deduction	8,488,249	943,758	9,432,006	*
3	Taxable Income	\$ 25,334,355	\$ 6,149,003	\$ 31,483,358	
4	Composite Tax Rate (state & federal)	24.950%		24.950%	**
5	State & Federal Income Tax	\$ 6,320,922	\$ 1,534,176	\$ 7,855,098	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$414,060,908		\$499,515,228	B-1
7	Weighted cost of Debt	2.05%		1.89%	J-1
8	Interest Expense	\$ 8,488,249		\$ 9,432,006	
9	<u>2018 ** Composite Tax Rate Calculation: 5.00% + 21%(100% - 6.00%) = 24.95%</u>				
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(8)(f)
 Type of Filing: Original Updated Revised Schedule F-1
 Workpaper Reference No(s) Witness: Waller

Line No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	AGA	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	CAMPBELLVILLE / 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 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
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s)

FR 16(B)(f)
 Schedule F-1
 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		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.

Alexis Energy Corporation, Kentucky Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Projected Rate Case Expense

Date: X Base Period: X Forecasted Period: FR 10(0)0
 Type of Filing: X Original Updated Revised Schedule F-6
 Worksheet Reference: None Witness: None

Line No.	Description	Amount
1	Consulting	
2	Class Curt Study - P. Raab	\$ 13,850
3	Cost of Capital - Vander Weide, J. H.	16,200
4	Depreciation - D. Winson	22,094
5	Insider	\$ 52,614
6		
7	Legal Fees	
8	(L. Hughes/R. Hutchinson)	164,144
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	20,813
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	99,393
15		
16	Total Projected Rate Case Expense	\$ 337,864
17		
18	Three (3) Year Amortization of Rate Case Expenses	\$ 112,434.56

Data Source:
 F.R. Schedule Rate Case Expenses etc

Rate Case (3 Year Amortization)

Case No. 2017-00549		
Reclassified Asset Balance	Amortization Expense	
Mar-15	0	0
Apr-15	0	0
May-15	164,401	6,719
Jun-15	145,682	6,719
Jul-15	148,963	6,719
Aug-15	138,244	6,719
Sep-15	129,525	6,719
Oct-15	120,806	6,719
Nov-15	112,087	6,719
Dec-15	103,368	6,719
Jan-16	94,649	6,719
Feb-16	85,930	6,719
Mar-16	77,211	6,719
	112,221	66,800
	(13 Month Average)	
Apr-19	68,492	6,719
May-19	69,773	6,719
Jun-19	51,054	6,719
Jul-19	62,335	6,719
Aug-19	33,616	6,719
Sep-19	24,897	6,719
Oct-19	16,178	6,719
Nov-19	7,459	6,719
Dec-19	0	0
Jan-20	0	0
Feb-20	0	0
Mar-20	0	0
Apr-20	0	0
May-20	0	0
Jun-20	0	0
Jul-20	0	0
Aug-20	0	0
Sep-20	0	0
Oct-20	0	0
Nov-20	0	0
Dec-20	0	0
Jan-21	0	0
Feb-21	0	0
Mar-21	0	0

Case No. 2018-00281		
Reclassified Asset Balance	Amortization Expense	Balance Total Amortization Total
Mar-19	0	0
Apr-19	327,834	6,370
May-19	318,555	6,370
Jun-19	306,195	6,370
Jul-19	296,325	6,370
Aug-19	290,455	6,370
Sep-19	281,085	6,370
Oct-19	271,717	6,370
Nov-19	262,347	6,370
Dec-19	252,978	6,370
Jan-20	243,608	6,370
Feb-20	234,238	6,370
Mar-20	224,868	6,370
	255,140	112,435
Apr-19	342,181	18,989
May-19	324,072	18,989
Jun-19	306,964	18,989
Jul-19	289,855	18,989
Aug-19	269,666	18,989
Sep-19	252,978	18,989
Oct-19	243,608	18,989
Nov-19	234,238	18,989
Dec-19	224,868	18,989
	284,449	160,927
	(13 Month Average)	
Apr-20	215,500	6,370
May-20	206,130	6,370
Jun-20	196,760	6,370
Jul-20	187,391	6,370
Aug-20	178,021	6,370
Sep-20	168,652	6,370
Oct-20	159,282	6,370
Nov-20	149,913	6,370
Dec-20	140,543	6,370
Jan-21	131,174	6,370
Feb-21	121,804	6,370
Mar-21	112,435	6,370
Apr-21	103,065	6,370
May-21	93,695	6,370
Jun-21	84,325	6,370
Jul-21	74,955	6,370
Aug-21	65,585	6,370
Sep-21	56,215	6,370
Oct-21	46,845	6,370
Nov-21	37,475	6,370
Dec-21	28,105	6,370
Jan-22	18,735	6,370
Feb-22	9,365	6,370
Mar-22	0	6,370

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	<u>150,085</u>	5.64%	<u>8,467</u>	<u>150,085</u>	5.64%	<u>8,467</u>
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					<u>\$ 19,375</u>
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(8)(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%	<u>12,385,641</u>	1.78%	<u>12,605,902</u>
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	<u>213</u>	2.35%	<u>218</u>	-2.29%	<u>213</u>	2.35%	<u>218</u>	-7.34%	<u>202</u>	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	15,749	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	50,483	64,771	69,901	75,696
Operating income(loss)	23,610	30,430	28,942	33,985	39,647	35,614	40,853	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	9,432	7,485	9,101	11,203
Income Before Taxes	19,208	26,030	24,261	28,695	34,152	29,640	33,935	21,384	14,729	6,933
Provision for income taxes	7,420	9,672	9,884	9,516	9,697	7,395	8,467	4,040	2,327	321
Net Income	11,788	16,358	14,377	19,178	24,455	22,245	25,468	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			
		2013	2014	2015	2016	2017	12/31/2018	3/31/2020	2020	2021	2022
		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><u>\$ 8,110,038</u></u>	<u><u>100.00%</u></u>		<u><u>8.15%</u></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		<u>3,068,315</u>	<u>37.83%</u>	5.22%	<u>1.97%</u>	<u>3,131,315</u>	<u>38.31%</u>	4.72%	<u>1.81%</u>
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		<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
7	Total Capital		<u>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		<u>3,068,315</u>	<u>37.83%</u>	5.22%	<u>1.97%</u>	<u>3,131,315</u>	<u>38.31%</u>	4.72%	<u>1.81%</u>
10	Total DEBT		3,349,857	41.30%		2.06%	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%	7.81%	4.58%	4,760,181	58.24%	8.12%	4.73%
13	Other Capital		<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
14	Total Capital		<u>8,110,038</u>	<u>100.0%</u>		<u>6.64%</u>	<u>8,173,038</u>	<u>100.0%</u>		<u>6.62%</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	450,000,000	8.50%	38,250,000	
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>\$ 3,085,000,000</u>		<u>\$153,454,500</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>\$3,068,314,702.82</u></u>		<u><u>160,035,466</u></u>	<u><u>5.22%</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>\$ 8,173,038</u>	<u>100.0%</u>		<u>7.95%</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	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	192,059	197,392	175,150	167,228	165,298	160,839	158,300	151,849	147,462	144,016	144,016	139,212	
13	Net plant in Service	571,062	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>610,192</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 and State Taxes, includes gas cost)			0	0	0	0	0	0	0	0	0	0	
36	State Income Tax (current)	128,865	139,548	124,455	113,447	141,526	166,452	139,358	112,027	126,219	136,649	176,587	224,348	
37	Federal Income Tax (current)			0	0	0	0	0	0	0	0	0	0	
38	Federal and State Income Tax - net	8,467	7,395	9,697	9,516	9,884	9,671	7,060	8,157	8,094	5,654	2,889	6,985	
39	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	
40	Operating Income	<u>32,386</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>	
41	AFUDC	0	0	379	179	182	139	88	101	22	286	199	160	
42														

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	34,900	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	9,432	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	25,468	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	25,468	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	4.60	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)	4.60	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	3.70	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	4.55	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)	3.70	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	5.82	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
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 and 10 Most Recent Calendar Years

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

FR 16(8)(k)
 Schedule K

Witness: Gillham, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				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)	9.3%	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)	7.7%	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)	5.7%	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	1.97%	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.

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Account	Category	Adj Code	Base Period	
				Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018
Environmental Activities	2830	ACC	ACC01	-	-
Ad Valorem Taxes	2830	ACC	ACC02	-	-
Directors Deferred Bonus	1900	ACC	ACC03	120,396	120,396
MIP/VPP Accrual		ACC	ACC04	(1,299,225)	(1,299,225)
Accrued Environmental Asset	2830	ACC	ACC05	-	-
Miscellaneous Accrued	2830	ACC	ACC06	-	-
Self Insurance - Adjustment	1900	ACC	ACC08	1,684,755	1,684,755
Vacation Accrual	1900	ACC	ACC11	9,496	9,496
Worker's Comp Insurance Reserve	1900	ACC	ACC12	72,398	72,398
Accrual - Subtotal				587,820	587,820
Rabbi Trust - True Up	1900	BEN	NBP01	-	-
SEBP Adjustment	1900	BEN	NBP03	17,158,149	17,158,149
Rabbi Trust MVG	2830	BEN	NBP04	-	-
Restricted Stock Grant Plan		BEN	NBP05	865,318	865,318
Rabbi Trust	1900	BEN	NBP06	901,834	901,834
Excess Capital Loss ovr Capital Gain	1900	BEN	NBP08	-	-
Restricted Stock - MIP		BEN	NBP13	8,630,729	8,630,729
Director's Stock Awards		BEN	NBP16	4,340,733	4,340,733
Director's Stock - Temp	2830	BEN	NBP18	-	-
Pension Expense	2830	BEN	PEN01	(7,457,490)	(7,457,490)
FAS106 Adjustment	1900	BEN	PRB01	5,799,104	5,799,104
Benefits - Subtotal				30,238,377	30,238,377
CWIP	2820	CWIP/RWIP	FXA26	(55,780)	(55,780)
RWIP	2820	CWIP/RWIP	FXA47	(2,470)	(2,470)
CWIP/RWIP - Subtotal				(58,250)	(58,250)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(21,446,248)	(21,446,248)
Depreciation Adjustment	2820	FXA	FXA02	4,098,373	4,098,373
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	343,370	343,370
Section 481(a) Line Pack Gas	2820	FXA	FXA14	41,663	41,663
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	-	-
Plant - Subtotal				(16,962,842)	(16,962,842)
Deferred Gas Costs		GCA	GCA01	-	-
Over Recoveries of PGA		GCA	GCA03	-	-
PGA - Amended Item		GCA	GCA04	-	-
Gas Cost Adjustment - Subtotal				-	-
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-
Goodwill - Subtotal				-	-
Customer Advances	1900	ONT	CAP01	-	-
Amoritzation - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-
Deferred Expense Projects	2830	ONT	DTE09	-	-
Amoritzation - 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 86/90 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	1	1
Clearing Account - Adjustment	1900	ONT	ONT03	(912,680)	(912,680)
Charitable Contribution Carryover		ONT	ONT04	4,737,632	4,737,632
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	(3,943,076)	(3,943,076)
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
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 SIIP Reg Asset	1900	ONT	ONT70	-	-
Intra Period Tax Allocation	1900	ONT	OTH	(1,737,096)	(1,737,096)
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				(1,399,474)	(1,399,474)
FD-NOL Credit Carryforward - Non Reg		TAX	TAX02NR	(154,641,288)	(154,641,288)
FD-NOL Credit Carryforward - Utility	1900	TAX	TAX02U	480,066,663	480,066,663
FD-NOL Credit Carryforward - Other		TAX	TAX02OT	4,981,246	4,981,246
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)
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)
FD- Valuation Allow Fed Tax Enterprise Zone I	1900	TAX	TAX38	25,395	25,395
ST-Enterprise Zone ITC	1900	TAX	TAX39	1,841,184	1,841,184
FD-Treasury Lock Adjustment-Realized	2830	TAX	TAX40	14,645,475	14,600,320
FD-Treasury Lock Adjustment-Unrealized	2830	TAX	TAX41	26,055,897	19,165,248
FD -Federal Tax on Enterprise ITC	1900	TAX	TAX42	(386,649)	(386,649)
Other Tax Effected Items - Subtotal				369,969,544	362,836,194
Total Accumulated Deferred Income Tax				382,375,175	375,241,825
Removal of TAX02NR	1900			(154,641,288)	(154,641,288)
Removal of TAX02OT				4,981,246	4,981,246
Grand Total Regulated				532,035,217	524,901,867
Per Financials:					
A1900-28201	Adjusted		1900	504,522,022	504,522,022
A1900-28206					
A2820-28201			2820	(17,021,092)	(17,021,092)
A2820-28206					
A2830-28201			2830	31,202,176	24,068,826
A2830-28204					
A2830-28206					
Total				518,703,106	511,569,756

Difference

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1	1	1	1	1	1
(912,680)	-	-	-	-	-
4,737,632	4,737,080	4,737,080	4,737,080	4,736,532	4,736,532
-	-	-	-	-	-
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-	-	-	-	-	-
(3,943,076)	(3,382,239)	(3,382,239)	(3,382,239)	(4,043,482)	(4,043,482)
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455,745	455,745	455,745	455,745	455,745	455,745
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-	-	-	-	-	-
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(1,737,096)	(11,396,360)	(11,396,360)	(11,396,360)	(13,620,462)	(13,620,462)
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-	-	-	-	-	-
(1,399,474)	(9,585,773)	(9,585,773)	(9,585,773)	(12,471,666)	(12,471,666)
(154,641,288)	(155,666,879)	(155,666,879)	(155,666,879)	(156,740,712)	(156,740,712)
480,066,663	425,350,912	425,350,912	425,350,912	422,509,065	422,509,065
4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246
-	-	-	-	-	-
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(2,409,653)	(2,269,967)	(2,284,477)	(2,410,708)	(2,368,140)	(2,368,140)
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(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)
25,395	25,395	25,395	25,395	25,395	25,395
1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184
14,555,165	14,510,010	14,464,855	14,419,700	14,374,546	14,374,546
16,337,296	19,615,417	15,295,794	16,701,633	17,291,466	17,291,466
(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)
360,248,430	307,879,741	303,500,454	304,734,907	301,406,473	301,406,473
372,654,061	314,870,221	310,490,934	311,725,387	307,833,837	307,310,911
(154,641,288)	(155,666,879)	(155,666,879)	(155,666,879)	(156,740,712)	(156,740,712)
4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246
522,314,103	465,555,854	461,176,567	462,411,020	459,593,303	459,070,377
504,522,022	440,605,947	440,605,947	440,605,947	437,021,385	437,021,385
(17,021,092)	(17,345,030)	(17,345,030)	(17,345,030)	(17,761,671)	(18,284,596)
21,481,062	25,953,642	21,574,355	22,808,808	24,564,904	24,564,904
508,981,992	449,214,559	444,835,272	446,069,725	443,824,618	443,301,692

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1	1	1	1	1	1	1
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4,736,532	4,736,532	4,736,532	4,736,532	4,736,532	4,736,532	4,736,532
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(4,043,482)	(4,043,482)	(4,043,482)	(4,043,482)	(4,043,482)	(4,043,482)	(4,043,482)
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455,745	455,745	455,745	455,745	455,745	455,745	455,745
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(13,620,462)	(13,620,462)	(13,620,462)	(13,620,462)	(13,620,462)	(13,620,462)	(13,620,462)
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(12,471,666)	(12,471,666)	(12,471,666)	(12,471,666)	(12,471,666)	(12,471,666)	(12,471,666)
(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)
422,509,065	422,509,065	422,509,065	422,509,065	422,509,065	422,509,065	422,509,065
4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246
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(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)
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(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)
25,395	25,395	25,395	25,395	25,395	25,395	25,395
1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184
14,374,546	14,374,546	14,374,546	14,374,546	14,374,546	14,374,546	14,374,546
17,291,466	17,291,466	17,291,466	17,291,466	17,291,466	17,291,466	17,291,466
(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)
301,406,473	301,406,473	301,406,473	301,406,473	301,406,473	301,406,473	301,406,473
306,869,688	306,313,564	306,366,496	306,495,227	306,625,224	306,756,977	306,890,303
(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)
4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246
458,629,154	458,073,030	458,125,962	458,254,693	458,384,690	458,516,443	458,649,769
437,021,385	437,021,385	437,021,385	437,021,385	437,021,385	437,021,385	437,021,385
(18,725,819)	(19,281,944)	(19,229,012)	(19,100,281)	(18,970,284)	(18,838,530)	(18,705,204)
24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904
442,860,469	442,304,345	442,357,277	442,486,008	442,616,005	442,747,758	442,881,084

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1	1	1	1	1	1	1
-	-	-	-	-	-	-
4,736,532	4,736,532	4,736,532	4,736,532	4,736,532	4,736,532	4,736,532
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(4,043,482)	(4,043,482)	(4,043,482)	(4,043,482)	(4,043,482)	(4,043,482)	(4,043,482)
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455,745	455,745	455,745	455,745	455,745	455,745	455,745
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-	-	-	-	-	-	-
-	-	-	-	-	-	-
(13,620,462)	(13,620,462)	(13,620,462)	(13,620,462)	(13,620,462)	(13,620,462)	(13,620,462)
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-	-	-	-	-	-	-
(12,471,666)	(12,471,666)	(12,471,666)	(12,471,666)	(12,471,666)	(12,471,666)	(12,471,666)
(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)
422,509,065	422,509,065	422,509,065	422,509,065	422,509,065	422,509,065	422,509,065
4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246
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-	-	-	-	-	-	-

(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)
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-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)
25,395	25,395	25,395	25,395	25,395	25,395	25,395
1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184
14,374,546	14,374,546	14,374,546	14,374,546	14,374,546	14,374,546	14,374,546
17,291,466	17,291,466	17,291,466	17,291,466	17,291,466	17,291,466	17,291,466
(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)
301,406,473	301,406,473	301,406,473	301,406,473	301,406,473	301,406,473	301,406,473
307,025,224	307,156,547	307,277,922	307,388,718	307,488,171	307,576,054	307,652,599
(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)
4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246
458,784,690	458,916,013	459,037,388	459,148,184	459,247,637	459,335,520	459,412,065
437,021,385	437,021,385	437,021,385	437,021,385	437,021,385	437,021,385	437,021,385
(18,570,284)	(18,438,960)	(18,317,585)	(18,206,789)	(18,107,337)	(18,019,454)	(17,942,909)
24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904
443,016,005	443,147,328	443,268,703	443,379,499	443,478,952	443,566,835	443,643,380

(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)	(2,368,140)
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-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(120,928)	(120,928)	(120,928)	(120,928)	(120,928)	(120,928)
25,395	25,395	25,395	25,395	25,395	25,395
1,841,184	1,841,184	1,841,184	1,841,184	1,841,184	1,841,184
14,374,546	14,374,546	14,374,546	14,374,546	14,374,546	14,374,546
17,291,466	17,291,466	17,291,466	17,291,466	17,291,466	17,291,466
(386,649)	(386,649)	(386,649)	(386,649)	(386,649)	(386,649)
301,406,473	301,406,473	301,406,473	301,406,473	301,406,473	301,406,473
307,695,394	307,730,019	307,756,534	307,775,010	307,786,377	307,790,048
(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)	(156,740,712)
4,981,246	4,981,246	4,981,246	4,981,246	4,981,246	4,981,246
459,454,860	459,489,485	459,516,000	459,534,476	459,545,843	459,549,514
437,021,385	437,021,385	437,021,385	437,021,385	437,021,385	437,021,385
(17,900,113)	(17,865,489)	(17,838,973)	(17,820,498)	(17,809,131)	(17,805,460)
24,564,904	24,564,904	24,564,904	24,564,904	24,564,904	24,564,904
443,686,175	443,720,800	443,747,315	443,765,791	443,777,158	443,780,829

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

Adjustment Description	Account	Category	Adj Code	Base Period	
				Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018
Environmental Activities	2830	ACC	ACC01	-	-
Ad Valorem Taxes	2830	ACC	ACC02	-	-
Directors Deferred Bonus	1900	ACC	ACC03	-	-
MIP/VPP Accrual		ACC	ACC04	(531,403)	(531,403)
Accrued Environmental Asset	2830	ACC	ACC05	-	-
Miscellaneous Accrued	2830	ACC	ACC06	-	-
Self Insurance - Adjustment	1900	ACC	ACC08	-	-
Vacation Accrual	1900	ACC	ACC11	6,868	6,868
Worker's Comp Insurance Reserve	1900	ACC	ACC12	-	-
Accrual - Subtotal				(524,535)	(524,535)
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	(468,235)	(468,235)
RWIP	2820	CWIP/RWIP	FXA47	(86)	(86)
CWIP/RWIP - Subtotal				(468,321)	(468,321)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(23,662,604)	(23,662,604)
Depreciation Adjustment	2820	FXA	FXA02	6,896,689	6,896,689
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	-	-
Plant - Subtotal				(16,765,915)	(16,765,915)
Deferred Gas Costs		GCA	GCA01	-	-
Over Recoveries of PGA		GCA	GCA03	-	-
PGA - Amended Item		GCA	GCA04	-	-
Gas Cost Adjustment - Subtotal				-	-
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-
Goodwill - Subtotal				-	-
Customer Advances	1900	ONT	CAP01	-	-
Amoritzation - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-
Deferred Expense Projects	2830	ONT	DTE09	-	-
Amoritzation - 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 86/90 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	-	-
Clearing Account - Adjustment	1900	ONT	ONT03	-	-
Charitable Contribution Carryover	1900	ONT	ONT04	-	-
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	2830	ONT	ONT31	(298,010)	(298,010)
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	1900	ONT	ONT67	-	-
Reg Asset Benefit Accrual	1900	ONT	ONT68	-	-
TX Rule 8.209 Reg Asset Deferral	1900	ONT	ONT69	-	-
LA SIIP Reg Asset	1900	ONT	ONT70	-	-
Intra Period Tax Allocation	1900	ONT	OTH	-	-
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)
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)

Per Financials:

A1900-28201			1900	6,868	6,868
A1900-28206					
A2820-28201			2820	(17,234,236)	(17,234,236)
A2820-28206					
A2830-28201			2830	-	-
A2830-28204					
A2830-28206					
Total				(17,227,368)	(17,227,368)

Difference

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-	552	552	552	1,100	1,100
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(298,010)	(601,064)	(601,064)	(601,064)	(393,098)	(393,098)
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(298,010)	(597,303)	(597,303)	(597,303)	(330,460)	(330,460)
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(18,056,781)	(18,015,257)	(18,015,257)	(18,015,257)	(17,594,971)	(17,540,829)	
6,868	10,129	10,129	10,129	68,526	68,526	
(17,234,236)	(16,885,721)	(16,885,721)	(16,885,721)	(16,728,471)	(16,674,329)	
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(17,227,368)	(16,875,592)	(16,875,592)	(16,875,592)	(16,659,945)	(16,605,803)	

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1,100	1,100	1,100	1,100	1,100	1,100	1,100
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(393,098)	(393,098)	(393,098)	(393,098)	(393,098)	(393,098)	(393,098)
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61,538	61,538	61,538	61,538	61,538	61,538	61,538
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(330,460)	(330,460)	(330,460)	(330,460)	(330,460)	(330,460)	(330,460)
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(393,098)	(393,098)	(393,098)	(393,098)	(393,098)
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61,538	61,538	61,538	61,538	61,538
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(330,460)	(330,460)	(330,460)	(330,460)	(330,460)
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(15,786,720) (15,750,594) (15,725,018) (15,709,068) (15,703,853)

68,526 68,526 68,526 68,526 68,526
(14,920,220) (14,884,094) (14,858,518) (14,842,568) (14,837,353)
- - - - -

(14,851,694) (14,815,568) (14,789,992) (14,774,042) (14,768,827)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
009DIV

Adjustment Description	Account	Category	Adj Code	Base Period	
				Fiscal 2018 12/31/2017	Fiscal 2018 1/31/2018
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)
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	-	-
Accrual - Subtotal				(16,185)	(16,185)
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)
RWIP	2820	CWIP/RWIP	FXA47	(517,351)	(517,351)
CWIP/RWIP - Subtotal				(682,787)	(682,787)
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(57,881,299)	(57,881,299)
Depreciation Adjustment	2820	FXA	FXA02	(11,246,081)	(11,246,081)
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)
Plant - Subtotal				(69,313,190)	(69,313,190)
Deferred Gas Costs		GCA	GCA01	(2,544,676)	(2,544,676)
Over Recoveries of PGA		GCA	GCA03	955,989	955,989
PGA - Amended Item		GCA	GCA04	-	-
Gas Cost Adjustment - Subtotal				(1,588,687)	(1,588,687)
LGS - Goodwill Amortization	2830	GDW	ONT13	-	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-	-
Goodwill - Subtotal				-	-
Customer Advances	1900	ONT	CAP01	181,244	181,244
Amoritzation - LGS Acq. 1810-13523	2830	ONT	DTE01	-	-
Deferred Expense Projects	2830	ONT	DTE09	(7,784)	(7,784)
Amoritzation - 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 86/90 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
Clearing Account - Adjustment	1900	ONT	ONT03	-	-
Charitable Contribution Carryover		ONT	ONT04	-	-
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)
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 SIIP Reg Asset	1900	ONT	ONT70	-	-
Intra Period Tax Allocation	1900	ONT	OTH	-	-
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	8,056,591	8,056,591
Other - Subtotal				8,304,756	8,304,756
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
ST-State Bonus Depreciation	2820	TAX	TAX05	4,718,914	4,718,914

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)
FD-Federal Benefit on State NOL	1900	TAX	TAX12	(542,640)	(542,640)
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 ITC	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				5,769,302	5,769,302
Total Accumulated Deferred Income Tax				(57,526,791)	(57,526,791)

Per Financials:

A1900-28201			1900	10,404,258	10,404,258
A1900-28206					
A2820-28201			2820	(66,268,035)	(66,268,035)
A2820-28206					
A2830-28201			2830	(7,784)	(7,784)
A2830-28204					
A2830-28206					
Total				(55,871,561)	(55,871,561)

Difference

PROJECTED

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
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(16,185)	(17,188)	(17,188)	(17,188)	(17,690)	(17,690)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,543	12,543	12,543	21,111	21,111
(16,185)	(4,645)	(4,645)	(4,645)	3,421	3,421
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)
(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)
(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)
(57,881,299)	(61,770,700)	(61,770,700)	(61,770,700)	(63,453,457)	(65,944,229)
(11,246,081)	(11,528,395)	(11,528,395)	(11,528,395)	(10,807,620)	(10,982,196)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(185,810)	(139,358)	(139,358)	(139,358)	(116,132)	(116,132)
(69,313,190)	(73,438,453)	(73,438,453)	(73,438,453)	(74,377,209)	(77,042,557)
(2,544,676)	(898,632)	(898,632)	(898,632)	724,522	724,522
955,989	(1,033,843)	(1,033,843)	(1,033,843)	(1,236,601)	(1,236,601)
-	-	-	-	-	-
(1,588,687)	(1,932,475)	(1,932,475)	(1,932,475)	(512,079)	(512,079)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
181,244	178,915	178,915	178,915	161,414	161,414
-	-	-	-	-	-
(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
125,063	101,768	101,768	101,768	93,973	93,973
-	-	-	-	-	-
-	59,542	59,542	59,542	73,162	73,162
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(50,358)	(22,381)	(22,381)	(22,381)	(5,595)	(5,595)
-	-	-	-	(39,501)	(39,501)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(607,259)	(607,259)	(607,259)	(582,331)	(582,331)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,056,591	8,014,046	8,014,046	8,014,046	7,959,752	7,931,778
8,304,756	7,716,847	7,716,847	7,716,847	7,653,090	7,463,702
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,584,000	1,790,408	1,790,408	1,790,408	1,739,663	1,739,663
4,718,914	4,718,914	4,718,914	4,718,914	4,718,914	4,718,914

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)
(542,640)	(375,986)	(375,986)	(375,986)	(365,329)	(365,329)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,769,302	5,142,364	5,142,364	5,142,364	5,102,276	5,102,276
(57,526,791)	(63,199,149)	(63,199,149)	(63,199,149)	(62,813,288)	(65,506,610)
10,404,258	9,114,435	9,114,435	9,114,435	9,028,253	9,000,279
(66,268,035)	(70,393,298)	(70,393,298)	(70,393,298)	(71,332,054)	(73,997,402)
(7,784)	(7,784)	(7,784)	(7,784)	(47,285)	(47,285)
(55,871,561)	(61,286,647)	(61,286,647)	(61,286,647)	(62,351,086)	(65,044,408)

PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Fiscal 2018 8/31/2018	Fiscal 2018 9/30/2018	Fiscal 2019 10/31/2018	Fiscal 2019 11/30/2018	Fiscal 2019 12/31/2018	Fiscal 2019 1/31/2019	Fiscal 2019 2/28/2019
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(17,690)	(17,690)	(17,690)	(17,690)	(17,690)	(17,690)	(17,690)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,111	21,111	21,111	21,111	21,111	21,111	21,111
3,421	3,421	3,421	3,421	3,421	3,421	3,421
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)
(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)
(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)
(68,080,070)	(70,263,746)	(71,059,195)	(71,949,635)	(72,850,046)	(73,593,738)	(74,149,961)
(11,158,344)	(11,334,021)	(11,183,406)	(11,028,658)	(10,870,067)	(10,708,025)	(10,543,465)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(116,132)	(116,132)	(116,132)	(116,132)	(116,132)	(116,132)	(116,132)
(79,354,546)	(81,713,899)	(82,358,733)	(83,094,426)	(83,836,245)	(84,417,896)	(84,809,558)
724,522	724,522	724,522	724,522	724,522	724,522	724,522
(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)
-	-	-	-	-	-	-
(512,079)	(512,079)	(512,079)	(512,079)	(512,079)	(512,079)	(512,079)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
161,414	161,414	161,414	161,414	161,414	161,414	161,414
-	-	-	-	-	-	-
(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)
-	-	-	-	-	-	-

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)
(365,329)	(365,329)	(365,329)	(365,329)	(365,329)	(365,329)	(365,329)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,102,276	5,102,276	5,102,276	5,102,276	5,102,276	5,102,276	5,102,276
<u>(67,846,574)</u>	<u>(70,233,901)</u>	<u>(70,906,709)</u>	<u>(71,670,376)</u>	<u>(72,440,169)</u>	<u>(73,049,794)</u>	<u>(73,469,431)</u>
8,972,305	8,944,330	8,916,356	8,888,382	8,860,408	8,832,433	8,804,459
(76,309,391)	(78,668,744)	(79,313,578)	(80,049,271)	(80,791,090)	(81,372,741)	(81,764,403)
(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)
<u>(67,384,372)</u>	<u>(69,771,699)</u>	<u>(70,444,507)</u>	<u>(71,208,174)</u>	<u>(71,977,967)</u>	<u>(72,587,592)</u>	<u>(73,007,229)</u>

PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Forecasted Test Period						
Fiscal 2019 3/31/2019	Fiscal 2019 4/30/2019	Fiscal 2019 5/31/2019	Fiscal 2019 6/30/2019	Fiscal 2019 7/31/2019	Fiscal 2019 8/31/2019	Fiscal 2019 9/30/2019
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(17,690)	(17,690)	(17,690)	(17,690)	(17,690)	(17,690)	(17,690)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,111	21,111	21,111	21,111	21,111	21,111	21,111
3,421	3,421	3,421	3,421	3,421	3,421	3,421
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)
(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)
(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)
(74,633,530)	(75,179,031)	(75,666,400)	(76,106,480)	(76,520,680)	(76,862,540)	(77,140,685)
(10,376,661)	(10,341,814)	(10,308,684)	(10,277,435)	(10,248,375)	(10,221,848)	(10,198,045)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(116,132)	(116,132)	(116,132)	(116,132)	(116,132)	(116,132)	(116,132)
(85,126,323)	(85,636,977)	(86,091,216)	(86,500,047)	(86,885,187)	(87,200,520)	(87,454,862)
724,522	724,522	724,522	724,522	724,522	724,522	724,522
(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)
-	-	-	-	-	-	-
(512,079)	(512,079)	(512,079)	(512,079)	(512,079)	(512,079)	(512,079)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
161,414	161,414	161,414	161,414	161,414	161,414	161,414
-	-	-	-	-	-	-
(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)
-	-	-	-	-	-	-

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)
(365,329)	(365,329)	(365,329)	(365,329)	(365,329)	(365,329)	(365,329)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,102,276	5,102,276	5,102,276	5,102,276	5,102,276	5,102,276	5,102,276
(73,814,170)	(74,351,513)	(74,830,076)	(75,260,945)	(75,665,758)	(75,998,400)	(76,267,764)

8,776,485	8,749,796	8,725,472	8,703,434	8,683,761	8,666,452	8,651,430
(82,081,168)	(82,591,822)	(83,046,061)	(83,454,892)	(83,840,032)	(84,155,365)	(84,409,707)
(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)
(73,351,968)	(73,889,311)	(74,367,874)	(74,798,743)	(75,203,556)	(75,536,198)	(75,805,562)

PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Fiscal 2020 10/31/2019	Fiscal 2020 11/30/2019	Fiscal 2020 12/31/2019	Fiscal 2020 1/31/2020	Fiscal 2020 2/29/2020	Fiscal 2020 3/31/2020
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(17,690)	(17,690)	(17,690)	(17,690)	(17,690)	(17,690)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,111	21,111	21,111	21,111	21,111	21,111
3,421	3,421	3,421	3,421	3,421	3,421
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(165,436)	(165,436)	(165,436)	(165,436)	(165,436)	(165,436)
(517,351)	(517,351)	(517,351)	(517,351)	(517,351)	(517,351)
(682,787)	(682,787)	(682,787)	(682,787)	(682,787)	(682,787)
(77,502,451)	(77,834,231)	(78,093,253)	(78,244,029)	(78,314,129)	(78,334,001)
(10,196,244)	(10,194,813)	(10,193,742)	(10,193,008)	(10,192,560)	(10,192,417)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(116,132)	(116,132)	(116,132)	(116,132)	(116,132)	(116,132)
(87,814,827)	(88,145,176)	(88,403,127)	(88,553,169)	(88,622,821)	(88,642,551)
724,522	724,522	724,522	724,522	724,522	724,522
(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)	(1,236,601)
-	-	-	-	-	-
(512,079)	(512,079)	(512,079)	(512,079)	(512,079)	(512,079)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
161,414	161,414	161,414	161,414	161,414	161,414
-	-	-	-	-	-
(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
93,973	93,973	93,973	93,973	93,973	93,973
-	-	-	-	-	-
73,162	73,162	73,162	73,162	73,162	73,162
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(5,595)	(5,595)	(5,595)	(5,595)	(5,595)	(5,595)
(39,501)	(39,501)	(39,501)	(39,501)	(39,501)	(39,501)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(582,331)	(582,331)	(582,331)	(582,331)	(582,331)	(582,331)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,570,271	7,559,901	7,551,894	7,546,251	7,542,744	7,541,600
7,102,195	7,091,825	7,083,818	7,078,175	7,074,668	7,073,524
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,739,663	1,739,663	1,739,663	1,739,663	1,739,663	1,739,663
4,718,914	4,718,914	4,718,914	4,718,914	4,718,914	4,718,914

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(990,972)	(990,972)	(990,972)	(990,972)	(990,972)	(990,972)
(365,329)	(365,329)	(365,329)	(365,329)	(365,329)	(365,329)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,102,276	5,102,276	5,102,276	5,102,276	5,102,276	5,102,276
<u>(76,640,387)</u>	<u>(76,981,106)</u>	<u>(77,247,064)</u>	<u>(77,402,749)</u>	<u>(77,475,908)</u>	<u>(77,496,782)</u>
8,638,772	8,628,402	8,620,395	8,614,752	8,611,245	8,610,101
(84,769,672)	(85,100,021)	(85,357,972)	(85,508,014)	(85,577,666)	(85,597,396)
(47,285)	(47,285)	(47,285)	(47,285)	(47,285)	(47,285)
<u>(76,178,185)</u>	<u>(76,518,904)</u>	<u>(76,784,862)</u>	<u>(76,940,547)</u>	<u>(77,013,706)</u>	<u>(77,034,580)</u>

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DIV

Adjustment Description	Account	Category	Adj Code	Fiscal 2018 12/31/2017
Environmental Activities	2830	ACC	ACC01	-
Ad Valorem Taxes	2830	ACC	ACC02	-
Directors Deferred Bonus	1900	ACC	ACC03	-
MIP/VPP Accrual		ACC	ACC04	(448,347)
Accrued Environmental Asset	2830	ACC	ACC05	-
Miscellaneous Accrued	2830	ACC	ACC06	-
Self Insurance - Adjustment	1900	ACC	ACC08	-
Vacation Accrual	1900	ACC	ACC11	(3,164)
Worker's Comp Insurance Reserve	1900	ACC	ACC12	266,914
Accrual - Subtotal				(184,597)
Rabbi Trust - True Up	1900	BEN	NBP01	-
SEBP Adjustment	1900	BEN	NBP03	892,295
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	(44,003)
Benefits - Subtotal				848,292
CWIP	2820	CWIP/RWIP	FXA26	51,876
RWIP	2820	CWIP/RWIP	FXA47	(171)
CWIP/RWIP - Subtotal				51,705
Fixed Asset Cost Adjustment	2820	FXA	FXA01	(4,276,864)
Depreciation Adjustment	2820	FXA	FXA02	100,688
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
Plant - Subtotal				(4,134,429)
Deferred Gas Costs		GCA	GCA01	(1,632,903)
Over Recoveries of PGA		GCA	GCA03	11,164
PGA - Amended Item		GCA	GCA04	-
Gas Cost Adjustment - Subtotal				(1,621,739)
LGS - Goodwill Amortization	2830	GDW	ONT13	-
TXU - Goodwill Amortization	2830	GDW	ONT49	-
Goodwill - Subtotal				-
Customer Advances	1900	ONT	CAP01	420
Amoritzation - LGS Acq. 1810-13523	2830	ONT	DTE01	-
Deferred Expense Projects	2830	ONT	DTE09	-
Amoritzation - 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
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)
DIG on Fixed Assets - WKG	1900	ONT	DVA19	-
RAR 86/90 Lease Expense Amortiz.	2830	ONT	DVA26	(99,465)
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
481(a) UNICAP	1900	ONT	NTE15	-
UNICAP - IRS Audit	1900	ONT	NTE19	-
Allowance for Doubtful Accounts	1900	ONT	ONT02	9,043
Clearing Account - Adjustment	1900	ONT	ONT03	-
Charitable Contribution Carryover		ONT	ONT04	64,195
RAR CFWE 1990-1985	2830	ONT	ONT06	-
Union Gas - Non Compete	1900	ONT	ONT21	254,764
Monarch - Non Compete	1900	ONT	ONT22	-
Palmyra - Non Compete	1900	ONT	ONT23	-
Prepayments		ONT	ONT31	58,689
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	96,041
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 SIIP Reg Asset	1900	ONT	ONT70	-
Intra Period Tax Allocation	1900	ONT	OTH	(1,070,706)
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	(158,716)
Regulatory Liability - UCGC Rate	1900	ONT	RGL05	3,655
Regulatory Liability - 2017 Gross Up	1900	ONT	RGL06	-
Other - Subtotal				(647,573)
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	(336,316)
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	70,626
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 ITC	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				(265,690)
Total Accumulated Deferred Income Tax				(5,954,031)

Per Financials:

A1900-28201			1900	970,543
A1900-28206				
A2820-28201			2820	(4,082,724)
A2820-28206				
A2830-28201			2830	(894,648)
A2830-28204				-
A2830-28206				
Total				(4,006,829)

Difference

Base Period

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
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(448,347)	(448,347)	49,404	49,404	49,404	53,324
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(3,164)	(3,164)	(3,164)	(3,164)	(3,164)	(3,164)
266,914	266,914	218,759	218,759	218,759	210,512
(184,597)	(184,597)	264,999	264,999	264,999	260,672
-	-	-	-	-	-
892,295	892,295	902,951	902,951	902,951	917,578
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(44,003)	(44,003)	(273,325)	(273,325)	(273,325)	(504,828)
848,292	848,292	629,626	629,626	629,626	412,750
51,876	51,876	51,876	51,876	51,876	51,876
(171)	(171)	(171)	(171)	(171)	(171)
51,705	51,705	51,705	51,705	51,705	51,705
(4,276,864)	(4,276,864)	(1,060,484)	(1,060,484)	(1,060,484)	(1,061,045)
100,688	100,688	280,816	280,816	280,816	289,364
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,747	41,747	-	-	-	-
(4,134,429)	(4,134,429)	(779,668)	(779,668)	(779,668)	(771,681)
(1,632,903)	(1,632,903)	-	-	-	-
11,164	11,164	-	-	-	-
-	-	-	-	-	-
(1,621,739)	(1,621,739)	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
420	420	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
18,592	18,592	18,592	18,592	18,592	18,592
-	-	-	-	-	-
-	-	-	-	-	-
(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)
-	-	-	-	-	-
(99,465)	(99,465)	(99,465)	(99,465)	(99,465)	(99,465)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
908,423	908,423	908,423	908,423	908,423	908,423
-	-	-	-	-	-
-	-	-	-	-	-
9,043	9,043	13,613	13,613	13,613	21,069
-	-	-	-	-	-
64,195	64,195	-	-	-	-
-	-	-	-	-	-
254,764	254,764	254,764	254,764	254,764	254,764
-	-	-	-	-	-
-	-	-	-	-	-
58,689	58,689	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
96,041	96,041	135,427	135,427	135,427	89,038
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(1,070,706)	(1,070,706)	(18,199)	(18,199)	(18,199)	(76,151)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(158,716)	(158,716)	(150,911)	(150,911)	(150,911)	(143,105)
3,655	3,655	-	-	-	-
-	-	-	-	-	-
(647,573)	(647,573)	329,736	329,736	329,736	240,657
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(336,316)	(336,316)	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
70,626	70,626	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(265,690)	(265,690)	-	-	-	-
(5,954,031)	(5,954,031)	496,398	496,398	496,398	194,103
970,543	970,543	2,022,414	2,022,414	2,022,414	1,746,795
(4,082,724)	(4,082,724)	(727,963)	(727,963)	(727,963)	(719,976)
(894,648)	(894,648)	(847,457)	(847,457)	(847,457)	(886,040)
-	-	-	-	-	-
(4,006,829)	(4,006,829)	446,994	446,994	446,994	140,779

-	-	-	-	-	-	-
18,592	18,592	18,592	18,592	18,592	18,592	18,592
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)	(732,508)
-	-	-	-	-	-	-
(99,465)	(99,465)	(99,465)	(99,465)	(99,465)	(99,465)	(99,465)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
908,423	908,423	908,423	908,423	908,423	908,423	908,423
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,069	21,069	21,069	21,069	21,069	21,069	21,069
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
254,764	254,764	254,764	254,764	254,764	254,764	254,764
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
89,038	89,038	89,038	89,038	89,038	89,038	89,038
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(76,151)	(76,151)	(76,151)	(76,151)	(76,151)	(76,151)	(76,151)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(143,105)	(143,105)	(143,105)	(143,105)	(143,105)	(143,105)	(143,105)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
240,657	240,657	240,657	240,657	240,657	240,657	240,657
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18
239,190	7,132	25,552	12,509	2,151,825	1,819,035
199,619,525	199,626,657	199,652,209	199,664,718	201,816,543	203,635,578
					(2,309,097)
105,627,117	104,592,352	104,592,352	104,592,352	105,132,870	102,823,773
(93,992,408)	(95,034,305)	(95,059,857)	(95,072,365)	(96,683,672)	(100,811,805)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(21,446,248)	(21,683,977)	(21,689,807)	(21,692,662)	(22,060,314)	(23,002,229)
(21,446,248)	(21,683,977)	(21,689,807)	(21,692,662)	(22,060,314)	(23,002,229)
(1,083,351)	1,081,797	(1,081,863)	(1,081,956)	1,113,035	1,163,378
(105,886,340)	106,968,138	(108,050,001)	(109,131,957)	110,244,991	111,408,370
					(672,930)
	89,384,038			92,837,533	92,164,603
(105,886,340)	17,584,099	(108,050,001)	(109,131,957)	17,407,458	19,243,767
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(24,160,086)	4,012,164	(24,653,769)	(24,900,639)	3,971,860	4,390,850
(24,160,086)	4,012,164	(24,653,769)	(24,900,639)	3,971,860	4,390,850
41,701	(3,698)	(72)	24,607	121,160	95,943
144,392,194	144,388,496	144,388,424	144,413,031	144,534,191	144,630,134
					(644,947)
	39,467,537			39,005,763	38,360,816
(103,706,026)	(104,920,959)	(144,388,424)	(144,413,031)	(105,528,427)	(106,269,317)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(23,662,604)	(23,939,815)	(32,945,107)	(32,950,721)	(24,078,421)	(24,247,470)

(23,662,604)	(23,939,815)	(32,945,107)	(32,950,721)	(24,078,421)	(24,247,470)
-	-	-	-	-	711,150
(42,592,360)	43,290,310	(43,988,211)	(44,686,380)	45,385,508	46,096,659
					(267,026)
	10,321,843			11,120,393	10,853,367
(42,592,360)	32,968,467	(43,988,211)	(44,686,380)	34,265,115	35,243,292
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(9,718,299)	7,522,415	(10,036,790)	(10,196,091)	7,818,271	8,041,462
(9,718,299)	7,522,415	(10,036,790)	(10,196,091)	7,818,271	8,041,462
1,085,873	2,633,282	4,932,039	3,151,412	3,282,931	8,753,553
593,505,823	596,139,106	601,071,145	604,222,557	607,505,487	616,259,040
					(2,162,746)
	325,416,838			329,408,204	327,245,458
(253,676,202)	(270,722,267)	(601,071,145)	(604,222,557)	(278,097,283)	(289,013,582)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(57,881,299)	(61,770,700)	(137,146,403)	(137,865,461)	(63,453,457)	(65,944,229)
(57,881,299)	(61,770,700)	(137,146,403)	(137,865,461)	(63,453,457)	(65,944,229)
(515,934)	871,396	1,054,788	1,033,730	506,016	1,628,534
172,079,277	172,950,673	174,005,461	175,039,192	175,545,208	177,173,742
					2,393,649
	223,476,136			222,911,732	225,305,382
172,079,277	(50,525,463)	174,005,461	175,039,192	(47,366,525)	(48,131,640)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
39,263,329	(11,528,395)	39,702,826	39,938,692	(10,807,620)	(10,982,196)
39,263,329	(11,528,395)	39,702,826	39,938,692	(10,807,620)	(10,982,196)

3,621,977	3,619,363	3,619,363	3,619,675	3,619,675	3,619,675
					(9,374)
	(1,028,417)			(1,030,565)	(1,039,939)
(18,744,199)	(4,647,780)	(3,619,363)	(3,619,675)	(4,650,240)	(4,659,614)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(4,276,864)	(1,060,484)	(825,830)	(825,901)	(1,061,045)	(1,063,184)
(4,276,864)	(1,060,484)	(825,830)	(825,901)	(1,061,045)	(1,063,184)

4,261	1,475	4,263	4,266	4,266	4,399
1,948,863	1,950,338	1,954,601	1,958,867	1,963,133	1,967,532

					18,302
	719,608			694,938	713,240
1,948,863	1,230,730	1,954,601	1,958,867	1,268,195	1,254,292
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
444,672	280,816	445,981	446,955	289,364	286,192
444,672	280,816	445,981	446,955	289,364	286,192

				(55,949)	(27,974)
	(42,545)			1,655	
8,056,591	8,014,046	8,014,046	8,014,046	7,959,752	7,931,778
8,056,591	8,014,046	8,014,046	8,014,046	7,959,752	7,931,778

				245,206	122,603
	186,462			(7,251)	
(35,309,597)	(35,123,135)	(35,123,135)	(35,123,135)	(34,885,180)	(34,762,578)
(35,309,597)	(35,123,135)	(35,123,135)	(35,123,135)	(34,885,180)	(34,762,578)

pro

Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1,668,801	1,842,769	2,143,326	2,323,302	1,488,045
205,304,378	207,147,148	209,290,474	211,613,776	213,101,821
(2,118,388)	(2,339,225)	2,143,326	2,323,302	1,488,045
100,705,385	98,366,160	100,509,486	102,832,788	104,320,833
(104,598,993)	(108,780,988)	(108,780,988)	(108,780,988)	(108,780,988)
22.82%	22.82%	22.82%	22.82%	22.82%
(23,866,352)	(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)
(23,866,352)	(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)
1,174,137	1,186,017	1,199,835	1,214,813	1,224,406
112,582,507	113,768,524	114,968,359	116,183,172	117,407,578
(679,305)	(558,651)	967,850	650,623	654,669
91,485,298	90,926,647	91,894,498	92,545,120	93,199,789
21,097,209	22,841,877	23,073,861	23,638,052	24,207,789
22.82%	22.82%	22.82%	22.82%	22.82%
4,813,750	5,211,831	5,264,763	5,393,494	5,523,491
4,813,750	5,211,831	5,264,763	5,393,494	5,523,491
72,888	45,900	162,610	163,056	209,925
144,703,022	144,748,922	144,911,531	145,074,588	145,284,513
(489,965)	(308,548)	162,610	163,056	209,925
37,870,851	37,562,304	37,724,913	37,887,970	38,097,895
(106,832,170)	(107,186,618)	(107,186,618)	(107,186,618)	(107,186,618)
22.82%	22.82%	22.82%	22.82%	22.82%
(24,375,896)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)

(24,375,896)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)
711,685	712,091	712,346	713,252	713,490
46,808,343	47,520,434	48,232,780	48,946,032	49,659,522
(267,226)	(267,379)	129,492	129,543	129,557
10,586,141	10,318,762	10,448,254	10,577,798	10,707,355
36,222,202	37,201,672	37,784,526	38,368,234	38,952,168
22.82%	22.82%	22.82%	22.82%	22.82%
8,264,820	8,488,305	8,621,295	8,754,480	8,887,716
8,264,820	8,488,305	8,621,295	8,754,480	8,887,716
7,172,825	7,356,653	8,948,287	10,016,878	10,129,031
623,431,865	630,788,518	639,736,806	649,753,683	659,882,714
(2,187,919)	(2,213,737)	5,462,075	6,114,347	6,182,806
325,057,539	322,843,802	328,305,877	334,420,224	340,603,030
(298,374,326)	(307,944,716)	(311,430,929)	(315,333,459)	(319,279,684)
22.82%	22.82%	22.82%	22.82%	22.82%
(68,080,070)	(70,263,746)	(71,059,195)	(71,949,635)	(72,850,046)
(68,080,070)	(70,263,746)	(71,059,195)	(71,949,635)	(72,850,046)
1,643,196	1,638,804	1,657,095	1,677,571	1,696,615
178,816,939	180,455,742	182,112,838	183,790,408	185,487,023
2,415,200	2,408,744	996,994	999,359	1,001,559
227,720,582	230,129,325	231,126,319	232,125,678	233,127,236
(48,903,643)	(49,673,583)	(49,013,481)	(48,335,269)	(47,640,213)
22.82%	22.82%	22.82%	22.82%	22.82%
(11,158,344)	(11,334,021)	(11,183,406)	(11,028,658)	(10,870,067)
(11,158,344)	(11,334,021)	(11,183,406)	(11,028,658)	(10,870,067)

3,619,675	3,619,675	3,679,009	3,679,009	3,679,009
(9,374)	(9,374)	-	-	-
(1,049,313)	(1,058,688)	(1,058,688)	(1,058,688)	(1,058,688)
(4,668,988)	(4,678,363)	(4,737,696)	(4,737,696)	(4,737,696)
22.82%	22.82%	22.82%	22.82%	22.82%
(1,065,323)	(1,067,462)	(1,081,000)	(1,081,000)	(1,081,000)
(1,065,323)	(1,067,462)	(1,081,000)	(1,081,000)	(1,081,000)

4,399	4,399	4,399	4,948	4,948
1,971,931	1,976,330	1,980,728	1,985,676	1,990,625

18,302	18,302	(1,087)	(998)	(998)
731,541	749,843	748,756	747,758	746,760
1,240,390	1,226,487	1,231,972	1,237,918	1,243,864
22.82%	22.82%	22.82%	22.82%	22.82%
283,020	279,847	281,099	282,456	283,813
283,020	279,847	281,099	282,456	283,813

(27,974)	(27,974)	(27,974)	(27,974)	(27,974)
7,903,804	7,875,829	7,847,855	7,819,881	7,791,907
7,903,804	7,875,829	7,847,855	7,819,881	7,791,907

122,603	122,603	122,603	122,603	122,603
(34,639,975)	(34,517,372)	(34,394,769)	(34,272,167)	(34,149,564)
(34,639,975)	(34,517,372)	(34,394,769)	(34,272,167)	(34,149,564)

(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)
714,659	717,977	720,334	724,093	725,607	726,542
50,374,182	51,092,159	51,812,493	52,536,585	53,262,193	53,988,735
129,623	129,811	129,944	130,157	130,242	130,295
10,836,978	10,966,788	11,096,732	11,226,889	11,357,131	11,487,427
39,537,204	40,125,371	40,715,760	41,309,696	41,905,061	42,501,308
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
9,021,204	9,155,406	9,290,115	9,425,633	9,561,478	9,697,523
9,021,204	9,155,406	9,290,115	9,420,064	9,538,788	9,646,507
8,366,063	6,257,139	5,439,840	6,399,530	6,273,172	6,252,513
668,248,778	674,505,917	679,945,757	686,345,288	692,618,460	698,870,973
5,106,683	3,819,386	3,320,503	3,906,302	3,829,173	3,816,562
345,709,713	349,529,099	352,849,602	356,755,904	360,585,077	364,401,639
(322,539,065)	(324,976,818)	(327,096,155)	(329,589,384)	(332,033,383)	(334,469,334)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(73,593,738)	(74,149,961)	(74,633,530)	(75,202,410)	(75,760,057)	(76,315,868)
(73,593,738)	(74,149,961)	(74,633,530)	(75,179,031)	(75,666,400)	(76,106,480)
1,713,716	1,726,191	1,737,311	1,166,876	1,175,272	1,183,641
187,200,739	188,926,930	190,664,241	191,831,117	193,006,389	194,190,030
1,003,534	1,004,975	1,006,259	1,007,604	1,009,139	1,010,670
234,130,770	235,135,745	236,142,005	237,149,608	238,158,747	239,169,417
(46,930,031)	(46,208,815)	(45,477,764)	(45,318,491)	(45,152,358)	(44,979,387)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(10,708,025)	(10,543,465)	(10,376,661)	(10,340,320)	(10,302,414)	(10,262,947)
(10,708,025)	(10,543,465)	(10,376,661)	(10,341,814)	(10,308,684)	(10,277,435)

3,679,009	3,679,009	3,679,009	3,679,009	3,679,009	3,679,009
-	59,333	-	-	-	-
(1,058,688)	(999,354)	(999,354)	(999,354)	(999,354)	(999,354)
(4,737,696)	(4,678,363)	(4,678,363)	(4,678,363)	(4,678,363)	(4,678,363)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(1,081,000)	(1,067,462)	(1,067,462)	(1,067,462)	(1,067,462)	(1,067,462)
(1,081,000)	(1,067,462)	(1,067,462)	(1,067,462)	(1,067,462)	(1,067,462)

4,948	4,948	4,948	4,861	4,861	4,861
1,995,573	2,000,521	2,005,469	2,010,330	2,015,191	2,020,051

(998)	(998)	(998)	(931)	(931)	(931)
745,762	744,764	743,766	742,835	741,904	740,973
1,249,811	1,255,757	1,261,703	1,267,495	1,273,286	1,279,078
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
285,169	286,526	287,883	289,204	290,526	291,847
285,169	286,526	287,883	289,150	290,305	291,351

(27,974)	(27,974)	(27,974)	(27,832)	(27,832)	(27,832)
7,763,932	7,735,958	7,707,984	7,680,151	7,652,319	7,624,487
7,763,932	7,735,958	7,707,984	7,681,295	7,656,971	7,634,933

122,603	122,603	122,603	121,981	121,981	121,981
(34,026,961)	(33,904,358)	(33,781,756)	(33,659,775)	(33,537,795)	(33,415,814)
(34,026,961)	(33,904,358)	(33,781,756)	(33,664,788)	(33,558,180)	(33,461,598)

31	31	30	31	30
31	31	30	31	30
258	227	197	166	136
0.706849315	0.621917808	0.539726027	0.454794521	0.37260274

Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
900,556	718,589	601,920	2,143,326	2,323,302
225,374,634	226,093,223	226,695,143	228,838,469	231,161,772
900,556	718,589	601,920	2,143,326	2,323,302
116,593,647	117,312,235	117,914,155	120,057,482	122,380,784
(108,780,988)	(108,780,988)	(108,780,988)	(108,780,988)	(108,780,988)
22.82%	22.82%	22.82%	22.82%	22.82%
(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)
(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)

1,303,527	1,308,160	1,312,041	1,325,858	1,340,836
126,322,834	127,630,994	128,943,035	130,268,893	131,609,729

686,888	688,842	690,479	913,451	933,574
97,923,170	98,612,013	99,302,492	100,215,943	101,149,516
28,399,664	29,018,981	29,640,542	30,052,950	30,460,213
22.82%	22.82%	22.82%	22.82%	22.82%
6,479,951	6,621,261	6,763,083	6,857,182	6,950,107
6,386,438	6,474,321	6,550,866	6,593,662	6,628,286

151,285	93,488	40,494	162,610	163,056
147,569,705	147,663,193	147,703,687	147,866,296	148,029,353

151,285	93,488	40,494	162,610	163,056
40,383,087	40,476,575	40,517,069	40,679,678	40,842,735
(107,186,618)	(107,186,618)	(107,186,618)	(107,186,618)	(107,186,618)
22.82%	22.82%	22.82%	22.82%	22.82%
(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)

(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)
727,385	727,905	728,131	729,036	729,944
54,716,119	55,444,024	56,172,155	56,901,191	57,631,135
130,343	130,372	130,385	180,212	180,437
11,617,769	11,748,142	11,878,527	12,058,739	12,239,176
43,098,350	43,695,883	44,293,628	44,842,452	45,391,960
22.82%	22.82%	22.82%	22.82%	22.82%
9,833,750	9,970,090	10,106,477	10,231,702	10,357,083
9,742,799	9,827,590	9,901,202	9,958,154	10,004,871
6,591,902	6,183,627	5,797,285	8,948,287	10,016,878
705,462,875	711,646,502	717,443,787	726,392,074	736,408,952
4,023,727	3,774,514	3,538,689	5,462,075	6,114,347
368,425,365	372,199,879	375,738,568	381,200,643	387,314,990
(337,037,510)	(339,446,623)	(341,705,219)	(345,191,432)	(349,093,962)
22.82%	22.82%	22.82%	22.82%	22.82%
(76,901,849)	(77,451,536)	(77,966,880)	(78,762,329)	(79,652,769)
(76,520,680)	(76,862,540)	(77,140,685)	(77,502,451)	(77,834,231)
1,192,464	1,200,741	1,208,500	1,220,477	1,233,884
195,382,494	196,583,234	197,791,734	199,012,211	200,246,095
1,012,283	1,013,797	1,015,216	1,203,122	1,217,049
240,181,700	241,195,497	242,210,714	243,413,836	244,630,884
(44,799,206)	(44,612,263)	(44,418,979)	(44,401,624)	(44,384,789)
22.82%	22.82%	22.82%	22.82%	22.82%
(10,221,835)	(10,179,180)	(10,135,078)	(10,131,119)	(10,127,277)
(10,248,375)	(10,221,848)	(10,198,045)	(10,196,244)	(10,194,813)

3,679,009	3,679,009	3,679,009	3,738,342	3,738,342
(999,354)	(999,354)	(999,354)	(999,354)	(999,354)
(4,678,363)	(4,678,363)	(4,678,363)	(4,737,696)	(4,737,696)
22.82%	22.82%	22.82%	22.82%	22.82%
(1,067,462)	(1,067,462)	(1,067,462)	(1,081,000)	(1,081,000)
(1,067,462)	(1,067,462)	(1,067,462)	(1,073,619)	(1,073,619)

4,861	4,861	4,861	5,476	5,476
2,024,912	2,029,773	2,034,634	2,040,110	2,045,587

(931)	(931)	(931)	500	500
740,043	739,112	738,181	738,681	739,182
1,284,870	1,290,661	1,296,453	1,301,429	1,306,405
22.82%	22.82%	22.82%	22.82%	22.82%
293,169	294,490	295,812	296,947	298,082
292,285	293,107	293,820	294,337	294,760

(27,832)	(27,832)	(27,832)	(27,832)	(27,832)
7,596,655	7,568,822	7,540,990	7,513,158	7,485,325
7,615,260	7,597,951	7,582,929	7,570,271	7,559,901

121,981	121,981	121,981	121,981	121,981
(33,293,834)	(33,171,853)	(33,049,872)	(32,927,892)	(32,805,911)
(33,375,377)	(33,299,515)	(33,233,679)	(33,178,203)	(33,132,752)

31	31	28	31
31	31	28	31
105	74	46	15
0.287671233	0.202739726	0.126027397	0.04109589

Dec-19	Jan-20	Feb-20	Mar-20
1,488,045	2,065,438	1,849,076	1,724,967
232,649,817	234,715,254	236,564,331	238,289,298
1,488,045	2,065,438	1,849,076	1,724,967
123,868,829	125,934,267	127,783,343	129,508,310
(108,780,988)	(108,780,988)	(108,780,988)	(108,780,988)
22.82%	22.82%	22.82%	22.82%
(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)
(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)

1,350,430	1,363,745	1,375,666	1,386,787
132,960,159	134,323,904	135,699,570	137,086,357

946,462	964,352	980,367	995,308
102,095,979	103,060,331	104,040,698	105,036,006
30,864,180	31,263,574	31,658,872	32,050,351
22.82%	22.82%	22.82%	22.82%
7,042,280	7,133,410	7,223,605	7,312,929
6,654,802	6,673,277	6,684,644	6,688,315

209,925	595,803	423,204	376,359
148,239,278	148,835,081	149,258,284	149,634,643

209,925	595,803	423,204	376,359
41,052,660	41,648,463	42,071,666	42,448,025
(107,186,618)	(107,186,618)	(107,186,618)	(107,186,618)
22.82%	22.82%	22.82%	22.82%
(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)

(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)
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731,113	734,431	736,787	738,883
58,362,248	59,096,679	59,833,466	60,572,350

180,726	181,546	182,128	182,646
12,419,901	12,601,447	12,783,575	12,966,221
45,942,347	46,495,232	47,049,891	47,606,128
22.82%	22.82%	22.82%	22.82%
10,482,665	10,608,817	10,735,374	10,862,290
10,040,998	10,066,574	10,082,523	10,087,739

10,129,031	8,366,063	6,257,139	5,439,840
746,537,983	754,904,046	761,161,185	766,601,026

6,182,806	5,106,683	3,819,386	3,320,503
393,497,796	398,604,479	402,423,865	405,744,368
(353,040,187)	(356,299,568)	(358,737,321)	(360,856,658)
22.82%	22.82%	22.82%	22.82%
(80,553,179)	(81,296,872)	(81,853,095)	(82,336,664)
(78,093,253)	(78,244,029)	(78,314,129)	(78,334,001)

1,247,441	1,258,639	1,267,014	1,274,295
201,493,537	202,752,176	204,019,190	205,293,484

1,231,132	1,242,764	1,251,463	1,259,026
245,862,016	247,104,780	248,356,243	249,615,269
(44,368,479)	(44,352,604)	(44,337,053)	(44,321,785)
22.82%	22.82%	22.82%	22.82%
(10,123,556)	(10,119,934)	(10,116,385)	(10,112,902)
(10,193,742)	(10,193,008)	(10,192,560)	(10,192,417)

3,738,342	3,738,342	3,738,342	3,738,342
-	-	59,333	-
(999,354)	(999,354)	(940,021)	(940,021)
(4,737,696)	(4,737,696)	(4,678,363)	(4,678,363)
22.82%	22.82%	22.82%	22.82%
(1,081,000)	(1,081,000)	(1,067,462)	(1,067,462)
(1,073,619)	(1,073,619)	(1,071,913)	(1,071,913)

5,476	5,476	5,476	5,476
2,051,063	2,056,540	2,062,016	2,067,493

500	500	500	500
739,682	740,183	740,683	741,184
1,311,381	1,316,357	1,321,333	1,326,309
22.82%	22.82%	22.82%	22.82%
299,218	300,353	301,489	302,624
295,086	295,317	295,460	295,506

(121,804,100)

(27,832)	(27,832)	(27,832)	(27,832)
7,457,493	7,429,661	7,401,828	7,373,996
7,551,894	7,546,251	7,542,744	7,541,600

121,981	121,981	121,981	121,981
(32,683,931)	(32,561,950)	(32,439,970)	(32,317,989)
(33,097,662)	(33,072,932)	(33,057,559)	(33,052,546)

KY

ADIT Calculation

	Sep-17	Dec-17	Jan-18
SSU (CO 010) Rate Div 002			
Book Cost			
Book Additions		9,357,058	37,745
Book Cumulative Total	189,985,532	199,342,590	199,380,335
Tax Additions			
Tax Cumulative Total	98,262,523	105,350,182	105,387,927
FXA01 - Gross	(91,723,009)	(93,992,408)	(93,992,408)
Deferred Rate	36.50%	22.82%	22.82%
<i>FXA01 - Tax Effected</i>	(33,478,898)	(21,446,248)	(21,446,248)
<i>FXA01 - Pro Rated for Projection</i>	(33,478,898)	(21,446,248)	(21,446,248)

Book Accum

Book Additions		3,300,804	(1,088,754)
Book Cumulative Total	100,413,431	103,714,235	(104,802,989)

Tax Accum

Tax Additions			
Tax Cumulative Total	84,771,408	85,752,307	
FXA02 - Gross	15,642,022	17,961,927	(104,802,989)
Deferred Rate	36.50%	22.82%	22.82%
<i>FXA02 - Tax Effected</i>	5,709,338	4,098,373	(23,912,898)
<i>FXA02 - Pro Rated for Projection</i>	5,709,338	4,098,373	(23,912,898)

SSU (CO 010) Rate Div 012

Book Cost

Book Additions		3,037,077	59,289
Book Cumulative Total	141,254,127	144,291,204	144,350,493

Tax Cost

Tax Additions			
Tax Cumulative Total	37,562,304	40,585,178	
FXA01 - Gross	(103,691,823)	(103,706,026)	(103,706,026)
Deferred Rate	36.50%	22.82%	22.82%
<i>FXA01 - Tax Effected</i>	(37,847,515)	(23,662,604)	(23,662,604)

FXA01 - Pro Rated for Projection	(37,847,515)	(23,662,604)	(23,662,604)
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Book Accum

Book Additions		2,069,790	-
Book Cumulative Total	39,126,936	41,196,726	(41,894,459)

Tax Accum

Tax Additions			
Tax Cumulative Total	8,904,978	10,970,627	
FXA02 - Gross	30,221,958	30,226,099	(41,894,459)
Deferred Rate	36.50%	22.82%	22.82%
FXA02 - Tax Effected	11,031,015	6,896,689	(9,559,059)
FXA02 - Pro Rated for Projection	11,031,015	6,896,689	(9,559,059)

KY (CO 050) Rate Div 009

Book Cost

Book Additions		10,157,095	6,630,667
Book Cumulative Total	575,632,189	585,789,284	592,419,951

Tax Cost

Tax Additions			
Tax Cumulative Total	321,990,737	332,113,082	
FXA01 - Gross	(253,641,452)	(253,676,202)	(253,676,202)
Deferred Rate	36.50%	22.82%	22.82%
FXA01 - Tax Effected	(92,579,130)	(57,881,299)	(57,881,299)
FXA01 - Pro Rated for Projection	(92,579,130)	(57,881,299)	(57,881,299)

Book Accum

Book Additions		1,589,229	724,168
Book Cumulative Total	170,281,814	171,871,042	172,595,211

Tax Accum

Tax Additions			
Tax Cumulative Total	219,563,230	221,159,210	
FXA02 - Gross	(49,281,417)	(49,288,168)	172,595,211
Deferred Rate	36.50%	22.82%	22.82%
FXA02 - Tax Effected	(17,987,717)	(11,246,081)	39,381,049
FXA02 - Pro Rated for Projection	(17,987,717)	(11,246,081)	39,381,049

KY (CO 050) Rate Div 091

Book Cost

Book Additions		(4,012)	43,035
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Book Cumulative Total	3,582,953	3,578,941	3,621,977
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Tax Cost

Tax Additions			
Tax Cumulative Total	(1,058,688)	(15,165,258)	
FXA01 - Gross	(4,641,641)	(18,744,199)	(18,744,199)
Deferred Rate	36.50%	22.82%	22.82%
FXA01 - Tax Effected	(1,694,199)	(4,276,864)	(4,276,864)
FXA01 - Pro Rated for Projection	(1,694,199)	(4,276,864)	(4,276,864)

Book Accum

Book Additions		7,976	4,261
Book Cumulative Total	1,932,364	1,940,340	1,944,601

Tax Accum

Tax Additions			
Tax Cumulative Total	753,921	1,499,053	
FXA02 - Gross	1,178,444	441,287	1,944,601
Deferred Rate	36.50%	22.82%	22.82%
FXA02 - Tax Effected	430,132	100,688	443,700
FXA02 - Pro Rated for Projection	430,132	100,688	443,700

PROJECTION OF GROSS UP DTA - RGL06

Monthly Amortization			
Quarterly Refinement			
RGL06 Regulatory Liability - 2017 Gross Up	-	8,056,591	8,056,591
RGL06 prorated ADIT balance for projection	-	8,056,591	8,056,591

REGULATORY LIABILITY REDUCTION TO RATE BASE

Amortization of Regulatory Liability			
Quarterly Refinement			
Regulatory Liability (Not ADIT)		(35,309,597)	(35,309,597)

Prorated Regulatory Liability Balance		(35,309,597)	(35,309,597)
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Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18
239,190	7,132	25,552	12,509	2,151,825	1,819,035
199,619,525	199,626,657	199,652,209	199,664,718	201,816,543	203,635,578
					(2,309,097)
105,627,117	104,592,352	104,592,352	104,592,352	105,132,870	102,823,773
(93,992,408)	(95,034,305)	(95,059,857)	(95,072,365)	(96,683,672)	(100,811,805)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(21,446,248)	(21,683,977)	(21,689,807)	(21,692,662)	(22,060,314)	(23,002,229)
(21,446,248)	(21,683,977)	(21,689,807)	(21,692,662)	(22,060,314)	(23,002,229)
(1,083,351)	1,081,797	(1,081,863)	(1,081,956)	1,113,035	953,558
(105,886,340)	106,968,138	(108,050,001)	(109,131,957)	110,244,991	111,198,549
					(672,930)
	89,384,038			-92,837,533	92,164,603
(105,886,340)	17,584,099	(108,050,001)	(109,131,957)	17,407,458	19,033,946
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(24,160,086)	4,012,164	(24,653,769)	(24,900,639)	3,971,860	4,342,975
(24,160,086)	4,012,164	(24,653,769)	(24,900,639)	3,971,860	4,342,975
41,701	(3,698)	(72)	24,607	121,160	95,943
144,392,194	144,388,496	144,388,424	144,413,031	144,534,191	144,630,134
					(644,947)
	39,467,537			39,005,763	38,360,816
(103,706,026)	(104,920,959)	(144,388,424)	(144,413,031)	(105,528,427)	(106,269,317)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(23,662,604)	(23,939,815)	(32,945,107)	(32,950,721)	(24,078,421)	(24,247,470)

(23,662,604)	(23,939,815)	(32,945,107)	(32,950,721)	(24,078,421)	(24,247,470)
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711,150

(42,592,360)	43,290,310	(43,988,211)	(44,686,380)	45,385,508	46,096,659
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(267,026)

	10,321,843			11,120,393	10,853,367
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(42,592,360)	32,968,467	(43,988,211)	(44,686,380)	34,265,115	35,243,292
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22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
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(9,718,299)	7,522,415	(10,036,790)	(10,196,091)	7,818,271	8,041,462
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(9,718,299)	7,522,415	(10,036,790)	(10,196,091)	7,818,271	8,041,462
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1,085,873	2,633,282	4,932,039	3,151,412	3,282,931	8,753,553
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593,505,823	596,139,106	601,071,145	604,222,557	607,505,487	616,259,040
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(2,162,746)

	325,416,838			329,408,204	327,245,458
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(253,676,202)	(270,722,267)	(601,071,145)	(604,222,557)	(278,097,283)	(289,013,582)
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22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
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(57,881,299)	(61,770,700)	(137,146,403)	(137,865,461)	(63,453,457)	(65,944,229)
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(57,881,299)	(61,770,700)	(137,146,403)	(137,865,461)	(63,453,457)	(65,944,229)
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(515,934)	871,396	1,054,788	1,033,730	506,016	1,628,534
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172,079,277	172,950,673	174,005,461	175,039,192	175,545,208	177,173,742
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2,393,649

	223,476,136			222,911,732	225,305,382
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172,079,277	(50,525,463)	174,005,461	175,039,192	(47,366,525)	(48,131,640)
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22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
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39,263,329	(11,528,395)	39,702,826	39,938,692	(10,807,620)	(10,982,196)
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39,263,329	(11,528,395)	39,702,826	39,938,692	(10,807,620)	(10,982,196)
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(2,614)

312

1

3,621,977	3,619,363	3,619,363	3,619,675	3,619,675	3,619,675
					(9,374)
	(1,028,417)			(1,030,565)	(1,039,939)
(18,744,199)	(4,647,780)	(3,619,363)	(3,619,675)	(4,650,240)	(4,659,614)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(4,276,864)	(1,060,484)	(825,830)	(825,901)	(1,061,045)	(1,063,184)
(4,276,864)	(1,060,484)	(825,830)	(825,901)	(1,061,045)	(1,063,184)

4,261	1,475	4,263	4,266	4,266	4,399
1,948,863	1,950,338	1,954,601	1,958,867	1,963,133	1,967,532

					18,302
	719,608			694,938	713,240
1,948,863	1,230,730	1,954,601	1,958,867	1,268,195	1,254,292
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
444,672	280,816	445,981	446,955	289,364	286,192
444,672	280,816	445,981	446,955	289,364	286,192

				(55,949)	(27,974)
	(42,545)			1,655	
8,056,591	8,014,046	8,014,046	8,014,046	7,959,752	7,931,778
8,056,591	8,014,046	8,014,046	8,014,046	7,959,752	7,931,778

				245,206	122,603
	186,462			(7,251)	
(35,309,597)	(35,123,135)	(35,123,135)	(35,123,135)	(34,885,180)	(34,762,578)
(35,309,597)	(35,123,135)	(35,123,135)	(35,123,135)	(34,885,180)	(34,762,578)

pro

Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1,668,801	1,842,769	2,143,326	2,323,302	1,488,045
205,304,378	207,147,148	209,290,474	211,613,776	213,101,821
(2,118,388)	(2,339,225)	2,143,326	2,323,302	1,488,045
100,705,385	98,366,160	100,509,486	102,832,788	104,320,833
(104,598,993)	(108,780,988)	(108,780,988)	(108,780,988)	(108,780,988)
22.82%	22.82%	22.82%	22.82%	22.82%
(23,866,352)	(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)
(23,866,352)	(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)
962,591	791,621	666,155	287,674	292,502
112,161,140	112,952,761	113,618,916	113,906,590	114,199,092
(679,305)	(558,651)	967,850	650,623	654,669
91,485,298	90,926,647	91,894,498	92,545,120	93,199,789
20,675,842	22,026,114	21,724,418	21,361,470	20,999,303
22.82%	22.82%	22.82%	22.82%	22.82%
4,717,607	5,025,698	4,956,861	4,874,047	4,791,411
4,717,607	5,025,698	4,956,861	4,874,047	4,791,411
72,888	45,900	162,610	163,056	209,925
144,703,022	144,748,922	144,911,531	145,074,588	145,284,513
(489,965)	(308,548)	162,610	163,056	209,925
37,870,851	37,562,304	37,724,913	37,887,970	38,097,895
(106,832,170)	(107,186,618)	(107,186,618)	(107,186,618)	(107,186,618)
22.82%	22.82%	22.82%	22.82%	22.82%
(24,375,896)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)

(24,375,896)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)
711,685	712,091	712,346	713,252	713,490
46,808,343	47,520,434	48,232,780	48,946,032	49,659,522
(267,226)	(267,379)	129,492	129,543	129,557
10,586,141	10,318,762	10,448,254	10,577,798	10,707,355
36,222,202	37,201,672	37,784,526	38,368,234	38,952,168
22.82%	22.82%	22.82%	22.82%	22.82%
8,264,820	8,488,305	8,621,295	8,754,480	8,887,716
8,264,820	8,488,305	8,621,295	8,754,480	8,887,716
7,172,825	7,356,653	8,948,287	10,016,878	10,129,031
623,431,865	630,788,518	639,736,806	649,753,683	659,882,714
(2,187,919)	(2,213,737)	5,462,075	6,114,347	6,182,806
325,057,539	322,843,802	328,305,877	334,420,224	340,603,030
(298,374,326)	(307,944,716)	(311,430,929)	(315,333,459)	(319,279,684)
22.82%	22.82%	22.82%	22.82%	22.82%
(68,080,070)	(70,263,746)	(71,059,195)	(71,949,635)	(72,850,046)
(68,080,070)	(70,263,746)	(71,059,195)	(71,949,635)	(72,850,046)
1,643,196	1,638,804	1,657,095	1,677,571	1,696,615
178,816,939	180,455,742	182,112,838	183,790,408	185,487,023
2,415,200	2,408,744	996,994	999,359	1,001,559
227,720,582	230,129,325	231,126,319	232,125,678	233,127,236
(48,903,643)	(49,673,583)	(49,013,481)	(48,335,269)	(47,640,213)
22.82%	22.82%	22.82%	22.82%	22.82%
(11,158,344)	(11,334,021)	(11,183,406)	(11,028,658)	(10,870,067)
(11,158,344)	(11,334,021)	(11,183,406)	(11,028,658)	(10,870,067)

3,619,675	3,619,675	3,679,009	3,679,009	3,679,009
(9,374)	(9,374)	-	-	-
(1,049,313)	(1,058,688)	(1,058,688)	(1,058,688)	(1,058,688)
(4,668,988)	(4,678,363)	(4,737,696)	(4,737,696)	(4,737,696)
22.82%	22.82%	22.82%	22.82%	22.82%
(1,065,323)	(1,067,462)	(1,081,000)	(1,081,000)	(1,081,000)
(1,065,323)	(1,067,462)	(1,081,000)	(1,081,000)	(1,081,000)

4,399	4,399	4,399	4,948	4,948
1,971,931	1,976,330	1,980,728	1,985,676	1,990,625

18,302	18,302	(1,087)	(998)	(998)
731,541	749,843	748,756	747,758	746,760
1,240,390	1,226,487	1,231,972	1,237,918	1,243,864
22.82%	22.82%	22.82%	22.82%	22.82%
283,020	279,847	281,099	282,456	283,813
283,020	279,847	281,099	282,456	283,813

(27,974)	(27,974)	(27,974)	(27,974)	(27,974)
7,903,804	7,875,829	7,847,855	7,819,881	7,791,907
7,903,804	7,875,829	7,847,855	7,819,881	7,791,907

122,603	122,603	122,603	122,603	122,603
(34,639,975)	(34,517,372)	(34,394,769)	(34,272,167)	(34,149,564)
(34,639,975)	(34,517,372)	(34,394,769)	(34,272,167)	(34,149,564)

(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)
714,659	717,977	720,334	724,093	725,607	726,542
50,374,182	51,092,159	51,812,493	52,536,585	53,262,193	53,988,735
129,623	129,811	129,944	130,157	130,242	130,295
10,836,978	10,966,788	11,096,732	11,226,889	11,357,131	11,487,427
39,537,204	40,125,371	40,715,760	41,309,696	41,905,061	42,501,308
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
9,021,204	9,155,406	9,290,115	9,425,633	9,561,478	9,697,523
9,021,204	9,155,406	9,290,115	9,420,064	9,538,788	9,646,507
8,366,063	6,257,139	5,439,840	6,399,530	6,273,172	6,252,513
668,248,778	674,505,917	679,945,757	686,345,288	692,618,460	698,870,973
5,106,683	3,819,386	3,320,503	3,906,302	3,829,173	3,816,562
345,709,713	349,529,099	352,849,602	356,755,904	360,585,077	364,401,639
(322,539,065)	(324,976,818)	(327,096,155)	(329,589,384)	(332,033,383)	(334,469,334)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(73,593,738)	(74,149,961)	(74,633,530)	(75,202,410)	(75,760,057)	(76,315,868)
(73,593,738)	(74,149,961)	(74,633,530)	(75,179,031)	(75,666,400)	(76,106,480)
1,713,716	1,726,191	1,737,311	1,748,946	1,762,240	1,775,491
187,200,739	188,926,930	190,664,241	192,413,187	194,175,428	195,950,918
1,003,534	1,004,975	1,006,259	1,007,604	1,009,139	1,010,670
234,130,770	235,135,745	236,142,005	237,149,608	238,158,747	239,169,417
(46,930,031)	(46,208,815)	(45,477,764)	(44,736,421)	(43,983,320)	(43,218,499)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(10,708,025)	(10,543,465)	(10,376,661)	(10,207,509)	(10,035,674)	(9,861,165)
(10,708,025)	(10,543,465)	(10,376,661)	(10,214,461)	(10,064,281)	(9,926,108)

3,679,009	3,679,009	3,679,009	3,679,009	3,679,009	3,679,009
-	59,333	-	-	-	-
(1,058,688)	(999,354)	(999,354)	(999,354)	(999,354)	(999,354)
(4,737,696)	(4,678,363)	(4,678,363)	(4,678,363)	(4,678,363)	(4,678,363)
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
(1,081,000)	(1,067,462)	(1,067,462)	(1,067,462)	(1,067,462)	(1,067,462)
(1,081,000)	(1,067,462)	(1,067,462)	(1,067,462)	(1,067,462)	(1,067,462)

4,948	4,948	4,948	5,365	5,365	5,365
1,995,573	2,000,521	2,005,469	2,010,834	2,016,199	2,021,563

(998)	(998)	(998)	(931)	(931)	(931)
745,762	744,764	743,766	742,835	741,904	740,973
1,249,811	1,255,757	1,261,703	1,267,999	1,274,294	1,280,590
22.82%	22.82%	22.82%	22.82%	22.82%	22.82%
285,169	286,526	287,883	289,319	290,756	292,192
285,169	286,526	287,883	289,260	290,516	291,653

(27,974)	(27,974)	(27,974)	(27,832)	(27,832)	(27,832)
7,763,932	7,735,958	7,707,984	7,680,151	7,652,319	7,624,487
7,763,932	7,735,958	7,707,984	7,681,295	7,656,971	7,634,933

122,603	122,603	122,603	121,981	121,981	121,981
(34,026,961)	(33,904,358)	(33,781,756)	(33,659,775)	(33,537,795)	(33,415,814)
(34,026,961)	(33,904,358)	(33,781,756)	(33,664,788)	(33,558,180)	(33,461,598)

31	31	30	31	30
31	31	30	31	30
258	227	197	166	136
0.706849315	0.621917808	0.539726027	0.454794521	0.37260274

Jul-19	Aug-19	Sep-19	Oct-19	Nov-19
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900,556	718,589	601,920	2,143,326	2,323,302
225,374,634	226,093,223	226,695,143	228,838,469	231,161,772

900,556	718,589	601,920	2,143,326	2,323,302
116,593,647	117,312,235	117,914,155	120,057,482	122,380,784
(108,780,988)	(108,780,988)	(108,780,988)	(108,780,988)	(108,780,988)
22.82%	22.82%	22.82%	22.82%	22.82%
(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)
(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)

330,942	333,274	335,227	342,181	349,719
116,414,471	116,747,745	117,082,972	117,425,153	117,774,872

686,888	688,842	690,479	913,451	933,574
97,923,170	98,612,013	99,302,492	100,215,943	101,149,516
18,491,300	18,135,732	17,780,479	17,209,210	16,625,355
22.82%	22.82%	22.82%	22.82%	22.82%
4,219,160	4,138,030	4,056,972	3,926,625	3,793,407
4,273,527	4,223,071	4,179,322	4,120,041	4,070,403

151,285	93,488	40,494	162,610	163,056
147,569,705	147,663,193	147,703,687	147,866,296	148,029,353

151,285	93,488	40,494	162,610	163,056
40,383,087	40,476,575	40,517,069	40,679,678	40,842,735
(107,186,618)	(107,186,618)	(107,186,618)	(107,186,618)	(107,186,618)
22.82%	22.82%	22.82%	22.82%	22.82%
(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)

(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)
727,385	727,905	728,131	729,036	729,944
54,716,119	55,444,024	56,172,155	56,901,191	57,631,135
130,343	130,372	130,385	180,212	180,437
11,617,769	11,748,142	11,878,527	12,058,739	12,239,176
43,098,350	43,695,883	44,293,628	44,842,452	45,391,960
22.82%	22.82%	22.82%	22.82%	22.82%
9,833,750	9,970,090	10,106,477	10,231,702	10,357,083
9,742,799	9,827,590	9,901,202	9,958,154	10,004,871
6,591,902	6,183,627	5,797,285	8,948,287	10,016,878
705,462,875	711,646,502	717,443,787	726,392,074	736,408,952
4,023,727	3,774,514	3,538,689	5,462,075	6,114,347
368,425,365	372,199,879	375,738,568	381,200,643	387,314,990
(337,037,510)	(339,446,623)	(341,705,219)	(345,191,432)	(349,093,962)
22.82%	22.82%	22.82%	22.82%	22.82%
(76,901,849)	(77,451,536)	(77,966,880)	(78,762,329)	(79,652,769)
(76,520,680)	(76,862,540)	(77,140,685)	(77,502,451)	(77,834,231)
1,789,460	1,802,564	1,814,850	1,833,813	1,855,041
197,740,379	199,542,943	201,357,793	203,191,606	205,046,647
1,012,283	1,013,797	1,015,216	1,203,122	1,217,049
240,181,700	241,195,497	242,210,714	243,413,836	244,630,884
(42,441,322)	(41,652,555)	(40,852,921)	(40,222,229)	(39,584,238)
22.82%	22.82%	22.82%	22.82%	22.82%
(9,683,836)	(9,503,863)	(9,321,411)	(9,177,506)	(9,031,935)
(9,800,764)	(9,688,835)	(9,590,361)	(9,524,914)	(9,470,674)

3,679,009	3,679,009	3,679,009	3,738,342	3,738,342
(999,354)	(999,354)	(999,354)	(999,354)	(999,354)
(4,678,363)	(4,678,363)	(4,678,363)	(4,737,696)	(4,737,696)
22.82%	22.82%	22.82%	22.82%	22.82%
(1,067,462)	(1,067,462)	(1,067,462)	(1,081,000)	(1,081,000)
(1,067,462)	(1,067,462)	(1,067,462)	(1,073,619)	(1,073,619)

5,365	5,365	5,365	6,025	6,025
2,026,928	2,032,293	2,037,658	2,043,684	2,049,709

(931)	(931)	(931)	500	500
740,043	739,112	738,181	738,681	739,182
1,286,886	1,293,181	1,299,477	1,305,002	1,310,527
22.82%	22.82%	22.82%	22.82%	22.82%
293,629	295,065	296,502	297,762	299,023
292,668	293,562	294,337	294,910	295,380

(27,832)	(27,832)	(27,832)	(27,832)	(27,832)
7,596,655	7,568,822	7,540,990	7,513,158	7,485,325
7,615,260	7,597,951	7,582,929	7,570,271	7,559,901

121,981	121,981	121,981	121,981	121,981
(33,293,834)	(33,171,853)	(33,049,872)	(32,927,892)	(32,805,911)
(33,375,377)	(33,299,515)	(33,233,679)	(33,178,203)	(33,132,752)

31	31	28	31
31	31	28	31
105	74	46	15
0.287671233	0.202739726	0.126027397	0.04109589

Dec-19	Jan-20	Feb-20	Mar-20
1,488,045	2,065,438	1,849,076	1,724,967
232,649,817	234,715,254	236,564,331	238,289,298
1,488,045	2,065,438	1,849,076	1,724,967
123,868,829	125,934,267	127,783,343	129,508,310
(108,780,988)	(108,780,988)	(108,780,988)	(108,780,988)
22.82%	22.82%	22.82%	22.82%
(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)
(24,820,558)	(24,820,558)	(24,820,558)	(24,820,558)

354,547	361,249	367,248	372,845
118,129,419	118,490,668	118,857,916	119,230,761

946,462	964,352	980,367	995,308
102,095,979	103,060,331	104,040,698	105,036,006
16,033,440	15,430,337	14,817,218	14,194,755
22.82%	22.82%	22.82%	22.82%
3,658,350	3,520,740	3,380,845	3,238,817
4,031,551	4,003,652	3,986,022	3,980,185

209,925	595,803	423,204	376,359
148,239,278	148,835,081	149,258,284	149,634,643

209,925	595,803	423,204	376,359
41,052,660	41,648,463	42,071,666	42,448,025
(107,186,618)	(107,186,618)	(107,186,618)	(107,186,618)
22.82%	22.82%	22.82%	22.82%
(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)

(24,456,771)	(24,456,771)	(24,456,771)	(24,456,771)
731,113	734,431	736,787	738,883
58,362,248	59,096,679	59,833,466	60,572,350
180,726	181,546	182,128	182,646
12,419,901	12,601,447	12,783,575	12,966,221
45,942,347	46,495,232	47,049,891	47,606,128
22.82%	22.82%	22.82%	22.82%
10,482,665	10,608,817	10,735,374	10,862,290
10,040,998	10,066,574	10,082,523	10,087,739
10,129,031	8,366,063	6,257,139	5,439,840
746,537,983	754,904,046	761,161,185	766,601,026
6,182,806	5,106,683	3,819,386	3,320,503
393,497,796	398,604,479	402,423,865	405,744,368
(353,040,187)	(356,299,568)	(358,737,321)	(360,856,658)
22.82%	22.82%	22.82%	22.82%
(80,553,179)	(81,296,872)	(81,853,095)	(82,336,664)
(78,093,253)	(78,244,029)	(78,314,129)	(78,334,001)
1,876,506	1,894,235	1,907,495	1,919,024
206,923,153	208,817,388	210,724,884	212,643,907
1,231,132	1,242,764	1,251,463	1,259,026
245,862,016	247,104,780	248,356,243	249,615,269
(38,938,863)	(38,287,391)	(37,631,359)	(36,971,362)
22.82%	22.82%	22.82%	22.82%
(8,884,680)	(8,736,034)	(8,586,347)	(8,435,756)
(9,428,313)	(9,398,176)	(9,379,312)	(9,373,123)

3,738,342	3,738,342	3,738,342	3,738,342
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-	-	59,333	-
(999,354)	(999,354)	(940,021)	(940,021)
(4,737,696)	(4,737,696)	(4,678,363)	(4,678,363)
22.82%	22.82%	22.82%	22.82%
(1,081,000)	(1,081,000)	(1,067,462)	(1,067,462)
(1,073,619)	(1,073,619)	(1,071,913)	(1,071,913)

6,025	6,025	6,025	6,025
2,055,735	2,061,760	2,067,785	2,073,811

500	500	500	500
739,682	740,183	740,683	741,184
1,316,052	1,321,577	1,327,102	1,332,627
22.82%	22.82%	22.82%	22.82%
300,284	301,544	302,805	304,066
295,743	295,998	296,157	296,209

(123,692,233)

(27,832)	(27,832)	(27,832)	(27,832)
7,457,493	7,429,661	7,401,828	7,373,996
7,551,894	7,546,251	7,542,744	7,541,600

121,981	121,981	121,981	121,981
(32,683,931)	(32,561,950)	(32,439,970)	(32,317,989)
(33,097,662)	(33,072,932)	(33,057,559)	(33,052,546)

Company Id	Bus Segment Id	Depr Group Id
050 Mid-States Division	009 - WKG Division	050.009.30100:Organization Grp
050 Mid-States Division	009 - WKG Division	050.009.30200:Franch & Consent Grp
050 Mid-States Division	009 - WKG Division	050.009.32520:Producing Leaseholds
050 Mid-States Division	009 - WKG Division	050.009.32540:Rights-Of-Way
050 Mid-States Division	009 - WKG Division	050.009.33100:Producing Gas Wells -
050 Mid-States Division	009 - WKG Division	050.009.33200:Field Lines
050 Mid-States Division	009 - WKG Division	050.009.33201:Field Lines
050 Mid-States Division	009 - WKG Division	050.009.33202:Tributary Lines
050 Mid-States Division	009 - WKG Division	050.009.33400:Field Measuring And R
050 Mid-States Division	009 - WKG Division	050.009.33600:Purification Equipmen
050 Mid-States Division	009 - WKG Division	050.009.35010:Land
050 Mid-States Division	009 - WKG Division	050.009.35020:Rights-Of-Way
050 Mid-States Division	009 - WKG Division	050.009.35100:Structures And Improv
050 Mid-States Division	009 - WKG Division	050.009.35102:Compressor Station Eq
050 Mid-States Division	009 - WKG Division	050.009.35103:Measuring And Reg. St
050 Mid-States Division	009 - WKG Division	050.009.35104:Other Structures
050 Mid-States Division	009 - WKG Division	050.009.35200:Rights Of Way
050 Mid-States Division	009 - WKG Division	050.009.35201:Well Construction
050 Mid-States Division	009 - WKG Division	050.009.35202:Well Equipment
050 Mid-States Division	009 - WKG Division	050.009.35203:Cushion Gas Grp
050 Mid-States Division	009 - WKG Division	050.009.35210:Storage Leaseholds An
050 Mid-States Division	009 - WKG Division	050.009.35211:Storage Rights
050 Mid-States Division	009 - WKG Division	050.009.35301:Storage Field Lines
050 Mid-States Division	009 - WKG Division	050.009.35302:Storage Tributary Lin
050 Mid-States Division	009 - WKG Division	050.009.35400:Compressor Station Eq
050 Mid-States Division	009 - WKG Division	050.009.35500:Measuring and Regulat
050 Mid-States Division	009 - WKG Division	050.009.35600:Purification Equipmen
050 Mid-States Division	009 - WKG Division	050.009.36510:Land & Land Rights
050 Mid-States Division	009 - WKG Division	050.009.36520:Rights-Of-Way
050 Mid-States Division	009 - WKG Division	050.009.36602:Meas. & Reg. Sta. Str
050 Mid-States Division	009 - WKG Division	050.009.36603:Other Structures
050 Mid-States Division	009 - WKG Division	050.009.36700:Mains - Cathodic Prot
050 Mid-States Division	009 - WKG Division	050.009.36701:Mains - Steel
050 Mid-States Division	009 - WKG Division	050.009.36703:Mains - Anodes
050 Mid-States Division	009 - WKG Division	050.009.36900:Measuring And Reg. St
050 Mid-States Division	009 - WKG Division	050.009.36901:Measuring And Reg. St
050 Mid-States Division	009 - WKG Division	050.009.37400:Land & Land Right Grp
050 Mid-States Division	009 - WKG Division	050.009.37401:Land
050 Mid-States Division	009 - WKG Division	050.009.37402:Land Rights
050 Mid-States Division	009 - WKG Division	050.009.37403:Land Other
050 Mid-States Division	009 - WKG Division	050.009.37500:Structures & Improvem
050 Mid-States Division	009 - WKG Division	050.009.37501:Struct. & Improv. - T
050 Mid-States Division	009 - WKG Division	050.009.37502:Land Rights
050 Mid-States Division	009 - WKG Division	050.009.37503:Improvements
050 Mid-States Division	009 - WKG Division	050.009.37600:Mains - Cathodic Prot

050 Mid-States Division	009 - WKG Division	050.009.37601:Mains - Steel
050 Mid-States Division	009 - WKG Division	050.009.37602:Mains - Plastic
050 Mid-States Division	009 - WKG Division	050.009.37603:Mains - Anodes
050 Mid-States Division	009 - WKG Division	050.009.37604:Mains - Leak Clamps
050 Mid-States Division	009 - WKG Division	050.009.37800:Meas. And Reg. Sta. E
050 Mid-States Division	009 - WKG Division	050.009.37900:Meas & Reg Station Eq
050 Mid-States Division	009 - WKG Division	050.009.37905:Meas & Reg Sta Eq - C
050 Mid-States Division	009 - WKG Division	050.009.38000:Services
050 Mid-States Division	009 - WKG Division	050.009.38100:Meters
050 Mid-States Division	009 - WKG Division	050.009.38200:Meter Installations
050 Mid-States Division	009 - WKG Division	050.009.38300:House Regulators
050 Mid-States Division	009 - WKG Division	050.009.38400:House Regulator Insta
050 Mid-States Division	009 - WKG Division	050.009.38500:Industrial Measuring
050 Mid-States Division	009 - WKG Division	050.009.38600:Other Prop On Custome
050 Mid-States Division	009 - WKG Division	050.009.38900:Land & Land Rights
050 Mid-States Division	009 - WKG Division	050.009.39000:Structure & Improv
050 Mid-States Division	009 - WKG Division	050.009.39002:Structure-Brick Grp
050 Mid-States Division	009 - WKG Division	050.009.39003:Improvements Grp
050 Mid-States Division	009 - WKG Division	050.009.39004:Air Condition Eq Grp
050 Mid-States Division	009 - WKG Division	050.009.39009:Imprvment-Leased Grp
050 Mid-States Division	009 - WKG Division	050.009.39100:Office Furniture And
050 Mid-States Division	009 - WKG Division	050.009.39103:Office Machines
050 Mid-States Division	009 - WKG Division	050.009.39200:Transp Equip-Group
050 Mid-States Division	009 - WKG Division	050.009.39201:Wkg Trucks - Group
050 Mid-States Division	009 - WKG Division	050.009.39202:Wkg Trailers - Group
050 Mid-States Division	009 - WKG Division	050.009.39400:Tools Shop And Garage
050 Mid-States Division	009 - WKG Division	050.009.39603:Ditchers - Group
050 Mid-States Division	009 - WKG Division	050.009.39604:Backhoes - Group
050 Mid-States Division	009 - WKG Division	050.009.39605:Welders - Group
050 Mid-States Division	009 - WKG Division	050.009.39700:Communication Equipme
050 Mid-States Division	009 - WKG Division	050.009.39701:Communication Equip.
050 Mid-States Division	009 - WKG Division	050.009.39702:Communication Equip.
050 Mid-States Division	009 - WKG Division	050.009.39705:Communication Equip.
050 Mid-States Division	009 - WKG Division	050.009.39800:Miscellaneous Equipme
050 Mid-States Division	009 - WKG Division	050.009.39901:Servers Hardware
050 Mid-States Division	009 - WKG Division	050.009.39902:Servers Software
050 Mid-States Division	009 - WKG Division	050.009.39903:Network Hardware
050 Mid-States Division	009 - WKG Division	050.009.39905:Mainframe Hardware
050 Mid-States Division	009 - WKG Division	050.009.39906:Pc Hardware
050 Mid-States Division	009 - WKG Division	050.009.39907:Pc Software
050 Mid-States Division	009 - WKG Division	050.009.39908:Application Software

ELG Rates (Company Proposed)	ALG Rates (AG Proposed)
0.00%	0.00%
0.00%	0.00%
2.22%	2.22%
2.07%	2.07%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
3.17%	3.17%
2.28%	2.28%
0.00%	0.00%
0.47%	0.36%
1.66%	1.60%
1.25%	1.18%
0.90%	0.79%
1.29%	1.20%
1.93%	1.90%
1.52%	1.42%
1.21%	1.09%
1.38%	1.36%
0.31%	0.15%
0.88%	0.78%
0.91%	1.12%
0.91%	1.12%
1.70%	1.64%
1.67%	1.71%
1.98%	1.95%
0.00%	0.00%
1.05%	0.74%
1.24%	0.71%
1.24%	0.71%
3.84%	3.28%
1.41%	1.16%
5.00%	5.00%
1.54%	1.25%
1.54%	1.25%
0.00%	0.00%
0.00%	0.00%
1.36%	1.29%
0.00%	0.00%
1.79%	1.25%
1.79%	1.25%
1.79%	1.25%
1.79%	1.25%
4.24%	3.42%

2.52%	1.43%
2.52%	1.43%
5.00%	5.00%
5.00%	5.00%
3.05%	2.10%
2.83%	1.99%
2.83%	1.99%
3.19%	2.25%
7.05%	4.54%
3.91%	2.69%
4.01%	2.76%
3.47%	2.44%
2.14%	1.38%
3.00%	3.00%
0.00%	0.00%
3.22%	2.49%
3.22%	2.49%
3.22%	2.49%
3.22%	5.01%
16.04%	12.37%
5.00%	5.00%
5.00%	5.00%
5.15%	4.70%
5.15%	4.70%
5.15%	4.70%
6.25%	6.25%
11.35%	8.75%
11.35%	8.75%
11.35%	8.75%
6.67%	6.67%
6.67%	6.67%
6.67%	6.67%
6.67%	6.67%
5.00%	5.00%
14.29%	14.29%
14.29%	14.29%
10.00%	10.00%
1.19%	1.19%
20.00%	20.00%
14.29%	14.29%
8.33%	8.33%

Company Id	Bus Segment Id	Depr Group Id
050 Mid-States Division	091 - Brentwood Division	050.091.30100:Organization Grp
050 Mid-States Division	091 - Brentwood Division	050.091.30300:Intangibles Grp
050 Mid-States Division	091 - Brentwood Division	050.091.39001:Struc - Frame Grp
050 Mid-States Division	091 - Brentwood Division	050.091.39004:Air Condit Equip Grp
050 Mid-States Division	091 - Brentwood Division	050.091.39009:Improve - Leased Grp
050 Mid-States Division	091 - Brentwood Division	050.091.39100:Office Furniture And
050 Mid-States Division	091 - Brentwood Division	050.091.39101:Office Furniture And
050 Mid-States Division	091 - Brentwood Division	050.091.39103:Office Machines
050 Mid-States Division	091 - Brentwood Division	050.091.39200:Transp Equip- Group
050 Mid-States Division	091 - Brentwood Division	050.091.39300:Stores Equipment
050 Mid-States Division	091 - Brentwood Division	050.091.39400:Tools Shop And Garage
050 Mid-States Division	091 - Brentwood Division	050.091.39500:Laboratory Equipment
050 Mid-States Division	091 - Brentwood Division	050.091.39600:Power Op Equip-Group
050 Mid-States Division	091 - Brentwood Division	050.091.39700:Communication Equipme
050 Mid-States Division	091 - Brentwood Division	050.091.39701:Communication Equip.
050 Mid-States Division	091 - Brentwood Division	050.091.39702:Communication Equip.
050 Mid-States Division	091 - Brentwood Division	050.091.39800:Miscellaneous Equipme
050 Mid-States Division	091 - Brentwood Division	050.091.39900:Other Tangible Equip
050 Mid-States Division	091 - Brentwood Division	050.091.39901:Servers Hardware
050 Mid-States Division	091 - Brentwood Division	050.091.39902:Servers Software
050 Mid-States Division	091 - Brentwood Division	050.091.39903:Network Hardware
050 Mid-States Division	091 - Brentwood Division	050.091.39906:Pc Hardware
050 Mid-States Division	091 - Brentwood Division	050.091.39907:Pc Software
050 Mid-States Division	091 - Brentwood Division	050.091.39908:Application Software

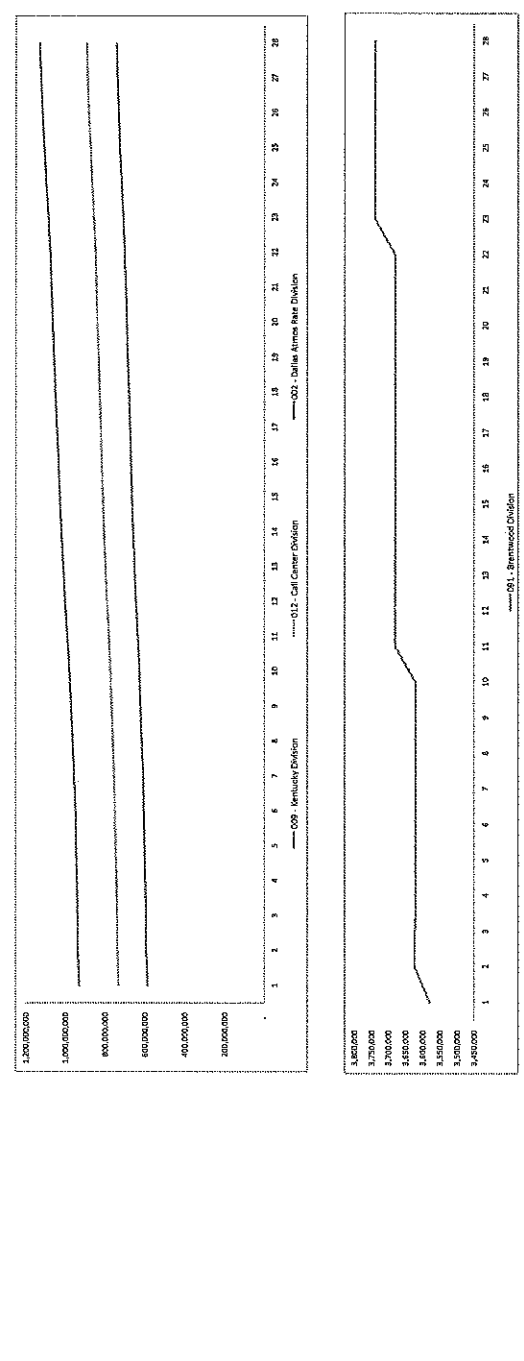
ELG Rates (Company Proposed)	ALG Rates (AG Proposed)
0.00%	0.00%
0.00%	0.00%
2.80%	2.47%
7.33%	6.43%
5.00%	5.00%
5.00%	5.00%
5.00%	5.00%
5.00%	5.00%
6.45%	5.41%
8.10%	8.10%
5.07%	4.82%
4.14%	4.14%
5.95%	5.02%
8.84%	8.26%
8.84%	8.26%
8.84%	8.26%
3.02%	2.66%
10.00%	10.00%
6.30%	6.30%
14.29%	14.29%
10.00%	10.00%
20.00%	20.00%
13.36%	12.45%
8.33%	8.33%

Gross Plant Balance

Table with columns for Division, Description, and monthly Gross Plant Balance (Dec-17 to Apr-19). Includes sub-totals for Call Center Division and Battered Division.

Division	utilty_account	11-Month Average	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sept-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19
Allocated KY Totals		145,529	146,828	145,298	145,412	145,412	145,412	145,412	145,412	145,412	145,573	145,598	145,758	145,895	145,934	146,000	146,110	146,195	146,296
002-Genex		1,522,832	1,520,368	1,521,869	1,521,870	1,521,444	1,522,417	1,522,827	1,522,827	1,522,827	1,523,203	1,523,919	1,524,102	1,524,829	1,524,951	1,525,624	1,526,232	1,526,771	1,527,271
002-Dallas Atmos Rate Division		7,887,243	7,887,728	7,884,667	7,885,533	7,887,038	7,887,038	7,887,038	7,887,484	7,888,580	7,891,827	7,895,834	7,900,022	7,905,398	7,910,923	7,916,693	7,922,708	7,928,971	7,935,481
012-CPV		386,431	387,690	386,342	386,501	386,572	386,572	386,572	386,572	386,443	386,680	387,297	387,951	388,653	389,393	390,183	391,024	391,904	392,828
001 - Kentucky Division		1,617,333	1,643,025	1,639,597	1,640,000	1,640,179	1,640,874	1,641,974	1,643,274	1,644,874	1,646,874	1,649,274	1,651,874	1,654,674	1,657,674	1,660,874	1,664,274	1,667,874	1,671,674
001 - Kentucky Division		813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182
TOTAL		2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267

Division	utilty_account	11-Month Average	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sept-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19
002 - Dallas Rate Division		12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402	12,221,402
002-CPV		1,522,832	1,520,368	1,521,869	1,521,870	1,521,444	1,522,417	1,522,827	1,522,827	1,522,827	1,523,203	1,523,919	1,524,102	1,524,829	1,524,951	1,525,624	1,526,232	1,526,771	1,527,271
002-Dallas Atmos Rate Division		7,887,243	7,887,728	7,884,667	7,885,533	7,887,038	7,887,038	7,887,038	7,887,484	7,888,580	7,891,827	7,895,834	7,900,022	7,905,398	7,910,923	7,916,693	7,922,708	7,928,971	7,935,481
012-CPV		386,431	387,690	386,342	386,501	386,572	386,572	386,572	386,572	386,443	386,680	387,297	387,951	388,653	389,393	390,183	391,024	391,904	392,828
001 - Kentucky Division		1,617,333	1,643,025	1,639,597	1,640,000	1,640,179	1,640,874	1,641,974	1,643,274	1,644,874	1,646,874	1,649,274	1,651,874	1,654,674	1,657,674	1,660,874	1,664,274	1,667,874	1,671,674
001 - Kentucky Division		813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182	813,283,182
TOTAL		2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267	2,241,852,267



Division	Utility Account	Relaxed MAY-19	Relaxed Jun-19	Relaxed Jul-19	Relaxed Aug-19	Relaxed Sep-19	Relaxed Oct-19	Relaxed Nov-19	Relaxed Dec-19	Relaxed Jan-20	Relaxed Feb-20	Relaxed Mar-20
Allocated NY Transit		97	57	42	33	29	88	103	63	65	85	80
002-Eden Mills		474	280	203	192	135	483	524	333	466	417	389
002-ALGAN		96,412	59,028	42,139	34,818	28,139	100,297	108,686	68,512	56,633	66,201	80,639
002 - Delta Amort Rate Division		323	570	513	317	853	783	853	712	2,022	1,488	1,277
012-CNV		15,100	6,064	7,285	4,532	1,950	7,892	7,092	10,106	28,692	20,380	18,134
081 - Kentucky Division		8,272,172	8,252,413	8,251,837	8,248,837	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237
089 - Kentucky Division		8,248,237	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237	8,248,237
TOTAL		8,385,178	8,385,178	8,385,178	8,385,178	8,385,178	8,385,178	8,385,178	8,385,178	8,385,178	8,385,178	8,385,178
002 - Delta Amort Rate Division												
002 - ALGAN												
002 - Kentucky Division												
012 - CNV												
081 - Kentucky Division												
089 - Kentucky Division												
TOTAL												

Retirements

10 dds

Division	Account	Description	Retirements															
			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
001 - Online Access Rate Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002 - Call Center Division			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002 - Call Center Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
003 - Call Center Division			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
003 - Call Center Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
004 - Business Division			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
004 - Business Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
005 - Business Division			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
005 - Business Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Division	Account	Description	Retirements															
			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
006 - Business Division			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
006 - Business Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
007 - Business Division			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
007 - Business Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
008 - Business Division			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
008 - Business Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
009 - Business Division			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
009 - Business Division Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Division	utility_account	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
Allocation NY Trade	000-Genexp/0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	002-AJ&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	002 - Delta Atmos Rate Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	012-ORV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	017 - Cooper Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	091 - Steamboat Division	-	1,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	099 - Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	674,431	1,845,671	653,477	1,352,231	151,903	666,920	7,349,545	1,698,553	1,148,712	1,579,683	1,634,401	1,854,371	1,431,309	654,316	633,147	680,174
		(674,431)	(1,845,671)	(653,477)	(1,352,231)	(151,903)	(666,920)	(7,349,545)	(1,698,553)	(1,148,712)	(1,579,683)	(1,634,401)	(1,854,371)	(1,431,309)	(654,316)	(633,147)	(680,174)
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Division	utility_account	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
000 - Delta Atmos Rate Division	000-Genexp/0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	002-AJ&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	002 - Delta Atmos Rate Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	012-ORV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	017 - Cooper Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	091 - Steamboat Division	-	1,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	099 - Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	674,431	1,845,671	653,477	1,352,231	151,903	666,920	7,349,545	1,698,553	1,148,712	1,579,683	1,634,401	1,854,371	1,431,309	654,316	633,147	680,174
		(674,431)	(1,845,671)	(653,477)	(1,352,231)	(151,903)	(666,920)	(7,349,545)	(1,698,553)	(1,148,712)	(1,579,683)	(1,634,401)	(1,854,371)	(1,431,309)	(654,316)	(633,147)	(680,174)
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Division	Agency Name	Div	Account	Activity	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	March-20
06	Dallas Area Office	2600	2600	Travel											
06	Dallas Area Office	2600	2600	Travel											
06	Dallas Area Office	2600	2600	Travel											
06	Dallas Area Office	2600	2600	Travel											
06	Dallas Area Office	2600	2600	Travel											

062 - Dallas Area Office Division Total

Division	Agency Name	Div	Account	Activity	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	March-20
012	Call Center Division	3000	3000	Land & Land Rights											
012	Call Center Division	3000	3000	Land & Land Rights											
012	Call Center Division	3000	3000	Land & Land Rights											
012	Call Center Division	3000	3000	Land & Land Rights											
012	Call Center Division	3000	3000	Land & Land Rights											

012 - Call Center Division Total

Division	Agency Name	Div	Account	Activity	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	March-20
061	Brownsville Division	3000	3000	Land & Land Rights											
061	Brownsville Division	3000	3000	Land & Land Rights											
061	Brownsville Division	3000	3000	Land & Land Rights											
061	Brownsville Division	3000	3000	Land & Land Rights											
061	Brownsville Division	3000	3000	Land & Land Rights											

061 - Brownsville Division Total

Division	withly_account	Relined May18	Relined Jun19	Relined Jul19	Relined Aug19	Relined Sep19	Relined Oct19	Relined Nov19	Relined Dec19	Relined Jan20	Relined Feb20	Relined Mar20
Allocated by checks	000-Generville											
	000-ARAW											
	000 - Dallas											
	000 - Dallas Almost Rate Division											
	012-COV											
	000 - Dallas											
	001 - Brentwood Division											
	000 - Kentucky Division											
	TOTAL	1,850,713	1,857,697	1,858,898	1,857,697	1,857,697	1,857,697	1,857,697	1,857,697	1,857,697	1,857,697	1,857,697
CWIP												
000 - Dallas	000 - Dallas											
	CWIP AFUDC											
	CWIP With Out AFUDC											
	Total CWIP											
010 - Call C												
	CWIP AFUDC											
	CWIP With Out AFUDC											
	Total CWIP											
000 - Kentucky Division												
	CWIP AFUDC											
	CWIP With Out AFUDC											
	Total CWIP											
000 - Kentucky Division												
	CWIP AFUDC											
	CWIP With Out AFUDC											
	Total CWIP											
Total												
CWIP With Out AFUDC												

Division	with%_account	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
Allocated by Class																				
002-ASAM																				
002-ASAM																				
002 - Dallas Atmos Rate Division																				
012-GRV																				
012-GRV																				
081 - Brentwood Division																				
081 - Brentwood Division																				
081 - Kentucky Division																				
TOTAL																				
CMP																				
002 - Dallas Atmos Rate Division																				
CMP ARJDC																				
CMP With Out ARJDC																				
012 - CHI - Canteen Division																				
CMP ARJDC																				
CMP With Out ARJDC																				
081 - Brentwood Division																				
CMP ARJDC																				
CMP With Out ARJDC																				
002 - Kentucky Division																				
CMP ARJDC																				
CMP With Out ARJDC																				
Total CMP																				
Total CMP																				
Totl																				
CMP With Out ARJDC																				

Division	attfny_account	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
		May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Allocated IV Treats												
	003-Greenville											
	002-ASAM											
	004 - Staffs Almpz Rate Division											
	013-CCV Center Division											
	051 - Brentwood Division											
	008 - Kentucky Division											
	TOTAL											
	CNIP											
	002 - Call Center Division											
	CNIP WITH OIA/AFIDC											
	013 - Call Center Division											
	CNIP AFIDC											
	TOTAL CNIP											
	051 - Brentwood Division											
	CNIP WITH OIA/AFIDC											
	TOTAL CNIP											
	008 - Kentucky Division											
	CNIP WITH OIA/AFIDC											
	TOTAL CNIP											
	CNIP WITH OIA/AFIDC											
	TOTAL CNIP											

Table 1: Monthly Performance Data (2014-2015)

Item	2014												2015											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Item 1	1.2	1.1	1.3	1.2	1.4	1.3	1.5	1.4	1.6	1.5	1.7	1.6	1.8	1.7	1.9	1.8	2.0	1.9	2.1	2.0	2.2	2.1	2.3	2.2
Item 2	2.1	2.0	2.2	2.1	2.3	2.2	2.4	2.3	2.5	2.4	2.6	2.5	2.7	2.6	2.8	2.7	2.9	2.8	3.0	2.9	3.1	3.0	3.2	3.1

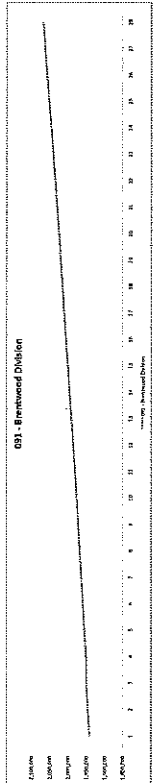
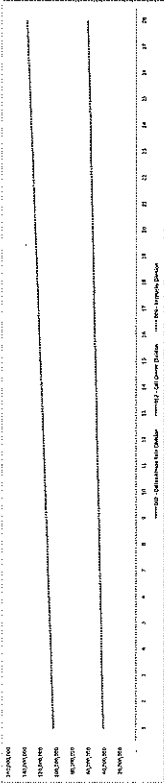
Table 2: Quarterly Performance Data (2014-2015)

Item	2014 Q1				2014 Q2				2014 Q3				2014 Q4				2015 Q1				2015 Q2											
	Jan	Feb	Mar	Q1 Tot	Apr	May	Jun	Q2 Tot	Jul	Aug	Sep	Q3 Tot	Oct	Nov	Dec	Q4 Tot	Jan	Feb	Mar	Q1 Tot	Apr	May	Jun	Q2 Tot	Jul	Aug	Sep	Q3 Tot	Oct	Nov	Dec	Q4 Tot
Item 1	1.2	1.1	1.3	3.6	1.2	1.4	1.3	3.9	1.5	1.6	1.4	4.5	1.6	1.7	1.5	4.8	1.8	1.7	1.9	5.4	1.8	2.0	1.9	5.7	2.0	2.1	2.2	6.3	2.1	2.3	2.2	6.6
Item 2	2.1	2.0	2.2	6.3	2.1	2.3	2.2	6.6	2.4	2.5	2.3	7.2	2.5	2.6	2.4	7.5	2.7	2.6	2.8	8.1	2.7	2.9	2.8	8.4	3.0	3.1	3.2	9.3	3.1	3.2	3.3	9.6

Table 3: Annual Performance Data (2014-2015)

Item	2014												2015											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Item 1	1.2	1.1	1.3	1.2	1.4	1.3	1.5	1.4	1.6	1.5	1.7	1.6	1.8	1.7	1.9	1.8	2.0	1.9	2.1	2.0	2.2	2.1	2.3	2.2
Item 2	2.1	2.0	2.2	2.1	2.3	2.2	2.4	2.3	2.5	2.4	2.6	2.5	2.7	2.6	2.8	2.7	2.9	2.8	3.0	2.9	3.1	3.0	3.2	3.1

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Code	Company	7/79	8/79	9/79	10/79	11/79	12/79	1/80	2/80	3/80	4/80	5/80	6/80	7/80	8/80	9/80	10/80	11/80	12/80	1/81	2/81	3/81	4/81	5/81	6/81	7/81	8/81	9/81	10/81	11/81	12/81	1/82	2/82	3/82	4/82	5/82	6/82	7/82	8/82	9/82	10/82	11/82	12/82					
...

Division	Agency	Fiscal Year	Actual	Amplified	Revised	Original	Revised	Actual	Amplified	Revised	Original	Actual	Amplified	Revised	Original	Actual	Amplified	Revised	Original	
001	State	2000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	
002	County	2000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	
003	City	2000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	
004	Special District	2000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	
005	Non-Profit	2000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	
006	Other	2000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	
007	State	2001	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	10000	
008	County	2001	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000
009	City	2001	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	30000	
010	Special District	2001	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	40000	
011	Non-Profit	2001	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	
012	Other	2001	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	

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Code	Description	2014		2015		2016		2017		2018		2019	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
810	Administrative Services												
811	Information Systems												
812	Legal Services												
813	Professional Services												
814	Travel												
815	Telephone												
816	Postage												
817	Printing												
818	Repairs												
819	Supplies												
820	Utilities												
821	Insurance												
822	Depreciation												
823	Interest												
824	Capital Expenditures												
825	Other												

Station City/County Jan 2015 Feb 2015 Mar 2015 Apr 2015 May 2015 Jun 2015 Jul 2015 Aug 2015 Sep 2015 Oct 2015 Nov 2015 Dec 2015 Total Percent

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Code	Description	Fiscal Year																				
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022									
001	Administrative Expenses																					
002	Salaries & Benefits																					
003	Travel Expenses																					
004	Printing & Supplies																					
005	Postage & Courier																					
006	Telephone Expenses																					
007	Internet Access																					
008	Professional Fees																					
009	Consulting Fees																					
010	Legal Expenses																					
011	Insurance Premiums																					
012	Health Insurance																					
013	Dental Insurance																					
014	Vision Insurance																					
015	Life Insurance																					
016	Disability Insurance																					
017	Term Life Insurance																					
018	Investment Management																					
019	Real Estate Services																					
020	Property Management																					
021	Security Services																					
022	Firearm Training																					
023	Personal Training																					
024	Physical Therapy																					
025	Massage Therapy																					
026	Chiropractic Services																					
027	Yoga Instruction																					
028	Recreational Activities																					
029	Travel Agency Fees																					
030	Event Planning Services																					
031	Catering Services																					
032	Event Rental Services																					
033	Security Guard Services																					
034	Event Staffing Services																					
035	Event Sound Services																					
036	Event Lighting Services																					
037	Event Transportation																					
038	Event Accommodation																					
039	Event Food & Beverage																					
040	Event Merchandise																					
041	Event Signage																					
042	Event Video Production																					
043	Event Photography																					
044	Event DJ Services																					
045	Event Band Services																					
046	Event Music Licensing																					
047	Event Venue Rental																					
048	Event Catering																					
049	Event Bar Services																					
050	Event Bartending																					
051	Event Transportation Services																					
052	Event Limousine Services																					
053	Event Shuttle Services																					
054	Event Car Rental																					
055	Event Vehicle Leasing																					
056	Event Fuel Expenses																					
057	Event Vehicle Insurance																					
058	Event Vehicle Maintenance																					
059	Event Vehicle Repairs																					
060	Event Vehicle Parts																					
061	Event Vehicle Accessories																					
062	Event Vehicle Upkeep																					
063	Event Vehicle Registration																					
064	Event Vehicle Titling																					
065	Event Vehicle Sales Tax																					
066	Event Vehicle License Fees																					
067	Event Vehicle Insurance Premiums																					
068	Event Vehicle Depreciation																					
069	Event Vehicle Maintenance & Repairs																					
070	Event Vehicle Fuel & Oil																					
071	Event Vehicle Tires																					
072	Event Vehicle Wash & Detail																					
073	Event Vehicle Storage																					
074	Event Vehicle Leasing & Rental																					
075	Event Vehicle Transportation																					
076	Event Vehicle Maintenance & Repairs																					
077	Event Vehicle Fuel & Oil																					
078	Event Vehicle Tires																					
079	Event Vehicle Wash & Detail																					
080	Event Vehicle Storage																					
081	Event Vehicle Leasing & Rental																					
082	Event Vehicle Transportation																					
083	Event Vehicle Maintenance & Repairs																					
084	Event Vehicle Fuel & Oil																					
085	Event Vehicle Tires																					
086	Event Vehicle Wash & Detail																					
087	Event Vehicle Storage																					
088	Event Vehicle Leasing & Rental																					
089	Event Vehicle Transportation																					
090	Event Vehicle Maintenance & Repairs																					
091	Event Vehicle Fuel & Oil																					
092	Event Vehicle Tires																					
093	Event Vehicle Wash & Detail																					
094	Event Vehicle Storage																					
095	Event Vehicle Leasing & Rental																					
096	Event Vehicle Transportation																					
097	Event Vehicle Maintenance & Repairs																					
098	Event Vehicle Fuel & Oil																					
099	Event Vehicle Tires																					
100	Event Vehicle Wash & Detail																					

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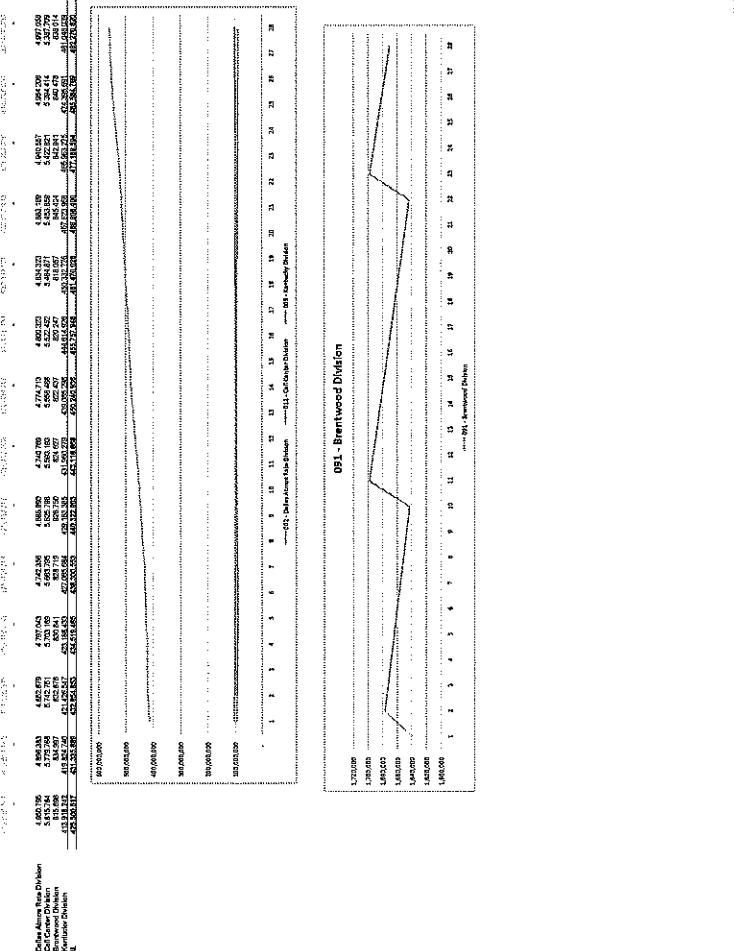
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Office of the Secretary of the Commonwealth
Department of Public Safety
Division of Motor Vehicles
P.O. Box 30200
Hartford, Connecticut 06111-0200
Telephone: (860) 418-6300
Fax: (860) 418-6301
Website: www.dmv.ct.gov

DATE	DESCRIPTION	AMOUNT	MEMO	DATE	DESCRIPTION	AMOUNT	MEMO	DATE	DESCRIPTION	AMOUNT	MEMO
11/01/00	BANK OF AMERICA	100.00		11/01/00	BANK OF AMERICA	100.00		11/01/00	BANK OF AMERICA	100.00	
11/02/00	FIRST NATIONAL BANK	250.00		11/02/00	FIRST NATIONAL BANK	250.00		11/02/00	FIRST NATIONAL BANK	250.00	
11/03/00	CITIBANK	75.00		11/03/00	CITIBANK	75.00		11/03/00	CITIBANK	75.00	
11/04/00	WELLS FARGO	125.00		11/04/00	WELLS FARGO	125.00		11/04/00	WELLS FARGO	125.00	
11/05/00	CHASE BANK	50.00		11/05/00	CHASE BANK	50.00		11/05/00	CHASE BANK	50.00	
11/06/00	PNC FINANCIAL SERVICES	300.00		11/06/00	PNC FINANCIAL SERVICES	300.00		11/06/00	PNC FINANCIAL SERVICES	300.00	
11/07/00	TD BANK	80.00		11/07/00	TD BANK	80.00		11/07/00	TD BANK	80.00	
11/08/00	US BANK	150.00		11/08/00	US BANK	150.00		11/08/00	US BANK	150.00	
11/09/00	ROYAL BANK	60.00		11/09/00	ROYAL BANK	60.00		11/09/00	ROYAL BANK	60.00	
11/10/00	CAPITAL ONE	40.00		11/10/00	CAPITAL ONE	40.00		11/10/00	CAPITAL ONE	40.00	
11/11/00	HANDY BANK	20.00		11/11/00	HANDY BANK	20.00		11/11/00	HANDY BANK	20.00	
11/12/00	AMERICA'S CHOICE BANK	10.00		11/12/00	AMERICA'S CHOICE BANK	10.00		11/12/00	AMERICA'S CHOICE BANK	10.00	
11/13/00	BANK OF THE SOUTH	5.00		11/13/00	BANK OF THE SOUTH	5.00		11/13/00	BANK OF THE SOUTH	5.00	
11/14/00	THE CITIZENS BANK	3.00		11/14/00	THE CITIZENS BANK	3.00		11/14/00	THE CITIZENS BANK	3.00	
11/15/00	FARMERS BANK	2.00		11/15/00	FARMERS BANK	2.00		11/15/00	FARMERS BANK	2.00	
11/16/00	COMMUNITY BANK	1.50		11/16/00	COMMUNITY BANK	1.50		11/16/00	COMMUNITY BANK	1.50	
11/17/00	TRUST BANK	1.00		11/17/00	TRUST BANK	1.00		11/17/00	TRUST BANK	1.00	
11/18/00	THE FIRST BANK	0.50		11/18/00	THE FIRST BANK	0.50		11/18/00	THE FIRST BANK	0.50	
11/19/00	BANK OF THE STATE	0.25		11/19/00	BANK OF THE STATE	0.25		11/19/00	BANK OF THE STATE	0.25	
11/20/00	THE SAVINGS BANK	0.10		11/20/00	THE SAVINGS BANK	0.10		11/20/00	THE SAVINGS BANK	0.10	
11/21/00	THE FEDERAL BANK	0.05		11/21/00	THE FEDERAL BANK	0.05		11/21/00	THE FEDERAL BANK	0.05	
11/22/00	THE NATIONAL BANK	0.02		11/22/00	THE NATIONAL BANK	0.02		11/22/00	THE NATIONAL BANK	0.02	
11/23/00	THE COMMUNITY BANK	0.01		11/23/00	THE COMMUNITY BANK	0.01		11/23/00	THE COMMUNITY BANK	0.01	
11/24/00	THE TRUST BANK	0.00		11/24/00	THE TRUST BANK	0.00		11/24/00	THE TRUST BANK	0.00	
11/25/00	THE BANK OF AMERICA	100.00		11/25/00	THE BANK OF AMERICA	100.00		11/25/00	THE BANK OF AMERICA	100.00	
11/26/00	FIRST NATIONAL BANK	250.00		11/26/00	FIRST NATIONAL BANK	250.00		11/26/00	FIRST NATIONAL BANK	250.00	
11/27/00	CITIBANK	75.00		11/27/00	CITIBANK	75.00		11/27/00	CITIBANK	75.00	
11/28/00	WELLS FARGO	125.00		11/28/00	WELLS FARGO	125.00		11/28/00	WELLS FARGO	125.00	
11/29/00	CHASE BANK	50.00		11/29/00	CHASE BANK	50.00		11/29/00	CHASE BANK	50.00	
11/30/00	PNC FINANCIAL SERVICES	300.00		11/30/00	PNC FINANCIAL SERVICES	300.00		11/30/00	PNC FINANCIAL SERVICES	300.00	
11/31/00	TD BANK	80.00		11/31/00	TD BANK	80.00		11/31/00	TD BANK	80.00	
11/32/00	US BANK	150.00		11/32/00	US BANK	150.00		11/32/00	US BANK	150.00	
11/33/00	ROYAL BANK	60.00		11/33/00	ROYAL BANK	60.00		11/33/00	ROYAL BANK	60.00	
11/34/00	CAPITAL ONE	40.00		11/34/00	CAPITAL ONE	40.00		11/34/00	CAPITAL ONE	40.00	
11/35/00	HANDY BANK	20.00		11/35/00	HANDY BANK	20.00		11/35/00	HANDY BANK	20.00	
11/36/00	AMERICA'S CHOICE BANK	10.00		11/36/00	AMERICA'S CHOICE BANK	10.00		11/36/00	AMERICA'S CHOICE BANK	10.00	
11/37/00	BANK OF THE SOUTH	5.00		11/37/00	BANK OF THE SOUTH	5.00		11/37/00	BANK OF THE SOUTH	5.00	
11/38/00	THE CITIZENS BANK	3.00		11/38/00	THE CITIZENS BANK	3.00		11/38/00	THE CITIZENS BANK	3.00	
11/39/00	FARMERS BANK	2.00		11/39/00	FARMERS BANK	2.00		11/39/00	FARMERS BANK	2.00	
11/40/00	COMMUNITY BANK	1.50		11/40/00	COMMUNITY BANK	1.50		11/40/00	COMMUNITY BANK	1.50	
11/41/00	TRUST BANK	1.00		11/41/00	TRUST BANK	1.00		11/41/00	TRUST BANK	1.00	
11/42/00	THE FIRST BANK	0.50		11/42/00	THE FIRST BANK	0.50		11/42/00	THE FIRST BANK	0.50	
11/43/00	BANK OF THE STATE	0.25		11/43/00	BANK OF THE STATE	0.25		11/43/00	BANK OF THE STATE	0.25	
11/44/00	THE SAVINGS BANK	0.10		11/44/00	THE SAVINGS BANK	0.10		11/44/00	THE SAVINGS BANK	0.10	
11/45/00	THE FEDERAL BANK	0.05		11/45/00	THE FEDERAL BANK	0.05		11/45/00	THE FEDERAL BANK	0.05	
11/46/00	THE NATIONAL BANK	0.02		11/46/00	THE NATIONAL BANK	0.02		11/46/00	THE NATIONAL BANK	0.02	
11/47/00	THE COMMUNITY BANK	0.01		11/47/00	THE COMMUNITY BANK	0.01		11/47/00	THE COMMUNITY BANK	0.01	
11/48/00	THE TRUST BANK	0.00		11/48/00	THE TRUST BANK	0.00		11/48/00	THE TRUST BANK	0.00	
11/49/00	THE BANK OF AMERICA	100.00		11/49/00	THE BANK OF AMERICA	100.00		11/49/00	THE BANK OF AMERICA	100.00	
11/50/00	FIRST NATIONAL BANK	250.00		11/50/00	FIRST NATIONAL BANK	250.00		11/50/00	FIRST NATIONAL BANK	250.00	

Division	Account	Actual Jan	Actual Feb	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual Sept	Actual Oct	Actual Nov	Actual Dec	Actual Total
08 - Nevada Division	8000 - Administration	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8010 - Information Systems	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8020 - General Services	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8030 - Construction	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8040 - Transportation	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8050 - Maintenance	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8060 - Utilities	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8070 - Security	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8080 - Training	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8090 - Other	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8100 - Miscellaneous	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8110 - Supplies	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8120 - Equipment	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8130 - Materials	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8140 - Fuel	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8150 - Labor	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8160 - Contract	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8170 - Insurance	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8180 - Rent	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8190 - Interest	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8200 - Dividend	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8210 - Profit	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8220 - Loss	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8230 - Other	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124
	8240 - Total	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124	26,124



**Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 4
Question No. 4-10
Page 1 of 1**

REQUEST:

Confirm that the ADIT amounts included in the application are calculated using the Equal Life Group depreciation rates. If confirmed, provide ADIT calculated with the Average Life Group depreciation rates.

RESPONSE:

The Company confirms that the ADIT amounts included in the application as originally filed use ELG depreciation rates. Please see the Company's response to Staff DR No. 4-09 for a revenue requirement model and supporting files with ADIT calculated using the Average Life Group depreciation rates.

Respondents: Jennifer Story and Greg Waller