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November 15, 2021

Linda C. Bridwell
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation:
Case No. 2021-00214

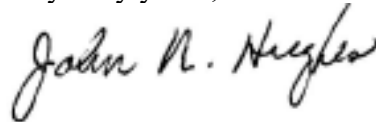
Dear Ms. Bridwell:

Atmos Energy Corporation submits its base period update as required by KRS 278.192.

I certify that the electronic filing is a complete and accurate copy of the original documents and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

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

Very truly yours,



John N. Hughes

And

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Attorneys for Atmos Energy
Corporation

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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)	9.86%	50.42%	4.97%	9.86%	50.42%	4.97%
3	Customer Support (Div 012)	11.02%	50.43%	5.56%	11.02%	50.43%	5.56%
4	Kentucky/Mid-States						
5	Mid-States General Office (Div 091)	100%	50.42%	50.42%	100%	50.42%	50.42%
6							
7							
8	Greenville Avenue Data Center			1.56%			1.56%
9	Charles K. Vaughan Center			2.48%			2.48%
10	AEAM			6.11%			6.11%
11	ALGN			4.64%			
12							
13	Kentucky Composite Tax			24.95%			
14							
15	Rate of Return on Equity			10.35%			
16							
17	STDRATE			25.17%			
18							
19	LTD RATE			4.00%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
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Schedule	Pages	Description
A	1	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Overall Financial Summary
Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s): _____

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

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)
1	Rate Base	B-1	\$ 541,353,073	\$ 583,089,824
2	Adjusted Operating Income	C-1	\$ 26,343,089	\$ 29,416,838
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	4.87%	5.04%
4	Required Rate of Return	J-1	7.81%	7.66%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 42,279,675	\$ 44,664,681
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 15,936,586	\$ 15,247,843
7	Gross Revenue Conversion Factor	H	1.34184	1.34184
8	Revenue Deficiency (line 6 times line 7)	C-1	\$ 21,384,333	\$ 20,460,151
9	Rate Strike Difference			(1,558)
10	Amortization of Excess ADIT	WP B.5 B1, WP B.5 F1	(1,463,766)	(5,406,740)
11	Subtotal (line 8 plus line 9 plus line 10)		\$ 19,920,567	\$ 15,051,854
12	Amortization of COS and Depreciation Reserves	F-12		(9,862,441)
13	Revenue Increase Requested	C-1		\$ 5,189,412
14	Adjusted Operating Revenues	C-1		\$ 173,466,923
15	Revenue Requirements (line 12 plus line 13)	C-1		\$ 178,656,335

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
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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	3	Deferred Credits & Accumulated Deferred Income Taxes
B-6	2	Customer Advances For Construction

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Jurisdictional Rate Base Summary
Base Period: Twelve Months Ended September 30, 2021

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 840,875,512	\$ 812,923,359
2	Construction Work in Progress	B-2 B	-	0
3	Accumulated Depreciation and Amortization	B-3 B	<u>(186,872,405)</u>	<u>(184,054,160)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 654,003,107	\$ 628,869,199
5	Cash Working Capital Allowance	B-4.2 B	\$ (3,207,973)	\$ (3,207,973)
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 B	20,870,665	11,864,835
7	Customer Advances For Construction	B-6 B	(772,543)	(724,233)
8	Regulatory Assets / Liabilities*	WP B-5 B1; F-6	(30,741,071)	(31,441,310)
9	Deferred Income Taxes and Investment Tax Credits	B-5 B	<u>(69,012,474)</u>	<u>(64,007,444)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 571,139,711</u>	<u>\$ 541,353,073</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Jurisdictional Rate Base Summary
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

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	\$ 888,768,712	\$ 869,694,856
2	Construction Work in Progress	B-2 F	0	0
3	Accumulated Depreciation and Amortization	B-3 F	<u>(191,219,418)</u>	<u>(186,973,043)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 697,549,293	\$ 682,721,813
5	Cash Working Capital Allowance	B-4.2 F	\$ (3,062,527)	\$ (3,062,527)
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	17,069,502	8,617,141
7	Customer Advances For Construction	B-6 F	(683,775)	(683,775)
8	Regulatory Assets / Liabilities	WP B-5 F1; F-6	(24,733,969)	(27,462,375)
9	Deferred Income Taxes and Investment Tax Credits	B-5 F	<u>(74,054,147) *</u>	<u>(77,040,453)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 612,084,378</u>	<u>\$ 583,089,824</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. 2021-00214
 Plant in Service by Accounts and SubAccounts
Base Period: Twelve Months Ended September 30, 2021

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month			
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	-	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	-	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
16	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	9,083,126	-	9,083,126	100%	100%	9,083,126	9,083,126	100%	100%	9,083,126
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	829,030	-	829,030	100%	100%	829,030	829,030	100%	100%	829,030
32												
33		Total Storage Plant	\$ 16,168,207	\$ -	\$ 16,168,207			\$ 16,168,207	\$ 16,168,207			\$ 16,168,207

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Base Period: Twelve Months Ended September 30, 2021

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month				
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
34													
35		Transmission Plant											
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970	
37	36520	Rights of Way	867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772	
38	36602	Structures & Improvements	49,002	-	49,002	100%	100%	49,002	49,002	100%	100%	49,002	
39	36603	Other Structures	60,826	-	60,826	100%	100%	60,826	60,826	100%	100%	60,826	
40	36700	Mains Cathodic Protection	47,233	-	47,233	100%	100%	47,233	47,233	100%	100%	47,233	
41	36701	Mains - Steel	27,828,361	-	27,828,361	100%	100%	27,828,361	27,828,361	100%	100%	27,828,361	
42	36703	Mains - Anodes	50,427	-	50,427	100%	100%	50,427	51,120	100%	100%	51,120	
43	36900	Meas. & Reg. Equipment	1,999,587	-	1,999,587	100%	100%	1,999,587	1,999,587	100%	100%	1,999,587	
44	36901	Meas. & Reg. Equipment	2,269,499	-	2,269,499	100%	100%	2,269,499	2,269,499	100%	100%	2,269,499	
45													
46		Total Transmission Plant	\$ 33,199,678	\$ -	\$ 33,199,678			\$ 33,199,678	\$ 33,200,371			\$ 33,200,371	
47													
48		Distribution Plant											
49	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,167	
50	37401	Land	428,640	-	428,640	100%	100%	428,640	428,640	100%	100%	428,640	
51	37402	Land Rights	3,561,926	-	3,561,926	100%	100%	3,561,926	3,561,926	100%	100%	3,561,926	
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	3,217,087	-	3,217,087	100%	100%	3,217,087	3,032,286	100%	100%	3,032,286	
58	37601	Mains - Steel	207,314,871	-	207,314,871	100%	100%	207,314,871	207,667,132	100%	100%	207,667,132	
59	37602	Mains - Plastic	198,625,568	-	198,625,568	100%	100%	198,625,568	180,693,882	100%	100%	180,693,882	
60	37603	Mains - Anodes	3,339,091	-	3,339,091	100%	100%	3,339,091	3,751,715	100%	100%	3,751,715	
61	37604	Mains - Leak Clamps	10,068,427	-	10,068,427	100%	100%	10,068,427	10,576,557	100%	100%	10,576,557	
62	37800	Meas & Reg. Sta. Equip - General	23,291,152	-	23,291,152	100%	100%	23,291,152	22,771,062	100%	100%	22,771,062	
63	37900	Meas & Reg. Sta. Equip - City Gate	5,315,445	-	5,315,445	100%	100%	5,315,445	5,041,625	100%	100%	5,041,625	
64	37905	Meas & Reg. Sta. Equipment T.b.	1,731,996	-	1,731,996	100%	100%	1,731,996	1,728,508	100%	100%	1,728,508	
65	38000	Services	174,810,820	-	174,810,820	100%	100%	174,810,820	165,967,400	100%	100%	165,967,400	
66	38100	Meters	44,463,346	-	44,463,346	100%	100%	44,463,346	46,400,331	100%	100%	46,400,331	
67	38200	Meter Installaitons	60,300,522	-	60,300,522	100%	100%	60,300,522	57,231,294	100%	100%	57,231,294	
68	38300	House Regulators	3,738,539	-	3,738,539	100%	100%	3,738,539	3,791,262	100%	100%	3,791,262	
69	38400	House Reg. Installations	278,493	-	278,493	100%	100%	278,493	271,565	100%	100%	271,565	
70	38500	Ind. Meas. & Reg. Sta. Equipment	5,299,319	-	5,299,319	100%	100%	5,299,319	5,286,838	100%	100%	5,286,838	
71													
72		Total Distribution Plant	\$ 746,805,450	\$ -	\$ 746,805,450			\$ 746,805,450	\$ 719,222,230			\$ 719,222,230	

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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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021			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	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697	100%	100%	\$ 1,211,697	100%	100%	\$ 1,211,697	
76	39000	Structures & Improvements	8,662,906	-	8,662,906	100%	100%	8,577,429	100%	100%	8,577,429	
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%	710,303	100%	100%	710,303	
79	39004	Air Conditioning Equipment	12,955	-	12,955	100%	100%	12,955	100%	100%	12,955	
80	39009	Improvement to leased Premises	1,267,195	-	1,267,195	100%	100%	1,247,810	100%	100%	1,247,810	
81	39100	Office Furniture & Equipment	1,753,373	-	1,753,373	100%	100%	1,753,373	100%	100%	1,753,373	
82	39103	Office Machines	-	-	-	100%	100%	-	100%	100%	-	
83	39200	Transportation Equipment	191,969	-	191,969	100%	100%	191,969	100%	100%	191,969	
84	39202	Trailers	27,064	-	27,064	100%	100%	30,699	100%	100%	30,699	
85	39400	Tools, Shop & Garage Equipment	5,557,135	-	5,557,135	100%	100%	5,390,243	100%	100%	5,390,243	
86	39603	Ditchers	-	-	-	100%	100%	-	100%	100%	-	
87	39604	Backhoes	-	-	-	100%	100%	-	100%	100%	-	
88	39605	Welders	-	-	-	100%	100%	2,714	100%	100%	2,714	
89	39700	Communication Equipment	425,326	-	425,326	100%	100%	425,326	100%	100%	425,326	
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	3,824,953	-	3,824,953	100%	100%	3,881,442	100%	100%	3,881,442	
94	39901	Servers Hardware	35,815	-	35,815	100%	100%	35,815	100%	100%	35,815	
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	748,598	-	748,598	100%	100%	884,755	100%	100%	884,755	
98	39907	Other Tang. Property - PC Software	-	-	-	100%	100%	-	100%	100%	-	
99	39908	Other Tang. Property - Mainframe S/W	65,606	-	65,606	100%	100%	65,606	100%	100%	65,606	
100												
101		Total General Plant	\$ 24,801,504	\$ -	\$ 24,801,504			\$ 24,801,504			\$ 24,729,848	
102												
103		Total Plant (Div 9)	\$ 821,103,021	\$ -	\$ 821,103,021			\$ 821,103,021			\$ 793,448,838	
104												
105		CWIP Without AFUDC	\$ 1,473,899	\$ (1,473,899)	\$ -	100%	100%	\$ -	100%	100%	\$ -	

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

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021			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%	50.42%	\$ 93,433	\$ 185,309	100%	50.42%	93,433
111	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	50.42%	559,436	1,109,552	100%	50.42%	559,436
112												
113		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 652,869	\$ 1,294,861			\$ 652,869
114												
115		<u>Distribution Plant</u>										
116	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.42%	\$ -	\$ -	100%	50.42%	\$ -
117	35010	Land	-	-	-	100%	50.42%	-	-	100%	50.42%	-
118	37402	Land Rights	-	-	-	100%	50.42%	-	-	100%	50.42%	-
119	37403	Land Other	-	-	-	100%	50.42%	-	-	100%	50.42%	-
120	36602	Structures & Improvements	-	-	-	100%	50.42%	-	-	100%	50.42%	-
121	37402	Land Rights	-	-	-	100%	50.42%	-	-	100%	50.42%	-
122	37501	Structures & Improvements T.B.	-	-	-	100%	50.42%	-	-	100%	50.42%	-
123	37503	Improvements	-	-	-	100%	50.42%	-	-	100%	50.42%	-
124	36700	Mains Cathodic Protection	-	-	-	100%	50.42%	-	-	100%	50.42%	-
125	36701	Mains - Steel	-	-	-	100%	50.42%	-	-	100%	50.42%	-
126	37602	Mains - Plastic	-	-	-	100%	50.42%	-	-	100%	50.42%	-
127	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.42%	-	-	100%	50.42%	-
128	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.42%	-	-	100%	50.42%	-
129	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.42%	-	-	100%	50.42%	-
130	38000	Services	-	-	-	100%	50.42%	-	-	100%	50.42%	-
131	38100	Meters	-	-	-	100%	50.42%	-	-	100%	50.42%	-
132	38200	Meter Installaitons	-	-	-	100%	50.42%	-	-	100%	50.42%	-
133	38300	House Regulators	-	-	-	100%	50.42%	-	-	100%	50.42%	-
134	38400	House Reg. Installations	-	-	-	100%	50.42%	-	-	100%	50.42%	-
135	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-
136	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.42%	-	-	100%	50.42%	-
137												
138		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Base Period: Twelve Months Ended September 30, 2021

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month				
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
139													
140		General Plant											
141	39001	Structures Frame	\$ 179,339	-	179,339	100%	50.42%	90,422	\$ 179,339	100%	50.42%	90,422	
142	39004	Air Conditioning Equipment	15,384	-	15,384	100%	50.42%	7,757	15,384	100%	50.42%	7,757	
143	39009	Improvement to leased Premises	38,834	-	38,834	100%	50.42%	19,580	38,834	100%	50.42%	19,580	
144	39100	Office Furniture & Equipment	26,928	-	26,928	100%	50.42%	13,577	27,866	100%	50.42%	14,050	
145	39101	Office Furniture And	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
146	39103	Office Machines	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
147	39200	Transportation Equipment	27,285	-	27,285	100%	50.42%	13,757	27,285	100%	50.42%	13,757	
148	39300	Stores Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
149	39400	Tools, Shop & Garage Equipment	110,227	-	110,227	100%	50.42%	55,577	117,277	100%	50.42%	59,131	
150	39600	Power Operated Equipment	9,479	-	9,479	100%	50.42%	4,779	17,120	100%	50.42%	8,632	
151	39700	Communication Equipment	-	-	-	100%	50.42%	-	8,663	100%	50.42%	4,368	
152	39701	Communication Equip.	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
153	39702	Communication Equip.	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
154	39800	Miscellaneous Equipment	-	-	-	100%	50.42%	-	1,047	100%	50.42%	528	
155	39900	Other Tangible Property	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
156	39901	Other Tangible Property - Servers - H/W	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
157	39902	Other Tangible Property - Servers - S/W	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
158	39903	Other Tangible Property - Network - H/W	28,266	-	28,266	100%	50.42%	14,252	28,266	100%	50.42%	14,252	
159	39906	Other Tang. Property - PC Hardware	-	-	-	100%	50.42%	-	6,678	100%	50.42%	3,367	
160	39907	Other Tang. Property - PC Software	78,586	-	78,586	100%	50.42%	39,623	78,586	100%	50.42%	39,623	
161	39908	Other Tang. Property - Mainframe S/W	237,875	-	237,875	100%	50.42%	119,936	374,175	100%	50.42%	188,659	
162													
163		Total General Plant	\$ 752,202	\$ -	\$ 752,202			\$ 379,260	\$ 920,519			\$ 464,125	
164													
165		Total Plant (Div 91)	<u>\$ 2,047,063</u>	<u>\$ -</u>	<u>\$ 2,047,063</u>			<u>\$ 1,032,129</u>	<u>\$ 2,215,379</u>			<u>\$ 1,116,994</u>	
166													
167		CWIP Without AFUDC	\$ (36,799)	\$ 36,799	\$ -	100%	50.42%	\$ -	\$ -	100%	50.42%	\$ -	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Base Period: Twelve Months Ended September 30, 2021

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
168												
169		Shared Services General Office (Division 002)										
170												
171		<u>General Plant</u>										
172	39000	Structures & Improvements	\$ 5,905,607	\$ -	\$ 5,905,607	9.86%	50.42%	\$ 293,592	\$ 5,774,630	9.86%	50.42%	\$ 287,081
173	39005	G-Structures & Improvements	9,196,633	-	9,196,633	100.00%	1.56%	143,428	9,190,062	100.00%	1.56%	143,326
174	39009	Improvement to leased Premises	9,896,645	-	9,896,645	9.86%	50.42%	492,003	9,869,976	9.86%	50.42%	490,677
175	39020	Struct & Improv AEAM	2,116	-	2,116	100.00%	6.11%	129	2,116	100.00%	6.11%	129
176	39029	Improv-Leased AEAM	31,824	-	31,824	9.86%	6.11%	192	31,824	9.86%	6.11%	192
177	39100	Office Furniture & Equipment	6,072,473	-	6,072,473	9.86%	50.42%	301,888	6,004,086	9.86%	50.42%	298,488
178	39102	Remittance Processing Equip	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
179	39103	Office Machines	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
180	39104	G-Office Furniture & Equip.	71,036	-	71,036	100.00%	1.56%	1,108	71,036	100.00%	1.56%	1,108
181	39120	Off Furn & Equip-AEAM	263,338	-	263,338	100.00%	6.11%	16,080	263,338	100.00%	6.11%	16,080
182	39200	Transportation Equipment	315,397	-	315,397	9.86%	50.42%	15,680	314,526	9.86%	50.42%	15,636
183	39300	Stores Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
184	39400	Tools, Shop & Garage Equipment	76,071	-	76,071	9.86%	50.42%	3,782	76,211	9.86%	50.42%	3,789
185	39420	Tools And Garage-AEAM	-	-	-	100.00%	6.11%	-	-	100.00%	6.11%	-
186	39500	Laboratory Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
187	39700	Communication Equipment	527,385	-	527,385	9.86%	50.42%	26,218	395,523	9.86%	50.42%	19,663
188	39720	Commun Equip AEAM	8,824	-	8,824	100.00%	6.11%	539	8,824	100.00%	6.11%	539
189	39800	Miscellaneous Equipment	136,510	-	136,510	9.86%	50.42%	6,786	136,510	9.86%	50.42%	6,786
190	39820	Misc Equip - AEAM	7,388	-	7,388	100.00%	6.11%	451	7,388	100.00%	6.11%	451
191	39900	Other Tangible Property	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
192	39901	Other Tangible Property - Servers - H/W	27,020,913	-	27,020,913	9.86%	50.42%	1,343,321	25,826,408	9.86%	50.42%	1,283,937
193	39902	Other Tangible Property - Servers - S/W	7,599,910	-	7,599,910	9.86%	50.42%	377,823	7,673,509	9.86%	50.42%	381,482
194	39903	Other Tangible Property - Network - H/W	3,810,974	-	3,810,974	9.86%	50.42%	189,459	3,806,328	9.86%	50.42%	189,228
195	39904	Other Tang. Property - CPU	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
196	39905	Other Tangible Property - MF - Hardware	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
197	39906	Other Tang. Property - PC Hardware	2,907,294	-	2,907,294	9.86%	50.42%	144,534	2,800,156	9.86%	50.42%	139,207
198	39907	Other Tang. Property - PC Software	1,182,201	-	1,182,201	9.86%	50.42%	58,772	1,182,201	9.86%	50.42%	58,772
199	39908	Other Tang. Property - Mainframe S/W	86,093,741	-	86,093,741	9.86%	50.42%	4,280,075	84,402,648	9.86%	50.42%	4,196,003
200	39909	Other Tang. Property - Application Software	-	-	-	9.86%	50.42%	-	5,514	9.86%	50.42%	274
201	39921	Servers-Hardware-AEAM	1,324,663	-	1,324,663	100.00%	6.11%	80,889	1,284,298	100.00%	6.11%	78,424
202	39922	Servers-Software-AEAM	5,425,529	-	5,425,529	100.00%	6.11%	331,303	5,183,376	100.00%	6.11%	316,516
203	39923	Network Hardware-AEAM	184,214	-	184,214	100.00%	6.11%	11,249	146,717	100.00%	6.11%	8,959
204	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
205	39926	Pc Hardware-AEAM	376,232	-	376,232	100.00%	6.11%	22,974	338,433	100.00%	6.11%	20,666
206	39928	Application SW-AEAM	27,358,543	-	27,358,543	100.00%	6.11%	1,670,613	24,792,257	100.00%	6.11%	1,513,906
207	39931	ALGN-Servers-Hardware	297,267	-	297,267	100.00%	4.64%	13,784	297,267	100.00%	4.64%	13,784
208	39932	ALGN-Servers-Software	783,917	-	783,917	100.00%	4.64%	36,351	783,917	100.00%	4.64%	36,351
209	39938	ALGN-Application SW	20,190,047	-	20,190,047	100.00%	4.64%	936,226	20,121,087	100.00%	4.64%	933,029
210												
211		Total General Plant (Div 2)	\$ 217,066,693	\$ -	\$ 217,066,693			\$ 10,799,249	\$ 210,790,168			\$ 10,454,485
212												
213		CWIP Without AFUDC	\$ 14,575,946	\$(14,575,946)	\$ -	9.86%	50.42%	\$ -	\$ -	9.86%	50.42%	\$ -
214												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Base Period: Twelve Months Ended September 30, 2021

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021			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)							
215		Shared Services Customer Support (Division 012)										
216												
217		General Plant										
218	38900	Land	\$ 2,874,240	-	\$ 2,874,240	11.02%	50.43%	\$ 159,733	\$ 2,874,240	11.02%	50.43%	\$ 159,733
219	38910	CKV-Land & Land Rights	1,886,443	-	1,886,442.92	100.00%	2.48%	46,763	1,886,443	100.00%	2.48%	46,763
220	39000	Structures & Improvements	13,511,944	-	13,511,944.02	11.02%	50.43%	750,911	13,288,732	11.02%	50.43%	738,506
221	39009	Improvement to leased Premises	2,820,614	-	2,820,613.55	11.02%	50.43%	156,752	2,820,614	11.02%	50.43%	156,752
222	39010	CKV-Structures & Improvements	12,586,758	-	12,586,757.72	100.00%	2.48%	312,010	12,569,231	100.00%	2.48%	311,576
223	39100	Office Furniture & Equipment	2,710,774	-	2,710,773.91	11.02%	50.43%	150,648	2,658,627	11.02%	50.43%	147,750
224	39101	Office Furniture And	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
225	39102	Remittance Processing	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
226	39103	39103-Office Furn. - Copiers & Type	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
227	39110	CKV-Office Furn & Eq	565,504	-	565,503.97	100.00%	2.48%	14,018	542,946	100.00%	2.48%	13,459
228	39210	CKV-Transportation Eq	96,290	-	96,290.22	100.00%	2.48%	2,387	96,290	100.00%	2.48%	2,387
229	39410	CKV-Tools Shop Garage	595,558	-	595,557.66	100.00%	2.48%	14,763	594,120	100.00%	2.48%	14,728
230	39510	CKV-Laboratory Equip	23,632	-	23,632.07	100.00%	2.48%	586	23,632	100.00%	2.48%	586
231	39700	Communication Equipment	1,913,117	-	1,913,117.11	11.02%	50.43%	106,319	1,913,117	11.02%	50.43%	106,319
232	39710	CKV-Communication Equipment	345,956	-	345,956.06	100.00%	2.48%	8,576	336,256	100.00%	2.48%	8,335
233	39800	Miscellaneous Equipment	71,377	-	71,376.73	11.02%	50.43%	3,967	71,377	11.02%	50.43%	3,967
234	39810	CKV-Misc Equipment	545,396	-	545,395.62	100.00%	2.48%	13,520	545,396	100.00%	2.48%	13,520
235	39900	Other Tangible Property	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
236	39901	Other Tangible Property - Servers - H/W	9,983,514	-	9,983,514.32	11.02%	50.43%	554,822	9,936,408	11.02%	50.43%	552,205
237	39902	Other Tangible Property - Servers - S/W	2,208,691	-	2,208,691.44	11.02%	50.43%	122,746	2,208,691	11.02%	50.43%	122,746
238	39903	Other Tangible Property - Network - H/W	338,088	-	338,087.79	11.02%	50.43%	18,789	338,088	11.02%	50.43%	18,789
239	39906	Other Tang. Property - PC Hardware	792,277	-	792,276.94	11.02%	50.43%	44,030	707,806	11.02%	50.43%	39,336
240	39907	Other Tang. Property - PC Software	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
241	39908	Other Tang. Property - Mainframe S/W	98,075,501	-	98,075,500.90	11.02%	50.43%	5,450,434	97,820,232	11.02%	50.43%	5,436,248
242	39910	CKV-Other Tangible Property	301,111	-	301,110.64	100.00%	2.48%	7,464	301,111	100.00%	2.48%	7,464
243	39916	CKV-Oth Tang Prop-PC Hardware	72,357	-	72,356.72	100.00%	2.48%	1,794	72,357	100.00%	2.48%	1,794
244	39917	CKV-Oth Tang Prop-PC Software	3,299	-	3,299.04	100.00%	2.48%	82	3,299	100.00%	2.48%	82
245	39918	CKV-Oth Tang Prop-App	-	-	-	100.00%	2.48%	-	-	100.00%	2.48%	-
246	39924	Oth Tang Prop - Gen.	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
247												
248		Total General Plant (Div 12)	<u>\$ 152,322,439</u>	<u>\$ -</u>	<u>\$ 152,322,439</u>			<u>\$ 7,941,113</u>	<u>\$ 151,609,013</u>			<u>\$ 7,903,042</u>
249												
250		CWIP Without AFUDC	\$ 463,344	\$ (463,344)	\$ -	11.02%	50.43%	\$ -	\$ -	11.02%	50.43%	\$ -
251												
252		Total Plant (Div 009, 091, 002, 012)	<u>\$ 1,192,539,216</u>	<u>\$ -</u>	<u>\$ 1,192,539,216</u>			<u>\$ 840,875,512</u>	<u>\$ 1,158,063,398</u>			<u>\$ 812,923,359</u>
253												
254		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	<u>\$ 16,476,390</u>	<u>\$(16,476,390)</u>	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022				Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month			
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)	Allocation (d)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
Kentucky Direct (Division 009)													
1		<u>Intangible Plant</u>											
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72	
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853	
4													
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182	
6													
7		<u>Natural Gas Production Plant</u>											
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -	
9	33202	Tributary Lines	-	-	-	100%	100%	-	-	100%	100%	-	
10	33400	Field Meas. & Reg. Sta. Equip	-	-	-	100%	100%	-	-	100%	100%	-	
11													
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -	
13													
14		<u>Storage Plant</u>											
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69	
16	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682	
17	35100	Structures and Improvements	17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916	
18	35102	Compression Station Equipment	153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261	
19	35103	Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138	
20	35104	Other Structures	137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443	
21	35200	Wells \ Rights of Way	9,083,126	-	9,083,126	100%	100%	9,083,126	9,083,126	100%	100%	9,083,126	
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	829,030	-	829,030	100%	100%	829,030	829,030	100%	100%	829,030	
32													
33		Total Storage Plant	\$ 16,168,207	\$ -	\$ 16,168,207			\$ 16,168,207	\$ 16,168,207			\$ 16,168,207	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022			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	47,233	-	47,233	100%	100%	47,233	47,233	100%	100%	47,233
41	36701	Mains - Steel	27,828,361	-	27,828,361	100%	100%	27,828,361	27,828,361	100%	100%	27,828,361
42	36703	Mains - Anodes	51,177	-	51,177	100%	100%	51,177	51,177	100%	100%	51,177
43	36900	Meas. & Reg. Equipment	1,999,587	-	1,999,587	100%	100%	1,999,587	1,999,587	100%	100%	1,999,587
44	36901	Meas. & Reg. Equipment	2,269,499	-	2,269,499	100%	100%	2,269,499	2,269,499	100%	100%	2,269,499
45												
46		Total Transmission Plant	\$ 33,200,428	\$ -	\$ 33,200,428			\$ 33,200,428	\$ 33,200,428			\$ 33,200,428
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	428,640	-	428,640	100%	100%	428,640	428,640	100%	100%	428,640
51	37402	Land Rights	3,561,926	-	3,561,926	100%	100%	3,561,926	3,561,926	100%	100%	3,561,926
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	3,650,460	-	3,650,460	100%	100%	3,650,460	3,501,545	100%	100%	3,501,545
58	37601	Mains - Steel	206,592,279	-	206,592,279	100%	100%	206,592,279	206,849,854	100%	100%	206,849,854
59	37602	Mains - Plastic	217,359,436	-	217,359,436	100%	100%	217,359,436	208,225,451	100%	100%	208,225,451
60	37603	Mains - Anodes	3,501,230	-	3,501,230	100%	100%	3,501,230	3,567,922	100%	100%	3,567,922
61	37604	Mains - Leak Clamps	10,571,512	-	10,571,512	100%	100%	10,571,512	10,571,512	100%	100%	10,571,512
62	37800	Meas & Reg. Sta. Equip - General	23,122,787	-	23,122,787	100%	100%	23,122,787	23,019,538	100%	100%	23,019,538
63	37900	Meas & Reg. Sta. Equip - City Gate	4,425,949	-	4,425,949	100%	100%	4,425,949	4,548,555	100%	100%	4,548,555
64	37905	Meas & Reg. Sta. Equipment T.b.	1,720,564	-	1,720,564	100%	100%	1,720,564	1,721,573	100%	100%	1,721,573
65	38000	Services	192,617,694	-	192,617,694	100%	100%	192,617,694	186,094,701	100%	100%	186,094,701
66	38100	Meters	51,359,555	-	51,359,555	100%	100%	51,359,555	50,260,826	100%	100%	50,260,826
67	38200	Meter Installaitons	58,468,509	-	58,468,509	100%	100%	58,468,509	58,099,827	100%	100%	58,099,827
68	38300	House Regulators	2,279,247	-	2,279,247	100%	100%	2,279,247	2,625,437	100%	100%	2,625,437
69	38400	House Reg. Installations	354,635	-	354,635	100%	100%	354,635	335,835	100%	100%	335,835
70	38500	Ind. Meas. & Reg. Sta. Equipment	5,391,372	-	5,391,372	100%	100%	5,391,372	5,367,015	100%	100%	5,367,015
71												
72		Total Distribution Plant	\$ 786,426,000	\$ -	\$ 786,426,000			\$ 786,426,000	\$ 769,800,363			\$ 769,800,363

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022			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	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	9,364,825	-	9,364,825	100%	100%	9,364,825	9,181,838	100%	100%	9,181,838
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	1,753,373	-	1,753,373	100%	100%	1,753,373	1,753,373	100%	100%	1,753,373
82	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
83	39200	Transportation Equipment	191,969	-	191,969	100%	100%	191,969	191,969	100%	100%	191,969
84	39202	Trailers	27,064	-	27,064	100%	100%	27,064	27,064	100%	100%	27,064
85	39400	Tools, Shop & Garage Equipment	9,532,937	-	9,532,937	100%	100%	9,532,937	8,593,396	100%	100%	8,593,396
86	39603	Ditchers	-	-	-	100%	100%	-	-	100%	100%	-
87	39604	Backhoes	-	-	-	100%	100%	-	-	100%	100%	-
88	39605	Welders	-	-	-	100%	100%	-	-	100%	100%	-
89	39700	Communication Equipment	425,326	-	425,326	100%	100%	425,326	425,326	100%	100%	425,326
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	3,889,123	-	3,889,123	100%	100%	3,889,123	3,889,123	100%	100%	3,889,123
94	39901	Servers Hardware	35,815	-	35,815	100%	100%	35,815	35,815	100%	100%	35,815
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	(191,017)	-	(191,017)	100%	100%	(191,017)	38,249	100%	100%	38,249
98	39907	Other Tang. Property - PC Software	-	-	-	100%	100%	-	-	100%	100%	-
99	39908	Other Tang. Property - Mainframe S/W	65,606	-	65,606	100%	100%	65,606	65,606	100%	100%	65,606
100												
101		Total General Plant	\$ 28,582,780	\$ -	\$ 28,582,780			\$ 28,582,780	\$ 27,689,518			\$ 27,689,518
102												
103		Total Plant (Div 9)	\$ 864,505,598	\$ -	\$ 864,505,598			\$ 864,505,598	\$ 846,986,698			\$ 846,986,698
104												
105		CWIP Without AFUDC	\$ 8,127,183	\$ (8,127,183)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Plant in Service by Accounts and SubAccounts
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month				
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
106													
107		Kentucky-Mid-States General Office (Division 091)											
108													
109		<u>Intangible Plant</u>											
110	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	50.42%	\$ 93,433	\$ 185,309	100%	50.42%	\$ 93,433	
111	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	50.42%	559,436	1,109,552	100%	50.42%	559,436	
112													
113		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 652,869	\$ 1,294,861			\$ 652,869	
114													
115		<u>Distribution Plant</u>											
116	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.42%	\$ -	\$ -	100%	50.42%	\$ -	
117	35010	Land	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
118	37402	Land Rights	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
119	37403	Land Other	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
120	36602	Structures & Improvements	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
121	37402	Land Rights	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
122	37501	Structures & Improvements T.B.	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
123	37503	Improvements	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
124	36700	Mains Cathodic Protection	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
125	36701	Mains - Steel	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
126	37602	Mains - Plastic	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
127	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
128	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
129	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
130	38000	Services	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
131	38100	Meters	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
132	38200	Meter Installaitons	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
133	38300	House Regulators	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
134	38400	House Reg. Installations	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
135	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
136	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
137													
138		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month				
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
139													
140		General Plant **											
141	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	50.42%	\$ 90,422	\$ 179,339	100%	50.42%	\$ 90,422	
142	39004	Air Conditioning Equipment	15,384	-	15,384	100%	50.42%	7,757	15,384	100%	50.42%	7,757	
143	39009	Improvement to leased Premises	38,834	-	38,834	100%	50.42%	19,580	38,834	100%	50.42%	19,580	
144	39100	Office Furniture & Equipment	26,928	-	26,928	100%	50.42%	13,577	26,928	100%	50.42%	13,577	
145	39101	Office Furniture And	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
146	39103	Office Machines	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
147	39200	Transportation Equipment	27,285	-	27,285	100%	50.42%	13,757	27,285	100%	50.42%	13,757	
148	39300	Stores Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
149	39400	Tools, Shop & Garage Equipment	170,907	-	170,907	100%	50.42%	86,171	151,739	100%	50.42%	76,507	
150	39600	Power Operated Equipment	20,516	-	20,516	100%	50.42%	10,344	20,516	100%	50.42%	10,344	
151	39700	Communication Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
152	39701	Communication Equip.	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
153	39702	Communication Equip.	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
154	39800	Miscellaneous Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
155	39900	Other Tangible Property	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
156	39901	Other Tangible Property - Servers - H/W	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
157	39902	Other Tangible Property - Servers - S/W	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
158	39903	Other Tangible Property - Network - H/W	28,266	-	28,266	100%	50.42%	14,252	28,266	100%	50.42%	14,252	
159	39906	Other Tang. Property - PC Hardware	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
160	39907	Other Tang. Property - PC Software	78,586	-	78,586	100%	50.42%	39,623	78,586	100%	50.42%	39,623	
161	39908	Other Tang. Property - Mainframe S/W	237,875	-	237,875	100%	50.42%	119,936	237,875	100%	50.42%	119,936	
162													
163		Total General Plant	\$ 823,919	\$ -	\$ 823,919			\$ 415,420	\$ 804,751			\$ 405,755	
164													
165		Total Plant (Div 91)	<u>\$ 2,118,780</u>	<u>\$ -</u>	<u>\$ 2,118,780</u>			<u>\$ 1,068,289</u>	<u>\$ 2,099,612</u>			<u>\$ 1,058,624</u>	
166													
167		CWIP Without AFUDC	\$ (36,799)	\$ 36,799	\$ -	100%	50.42%	\$ -	\$ -	100%	50.42%	\$ -	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
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FR 16(8)(b)2
 Schedule B-2 F
 Witness: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022		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 (a)	Adjustments (b)								
168												
169		Shared Services General Office (Division 002)										
170												
171		General Plant										
172	39000	Structures & Improvements	\$ 13,031,590	\$ -	\$ 13,031,590	9.86%	50.42%	\$ 647,854	\$ 10,693,275	9.86%	50.42%	\$ 531,607
173	39005	G-Structures & Improvements	9,187,142	-	9,187,142	100.00%	1.56%	143,280	9,187,142	100.00%	1.56%	143,280
174	39009	Improvement to leased Premises	9,873,727	-	9,873,727	9.86%	50.42%	490,864	9,873,727	9.86%	50.42%	490,864
175	39020	Struct & Improv AEAM	2,116	-	2,116	100.00%	6.11%	129	2,116	100.00%	6.11%	129
176	39029	Improv-Leased AEAM	31,824	-	31,824	100.00%	6.11%	1,943	31,824	100.00%	6.11%	1,943
177	39100	Office Furniture & Equipment	7,612,314	-	7,612,314	9.86%	50.42%	378,440	7,100,962	9.86%	50.42%	353,018
178	39102	Remittance Processing Equip	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
179	39103	Office Machines	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
180	39104	G-Office Furniture & Equip.	71,036	-	71,036	100.00%	1.56%	1,108	71,036	100.00%	1.56%	1,108
181	39120	Off Furn & Equip-AEAM	263,338	-	263,338	100.00%	6.11%	16,080	263,338	100.00%	6.11%	16,080
182	39200	Transportation Equipment	331,175	-	331,175	9.86%	50.42%	16,464	325,978	9.86%	50.42%	16,206
183	39300	Stores Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
184	39400	Tools, Shop & Garage Equipment	76,071	-	76,071	9.86%	50.42%	3,782	76,071	9.86%	50.42%	3,782
185	39420	Tools And Garage-AEAM	-	-	-	100.00%	6.11%	-	-	100.00%	6.11%	-
186	39500	Laboratory Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
187	39700	Communication Equipment	406,987	-	406,987	9.86%	50.42%	20,233	400,193	9.86%	50.42%	19,895
188	39720	Commun Equip AEAM	8,824	-	8,824	100.00%	6.11%	539	8,824	100.00%	6.11%	539
189	39800	Miscellaneous Equipment	136,510	-	136,510	9.86%	50.42%	6,786	136,510	9.86%	50.42%	6,786
190	39820	Misc Equip - AEAM	7,388	-	7,388	100.00%	6.11%	451	7,388	100.00%	6.11%	451
191	39900	Other Tangible Property	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
192	39901	Other Tangible Property - Servers - H/W	54,846,086	-	54,846,086	9.86%	50.42%	2,726,625	45,700,409	9.86%	50.42%	2,271,956
193	39902	Other Tangible Property - Servers - S/W	8,475,868	-	8,475,868	9.86%	50.42%	421,370	8,188,351	9.86%	50.42%	407,077
194	39903	Other Tangible Property - Network - H/W	3,898,695	-	3,898,695	9.86%	50.42%	193,820	3,869,910	9.86%	50.42%	192,389
195	39904	Other Tang. Property - CPU	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
196	39905	Other Tangible Property - MF - Hardware	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
197	39906	Other Tang. Property - PC Hardware	6,255,971	-	6,255,971	9.86%	50.42%	311,010	5,156,129	9.86%	50.42%	256,332
198	39907	Other Tang. Property - PC Software	1,182,201	-	1,182,201	9.86%	50.42%	58,772	1,182,201	9.86%	50.42%	58,772
199	39908	Other Tang. Property - Mainframe S/W	110,313,667	-	110,313,667	9.86%	50.42%	5,484,147	101,939,114	9.86%	50.42%	5,067,813
200	39909	Other Tang. Property - Application Software	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
201	39921	Servers-Hardware-AEAM	2,462,868	-	2,462,868	100.00%	6.11%	150,392	2,089,376	100.00%	6.11%	127,585
202	39922	Servers-Software-AEAM	12,255,379	-	12,255,379	100.00%	6.11%	748,358	10,014,222	100.00%	6.11%	611,505
203	39923	Network Hardware-AEAM	890,236	-	890,236	100.00%	6.11%	54,361	658,562	100.00%	6.11%	40,214
204	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
205	39926	Pc Hardware-AEAM	333,279	-	333,279	100.00%	6.11%	20,351	333,279	100.00%	6.11%	20,351
206	39928	Application SW-AEAM	34,736,007	-	34,736,007	100.00%	6.11%	2,121,108	31,516,844	100.00%	6.11%	1,924,534
207	39931	ALGN-Servers-Hardware	297,267	-	297,267	100.00%	4.64%	13,784	297,267	100.00%	4.64%	13,784
208	39932	ALGN-Servers-Software	783,917	-	783,917	100.00%	4.64%	36,351	783,917	100.00%	4.64%	36,351
209	39938	ALGN-Application SW	22,141,974	-	22,141,974	100.00%	4.64%	1,026,739	21,501,470	100.00%	4.64%	997,038
210												
211		Total General Plant (Div 2)	\$ 299,913,460	\$ -	\$ 299,913,460			\$ 15,095,143	\$ 271,409,435			\$ 13,611,391
212												
213		CWIP Without AFUDC	\$ 9,646,514	\$ (9,646,514)	\$ -	9.86%	50.42%	\$ -	\$ -	9.86%	50.42%	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Plant in Service by Accounts and SubAccounts
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022		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)				
214												
215		Shared Services Customer Support (Division 012)										
216												
217		<u>General Plant</u>										
218	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	11.02%	50.43%	\$ 159,733	\$ 2,874,240	11.02%	50.43%	\$ 159,733
219	38910	CKV-Land & Land Rights	1,886,443	-	1,886,442.92	100.00%	2.48%	46,763	1,886,443	100.00%	2.48%	46,763
220	39000	Structures & Improvements	13,325,625	-	13,325,625.31	11.02%	50.43%	740,556	13,290,385	11.02%	50.43%	738,598
221	39009	Improvement to leased Premises	2,820,614	-	2,820,613.55	11.02%	50.43%	156,752	2,820,614	11.02%	50.43%	156,752
222	39010	CKV-Structures & Improvements	12,562,619	-	12,562,619.01	100.00%	2.48%	311,412	12,562,619	100.00%	2.48%	311,412
223	39100	Office Furniture & Equipment	2,640,950	-	2,640,949.96	11.02%	50.43%	146,768	2,640,950	11.02%	50.43%	146,768
224	39101	Office Furniture And	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
225	39102	Remittance Processing	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
226	39103	39103-Office Furn. - Copiers & Type	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
227	39110	CKV-Office Furn & Eq	534,049	-	534,049.43	100.00%	2.48%	13,238	534,049	100.00%	2.48%	13,238
228	39210	CKV-Transportation Eq	96,290	-	96,290.22	100.00%	2.48%	2,387	96,290	100.00%	2.48%	2,387
229	39410	CKV-Tools Shop Garage	595,549	-	595,549.02	100.00%	2.48%	14,763	595,549	100.00%	2.48%	14,763
230	39510	CKV-Laboratory Equip	23,632	-	23,632.07	100.00%	2.48%	586	23,632	100.00%	2.48%	586
231	39700	Communication Equipment	1,913,117	-	1,913,117.11	11.02%	50.43%	106,319	1,913,117	11.02%	50.43%	106,319
232	39710	CKV-Communication Equipment	327,905	-	327,905.48	100.00%	2.48%	8,128	327,905	100.00%	2.48%	8,128
233	39800	Miscellaneous Equipment	71,377	-	71,376.73	11.02%	50.43%	3,967	71,377	11.02%	50.43%	3,967
234	39810	CKV-Misc Equipment	545,396	-	545,395.62	100.00%	2.48%	13,520	545,396	100.00%	2.48%	13,520
235	39900	Other Tangible Property	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
236	39901	Other Tangible Property - Servers - H/W	10,267,916	-	10,267,916.01	11.02%	50.43%	570,628	10,170,924	11.02%	50.43%	565,238
237	39902	Other Tangible Property - Servers - S/W	2,208,691	-	2,208,691.44	11.02%	50.43%	122,746	2,208,691	11.02%	50.43%	122,746
238	39903	Other Tangible Property - Network - H/W	338,088	-	338,087.79	11.02%	50.43%	18,789	338,088	11.02%	50.43%	18,789
239	39906	Other Tang. Property - PC Hardware	1,642,709	-	1,642,709.10	11.02%	50.43%	91,292	1,352,731	11.02%	50.43%	75,176
240	39907	Other Tang. Property - PC Software	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
241	39908	Other Tang. Property - Mainframe S/W	100,082,968	-	100,082,967.54	11.02%	50.43%	5,561,997	99,397,820	11.02%	50.43%	5,523,921
242	39910	CKV-Other Tangible Property	301,111	-	301,110.64	100.00%	2.48%	7,464	301,111	100.00%	2.48%	7,464
243	39916	CKV-Oth Tang Prop-PC Hardware	72,357	-	72,356.72	100.00%	2.48%	1,794	72,357	100.00%	2.48%	1,794
244	39917	CKV-Oth Tang Prop-PC Software	3,299	-	3,299.04	100.00%	2.48%	82	3,299	100.00%	2.48%	82
245	39918	CKV-Oth Tang Prop-App	-	-	-	100.00%	2.48%	-	-	100.00%	2.48%	-
246	39924	Oth Tang Prop - Gen.	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
247												
248		Total General Plant (Div 12)	\$ 155,134,945	\$ -	\$ 155,134,945			\$ 8,099,682	\$ 154,027,587			\$ 8,038,142
249												
250		CWIP Without AFUDC	\$ 463,344	\$ (463,344)	\$ -	11.02%	50.43%	\$ -	\$ -	11.02%	50.43%	\$ -
251												
252		Total Plant (Div 009, 091, 002, 012)	\$ 1,321,672,782	\$ -	\$ 1,321,672,782			\$ 888,768,712	\$ 1,274,523,332			\$ 869,694,856
253												
254		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 18,200,242	\$ (18,200,242)	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Jurisdictional Accumulated Depreciation & Amortization
Base Period: Twelve Months Ended September 30, 2021

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021 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)												
<u>Intangible Plant</u>												
1												
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												
<u>Natural Gas Production Plant</u>												
7												
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 Resen	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
<u>Storage Plant</u>												
14												
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	4,105	-	4,105	100%	100%	4,105	4,097	100%	100%	4,097
17	35100	Structures and Improvements	6,737	-	6,737	100%	100%	6,737	6,594	100%	100%	6,594
18	35102	Compression Station Equipment	112,663	-	112,663	100%	100%	112,663	111,759	100%	100%	111,759
19	35103	Meas. & Reg. Sta. Structues	20,066	-	20,066	100%	100%	20,066	19,975	100%	100%	19,975
20	35104	Other Structures	99,663	-	99,663	100%	100%	99,663	98,839	100%	100%	98,839
21	35200	Wells \ Rights of Way	1,725,915	-	1,725,915	100%	100%	1,725,915	1,639,626	100%	100%	1,639,626
22	35201	Well Construction	1,416,828	-	1,416,828	100%	100%	1,416,828	1,404,757	100%	100%	1,404,757
23	35202	Well Equipment	449,391	-	449,391	100%	100%	449,391	446,942	100%	100%	446,942
24	35203	Cushion Gas	614,160	-	614,160	100%	100%	614,160	602,635	100%	100%	602,635
25	35210	Leaseholds	163,674	-	163,674	100%	100%	163,674	163,540	100%	100%	163,540
26	35211	Storage Rights	43,145	-	43,145	100%	100%	43,145	42,932	100%	100%	42,932
27	35301	Field Lines	100,077	-	100,077	100%	100%	100,077	99,095	100%	100%	99,095
28	35302	Tributary Lines	149,434	-	149,434	100%	100%	149,434	148,262	100%	100%	148,262
29	35400	Compressor Station Equipment	493,952	-	493,952	100%	100%	493,952	486,380	100%	100%	486,380
30	35500	Meas & Reg. Equipment	154,224	-	154,224	100%	100%	154,224	151,889	100%	100%	151,889
31	35600	Purification Equipment	215,694	-	215,694	100%	100%	215,694	207,611	100%	100%	207,611
32												
33		Total Storage Plant Reserves	\$ 5,769,729	\$ -	\$ 5,769,729			\$ 5,769,729	\$ 5,634,933			\$ 5,634,933

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Jurisdictional Accumulated Depreciation & Amortization
Base Period: Twelve Months Ended September 30, 2021

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021 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	582,868	-	582,868	100%	100%	582,868	579,658	100%	100%	579,658
38	36602	Structures & Improvements	23,498	-	23,498	100%	100%	23,498	23,324	100%	100%	23,324
39	36603	Other Structures	65,485	-	65,485	100%	100%	65,485	65,485	100%	100%	65,485
40	36700	Mains Cathodic Protection	24,787	-	24,787	100%	100%	24,787	24,012	100%	100%	24,012
41	36701	Mains - Steel	16,468,873	-	16,468,873	100%	100%	16,468,873	16,307,451	100%	100%	16,307,451
42	36703	Mains - Anodes	46,516	-	46,516	100%	100%	46,516	45,946	100%	100%	45,946
43	36900	Meas. & Reg. Equipment	421,556	-	421,556	100%	100%	421,556	409,059	100%	100%	409,059
44	36901	Meas. & Reg. Equipment	1,988,493	-	1,988,493	100%	100%	1,988,493	1,974,309	100%	100%	1,974,309
45												
46		Total Production Plant - LPG Reserves	\$ 19,622,077	\$ -	\$ 19,622,077			\$ 19,622,077	\$ 19,429,244			\$ 19,429,244
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	432,487	-	432,487	100%	100%	432,487	409,513	100%	100%	409,513
52	37403	Land Other	-	-	-	100%	100%	-	-	100%	100%	-
53	37500	Structures & Improvements	136,729	-	136,729	100%	100%	136,729	134,628	100%	100%	134,628
54	37501	Structures & Improvements T.B.	90,527	-	90,527	100%	100%	90,527	89,904	100%	100%	89,904
55	37502	Land Rights	45,584	-	45,584	100%	100%	45,584	45,295	100%	100%	45,295
56	37503	Improvements	3,387	-	3,387	100%	100%	3,387	3,362	100%	100%	3,362
57	37600	Mains Cathodic Protection	1,124,131	-	1,124,131	100%	100%	1,124,131	1,070,481	100%	100%	1,070,481
58	37601	Mains - Steel	24,960,816	-	24,960,816	100%	100%	24,960,816	24,864,122	100%	100%	24,864,122
59	37602	Mains - Plastic	18,228,279	-	18,228,279	100%	100%	18,228,279	17,002,704	100%	100%	17,002,704
60	37603	Mains - Anodes	2,172,448	-	2,172,448	100%	100%	2,172,448	2,501,636	100%	100%	2,501,636
61	37604	Mains - Leak Clamps	7,459,683	-	7,459,683	100%	100%	7,459,683	7,709,746	100%	100%	7,709,746
62	37800	Meas & Reg. Sta. Equip - General	3,100,642	-	3,100,642	100%	100%	3,100,642	2,859,709	100%	100%	2,859,709
63	37900	Meas & Reg. Sta. Equip - City Gate	1,086,848	-	1,086,848	100%	100%	1,086,848	1,063,897	100%	100%	1,063,897
64	37905	Meas & Reg. Sta. Equipment T.b.	1,085,343	-	1,085,343	100%	100%	1,085,343	1,069,924	100%	100%	1,069,924
65	38000	Services	42,924,146	-	42,924,146	100%	100%	42,924,146	44,078,381	100%	100%	44,078,381
66	38100	Meters	18,549,549	-	18,549,549	100%	100%	18,549,549	17,701,314	100%	100%	17,701,314
67	38200	Meter Installations	26,906,998	-	26,906,998	100%	100%	26,906,998	26,299,671	100%	100%	26,299,671
68	38300	House Regulators	(7,820,044)	-	(7,820,044)	100%	100%	(7,820,044)	(7,289,004)	100%	100%	(7,289,004)
69	38400	House Reg. Installations	136,454	-	136,454	100%	100%	136,454	133,138	100%	100%	133,138
70	38500	Ind. Meas. & Reg. Sta. Equipment	3,411,154	-	3,411,154	100%	100%	3,411,154	3,374,661	100%	100%	3,374,661
71												
72		Total Distribution Plant Reserves	\$ 144,035,161	\$ -	\$ 144,035,161			\$ 144,035,161	\$ 143,123,082			\$ 143,123,082

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Jurisdictional Accumulated Depreciation & Amortization
Base Period: Twelve Months Ended September 30, 2021

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average					
			Ending Balance	Adjustments					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	1,577,102	-	1,577,102	100%	100%	1,577,102	1,470,214	100%	100%	1,470,214		
77	39002	39002-Structures - Brick	149,542	-	149,542	100%	100%	149,542	147,387	100%	100%	147,387		
78	39003	39003-Improvements	370,088	-	370,088	100%	100%	370,088	361,265	100%	100%	361,265		
79	39004	39004-Air Conditioning Equipment	10,365	-	10,365	100%	100%	10,365	10,041	100%	100%	10,041		
80	39009	39009-Improv. to Leased Premises	1,260,339	-	1,260,339	100%	100%	1,260,339	1,247,282	100%	100%	1,247,282		
81	39100	39100-Office Furniture & Equipment	1,122,254	-	1,122,254	100%	100%	1,122,254	1,078,420	100%	100%	1,078,420		
82	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-		
83	39200	39200-Transportation Equipment	95,649	-	95,649	100%	100%	95,649	91,138	100%	100%	91,138		
84	39202	39202-WKG Trailers	3,307	-	3,307	100%	100%	3,307	3,267	100%	100%	3,267		
85	39400	39400-Tools, Shop, & Garage Equip.	1,830,718	-	1,830,718	100%	100%	1,830,718	1,675,099	100%	100%	1,675,099		
86	39603	39603-Ditchers	(6,490)	-	(6,490)	100%	100%	(6,490)	(6,490)	100%	100%	(6,490)		
87	39604	39604-Backhoes	3,201	-	3,201	100%	100%	3,201	3,201	100%	100%	3,201		
88	39605	39605-Welders	-	-	-	100%	100%	-	1,568	100%	100%	1,568		
89	39700	39700-Communication Equipment	254,245	-	254,245	100%	100%	254,245	240,060	100%	100%	240,060		
90	39701	Communication Equip.	-	-	-	100%	100%	-	-	100%	100%	-		
91	39702	Communication Equip.	-	-	-	100%	100%	-	-	100%	100%	-		
92	39705	39705-Comm. Equip. - Telemetering	-	-	-	100%	100%	-	-	100%	100%	-		
93	39800	39800-Miscellaneous Equipment	2,653,829	-	2,653,829	100%	100%	2,653,829	2,614,275	100%	100%	2,614,275		
94	39901	Servers Hardware	21,874	-	21,874	100%	100%	21,874	19,315	100%	100%	19,315		
95	39902	Servers Software	-	-	-	100%	100%	-	-	100%	100%	-		
96	39903	39903-Oth Tang Prop - Network - H/W	98,563	-	98,563	100%	100%	98,563	91,833	100%	100%	91,833		
97	39906	39906-Oth Tang Prop - PC Hardware	406,065	-	406,065	100%	100%	406,065	480,262	100%	100%	480,262		
98	39907	39907-Oth Tang Prop - PC Software	-	-	-	100%	100%	-	-	100%	100%	-		
99	39908	39908-Oth Tang Prop - Appl Software	59,276	-	59,276	100%	100%	59,276	56,543	100%	100%	56,543		
100		Retirement Work in Progress	(2,323,701)	-	(2,323,701)	100%	100%	(2,323,701)	(2,282,418)	100%	100%	(2,282,418)		
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	\$ 7,586,228	\$ -	\$ 7,586,228			\$ 7,586,228	\$ 7,302,265			\$ 7,302,265		
105														
106		Total Depr Reserves (Div 9)	\$ 177,141,377	\$ -	\$ 177,141,377			\$ 177,141,377	\$ 175,617,705			\$ 175,617,705		

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

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 Schedule B-3 B
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Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
107												
108		Kentucky-Mid-States General Office (Division 091)										
109												
110		<u>Intangible Plant</u>										
111	30100	Organization	\$ -	\$ -	\$ -	100%	50.42%	\$ -	\$ -	100%	50.42%	\$ -
112	30300	Misc Intangible Plant	-	-	-	100%	50.42%	-	-	100%	50.42%	-
113												
114		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
115												
116		<u>Distribution Plant</u>										
117	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.42%	\$ -	\$ -	100%	50.42%	\$ -
118	35010	Land	-	-	-	100%	50.42%	-	-	100%	50.42%	-
119	37402	Land Rights	-	-	-	100%	50.42%	-	-	100%	50.42%	-
120	37403	Land Other	-	-	-	100%	50.42%	-	-	100%	50.42%	-
121	36602	Structures & Improvements	-	-	-	100%	50.42%	-	-	100%	50.42%	-
122	37501	Structures & Improvements T.B.	-	-	-	100%	50.42%	-	-	100%	50.42%	-
123	37402	Land Rights	-	-	-	100%	50.42%	-	-	100%	50.42%	-
124	37503	Improvements	-	-	-	100%	50.42%	-	-	100%	50.42%	-
125	36700	Mains Cathodic Protection	-	-	-	100%	50.42%	-	-	100%	50.42%	-
126	36701	Mains - Steel	-	-	-	100%	50.42%	-	-	100%	50.42%	-
127	37602	Mains - Plastic	-	-	-	100%	50.42%	-	-	100%	50.42%	-
128	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.42%	-	-	100%	50.42%	-
129	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.42%	-	-	100%	50.42%	-
130	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.42%	-	-	100%	50.42%	-
131	38000	Services	-	-	-	100%	50.42%	-	-	100%	50.42%	-
132	38100	Meters	-	-	-	100%	50.42%	-	-	100%	50.42%	-
133	38200	Meter Installaitons	-	-	-	100%	50.42%	-	-	100%	50.42%	-
134	38300	House Regulators	-	-	-	100%	50.42%	-	-	100%	50.42%	-
135	38400	House Reg. Installations	-	-	-	100%	50.42%	-	-	100%	50.42%	-
136	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-
137	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.42%	-	-	100%	50.42%	-
138												
139		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021 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
140												
141		<u>General Plant</u>										
142	39001	39001-Structures - Frame	\$ 98,668	-	\$ 98,668	100.00%	50.42%	49,748	\$ 96,453	100.00%	50.42%	\$ 48,631
143	39004	39004-Air Conditioning Equipment	11,863	-	11,863	100%	50.42%	5,982	11,369	100%	50.42%	5,732
144	39009	39009-Improv. to Leased Premises	38,834	-	38,834	100%	50.42%	19,580	38,834	100%	50.42%	19,580
145	39100	39100-Office Furniture & Equipment	2,724	-	2,724	100%	50.42%	1,373	2,973	100%	50.42%	1,499
146	39101	Office Furniture And	-	-	-	100%	50.42%	-	-	100%	50.42%	-
147	39103	Office Machines	-	-	-	100%	50.42%	-	-	100%	50.42%	-
148	39200	39200-Trans Equip- Group	16,796	-	16,796	100%	50.42%	8,469	16,058	100%	50.42%	8,097
149	39300	Stores Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-
150	39400	39400-Tools, Shop, & Garage Equip.	31,092	-	31,092	100%	50.42%	15,677	39,047	100%	50.42%	19,688
151	39600	39600-Power Operated Equipment	539	-	539	100%	50.42%	272	7,889	100%	50.42%	3,978
152	39700	39700-Communication Equipment	(22,067)	-	(22,067)	100%	50.42%	(11,126)	(14,059)	100%	50.42%	(7,089)
153	39701	Communication Equip.	-	-	-	100%	50.42%	-	-	100%	50.42%	-
154	39702	Communication Equip.	-	-	-	100%	50.42%	-	-	100%	50.42%	-
155	39800	39800-Miscellaneous Equipment	(126,994)	-	(126,994)	100%	50.42%	(64,031)	(125,973)	100%	50.42%	(63,516)
156	39900	39900-Other Tangible Property	-	-	-	100%	50.42%	-	-	100%	50.42%	-
157	39901	39901-Oth Tang Prop - Servers - H/W	-	-	-	100%	50.42%	-	-	100%	50.42%	-
158	39902	39902-Oth Tang Prop - Servers - S/W	-	-	-	100%	50.42%	-	-	100%	50.42%	-
159	39903	39903-Oth Tang Prop - Network - H/W	7,922	-	7,922	100%	50.42%	3,994	6,509	100%	50.42%	3,282
160	39906	39906-Oth Tang Prop - PC Hardware	0	-	0	100%	50.42%	0	6,425	100%	50.42%	3,240
161	39907	39907-Oth Tang Prop - PC Software	56,992	-	56,992	100%	50.42%	28,736	52,100	100%	50.42%	26,269
162	39908	39908-Oth Tang Prop - Appl Software	237,875	-	237,875	100%	50.42%	119,936	374,175	100%	50.42%	188,659
163		Retirement Work in Progress	52,517	-	-	100%	50.42%	-	52,517	100%	50.42%	26,479
164												
165		Total General Plant	\$ 406,762	\$ -	\$ 354,245			\$ 178,610	\$ 564,318			\$ 284,529
166												
167		Total Depr Reserves (Div 91)	\$ 406,762	\$ -	\$ 354,245			\$ 178,610	\$ 564,318			\$ 284,529

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 Workpaper Reference No(s).

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 Witness: Christian

Line No.	Acct. No.	Account / SubAccount Titles	9/30/2021 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	\$ 801,716	-	\$ 801,716	9.86%	50.42%	39,857	\$ 721,696	9.86%	50.42%	\$ 35,878
173	39005	39005-G-Structures & Improvements	4,524,294	-	4,524,294	100.00%	1.56%	70,560	4,383,948	100.00%	1.56%	68,371
174	39009	39009-Improv. to Leased Premises	9,638,306	-	9,638,306	9.86%	50.42%	479,160	9,446,347	9.86%	50.42%	469,617
175	39020	Struct & Improv AEAM	223	-	223	100.00%	6.11%	14	189	100.00%	6.11%	12
176	39029	Improv-Leased AEAM	3,128	-	3,128	100.00%	6.11%	191	2,495	100.00%	6.11%	152
177	39100	39100-Office Furniture & Equipment	2,596,296	-	2,596,296	9.86%	50.42%	129,073	2,473,169	9.86%	50.42%	122,951
178	39102	39102-Remittance Processing Equipment	1	-	1	9.86%	50.42%	0	1	9.86%	50.42%	0
179	39103	39103-Office Furn. - Copiers & Type	0	-	0	9.86%	50.42%	0	0	9.86%	50.42%	0
180	39104	39104-G-Office Furniture & Equip.	40,734	-	40,734	100.00%	1.56%	635	39,303	100.00%	1.56%	613
181	39120	Off Furn & Equip-AEAM	136,786	-	136,786	100.00%	6.11%	8,353	131,231	100.00%	6.11%	8,013
182	39200	39200-Transportation Equipment	86,562	-	86,562	9.86%	50.42%	4,303	59,766	9.86%	50.42%	2,971
183	39300	39300-Stores Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
184	39400	39400-Tools, Shop, & Garage Equip.	51,985	-	51,985	9.86%	50.42%	2,584	48,822	9.86%	50.42%	2,427
185	39420	Tools And Garage-AEAM	388	-	388	100.00%	6.11%	24	388	100.00%	6.11%	24
186	39500	39500-Laboratory Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
187	39700	39700-Communication Equipment	11,165	-	11,165	9.86%	50.42%	555	(3,628)	9.86%	50.42%	(180)
188	39720	Commun Equip AEAM	5,390	-	5,390	100.00%	6.11%	329	5,138	100.00%	6.11%	314
189	39800	39800-Miscellaneous Equipment	59,287	-	59,287	9.86%	50.42%	2,947	57,066	9.86%	50.42%	2,837
190	39820	Misc Equip - AEAM	1,508	-	1,508	100.00%	6.11%	92	1,397	100.00%	6.11%	85
191	39900	39900-Other Tangible Equipm	(0)	-	(0)	9.86%	50.42%	(0)	(0)	9.86%	50.42%	(0)
192	39901	39901-Oth Tang Prop - Servers - H/W	2,107,791	-	2,107,791	100.00%	50.42%	1,062,748	1,011,345	100.00%	50.42%	509,920
193	39902	39902-Oth Tang Prop - Servers - S/W	7,511,032	-	7,511,032	9.86%	50.42%	373,404	7,387,824	9.86%	50.42%	367,279
194	39903	39903-Oth Tang Prop - Network - H/W	1,061,648	-	1,061,648	9.86%	50.42%	52,779	905,376	9.86%	50.42%	45,010
195	39904	39904-Oth Tang Prop - CPU	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
196	39905	39905-Oth Tang Prop - MF Hardware	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
197	39906	39906-Oth Tang Prop - PC Hardware	(40,117)	-	(40,117)	9.86%	50.42%	(1,994)	(169,261)	9.86%	50.42%	(8,415)
198	39907	39907-Oth Tang Prop - PC Software	216,821	-	216,821	9.86%	50.42%	10,779	175,784	9.86%	50.42%	8,739
199	39908	39908-Oth Tang Prop - Appl Software	42,820,636	-	42,820,636	9.86%	50.42%	2,128,790	40,087,160	9.86%	50.42%	1,992,898
200	39909	39909-Oth Tang Prop - Mainframe S/W	-	-	-	9.86%	50.42%	-	1,894	9.86%	50.42%	94
201	39921	Servers-Hardware-AEAM	649,269	-	649,269	100.00%	6.11%	39,647	594,157	100.00%	6.11%	36,281
202	39922	Servers-Software-AEAM	1,218,154	-	1,218,154	100.00%	6.11%	74,385	1,008,507	100.00%	6.11%	61,583
203	39923	Network Hardware-AEAM	20,933	-	20,933	100.00%	6.11%	1,278	16,017	100.00%	6.11%	978
204	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
205	39926	Pc Hardware-AEAM	154,142	-	154,142	100.00%	6.11%	9,412	137,064	100.00%	6.11%	8,370
206	39928	Application SW-AEAM	15,793,461	-	15,793,461	100.00%	6.11%	964,407	14,935,127	100.00%	6.11%	911,994
207	39931	ALGN-Servers-Hardware	145,274	-	145,274	100.00%	4.64%	6,736	131,082	100.00%	4.64%	6,078
208	39932	ALGN-Servers-Software	208,351	-	208,351	100.00%	4.64%	9,661	172,901	100.00%	4.64%	8,018
209	39938	ALGN-Application SW	7,609,892	-	7,609,892	100.00%	4.64%	352,876	6,953,989	100.00%	4.64%	-
210		Retirement Work in Progress	-	-	-	9.86%	50.42%	-	-	100.00%	50.42%	-
211												
212		Total Depr Reserves (Div 2)	\$ 97,435,056	\$ -	\$ 97,435,056			\$ 5,823,586	\$ 90,716,295			\$ 4,662,913
213												

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214		Shared Services Customer Support (Division 012)											
215													
216		General Plant											
217	38900	38900-Land	\$ -	\$ -	\$ -	11.02%	50.43%	\$ -	\$ -	11.02%	50.43%	\$ -	
218	38910	38910-CKV-Land & Land Rights	-	-	-	100.00%	2.48%	-	-	100.00%	2.48%	-	
219	39000	39000-Structures & Improvements	3,179,171	-	3,179,171	11.02%	50.43%	176,679	2,966,519	11.02%	50.43%	164,861	
220	39009	39009-Improv. to Leased Premises	2,005,020	-	2,005,020	11.02%	50.43%	111,427	1,949,179	11.02%	50.43%	108,323	
221	39010	39010-CKV-Structures & Improvements	4,094,173	-	4,094,173	100.00%	2.48%	101,490	3,889,293	100.00%	2.48%	96,411	
222	39100	39100-Office Furniture & Equipment	1,163,428	-	1,163,428	11.02%	50.43%	64,656	1,106,984	11.02%	50.43%	61,519	
223	39101	Office Furniture And	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-	
224	39102	Remittance Processing	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-	
225	39103	39103-Office Furn. - Copiers & Type	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-	
226	39110	CKV-Office Furn & Eq	108,220	-	108,220	100.00%	2.48%	2,683	96,659	100.00%	2.48%	2,396	
227	39210	CKV-Transportation Eq	96,216	-	96,216	100.00%	2.48%	2,385	96,001	100.00%	2.48%	2,380	
228	39410	CKV-Tools Shop Garage	235,187	-	235,187	100.00%	2.48%	5,830	214,374	100.00%	2.48%	5,314	
229	39510	CKV-Laboratory Equip	22,792	-	22,792	100.00%	2.48%	565	21,770	100.00%	2.48%	540	
230	39700	39700-Communication Equipment	1,384,036	-	1,384,036	11.02%	50.43%	76,916	1,329,555	11.02%	50.43%	73,888	
231	39710	39710-CKV-Communication Equipment	208,408	-	208,408	100.00%	2.48%	5,166	198,836	100.00%	2.48%	4,929	
232	39800	39800-Miscellaneous Equipment	18,425	-	18,425	11.02%	50.43%	1,024	17,371	11.02%	50.43%	965	
233	39810	CKV-Misc Equipment	174,818	-	174,818	100.00%	2.48%	4,334	168,563	100.00%	2.48%	4,178	
234	39900	39900-Other Tangible Property	(154,265)	-	(154,265)	11.02%	50.43%	(8,573)	(154,265)	11.02%	50.43%	(8,573)	
235	39901	39901-Oth Tang Prop - Servers - H/W	6,610,014	-	6,610,014	11.02%	50.43%	367,344	6,157,103	11.02%	50.43%	342,174	
236	39902	39902-Oth Tang Prop - Servers - S/W	1,761,009	-	1,761,009	11.02%	50.43%	97,866	1,662,884	11.02%	50.43%	92,413	
237	39903	39903-Oth Tang Prop - Network - H/W	193,436	-	193,436	11.02%	50.43%	10,750	179,128	11.02%	50.43%	9,955	
238	39906	39906-Oth Tang Prop - PC Hardware	(159,206)	-	(159,206)	11.02%	50.43%	(8,848)	(190,687)	11.02%	50.43%	(10,597)	
239	39907	39907-Oth Tang Prop - PC Software	(57,199)	-	(57,199)	11.02%	50.43%	(3,179)	(57,199)	11.02%	50.43%	(3,179)	
240	39908	39908-Oth Tang Prop - Appl Software	48,850,669	-	48,850,669	11.02%	50.43%	2,714,820	45,636,786	11.02%	50.43%	2,536,212	
241	39910	39910-CKV-Other Tangible Property	207,126	-	207,126	100.00%	2.48%	5,134	186,360	100.00%	2.48%	4,620	
242	39916	39916-CKV-Oth Tang Prop-PC Hardware	52,287	-	52,287	100.00%	2.48%	1,296	49,160	100.00%	2.48%	1,219	
243	39917	39917-CKV-Oth Tang Prop-PC Software	(27,682)	-	(27,682)	100.00%	2.48%	(686)	(27,794)	100.00%	2.48%	(689)	
244	39918	CKV-Oth Tang Prop-App	(9,966)	-	(9,966)	100.00%	2.48%	(247)	(9,966)	100.00%	2.48%	(247)	
245	39924	Oth Tang Prop - Gen.	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-	
246		RWIP	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-	
247													
248		Total Depr Reserves (Div 12)	<u>\$ 69,956,117</u>	<u>\$ -</u>	<u>\$ 69,956,117</u>			<u>\$ 3,728,832</u>	<u>\$ 65,486,611</u>			<u>\$ 3,489,012</u>	
249													
250		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 344,939,312</u>	<u>\$ -</u>	<u>\$ 344,886,794</u>			<u>\$ 186,872,405</u>	<u>\$ 332,384,929</u>			<u>\$ 184,054,160</u>	

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 Workpaper Reference No(s): _____

FR 16(8)(b)3
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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022 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)												
<u>Intangible Plant</u>												
1												
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												
<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												
<u>Storage Plant</u>												
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	4,141	-	4,141	100%	100%	4,141	4,125	100%	100%	4,125
17	35100	Structures and Improvements	7,103	-	7,103	100%	100%	7,103	6,956	100%	100%	6,956
18	35102	Compression Station Equipment	115,215	-	115,215	100%	100%	115,215	114,165	100%	100%	114,165
19	35103	Meas. & Reg. Sta. Structues	20,367	-	20,367	100%	100%	20,367	20,239	100%	100%	20,239
20	35104	Other Structures	101,972	-	101,972	100%	100%	101,972	101,024	100%	100%	101,024
21	35200	Wells \ Rights of Way	1,942,548	-	1,942,548	100%	100%	1,942,548	1,855,804	100%	100%	1,855,804
22	35201	Well Construction	1,450,062	-	1,450,062	100%	100%	1,450,062	1,436,462	100%	100%	1,436,462
23	35202	Well Equipment	449,391	-	449,391	100%	100%	449,391	449,391	100%	100%	449,391
24	35203	Cushion Gas	643,650	-	643,650	100%	100%	643,650	631,786	100%	100%	631,786
25	35210	Leaseholds	164,741	-	164,741	100%	100%	164,741	164,241	100%	100%	164,241
26	35211	Storage Rights	43,809	-	43,809	100%	100%	43,809	43,530	100%	100%	43,530
27	35301	Field Lines	102,777	-	102,777	100%	100%	102,777	101,673	100%	100%	101,673
28	35302	Tributary Lines	152,657	-	152,657	100%	100%	152,657	151,339	100%	100%	151,339
29	35400	Compressor Station Equipment	513,529	-	513,529	100%	100%	513,529	505,634	100%	100%	505,634
30	35500	Meas & Reg. Equipment	160,498	-	160,498	100%	100%	160,498	157,945	100%	100%	157,945
31	35600	Purification Equipment	240,461	-	240,461	100%	100%	240,461	230,099	100%	100%	230,099
32												
33		Total Storage Plant Reserves	\$ 6,112,922	\$ -	\$ 6,112,922			\$ 6,112,922	\$ 5,974,413			\$ 5,974,413

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 Witness: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average				
			Ending Balance	Adjustments	Adjusted Balance				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	591,850	-	591,850	100%	100%	591,850	588,162	100%	100%	588,162	
38	36602	Structures & Improvements	24,139	-	24,139	100%	100%	24,139	23,862	100%	100%	23,862	
39	36603	Other Structures	65,485	-	65,485	100%	100%	65,485	65,485	100%	100%	65,485	
40	36700	Mains Cathodic Protection	26,653	-	26,653	100%	100%	26,653	25,914	100%	100%	25,914	
41	36701	Mains - Steel	16,933,574	-	16,933,574	100%	100%	16,933,574	16,741,558	100%	100%	16,741,558	
42	36703	Mains - Anodes	50,484	-	50,484	100%	100%	50,484	49,204	100%	100%	49,204	
43	36900	Meas. & Reg. Equipment	463,597	-	463,597	100%	100%	463,597	445,701	100%	100%	445,701	
44	36901	Meas. & Reg. Equipment	2,036,209	-	2,036,209	100%	100%	2,036,209	2,015,897	100%	100%	2,015,897	
45													
46		Total Production Plant - LPG Reserves	\$ 20,191,990	\$ -	\$ 20,191,990			\$ 20,191,990	\$ 19,955,783			\$ 19,955,783	
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	490,635	-	490,635	100%	100%	490,635	467,305	100%	100%	467,305	
52	37403	Land Other	-	-	-	100%	100%	-	-	100%	100%	-	
53	37500	Structures & Improvements	142,620	-	142,620	100%	100%	142,620	140,200	100%	100%	140,200	
54	37501	Structures & Improvements T.B.	92,277	-	92,277	100%	100%	92,277	91,558	100%	100%	91,558	
55	37502	Land Rights	46,283	-	46,283	100%	100%	46,283	46,049	100%	100%	46,049	
56	37503	Improvements	3,457	-	3,457	100%	100%	3,457	3,428	100%	100%	3,428	
57	37600	Mains Cathodic Protection	1,315,310	-	1,315,310	100%	100%	1,315,310	1,232,143	100%	100%	1,232,143	
58	37601	Mains - Steel	25,277,576	-	25,277,576	100%	100%	25,277,576	24,831,671	100%	100%	24,831,671	
59	37602	Mains - Plastic	21,837,909	-	21,837,909	100%	100%	21,837,909	20,292,485	100%	100%	20,292,485	
60	37603	Mains - Anodes	2,568,474	-	2,568,474	100%	100%	2,568,474	2,541,355	100%	100%	2,541,355	
61	37604	Mains - Leak Clamps	8,632,676	-	8,632,676	100%	100%	8,632,676	8,368,388	100%	100%	8,368,388	
62	37800	Meas & Reg. Sta. Equip - General	3,734,648	-	3,734,648	100%	100%	3,734,648	3,476,302	100%	100%	3,476,302	
63	37900	Meas & Reg. Sta. Equip - City Gate	550,386	-	550,386	100%	100%	550,386	655,016	100%	100%	655,016	
64	37905	Meas & Reg. Sta. Equipment T.b.	1,116,106	-	1,116,106	100%	100%	1,116,106	1,101,135	100%	100%	1,101,135	
65	38000	Services	38,254,847	-	38,254,847	100%	100%	38,254,847	39,052,235	100%	100%	39,052,235	
66	38100	Meters	20,868,695	-	20,868,695	100%	100%	20,868,695	19,847,641	100%	100%	19,847,641	
67	38200	Meter Installaitons	28,526,829	-	28,526,829	100%	100%	28,526,829	27,765,269	100%	100%	27,765,269	
68	38300	House Regulators	(11,117,959)	-	(11,117,959)	100%	100%	(11,117,959)	(10,249,940)	100%	100%	(10,249,940)	
69	38400	House Reg. Installations	149,605	-	149,605	100%	100%	149,605	143,956	100%	100%	143,956	
70	38500	Ind. Meas. & Reg. Sta. Equipment	3,520,930	-	3,520,930	100%	100%	3,520,930	3,475,216	100%	100%	3,475,216	
71													
72		Total Distribution Plant Reserves	\$ 146,011,306	\$ -	\$ 146,011,306			\$ 146,011,306	\$ 143,281,412			\$ 143,281,412	

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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average				
			Ending Balance	Adjustments	Adjusted Balance				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	1,857,737	-	1,857,737	100%	100%	1,857,737	1,745,164	100%	100%	1,745,164	
77	39002	39002-Structures - Brick	154,826	-	154,826	100%	100%	154,826	152,723	100%	100%	152,723	
78	39003	39003-Improvements	391,736	-	391,736	100%	100%	391,736	383,119	100%	100%	383,119	
79	39004	39004-Air Conditioning Equipment	11,081	-	11,081	100%	100%	11,081	10,804	100%	100%	10,804	
80	39009	39009-Improv. to Leased Premises	1,246,194	-	1,246,194	100%	100%	1,246,194	1,246,194	100%	100%	1,246,194	
81	39100	39100-Office Furniture & Equipment	1,231,840	-	1,231,840	100%	100%	1,231,840	1,188,006	100%	100%	1,188,006	
82	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-	
83	39200	39200-Transportation Equipment	106,447	-	106,447	100%	100%	106,447	102,176	100%	100%	102,176	
84	39202	39202-WKG Trailers	4,829	-	4,829	100%	100%	4,829	4,227	100%	100%	4,227	
85	39400	39400-Tools, Shop, & Garage Equip.	2,448,054	-	2,448,054	100%	100%	2,448,054	2,184,300	100%	100%	2,184,300	
86	39603	39603-Ditchers	(6,490)	-	(6,490)	100%	100%	(6,490)	(6,490)	100%	100%	(6,490)	
87	39604	39604-Backhoes	3,201	-	3,201	100%	100%	3,201	3,201	100%	100%	3,201	
88	39605	39605-Welders	-	-	-	100%	100%	-	-	100%	100%	-	
89	39700	39700-Communication Equipment	289,706	-	289,706	100%	100%	289,706	275,522	100%	100%	275,522	
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	3,027,622	-	3,027,622	100%	100%	3,027,622	2,897,920	100%	100%	2,897,920	
94	39901	Servers Hardware	28,272	-	28,272	100%	100%	28,272	25,713	100%	100%	25,713	
95	39902	Servers Software	-	-	-	100%	100%	-	-	100%	100%	-	
96	39903	39903-Oth Tang Prop - Network - H/W	121,162	-	121,162	100%	100%	121,162	111,545	100%	100%	111,545	
97	39906	39906-Oth Tang Prop - PC Hardware	(956,445)	-	(956,445)	100%	100%	(956,445)	(618,423)	100%	100%	(618,423)	
98	39907	39907-Oth Tang Prop - PC Software	-	-	-	100%	100%	-	-	100%	100%	-	
99	39908	39908-Oth Tang Prop - Appl Software	65,652	-	65,652	100%	100%	65,652	63,339	100%	100%	63,339	
100		Retirement Work in Progress	(2,179,656)	-	(2,179,656)	100%	100%	(2,179,656)	(2,179,656)	100%	100%	(2,179,656)	
		Retirement Work in Progress Recon	-	-	-	100%	100%	-	-	100%	100%	-	
		AR 15 general plant amortization	-	-	-	100%	100%	-	-	100%	100%	-	
101													
102													
103		Total General Plant Reserves	\$ 7,845,769	\$ -	\$ 7,845,769			\$ 7,845,769	\$ 7,589,384			\$ 7,589,384	
104													
105		Total Depr Reserves (Div 9)	\$ 180,290,169	\$ -	\$ 180,290,169			\$ 180,290,169	\$ 176,929,174			\$ 176,929,174	
106													
107													

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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022 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%	50.42%	\$ -	\$ -	100%	50.42%	\$ -
113	30300	Misc Intangible Plant	-	-	-	100%	50.42%	-	-	100%	50.42%	-
114												
115		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
116												
117		<u>Distribution Plant</u>										
118	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.42%	\$ -	\$ -	100%	50.42%	\$ -
119	35010	Land	-	-	-	100%	50.42%	-	-	100%	50.42%	-
120	37402	Land Rights	-	-	-	100%	50.42%	-	-	100%	50.42%	-
121	37403	Land Other	-	-	-	100%	50.42%	-	-	100%	50.42%	-
122	36602	Structures & Improvements	-	-	-	100%	50.42%	-	-	100%	50.42%	-
123	37501	Structures & Improvements T.B.	-	-	-	100%	50.42%	-	-	100%	50.42%	-
124	37402	Land Rights	-	-	-	100%	50.42%	-	-	100%	50.42%	-
125	37503	Improvements	-	-	-	100%	50.42%	-	-	100%	50.42%	-
126	36700	Mains Cathodic Protection	-	-	-	100%	50.42%	-	-	100%	50.42%	-
127	36701	Mains - Steel	-	-	-	100%	50.42%	-	-	100%	50.42%	-
128	37602	Mains - Plastic	-	-	-	100%	50.42%	-	-	100%	50.42%	-
129	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.42%	-	-	100%	50.42%	-
130	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.42%	-	-	100%	50.42%	-
131	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.42%	-	-	100%	50.42%	-
132	38000	Services	-	-	-	100%	50.42%	-	-	100%	50.42%	-
133	38100	Meters	-	-	-	100%	50.42%	-	-	100%	50.42%	-
134	38200	Meter Installaitons	-	-	-	100%	50.42%	-	-	100%	50.42%	-
135	38300	House Regulators	-	-	-	100%	50.42%	-	-	100%	50.42%	-
136	38400	House Reg. Installations	-	-	-	100%	50.42%	-	-	100%	50.42%	-
137	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-
138	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.42%	-	-	100%	50.42%	-
139												
140		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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			Ending Balance	Adjustments	Adjusted Balance				Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount		
141													
142		<u>General Plant</u>											
143	39001	39001-Structures - Frame	\$ 104,205	\$ -	\$ 104,205	100.00%	50.42%	\$ 52,540	\$ 101,990	100.00%	50.42%	\$ 51,423	
144	39004	39004-Air Conditioning Equipment	13,100	-	13,100	100%	50.42%	6,605	12,605	100%	50.42%	6,356	
145	39009	39009-Improv. to Leased Premises	38,834	-	38,834	100%	50.42%	19,580	38,834	100%	50.42%	19,580	
146	39100	39100-Office Furniture & Equipment	4,399	-	4,399	100%	50.42%	2,218	3,726	100%	50.42%	1,879	
147	39101	Office Furniture And	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
148	39103	Office Machines	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
149	39200	39200-Trans Equip- Group	18,641	-	18,641	100%	50.42%	9,399	17,903	100%	50.42%	9,027	
150	39300	Stores Equipment	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
151	39400	39400-Tools, Shop, & Garage Equip.	55,701	-	55,701	100%	50.42%	28,085	51,968	100%	50.42%	26,202	
152	39600	39600-Power Operated Equipment	13,141	-	13,141	100%	50.42%	6,625	12,626	100%	50.42%	6,366	
153	39700	39700-Communication Equipment	(22,687)	-	(22,687)	100%	50.42%	(11,439)	(22,687)	100%	50.42%	(11,439)	
154	39701	Communication Equip.	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
155	39702	Communication Equip.	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
156	39800	39800-Miscellaneous Equipment	(127,018)	-	(127,018)	100%	50.42%	(64,043)	(127,018)	100%	50.42%	(64,043)	
157	39900	39900-Other Tangible Property	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
158	39901	39901-Oth Tang Prop - Servers - H/W	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
159	39902	39902-Oth Tang Prop - Servers - S/W	-	-	-	100%	50.42%	-	-	100%	50.42%	-	
160	39903	39903-Oth Tang Prop - Network - H/W	11,456	-	11,456	100%	50.42%	5,776	10,042	100%	50.42%	5,063	
161	39906	39906-Oth Tang Prop - PC Hardware	0	-	0	100%	50.42%	0	0	100%	50.42%	0	
162	39907	39907-Oth Tang Prop - PC Software	69,222	-	69,222	100%	50.42%	34,902	64,330	100%	50.42%	32,435	
163	39908	39908-Oth Tang Prop - Appl Software	237,875	-	237,875	100%	50.42%	119,936	237,875	100%	50.42%	119,936	
164		Retirement Work in Progress	52,517	-	52,517	100%	50.42%	26,479	52,517	100%	50.42%	26,479	
165													
166		Total General Plant	\$ 469,386	\$ -	\$ 469,386			\$ 236,664	\$ 454,712			\$ 229,266	
167													
168		Total Depr Reserves (Div 91)	\$ 469,386	\$ -	\$ 469,386			\$ 236,664	\$ 454,712			\$ 229,266	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Jurisdictional Accumulated Depreciation & Amortization
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022			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							
169												
170		Shared Services General Office (Division 002)										
171												
172		General Plant										
173	39000	39000-Structures & Improvements	\$ 1,151,870	\$ -	\$ 1,151,870	9.86%	50.42%	57,264	\$ 1,016,329	9.86%	50.42%	\$ 50,526
174	39005	39005-G-Structures & Improvements	4,810,089	-	4,810,089	100.00%	1.56%	75,017	4,700,762	100.00%	1.56%	73,312
175	39009	39009-Improv. to Leased Premises	9,898,847	-	9,898,847	9.86%	50.42%	492,112	9,850,143	9.86%	50.42%	489,691
176	39020	Struct & Improv AEAM	287	-	287	100.00%	6.11%	18	262	100.00%	6.11%	16
177	39029	Improv-Leased AEAM	4,899	-	4,899	100.00%	6.11%	299	4,082	100.00%	6.11%	249
178	39100	39100-Office Furniture & Equipment	3,133,515	-	3,133,515	9.86%	50.42%	155,780	2,894,155	9.86%	50.42%	143,880
179	39102	39102-Remittance Processing Equipment	1	-	1	9.86%	50.42%	0	1	9.86%	50.42%	0
180	39103	39103-Office Furn. - Copiers & Type	0	-	0	9.86%	50.42%	0	0	9.86%	50.42%	0
181	39104	39104-G-Office Furniture & Equip.	46,097	-	46,097	100.00%	1.56%	719	43,753	100.00%	1.56%	682
182	39120	Off Furn & Equip-AEAM	156,381	-	156,381	100.00%	6.11%	9,549	147,691	100.00%	6.11%	9,019
183	39200	39200-Transportation Equipment	100,284	-	100,284	9.86%	50.42%	4,986	89,983	9.86%	50.42%	4,473
184	39300	39300-Stores Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
185	39400	39400-Tools, Shop, & Garage Equip.	63,492	-	63,492	9.86%	50.42%	3,156	58,532	9.86%	50.42%	2,910
186	39420	Tools And Garage-AEAM	388	-	388	100.00%	6.11%	24	388	100.00%	6.11%	24
187	39500	39500-Laboratory Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
188	39700	39700-Communication Equipment	40,113	-	40,113	9.86%	50.42%	1,994	26,599	9.86%	50.42%	1,322
189	39720	Commun Equip AEAM	6,118	-	6,118	100.00%	6.11%	374	5,821	100.00%	6.11%	355
190	39800	39800-Miscellaneous Equipment	72,367	-	72,367	9.86%	50.42%	3,598	67,425	9.86%	50.42%	3,352
191	39820	Misc Equip - AEAM	2,224	-	2,224	100.00%	6.11%	136	1,956	100.00%	6.11%	119
192	39900	39900-Other Tangible Equipm	(0)	-	(0)	9.86%	50.42%	(0)	(0)	9.86%	50.42%	(0)
193	39901	39901-Oth Tang Prop - Servers - H/W	9,230,682	-	9,230,682	9.86%	50.42%	458,895	6,106,646	9.86%	50.42%	303,587
194	39902	39902-Oth Tang Prop - Servers - S/W	8,408,447	-	8,408,447	9.86%	50.42%	418,019	8,177,291	9.86%	50.42%	406,527
195	39903	39903-Oth Tang Prop - Network - H/W	1,505,786	-	1,505,786	9.86%	50.42%	74,859	1,305,268	9.86%	50.42%	64,890
196	39904	39904-Oth Tang Prop - CPU	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
197	39905	39905-Oth Tang Prop - MF Hardware	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
198	39906	39906-Oth Tang Prop - PC Hardware	1,055,081	-	1,055,081	9.86%	50.42%	52,452	563,728	9.86%	50.42%	28,025
199	39907	39907-Oth Tang Prop - PC Software	361,359	-	361,359	9.86%	50.42%	17,965	297,815	9.86%	50.42%	14,806
200	39908	39908-Oth Tang Prop - Appl Software	52,245,948	-	52,245,948	9.86%	50.42%	2,597,361	48,303,548	9.86%	50.42%	2,401,368
201	39909	39909-Oth Tang Prop - Mainframe S/W	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
202	39921	Servers-Hardware-AEAM	987,970	-	987,970	100.00%	6.11%	60,329	841,626	100.00%	6.11%	51,393
203	39922	Servers-Software-AEAM	2,558,740	-	2,558,740	100.00%	6.11%	156,246	1,990,991	100.00%	6.11%	121,577
204	39923	Network Hardware-AEAM	103,778	-	103,778	100.00%	6.11%	6,337	66,161	100.00%	6.11%	4,040
205	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
206	39926	Pc Hardware-AEAM	222,723	-	222,723	100.00%	6.11%	13,600	192,861	100.00%	6.11%	11,777
207	39928	Application SW-AEAM	18,650,579	-	18,650,579	100.00%	6.11%	1,138,873	17,424,609	100.00%	6.11%	1,064,011
208	39931	ALGN-Servers-Hardware	191,745	-	191,745	100.00%	4.64%	8,891	171,977	100.00%	4.64%	7,975
209	39932	ALGN-Servers-Software	308,723	-	308,723	100.00%	4.64%	14,316	267,058	100.00%	4.64%	12,384
210	39938	ALGN-Application SW	9,590,072	-	9,590,072	100.00%	4.64%	444,698	8,771,187	100.00%	4.64%	406,726
211		Retirement Work in Progress	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-
212												
213		Total Depr Reserves (Div 2)	\$ 124,908,604	\$ -	\$ 124,908,604			\$ 6,267,867	\$ 113,388,650			\$ 5,679,017

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Jurisdictional Accumulated Depreciation & Amortization
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2022			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							
214												
215		Shared Services Customer Support (Division 012)										
216												
217		<u>General Plant</u>										
218	38900	38900-Land	\$ -	\$ -	\$ -	11.02%	50.43%	\$ -	\$ -	11.02%	50.43%	\$ -
219	38910	38910-CKV-Land & Land Rights	-	-	-	100.00%	2.48%	-	-	100.00%	2.48%	-
220	39000	39000-Structures & Improvements	3,581,470	-	3,581,470	11.02%	50.43%	199,036	3,423,208	11.02%	50.43%	190,241
221	39009	39009-Improv. to Leased Premises	2,162,244	-	2,162,244	11.02%	50.43%	120,164	2,089,896	11.02%	50.43%	116,144
222	39010	39010-CKV-Structures & Improvements	4,472,070	-	4,472,070	100.00%	2.48%	110,857	4,322,575	100.00%	2.48%	107,151
223	39100	39100-Office Furniture & Equipment	1,359,004	-	1,359,004	11.02%	50.43%	75,525	1,271,853	11.02%	50.43%	70,682
224	39101	Office Furniture And	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
225	39102	Remittance Processing	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
226	39103	39103-Office Furn. - Copiers & Type	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
227	39110	CKV-Office Furn & Eq	147,558	-	147,558	100.00%	2.48%	3,658	129,934	100.00%	2.48%	3,221
228	39210	CKV-Transportation Eq	96,687	-	96,687	100.00%	2.48%	2,397	96,687	100.00%	2.48%	2,397
229	39410	CKV-Tools Shop Garage	332,001	-	332,001	100.00%	2.48%	8,230	293,171	100.00%	2.48%	7,267
230	39510	CKV-Laboratory Equip	23,762	-	23,762	100.00%	2.48%	589	23,748	100.00%	2.48%	589
231	39700	39700-Communication Equipment	1,541,933	-	1,541,933	11.02%	50.43%	85,691	1,477,652	11.02%	50.43%	82,119
232	39710	39710-CKV-Communication Equipment	235,112	-	235,112	100.00%	2.48%	5,828	224,094	100.00%	2.48%	5,555
233	39800	39800-Miscellaneous Equipment	25,360	-	25,360	11.02%	50.43%	1,409	22,776	11.02%	50.43%	1,266
234	39810	CKV-Misc Equipment	229,654	-	229,654	100.00%	2.48%	5,693	209,910	100.00%	2.48%	5,203
235	39900	39900-Other Tangible Property	(154,265)	-	(154,265)	11.02%	50.43%	(8,573)	(154,265)	11.02%	50.43%	(8,573)
236	39901	39901-Oth Tang Prop - Servers - H/W	8,219,168	-	8,219,168	11.02%	50.43%	456,771	7,541,175	11.02%	50.43%	419,092
237	39902	39902-Oth Tang Prop - Servers - S/W	2,045,322	-	2,045,322	11.02%	50.43%	113,666	1,927,930	11.02%	50.43%	107,143
238	39903	39903-Oth Tang Prop - Network - H/W	231,728	-	231,728	11.02%	50.43%	12,878	214,249	11.02%	50.43%	11,907
239	39906	39906-Oth Tang Prop - PC Hardware	123,090	-	123,090	11.02%	50.43%	6,841	(4,668)	11.02%	50.43%	(259)
240	39907	39907-Oth Tang Prop - PC Software	(57,199)	-	(57,199)	11.02%	50.43%	(3,179)	(57,199)	11.02%	50.43%	(3,179)
241	39908	39908-Oth Tang Prop - Appl Software	57,941,104	-	57,941,104	11.02%	50.43%	3,220,011	54,182,313	11.02%	50.43%	3,011,120
242	39910	39910-CKV-Other Tangible Property	260,880	-	260,880	100.00%	2.48%	6,467	238,357	100.00%	2.48%	5,909
243	39916	39916-CKV-Oth Tang Prop-PC Hardware	67,839	-	67,839	100.00%	2.48%	1,682	61,356	100.00%	2.48%	1,521
244	39917	39917-CKV-Oth Tang Prop-PC Software	(27,276)	-	(27,276)	100.00%	2.48%	(676)	(27,453)	100.00%	2.48%	(681)
245	39918	CKV-Oth Tang Prop-App	(9,966)	-	(9,966)	100.00%	2.48%	(247)	(9,966)	100.00%	2.48%	(247)
246	39924	Oth Tang Prop - Gen.	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
247		Retirement Work in Progress	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-
248												
249		Total Depr Reserves (Div 12)	<u>\$ 82,847,280</u>	<u>\$ -</u>	<u>\$ 82,847,280</u>			<u>\$ 4,424,718</u>	<u>\$ 77,497,334</u>			<u>\$ 4,135,587</u>
250												
251		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 388,515,440</u>	<u>\$ -</u>	<u>\$ 388,515,440</u>			<u>\$ 191,219,418</u>	<u>\$ 368,269,869</u>			<u>\$ 186,973,043</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 FR 16(8)(b)3.1
 Schedule B-3.1
 Workpaper Reference No(s). Witness: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 12/31/2022	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	100.00%	100%	100%	\$ -
3	30200	Franchises & Consents	-	100.00%	100%	100%	-
4							
5		Total Intangible Plant Amort.	\$ -				\$ -
6							
7		<u>Natural Gas Production Plant</u>					
8	32540	Rights of Way	\$ -	100.00%	100%	100%	-
9	33202	Tributary Lines	-	100.00%	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	-	100.00%	100%	100%	-
11							
12		Total Natural Gas Production Plant Depr	\$ -				\$ -
13							
14		<u>Storage Plant</u>					
15	35010	Land	\$ -	100.00%	100%	100%	\$ -
16	35020	Rights of Way	32	100.00%	100%	100%	32
17	35100	Structures and Improvements	294	100.00%	100%	100%	294
18	35102	Compression Station Equipment	2,100	100.00%	100%	100%	2,100
19	35103	Meas. & Reg. Sta. Structures	255	100.00%	100%	100%	255
20	35104	Other Structures	1,897	100.00%	100%	100%	1,897
21	35200	Wells \ Rights of Way	173,488	100.00%	100%	100%	173,488
22	35201	Well Construction	27,200	100.00%	100%	100%	27,200
23	35202	Well Equipment	-	100.00%	100%	100%	-
24	35203	Cushion Gas	23,728	100.00%	100%	100%	23,728
25	35210	Leaseholds	1,000	100.00%	100%	100%	1,000
26	35211	Storage Rights	557	100.00%	100%	100%	557
27	35301	Field Lines	2,209	100.00%	100%	100%	2,209
28	35302	Tributary Lines	2,637	100.00%	100%	100%	2,637
29	35400	Compressor Station Equipment	15,791	100.00%	100%	100%	15,791
30	35500	Meas & Reg. Equipment	5,107	100.00%	100%	100%	5,107
31	35600	Purification Equipment	20,726	100.00%	100%	100%	20,726
32							
33		Total Storage Plant Depr	\$ 277,019				\$ 277,019
34							
35		<u>Transmission Plant</u>					
36	36510	Land	\$ -	100.00%	100%	100%	\$ -
37	36520	Rights of Way	7,376	100.00%	100%	100%	7,376
38	36602	Structures & Improvements	554	100.00%	100%	100%	554
39	36603	Other Structures	-	100.00%	100%	100%	-
40	36700	Mains Cathodic Protection	1,478	100.00%	100%	100%	1,478
41	36701	Mains - Steel	384,031	100.00%	100%	100%	384,031
42	36703	Mains - Anodes	2,559	200.00%	100%	100%	5,118
43	36900	Meas. & Reg. Equipment	35,793	100.00%	100%	100%	35,793
44	36901	Meas. & Reg. Equipment	40,624	100.00%	100%	100%	40,624
45							
46		Total Production Plant - (LPG) Depr	\$ 472,415				\$ 474,974
47							

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s). FR 16(8)(b)3.1
 Schedule B-3.1
 Witness: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 12/31/2022	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
48		<u>Distribution Plant</u>					
49	37400	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
50	37401	Land	-	100.00%	100%	100%	-
51	37402	Land Rights	46,661	100.00%	100%	100%	46,661
52	37403	Land Other	-	100.00%	100%	100%	-
53	37500	Structures & Improvements	4,841	100.00%	100%	100%	4,841
54	37501	Structures & Improvements T.B.	1,437	100.00%	100%	100%	1,437
55	37502	Land Rights	555	100.00%	100%	100%	555
56	37503	Improvements	58	100.00%	100%	100%	58
57	37600	Mains Cathodic Protection	163,907	100.00%	100%	100%	163,907
58	37601	Mains - Steel	3,185,068	100.00%	100%	100%	3,185,068
59	37602	Mains - Plastic	3,221,563	100.00%	100%	100%	3,221,563
60	37603	Mains - Anodes	197,984	100.00%	100%	100%	197,984
61	37604	Mains - Leak Clamps	528,576	100.00%	100%	100%	528,576
62	37800	Meas & Reg. Sta. Equip - General	515,882	100.00%	100%	100%	515,882
63	37900	Meas & Reg. Sta. Equip - City Gate	98,422	100.00%	100%	100%	98,422
64	37905	Meas & Reg. Sta. Equipment T.b.	37,356	100.00%	100%	100%	37,356
65	38000	Services	4,632,274	100.00%	100%	100%	4,632,274
66	38100	Meters	2,443,291	100.00%	100%	100%	2,443,291
67	38200	Meter Installaitons	1,906,954	100.00%	100%	100%	1,906,954
68	38300	House Regulators	81,288	100.00%	100%	100%	81,288
69	38400	House Reg. Installations	11,081	100.00%	100%	100%	11,081
70	38500	Ind. Meas. & Reg. Sta. Equipment	91,283	100.00%	100%	100%	91,283
71							
72		Total Distribution Plant Depr	\$ 17,168,480				\$ 17,168,480
73							
74		<u>General Plant</u>					
75	38900	38900-Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
76	39000	39000-Structures & Improvements	223,589	100.00%	100%	100%	223,589
77	39002	39002-Structures - Brick	4,207	100.00%	100%	100%	4,207
78	39003	39003-Improvements	17,234	100.00%	100%	100%	17,234
79	39004	39004-Air Conditioning Equipment	553	100.00%	100%	100%	553
80	39009	39009-Improv. to Leased Premises	-	100.00%	100%	100%	-
81	39100	39100-Office Furniture & Equipment	87,669	100.00%	100%	100%	87,669
82	39103	Office Machines	-	100.00%	100%	100%	-
83	39200	39200-Transportation Equipment	8,543	43.89%	100%	100%	3,750
84	39202	39202-WKG Trailers	1,204	43.89%	100%	100%	529
85	39400	39400-Tools, Shop, & Garage Equip.	543,304	43.89%	100%	100%	238,458
86	39603	39603-Ditchers	-	2.00%	100%	100%	-
87	39604	39604-Backhoes	-	2.00%	100%	100%	-
88	39605	39605-Welders	-	2.00%	100%	100%	-
89	39700	39700-Communication Equipment	28,369	100.00%	100%	100%	28,369
90	39701	Communication Equip.	-	100.00%	100%	100%	-
91	39702	Communication Equip.	-	100.00%	100%	100%	-
92	39705	39705-Comm. Equip. - Telemetering	-	100.00%	100%	100%	-
93	39800	39800-Miscellaneous Equipment	259,405	100.00%	100%	100%	259,405
94	39901	Servers Hardware	5,118	100.00%	100%	100%	5,118
95	39902	Servers Software	-	100.00%	100%	100%	-
96	39903	39903-Oth Tang Prop - Network - H/W	19,234	100.00%	100%	100%	19,234
97	39906	39906-Oth Tang Prop - PC Hardware	3,495	100.00%	100%	100%	3,495
98	39907	39907-Oth Tang Prop - PC Software	-	100.00%	100%	100%	-
99	39908	39908-Oth Tang Prop - Appl Software	5,010	100.00%	100%	100%	5,010
100		AR 15 general plant amortization	-	100.00%	100%	100%	-
101							
102		Total General Plant Depr	\$ 1,206,932				\$ 896,618
103							
104		Total Depreciation Expense (Div 9)	\$ 19,124,846				\$ 18,817,091
105							
106							

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s). FR 16(8)(b)3.1
 Schedule B-3.1
 Witness: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 12/31/2022	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
107							
108		Kentucky-Mid-States General Office (Division 091)					
109							
110		<u>Intangible Plant</u>					
111	30100	Organization	\$ -	100.00%	100%	50.42%	\$ -
112	30300	Misc Intangible Plant	-	100.00%	100%	50.42%	-
113							
114		Total Intangible Plant Depr	\$ -				\$ -
115							
116		<u>Distribution Plant</u>					
117	37400	Land & Land Rights	\$ -	100.00%	100%	50.42%	\$ -
118	35010	Land	-	100.00%	100%	50.42%	-
119	37402	Land Rights	-	100.00%	100%	50.42%	-
120	37403	Land Other	-	100.00%	100%	50.42%	-
121	36602	Structures & Improvements	-	100.00%	100%	50.42%	-
122	37501	Structures & Improvements T.B.	-	100.00%	100%	50.42%	-
123	37402	Land Rights	-	100.00%	100%	50.42%	-
124	37503	Improvements	-	100.00%	100%	50.42%	-
125	36700	Mains Cathodic Protection	-	100.00%	100%	50.42%	-
126	36701	Mains - Steel	-	100.00%	100%	50.42%	-
127	37602	Mains - Plastic	-	100.00%	100%	50.42%	-
128	37800	Meas & Reg. Sta. Equip - General	-	100.00%	100%	50.42%	-
129	37900	Meas & Reg. Sta. Equip - City Gate	-	100.00%	100%	50.42%	-
130	37905	Meas & Reg. Sta. Equipment T.b.	-	100.00%	100%	50.42%	-
131	38000	Services	-	100.00%	100%	50.42%	-
132	38100	Meters	-	100.00%	100%	50.42%	-
133	38200	Meter Installaitons	-	100.00%	100%	50.42%	-
134	38300	House Regulators	-	100.00%	100%	50.42%	-
135	38400	House Reg. Installations	-	100.00%	100%	50.42%	-
136	38500	Ind. Meas. & Reg. Sta. Equipment	-	100.00%	100%	50.42%	-
137	38600	Other Prop. On Cust. Prem	-	100.00%	100%	50.42%	-
138							
139		Total Distribution Plant Depr	\$ -				\$ -
140							
141		<u>General Plant</u>					
142	39001	39001-Structures - Frame	\$ 4,430	100.00%	100%	50.42%	\$ 2,233
143	39004	39004-Air Conditioning Equipment	989	100.00%	100%	50.42%	499
144	39009	39009-Improv. to Leased Premises	-	100.00%	100%	50.42%	-
145	39100	39100-Office Furniture & Equipment	1,346	100.00%	100%	50.42%	679
146	39101	Office Furniture And	-	100.00%	100%	50.42%	-
147	39103	Office Machines	-	100.00%	100%	50.42%	-
148	39200	39200-Trans Equip- Group	1,476	43.90%	100%	50.42%	327
149	39300	Stores Equipment	-	100.00%	100%	50.42%	-
150	39400	39400-Tools, Shop, & Garage Equip.	7,328	43.91%	100%	50.42%	1,622
151	39600	39600-Power Operated Equipment	1,030	2.00%	100%	50.42%	10
152	39700	39700-Communication Equipment	-	100.00%	100%	50.42%	-
153	39701	Communication Equip.	-	100.00%	100%	50.42%	-
154	39702	Communication Equip.	-	100.00%	100%	50.42%	-
155	39800	39800-Miscellaneous Equipment	-	100.00%	100%	50.42%	-
156	39900	39900-Other Tangible Property	-	100.00%	100%	50.42%	-
157	39901	39901-Oth Tang Prop - Servers - H/W	-	100.00%	100%	50.42%	-
158	39902	39902-Oth Tang Prop - Servers - S/W	-	100.00%	100%	50.42%	-
159	39903	39903-Oth Tang Prop - Network - H/W	2,827	100.00%	100%	50.42%	1,425
160	39906	39906-Oth Tang Prop - PC Hardware	-	100.00%	100%	50.42%	-
161	39907	39907-Oth Tang Prop - PC Software	9,784	100.00%	100%	50.42%	4,933
162	39908	39908-Oth Tang Prop - Appl Software	-	100.00%	100%	50.42%	-
163							
164							
165		Total General Plant Depr	\$ 29,210				\$ 11,729
166							
167		Total Depreciation Expense (Div 91)	<u>\$ 29,210</u>				<u>\$ 11,729</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period FR 16(8)(b)3.1
 Type of Filing: Original Updated Revised Schedule B-3.1
 Workpaper Reference No(s). Witness: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 12/31/2022	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
168							
169		Shared Services General Office (Division 002)					
170							
171		General Plant					
172	39000	39000-Structures & Improvements	\$ 256,945	100%	9.86%	50.42%	\$ 12,774
173	39005	39005-G-Structures & Improvements	218,654	100%	100.00%	1.56%	3,410
174	39009	39009-Improv. to Leased Premises	211,051	100%	9.86%	50.42%	10,492
175	39020	Struct & Improv AEAM	50	100%	100.00%	6.11%	3
176	39029	Improv-Leased AEAM	1,633	100%	100.00%	6.11%	100
177	39100	39100-Office Furniture & Equipment	470,146	100%	9.86%	50.42%	23,373
178	39102	39102-Remittance Processing Equipment	-	100%	9.86%	50.42%	-
179	39103	39103-Office Furn. - Copiers & Type	-	100%	9.86%	50.42%	-
180	39104	39104-G-Office Furniture & Equip.	4,688	100%	100.00%	1.56%	73
181	39120	Off Furn & Equip-AEAM	17,380	100%	100.00%	6.11%	1,061
182	39200	39200-Transportation Equipment	20,518	100%	9.86%	50.42%	1,020
183	39300	39300-Stores Equipment	-	100%	9.86%	50.42%	-
184	39400	39400-Tools, Shop, & Garage Equip.	9,920	100%	9.86%	50.42%	493
185	39420	Tools And Garage-AEAM	-	100%	100.00%	6.11%	-
186	39500	39500-Laboratory Equipment	-	100%	9.86%	50.42%	-
187	39700	39700-Communication Equipment	26,913	100%	9.86%	50.42%	1,338
188	39720	Commun Equip AEAM	593	100%	100.00%	6.11%	36
189	39800	39800-Miscellaneous Equipment	9,883	100%	9.86%	50.42%	491
190	39820	Misc Equip - AEAM	535	100%	100.00%	6.11%	33
191	39900	39900-Other Tangible Equipm	-	100%	9.86%	50.42%	-
192	39901	39901-Oth Tang Prop - Servers - H/W	6,131,587	100%	9.86%	50.42%	304,826
193	39902	39902-Oth Tang Prop - Servers - S/W	436,692	100%	9.86%	50.42%	21,710
194	39903	39903-Oth Tang Prop - Network - H/W	400,279	100%	9.86%	50.42%	19,900
195	39904	39904-Oth Tang Prop - CPU	-	100%	9.86%	50.42%	-
196	39905	39905-Oth Tang Prop - MF Hardware	-	100%	9.86%	50.42%	-
197	39906	39906-Oth Tang Prop - PC Hardware	932,636	100%	9.86%	50.42%	46,365
198	39907	39907-Oth Tang Prop - PC Software	127,087	100%	9.86%	50.42%	6,318
199	39908	39908-Oth Tang Prop - Appl Software	7,724,177	100%	9.86%	50.42%	384,001
200	39909	39909-Oth Tang Prop - Mainframe S/W	-	100%	9.86%	50.42%	-
201	39921	Servers-Hardware-AEAM	280,069	100%	100.00%	6.11%	17,102
202	39922	Servers-Software-AEAM	1,074,977	100%	100.00%	6.11%	65,642
203	39923	Network Hardware-AEAM	69,148	100%	100.00%	6.11%	4,222
204	39924	39924-Oth Tang Prop - Gen.	-	100%	9.86%	50.42%	-
205	39926	Pc Hardware-AEAM	59,724	100%	100.00%	6.11%	3,647
206	39928	Application SW-AEAM	2,390,198	100%	100.00%	6.11%	145,954
207	39931	ALGN-Servers-Hardware	39,536	100%	100.00%	4.64%	1,833
208	39932	ALGN-Servers-Software	83,330	100%	100.00%	4.64%	3,864
209	39938	ALGN-Application SW	1,625,485	100%	100.00%	4.64%	75,375
210							
211							
212		Total Depreciation Expense (Div 2)	<u>\$ 22,623,835</u>				<u>\$ 1,155,457</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s). FR 16(8)(b)3.1
 Schedule B-3.1
 Witness: Christian

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 12/31/2022	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
213							
214		Shared Services Customer Support (Division 012)					
215							
216		<u>General Plant</u>					
217	38900	38900-Land	\$ -	100%	11.02%	50.43%	\$ -
218	38910	38910-CKV-Land & Land Rights	-	100%	100.00%	2.48%	-
219	39000	39000-Structures & Improvements	316,361	100%	11.02%	50.43%	17,581
220	39009	39009-Improv. to Leased Premises	144,697	100%	11.02%	50.43%	8,041
221	39010	39010-CKV-Structures & Improvements	298,990	100%	100.00%	2.48%	7,412
222	39100	39100-Office Furniture & Equipment	174,303	100%	11.02%	50.43%	9,687
223	39101	Office Furniture And	-	100%	11.02%	50.43%	-
224	39102	Remittance Processing	-	100%	11.02%	50.43%	-
225	39103	39103-Office Furn. - Copiers & Type	-	100%	11.02%	50.43%	-
226	39110	CKV-Office Furn & Eq	35,247	100%	100.00%	2.48%	874
227	39210	CKV-Transportation Eq	-	100%	100.00%	2.48%	-
228	39410	CKV-Tools Shop Garage	77,660	100%	100.00%	2.48%	1,925
229	39510	CKV-Laboratory Equip	191	100%	100.00%	2.48%	5
230	39700	39700-Communication Equipment	128,561	100%	11.02%	50.43%	7,145
231	39710	39710-CKV-Communication Equipment	22,035	100%	100.00%	2.48%	546
232	39800	39800-Miscellaneous Equipment	5,168	100%	11.02%	50.43%	287
233	39810	CKV-Misc Equipment	39,487	100%	100.00%	2.48%	979
234	39900	39900-Other Tangible Property	-	100%	11.02%	50.43%	-
235	39901	39901-Oth Tang Prop - Servers - H/W	1,353,496	100%	11.02%	50.43%	75,219
236	39902	39902-Oth Tang Prop - Servers - S/W	234,784	100%	11.02%	50.43%	13,048
237	39903	39903-Oth Tang Prop - Network - H/W	34,958	100%	11.02%	50.43%	1,943
238	39906	39906-Oth Tang Prop - PC Hardware	245,485	100%	11.02%	50.43%	13,643
239	39907	39907-Oth Tang Prop - PC Software	-	100%	11.02%	50.43%	-
240	39908	39908-Oth Tang Prop - Appl Software	7,507,597	100%	11.02%	50.43%	417,226
241	39910	39910-CKV-Other Tangible Property	45,046	100%	100.00%	2.48%	1,117
242	39916	39916-CKV-Oth Tang Prop-PC Hardware	12,966	100%	100.00%	2.48%	321
243	39917	39917-CKV-Oth Tang Prop-PC Software	355	100%	100.00%	2.48%	9
244	39918	CKV-Oth Tang Prop-App	-	100%	100.00%	2.48%	-
245	39924	Oth Tang Prop - Gen.	-	100%	11.02%	50.43%	-
246							
247							
248		Total Depreciation Expense (Div 12)	<u>\$ 10,677,389</u>				<u>\$ 577,007</u>
249							
250		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 52,455,279</u>				<u>\$ 20,561,283</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Allowance For Working Capital
 Base Period: Twelve Months Ended September 30, 2021

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: 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		\$ (3,207,973)
2	Material & Supplies	13 Month Average Balance	B-4.1	675,082
3	Gas Stored Underground	13 Month Average Balance	B-4.1	11,189,754
4	Prepayments	13 Month Average Balance	B-4.1	-
5	Total Working Capital Requirements			<u>\$ 8,656,862</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Allowance For Working Capital
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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: 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		\$ (3,062,527)
2	Material & Supplies	13 Month Average Balance	B-4.1	215,286
3	Gas Stored Underground	13 Month Average Balance	B-4.1	8,401,855
4	Prepayments	13 Month Average Balance	B-4.1	<u>0</u>
5	Total Working Capital Requirements			<u><u>\$ 5,554,614</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Working Capital Components
 Base Period: Twelve Months Ended September 30, 2021

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

FR 16(b)(4).1
 Schedule B-4.1 B
 Witness: Christian

Line No.	Description	Base Period Ending Balance				13 Month Average			
		9/30/2021 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	9/30/2021 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (679,956)	100%	100%	\$ (679,956)	\$ (574,843)	100%	100%	\$ (574,843)
3	KY/Mid-States General Office (Div 091)	3,488,653	100%	50.42%	1,758,979	2,479,027	100%	50.42%	1,249,925
4	Shared Services General Office (Div 002)	-	9.86%	50.42%	-	-	9.86%	50.42%	-
5	Shared Services Customer Support (Div 012)	-	11.02%	50.43%	-	-	11.02%	50.43%	-
6	Total	<u>\$ 2,808,697</u>			<u>\$ 1,079,023</u>	<u>\$ 1,904,183</u>			<u>\$ 675,082</u>
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 19,791,643	100%	100%	\$ 19,791,643	\$ 11,189,754	100%	100%	\$ 11,189,754
10	KY/Mid-States General Office (Div 091)	-	100%	50.42%	-	-	100%	50.42%	-
11	Shared Services General Office (Div 002)	-	9.86%	50.42%	-	-	9.86%	50.42%	-
12	Shared Services Customer Support (Div 012)	-	11.02%	50.43%	-	-	11.02%	50.43%	-
13	Total	<u>\$ 19,791,643</u>			<u>\$ 19,791,643</u>	<u>\$ 11,189,754</u>			<u>\$ 11,189,754</u>
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	50.42%	-	-	100%	50.42%	-
18	Shared Services General Office (Div 002)	-	9.86%	50.42%	-	-	9.86%	50.42%	-
19	Shared Services Customer Support (Div 012)	-	11.02%	50.43%	-	-	11.02%	50.43%	-
20	Total	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>
21									
22	Total Other Working Capital Allowances	<u>\$ 22,600,339</u>			<u>\$ 20,870,665</u>	<u>\$ 13,093,937</u>			<u>\$ 11,864,835</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Working Capital Components
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		12/31/2022 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	12/31/2022 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (537,429)	100%	100%	\$ (537,429)	\$ (537,429)	100%	100%	\$ (537,429)
3	KY/Mid-States General Office (Div 091)	1,492,889	100%	50.42%	752,715	1,492,889	100%	50.42%	752,715
4	Shared Services General Office (Div 002)	-	9.86%	50.42%	-	-	9.86%	50.42%	-
5	Shared Services Customer Support (Div 012)	-	11.02%	50.43%	-	-	11.02%	50.43%	-
6	Total	\$ 955,460			\$ 215,286	\$ 955,460			\$ 215,286
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 16,854,216	100%	100%	\$ 16,854,216	\$ 8,401,855	100%	100%	\$ 8,401,855
10	KY/Mid-States General Office (Div 091)	-	100%	50.42%	-	-	100%	50.42%	-
11	Shared Services General Office (Div 002)	-	9.86%	50.42%	-	-	9.86%	50.42%	-
12	Shared Services Customer Support (Div 012)	-	11.02%	50.43%	-	-	11.02%	50.43%	-
13	Total	\$ 16,854,216			\$ 16,854,216	\$ 8,401,855			\$ 8,401,855
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	50.42%	-	-	100%	50.42%	-
18	Shared Services General Office (Div 002)	-	9.86%	50.42%	-	-	9.86%	50.42%	-
19	Shared Services Customer Support (Div 012)	-	11.02%	50.43%	-	-	11.02%	50.43%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ 17,809,677			\$ 17,069,502	\$ 9,357,315			\$ 8,617,141

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Cash Working Capital Components - 1 / 8 O&M Expenses
 Base Period: Twelve Months Ended September 30, 2021

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: 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	989,253	12.50%	123,657
4	Transmission O&M Expense	290,370	12.50%	36,296
5	Distribution O&M Expense	10,066,532	12.50%	1,258,317
6	Customer Accting. & Collection	4,711,476	12.50%	588,935
7	Customer Service & Information	150,354	12.50%	18,794
8	Sales Expense	246,784	12.50%	30,848
9	Admin. & General Expense	<u>15,560,438</u>	12.50%	<u>1,945,055</u>
10	Total O & M Expenses	<u>\$ 32,015,206</u>		<u>\$ 4,001,901</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Cash Working Capital Components - 1 / 8 O&M Expenses
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: 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	755,658	12.50%	94,457
4	Transmission O&M Expense	206,350	12.50%	25,794
5	Distribution O&M Expense	9,199,699	12.50%	1,149,962
6	Customer Accting. & Collection	2,399,513	12.50%	299,939
7	Customer Service & Information	175,131	12.50%	21,891
8	Sales Expense	155,125	12.50%	19,391
9	Admin. & General Expense	<u>16,075,112</u>	12.50%	<u>2,009,389</u>
10	Total O & M Expenses	<u>\$ 28,966,588</u>		<u>\$ 3,620,823</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended September 30, 2021

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

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

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>	\$ 19,011,292	100%	100%	\$ 19,011,292	\$ 14,845,704	100%	100%	\$ 14,845,704
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(113,578,071)	100%	100%	(113,578,071)	(105,463,039)	100%	100%	(105,463,039)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,060,161)	100%	100%	(1,060,161)	(365,584)	100%	100%	(365,584)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (95,626,940)</u>			<u>\$ (95,626,940)</u>	<u>\$ (90,982,919)</u>			<u>\$ (90,982,919)</u>
8									
9	DIVISION 02								
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 624,825,359	9.86%	50.42%	\$ 31,062,643	\$ 594,097,834	9.86%	50.42%	\$ 29,535,051
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(17,684,538)	9.86%	50.42%	(879,171)	(18,241,554)	9.86%	50.42%	(906,863)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(8,309,282)	9.86%	50.42%	(413,089)	27,763,317	9.86%	50.42%	1,380,229
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ 598,831,539</u>			<u>\$ 29,770,383</u>	<u>\$ 603,619,597</u>			<u>\$ 30,008,417</u>
17	DIVISION 12								
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (931,455)	11.02%	50.43%	\$ (51,765)	\$ (469,566)	11.02%	50.43%	\$ (26,096)
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(13,249,645)	11.02%	50.43%	(736,334)	(13,497,444)	11.02%	50.43%	(750,105)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	5,981	11.02%	50.43%	332	375	11.02%	50.43%	21
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (14,175,119)</u>			<u>\$ (787,766)</u>	<u>\$ (13,966,635)</u>			<u>\$ (776,180)</u>
25	DIVISION 91								
26									
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (1,691,962)	100%	50.42%	\$ (853,087)	\$ (2,367,458)	100%	50.42%	\$ (1,193,672)
28									
29	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	0	100%	50.42%	0	0	100%	50.42%	0
30									
31	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(741,368)	100%	50.42%	(373,798)	(780,613)	100%	50.42%	(393,585)
32									
33	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(2,263,519)	100%	50.42%	(1,141,266)	(1,327,855)	100%	50.42%	(669,504)
34									
35	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ (4,696,849)</u>			<u>\$ (2,368,151)</u>	<u>\$ (4,475,926)</u>			<u>\$ (2,256,762)</u>
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$ 484,332,631</u>			<u>\$ (69,012,474)</u>	<u>\$ 494,194,116</u>			<u>\$ (64,007,444)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Deferred Credits and Accumulated Deferred Income Taxes
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	Test Period Prorated Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 15,237,663	100%	100%	\$ 15,237,663	\$ 15,237,663	100%	100%	\$ 15,237,663
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(114,494,631)	100%	100%	(114,494,631)	(114,494,631)	100%	100%	(114,494,631)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(407,942)	100%	100%	(407,942)	(407,942)	100%	100%	(407,942)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (99,664,910)</u>			<u>\$ (99,664,910)</u>	<u>\$ (99,664,910)</u>			<u>\$ (99,664,910)</u>
8									
DIVISION 02									
9									
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 563,722,594	9.86%	50.42%	\$ 28,024,973	\$ 563,722,594	9.86%	50.42%	\$ 28,024,973
11									
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(19,573,243)	9.86%	50.42%	(973,067)	(19,573,243)	9.86%	50.42%	(973,067)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	30,739,755	9.86%	50.42%	1,528,200	30,739,755	9.86%	50.42%	1,528,200
15									
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ 574,889,106</u>			<u>\$ 28,580,106</u>	<u>\$ 574,889,106</u>			<u>\$ 28,580,106</u>
17									
DIVISION 12									
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (469,726)	11.02%	50.43%	\$ (26,104)	\$ (469,726)	11.02%	50.43%	\$ (26,104)
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(10,946,261)	11.02%	50.43%	(608,326)	(10,946,261)	11.02%	50.43%	(608,326)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	195	11.02%	50.43%	11	195	11.02%	50.43%	11
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (11,415,792)</u>			<u>\$ (634,420)</u>	<u>\$ (11,415,792)</u>			<u>\$ (634,420)</u>
25									
DIVISION 91									
26	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (2,447,669)	100%	50.42%	\$ (1,234,115)	\$ (2,447,669)	100%	50.42%	\$ (1,234,115)
27									
28	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	0	100%	50.42%	0	0	100%	50.42%	0
29									
30	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(875,858)	100%	50.42%	(441,607)	(875,858)	100%	50.42%	(441,607)
31									
32	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,307,420)	100%	50.42%	(659,201)	(1,307,420)	100%	50.42%	(659,201)
33									
34	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ (4,630,947)</u>			<u>\$ (2,334,923)</u>	<u>\$ (4,630,947)</u>			<u>\$ (2,334,923)</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$ 459,177,457</u>			<u>\$ (74,054,147)</u>	<u>\$ 459,177,457</u>			<u>\$ (74,054,147)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	Forecasted Change in NOLC								(2,986,306)
40									
41	Forecasted 13-month Average ADIT in Rate Base								<u>(77,040,453)</u>
42									

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Deferred Credits and Accumulated Deferred Income Taxes
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(b)5
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 Witness: Christian

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	Test Period Prorated Ending Balance	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	Forecasted Test Period			Reference					
47	<hr/>								
48	13-month average Rate Base			B.1 F		583,089,824			
49									
50	Required Operating Income			A.1		44,664,681			
51									
52	Interest Deduction			E.1		10,267,046			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		34,397,635			
55									
56	Return, grossed up for Income Tax	24.95%		Line 54 / (1-tax rate)		45,832,959			
57									
58	Tax Expense on Return	24.95%		Line 56 x tax rate		<u>11,435,323</u>			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(10,046,703)			
61	Required Change in NOLC					<u>(2,986,306)</u>		(1,597,686)	
62									
63	Total Required Change in Accumulated Deferred Income Taxes ¹			B.1 F; B.1 B		<u>(13,033,009)</u>			
64									
65									
66	ADIT Reconciliation								
67	Avg ADIT, Base Period			B.5 B		(64,007,444)			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(74,054,147)			
70	Change in NOLC			Line 39		<u>(2,986,306)</u>			
71	Forecasted 13-month Average ADIT in Rate Base					<u>(77,040,453)</u>			
72									
73	Total Required Change in Accumulated Deferred Income Taxes			Line 71 - Line 67		<u>(13,033,009)</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. 2021-00214
 Customer Advances For Construction
 Base Period: Twelve Months Ended September 30, 2021

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

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

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		\$ (772,543)	100%	100%	\$ (772,543)	\$ (724,233)	100%	100%	\$ (724,233)
2										
DIVISION 02										
4	15560 Account 252 - Customer Advances For Construction		-	9.86%	50.42%	-	-	9.86%	50.42%	-
5										
DIVISION 12										
7	15560 Account 252 - Customer Advances For Construction		-	11.02%	50.43%	-	-	11.02%	50.43%	-
8										
DIVISION 91										
10	15560 Account 252 - Customer Advances For Construction		-	100%	50.42%	-	-	100%	50.42%	-
11										
12	Total Account 252 - Customer Advances For Construction		<u>\$ (772,543)</u>			<u>\$ (772,543)</u>	<u>\$ (724,233)</u>			<u>\$ (724,233)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Customer Advances For Construction
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

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		\$ (683,775)	100%	100%	\$ (683,775)	100%	100%	\$ (683,775)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction		-	9.86%	50.42%	-	9.86%	50.42%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction		-	11.02%	50.43%	-	11.02%	50.43%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction		0	100%	50.42%	0	100%	50.42%	0
11									
12	Total Account 252 - Customer Advances For Construction		<u>\$ (683,775)</u>			<u>\$ (683,775)</u>			<u>\$ (683,775)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Base Period: Twelve Months Ended September 30, 2021
 Working Capital Components

FR 16(8)(b)4.1

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

Line No.	Description	actual Sep-20	actual Oct-20	actual Nov-20	actual Dec-20	actual Jan-21	actual Feb-21	actual Mar-21	ACTUAL Apr-21	ACTUAL May-21	ACTUAL Jun-21	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Account 1630- Stores Expense Undistributed	(469,111)	(509,498)	(523,318)	(535,855)	(545,351)	(548,753)	(561,798)	(586,642)	(597,673)	(616,749)	(639,245)	(659,016)	(679,956)	
6	Total Materials & Supplies	\$ (469,111)	\$ (509,498)	\$ (523,318)	\$ (535,855)	\$ (545,351)	\$ (548,753)	\$ (561,798)	\$ (586,642)	\$ (597,673)	\$ (616,749)	\$ (639,245)	\$ (659,016)	\$ (679,956)	\$ (574,843)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Supplies	\$ 581,043	\$ 581,043	\$ 578,463	\$ 578,463	\$ 607,803	\$ 607,803	\$ 607,803	\$ 622,964	\$ 621,152	\$ 642,513	\$ 1,587,201	\$ 1,722,771	\$ 1,562,160	
10	Account 1630- Stores Expense Undistributed	1,411,612	1,453,002	1,497,271	1,529,764	1,561,672	1,590,634	1,623,188	1,655,301	1,686,225	1,717,282	1,804,335	1,869,384	1,926,493	
11	Total Materials & Supplies	\$ 1,992,655	\$ 2,034,045	\$ 2,075,734	\$ 2,108,228	\$ 2,169,475	\$ 2,198,438	\$ 2,230,991	\$ 2,278,266	\$ 2,307,377	\$ 2,359,795	\$ 3,391,536	\$ 3,592,155	\$ 3,488,653	\$ 2,479,027
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$12,741,964	\$14,457,320	\$13,451,576	\$11,524,153	\$ 9,335,172	\$ 5,734,348	\$ 4,112,786	\$ 6,443,150	\$ 7,626,909	\$ 10,440,553	\$ 13,294,621	\$ 16,512,601	\$ 19,791,643	\$11,189,754
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. 2021-00214
 Forecasted Test Period: Twelve Months Ended December 31, 2022
 Working Capital Components

FR 16(8)(b)4.1

Data: _____ Base Period Forecasted Period

Type of Filing: _____ Original _____ Updated Revised

Line No.	Description	Forecasted Dec-21	Forecasted Jan-22	Forecasted Feb-22	Forecasted Mar-22	Forecasted Apr-22	Forecasted May-22	Forecasted Jun-22	Forecasted Jul-22	Forecasted Aug-22	Forecasted Sep-22	Forecasted Oct-22	Forecasted Nov-22	Forecasted Dec-22	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Supplie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Account 1630- Stores Expense Undistributed	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	(537,429)	
6	Total Materials & Supplies	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Supplie	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	\$ 245,694	
10	Account 1630- Stores Expense Undistributed	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	1,247,195	
11	Total Materials & Supplies	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889	\$ 1,492,889
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Supplie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Supplie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 16,154,120	\$ 11,558,273	\$ 6,263,469	\$ 146,430	\$ (4,597,320)	\$ (1,257,320)	\$ 2,128,850	\$ 5,522,508	\$ 8,896,200	\$ 12,297,346	\$ 15,789,586	\$ 19,467,761	\$ 16,854,216	\$ 8,401,855
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. 2021-00214
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended September 30, 2021

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

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

Line No.	Sub Acct	actual Sep-20	actual Oct-20	actual Nov-20	actual Dec-20	actual Jan-21	actual Feb-21	actual Mar-21	ACTUAL Apr-21	ACTUAL May-21	ACTUAL Jun-21	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	13 month Average
DIVISION 09															
1	Account 190 - Accumulated Deferred Income Taxes	\$ 12,421,035	\$ 12,393,203	\$ 12,365,370	\$ 12,321,606	\$ 12,293,774	\$ 12,265,941	\$ 16,721,666	\$ 16,693,834	\$ 16,666,001	\$ 16,641,307	\$ 16,613,475	\$ 16,585,642	\$ 19,011,292	\$ 14,845,704
2															
3	Account 282 - Accumulated Deferred Income Taxes	(102,635,864)	(102,635,864)	(102,635,864)	(104,203,096)	(104,203,096)	(104,203,096)	(105,379,322)	(105,379,322)	(105,379,322)	(106,928,862)	(106,928,862)	(106,928,862)	(113,578,071)	(105,463,039)
4															
5	Account 283 - Accumulated Deferred Income Taxes - Other	(295,537)	(295,537)	(295,537)	(277,021)	(277,021)	(277,021)	(407,942)	(407,942)	(407,942)	(250,312)	(250,312)	(250,312)	(1,060,161)	(365,584)
6															
7	Div 09 Accumulated Deferred Income Taxes	\$ (90,510,366)	\$ (90,538,198)	\$ (90,566,031)	\$ (92,158,511)	\$ (92,186,343)	\$ (92,214,176)	\$ (89,065,598)	\$ (89,093,430)	\$ (89,121,263)	\$ (90,537,867)	\$ (90,565,699)	\$ (90,593,532)	\$ (95,626,940)	\$ (90,982,919)
8															
9															
DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$630,844,716	\$630,844,716	\$630,844,716	\$620,420,700	\$620,420,700	\$620,420,700	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 551,160,816	\$ 551,160,816	\$ 551,160,816	\$ 624,825,359	\$ 594,097,834
11															
12	Account 282 - Accumulated Deferred Income Taxes	(17,648,510)	(17,648,510)	(17,648,510)	(18,017,153)	(18,017,153)	(18,017,153)	(18,422,723)	(18,422,723)	(18,422,723)	(19,063,501)	(19,063,501)	(19,063,501)	(17,684,538)	(18,241,554)
13															
14	Account 283 - Accumulated Deferred Income Taxes - Other	30,908,362	30,798,390	30,688,418	31,131,007	31,021,036	30,911,064	30,849,727	30,739,755	30,629,783	30,628,258	30,518,286	30,408,314	(8,309,282)	27,763,317
15															
16	Div 02 Accumulated Deferred Income Taxes	\$644,104,568	\$643,994,596	\$643,884,624	\$633,534,554	\$633,424,583	\$633,314,611	\$ 576,149,598	\$ 576,039,626	\$ 575,929,654	\$ 562,725,573	\$ 562,615,601	\$ 562,505,629	\$ 598,831,539	\$ 603,619,597
17															
DIVISION 12															
18	Account 190 - Accumulated Deferred Income Taxes	\$ (316,363)	\$ (316,363)	\$ (316,363)	\$ (401,116)	\$ (401,116)	\$ (401,116)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (537,096)	\$ (537,096)	\$ (537,096)	\$ (931,455)	\$ (469,566)
19															
20	Account 282 - Accumulated Deferred Income Taxes	(14,089,067)	(14,089,067)	(14,089,067)	(13,673,882)	(13,673,882)	(13,673,882)	(13,333,582)	(13,333,582)	(13,333,582)	(12,975,845)	(12,975,845)	(12,975,845)	(13,249,645)	(13,497,444)
21															
22	Account 283 - Accumulated Deferred Income Taxes - Other	(263)	(263)	(263)	(363)	(363)	(363)	195	195	195	61	61	61	5,981	375
23															
24	Div 012 Accumulated Deferred Income Taxes	\$ (14,405,693)	\$ (14,405,693)	\$ (14,405,693)	\$ (14,075,361)	\$ (14,075,361)	\$ (14,075,361)	\$ (13,803,113)	\$ (13,803,113)	\$ (13,803,113)	\$ (13,512,880)	\$ (13,512,880)	\$ (13,512,880)	\$ (14,175,119)	\$ (13,966,635)
25															
26															
DIVISION 91															
27	Account 190 - Accumulated Deferred Income Taxes	\$ (2,208,524)	\$ (2,208,524)	\$ (2,208,524)	\$ (2,302,838)	\$ (2,302,838)	\$ (2,302,838)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,735,965)	\$ (2,735,965)	\$ (2,735,965)	\$ (1,691,962)	\$ (2,367,458)
28															
29	Account 282 - Accumulated Deferred Income Taxes	(776,908)	(776,908)	(776,908)	(783,349)	(783,349)	(783,349)	(786,949)	(786,949)	(786,949)	(788,327)	(788,327)	(788,327)	(741,368)	(780,613)
30															
31	Account 283 - Accumulated Deferred Income Taxes - Other	(1,255,687)	(1,255,687)	(1,255,687)	(1,288,484)	(1,288,484)	(1,288,484)	(1,307,420)	(1,307,420)	(1,307,420)	(1,147,941)	(1,147,941)	(1,147,941)	(2,263,519)	(1,327,855)
32															
33	Account 255 - Accumulated Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	-
34															
35	Div 91 Accumulated Deferred Income Taxes	\$ (4,241,119)	\$ (4,241,119)	\$ (4,241,119)	\$ (4,374,671)	\$ (4,374,671)	\$ (4,374,671)	\$ (4,542,038)	\$ (4,542,038)	\$ (4,542,038)	\$ (4,672,233)	\$ (4,672,233)	\$ (4,672,233)	\$ (4,696,849)	\$ (4,475,926)
36															
37	Total	\$534,947,390	\$534,809,586	\$534,671,782	\$522,926,011	\$522,788,207	\$522,650,403	\$ 468,738,849	\$ 468,601,045	\$ 468,463,241	\$ 454,002,593	\$ 453,864,789	\$ 453,726,984	\$ 484,332,631	\$ 494,194,116

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022
Deferred Liability Amortization

Base Period

	<u>Regulatory Liability Balance</u>	<u>Amortization Expense</u>
ADIT Excess Deferred Liabilities	Sep-20	(32,236,480)
Account 2530 - 27909	Oct-20	(32,114,500)
	Nov-20	(31,992,519)
	Dec-20	(31,870,539)
	Jan-21	(31,748,558)
	Feb-21	(31,626,578)
	Mar-21	(31,504,597)
	Apr-21	(31,382,617)
	May-21	(31,260,636)
	Jun-21	(31,138,656)
	Jul-21	(31,016,675)
	Aug-21	(30,894,695)
	Sep-21	(30,772,714)
	(13 Month Average)	(31,504,597)
		1,463,766

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Deferred Credits and Accumulated Deferred Income Taxes
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(b)5
 Sched. B-5

Line No.	Sub Acct	Budgeted Dec-21	Budgeted Jan-22	Budgeted Feb-22	Budgeted Mar-22	Budgeted Apr-22	Forecast May-22	Forecast Jun-22	Forecast Jul-22	Forecast Aug-22	Forecast Sep-22	Forecast Oct-22	Forecast Nov-22	Forecast Dec-22	Test Period Prorated Ending Balance	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 16,471,318	\$ 16,368,514	\$ 16,265,709	\$ 16,162,904	\$ 16,060,100	\$ 15,957,295	\$ 15,854,490	\$ 15,751,686	\$ 15,648,881	\$ 15,546,076	\$ 15,443,272	\$ 15,340,467	\$ 15,237,663	\$ 15,237,663	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(111,066,015)	(111,676,498)	(112,210,418)	(112,675,528)	(113,090,288)	(113,464,781)	(113,780,604)	(114,038,593)	(114,235,934)	(114,387,434)	(114,446,658)	(114,481,743)	(114,494,631)	(114,494,631)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	(407,942)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (95,002,639)	\$ (95,715,926)	\$ (96,352,651)	\$ (96,920,566)	\$ (97,438,131)	\$ (97,915,428)	\$ (98,334,055)	\$ (98,694,849)	\$ (98,994,995)	\$ (99,249,299)	\$ (99,411,328)	\$ (99,549,218)	\$ (99,664,910)	\$ (99,664,910)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	\$ 563,722,594	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(19,370,913)	(19,304,417)	(19,256,447)	(19,211,845)	(19,290,449)	(19,346,788)	(19,387,861)	(19,422,680)	(19,440,074)	(19,457,888)	(19,539,628)	(19,552,684)	(19,573,243)	(19,573,243)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	30,739,755	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 575,091,436	\$ 575,157,932	\$ 575,205,902	\$ 575,250,505	\$ 575,171,901	\$ 575,115,561	\$ 575,074,488	\$ 575,039,669	\$ 575,022,275	\$ 575,004,461	\$ 574,922,721	\$ 574,909,666	\$ 574,889,106	\$ 574,889,106	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	\$ (469,726)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(12,025,452)	(11,849,276)	(11,707,516)	(11,561,140)	(11,432,842)	(11,318,393)	(11,219,293)	(11,135,089)	(11,066,301)	(11,012,548)	(10,975,373)	(10,952,678)	(10,946,261)	(10,946,261)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	195	195	195	195	195	195	195	195	195	195	195	195	195	195	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (12,494,983)	\$ (12,318,807)	\$ (12,177,047)	\$ (12,030,671)	\$ (11,902,373)	\$ (11,787,924)	\$ (11,688,824)	\$ (11,604,620)	\$ (11,535,832)	\$ (11,482,079)	\$ (11,444,904)	\$ (11,422,209)	\$ (11,415,792)	\$ (11,415,792)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	\$ (2,447,669)	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(844,747)	(849,682)	(854,194)	(858,268)	(861,905)	(865,145)	(867,949)	(870,328)	(872,270)	(873,788)	(874,971)	(875,621)	(875,858)	(875,858)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	(1,307,420)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ (4,599,836)	\$ (4,604,771)	\$ (4,609,283)	\$ (4,613,357)	\$ (4,616,994)	\$ (4,620,234)	\$ (4,623,038)	\$ (4,625,417)	\$ (4,627,359)	\$ (4,628,877)	\$ (4,630,060)	\$ (4,630,710)	\$ (4,630,947)	\$ (4,630,947)	
37																
	Total	\$ 462,993,978	\$ 462,518,427	\$ 462,066,921	\$ 461,685,910	\$ 461,214,403	\$ 460,791,975	\$ 460,428,572	\$ 460,114,784	\$ 459,864,090	\$ 459,644,207	\$ 459,436,429	\$ 459,307,528	\$ 459,177,457	\$ 459,177,457	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
 Account 2530 - 27909

Forecasted Test Period

Test Period Ending Balance	Test Period 13- Month Balance	Test Period Amort. Expense
\$ (25,000,033)	\$ (27,703,403)	\$ 5,406,740

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Accelerated			Total
				Protected	Unprotected	Unprotected	
Beginning Regulatory Liability	\$ (5,565,573)	\$ (30,215,187)	\$ (35,780,760)				
May-18	(5,544,491)	(30,113,666)	(35,658,157)	21,082	101,521		122,603
Jun-18	(5,523,409)	(30,012,145)	(35,535,555)	21,082	101,521		122,603
Jul-18	(5,502,327)	(29,910,624)	(35,412,952)	21,082	101,521		122,603
Aug-18	(5,481,246)	(29,809,103)	(35,290,349)	21,082	101,521		122,603
Sep-18	(5,460,164)	(29,707,582)	(35,167,746)	21,082	101,521		122,603
Oct-18	(5,439,082)	(29,606,061)	(35,045,143)	21,082	101,521		122,603
Nov-18	(5,418,001)	(29,504,540)	(34,922,541)	21,082	101,521		122,603
Dec-18	(5,396,919)	(29,403,019)	(34,799,938)	21,082	101,521		122,603
Jan-19	(5,375,837)	(29,301,498)	(34,677,335)	21,082	101,521		122,603
Feb-19	(5,354,755)	(29,199,977)	(34,554,732)	21,082	101,521		122,603
Mar-19	(5,333,674)	(29,098,456)	(34,432,130)	21,082	101,521		122,603
First Change in Rates	(5,312,592)	(28,997,557)	(34,310,149)	21,082	100,899		121,981
May-19	(5,291,510)	(28,896,658)	(34,188,169)	21,082	100,899		121,981
Jun-19	(5,270,429)	(28,795,760)	(34,066,188)	21,082	100,899		121,981
Jul-19	(5,249,347)	(28,694,861)	(33,944,208)	21,082	100,899		121,981
Aug-19	(5,228,265)	(28,593,962)	(33,822,227)	21,082	100,899		121,981
Sep-19	(5,207,183)	(28,493,063)	(33,700,247)	21,082	100,899		121,981
Oct-19	(5,186,102)	(28,392,164)	(33,578,266)	21,082	100,899		121,981
Nov-19	(5,165,020)	(28,291,266)	(33,456,286)	21,082	100,899		121,981
Dec-19	(5,143,938)	(28,190,367)	(33,334,305)	21,082	100,899		121,981
Jan-20	(5,122,857)	(28,089,468)	(33,212,324)	21,082	100,899		121,981
Feb-20	(5,101,775)	(27,988,569)	(33,090,344)	21,082	100,899		121,981
Mar-20	(5,080,693)	(27,887,670)	(32,968,363)	21,082	100,899		121,981
Apr-20	(5,059,611)	(27,786,772)	(32,846,383)	21,082	100,899		121,981
May-20	(5,038,530)	(27,685,873)	(32,724,402)	21,082	100,899		121,981
Jun-20	(5,017,448)	(27,584,974)	(32,602,422)	21,082	100,899		121,981
Jul-20	(4,996,366)	(27,484,075)	(32,480,441)	21,082	100,899		121,981
Aug-20	(4,975,285)	(27,383,176)	(32,358,461)	21,082	100,899		121,981
Sep-20	(4,954,203)	(27,282,278)	(32,236,480)	21,082	100,899		121,981
Oct-20	(4,933,121)	(27,181,379)	(32,114,500)	21,082	100,899		121,981
Nov-20	(4,912,039)	(27,080,480)	(31,992,519)	21,082	100,899		121,981
Dec-20	(4,890,958)	(26,979,581)	(31,870,539)	21,082	100,899		121,981
Jan-21	(4,869,876)	(26,878,682)	(31,748,558)	21,082	100,899		121,981
Feb-21	(4,848,794)	(26,777,784)	(31,626,578)	21,082	100,899		121,981
Mar-21	(4,827,713)	(26,676,885)	(31,504,597)	21,082	100,899		121,981
Apr-21	(4,806,631)	(26,575,986)	(31,382,617)	21,082	100,899		121,981
May-21	(4,785,549)	(26,475,087)	(31,260,636)	21,082	100,899		121,981
Jun-21	(4,764,467)	(26,374,188)	(31,138,656)	21,082	100,899		121,981
Jul-21	(4,743,386)	(26,273,290)	(31,016,675)	21,082	100,899		121,981
Aug-21	(4,722,304)	(26,172,391)	(30,894,695)	21,082	100,899		121,981
Sep-21	(4,701,222)	(26,071,492)	(30,772,714)	21,082	100,899		121,981
Oct-21	(4,680,141)	(25,970,593)	(30,650,734)	21,082	100,899		121,981
Nov-21	(4,659,059)	(25,869,694)	(30,528,753)	21,082	100,899		121,981
Dec-21	(4,637,977)	(25,768,796)	(30,406,773)	21,082	100,899		121,981
New Rate Set	(4,616,895)	(25,339,316)	(29,956,211)	21,082		429,480	450,562
Feb-22	(4,595,814)	(24,909,836)	(29,505,649)	21,082		429,480	450,562
Mar-22	(4,574,732)	(24,480,356)	(29,055,088)	21,082		429,480	450,562
Apr-22	(4,553,650)	(24,050,876)	(28,604,526)	21,082		429,480	450,562
May-22	(4,532,569)	(23,621,396)	(28,153,965)	21,082		429,480	450,562
Jun-22	(4,511,487)	(23,191,916)	(27,703,403)	21,082		429,480	450,562
Jul-22	(4,490,405)	(22,762,436)	(27,252,841)	21,082		429,480	450,562
Aug-22	(4,469,323)	(22,332,956)	(26,802,280)	21,082		429,480	450,562
Sep-22	(4,448,242)	(21,903,476)	(26,351,718)	21,082		429,480	450,562
Oct-22	(4,427,160)	(21,473,996)	(25,901,156)	21,082		429,480	450,562
Nov-22	(4,406,078)	(21,044,516)	(25,450,595)	21,082		429,480	450,562
Dec-22	(4,384,997)	(20,615,036)	(25,000,033)	21,082		429,480	450,562
Jan-23	(4,363,915)	(20,185,557)	(24,549,471)	21,082		429,480	450,562
Feb-23	(4,342,833)	(19,756,077)	(24,098,910)	21,082		429,480	450,562

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
 Account 2530 - 27909

Forecasted Test Period

Test Period Ending Balance	Test Period 13- Month Balance	Test Period Amort. Expense
\$ (25,000,033)	\$ (27,703,403)	\$ 5,406,740

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Unprotected	Total
Mar-23	(4,321,751)	(19,326,597)	(23,648,348)	21,082		429,480	450,562
Apr-23	(4,300,670)	(18,897,117)	(23,197,786)	21,082		429,480	450,562
May-23	(4,279,588)	(18,467,637)	(22,747,225)	21,082		429,480	450,562
Jun-23	(4,258,506)	(18,038,157)	(22,296,663)	21,082		429,480	450,562
Jul-23	(4,237,425)	(17,608,677)	(21,846,102)	21,082		429,480	450,562
Aug-23	(4,216,343)	(17,179,197)	(21,395,540)	21,082		429,480	450,562
Sep-23	(4,195,261)	(16,749,717)	(20,944,978)	21,082		429,480	450,562
Oct-23	(4,174,179)	(16,320,237)	(20,494,417)	21,082		429,480	450,562
Nov-23	(4,153,098)	(15,890,757)	(20,043,855)	21,082		429,480	450,562
Dec-23	(4,132,016)	(15,461,277)	(19,593,293)	21,082		429,480	450,562
Jan-24	(4,110,934)	(15,031,797)	(19,142,732)	21,082		429,480	450,562
Feb-24	(4,089,853)	(14,602,318)	(18,692,170)	21,082		429,480	450,562
Mar-24	(4,068,771)	(14,172,838)	(18,241,608)	21,082		429,480	450,562
Apr-24	(4,047,689)	(13,743,358)	(17,791,047)	21,082		429,480	450,562
May-24	(4,026,607)	(13,313,878)	(17,340,485)	21,082		429,480	450,562
Jun-24	(4,005,526)	(12,884,398)	(16,889,924)	21,082		429,480	450,562
Jul-24	(3,984,444)	(12,454,918)	(16,439,362)	21,082		429,480	450,562
Aug-24	(3,963,362)	(12,025,438)	(15,988,800)	21,082		429,480	450,562
Sep-24	(3,942,281)	(11,595,958)	(15,538,239)	21,082		429,480	450,562
Oct-24	(3,921,199)	(11,166,478)	(15,087,677)	21,082		429,480	450,562
Nov-24	(3,900,117)	(10,736,998)	(14,637,115)	21,082		429,480	450,562
Dec-24	(3,879,035)	(10,307,518)	(14,186,554)	21,082		429,480	450,562
Jan-25	(3,857,954)	(9,878,038)	(13,735,992)	21,082		429,480	450,562
Feb-25	(3,836,872)	(9,448,558)	(13,285,430)	21,082		429,480	450,562
Mar-25	(3,815,790)	(9,019,078)	(12,834,869)	21,082		429,480	450,562
Apr-25	(3,794,709)	(8,589,599)	(12,384,307)	21,082		429,480	450,562
May-25	(3,773,627)	(8,160,119)	(11,933,745)	21,082		429,480	450,562
Jun-25	(3,752,545)	(7,730,639)	(11,483,184)	21,082		429,480	450,562
Jul-25	(3,731,463)	(7,301,159)	(11,032,622)	21,082		429,480	450,562
Aug-25	(3,710,382)	(6,871,679)	(10,582,061)	21,082		429,480	450,562
Sep-25	(3,689,300)	(6,442,199)	(10,131,499)	21,082		429,480	450,562
Oct-25	(3,668,218)	(6,012,719)	(9,680,937)	21,082		429,480	450,562
Nov-25	(3,647,137)	(5,583,239)	(9,230,376)	21,082		429,480	450,562
Dec-25	(3,626,055)	(5,153,759)	(8,779,814)	21,082		429,480	450,562
Jan-26	(3,604,973)	(4,724,279)	(8,329,252)	21,082		429,480	450,562
Feb-26	(3,583,891)	(4,294,799)	(7,878,691)	21,082		429,480	450,562
Mar-26	(3,562,810)	(3,865,319)	(7,428,129)	21,082		429,480	450,562
Apr-26	(3,541,728)	(3,435,839)	(6,977,567)	21,082		429,480	450,562
May-26	(3,520,646)	(3,006,359)	(6,527,006)	21,082		429,480	450,562
Jun-26	(3,499,565)	(2,576,880)	(6,076,444)	21,082		429,480	450,562
Jul-26	(3,478,483)	(2,147,400)	(5,625,883)	21,082		429,480	450,562
Aug-26	(3,457,401)	(1,717,920)	(5,175,321)	21,082		429,480	450,562
Sep-26	(3,436,319)	(1,288,440)	(4,724,759)	21,082		429,480	450,562
Oct-26	(3,415,238)	(858,960)	(4,274,198)	21,082		429,480	450,562
Nov-26	(3,394,156)	(429,480)	(3,823,636)	21,082		429,480	450,562
End of 5 Year Acceleration	(3,373,074)	0	(3,373,074)	21,082		429,480	450,562
Jan-27	(3,351,993)	0	(3,351,993)	21,082			21,082
Feb-27	(3,330,911)	0	(3,330,911)	21,082			21,082
Mar-27	(3,309,829)	0	(3,309,829)	21,082			21,082
Apr-27	(3,288,747)	0	(3,288,747)	21,082			21,082
May-27	(3,267,666)	0	(3,267,666)	21,082			21,082
Jun-27	(3,246,584)	0	(3,246,584)	21,082			21,082
Jul-27	(3,225,502)	0	(3,225,502)	21,082			21,082
Aug-27	(3,204,421)	0	(3,204,421)	21,082			21,082
Sep-27	(3,183,339)	0	(3,183,339)	21,082			21,082
Oct-27	(3,162,257)	0	(3,162,257)	21,082			21,082
Nov-27	(3,141,175)	0	(3,141,175)	21,082			21,082
Dec-27	(3,120,094)	0	(3,120,094)	21,082			21,082
Jan-28	(3,099,012)	0	(3,099,012)	21,082			21,082

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
Account 2530 - 27909

Forecasted Test Period

Test Period Ending Balance	Test Period 13- Month Balance	Test Period Amort. Expense
\$ (25,000,033)	\$ (27,703,403)	\$ 5,406,740

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated Unprotected	Total
Feb-28	(3,077,930)	0	(3,077,930)	21,082			21,082
Mar-28	(3,056,849)	0	(3,056,849)	21,082			21,082
Apr-28	(3,035,767)	0	(3,035,767)	21,082			21,082
May-28	(3,014,685)	0	(3,014,685)	21,082			21,082
Jun-28	(2,993,603)	0	(2,993,603)	21,082			21,082
Jul-28	(2,972,522)	0	(2,972,522)	21,082			21,082
Aug-28	(2,951,440)	0	(2,951,440)	21,082			21,082
Sep-28	(2,930,358)	0	(2,930,358)	21,082			21,082
Oct-28	(2,909,277)	0	(2,909,277)	21,082			21,082
Nov-28	(2,888,195)	0	(2,888,195)	21,082			21,082
Dec-28	(2,867,113)	0	(2,867,113)	21,082			21,082
Jan-29	(2,846,031)	0	(2,846,031)	21,082			21,082
Feb-29	(2,824,950)	0	(2,824,950)	21,082			21,082
Mar-29	(2,803,868)	0	(2,803,868)	21,082			21,082
Apr-29	(2,782,786)	0	(2,782,786)	21,082			21,082
May-29	(2,761,705)	0	(2,761,705)	21,082			21,082
Jun-29	(2,740,623)	0	(2,740,623)	21,082			21,082
Jul-29	(2,719,541)	0	(2,719,541)	21,082			21,082
Aug-29	(2,698,459)	0	(2,698,459)	21,082			21,082
Sep-29	(2,677,378)	0	(2,677,378)	21,082			21,082
Oct-29	(2,656,296)	0	(2,656,296)	21,082			21,082
Nov-29	(2,635,214)	0	(2,635,214)	21,082			21,082
Dec-29	(2,614,133)	0	(2,614,133)	21,082			21,082
Jan-30	(2,593,051)	0	(2,593,051)	21,082			21,082
Feb-30	(2,571,969)	0	(2,571,969)	21,082			21,082
Mar-30	(2,550,887)	0	(2,550,887)	21,082			21,082
Apr-30	(2,529,806)	0	(2,529,806)	21,082			21,082
May-30	(2,508,724)	0	(2,508,724)	21,082			21,082
Jun-30	(2,487,642)	0	(2,487,642)	21,082			21,082
Jul-30	(2,466,561)	0	(2,466,561)	21,082			21,082
Aug-30	(2,445,479)	0	(2,445,479)	21,082			21,082
Sep-30	(2,424,397)	0	(2,424,397)	21,082			21,082
Oct-30	(2,403,315)	0	(2,403,315)	21,082			21,082
Nov-30	(2,382,234)	0	(2,382,234)	21,082			21,082
Dec-30	(2,361,152)	0	(2,361,152)	21,082			21,082
Jan-31	(2,340,070)	0	(2,340,070)	21,082			21,082
Feb-31	(2,318,989)	0	(2,318,989)	21,082			21,082
Mar-31	(2,297,907)	0	(2,297,907)	21,082			21,082
Apr-31	(2,276,825)	0	(2,276,825)	21,082			21,082
May-31	(2,255,743)	0	(2,255,743)	21,082			21,082
Jun-31	(2,234,662)	0	(2,234,662)	21,082			21,082
Jul-31	(2,213,580)	0	(2,213,580)	21,082			21,082
Aug-31	(2,192,498)	0	(2,192,498)	21,082			21,082
Sep-31	(2,171,417)	0	(2,171,417)	21,082			21,082
Oct-31	(2,150,335)	0	(2,150,335)	21,082			21,082
Nov-31	(2,129,253)	0	(2,129,253)	21,082			21,082
Dec-31	(2,108,171)	0	(2,108,171)	21,082			21,082
Jan-32	(2,087,090)	0	(2,087,090)	21,082			21,082
Feb-32	(2,066,008)	0	(2,066,008)	21,082			21,082
Mar-32	(2,044,926)	0	(2,044,926)	21,082			21,082
Apr-32	(2,023,845)	0	(2,023,845)	21,082			21,082
May-32	(2,002,763)	0	(2,002,763)	21,082			21,082
Jun-32	(1,981,681)	0	(1,981,681)	21,082			21,082
Jul-32	(1,960,599)	0	(1,960,599)	21,082			21,082
Aug-32	(1,939,518)	0	(1,939,518)	21,082			21,082
Sep-32	(1,918,436)	0	(1,918,436)	21,082			21,082
Oct-32	(1,897,354)	0	(1,897,354)	21,082			21,082
Nov-32	(1,876,273)	0	(1,876,273)	21,082			21,082
Dec-32	(1,855,191)	0	(1,855,191)	21,082			21,082

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
Account 2530 - 27909

Forecasted Test Period

Test Period Ending Balance	Test Period 13- Month Balance	Test Period Amort. Expense
\$ (25,000,033)	\$ (27,703,403)	\$ 5,406,740

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated Unprotected	Total
Jan-33	(1,834,109)	0	(1,834,109)	21,082			21,082
Feb-33	(1,813,027)	0	(1,813,027)	21,082			21,082
Mar-33	(1,791,946)	0	(1,791,946)	21,082			21,082
Apr-33	(1,770,864)	0	(1,770,864)	21,082			21,082
May-33	(1,749,782)	0	(1,749,782)	21,082			21,082
Jun-33	(1,728,701)	0	(1,728,701)	21,082			21,082
Jul-33	(1,707,619)	0	(1,707,619)	21,082			21,082
Aug-33	(1,686,537)	0	(1,686,537)	21,082			21,082
Sep-33	(1,665,455)	0	(1,665,455)	21,082			21,082
Oct-33	(1,644,374)	0	(1,644,374)	21,082			21,082
Nov-33	(1,623,292)	0	(1,623,292)	21,082			21,082
Dec-33	(1,602,210)	0	(1,602,210)	21,082			21,082
Jan-34	(1,581,129)	0	(1,581,129)	21,082			21,082
Feb-34	(1,560,047)	0	(1,560,047)	21,082			21,082
Mar-34	(1,538,965)	0	(1,538,965)	21,082			21,082
Apr-34	(1,517,883)	0	(1,517,883)	21,082			21,082
May-34	(1,496,802)	0	(1,496,802)	21,082			21,082
Jun-34	(1,475,720)	0	(1,475,720)	21,082			21,082
Jul-34	(1,454,638)	0	(1,454,638)	21,082			21,082
Aug-34	(1,433,557)	0	(1,433,557)	21,082			21,082
Sep-34	(1,412,475)	0	(1,412,475)	21,082			21,082
Oct-34	(1,391,393)	0	(1,391,393)	21,082			21,082
Nov-34	(1,370,311)	0	(1,370,311)	21,082			21,082
Dec-34	(1,349,230)	0	(1,349,230)	21,082			21,082
Jan-35	(1,328,148)	0	(1,328,148)	21,082			21,082
Feb-35	(1,307,066)	0	(1,307,066)	21,082			21,082
Mar-35	(1,285,985)	0	(1,285,985)	21,082			21,082
Apr-35	(1,264,903)	0	(1,264,903)	21,082			21,082
May-35	(1,243,821)	0	(1,243,821)	21,082			21,082
Jun-35	(1,222,739)	0	(1,222,739)	21,082			21,082
Jul-35	(1,201,658)	0	(1,201,658)	21,082			21,082
Aug-35	(1,180,576)	0	(1,180,576)	21,082			21,082
Sep-35	(1,159,494)	0	(1,159,494)	21,082			21,082
Oct-35	(1,138,413)	0	(1,138,413)	21,082			21,082
Nov-35	(1,117,331)	0	(1,117,331)	21,082			21,082
Dec-35	(1,096,249)	0	(1,096,249)	21,082			21,082
Jan-36	(1,075,167)	0	(1,075,167)	21,082			21,082
Feb-36	(1,054,086)	0	(1,054,086)	21,082			21,082
Mar-36	(1,033,004)	0	(1,033,004)	21,082			21,082
Apr-36	(1,011,922)	0	(1,011,922)	21,082			21,082
May-36	(990,841)	0	(990,841)	21,082			21,082
Jun-36	(969,759)	0	(969,759)	21,082			21,082
Jul-36	(948,677)	0	(948,677)	21,082			21,082
Aug-36	(927,595)	0	(927,595)	21,082			21,082
Sep-36	(906,514)	0	(906,514)	21,082			21,082
Oct-36	(885,432)	0	(885,432)	21,082			21,082
Nov-36	(864,350)	0	(864,350)	21,082			21,082
Dec-36	(843,269)	0	(843,269)	21,082			21,082
Jan-37	(822,187)	0	(822,187)	21,082			21,082
Feb-37	(801,105)	0	(801,105)	21,082			21,082
Mar-37	(780,023)	0	(780,023)	21,082			21,082
Apr-37	(758,942)	0	(758,942)	21,082			21,082
May-37	(737,860)	0	(737,860)	21,082			21,082
Jun-37	(716,778)	0	(716,778)	21,082			21,082
Jul-37	(695,697)	0	(695,697)	21,082			21,082
Aug-37	(674,615)	0	(674,615)	21,082			21,082
Sep-37	(653,533)	0	(653,533)	21,082			21,082
Oct-37	(632,451)	0	(632,451)	21,082			21,082
Nov-37	(611,370)	0	(611,370)	21,082			21,082

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
Account 2530 - 27909

Forecasted Test Period

Test Period Ending Balance	Test Period 13- Month Balance	Test Period Amort. Expense
\$ (25,000,033)	\$ (27,703,403)	\$ 5,406,740

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated Unprotected	Total
Dec-37	(590,288)	0	(590,288)	21,082			21,082
Jan-38	(569,206)	0	(569,206)	21,082			21,082
Feb-38	(548,125)	0	(548,125)	21,082			21,082
Mar-38	(527,043)	0	(527,043)	21,082			21,082
Apr-38	(505,961)	0	(505,961)	21,082			21,082
May-38	(484,879)	0	(484,879)	21,082			21,082
Jun-38	(463,798)	0	(463,798)	21,082			21,082
Jul-38	(442,716)	0	(442,716)	21,082			21,082
Aug-38	(421,634)	0	(421,634)	21,082			21,082
Sep-38	(400,553)	0	(400,553)	21,082			21,082
Oct-38	(379,471)	0	(379,471)	21,082			21,082
Nov-38	(358,389)	0	(358,389)	21,082			21,082
Dec-38	(337,307)	0	(337,307)	21,082			21,082
Jan-39	(316,226)	0	(316,226)	21,082			21,082
Feb-39	(295,144)	0	(295,144)	21,082			21,082
Mar-39	(274,062)	0	(274,062)	21,082			21,082
Apr-39	(252,981)	0	(252,981)	21,082			21,082
May-39	(231,899)	0	(231,899)	21,082			21,082
Jun-39	(210,817)	0	(210,817)	21,082			21,082
Jul-39	(189,735)	0	(189,735)	21,082			21,082
Aug-39	(168,654)	0	(168,654)	21,082			21,082
Sep-39	(147,572)	0	(147,572)	21,082			21,082
Oct-39	(126,490)	0	(126,490)	21,082			21,082
Nov-39	(105,409)	0	(105,409)	21,082			21,082
Dec-39	(84,327)	0	(84,327)	21,082			21,082
Jan-40	(63,245)	0	(63,245)	21,082			21,082
Feb-40	(42,163)	0	(42,163)	21,082			21,082
Mar-40	(21,082)	0	(21,082)	21,082			21,082
Apr-40	(0)	0	(0)	21,082			21,082

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Deferred Credits
 Base Period: Twelve Months Ended September 30, 2021

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

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

Line No.	Sub Acct	actual Sep-20	actual Oct-20	actual Nov-20	actual Dec-20	actual Jan-21	actual Feb-21	actual Mar-21	ACTUAL Apr-21	ACTUAL May-21	ACTUAL Jun-21	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	\$ (659,351)	\$ (659,351)	\$ (657,821)	\$ (668,702)	\$ (670,714)	\$ (673,520)	\$ (772,543)	\$ (792,840)	\$ (792,840)	\$ (766,842)	\$ (763,985)	\$ (763,984)	\$ (772,543)	\$ (724,233)
2															
DIVISION 02															
4	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5															
DIVISION 12															
7	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8															
DIVISION 91															
10	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Deferred Credits
 Base Period: Twelve Months Ended September 30, 2021

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

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

Line No.	Sub Acct	Budgeted Dec-21	Budgeted Jan-22	Budgeted Feb-22	Budgeted Mar-22	Budgeted Apr-22	Forecasted May-22	Forecasted Jun-22	Forecasted Jul-22	Forecasted Aug-22	Forecasted Sep-22	Forecasted Oct-22	Forecasted Nov-22	Forecasted Dec-22	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)
2															
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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. 2021-00214
Operating Income Summary
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 163,486,293	\$ 173,466,923	\$ 20,460,151	\$ 193,927,074
2	Operating Expenses				
3	Purchased Gas Cost	68,257,838	77,873,656		77,873,656
4	Other O & M Expenses	32,015,206	28,966,588	102,301	29,068,888
5	Depreciation Expense	21,050,299	20,611,032		20,611,032
6	Taxes Other than Income	10,028,339	10,232,556	40,920	10,273,476
7					
8	State & Federal Income Taxes	<u>5,791,522</u>	<u>6,366,253</u>	<u>5,069,074</u>	<u>11,435,327</u>
9	Total Operating Expenses	<u>\$ 137,143,204</u>	<u>\$ 144,050,085</u>	<u>\$ 5,212,295</u>	<u>\$ 149,262,380</u>
10	Operating Income	<u><u>\$ 26,343,089</u></u>	<u><u>\$ 29,416,838</u></u>	<u><u>\$ 15,247,856</u></u>	<u><u>\$ 44,664,694</u></u>
11	Rate Base	541,353,073	583,089,824		583,089,824
12	Rate of Return	4.87%	5.04%		7.66%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Adjusted Operating Income Statement
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Witness: Christian, 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	\$ 163,486,293	\$ 9,980,630	D-1			\$ 173,466,923			\$ 173,466,923
2										
3	Operating Expenses									
4	Purchased Gas Cost	68,257,838	9,615,818	D-1			77,873,656	-		77,873,656
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	989,253	(233,595)	D-1			755,658	-		755,658
7	Transmission O&M Expense	290,370	(84,019)	D-1			206,350	-		206,350
8	Distribution O&M Expense	10,066,532	(866,833)	D-1		*	9,199,699	-		9,199,699
9	Customer Accting. & Collection	4,711,476	(2,311,963)	D-1		*	2,399,513	-		2,399,513
10	Customer Service & Information	150,354	24,777	D-1		*	175,131	-		175,131
11	Sales Expense	246,784	80,890	D-1		*	327,674	(172,549)	F-4	155,125
12	Admin. & General Expense	15,560,438	2,546,183	D-1		*	18,106,621	(2,031,510)	F-1, F-6, F-8, F-9, F-10, F-11	16,075,112
13	Depreciation Expense	21,050,299	(439,267)	D-1			20,611,032	-		20,611,032
14	Taxes - Other	10,028,339	298,048	D-1			10,326,387	(93,831)	F-10	10,232,556
15	Income Taxes	5,791,522	574,732				6,366,253	-		6,366,253
16										
17										
18	Total Operating Expenses	\$ 137,143,204	\$ 9,204,771				\$ 146,347,975	\$(2,297,890)		\$ 144,050,085
19										
20	Net Operating Income	\$ 26,343,089	\$ 775,859				\$ 27,118,948	\$ 2,297,890		\$ 29,416,838

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended September 30, 2021

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: Christian, 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	\$ 93,773,641
4	4805	Unbilled Residential	205,402
5	4811	Commercial	40,270,117
6	4812	Industrial	4,658,076
7	4815	Unbilled Commercial	191,194
8	4816	Unbilled Industrial	5,509
9	4820	Other - Public Authority	5,927,413
10	4825	Unbilled Public Authority	23,016
11		Total Sales of Gas	\$ 145,054,368
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ (9,124)
15	4880	Misc. Service Revenues	152,422
16	4893	Revenue From Transportation of Gas of Others	18,288,627
17	4950	Other Gas Revenue	-
	4960	Provision for Rate Refunds	-
18		Total Other Operating Income	\$ 18,431,924
19			
20		TOTAL OPERATING REVENUE	\$ 163,486,293
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	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ 295
33	8150	Maps and Records	-
34	8160	Wells Expense	636,695
35	8170	Lines Expense	37,675
36	8180	Compressor Station Expense	61,451
37	8190	Compressor Station Expense Fuel & Power	1,048
38	8200	Measuring & Regulating Station Expense	5,920
39	8210	Purification	26,336
40	8240	Other	786
41	8250	Storage Well Royalties	8,244
42		Total Nat. Gas Storage Expense - Operation	\$ 778,449
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 1,057
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	6,458
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	203,288
52		Total Nat. Gas Storage Expense - Maintenance	\$ 210,804
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ 8,056
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	336
58	8560	Mains Expense	243,883
59	8570	Measuring & Regulating Station Exp.	19,922
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 272,197
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	18,173
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	-
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 18,173

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	65,903
75	8040	Natural Gas City Gate Purchases	48,639,927
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(12,682)
78	8051	Other Gas Purchases / Gas Cost Adjustments	39,783,227
79	8052	PGA for Commercial	20,975,225
80	8053	PGA for Industrial	3,485,479
81	8054	PGA for Public Authority	3,664,909
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	358,310
84	8059	PGA Offset to Unrecovered Gas Cost	(70,746,139)
85	8060	Exchange Gas	2,774,786
86	8081	Gas Withdrawn From Storage - Debit	10,739,537
87	8082	Gas Delivered to Storage	(15,611,492)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(9,311)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	24,150,160
92		<u>Total Purchased Gas Cost</u>	<u>\$ 68,257,838</u>
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,212,168
96	8710	Distribution Load Dispatching	209
97	8711	Odorization	66,471
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	6,249,428
100	8750	Measuring and Regulating Station Exp. - Gen	577,266
101	8760	Measuring and Regulating Station Exp. - Ind.	40,887
102	8770	Measuring and Regulating Sta. Exp. - City Gate	10,466
103	8780	Meters and House Regulator Expense	854,685
104	8790	Customer Installations Expense	-
105	8800	Other Expense	7,029
106	8810	Rents	450,804
107		<u>Total Distribution Expenses - Operation</u>	<u>\$ 9,469,413</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 91
111	8860	Structures and Improvements	-
112	8870	Mains	267,493
113	8890	Measuring and Regulating Station Exp. - Gen	237,307
114	8900	Measuring and Regulating Station Exp. - Ind.	-
115	8910	Measuring and Regulating Sta. Exp. - City Gate	867
116	8920	Services	2,642
117	8930	Meters and House Regulators	87,000
118	8940	Other Equipment	1,720
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 597,119
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	837,358
125	9030	Customer Records & Collections	1,051,549
126	9040	Uncollectible Accounts	2,822,569
127		Total Customer Accounts Expense	\$ 4,711,476
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	150,275
133	9100	Misc Cust Serv & Informational Exp	79
134		Total Customer Accounts Expenses - Operation	\$ 150,354
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 122,924
138	9120	Demonstrating and Selling Expenses	81,857
139	9130	Advertising Expenses	42,003
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 246,784

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 166,469
145	9210	Office Supplies and Expenses	10,097
146	9220	Administrative Expense Transferred	12,884,483
147	9230	Outside Services Employed	175,192
148	9240	Property Insurance	145,302
149	9250	Injuries and Damages	79,769
150	9260	Employee Pensions and Benefits	1,657,126
151	9270	Franchise Requirements	2,052
152	9280	Regulatory Commission Expense	302,097
153	930.2	Miscellaneous General Expense	136,831
154	9310	A&G-Rents	\$ 1,020
155		Total Administrative and General Exp. - Operation	\$ 15,560,438
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	\$ -
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 100,273,044</u>
162			
163	403	Depreciation	\$ 21,050,299
164	406	Amortization	\$ 49,749
165	4081	Taxes Other than Income Taxes	10,028,339
166	4091-4101	Provision for Federal & State Income Taxes	5,791,522
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 137,192,953</u>
169			
170		NET OPERATING INCOME	<u>\$ 26,293,340</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, 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	\$ 100,196,512
4	4811	Commercial	42,523,547
5	4812	Industrial	4,941,525
6	4820	Other - Public Authority	6,412,852
7		Total Sales of Gas	<u>\$ 154,074,436</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,300,280
11	4880	Misc. Service Revenues	234,286
12	4893-4896	Revenue From Transportation of Gas of Others	15,144,509
13	4950	Other Gas Revenue	2,713,412
14		Total Other Operating Income	<u>\$ 19,392,487</u>
15			
16		TOTAL OPERATING REVENUE	\$ 173,466,923
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	<u>\$ -</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
26			\$ -
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ 653
29	8150	Maps and Records	-
30	8160	Wells Expense	370,315
31	8170	Lines Expense	41,265
32	8180	Compressor Station Expense	52,180
33	8190	Compressor Station Expense Fuel & Power	991
34	8200	Measuring & Regulating Station Expense	7,977
35	8210	Purification	39,794
36	8240	Other	-
37	8250	Storage Well Royalties	9,209
38		Total Nat. Gas Storage Expense - Operation	\$ 522,384
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 554
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	-
44	8350	Measuring & Regulating Station Equip.	-
45	8360	Purification Equipment	-
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	232,720
48		Total Nat. Gas Storage Expense - Maintenance	\$ 233,274
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ 14,402
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	206
54	8560	Mains Expense	175,659
55	8570	Measuring & Regulating Station Exp.	11,942
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	\$ 202,210

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	4,141
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	-
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 4,141
67			
68		<u>Purchased Gas Cost - Operation</u>	
69	8001	Intercompany Gas Well-head Purchases	\$ -
70	8010	Natural gas field line purchases	98,009
71	8040	Natural Gas City Gate Purchases	45,028,264
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineering	(31,349)
74	8051	Other Gas Purchases / Gas Cost Adjustments	48,172,790
75	8052	PGA for Commercial	23,895,123
76	8053	PGA for Industrial	4,334,292
77	8054	PGA for Public Authority	4,373,421
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(2,890,437)
80	8059	PGA Offset to Unrecovered Gas Cost	(82,419,896)
81	8060	Exchange Gas	2,017,828
82	8081	Gas Withdrawn From Storage - Debit	14,196,429
83	8082	Gas Delivered to Storage	(11,565,589)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(11,533)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	32,676,306
88		Total Purchased Gas Cost	\$ 77,873,656
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,066,179
92	8710	Distribution Load Dispatching	398
93	8711	Odorization	108,130
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	5,954,353
96	8750	Measuring and Regulating Station Exp. - Gen	501,120
97	8760	Measuring and Regulating Station Exp. - Ind.	27,244
98	8770	Measuring and Regulating Sta. Exp. - City Gate	3,529
99	8780	Meters and House Regulator Expense	1,085,247
100	8790	Customer Installations Expense	0
101	8800	Other Expense	1,763
102	8810	Rents	360,992
103		Total Distribution Expenses - Operation	\$ 9,108,956

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 180
107	8860	Structures and Improvements	0
108	8870	Mains	18,047
109	8890	Measuring and Regulating Station Exp. - Gen	60,065
110	8900	Measuring and Regulating Station Exp. - Ind.	0
111	8910	Measuring and Regulating Sta. Exp. - City Gate	2,164
112	8920	Services	1,287
113	8930	Meters and House Regulators	8,087
114	8940	Other Equipment	913
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 90,743
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ -
120	9020	Meter Reading Expenses	928,105
121	9030	Customer Records & Collections	1,107,950
122	9040	Uncollectible Accounts	363,458
123		Total Customer Accounts Expense	\$ 2,399,513
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	175,015
129	9100	Misc Cust Serv & Informational Exp	116
130		Total Customer Accounts Expenses - Operation	\$ 175,131
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 221,194
134	9120	Demonstrating and Selling Expenses	58,955
135	9130	Advertising Expenses	47,525
136	9160	Miscellaneous Sales Expenses	0
137		Total Sales Expenses	\$ 327,674

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
138			
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 186,999
141	9210	Office Supplies and Expenses	8,473
142	9220	Administrative Expense Transferred	15,463,673
143	9230	Outside Services Employed	257,302
144	9240	Property Insurance	72,573
145	9250	Injuries and Damages	65,994
146	9260	Employee Pensions and Benefits	1,794,417
147	9270	Franchise Requirements	1,091
148	9280	Regulatory Commission Expense	158,729
149	930.2	Miscellaneous General Expense	95,809
150	9310	A&G-Rents	1,560
151		Total Administrative and General Exp. - Operation	<u>\$ 18,106,621</u>
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	<u>0</u>
155		Total Administrative and Gen. Exp. - Maintenance	<u>\$ -</u>
156			
157		<u>Total Operation and Maintenance Expense</u>	<u>\$ 109,044,303</u>
158			
159	403-406	Depreciation and Amortization	\$ 20,611,032
160	4081	Taxes Other than Income Taxes	10,326,387
161	4091	Provision for Federal & State Income Taxes	6,366,253
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 146,347,975</u>
164			
165		NET OPERATING INCOME	<u>\$ 27,118,948</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Monthly Jurisdictional Operating Income by FERC Account
Base Period: Twelve Months Ended September 30, 2021

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

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

Witness: Christian, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Actual	Actual	Actual	Actual	Actual	Actual	Total
			Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	
1	4091-4101	Provision for income taxes	\$ 0	\$ 0	\$ 12,974,026	\$ 0	\$ 0	\$ 2,826,807	\$ (94,148)	\$ (94,148)	\$ 794,817	\$ (94,148)	\$ (94,148)	\$ (114,175)	\$ 16,104,882
2															
3	4030	Depreciation Expense	1,725,227	1,724,126	1,732,494	1,734,574	1,734,151	1,734,230	1,741,705	1,749,036	1,762,419	1,772,435	1,799,616	1,840,286	21,050,299
4	4060	Amortization of gas plant acquisition adjustments	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	49,749
5	4081	Taxes other than income taxes, utility operating incor	715,614	736,720	756,424	829,076	796,305	866,806	795,020	797,300	791,425	855,245	753,701	1,334,703	10,028,339
6	4800	Residential sales	(4,389,566)	(6,573,042)	(10,594,273)	(14,202,977)	(14,243,829)	(12,321,346)	(7,987,124)	(5,888,491)	(4,730,478)	(4,293,190)	(4,236,429)	(4,312,895)	(93,773,641)
7	4805	Unbilled Residential Revenue	(1,161,190)	(1,605,913)	(2,388,952)	129,739	610,668	2,150,074	600,020	1,559,359	31,118	(59,749)	3,719	(74,294)	(205,402)
8	4811	Commercial Revenue	(2,081,081)	(2,653,756)	(4,254,595)	(6,033,920)	(6,098,779)	(5,209,682)	(3,336,405)	(2,376,122)	(2,008,612)	(1,911,835)	(1,867,862)	(2,437,470)	(40,270,117)
9	4812	Industrial Revenue	(170,312)	(286,330)	(503,033)	(691,280)	(786,976)	(540,118)	(338,458)	(268,072)	(323,601)	(242,336)	(218,432)	(289,127)	(4,658,076)
10	4815	Unbilled Comm Revenue	(511,613)	(468,314)	(968,927)	(221,742)	504,744	748,393	255,798	482,872	35,513	(57,254)	10,204	(868)	(191,194)
11	4816	Unbilled Industrial Revenue	(6,832)	(639)	(26,558)	4,536	44,265	(31,411)	(12,531)	(98,868)	0	117,699	(3,573)	8,404	(5,509)
12	4820	Other Sales to Public Authorities	(226,899)	(378,743)	(687,579)	(957,388)	(981,313)	(877,681)	(505,375)	(365,124)	(264,437)	(221,777)	(216,494)	(244,603)	(5,927,413)
13	4825	Unbilled Public Authority Revenue	(95,558)	(125,403)	(167,757)	(23,954)	71,882	161,074	15,404	149,711	4,686	(9,521)	241	(3,821)	(23,016)
14	4870	Forfeited discounts	7	(18)	97	29	2	11	2,258	4,258	1,368	917	37	157	9,124
15	4880	Miscellaneous service revenues	(21,842)	(14,779)	(17,743)	(13,260)	(12,790)	(11,209)	(9,900)	(8,793)	(9,545)	(9,881)	(10,592)	(12,088)	(152,422)
16	4893	Revenue-Transportation Distribution	(1,507,384)	(1,497,651)	(1,770,467)	(1,839,285)	(1,731,579)	(1,580,211)	(1,575,830)	(1,397,284)	(1,442,852)	(1,227,040)	(1,367,924)	(1,351,119)	(18,288,627)
17	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
18	4960	Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0
19	7560	Field measuring and regulating station expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
20	7590	Production and gathering-Other	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
22	8010	Natural gas field line purchases	10,554	5,984	6,872	1,295	2,851	5,089	5,294	1,813	3,778	5,444	8,104	8,826	65,903
23	8040	Natural gas city gate purchases	3,672,838	3,793,392	1,093,541	3,440,150	3,090,192	5,724,714	422,454	5,272,215	5,240,881	4,577,858	5,762,608	6,549,083	48,639,927
24	8050	Other purchases	(458)	(407)	(327)	(2,981)	(956)	(1,257)	(550)	(643)	(178)	(1,236)	(2,196)	(1,493)	(12,682)
25	8051	PGA for Residential	785,365	2,367,182	5,252,344	7,892,607	8,190,995	6,723,287	3,245,464	1,957,843	1,074,068	756,042	727,372	810,658	39,783,227
26	8052	PGA for Commercial	774,806	1,201,507	2,359,182	3,678,736	3,840,725	3,137,168	1,641,747	1,035,217	764,281	700,032	685,073	1,156,751	20,975,225
27	8053	PGA for Industrial	109,367	205,761	376,423	523,838	601,354	405,957	247,353	197,435	246,852	181,851	164,815	224,474	3,485,479
28	8054	PGA for Public Authorities	99,023	213,722	440,031	645,117	680,664	604,108	297,182	214,553	137,515	105,014	102,906	125,073	3,664,909
29	8058	Unbilled PGA Cost	1,338,529	1,497,294	2,710,691	(52,042)	(562,012)	(2,730,166)	(277,976)	(1,601,501)	(52,911)	27,997	(1,308)	61,715	358,310
30	8059	PGA Offset to Unrecovered Gas Cost	(2,718,511)	(3,725,196)	(5,744,195)	(9,808,921)	(10,496,515)	(13,159,396)	(6,787,916)	(4,285,623)	(4,364,063)	(3,247,843)	(2,539,484)	(3,868,477)	(70,746,139)
31	8060	Exchange gas	(897,205)	(827,832)	1,049,235	2,112,070	2,755,130	1,628,394	2,340,661	(1,263,069)	(245,606)	(705,898)	(2,051,284)	(1,119,811)	2,774,786
32	8081	Gas withdrawn from storage-Debit	0	0	1,309,075	1,834,305	2,196,946	3,681,461	1,678,532	39,219	0	0	0	0	10,739,537
33	8082	Gas delivered to storage-Credit	(1,677,579)	(1,317,710)	(24,584)	(20,192)	(2,134)	(134,688)	(26,876)	(1,821,553)	(2,305,544)	(2,236,972)	(2,826,868)	(3,216,792)	(15,611,492)
34	8120	Gas used for other utility operations-Credit	(133)	(118)	(590)	(1,327)	(1,707)	(1,884)	(1,462)	(1,479)	(232)	(183)	(22)	(175)	(9,311)
35	8580	Transmission and compression of gas by others	1,610,361	2,071,769	2,310,384	2,444,274	2,454,486	2,255,683	2,368,401	2,057,639	1,670,732	1,608,647	1,649,120	1,648,664	24,150,160
36	8140	Storage-Operation supervision and engineering	0	0	0	0	295	0	0	0	0	0	0	0	295
37	8160	Wells expenses	75,219	74,044	2,632	19,713	5,504	3,090	2,675	3,345	192,911	42,888	157,657	57,016	636,695
38	8170	Lines expenses	4,536	(780)	2,784	4,960	4,128	3,065	817	6,185	6,871	(1,221)	1,211	5,118	37,675
39	8180	Compressor station expenses	2,180	4,703	4,200	5,245	3,235	3,882	3,929	4,232	10,927	5,969	5,367	7,581	61,451
40	8190	Compressor station fuel and power	139	91	91	0	0	200	92	85	88	86	89	86	1,048
41	8200	Storage-Measuring and regulating station expenses	90	564	250	501	1,464	854	242	165	124	248	44	1,375	5,920
42	8210	Storage-Purification expenses	133	582	4,444	1,713	11,513	(349)	600	(152)	136	438	1,198	6,079	26,336
43	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	347	439	0	786	
44	8250	Storage well royalties	193	234	468	1,229	1,388	1,329	939	691	775	292	116	589	8,244
45	8310	Storage-Maintenance of structures and improvement	0	0	0	0	0	250	794	0	0	0	0	13	1,057
46	8340	Maintenance of compressor station equipment	0	0	0	0	0	0	319	223	(117)	355	4,010	1,668	6,458
47	8350	Maintenance of measuring and regulating station equ	0	0	0	0	0	0	0	0	0	0	0	0	0
48	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
49	8370	Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50	8410	Other storage expenses-Operation labor and expend	17,322	15,590	30,579	13,059	9,380	14,961	16,721	9,814	19,418	22,917	13,907	19,620	203,288
51	8500	Transmission-Operation supervision and engineering	0	0	3,850	4,206	0	0	0	0	0	0	0	0	8,056
52	8520	Communication system expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
53	8550	Other fuel and power for Compression	3	36	37	0	0	32	38	36	38	38	0	78	336
54	8560	Mains expenses	17,871	13,842	7,658	12,373	9,542	18,556	12,544	21,187	22,023	17,155	29,985	61,146	243,883
55	8570	Transmission-Measuring and regulating station exper	628	2,498	618	666	680	890	577	538	759	878	740	10,450	19,922
56	8630	Transmission-Maintenance of mains	1,083	1,397	(624)	0	0	0	0	354	(125)	7,083	2,610	6,395	18,173
57	8640	Transmission-Maintenance of compressor sta equipm	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Acct No.	Account Description	actual Oct-20	actual Nov-20	actual Dec-20	actual Jan-21	actual Feb-21	actual Mar-21	Actual Apr-21	Actual May-21	Actual Jun-21	Actual Jul-21	Actual Aug-21	Actual Sep-21	Total
58	8650	Transmission-Maintenance of measuring and regulat	0	0	0	0	0	0	0	0	0	0	0	0	0
59	8700	Distribution-Operation supervision and engineering	71,288	66,362	95,387	79,708	56,124	82,261	73,737	88,109	142,598	140,608	124,955	191,030	1,212,168
60	8710	Distribution load dispatching	24	23	21	20	0	123	0	0	0	0	0	0	209
61	8711	Odorization	9,981	0	3,592	5,219	3,674	26,351	13,731	0	3,202	46	44	631	66,471
62	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
63	8740	Mains and Services Expenses	432,009	431,860	432,338	430,923	490,519	491,740	557,819	515,686	527,270	786,128	566,869	586,267	6,249,428
64	8750	Distribution-Measuring and regulating station expens	21,442	41,165	43,476	39,742	48,221	32,227	37,872	68,222	81,894	51,221	54,808	56,976	577,266
65	8760	Distribution-Measuring and regulating station expens	2,416	1,483	49	(93)	4,199	4,164	(813)	1,335	3,782	8,795	9,942	5,628	40,887
66	8770	Distribution-Measuring and regulating station expens	197	211	272	352	395	428	380	341	238	2,053	5,382	218	10,466
67	8780	Meter and house regulator expenses	84,885	94,391	95,349	79,106	75,250	54,352	65,846	52,106	66,476	57,545	58,440	70,939	854,685
68	8790	Customer installations expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
69	8800	Distribution-Other expenses	586	14	157	228	0	33	0	234	123	180	4,297	1,177	7,029
70	8810	Distribution-Rents	35,929	32,991	34,106	37,628	40,035	43,174	40,307	40,999	39,280	34,432	35,603	36,319	450,804
71	8850	Distribution-Maintenance supervision and engineering	0	0	37	54	0	0	0	0	0	0	0	0	91
72	8860	Distribution-Maintenance of structures and improvem	0	0	0	0	0	0	0	0	0	0	0	0	0
73	8870	Distribution-Maint of mains	(814)	252	63	6,237	2,540	291	9,408	(987)	1,246	100,289	109,742	39,226	267,493
74	8890	Maintenance of measuring and regulating station equ	7,538	1,569	2,676	1,239	3,167	12,321	27,123	69,924	10,171	9,232	30,986	61,360	237,307
75	8900	Maintenance of measuring and regulating station equ	0	0	0	0	0	0	0	0	0	0	0	0	0
76	8910	Maintenance of measuring and regulating station equ	(117)	0	0	0	907	181	(104)	0	0	0	0	0	867
77	8920	Maintenance of services	0	77	222	215	(44)	106	287	1,689	(637)	307	363	57	2,642
78	8930	Maintenance of meters and house regulators	4,000	0	0	0	0	0	0	21,500	23,500	31,000	0	7,000	87,000
79	8940	Distribution-Maintenance of other equipment	178	0	13	200	0	21	0	612	0	0	527	170	1,720
80	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
81	9020	Customer accounts-Meter reading expenses	75,565	69,529	68,816	62,637	77,735	77,632	71,126	75,859	76,973	58,998	63,755	58,735	837,358
82	9030	Customer accounts-Customer records and collection	81,339	80,264	77,058	81,686	80,212	120,096	90,660	68,490	81,608	96,030	95,116	98,990	1,051,549
83	9040	Customer accounts-Uncollectible accounts	65,873	83,619	111,162	113,424	126,691	196,530	335,420	247,172	45,484	120,498	43,549	1,333,147	2,822,569
84	9090	Customer service-Operating informational and instruc	12,569	11,827	10,158	9,275	10,184	29,138	10,673	9,497	10,794	11,815	12,000	12,346	150,275
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	65	0	14	0	0	0	0	79
86	9110	Sales-Supervision	9,930	11,190	10,027	8,589	8,619	10,462	8,908	10,039	11,825	10,554	10,490	12,292	122,924
87	9120	Sales-Demonstrating and selling expenses	2,997	3,628	3,216	13,802	8,096	1,757	4,191	5,372	1,328	13,947	19,469	4,055	81,857
88	9130	Sales-Advertising expenses	1,451	1,174	5,364	1,847	15,081	1,667	6,095	5,801	0	1,317	0	2,206	42,003
89	9200	A&G-Administrative & general salaries	18,133	11,769	14,262	13,022	12,402	14,262	13,642	13,397	13,509	13,642	14,406	14,024	166,469
90	9210	A&G-Office supplies & expense	422	345	438	2,702	1,360	476	797	537	345	664	813	1,199	10,097
91	9220	A&G-Administrative expense transferred-Credit	1,082,814	809,555	1,033,751	1,079,132	957,419	1,240,213	1,101,211	1,169,276	990,939	1,452,800	778,802	1,188,570	12,884,483
92	9230	A&G-Outside services employed	7,439	6,315	8,993	6,567	9,442	88,516	6,315	9,761	7,103	9,938	7,860	6,945	175,192
93	9240	A&G-Property insurance	12,388	11,822	12,394	9,729	12,497	12,825	12,313	12,784	12,544	12,090	12,032	11,884	145,302
94	9250	A&G-Injuries & damages	2,619	4,798	2,614	8,074	7,895	15,567	6,798	10,873	4,776	4,861	4,836	6,059	79,769
95	9260	A&G-Employee pensions and benefits	132,989	135,263	145,655	124,404	127,288	135,284	131,457	155,343	153,100	142,151	138,474	135,718	1,657,126
96	9270	A&G-Franchise requirements	292	0	0	0	0	0	1,384	0	159	0	0	0	2,052
97	9280	A&G-Regulatory commission expenses	5,274	6,368	9,451	8,257	10,744	11,474	7,734	6,373	9,571	118,006	38,889	69,957	302,097
98	9302	Miscellaneous general expenses	19,280	5,007	5,908	12,526	7,247	11,247	12,337	34,747	6,406	11,043	5,052	6,031	136,831
99	9310	A&G-Rents	0	0	0	1,020	0	0	0	0	0	0	0	0	1,020
100	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	0	0	0	0	0	0	0
101															
102		Operating (Income)Loss*	(\$2,300,013)	(\$3,618,577)	(\$5,464,630)	(\$6,293,641)	(\$5,094,057)	(\$4,006,710)	(\$2,512,024)	(\$1,111,981)	(\$1,399,844)	(\$113,727)	(\$1,205,935)	\$1,036,277	(\$15,979,980)

*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. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	Actual	Actual	Actual	Actual	Actual	Actual	Total
			Oct-20	Dec-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	
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	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	8700	Distribution-Operation supervision and engineer	192	177	1,621	7	177	177	122,161	750	291	(152)	0	25,042
	8510	System control and load dispatching	0	0	0	0	0	0	0	0	0	63	0	63
	8520	Communication system expenses	0	0	0	0	0	0	0	0	834	47,110	24,653	72,597
5	8560	Mains Expenses	0	0	0	0	0	0	2,044	0	3,910	0	14,528	20,481
	8660	Transmission-Maintenance of communication ec	0	0	0	0	0	0	0	0	0	34	0	34
	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	0	0	51	10,180	20,542	30,773
6	8740	Mains and Services Expenses	5,863	10,459	(5,225)	7,919	4,938	(33,591)	5,578	8,700	6,195	2,340	(9,949)	25,324
7	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0
8	8800	Distribution-Other expenses	995	29	0	0	0	9,883	0	0	0	0	0	7,002
9	8810	Distribution-Rents	838	1,682	201	(16,315)	(592)	(362)	(858)	(622)	(598)	0	0	9,061
10	8850	Distribution-Maintenance supervision and engin	0	0	0	0	0	0	0	0	0	0	0	0
11	8900	Maintenance of measuring and regulating station	0	0	0	0	0	0	0	0	0	0	0	0
12	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	3,748
	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	4,592	10,653	8,778	24,023
13	9030	Customer accounts-Customer records and colle	9,951	9,680	10,053	9,579	7,384	6,557	6,392	6,783	6,766	7,479	7,402	7,822
14	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	0
15	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0
16	9120	Sales-Demonstrating and selling expenses	16,725	13,023	20,635	10,106	10,279	9,868	9,966	1,544	10,007	9,918	9,883	25,246
17	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0
18	9200	A&G-Administrative & general salaries	(674,501)	(3,232,736)	(1,373,918)	(2,933,234)	(3,189,450)	(2,224,758)	(3,242,295)	(3,164,282)	(10,663,218)	(2,555,803)	(5,687,475)	(3,207,140)
19	9210	A&G-Office supplies & expense	2,659,291	2,536,561	2,622,285	2,388,730	2,559,956	2,631,301	3,077,503	2,610,108	2,714,641	2,845,451	3,120,247	2,692,946
20	9220	A&G-Administrative expense transferred-Credit	(9,953,031)	(6,233,532)	(8,710,902)	(8,416,255)	(7,515,001)	(11,872,059)	(8,253,645)	(11,583,902)	(8,521,391)	(15,381,361)	(5,484,210)	(9,215,582)
21	9230	A&G-Outside services employed	894,023	854,946	826,625	847,252	1,176,195	1,062,101	1,125,307	2,010,009	1,640,305	1,317,660	1,387,415	2,605,927
22	9240	A&G-Property insurance	9,024	9,024	9,032	9,024	9,024	9,717	9,717	9,717	9,717	9,717	9,717	9,717
23	9250	A&G-Injuries & damages	2,756,598	2,294,191	2,747,643	2,770,998	2,766,989	103,137	2,783,353	2,767,027	2,260,575	2,779,077	4,533,808	2,475,059
24	9260	A&G-Employee pensions and benefits	2,672,276	2,744,975	2,887,847	4,090,987	3,279,884	5,373,014	3,627,265	7,693,771	11,216,305	10,522,500	3,749,003	8,351,527
25	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0
26	9302	Miscellaneous general expenses	549,726	112,310	547,447	687,803	523,820	2,145,254	492,975	134,772	752,418	299,313	114,356	578,928
27	9310	A&G-Rents	419,452	405,841	414,345	406,291	433,845	371,906	407,418	428,040	415,872	414,100	395,388	439,349
28	9320	A&G-Maintenance of general plant	21,992	25,759	38,480	23,614	2,923	16,721	11,946	29,994	19,635	68,167	27,937	31,446
29		Operating (Income)Loss*	(\$610,586)	(\$447,610)	\$36,170	(\$113,494)	\$70,370	(\$2,391,135)	\$182,784	\$954,453	(\$132,505)	\$347,192	\$2,241,564	\$4,933,923
30														
31	9220	A&G-Administrative expense transferred-Credit	(9,953,031)	(6,233,532)	(8,710,902)	(8,416,255)	(7,515,001)	(11,872,059)	(8,253,645)	(11,583,902)	(8,521,391)	(15,381,361)	(5,484,210)	(9,215,582)
32		Allocation Factor to Kentucky	5.05%	5.08%	5.07%	5.07%	5.06%	5.04%	5.09%	5.04%	4.84%	4.95%	4.29%	4.75%
33		Total Allocated Amount	(502,337)	(316,548)	(441,827)	(426,615)	(380,628)	(597,793)	(420,314)	(583,703)	(412,603)	(761,913)	(235,334)	(437,698)
34														
35		O&M Excl. Acct 9220	9,342,446	5,785,922	8,747,072	8,302,761	7,585,371	9,480,924	8,436,429	12,538,354	8,388,886	15,728,554	7,725,773	14,149,505
36		O&M Allocation Factor to KY	5.38%	5.47%	5.05%	5.14%	5.02%	6.31%	4.98%	4.66%	4.92%	4.84%	3.05%	3.09%
37		Allocated Amount	502,337	316,548	441,827	426,615	380,628	597,793	420,314	583,703	412,603	761,913	235,334	437,698
38														

*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. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Actual	Actual	Actual	Actual	Actual	Actual	Total
			Oct-20	Dec-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	3,776	0	0	172	0	0	0	0	0	0	0	3,948
4	8740	Mains and Services Expenses	11,348	9,513	6,381	12,272	6,748	4,409	3,796	2,283	4,041	1,722	1,944	2,895	67,351
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	367,825	373,216	380,642	373,086	347,547	431,838	357,461	352,985	386,004	343,979	357,833	359,099	4,431,514
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	1,825,152	1,679,301	1,893,105	1,769,755	1,674,505	1,859,987	1,877,213	1,648,570	1,736,131	1,800,752	1,676,739	1,776,763	21,217,974
9	9200	A&G-Administrative & general salaries	270,730	253,169	290,400	344,455	249,040	300,880	285,686	244,273	244,960	210,256	276,390	274,788	3,245,026
10	9210	A&G-Office supplies & expense	659,503	649,345	648,815	666,150	719,357	720,359	803,569	708,790	733,792	661,829	681,484	819,092	8,472,083
11	9220	A&G-Administrative expense transferred-Credit	(4,167,436)	(3,982,735)	(4,269,085)	(4,205,869)	(3,968,320)	(4,422,929)	(4,398,473)	(4,049,434)	(4,123,722)	(4,078,185)	(4,018,458)	(4,465,686)	(50,150,332)
12	9230	A&G-Outside services employed	78,414	49,789	34,291	95,902	72,233	97,685	107,655	98,215	82,352	70,795	125,429	291,715	1,204,475
13	9240	A&G-Property insurance	6,576	6,576	6,576	6,576	6,576	6,666	6,666	6,666	6,666	6,666	6,666	6,666	79,543
14	9250	A&G-Injuries & damages	93	93	93	177	93	93	39	38	38	38	38	38	870
15	9260	A&G-Employee pensions and benefits	847,168	857,813	907,834	837,585	790,922	908,984	856,979	896,421	828,832	876,621	800,735	835,556	10,245,449
16	9310	A&G-Rents	100,626	99,560	100,785	99,912	100,746	91,363	99,410	91,193	100,907	101,737	91,135	99,074	1,176,446
17	9320	A&G-Maintenance of general plant	0	585	164	0	382	665	0	0	0	3,792	64	0	5,651
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	(4,167,436)	(3,982,735)	(4,269,085)	(4,205,869)	(3,968,320)	(4,422,929)	(4,398,473)	(4,049,434)	(4,123,722)	(4,078,185)	(4,018,458)	(4,465,686)	(50,150,332)
22		Allocation Factor to Kentucky	5.31%	5.29%	5.34%	5.28%	5.29%	5.33%	5.31%	5.29%	5.30%	5.30%	5.22%	5.32%	5.30%
23		Total Allocated Amount	(221,170)	(210,823)	(228,061)	(221,984)	(209,904)	(235,605)	(233,339)	(214,394)	(218,536)	(215,982)	(209,947)	(237,526)	(2,657,271)
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. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account, **Div 091 Only**
 Base Period: Twelve Months Ended September 30, 2021

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: Christian, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Actual	Actual	Actual	Actual	Actual	Actual	Total
			Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	
1	4030	Depreciation Expense	(0)	(0)	0	(0)	0	0	0	0	0	0	0	0	(0)
2	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	0	(0)	0	0	0	0	0	(0)	0	(0)	0	0	(0)
4	8170	Lines expenses	43	41	40	44	90	0	36	40	41	44	49	49	519
5	8180	Compressor station expenses	30	29	28	31	63	0	25	28	29	31	35	34	363
6	8190	Compressor station fuel and power	5	32	65	74	33	16	11	2	2,423	456	3,313	3,630	10,059
7	8210	Storage-Purification expenses	99	115	268	299	303	210	157	108	94	99	126	115	1,992
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	882	459	1,102	2,271	1,407	934	729	3,358	572	574	140	1,776	14,202
10	8500	Transmission-Operation supervision and enginee	0	24,916	1,797	1,556	868	72	269	0	0	0	0	0	29,477
11	8560	Mains expenses	39	37	36	40	81	0	32	36	37	40	44	44	467
12	8570	Transmission-Measuring and regulating station e	64	168	50	89	181	1	72	80	82	88	99	98	1,072
13	8600	Transmission-Measuring and regulating station e	165	0	0	0	0	0	0	0	0	0	0	0	165
14	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	0	0	0	0	0	0	0	0
15	8700	Distribution-Operation supervision and engineeri	139,346	157,718	164,992	296,232	195,538	158,320	252,584	152,662	216,214	170,663	233,330	334,929	2,472,527
16	8711	Odorization	0	0	0	0	0	0	0	0	0	0	0	0	0
17	8740	Mains and Services Expenses	7,500	14,106	8,496	15,885	10,443	5,713	10,925	4,160	7,621	6,887	7,614	7,378	106,728
18	8750	Distribution-Measuring and regulating station exp	40,385	33,530	33,355	39,895	47,737	42,151	48,697	24,834	9,041	29,850	15,962	59,231	424,669
19	8760	Distribution-Measuring and regulating station exp	14,955	3,502	6,921	10,664	17,114	17,496	13,056	6,497	1,576	3,261	11,105	8,780	114,927
20	8770	Distribution-Measuring and regulating station exp	0	0	0	0	(594)	0	0	0	0	0	0	0	(594)
21	8780	Meter and house regulator expenses	(32)	704	(31)	(26)	0	87	99	(41)	0	329	1,195	(131)	2,152
22	8800	Distribution-Other expenses	62,950	73,531	65,230	63,613	54,707	75,256	62,400	50,077	56,645	57,170	54,706	98,342	774,628
23	8810	Distribution-Rents	27,086	26,509	26,412	29,002	27,550	27,016	24,754	26,884	27,638	27,683	27,832	27,797	326,163
24	8870	Distribution-Maint of mains	(73)	0	0	0	0	0	0	0	0	0	0	0	(73)
25	8890	Maintenance of measuring and regulating station	5,895	9,768	4,720	5,506	12,014	16,059	6,033	8,226	4,388	(1,913)	1,851	3,020	75,568
26	8900	Maintenance of measuring and regulating station	(147)	0	0	0	0	0	0	0	0	541	(77)	1,232	1,549
27	8910	Maintenance of measuring and regulating station	953	708	(374)	348	1,784	(371)	371	116	17	3,753	(542)	1,456	8,219
28	9010	Customer accounts-Operation supervision	11,142	10,759	11,715	10,696	10,190	10,279	8,235	8,329	8,726	8,726	8,726	8,726	116,249
29	9020	Customer accounts-Meter reading expenses	46	32	18	(4)	193	(39)	0	136	0	0	0	0	383
30	9030	Customer accounts-Customer records and collec	178,387	137,705	172,861	176,651	198,239	186,087	229,582	185,100	152,424	156,655	152,227	174,039	2,099,956
31	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
32	9090	Customer service-Operating informational and in	36,688	(14,058)	22,867	13,092	13,696	15,667	13,807	14,065	15,426	13,807	13,807	16,367	175,229
33	9100	Customer service-Miscellaneous customer servic	60	25	2	53	28	30	33	28	46	47	4	0	356
34	9110	Sales-Supervision	10,915	14,058	11,575	10,257	11,004	12,875	11,538	11,353	11,725	12,348	11,933	17,654	147,232
35	9120	Sales-Demonstrating and selling expenses	0	0	0	0	0	0	2,116	0	247	0	0	0	2,363
36	9130	Sales-Advertising expenses	0	0	0	0	382	0	23	0	0	0	6,607	2,406	9,418
37	9200	A&G-Administrative & general salaries	(23,431)	(6,224)	(6,353)	(6,289)	(37,621)	(26,548)	(11,617)	(35,221)	(4,216)	(24,180)	(10,553)	714	(191,538)
38	9210	A&G-Office supplies & expense	0	0	0	(70,000)	20	0	0	0	0	0	0	120,859	50,879
39	9220	A&G-Administrative expense transferred-Credit	(712,628)	(559,667)	(721,664)	(853,892)	(727,664)	(806,851)	(887,659)	(736,174)	(713,606)	(941,898)	(661,487)	(1,018,141)	(9,341,331)
40	9230	A&G-Outside services employed	20,249	16,646	20,939	4,528	1,752	(12,642)	1,544	1,301	55,911	13,038	1,769	24,562	149,597
41	9240	A&G-Property insurance	42	35	42	(44)	52	17	(78)	(73)	(77)	(83)	(85)	(79)	(330)
42	9250	A&G-Injuries & damages	5,206	12,894	(27,444)	11,921	9,251	2,300	9,454	9,550	(2,101)	9,311	9,322	1,808	51,472
43	9260	A&G-Employee pensions and benefits	173,179	41,923	202,335	237,508	151,158	275,864	202,293	257,040	148,988	452,676	110,948	103,305	2,357,217
44	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
45	9302	Miscellaneous general expenses	0	0	0	0	0	0	480	7,500	0	0	0	0	7,980
46	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
47															
48		Operating (Income)Loss*	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$90)	(\$0)	(\$0)	(\$0)	(\$90)
49															
50	9220	A&G-Administrative expense transferred-Credit	(712,628)	(559,667)	(721,664)	(853,892)	(727,664)	(806,851)	(887,659)	(736,174)	(713,606)	(941,898)	(661,487)	(1,018,141)	(9,341,331)
51		Allocation Factor to Kentucky	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%
52		Total Allocated Amount	(359,307)	(282,184)	(363,863)	(430,532)	(366,888)	(406,815)	(447,558)	(371,179)	(359,800)	(474,905)	(333,522)	(513,347)	(4,709,899)

*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. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Acct No.	Account Description	Forecasted Jan-22	Forecasted Feb-22	Forecasted Mar-22	Forecasted Apr-22	Forecasted May-22	Forecasted Jun-22	Forecasted Jul-22	Forecasted Aug-22	Forecasted Sep-22	Forecasted Oct-22	Forecasted Nov-22	Forecasted Dec-22	Total
1	4091	Provision for Federal & State Income Taxes	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 530,521	\$ 6,366,253
2															
3	4030	Depreciation Expense	1,713,440	1,713,440	1,713,440	1,713,440	1,713,440	1,713,440	1,713,440	1,713,440	1,713,440	1,713,440	1,713,440	1,713,440	20,561,283
4	4060	Amortization of gas plant acquisition adjustments	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	4,146	49,749
5	4081	Taxes other than income taxes, utility operating inco	865,159	841,309	999,450	837,277	842,698	836,077	853,603	832,483	853,597	837,547	902,357	824,829	10,326,387
6	4800	Residential sales	(14,970,553)	(15,164,796)	(11,593,055)	(8,577,097)	(5,847,698)	(4,533,787)	(4,268,018)	(4,254,977)	(4,278,837)	(5,244,767)	(8,885,342)	(12,577,585)	(100,196,512)
7	4805	Unbilled Residential Revenue													
8	4811	Commercial Revenue	(6,051,198)	(6,085,291)	(4,783,842)	(3,643,759)	(2,642,358)	(2,125,049)	(2,014,762)	(1,994,546)	(1,990,986)	(2,352,047)	(3,722,007)	(5,117,701)	(42,523,547)
9	4812	Industrial Revenue	(802,231)	(854,748)	(584,991)	(454,891)	(256,744)	(132,086)	(156,453)	(181,437)	(415,603)	(222,147)	(319,272)	(560,922)	(4,941,525)
10	4815	Unbilled Comm Revenue													
11	4816	Unbilled Industrial Revenue													
12	4820	Other Sales to Public Authorities	(1,038,861)	(1,050,504)	(785,908)	(549,223)	(347,105)	(247,015)	(222,227)	(222,973)	(224,956)	(296,981)	(573,686)	(853,414)	(6,412,852)
13	4825	Unbilled Public Authority Revenue													
14	4870	Forfeited discounts	(164,748)	(191,837)	(193,882)	(149,225)	(111,035)	(76,826)	(60,068)	(56,586)	(56,303)	(56,497)	(68,652)	(114,622)	(1,300,280)
15	4880	Miscellaneous service revenues	(13,265)	(12,790)	(11,209)	(25,716)	(22,720)	(22,154)	(24,641)	(21,821)	(25,606)	(21,842)	(14,779)	(17,743)	(234,286)
16	4893	Revenue-Transportation Commercial	(1,488,404)	(1,606,599)	(1,495,291)	(1,357,995)	(1,081,437)	(1,034,625)	(1,090,092)	(1,047,844)	(1,108,167)	(1,183,910)	(1,308,779)	(1,341,955)	(15,144,509)
17	4950	Other Gas Revenue	(277,653)	(287,785)	(246,528)	(225,675)	(187,768)	(158,597)	(191,773)	(212,033)	(247,033)	(205,898)	(225,332)	(247,338)	(2,713,412)
18	4960	Provision for Rate Refunds													0
19	7560	Field measuring and regulating station expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
20	7590	Production and gathering-Other	-	-	-	-	-	-	-	-	-	-	-	-	0
21	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
22	8010	Natural gas field line purchases	1,467	3,207	6,348	5,716	9,091	11,755	9,425	12,204	14,402	9,763	7,647	6,983	98,009
23	8040	Natural gas city gate purchases	3,897,070	3,476,229	7,140,448	928,308	5,478,719	4,773,344	3,265,458	2,595,173	4,116,972	3,397,433	4,847,768	1,111,342	45,028,264
24	8050	Other purchases	(3,377)	(1,076)	(1,568)	(13,766)	(1,266)	(1,860)	(642)	(1,633)	(4,886)	(424)	(520)	(332)	(31,349)
25	8051	PGA for Residential	8,940,902	9,214,242	8,385,970	5,103,844	3,902,701	1,307,579	847,907	652,253	727,934	726,475	3,025,141	5,337,842	48,172,790
26	8052	PGA for Commercial	4,167,345	4,320,521	3,912,996	2,341,357	1,579,222	791,706	675,094	571,777	885,347	716,708	1,535,467	2,397,585	23,895,123
27	8053	PGA for Industrial	593,414	676,477	506,352	601,060	330,155	157,842	121,697	134,150	466,476	101,166	262,953	382,551	4,334,292
28	8054	PGA for Public Authorities	730,802	765,695	753,505	484,098	370,628	158,192	96,313	92,091	110,178	91,598	273,127	447,194	4,373,421
29	8058	Unbilled PGA Cost	(58,954)	(632,221)	(3,405,341)	(1,804,625)	(2,584,123)	(396,809)	(2,003)	300,572	(213,376)	1,238,161	1,913,468	2,754,816	(2,890,437)
30	8059	PGA Offset to Unrecovered Gas Cost	(11,111,741)	(11,807,775)	(16,413,742)	(10,615,151)	(6,360,572)	(2,930,144)	(2,983,966)	(3,788,876)	(3,294,948)	(2,514,665)	(4,760,617)	(5,837,699)	(82,419,896)
31	8060	Exchange gas	2,392,595	3,099,310	2,031,100	2,155,688	(2,167,673)	(2,403,620)	(953,060)	169,416	(1,484,384)	(829,929)	(1,057,929)	1,066,314	2,017,828
32	8081	Gas withdrawn from storage-Debit	2,077,937	2,471,396	4,591,894	3,631,517	83,716	9,586	0	0	0	0	0	1,330,384	14,196,429
33	8082	Gas delivered to storage-Credit	(22,874)	(2,401)	(167,996)	(54,196)	(1,351,813)	(2,105,104)	(1,524,681)	(1,251,707)	(1,824,078)	(1,551,787)	(1,683,968)	(24,984)	(11,565,589)
34	8120	Gas used for other utility operations-Credit	(1,503)	(1,920)	(2,349)	275	(2,103)	(272)	(445)	1,863	(4,206)	(123)	(151)	(600)	(11,533)
35	8580	Transmission and compression of gas by others	2,768,922	2,761,108	2,813,518	3,961,885	4,309,799	2,646,042	2,187,466	2,265,423	2,476,922	1,489,609	2,647,618	2,347,992	32,676,306
36	8140	Storage-Operation supervision and engineering	53	45	72	51	43	57	58	54	96	52	32	41	653
37	8160	Wells expenses	25,866	29,891	38,169	30,926	32,495	36,121	33,783	30,359	25,902	32,825	29,880	24,100	370,315
38	8170	Lines expenses	3,130	3,053	3,656	3,573	3,391	3,625	3,625	3,590	4,197	3,265	2,836	3,323	41,265
39	8180	Compressor station expenses	3,933	3,817	4,571	4,547	4,314	4,614	4,600	4,577	5,299	4,106	3,584	4,216	52,180
40	8190	Compressor station fuel and power	81	92	93	81	82	76	81	75	86	86	82	86	991
41	8200	Storage-Measuring and regulating station expenses	628	608	770	659	616	683	693	665	884	645	519	607	7,977
42	8210	Storage-Purification expenses	2,938	3,011	3,196	3,584	3,510	3,508	3,482	3,536	3,375	3,140	3,041	3,472	39,794
43	8240	Storage-Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
44	8250	Storage well royalties	755	859	864	749	761	710	749	700	700	802	762	799	9,209
45	8310	Storage-Maintenance of structures and improvemen	45	38	61	43	37	48	49	46	81	44	27	35	554
46	8340	Maintenance of compressor station equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
47	8350	Maintenance of measuring and regulating station eq	-	-	-	-	-	-	-	-	-	-	-	-	0
48	8360	Processing-Maintenance of purification equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
49	8370	Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
50	8410	Other storage expenses-Operation labor and expen:	16,447	16,738	17,850	21,662	21,205	21,121	20,854	21,528	20,873	17,616	17,185	19,640	232,720
51	8500	Transmission-Operation supervision and engineerin	1,346	2,333	1,914	947	1,055	1,185	1,075	952	1,132	651	697	1,116	14,402
52	8520	Communication system expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
53	8550	Other fuel and power for Compression	17	19	19	17	17	16	17	16	16	18	17	18	206
54	8560	Mains expenses	12,818	13,030	14,326	15,353	15,050	15,302	15,246	15,285	16,787	13,833	13,852	14,776	175,659
55	8570	Transmission-Measuring and regulating station expe	964	1,027	1,139	975	956	963	1,000	944	1,094	1,009	894	978	11,942
56	8630	Transmission-Maintenance of mains	303	308	328	376	367	368	364	372	353	324	315	362	4,141

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Acct No.	Account Description	Forecasted Jan-22	Forecasted Feb-22	Forecasted Mar-22	Forecasted Apr-22	Forecasted May-22	Forecasted Jun-22	Forecasted Jul-22	Forecasted Aug-22	Forecasted Sep-22	Forecasted Oct-22	Forecasted Nov-22	Forecasted Dec-22	Forecasted Total
57	8640	Transmission-Maintenance of compressor sta equip	-	-	-	-	-	-	-	-	-	-	-	-	0
58	8650	Transmission-Maintenance of measuring and regula	-	-	-	-	-	-	-	-	-	-	-	-	0
59	8700	Distribution-Operation supervision and engineering	87,254	69,811	82,669	94,477	99,526	96,841	98,299	98,800	116,595	72,645	73,314	75,947	1,066,179
60	8710	Distribution load dispatching	33	37	37	32	33	31	32	30	30	35	33	35	398
61	8711	Odorization	8,761	7,499	11,928	8,376	7,181	9,438	9,618	8,894	15,806	8,608	5,239	6,783	108,130
62	8720	Distribution-Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
63	8740	Mains and Services Expenses	419,486	454,086	529,567	526,871	537,244	565,425	554,265	530,612	490,215	443,769	463,994	438,819	5,954,353
64	8750	Distribution-Measuring and regulating station expen:	36,901	37,203	43,561	43,983	42,786	45,051	44,613	44,044	47,638	39,206	36,215	39,920	501,120
65	8760	Distribution-Measuring and regulating station expen:	2,009	2,020	2,214	2,449	2,377	2,420	2,398	2,433	2,429	2,134	2,025	2,337	27,244
66	8770	Distribution-Measuring and regulating station expen:	289	329	331	287	291	272	287	268	268	307	292	306	3,529
67	8780	Meter and house regulator expenses	78,918	80,111	86,084	98,723	96,445	96,779	95,802	97,881	95,175	84,320	81,678	93,332	1,085,247
68	8790	Customer installations expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
69	8800	Distribution-Other expenses	162	162	184	118	113	119	124	119	151	172	178	161	1,763
70	8810	Distribution-Rents	33,454	39,601	40,688	24,984	25,110	22,396	23,354	19,803	21,482	44,863	31,265	33,994	360,992
71	8850	Distribution-Maintenance supervision and engineeri	14	2	29	14	15	15	15	17	14	14	16	16	180
72	8860	Distribution-Maintenance of structures and improver	-	-	-	-	-	-	-	-	-	-	-	-	0
73	8870	Distribution-Maint of mains	1,290	1,417	1,753	1,538	1,568	1,709	1,628	1,520	1,396	1,542	1,402	1,284	18,047
74	8890	Maintenance of measuring and regulating station eq	4,464	4,588	6,446	4,854	4,753	5,636	5,434	4,916	5,960	5,138	4,078	3,798	60,065
75	8900	Maintenance of measuring and regulating station eq	-	-	-	-	-	-	-	-	-	-	-	-	0
76	8910	Maintenance of measuring and regulating station eq	159	161	172	196	192	192	190	194	184	170	165	189	2,164
77	8920	Maintenance of services	95	96	104	116	113	114	113	115	113	101	96	111	1,287
78	8930	Maintenance of meters and house regulators	554	669	845	677	729	805	743	659	475	733	684	514	8,087
79	8940	Distribution-Maintenance of other equipment	74	63	101	71	61	80	81	75	134	73	44	57	913
80	9010	Customer accounts-Operation supervision	-	-	-	-	-	-	-	-	-	-	-	-	0
81	9020	Customer accounts-Meter reading expenses	69,178	75,528	76,162	83,606	82,101	79,960	81,027	78,705	77,881	73,720	71,020	79,217	928,105
82	9030	Customer accounts-Customer records and collectio	73,653	86,732	107,819	96,760	102,289	110,288	102,988	95,070	77,197	94,696	89,300	71,158	1,107,950
83	9040	Customer accounts-Uncollectible accounts	41,108	40,001	20,552	24,204	14,923	23,242	24,428	25,782	23,857	31,795	41,737	51,830	363,458
84	9090	Customer service-Operating informational and instr	13,745	16,716	16,285	14,742	14,765	15,274	14,956	14,655	14,848	12,259	12,032	14,737	175,015
85	9100	Customer service-Miscellaneous customer service	11	19	15	8	9	10	9	8	9	5	6	9	116
86	9110	Sales-Supervision	9,187	9,471	10,578	26,478	26,276	24,682	24,083	27,342	31,146	10,129	10,638	11,183	221,194
87	9120	Sales-Demonstrating and selling expenses	6,077	8,543	7,655	3,459	5,103	5,205	3,956	3,388	4,350	3,865	2,880	4,475	58,955
88	9130	Sales-Advertising expenses	4,441	7,697	6,316	3,124	3,482	3,912	3,546	3,141	3,736	2,147	2,299	3,684	47,525
89	9200	A&G-Administrative & General Salaries	13,700	13,933	14,825	16,964	16,580	16,627	16,437	16,783	15,925	14,650	14,233	16,342	186,999
90	9210	A&G-Office supplies & expense	1,016	1,402	1,105	553	547	525	614	365	128	693	698	828	8,473
91	9220	A&G-Administrative expense transferred-Credit	1,090,879	1,023,855	1,199,348	1,227,443	1,362,183	1,200,162	1,310,188	1,155,445	2,791,200	1,148,673	844,701	1,109,597	15,463,673
92	9230	A&G-Outside services employed	17,632	21,275	26,900	21,539	23,187	25,611	23,625	20,963	15,106	23,333	21,770	16,362	257,302
93	9240	A&G-Property insurance	12,997	12,624	11,920	344	-	-	573	-	-	11,507	11,009	11,599	72,573
94	9250	A&G-Injuries & damages	6,516	7,097	7,966	4,094	4,316	4,762	4,536	3,905	2,816	7,214	6,830	5,943	65,994
95	9260	A&G-Employee pensions and benefits	128,588	130,553	139,156	163,240	160,232	159,525	157,448	162,662	155,683	139,965	142,607	154,758	1,794,417
96	9270	A&G-Franchise requirements	48	42	53	58	55	67	85	54	480	49	56	45	1,091
97	9280	A&G-Regulatory commission expenses	7,921	7,847	10,014	9,657	9,612	11,271	12,927	9,197	54,497	8,921	9,434	7,430	158,729
98	9302	Miscellaneous general expenses	15,865	4,435	11,073	1,498	16,295	12,115	1,952	472	2,262	18,384	4,948	6,510	95,809
99	9310	A&G-Rents	266	73	184	22	273	201	28	5	10	309	81	108	1,560
100	9320	A&G-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-	-	-	0
101															
102		Operating (Income)Loss*	(\$5,596,095)	(\$6,112,092)	(\$4,264,870)	(\$3,113,607)	(\$1,595,438)	(\$1,129,079)	(\$1,012,205)	(\$1,178,423)	\$346,109	(\$1,770,413)	(\$3,426,596)	(\$4,632,492)	(\$27,118,948)

*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. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Acct No.	Account Description	Forecasted Jan-22	Forecasted Mar-22	Forecasted Mar-22	Forecasted Apr-22	Forecasted May-22	Forecasted Jun-22	Forecasted Jul-22	Forecasted Aug-22	Forecasted Sep-22	Forecasted Oct-22	Forecasted Nov-22	Forecasted Dec-22	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	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
5	8700	Distribution-Operation supervision and engineer	355	375	421	652	641	661	658	652	675	399	381	477	6,346
6	8740	Mains and Services Expenses	73,651	33,326	(225,346)	68,497	68,738	69,346	68,604	68,463	69,328	72,651	70,562	(34,482)	403,339
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	1,405	2,125	2,064	2,270	2,258	2,339	2,325	2,266	20,174	1,671	1,678	1,964	42,540
9	8810	Distribution-Rents	(2,639)	(2,555)	(1,459)	(3,040)	(3,040)	(3,046)	(3,040)	(3,040)	(3,043)	(2,800)	(2,709)	(2,386)	(32,798)
10	8850	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	8900	Maintenance of measuring and regulating station	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9030	Customer accounts-Customer records and colle	8,821	7,933	10,342	9,282	8,881	9,731	9,323	9,318	9,446	9,580	8,548	10,299	111,502
14	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	20,493,544	0	0	0	20,493,544
15	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0	0
16	9120	Sales-Demonstrating and selling	9,248	8,991	11,320	15,148	16,138	15,142	17,525	16,533	17,511	21,054	11,707	18,316	178,633
17	9160	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
18	9200	A&G-Administrative & general salaries	(2,802,652)	(3,070,148)	(2,141,142)	(3,401,814)	(4,787,911)	(3,418,495)	(3,817,268)	(2,888,087)	(2,994,804)	(380,081)	(2,982,051)	(1,068,384)	(33,752,839)
19	9210	A&G-Office supplies & expense	2,413,386	2,547,301	2,877,164	3,592,792	3,360,712	3,416,734	3,385,039	3,321,939	5,023,503	2,538,983	2,428,635	2,592,655	37,498,843
20	9220	A&G-Administrative expense transferred-Credit	(8,335,434)	(8,082,380)	(10,131,158)	(9,219,943)	(12,160,424)	(9,826,741)	(10,691,453)	(8,849,212)	(41,966,639)	(10,037,893)	(6,278,069)	(9,337,623)	(144,916,968)
21	9230	A&G-Outside services employed	723,475	1,112,346	1,108,099	1,213,657	1,261,804	1,262,221	1,270,704	1,210,442	11,006,400	854,281	865,578	1,014,345	22,903,353
22	9240	A&G-Property insurance	11,273	11,272	458	10,825	10,825	10,825	10,825	10,900	10,825	11,247	9,323	11,272	119,871
23	9250	A&G-Injuries & damages	2,761,973	2,761,292	119,245	2,653,294	2,652,955	2,653,304	2,653,321	2,671,620	2,653,321	2,756,430	2,285,660	2,763,323	29,385,737
24	9260	A&G-Employee pensions and benefits	4,013,605	3,713,778	5,821,103	4,344,285	8,852,872	4,514,053	6,376,622	3,712,582	3,803,190	3,091,241	3,002,993	3,152,463	54,398,787
25	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	9302	Miscellaneous general expenses	702,832	523,220	2,150,193	214,879	217,214	794,456	217,757	217,254	1,283,872	613,259	142,454	434,404	7,511,793
27	9310	A&G-Rents	400,260	410,966	376,679	471,795	471,807	472,408	471,925	471,802	509,032	428,171	414,269	421,336	5,320,451
28	9320	A&G-Maintenance of general plant	20,441	22,159	22,017	27,421	26,529	27,061	27,133	26,568	63,665	21,809	21,041	22,023	327,867
29		Operating (Income)Loss*	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0
30															
31	9220	A&G-Administrative expense transferred-Credit	(8,335,434)	(8,082,380)	(10,131,158)	(9,219,943)	(12,160,424)	(9,826,741)	(10,691,453)	(8,849,212)	(41,966,639)	(10,037,893)	(6,278,069)	(9,337,623)	
32		Allocation Factor to Kentucky	4.97%	4.97%	4.97%	4.97%	4.97%	4.97%	4.97%	4.97%	4.97%	4.97%	4.97%	4.97%	
33		Total Allocated Amount	(414,389)	(401,808)	(503,662)	(458,361)	(604,545)	(488,528)	(531,516)	(439,931)	(2,086,335)	(499,025)	(312,109)	(464,212)	(7,204,420)

*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. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Acct No.	Account Description	Forecasted Jan-22	Forecasted Mar-22	Forecasted Mar-22	Forecasted Apr-22	Forecasted May-22	Forecasted Jun-22	Forecasted Jul-22	Forecasted Aug-22	Forecasted Sep-22	Forecasted Oct-22	Forecasted Nov-22	Forecasted Dec-22	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 incom	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	698	524	756	117	115	113	118	111	110	684	650	636	4,633
4	8740	Mains and Services Expenses	8,129	7,936	8,069	9,954	9,578	9,954	9,659	9,659	9,659	8,244	10,286	9,889	111,017
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	392,610	366,334	414,082	470,363	447,927	468,265	454,662	452,065	451,893	398,855	381,459	423,859	5,122,374
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	1,876,219	1,700,962	1,940,306	2,199,495	2,065,939	2,159,812	2,125,543	2,086,343	2,085,138	1,912,351	1,775,361	1,972,931	23,900,400
9	9200	A&G-Administrative & general salaries	295,164	273,891	311,740	348,757	333,286	348,757	336,621	336,621	336,620	300,199	286,559	318,754	3,826,968
10	9210	A&G-Office supplies & expense	684,859	688,916	709,316	208,930	175,445	190,750	207,777	185,986	178,665	677,499	662,205	640,733	5,211,081
11	9220	A&G-Administrative expense transferred-Credit	(4,320,566)	(4,056,690)	(4,522,530)	(4,460,938)	(4,224,624)	(4,387,179)	(4,321,228)	(4,239,187)	(4,224,692)	(4,360,210)	(4,167,444)	(4,473,774)	(51,759,061)
12	9230	A&G-Outside services employed	79,429	102,774	91,421	81,879	35,861	64,467	76,509	58,135	49,651	69,115	53,331	32,243	794,816
13	9240	A&G-Property insurance	6,645	6,563	6,651	0	0	0	0	0	0	6,563	6,563	6,563	39,547
14	9250	A&G-Injuries & damages	108	106	108	0	0	0	0	0	0	106	106	106	642
15	9260	A&G-Employee pensions and benefits	878,696	810,966	929,715	1,045,558	1,060,603	1,049,192	1,014,397	1,014,397	1,017,086	892,477	896,659	967,745	11,577,492
16	9310	A&G-Rents	97,711	97,416	110,067	95,882	95,868	95,868	95,940	95,868	95,868	93,822	93,965	100,011	1,168,286
17	9320	A&G-Maintenance of general plant	299	302	298	2	1	1	2	1	1	295	299	302	1,805
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	(4,320,566)	(4,056,690)	(4,522,530)	(4,460,938)	(4,224,624)	(4,387,179)	(4,321,228)	(4,239,187)	(4,224,692)	(4,360,210)	(4,167,444)	(4,473,774)	(51,759,061)
22		Allocation Factor to Kentucky	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	
23		Total Allocated Amount	(240,111)	(225,446)	(251,334)	(247,912)	(234,779)	(243,812)	(240,147)	(235,588)	(234,782)	(242,314)	(231,601)	(248,625)	(2,876,451)

*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. 2021-00214
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, Densman

Line No.	Acct No.	Account Description	Forecasted Jan-22	Forecasted Mar-22	Forecasted Mar-22	Forecasted Apr-22	Forecasted May-22	Forecasted Jun-22	Forecasted Jul-22	Forecasted Aug-22	Forecasted Sep-22	Forecasted Oct-22	Forecasted Nov-22	Forecasted Dec-22	Total
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4060	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
3	4081	Taxes other than income taxes, utility operating income	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8170	Lines expenses	(3)	50	53	73	72	70	70	70	70	54	52	53	685
5	8180	Compressor station expenses	(2)	35	37	51	50	49	49	49	49	38	37	37	479
6	8190	Compressor station fuel and power	(3)	43	46	63	62	61	61	61	61	47	45	46	593
7	8210	Storage-Purification expenses	(15)	248	265	364	358	350	350	349	351	269	261	267	3,416
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	(82)	1,353	1,443	1,982	1,954	1,909	1,907	1,904	1,914	1,465	1,421	1,453	18,223
10	8500	Transmission-Operation supervision and engineering	4,672	5,194	4,692	9,661	9,675	8,764	9,239	8,651	11,645	4,458	5,071	5,122	86,843
11	8560	Mains expenses	(3)	45	48	66	65	63	63	63	63	48	47	48	616
12	8570	Transmission-Measuring and regulating station expenses	1	105	112	150	147	144	144	144	145	114	109	113	1,427
13	8600	Transmission-Measuring and regulating station expenses	31	25	21	3,691	3,751	3,855	4,969	4,325	4,314	43	23	24	25,070
14	8650	Transmission-Maintenance of me - Non-Inventory Supplies 8650-02005	0	0	0	0	0	0	0	0	0	0	0	0	0
15	8700	Distribution-Operation supervision and engineering	257,911	209,572	174,849	285,807	251,736	233,618	245,681	307,865	219,761	180,798	149,319	174,251	2,691,166
16	8711	Odorization	0	0	0	0	0	0	0	0	0	0	0	0	0
17	8740	Mains and Services Expenses	29,939	9,327	6,610	4,813	6,982	6,908	7,177	5,778	9,130	3,394	6,746	7,257	104,061
18	8750	Distribution-Measuring and regulating station expenses-Genrl	50,239	39,781	41,588	27,705	26,333	29,368	28,802	27,235	30,432	44,094	30,947	40,655	417,178
19	8760	Distribution-Measuring and regulating station expenses-Industrial	14,637	11,940	12,402	7,963	7,603	7,963	7,963	7,974	13,238	9,321	12,247	12,247	121,215
20	8770	Distribution-Measuring and regulating station expenses-City gate check stations	(167)	(66)	(97)	(349)	(270)	(769)	(561)	(267)	(1,066)	(137)	(58)	(70)	(3,876)
21	8780	Meter and house regulator expenses	145	118	123	79	75	79	79	79	79	131	93	122	1,203
22	8800	Distribution-Other expenses	38,631	71,647	71,157	131,930	119,964	113,658	113,013	111,793	141,655	66,560	77,044	70,248	1,127,300
23	8810	Distribution-Rents	16,553	30,122	29,767	38,555	37,954	37,797	37,175	36,963	37,575	26,987	30,506	29,642	389,593
24	8870	Distribution-Maint of mains	(15)	(12)	(13)	(8)	(8)	(8)	(8)	(8)	(8)	(14)	(10)	(13)	(125)
25	8890	Maintenance of measuring and regulating station equipment-General	11,179	9,120	9,472	6,082	5,807	6,082	6,082	6,082	6,091	10,111	7,119	9,354	92,582
26	8900	Maintenance of measuring and regulating station equipment-Industrial	(30)	(25)	(26)	(17)	(16)	(17)	(17)	(17)	(17)	(28)	(19)	(25)	(252)
27	8910	Maintenance of measuring and regulating station equipment-City gate check sta	632	515	535	344	328	344	344	344	344	571	402	528	5,230
28	9010	Customer accounts-Operation supervision	13,422	10,948	11,371	7,306	6,977	7,307	7,306	7,313	7,316	12,138	8,547	11,229	111,179
29	9020	Customer accounts-Meter reading expenses	51	42	43	28	27	28	28	28	28	46	33	43	424
30	9030	Customer accounts-Customer records and collections expenses	148,424	185,091	187,107	259,882	238,877	231,117	229,618	229,657	275,579	184,628	178,418	184,652	2,533,050
31	9040	Customer accounts-Uncollectible accounts	0	0	0	34,584	29,522	27,679	27,994	28,469	30,223	0	0	0	178,471
32	9090	Customer service-Operating informational and instructional advertising expense	20,059	14,665	14,911	16,643	17,621	18,279	16,429	25,896	16,311	15,664	11,508	14,744	202,730
33	9100	Customer service-Miscellaneous customer service	95	75	4	129	38	17	46	66	16	7	13	5	512
34	9110	Sales-Supervision	15,943	12,757	11,651	13,618	11,250	11,954	11,858	14,623	11,783	12,516	9,163	11,283	148,399
35	9120	Sales-Demonstrating and selling expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
36	9130	Sales-Advertising expenses	182	144	7	247	73	33	88	126	31	14	25	10	981
37	9200	A&G-Administrative & general salaries	(5,464)	(33,269)	(35,969)	722	634	634	722	4,171	631	(20,687)	(5,463)	(5,614)	(98,951)
38	9210	A&G-Office supplies & expense	(6,836)	(12,687)	(12,597)	(23,355)	(21,238)	(20,122)	(20,005)	(19,639)	(25,080)	(11,781)	(13,640)	(12,439)	(199,420)
39	9220	A&G-Administrative expense transferred-Credit	(865,489)	(786,594)	(881,302)	(1,033,658)	(1,037,007)	(927,849)	(1,068,077)	(951,856)	(932,334)	(807,882)	(596,968)	(786,911)	(10,675,927)
40	9230	A&G-Outside services employed	5,030	9,330	9,266	17,179	15,621	14,800	14,716	14,557	18,446	8,667	10,032	9,147	146,791
41	9240	A&G-Property insurance	27	22	18	3,213	3,265	3,356	4,326	3,765	3,755	37	20	21	21,824
42	9250	A&G-Injuries & damages	4,615	3,763	3,874	27,513	27,813	28,626	36,210	31,828	31,755	4,276	2,961	3,848	207,081
43	9260	A&G-Employee pensions and benefits	245,691	206,577	338,533	156,944	233,904	153,852	276,158	91,570	90,979	250,118	76,876	218,622	2,339,825
44	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
45	9302	Miscellaneous general expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
46	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
47															
48		Operating (Income)/Loss*	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0
49															
50	9220	A&G-Administrative expense transferred-Credit	(865,489)	(786,594)	(881,302)	(1,033,658)	(1,037,007)	(927,849)	(1,068,077)	(951,856)	(932,334)	(807,882)	(596,968)	(786,911)	(10,675,927)
51		Allocation Factor to Kentucky	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%
52		Total Allocated Amount	(436,379)	(396,600)	(444,352)	(521,171)	(522,859)	(467,821)	(538,524)	(479,926)	(470,083)	(407,334)	(300,992)	(396,760)	(5,382,802)

*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. 2021-00214
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Base Period: Twelve Months Ended September 30, 2021

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

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

Line No.	Discription	actual Oct-20	actual Nov-20	actual Dec-20	actual Jan-21	actual Feb-21	actual Mar-21	Actual Apr-21	Actual May-21	Actual Jun-21	Actual Jul-21	Actual Aug-21	Actual Sep-21	Total
Div 009														
1														
2														
3	Payroll	\$ 17,537	\$ 56,025	\$ 27,380	\$ 30,289	\$ 27,390	\$ 15,891	\$ 22,423	\$ 22,622	\$ 20,101	\$ 47,829	\$ 14,823	\$ 20,692	\$ 323,003
4	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Ad Valorem - Accrual	625,688	625,688	625,688	691,388	691,388	691,388	691,388	689,930	689,930	689,930	689,930	1,189,930	8,592,266
6	Dot Transmission User Tax	-	-	-	-	-	73,846	-	-	-	59,056	-	-	132,902
7	Taxes Property and Other	-	81	386	76	-	85	91	41	-	-	218	98	1,076
8	Public Service Commission Assessment	29,618	29,618	29,618	29,618	29,618	29,618	29,618	29,618	29,618	-	-	76,754	343,317
9	Allocation for taxes other CSC	10,996	29,003	15,074	14,063	12,076	13,778	13,704	12,164	12,870	14,541	11,214	10,980	170,464
10	Allocation from taxes other SS	17,756	(19,624)	27,284	45,889	17,963	20,789	20,671	18,963	20,180	25,841	19,514	18,732	233,958
11	Allocation from taxes other Gen Office	14,020	15,928	30,994	17,753	17,870	21,411	17,125	23,962	18,725	18,048	18,002	17,517	231,353
12														
13	Total	\$ 715,614	\$ 736,719	\$ 756,424	\$ 829,076	\$ 796,305	\$ 866,806	\$ 795,020	\$ 797,300	\$ 791,425	\$ 855,245	\$ 753,701	\$ 1,334,703	\$ 10,028,339
14														
Div 002														
15														
16														
17														
18	Payroll	\$ 276,703	\$ (481,432)	\$ 468,413	\$ 381,853	\$ 320,116	\$ 376,962	\$ 374,495	\$ 340,238	\$ 364,729	\$ 446,662	\$ 351,323	\$ 341,908	\$ 3,561,971
19	Ad Valorem	80,400	80,400	80,400	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	612,000
20	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	61	6,305	-	500,000	-	-	93	-	-	31,933	-	(6,305)	532,088
22														
23	Total Tax Other Than Income Tax	\$ 357,163	\$ (394,727)	\$ 548,813	\$ 923,053	\$ 361,316	\$ 418,162	\$ 415,788	\$ 381,438	\$ 405,929	\$ 519,796	\$ 392,523	\$ 376,804	\$ 4,706,058
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)													
26	Allocation Factor to Kentucky Jurisdiction (Div 009)													
27														
28	Total Allocated Amount	\$ 17,756	\$ (19,624)	\$ 27,284	\$ 45,889	\$ 17,963	\$ 20,789	\$ 20,671	\$ 18,963	\$ 20,180	\$ 25,841	\$ 19,514	\$ 18,732	\$ 233,958
29														
Div 012														
30														
31														
32														
33	Payroll	\$ 149,581	\$ 473,313	\$ 222,900	\$ 224,326	\$ 188,605	\$ 219,199	\$ 217,868	\$ 190,176	\$ 202,872	\$ 232,919	\$ 173,108	\$ 168,898	\$ 2,663,766
34	Ad Valorem	48,100	48,100	48,100	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	400,800
35														
36	Total Tax Other Than Income Tax	\$ 197,681	\$ 521,413	\$ 271,000	\$ 252,826	\$ 217,105	\$ 247,699	\$ 246,368	\$ 218,676	\$ 231,372	\$ 261,419	\$ 201,608	\$ 197,398	\$ 3,064,566
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)													
39	Allocation Factor to Kentucky Jurisdiction (Div 009)													
40														
41	Total Allocated Amount	\$ 10,996	\$ 29,003	\$ 15,074	\$ 14,063	\$ 12,076	\$ 13,778	\$ 13,704	\$ 12,164	\$ 12,870	\$ 14,541	\$ 11,214	\$ 10,980	\$ 170,464
42														
Div 091														
43														
44														
45														
46	Payroll	\$ 26,859	\$ 31,590	\$ 61,472	\$ 34,595	\$ 35,441	\$ 42,465	\$ 34,248	\$ 47,524	\$ 37,138	\$ 35,192	\$ 35,703	\$ 34,731	\$ 456,959
47	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Tax Other Than Income Tax	\$ 26,859	\$ 31,590	\$ 61,472	\$ 34,595	\$ 35,441	\$ 42,465	\$ 34,248	\$ 47,524	\$ 37,138	\$ 35,192	\$ 35,703	\$ 34,731	\$ 456,959
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)													
54	Allocation Factor to Kentucky Jurisdiction (Div 009)													
55														
56	Total Allocated Amount	\$ 14,020	\$ 15,928	\$ 30,994	\$ 17,753	\$ 17,870	\$ 21,411	\$ 17,125	\$ 23,962	\$ 18,725	\$ 18,048	\$ 18,002	\$ 17,517	\$ 231,353

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
Div 009														
1														
2														
3	Payroll	\$ 64,428	\$ 41,244	\$ 53,897	\$ 36,562	\$ 42,591	\$ 36,013	\$ 37,033	\$ 32,207	\$ 53,450	\$ 36,701	\$ 102,228	\$ 24,381	\$ 560,733
4	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Ad Valorem - Accrual	721,721	721,721	721,721	721,721	721,721	721,721	721,721	721,721	721,721	721,721	721,721	721,721	8,660,652
6	Dot Transmission User Tax	-	-	145,406	-	-	-	-	-	-	-	-	-	145,406
7	Taxes Property and Other	667	-	83	651	43	-	16,506	212	83	782	65	383	19,475
8	Public Service Commission Assessment	28,911	28,911	28,911	28,911	28,911	28,911	28,911	28,911	28,911	28,911	28,911	28,911	346,934
9	Allocation for taxes other CSC	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	149,350
10	Allocation from taxes other SS	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	272,815
11	Allocation from taxes other Gen Office	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	171,023
12														
13	Total	\$ 865,159	\$ 841,309	\$ 999,450	\$ 837,277	\$ 842,698	\$ 836,077	\$ 853,603	\$ 832,483	\$ 853,597	\$ 837,547	\$ 902,357	\$ 824,829	\$ 10,326,387
14														
Div 002														
15														
16														
17														
18	Payroll	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 304,580	\$ 3,654,956
19	Ad Valorem	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	494,400
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	111,526	111,526	111,526	111,526	111,526	111,526	111,526	111,526	111,526	111,526	111,526	111,526	1,338,312
22														
23	Total Tax Other Than Income Tax	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 457,306	\$ 5,487,669
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)	9.86%	9.86%	9.86%	9.86%	9.86%	9.86%	9.86%	9.86%	9.86%	9.86%	9.86%	9.86%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	
27														
28	Total Allocated Amount from Div 2	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	22,735	\$ 272,815
29														
Div 012														
30														
31														
32														
33	Payroll	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 195,451	\$ 2,345,407
34	Ad Valorem	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	342,000
35														
36	Total Tax Other Than Income Tax	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 223,951	\$ 2,687,407
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)	11.02%	11.02%	11.02%	11.02%	11.02%	11.02%	11.02%	11.02%	11.02%	11.02%	11.02%	11.02%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.43%	50.43%	50.43%	50.43%	50.43%	50.43%	50.43%	50.43%	50.43%	50.43%	50.43%	50.43%	
40														
41	Total Allocated Amount from Div 12	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	12,446	\$ 149,350
42														
Div 091														
43														
44														
45														
46	Payroll	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 339,196
47	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Tax Other Than Income Tax	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 28,266	\$ 339,196
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	
55														
56	Total Allocated Amount from Div 91	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	14,252	\$ 171,023

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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. 2021-00214
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(d)1
 Schedule D-1

Witness: Christian, 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	93,773,641	6,422,871					6,422,871
2	480 Gas Rev - Commercial	40,270,117	2,253,429					2,253,429
3	480 Gas Rev - Industrial	4,658,076	283,449					283,449
4	480 Gas Rev - Public Authority & Other	5,927,413	485,439					485,439
5								
6								
7	Total SALE of Gas	144,629,247	9,445,189	0	0	0	0	9,445,189
8								
9	Other Operating Income							
10	Forfeited discounts	(9,124)		1,309,404				1,309,404
11	488 MISC. Service Revenues	152,422		81,864				81,864
12	489 Revenue From Transporting Gas to Others	18,288,627		(3,144,117)				(3,144,117)
13	495 Other Gas Service Revenue	0		2,713,412				2,713,412
14								
15	Total Other Operating Income	18,431,924	0	960,563	0	0	0	960,563
16								
17	Total Operating Revenue	<u>163,061,171</u>	<u>9,445,189</u>	<u>960,563</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,405,752</u>
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	68,257,838			9,615,818			9,615,818
21								
22	Total Other Gas Supply Expenses - Operation	68,257,838	0	0	9,615,818	0	0	9,615,818
23								
24	Total Plant Revenue	<u>94,803,333</u>	<u>9,445,189</u>	<u>960,563</u>	<u>(9,615,818)</u>	<u>0</u>	<u>0</u>	<u>789,933</u>
25								
26	Blended Effective Tax Rate	24.95%	2,356,575	239,660	(2,399,147)	0	0	197,088
27								
28	NET Operating Income Impact		<u>7,088,614</u>	<u>720,903</u>	<u>(7,216,672)</u>	<u>0</u>	<u>0</u>	<u>592,845</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(d)1
 Schedule D-1
 Witness: Christian, Densman

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29	7590 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
30	8140 814 Storage Supervision & Engineering	295	-	-	358	-	-	358
31	8150 815 Maps and records	-	-	-	-	-	-	-
32	8160 816 Storage Wells Expense	636,695	(2,696)	-	(263,683)	-	-	(266,379)
33	8170 817 Storage Lines Expense	37,675	6,433	(137)	(2,707)	-	-	3,590
34	8180 818 Storage Compressor Station	61,451	(3,493)	3	(5,781)	-	-	(9,271)
35	8190 819 Storage Compressor Station Fuel	1,048	-	(57)	-	-	-	(57)
36	8200 820 Storage Measuring & Regulating	5,920	71	47	1,940	-	-	2,058
37	8210 821 Storage Purification	26,336	14,277	257	(1,077)	-	-	13,457
38	8240 824 Storage Other Expense	786	-	-	(786)	-	-	(786)
39	8250 825 Storage Royalties	8,244	-	966	-	-	-	966
40	8310 831 Storage Maintenance Structure	1,057	-	-	(503)	-	-	(503)
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
42	8340 834 Storage Maintenance Compressor	6,458	(2,583)	-	(3,875)	-	-	(6,458)
43	8350 835 Storage Maintenance Meas/Reg	-	-	-	-	-	-	-
44	8360 836 Storage Maintenance Purification	-	-	-	-	-	-	-
45	8370 837 Maintenance of other equipment	-	-	-	-	-	-	-
46	8400 840 Other Storage Expense	-	-	-	-	-	-	-
47	8410 841 Storage Operation	203,288	26,332	-	3,100	-	-	29,431
48	8470 847 Storage Maintenance	-	-	-	-	-	-	-
49	8500 850 Trsm Supervision & Engineering	8,056	-	-	6,346	-	-	6,346
50	8520 852 Communication system expenses	-	-	-	-	-	-	-
51	8550 855 Other Fuel & Power Comp	336	-	(130)	-	-	-	-
52	8560 856 Trsm Mains Expense	243,883	6,485	(854)	(73,855)	-	-	(68,223)
53	8570 857 Trsm Measuring & Regulating	19,922	(8,944)	(378)	1,341	-	-	(7,980)
54	8590 859 Trsm Other Exp	-	-	-	-	-	-	-
55	8600 860 Rents	-	-	-	-	-	-	-
56	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
57	8630 863 Trsm Maint of Mains	18,173	(14,032)	-	-	-	-	(14,032)
58	8640 864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-	-
59	8650 865 Trsm Maint Meas/Reg Sta	-	-	-	-	-	-	-
60	8670 867 Trsm Maint Other Eq	-	-	-	-	-	-	-
61	8700 870 Dist Supervision & Engineering	1,212,168	64,192	(5,560)	(204,621)	-	-	(145,988)
62	8710 871 Dist Load Dispatching	209	-	189	-	-	-	189
63	8711 8711 Odorization	66,471	-	-	41,659	-	-	41,659
64	8720 872 Dist Comp Sta	-	-	-	-	-	-	-
65	8740 874 Dist Main/Ser Exp	6,249,428	196,744	(8,730)	(483,089)	-	-	(295,075)
66	8750 875 Dist Meas/Reg Sta-Gen	577,266	(81,744)	411	5,187	-	-	(76,146)
67	8760 876 Dist Meas/Reg Sta-Ind	40,887	(13,938)	-	295	-	-	(13,643)
68	8770 877 Dist Meas/Reg Sta-Cty.	10,466	-	(6,879)	(58)	-	-	(6,937)
69	8780 878 Dist Mtr/House Reg	854,685	224,447	(819)	6,934	-	-	230,562
70	8790 879 Dist Cust Install	-	-	-	-	-	-	-
71	8800 880 Dist Other Exp	7,029	-	100	(5,366)	-	-	(5,266)
72	8810 881 Dist Rents	450,804	-	(38,230)	(51,582)	-	-	(89,812)
73	8850 885 Dist Maint Super/Eng	91	-	-	89	-	-	89
74	8860 886 Dist Maint Struc/Improv	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(d)1
 Schedule D-1

Witness: Christian, 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	267,493	(11,405)	-	(238,041)	-	-	(249,445)
76	8890 889 Dist Maint Meas/Reg Sta-Gen	237,307	(112)	-	(177,129)	-	-	(177,242)
77	8900 890 Dist Maint Meas/Reg Sta-Ind	-	-	-	-	-	-	-
78	8910 891 Dist Maint Meas/Reg Sta-Cty	867	1,297	-	-	-	-	1,297
79	8920 892 Dist Maint of Ser	2,642	(1,339)	-	(17)	-	-	(1,356)
80	8930 893 Dist Maint Mtr/House Reg	87,000	-	-	(78,913)	-	-	(78,913)
81	8940 894 Dist Maint Other Eq	1,720	-	-	(807)	-	-	(807)
82	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
83	9010 901 Cust Accts Supervision	-	-	-	-	-	-	-
84	9020 902 Cust Accts Mtr Exp	837,358	88,823	(14,735)	16,659	-	-	90,747
85	9030 903 Cust Accts Records/Collections	1,051,549	(38,551)	(890)	95,842	-	-	56,401
86	9040 904 Cust Accts Uncoll Accts	2,822,569	-	-	-	(2,459,111)	-	(2,459,111)
87	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
88	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
89	9090 909 Cust Ser Supervision	150,275	8,895	-	15,845	-	-	24,740
90	9100 910 Cust Ser Assist Exp	79	-	-	37	-	-	37
91	9110 911 Cust Ser Info Adv Exp	122,924	11,435	-	86,835	-	-	98,270
92	9120 912 Demonstrating and Selling Expenses	81,857	-	-	(22,902)	-	-	(22,902)
93	9130 913 Advertising Expenses	42,003	-	-	5,522	-	-	5,522
94	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
95	9200 920 Administrative and General Salaries	166,469	20,530	-	-	-	-	20,530
96	9210 921 Adm Gen Office Supply	10,097	-	-	(1,623)	-	-	(1,623)
97	9220 922 Administrative Expense Transferred	12,884,483	-	-	-	2,579,190	-	2,579,190
98	9230 923 Adm Gen Outside Services Empl	175,192	-	-	82,109	-	-	82,109
99	9240 924 Property insurance	145,302	-	-	(72,729)	-	-	(72,729)
100	9250 925 Adm Gen Injuries/Damages	79,769	-	-	(13,775)	-	-	(13,775)
101	9260 926 Adm Gen Empl Pen/Ben	1,657,126	149,841	-	(12,549)	-	-	137,291
102	9270 927 Adm Gen Franchise Req	2,052	-	-	(960)	-	-	(960)
103	9280 928 Adm Gen Reg Comm Exp	302,097	-	-	(141,424)	-	-	(141,424)
104	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
105	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
106	9302 9302 Adm Gen Gen Exp	136,831	-	-	(41,021)	-	-	(41,021)
107	9310 931 A&G-Rents	1,020	-	-	540	-	-	540
108	9320 932 Adm Gen Maint Gen Plant	-	-	-	-	-	-	-
109	Total	<u>32,015,206</u>	<u>640,965</u>	<u>(75,425)</u>	<u>(1,528,235)</u>	<u>(2,459,111)</u>	<u>2,579,190</u>	<u>(842,486)</u>
110	Labor and Benefits	6,617,370	640,965	-	-	-	-	640,965
111	Rent, Maintenance and Utilites	1,110,856	-	(75,425)	-	-	-	(75,425)
112	Other O&M	8,579,928	-	-	(1,528,235)	-	-	(1,528,235)
113	Bad Debt	2,822,569	-	-	-	(2,459,111)	-	(2,459,111)
114	Costs allocated from SSU and KY-MDS General Office	12,884,483	0	(0)	(91,929)	-	2,579,190	2,487,261
115	Total	<u>32,015,206</u>	<u>640,965</u>	<u>(75,425)</u>	<u>(1,620,164)</u>	<u>(2,369,126)</u>	<u>2,579,190</u>	<u>(934,545)</u>
116	Blended Effective Tax Rate	24.95%	(159,921)	18,818	404,231	591,097	(643,508)	233,169
117	NET Operating Income Impact	-	<u>481,044</u>	<u>(56,606)</u>	<u>(1,215,933)</u>	<u>(1,778,029)</u>	<u>1,935,682</u>	<u>(701,376)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(d)1
 Schedule D-1
 Witness: Christian, 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	21,050,299	(489,016)					(489,016)
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	49,749						0
121								
122	Total DEPRECIATION and Amortization	<u>21,100,048</u>	<u>(489,016)</u>					<u>(489,016)</u>
123								
124	Blended Effective Tax Rate	24.95%	<u>(122,009)</u>					<u>(122,009)</u>
125								
126	NET Operating Income Impact		<u>(367,006)</u>					<u>(367,006)</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>10,028,339</u>		<u>298,048</u>				<u>298,048</u>
132								
133	Blended Effective Tax Rate	24.95%		<u>74,363</u>				<u>74,363</u>
134								
135	NET Operating Income Impact			<u>223,685</u>				<u>223,685</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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: Christian, 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	\$100,196,512
3	due to cold weather in base period, and changes in gas costs between the periods	Base	<u>93,773,641</u>
4		Adjustment	\$6,422,871
5			6.8%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$42,523,547
8	due to cold weather in base period, and changes in gas costs between the periods	Base	<u>40,270,117</u>
9		Adjustment	\$2,253,429
10			5.6%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$4,941,525
13	increases and reductions, shifts from base period to test year and	Base	<u>4,658,076</u>
14	changes in gas costs between the periods.	Adjustment	\$283,449
15			6.1%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$6,412,852
18	volumes due to cold weather in base period, and changes in gas costs between the periods	Base	<u>5,927,413</u>
19		Adjustment	\$485,439
20			8.2%
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	\$1,300,280
28	payment fees from the base period to the test year.	Base	<u>(9,124)</u>
29		Adjustment	\$1,309,404
30			-14350.7%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$234,286
33	revenues for the base period.	Base	<u>152,422</u>
34		Adjustment	\$81,864
35			53.7%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$15,144,509
38	changes in demand for existing industries and account for migration to/from transportation service	Base	<u>18,288,627</u>
39		Adjustment	(\$3,144,117)
40			-17.2%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,713,412
43	individual customers and special contract reformations	Base	<u>0</u>
44		Adjustment	\$2,713,412
45			0.0%
46	ADJ3		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$77,873,656
48	for sales service. The Base Period includes Unbilled Gas Costs that will zero out by the end	Base	<u>68,257,838</u>
49	of the base period when replaced by actuals. Gas costs in the Forecasted Period are higher	Adjustment	\$9,615,818
50	primarily due to lower estimated GCA price		14.1%
51			
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		163,061,171
56	Base Year Gas Costs		<u>68,257,838</u>
57	Base Year Gross Profit		94,803,333
58			
59	Test Year Revenues		173,466,923
60	Test Year Gas costs		<u>77,873,656</u>
61	Test Year Gross Profit		95,593,267

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Detailed Adjustments
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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: Christian, 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	\$ 7,258,335
3	due primarily to adjustments to labor capitalization rate versus the base period.	Base	<u>6,617,370</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	\$ 640,965
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		9.7%
6			
7	<u>ADJ 2</u>		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	\$ 1,035,431
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>1,110,856</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	\$ (75,425)
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		-6.8%
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	\$ 6,959,764
16	labor, benefits, rent, and bad debt.	Base	<u>8,579,928</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	\$ (1,620,164)
18			-18.9%
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	\$ 453,443
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>2,822,569</u>
23	margins from the revenues projection.	Adjustment	\$ (2,369,126)
24			-522.5%
25	<u>ADJ 5</u>		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	\$ 15,463,673
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>12,884,483</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$ 2,579,190
29			20.0%
30			
31	<u>Summary of O & M adjustments.</u>	Forecasted	\$ 31,170,646
32		Base	<u>32,015,206</u>
33		Adjustment	\$ (844,560)
34			-2.6%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period FR 16(8)(d)2.3
 Type of Filing: _____ Original Updated _____ Revised Schedule D-2.3
 Workpaper Reference No(s). _____ Witness: Christian, 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	\$20,561,283
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>21,050,299</u>
4		Adjustment	(\$489,016)
5			-2.3%
6	<u>ADJ2</u>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$10,326,387
8	changes in Taxes, Other than Income Taxes	Base	<u>10,028,339</u>
9		Adjustment	\$298,048
10			3.0%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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. 2021-00214
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 32,134,610	\$ 3,648,481	\$ 35,783,091	C-2
2	Interest Deduction	<u>8,922,098</u>	<u>1,344,948</u>	<u>10,267,046</u>	*
3	Taxable Income	\$ 23,212,512	\$ 2,303,533	\$ 25,516,046	
4	Composite Tax Rate (state & federal)	<u>24.950%</u>		<u>24.950%</u>	**
5	State & Federal Income Tax	<u>\$ 5,791,522</u>	<u>\$ 574,732</u>	<u>\$ 6,366,253</u>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$541,353,073		\$583,089,824	B-1
7	Weighted cost of Debt	<u>1.65%</u>		<u>1.76%</u>	J-1
8	Interest Expense	<u>\$ 8,922,098</u>		<u>\$ 10,267,046</u>	
9	<u>2021 ** Composite Tax Rate Calculation: 5.00% + 21%(100% - 5.00%) = 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. 2021-00214
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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	4	Projected Rate Case Expense
F-7	1	Civic, Political and Related Activities
F-8	1	Expense Reports
F-9	1	SERP Expense
F-10	1	Incentive Compensation Expense
F-11	1	2017-00349 O&M Adjustments
F-12	1	Misc Regulatory Liabilities

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	AGA	55,598	<u>100%</u>	55,598
2	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	475		475
3	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
4	Various	CHAMBER OF COMMERCE	20,853		20,853
5	Various	CRITTENDEN COUNTY ECONOMIC	100		100
6	Various	ECONOMIC DEVELOPMENT COUNCIL	11,000		11,000
7	Various	FRANKLIN SIMPSON INDUSTRIAL AUTHORITY	5,000		5,000
8	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,750		3,750
9	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
10	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256		256
11	Various	GREATER PADUCAH ECONOMIC DEVELOPMENT COUNCIL INC	1,500		1,500
12	Various	HOME BUILDERS ASSOCIATION	1,295		1,295
13	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	475		475
14	Various	HOPKINS COUNTY PVA	165		165
15	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	25,000		25,000
16	Various	KENTUCKY ASSOCIATION OF MANUFACTURERS	1,740		1,740
17	Various	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS INC	2,500		2,500
18	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
19	Various	KENTUCKY GAS ASSOCIATION	10,250		10,250
20	Various	KENTUCKY GAZETTE	374		374
21	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,020		1,020
22	Various	KENTUCKY RESTAURANT ASSOCIATION	395		395
23	Various	KENTUCKY VFW PROGRAM	98		98
24	Various	LOGAN COUNTY HOME BUILDERS	350		350
25	Various	NACE INTERNATIONAL	588		588
26	Various	NATIONAL GAS DISTRIBUTERS ASSOCIATION OF EAST TENNESS	250		250
27	Various	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	299		299
28	Various	OHIO COUNTY CHAMBER OF COMMERCE	319		319
29	Various	OKLAHOMA ACCOUNTANCY BOARD	26		26
30	Various	PADUCAH BOARD OF REALTORS INC	930		930
31	Various	REALTOR ASSOCIATION OF SOUTHERN KENTUCKY	200		200
32	Various	SAM'S CLUB	240		240
33	Various	KY STATE BOARD OF LICENSURE FOR PROFESSIONAL ENGINEE	300		300
34	Various	HOPKINS COUNTY	150		
35	Various	KY DEPARTMENT OF PROFESSIONAL LICENSING	103		
36	Various	AMERICAN SOCIETY OF MECHANICAL ENGINEERS	197		197
Total Base Period			156,496		156,243

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Adjustment %	Adjustment	Adjusted Amount	Jurisdiction
TEST PERIOD								
1	Various	AGA	55,578	<u>100%</u>				
2	Various	ASME	158		6.2%	(3,446)	52,132	
3	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	475				158	
4	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500				475	
5	Various	CHAMBER OF COMMERCE	42,878		15.0%	(6,432)	500	
6	Various	CRITTENDEN COUNTY ECONOMIC	100				42,878	
7	Various	ECONOMIC DEVELOPMENT COUNCIL	11,000				100	
8	Various	FRANKLIN SIMPSON INDUSTRIAL AUTHORITY	5,000				11,000	
9	Various	GIRLS INC.	500				5,000	
10	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	2,575				500	
11	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000				2,575	
12	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256				10,000	
13	Various	GREATER PADUCAH ECONOMIC DEVELOPMENT COUNCIL INC	3,000				256	
14	Various	HOME BUILDERS ASSOCIATION	810				3,000	
15	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	475				810	
16	Various	HOPKINS COUNTY PVA	55				475	
17	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	20,000				55	
18	Various	KENTUCKY ASSOCIATION OF MANUFACTURERS	1,740				20,000	
19	Various	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS INC	2,500				1,740	
20	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200				2,500	
21	Various	KENTUCKY GAS ASSOCIATION	10,250				200	
22	Various	KENTUCKY GAZETTE	374				10,250	
23	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,020				374	
24	Various	KENTUCKY RESTAURANT ASSOCIATION	395				1,020	
25	Various	KENTUCKY VFW PROGRAM	98				395	
26	Various	LOGAN COUNTY HOME BUILDERS	350				98	
27	Various	NACE INTERNATIONAL	588				350	
28	Various	NATIONAL GAS DISTRIBUTORS ASSOCIATION OF EAST TENNESS	250				588	
29	Various	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	299				250	
30	Various	OHIO COUNTY CHAMBER OF COMMERCE	319				299	
31	Various	OKLAHOMA ACCOUNTANCY BOARD	26				319	
32	Various	ONE HEALTH	75				26	
33	Various	PADUCAH BOARD OF REALTORS INC	300				75	
34	Various	REALTOR ASSOCIATION OF SOUTHERN KENTUCKY	200				300	
35	Various	SAM'S CLUB	310				200	
36	Various	SOUTHERN GAS ASSOCIATION	82				310	
Total Forecasted Period			172,736			(9,878)	162,859	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
CHARITABLE CONTRIBUTIONS
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Community Welfare	\$346,201	100%	\$ 346,201
2	Various	Education	\$ 44,600		44,600
3	Various	Health	\$ 11,400		11,400
4	Various	Museums & Arts	\$ 21,893		21,893
5	Various	Salvation Army	\$ 1,500		1,500
6	Various	United Way Agencies	\$ 3,200		3,200
7	Various	Youth Clubs & Centers	\$ 31,212		31,212
8	Various	Heat Help Assistance Program	\$327,240		327,240
		Total	\$787,245		\$ 787,245
TEST PERIOD					
1	Various	Community Welfare	\$437,690	100%	\$ 437,690
2	Various	Education	\$ 43,684		43,684
3	Various	Health	\$ 7,700		7,700
4	Various	Museums & Arts	\$ 8,750		8,750
5	Various	Salvation Army	\$ 1,500		1,500
6	Various	United Way Agencies	\$ 5,500		5,500
7	Various	Youth Clubs & Centers	\$ 3,315		3,315
8	Various	Heat Help Assistance Program	\$233,636		233,636
		Total	\$741,774		\$ 741,774

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. 2021-00214
INITIATION FEES/COUNTRY CLUB Expenses *
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Account No.	Payee Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional % Jurisdiction	Total Utility	Jurisdictional % Jurisdiction	Total Utility	Jurisdictional % Jurisdiction
1	Various	Owensboro Country Club (dues)	\$ -	100%	\$ -	\$ -	100%	\$ -
2	Various	OCC - Expenses	-		-	-		-
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. 2021-00214
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

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	\$ 454	100%	\$ 454	\$ -	100%	\$ -
3								
4		Total	\$ 454		\$ 454	\$ -		\$ -
5								
6		Div 091						
7	Various	Sub Account 07421- Service Awards	\$ 61,570	50.42%	\$ 31,044	\$ 60,781	50.42%	\$ 30,646
8								
9		Total	\$ 61,570		\$ 31,044	\$ 60,781		\$ 30,646
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ 65,044	4.97%	\$ 3,234	\$ 61,704	4.97%	\$ 3,068
13								
14		Total	\$ 65,044		\$ 3,234	\$ 61,704		\$ 3,068
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 64,600	5.56%	\$ 3,590	\$ 76,105	5.56%	\$ 4,229
18								
19		Total	\$ 64,600		\$ 3,590	\$ 76,105		\$ 4,229
20								
21		Grand Total	\$ 191,668		\$ 38,322	\$ 198,590		\$ 37,943

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Customer Service and Informational SALES and General ADVERTISING Expense
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

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)	150,275	100%	150,275	175,015	100%	175,015
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 150,275		\$ 150,275	\$ 175,015		\$ 175,015
9								
10		Div 091						
11	907	Supervision (1)	\$ -	50.42%	\$ -	\$ -	50.42%	\$ -
12	908	Customer Assistance	-	50.42%	-	-	50.42%	-
13	909	Informational Advertising (1)	-	50.42%	-	-	50.42%	-
14	910	Miscellaneous Customer Service and Informational (1)	356	50.42%	180	512	50.42%	258
15		Total	\$ 356		\$ 180	\$ 512		\$ 258
16								
17		Div 002						
18	907	Supervision (1)	\$ -	4.97%	\$ -	\$ -	4.97%	\$ -
19	908	Customer Assistance	-	4.97%	-	-	4.97%	-
20	909	Informational Advertising (1)	-	4.97%	-	-	4.97%	-
21	910	Miscellaneous Customer Service and Informational (1)	-	4.97%	-	-	4.97%	-
22		Total	\$ -		\$ -	\$ -		\$ -
23								
24		Div 012						
25	907	Supervision (1)	\$ -	5.56%	\$ -	\$ -	5.56%	\$ -
26	908	Customer Assistance	-	5.56%	-	-	5.56%	-
27	909	Informational Advertising (1)	-	5.56%	-	-	5.56%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.56%	-	-	5.56%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$ 122,924	100%	\$ 122,924	\$ 221,194	100%	\$ 221,194
35	912	Demonstration and Selling (1)	81,857	100%	81,857	58,955	100%	58,955
36	913	Advertising	42,003	100%	42,003	47,525	100%	47,525
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 246,784		\$ 246,784	\$ 327,674		\$ 327,674
39								
40		Div 091						
41	911	Supervision	\$ 147,232	50.42%	\$ 74,235	\$ 148,399	50.42%	\$ 74,823
42	912	Demonstration and Selling (1)	2,363	50.42%	1,191	0	50.42%	0
43	913	Advertising	9,418	50.42%	4,749	981	50.42%	495
44	916	Miscellaneous Sales Expense	0	50.42%	0	0	50.42%	0
45		Total	\$ 159,013		\$ 80,174	\$ 149,380		\$ 75,318
46								
47		Div 002						
48	911	Supervision	\$ -	4.97%	\$ -	\$ -	4.97%	\$ -
49	912	Demonstration and Selling (1)	147,201	4.97%	7,318	178,633	4.97%	8,881
50	913	Advertising	-	4.97%	-	-	4.97%	-
51	916	Miscellaneous Sales Expense	-	4.97%	-	-	4.97%	-
52		Total	\$ 147,201		\$ 7,318	\$ 178,633		\$ 8,881
53								
54		Div 012						
55	911	Supervision	\$ -	5.56%	\$ -	\$ -	5.56%	\$ -
56	912	Demonstration and Selling (1)	-	5.56%	-	-	5.56%	-
57	913	Advertising	-	5.56%	-	-	5.56%	-
58	916	Miscellaneous Sales Expense	-	5.56%	-	-	5.56%	-
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. 2021-00214
ADVERTISING
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

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	\$ 258,675	\$ 46,111	\$ 304,786	100%	\$ 304,786	\$ 150,930	100%	\$ 150,930
3									
4	Div 091								
5	Newspaper, Magazine, bill stuffer & Other	28,586	327,132	355,718	50.42%	179,353	19,552	50.42%	9,858
6									
7	Div 002								
8	Newspaper, Magazine, bill stuffer & Other	202,669	16,987	219,655	4.97%	10,920	207,988	4.97%	10,340
9									
10	Div 012								
11	Newspaper, Magazine, bill stuffer & Other	44,621	-	44,621	5.56%	2,480	25,573	5.56%	1,421
12									
13	Grand Total	<u>\$ 534,551</u>	<u>\$ 390,229</u>	<u>\$ 924,780</u>		<u>\$ 497,539</u>	<u>\$ 404,043</u>		<u>\$ 172,549</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

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	\$ 80,500	100%	\$ 80,500	\$ 162,745	100%	\$ 162,745
4	06121- Legal	\$ 94,692	100%	94,692	\$ 94,557	100%	94,557
5	Total	\$ 175,192		\$ 175,192	\$ 257,302		\$ 257,302
6							
7	Div 091						
8	06111- Contract Labor	\$ 21,630	50.42%	\$ 10,906	\$ 27,968	50.42%	\$ 14,101
9	06121- Legal	\$ 127,967	50.42%	64,521	\$ 118,823	50.42%	59,911
10	Total	\$ 149,597		\$ 75,427	\$ 146,791		\$ 74,012
11							
12	Div 002						
13	06111- Contract Labor	\$ 11,202,126	4.97%	\$ 556,904	\$19,504,987	4.97%	\$ 969,673
14	06121- Legal	\$ 3,922,329	4.97%	194,995	\$ 2,274,462	4.97%	113,073
15	Total	\$ 15,124,455		\$ 751,899	\$21,779,449		\$ 1,082,746
16							
17	Div 012						
18	06111- Contract Labor	\$ 1,198,334	5.56%	\$ 66,596	\$ 783,420	5.56%	\$ 43,538
19	06121- Legal	\$ 6,141	5.56%	341.27	\$ 11,396	5.56%	633.30
20	Total	\$ 1,204,475		\$ 66,937	\$ 794,816		\$ 44,171

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Projected Rate Case Expense

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

FR 16(8)(f)
Schedule F-6
Witness: Christian

Line No.	Description	Base Period Amount	Forecast Period Amount
1	Consulting		
2	Class Cost Study - P. Raab	\$ 13,325	\$ 22,990
3	Depreciation Study - D. Watson	29,533	82,441
4	Cost of Capital - D'Ascendis, D.	24,295	45,857
5	sub-total	<u>\$ 67,153</u>	<u>\$ 151,287</u>
6			
7	Legal Fees		
8	(J. Hughes/R. Hutchinson)	57,272	132,354
9			
10	Employee Expense		
11	(airfare, lodging, meals, etc.)	0	21,617
12			
13	Miscellaneous Expense		
14	(printing, advertising, etc.)	102,664	93,838
15			
16	Total Projected Rate Case Expense	<u><u>\$227,088</u></u>	<u><u>\$ 399,097</u></u>
17			
18	Three (3) Year Amortization of Rate Case Expenses	<u><u>\$ 75,696</u></u>	<u><u>\$ 133,032</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Projected Rate Case Expense

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

FR 16(8)(f)
Schedule F-6
Witness: Christian

19			
20	Rate Case (3 year Amortization)	Case No. 2018-00281	
		Regulated Asset	Amortization
21		Balance	Expense
22	Expense per Case No. 2018-00281 Final Order	\$ 189,861	
23		Apr-19 184,587	5,274
24		May-19 179,313	5,274
25		Jun-19 174,039	5,274
26		Jul-19 168,765	5,274
27		Aug-19 163,491	5,274
28		Sep-19 158,218	5,274
29		Oct-19 152,944	5,274
30		Nov-19 147,670	5,274
31		Dec-19 142,396	5,274
32		Jan-20 137,122	5,274
33		Feb-20 131,848	5,274
34		Mar-20 126,574	5,274
35		Apr-20 121,300	5,274
36		May-20 116,026	5,274
37		Jun-20 110,752	5,274
38		Jul-20 105,478	5,274
39		Aug-20 100,204	5,274
40			
41		Sep-20 94,931	5,274
42		Oct-20 89,657	5,274
43		Nov-20 84,383	5,274
44		Dec-20 79,109	5,274
45		Jan-21 73,835	5,274
46		Feb-21 68,561	5,274
47		Mar-21 63,287	5,274
48		Apr-21 58,013	5,274
49		May-21 52,739	5,274
50		Jun-21 47,465	5,274
51		Jul-21 42,191	5,274
52		Aug-21 36,917	5,274
53		Sep-21 31,644	5,274
54		63,287	68,561
55		(13 Month Average)	
56			
57			
58		Oct-21 26,370	5,274
59		Nov-21 21,096	5,274
60		Dec-21 15,822	5,274
61		Jan-22 10,548	5,274
62		Feb-22 5,274	5,274
63		Mar-22 0	5,274
64		Apr-22 0	0
65		May-22 0	0
66		Jun-22 0	0
67		Jul-22 0	0
68		Aug-22 0	0
69		Sep-22 0	0
70		Oct-22 0	0
71		Nov-22 0	0
72		Dec-22 0	0
73		Jan-23 0	0
74		Feb-23 0	0
75		Mar-23 0	0
76		Apr-23 0	0
77		May-23 0	0
78		Jun-23 0	0
79		Jul-23 0	0
80		Aug-23 0	0
81		Sep-23 0	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Projected Rate Case Expense

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

FR 16(8)(f)
 Schedule F-6
 Witness: Christian

82			
83	Rate Case (3 year Amortization)	Case No. 2021-00214	
84		Regulated Asset Balance	Amortization Expense
85		0	0
86		388,011	11,086
87		376,925	11,086
88		365,839	11,086
89		354,753	11,086
90		343,667	11,086
91		332,580	11,086
92		321,494	11,086
93		310,408	11,086
94		299,322	11,086
95		288,236	11,086
96		277,150	11,086
97		266,064	11,086
98		301,881	133,032
99		(13 Month Average)	
100			
101			
102		254,978	11,086
103		243,892	11,086
104		232,806	11,086
105		221,720	11,086
106		210,634	11,086
107		199,548	11,086
108		188,462	11,086
109		177,376	11,086
110		166,290	11,086
111		155,204	11,086
112		144,118	11,086
113		133,032	11,086
114		121,946	11,086
115		110,860	11,086
116		99,774	11,086
117		88,688	11,086
118		77,602	11,086
119		66,516	11,086
120		55,430	11,086
121		44,344	11,086
122		33,258	11,086
123		22,172	11,086
124		11,086	11,086
125		0	11,086
126			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Projected Rate Case Expense

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

FR 16(8)(f)
 Schedule F-6
 Witness: Christian

	Rate Case (3 year Amortization)	Cases Combined		
		Balance Total	Amortization Total	
127				
129				
130		Sep-20	94,931	5,274
131		Oct-20	89,657	5,274
132		Nov-20	84,383	5,274
133		Dec-20	79,109	5,274
134		Jan-21	73,835	5,274
135		Feb-21	68,561	5,274
136		Mar-21	63,287	5,274
137		Apr-21	58,013	5,274
138		May-21	52,739	5,274
139		Jun-21	47,465	5,274
140		Jul-21	42,191	5,274
141		Aug-21	36,917	5,274
142		Sep-21	31,644	5,274
143		Oct-21	26,370	5,274
144		Nov-21	21,096	5,274
145		Dec-21	15,822	5,274
146		Jan-22	398,558	16,360
147		Feb-22	382,198	16,360
148		Mar-22	365,839	16,360
149		Apr-22	354,753	11,086
150		May-22	343,667	11,086
151		Jun-22	332,580	11,086
152		Jul-22	321,494	11,086
153		Aug-22	310,408	11,086
154		Sep-22	299,322	11,086
155		Oct-22	288,236	11,086
156		Nov-22	277,150	11,086
157		Dec-22	266,064	11,086
158			304,315	148,854
159			(13 Month Average)	(Forecast Total)
160				
161		Jan-23	254,978	11,086
162		Feb-23	243,892	11,086
163		Mar-23	232,806	11,086
164		Apr-23	221,720	11,086
165		May-23	210,634	11,086
166		Jun-23	199,548	11,086
167		Jul-23	188,462	11,086
168		Aug-23	177,376	11,086
169		Sep-23	166,290	11,086
170		Oct-23	155,204	11,086
171		Nov-23	144,118	11,086
172		Dec-23	133,032	11,086
173		Jan-24	121,946	11,086
174		Feb-24	110,860	11,086
175		Mar-24	99,774	11,086
176		Apr-24	88,688	11,086
177		May-24	77,602	11,086
178		Jun-24	66,516	11,086
179		Jul-24	55,430	11,086
180		Aug-24	44,344	11,086
181		Sep-24	33,258	11,086
182		Oct-24	22,172	11,086
183		Nov-24	11,086	11,086
184		Dec-24	0	11,086
185				
186	Net Increase in Test Year Rate Case Expense			\$ 80,293
187	Net Increase in Test Year 13-month Avg Balance	\$	241,028	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(8)(f)

Schedule F-7

Witness: Christian

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)	49,880	100%	49,880	46,290	100%	46,290
5	Other	-	100%	-	-	100%	-
6	Total	\$ 49,880		\$ 49,880	\$ 46,290		\$ 46,290
7							
8	Div 091						
9	Donations (1)	\$ -	50.42%	\$ -	\$ -	50.42%	\$ -
10	Civic Duties (2)	-	50.42%	-	-	50.42%	-
11	Political Activities (3)	22,222	50.42%	11,204	12,719	50.42%	6,413
12	Other	-	50.42%	-	-	50.42%	-
13	Total	\$ 22,222		\$ 11,204	\$ 12,719		\$ 6,413
14							
15	Div 002						
16	Donations (1)	\$ -	4.97%	\$ -	\$ -	4.97%	\$ -
17	Civic Duties (2)	-	4.97%	-	-	4.97%	-
18	Political Activities (3)	495,066	4.97%	24,612	423,589	4.97%	21,058
19	Other	-	4.97%	-	-	4.97%	-
20	Total	\$495,066		\$ 24,612	\$ 423,589		\$ 21,058
21							
22	Div 012						
23	Donations (1)	\$ -	5.56%	\$ -	\$ -	5.56%	\$ -
24	Civic Duties (2)	-	5.56%	-	-	5.56%	-
25	Political Activities (3)	-	5.56%	-	-	5.56%	-
26	Other	-	5.56%	-	-	5.56%	-
27	Total	\$ -		\$ -	\$ -		\$ -
28							
29	Grand Total	<u>\$567,167</u>		<u>\$ 85,696</u>	<u>\$ 482,598</u>		<u>\$ 73,761</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. 2021-00214
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: Christian

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 23,534	100.00%	\$ 23,534	\$ 29,135	100%	\$ 29,135
2							
3	Div 091	31,705	50.42%	15,986	23,185	50.42%	11,690
4							
5	Div 002	177,607	4.97%	8,830	219,937	4.97%	10,934
6							
7	Div 012	<u>29,121</u>	5.56%	<u>1,618</u>	<u>20,433</u>	5.56%	<u>1,136</u>
8							
9	Total Expense Report Exclusions	<u>\$ 261,967</u>		<u>\$ 49,967</u>	<u>\$292,690</u>		<u>\$ 52,895</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. 2021-00214
SERP EXPENSE

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

FR 16(8)(f)
 Schedule F-9
 Witness: Christian

Line No.	Div	Category	Base Period			Forecast Period		
			Total	Allocation Factor	Allocated Total Amount	Total	Allocation Factor	Allocated Total Amount
1	2	SERP Expense	\$2,691,136	4.97%	\$ 133,787	\$1,359,794	4.97%	\$ 67,601
2								
3	91	SERP Expense	41,199	50.42%	20,773	41,063	50.42%	20,704
4								
5		SERP Expense Adjustment			<u>\$ 154,560</u>			<u>\$ 88,305</u>

NOTE: Base Period Div 002 SERP Costs had one-time material increases in June and September 2021 due to two officer retirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
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: Christian

Line No.	Div	Category	Base Period			Forecast Period		
			Total	Allocation Factor	Allocated Totals	Total	Allocation Factor	Allocated Totals
Variable Pay & Management Incentive Plans								
1	2	VPP & MIP	10,867,228	4.97%	\$ 540,255	12,353,619	4.97%	\$ 614,149
2	12	VPP & MIP	0	5.56%	0	0	5.56%	0
3	91	VPP & MIP	1,248,316	50.42%	629,401	1,104,133	50.42%	556,704
4	9	VPP & MIP	0	100.00%	0	0	100.00%	0
5		Total Allocated VPP & MIP Plans			<u>\$1,169,656</u>			<u>\$ 1,170,853</u>
Restricted Stock Plans								
6	2	RSU-LTIP - Time Lapse	0	4.97%	\$ -	0	4.97%	\$ -
7		RSU-LTIP - Performance Based	5,070,181	4.97%	252,060	4,040,779	4.97%	200,884
8	12	RSU-LTIP - Time Lapse	0	5.56%	0	0	5.56%	0
9		RSU-LTIP - Performance Based	163,223	5.56%	9,071	172,710	5.56%	9,598
10	91	RSU-LTIP - Time Lapse	0	50.42%	0	0	50.42%	0
11		RSU-LTIP - Performance Based	127,792	50.42%	64,433	92,815	50.42%	46,797
12	9	RSU-LTIP - Time Lapse	0	100.00%	0	0	100.00%	0
13		RSU-LTIP - Performance Based	21,553	100.00%	21,553	15,424	100.00%	15,424
14		Total Allocated Restricted Stock Plans			<u>\$ 347,116</u>			<u>\$ 272,704</u>
15		Grand Total Allocated Expense			<u><u>\$1,516,772</u></u>			<u><u>\$ 1,443,557</u></u>
16		Payroll Taxes Expense Adjustment			\$ 98,590			\$ 93,831

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
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: Christian

Line No.	Division	Budget Sub Account	Base Period			Forecast Period		
			Amount	Allocation	Total	Amount	Allocation	Total
1								
2	002	Directors Retirement Expenses - 04113	2,988,546	4.97%	148,573	2,782,692	4.97%	138,339
3	002	Removal of Retirement Benefits	1,962,416	4.97%	97,560	1,823,107	4.97%	90,634
4	012	Removal of Retirement Benefits	1,023,405	5.56%	56,875	991,029	5.56%	55,075
5	009	Removal of Retirement Benefits	201,157	100.00%	201,157	190,977	100.00%	190,977
6	091	Removal of Retirement Benefits	75,199	50.42%	37,915	83,585	50.42%	42,144
7								
8		Grand Total			542,080			517,169

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Regulatory Liabilities
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(f)
Schedule F-12
Witness: Christian

Line No.	Description	Base Period			Forecast Period			
			Balance	Accrual		Balance	Accrual	Amortization
Regulatory Liability								
1	Cost of Service Reserve 2420-27910	Sep-20	\$ (57,684)	\$ -	Dec-21	\$ (57,684)	\$ -	\$ -
2		Oct-20	(57,684)	-	Jan-22	(52,877)	-	4,807
3		Nov-20	(57,684)	-	Feb-22	(48,070)	-	4,807
4		Dec-20	(57,684)	-	Mar-22	(43,263)	-	4,807
5		Jan-21	(57,684)	-	Apr-22	(38,456)	-	4,807
6		Feb-21	(57,684)	-	May-22	(33,649)	-	4,807
7		Mar-21	(57,684)	-	Jun-22	(28,842)	-	4,807
8		Apr-21	(57,684)	-	Jul-22	(24,035)	-	4,807
9		May-21	(57,684)	-	Aug-22	(19,228)	-	4,807
10		Jun-21	(57,684)	-	Sep-22	(14,421)	-	4,807
11		Jul-21	(57,684)	-	Oct-22	(9,614)	-	4,807
12		Aug-21	(57,684)	-	Nov-22	(4,807)	-	4,807
13		Sep-21	(57,684)	-	Dec-22	-	-	4,807
14								
15		Base Period	\$ (57,684)	\$ -	Forecast Period	\$ (28,842)	\$ -	\$ 57,684
16			(13-Month Avg)			(13-Month Avg)		
17								
18		Oct-21	(57,684)	-				
19		Nov-21	(57,684)	-				
20								
21								
22								
Regulatory Liability								
23	Depreciation Reserve 2540-27913	Sep-20	\$ (5,208,777)	\$ (306,399)	Dec-21	\$ (9,804,757)	\$(306,399)	\$ -
24		Oct-20	(5,515,176)	(306,399)	Jan-22	(8,987,694)	-	817,063
25		Nov-20	(5,821,575)	(306,399)	Feb-22	(8,170,631)	-	817,063
26		Dec-20	(6,127,973)	(306,399)	Mar-22	(7,353,568)	-	817,063
27		Jan-21	(6,434,372)	(306,399)	Apr-22	(6,536,505)	-	817,063
28		Feb-21	(6,740,771)	(306,399)	May-22	(5,719,442)	-	817,063
29		Mar-21	(7,047,169)	(306,399)	Jun-22	(4,902,379)	-	817,063
30		Apr-21	(7,353,568)	(306,399)	Jul-22	(4,085,316)	-	817,063
31		May-21	(7,659,967)	(306,399)	Aug-22	(3,268,252)	-	817,063
32		Jun-21	(7,966,365)	(306,399)	Sep-22	(2,451,189)	-	817,063
33		Jul-21	(8,272,764)	(306,399)	Oct-22	(1,634,126)	-	817,063
34		Aug-21	(8,579,163)	(306,399)	Nov-22	(817,063)	-	817,063
35		Sep-21	(8,885,561)	(306,399)	Dec-22	-	-	817,063
36								
37								
38		Base Period	\$ (7,047,169)	\$(3,676,784)	Forecast Period	\$ (4,902,379)	\$ -	\$ 9,804,757
39			(13-Month Avg)			(13-Month Avg)		
40								
41		Oct-21	(9,191,960)	(306,399)				
42		Nov-21	(9,498,359)	(306,399)				
43								
44								
45								
46								
47	Total Regulatory Liabilities				Forecast Period	<u>\$ (4,931,221)</u>		<u>\$ 9,862,441</u>
48								

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Regulatory Liabilities
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(f)
Schedule F-12
Witness: Christian

Line No.	Description	Base Period			Forecast Period			
		(Rate Implementation March 2022)						
	<u>Regulatory Liability</u>		<u>Balance</u>	<u>Accrual</u>		<u>Balance</u>	<u>Accrual</u>	<u>Amortization</u>
1	Cost of Service Reserve 2420-27910	Sep-20	\$ (57,684)	\$ -	Dec-21	\$ (57,684)	\$ -	\$ -
2		Oct-20	(57,684)	-	Jan-22	(57,684)	-	-
3		Nov-20	(57,684)	-	Feb-22	(57,684)	-	-
4		Dec-20	(57,684)	-	Mar-22	(52,877)	-	4,807
5		Jan-21	(57,684)	-	Apr-22	(48,070)	-	4,807
6		Feb-21	(57,684)	-	May-22	(43,263)	-	4,807
7		Mar-21	(57,684)	-	Jun-22	(38,456)	-	4,807
8		Apr-21	(57,684)	-	Jul-22	(33,649)	-	4,807
9		May-21	(57,684)	-	Aug-22	(28,842)	-	4,807
10		Jun-21	(57,684)	-	Sep-22	(24,035)	-	4,807
11		Jul-21	(57,684)	-	Oct-22	(19,228)	-	4,807
12		Aug-21	(57,684)	-	Nov-22	(14,421)	-	4,807
13		Sep-21	(57,684)	-	Dec-22	(9,614)	-	4,807
14								
15		Base Period	\$ (57,684)	\$ -	Forecast Period	\$ (37,346)	\$ -	\$ 48,070
16			(13-Month Avg)			(13-Month Avg)		
17								
18		Oct-21	(57,684)	-	Jan-23	(4,807)	-	4,807
19		Nov-21	(57,684)	-	Feb-23	-	-	4,807
20								
21								
22								
		(Rate Implementation March 2022)						
	<u>Regulatory Liability</u>		<u>Balance</u>	<u>Accrual</u>		<u>Balance</u>	<u>Accrual</u>	<u>Amortization</u>
23	Depreciation Reserve 2540-27913	Sep-20	\$ (5,208,777)	\$ (306,399)	Dec-21	\$ (9,804,757)	\$ (306,399)	\$ -
24		Oct-20	(5,515,176)	(306,399)	Jan-22	(10,111,156)	(306,399)	-
25		Nov-20	(5,821,575)	(306,399)	Feb-22	(10,417,555)	(306,399)	-
26		Dec-20	(6,127,973)	(306,399)	Mar-22	(9,549,425)	-	868,130
27		Jan-21	(6,434,372)	(306,399)	Apr-22	(8,681,296)	-	868,130
28		Feb-21	(6,740,771)	(306,399)	May-22	(7,813,166)	-	868,130
29		Mar-21	(7,047,169)	(306,399)	Jun-22	(6,945,037)	-	868,130
30		Apr-21	(7,353,568)	(306,399)	Jul-22	(6,076,907)	-	868,130
31		May-21	(7,659,967)	(306,399)	Aug-22	(5,208,777)	-	868,130
32		Jun-21	(7,966,365)	(306,399)	Sep-22	(4,340,648)	-	868,130
33		Jul-21	(8,272,764)	(306,399)	Oct-22	(3,472,518)	-	868,130
34		Aug-21	(8,579,163)	(306,399)	Nov-22	(2,604,389)	-	868,130
35		Sep-21	(8,885,561)	(306,399)	Dec-22	(1,736,259)	-	868,130
36								
37								
38		Base Period	\$ (7,047,169)	\$ (3,676,784)	Forecast Period	\$ (6,673,992)	\$ (612,797)	\$ 8,681,296
39			(13-Month Avg)			(13-Month Avg)		
40								
41		Oct-21	(9,191,960)	(306,399)	Jan-23	(868,130)	-	868,130
42		Nov-21	(9,498,359)	(306,399)	Feb-23	(0)	-	868,130
43								
44								
45								
46								
47	Total Regulatory Liabilities				Forecast Period	<u>\$ (6,711,338)</u>		<u>\$ 8,729,365</u>
48								

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 PAYROLL Costs
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

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		\$ 12,526,811	100.00%	\$ 12,526,811	\$ 355,948	\$ 12,882,759
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.06%	\$ 508,819	100.00%	\$ 508,819	\$ 14,458	\$ 523,277
6	FAS 106	4.74%	593,853	100.00%	593,853	16,874	610,728
7	Employee INSURANCE PLANS	21.29%	2,667,366	100.00%	2,667,366	75,793	2,743,159
8	ESOP PLAN Contributions	5.32%	665,964	100.00%	665,964	18,923	684,887
9							
10	Total Employee BENEFITS		<u>\$ 3,839,762</u>		<u>\$ 3,839,762</u>	<u>\$ 85,390</u>	<u>\$ 3,925,152</u>
11							
12	<u>Payroll Taxes</u>						
15	Payroll Taxes		\$ 802,651	100.00%	802,651	495,823	\$ 1,298,474
16	Total Payroll Taxes		<u>\$ 802,651</u>		<u>\$ 802,651</u>	<u>\$ 495,823</u>	<u>\$ 1,298,474</u>
17							
18	Total Payroll Costs		<u>\$ 17,169,224</u>		<u>\$ 17,169,224</u>	<u>\$ 937,161</u>	<u>\$ 18,106,385</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Most Recent Five Years*

Line No.	Description	2016	% Change	2017	% Change	2018	% Change	2019	% Change	2020	% Change	Base Period	% Change	Forecasted Period
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	402,264	-3.32%	388,906	-3.30%	376,067	14.05%	428,910	-1.01%	424,588	-5.84%	399,783	-3.23%	386,880
5	OverTime Hours	23,292	9.29%	25,455	20.41%	30,650	3.78%	31,808	-41.08%	18,741	-12.72%	16,358	40.07%	22,913
6	Total Manhours	<u>425,556</u>	-2.63%	<u>414,361</u>	-1.84%	<u>406,717</u>	2.32%	<u>460,718</u>	-11.05%	<u>443,329</u>	-6.13%	<u>416,141</u>	-1.53%	<u>409,793</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>5.790%</u>		<u>6.545%</u>		<u>8.150%</u>		<u>7.416%</u>		<u>4.414%</u>		<u>4.092%</u>		<u>5.923%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	11,387,044	-0.32%	11,350,421	0.04%	11,354,438	4.20%	11,830,931	2.27%	12,100,004	-2.62%	11,783,069	0.26%	11,813,877
12	OverTime Dollars	913,258	12.28%	1,025,396	21.56%	1,246,476	6.00%	1,321,265	-38.17%	816,954	-8.96%	743,742	43.72%	1,068,883
13	Total Labor Dollars	<u>12,300,302</u>	0.61%	<u>12,375,816</u>	1.82%	<u>12,600,914</u>	4.37%	<u>13,152,196</u>	-1.79%	<u>12,916,959</u>	-3.02%	<u>12,526,811</u>	2.84%	<u>12,882,759</u>
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>8.020%</u>		<u>9.034%</u>		<u>10.978%</u>		<u>11.168%</u>		<u>6.752%</u>		<u>6.312%</u>		<u>9.048%</u>
16														
17	O&M Labor Dollars	5,063,947	4.27%	5,280,414	6.45%	5,621,117	-10.32%	5,432,594	2.41%	5,104,736	-1.25%	5,041,035	10.36%	5,563,298
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>41.169%</u>		<u>42.667%</u>		<u>44.609%</u>		<u>41.306%</u>		<u>39.520%</u>		<u>40.242%</u>		<u>43.184%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,593,455	-8.26%	4,213,988	-1.69%	4,142,789	10.39%	4,573,154	-6.33%	4,283,537	-10.36%	3,839,762	2.22%	3,925,152
23	Employee Benefits Expensed	1,957,208	-3.79%	1,883,010	-3.62%	1,814,787	7.40%	1,949,162	-9.71%	1,759,955	-12.20%	1,545,197	9.70%	1,695,038
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>42.609%</u>		<u>44.685%</u>		<u>43.806%</u>		<u>42.622%</u>		<u>41.086%</u>		<u>40.242%</u>		<u>43.184%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	937,780	19.26%	1,118,351	-16.38%	935,218	58.63%	1,483,580	-16.89%	1,233,011	-34.90%	802,651	61.77%	1,298,474
30	Payroll Taxes Expensed	352,392	-2.91%	342,145	6.60%	364,719	11.99%	408,463	-17.83%	335,621	-3.76%	323,003	73.60%	560,733
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>37.577%</u>		<u>30.594%</u>		<u>38.998%</u>		<u>27.532%</u>		<u>27.220%</u>		<u>40.242%</u>		<u>43.184%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	213	<u>-3.29%</u>	206	-4.13%	198	-1.27%	195	-2.31%	191	-2.36%	186	0.00%	186
37	Year end Employee Levels	211	-5.21%	200	-2.50%	195	0.00%	195	-4.62%	186	0.00%	186	0.00%	186

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Executive Compensation
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Line No.	Description	% of Labor	Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 7 Officers</u>				
2					
3	<u>Gross Payroll</u>				
4	Salary		\$ 2,907,647	\$ 489,836	\$ 3,397,483
5	Other Allowances and Compensation		12,593,424	(2,913,224)	9,680,200
6	Total Salary and Compensation		\$ 15,501,070	\$ (2,423,387)	\$ 13,077,683
7					
8	<u>Employee Benefits</u>				
9	Pensions	FY21 3.78%	\$ 109,909	\$ 7,134	\$ 117,043
10	SERP		\$ 2,674,892	511,072	3,185,964
11	Other Benefits	30.76%	894,392	133,177	1,027,569
12	Total Employee Benefits		\$ 3,679,193	\$ 651,383	\$ 4,330,576
13					
14	<u>Payroll Taxes</u>				
15	FICA/FUTA/SUTA		\$ 539,224	\$ 20,314	\$ 559,539
16	Total Payroll Taxes		\$ 539,224	\$ 20,314	\$ 559,539
17					
18	Total Compensation		\$ 19,719,488	\$ (1,751,690)	\$ 17,967,798

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

Positions included on this schedule are:

- Executive Chairman
- SVP, Utility Operations (created in January 2017)
- SVP, General Counsel & Corporate Secretary (vacant from Mar17-Jul17, filled in Aug-17)
- President and CEO
- SVP, CFO
- SVP, Human Resources (created in January 2017)

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Computation of Gross Revenue Conversion Factor
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022

Data: Base Period Forecasted Period FR 16(8)(h)
 Type of Filing: Original Updated Revised Schedule H-1
 Workpaper Reference No(s). Witness: Christian

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. 2021-00214
Comparative Income Statement
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(i)1
Schedule I

Witness: Faulk, Christian, Densman

	Most Recent Five Calendar Years					Base Year	Test Year			
	(000s)					(000s)	(000s)	(000s)		
	2016	2017	2018	2019	2020	9/30/2021	12/31/2022	2023	2024	2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	129,827	144,870	161,584	157,506	134,242	145,054	154,074	153,426	152,978	153,371
Transportation	15,748	17,215	18,537	18,325	17,180	18,289	15,145	15,145	15,145	15,145
Other revenue	1,857	2,017	733	1,878	2,087	143	4,248	4,240	4,236	4,239
Total Operating Revenues	147,431	164,102	180,854	177,709	153,508	163,486	173,467	172,810	172,358	172,755
Purchase gas	61,180	70,880	89,006	83,689	59,996	68,258	77,874	77,014	76,288	76,402
Gross Profit	86,251	93,222	91,848	94,020	93,513	95,228	95,593	95,795	96,071	96,353
Operating Expenses										
Direct O&M	14,518	16,031	17,403	18,981	15,673	19,131	13,503	20,851	21,093	21,336
Allocated O&M	12,708	11,829	12,110	13,265	13,189	12,884	15,464	11,926	12,353	12,805
Depreciation & amortization	19,121	19,379	20,842	20,422	20,475	21,050	20,611	20,821	22,394	23,953
Taxes - other than income	5,919	6,336	6,455	8,673	9,401	10,028	10,326	10,730	11,249	11,738
Total Operating Expenses	52,266	53,575	56,811	61,340	58,738	63,094	59,904	64,328	67,089	69,832
Operating income(loss)	33,985	39,647	35,038	32,679	34,775	32,135	35,689	31,467	28,981	26,521
Other income										
Interest Income	42	32	(2)	31	39	39	39	39	39	39
Performance based rates	2,792	3,246	3,241	3,425	3,359	3,359	3,000	3,000	3,000	3,000
Donations	(355)	(361)	(455)	(477)	(817)	(817)	(817)	(817)	(817)	(817)
Other Income	(391)	(403)	(428)	1,249	123	123	123	123	123	123
Total other income	2,087	2,514	2,356	4,228	2,704	2,704	2,345	2,345	2,345	2,345
Interest Charges										
Total interest charges	7,377	8,009	8,022	9,456	9,366	8,922	10,267	10,431	11,462	12,587
Income Before Taxes	28,695	34,152	29,372	27,452	28,112	25,917	27,767	23,381	19,864	16,279
Provision for income taxes	9,516	9,697	8,861	6,288	3,380	6,466	6,928	5,834	4,956	4,062
Net Income	19,178	24,455	20,511	21,164	24,732	19,450	20,839	17,548	14,908	12,218

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Revenue Statistics
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(i)2
Schedule I
Witness: Faulk, Densman

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	2023	2024	2025
		2016	2017	2018	2019	2020	9/30/2021	12/31/2022			
1	Revenue by Customer Class:										
2	Residential	\$ 85,596,832	\$ 94,138,422	\$ 102,705,471	\$ 97,529,079	\$ 88,021,107	\$ 93,979,043	\$ 100,196,512	\$ 99,877,930	\$ 99,645,931	\$ 99,924,438
3	Commercial	34,032,004	38,222,731	44,941,378	43,100,803	35,926,642	40,461,311	42,523,547	\$ 42,314,290	\$ 42,197,438	\$ 42,327,247
4	Industrial	4,441,439	6,400,150	6,556,064	9,909,683	4,916,762	4,663,585	4,941,525	\$ 4,877,578	\$ 4,831,144	\$ 4,824,111
5	Public Authority & Other	5,756,388	6,108,524	7,381,197	6,966,725	5,377,006	5,950,429	6,412,852	\$ 6,355,850	\$ 6,303,227	\$ 6,295,454
6	Unbilled										
7	Total	\$ 129,826,663	\$ 144,869,827	\$ 161,584,111	\$ 157,506,291	\$ 134,241,517	\$ 145,054,368	\$ 154,074,436	\$ 153,425,648	\$ 152,977,740	\$ 153,371,250
8	Number of Customer by Class:										
9	Residential	156,174	156,811	157,629	158,011	159,525	159,822	160,872	161,322	161,922	162,522
10	Commercial	17,354	17,432	17,510	17,719	18,098	18,098	18,229	18,286	18,361	18,436
11	Industrial	206	214	213	222	224	223	223	223	223	223
12	Public Authority & Other	1,549	1,537	1,542	1,537	1,533	1,533	1,533	1,533	1,533	1,533
13	Total	175,282	175,994	176,893	177,488	179,380	179,676	180,857	181,363	182,038	182,713
14	Average Revenue per Class:										
15	Residential	\$ 548	\$ 600	\$ 652	\$ 617	\$ 552	\$ 588	\$ 623	\$ 619	\$ 615	\$ 615
16	Commercial	1,961	2,193	2,567	2,432	1,985	2,236	2,333	2,314	2,298	2,296
17	Industrial	21,578	29,896	30,840	44,722	21,942	20,960	22,209	21,922	21,713	21,681
18	Public Authority & Other	3,717	3,975	4,788	4,534	3,507	3,881	4,182	4,145	4,111	4,106

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 SALES STATISTICS

Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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

FR 16(8)(i)3
 Schedule I
 Witness: Faulk, Densman

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period			
		2016	2017	2018	2019	2020	9/30/2021	12/31/2022	2023	2024	2025
		Mcf	Mcf	Mcf	Mcf			Mcf	Mcf		
1	Sales by Customer Class:										
2	Residential	8,859,272	8,360,876	10,702,975	9,987,269	9,097,361	9,963,428	10,018,608	10,045,694	10,083,122	10,120,503
3	Commercial	4,436,288	4,415,168	5,449,652	5,129,772	4,677,889	5,034,563	5,066,768	5,081,984	5,102,793	5,123,608
4	Industrial	1,021,718	1,517,001	1,202,134	1,997,154	1,175,062	894,511	894,511	894,511	894,511	894,511
5	Public Authority & Other	896,168	824,971	1,021,094	956,098	838,414	903,639	903,639	903,639	903,639	903,639
6	Unbilled										
7											
8	Total	15,213,446	15,118,017	18,375,854	18,070,292	15,788,726	16,796,141	16,883,526	16,925,828	16,984,065	17,042,260
9											
10	Number of Customer by Class:										
11	Residential	156,174	156,811	157,629	158,011	159,525	159,822	160,872	161,322	161,922	162,522
12	Commercial	17,354	17,432	17,510	17,719	18,098	18,098	18,229	18,286	18,361	18,436
13	Industrial	206	214	213	222	224	223	223	223	223	223
14	Public Authority & Other	1,549	1,537	1,542	1,537	1,533	1,533	1,533	1,533	1,533	1,533
15											
16	Total	175,282	175,994	176,893	177,488	179,380	179,676	180,857	181,363	182,038	182,713
17											
18	Average Volume per Class:										
19	Residential	57	53	68	63	57	62	62	62	62	62
20	Commercial	256	253	311	290	258	278	278	278	278	278
21	Industrial	4,964	7,086	5,655	9,013	5,244	4,020	4,020	4,020	4,020	4,020
22	Public Authority & Other	579	537	662	622	547	589	589	589	589	589

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Cost of Capital Summary
 Base Period: Twelve Months Ended September 30, 2021

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	\$ 6,705	0.05%	80.94%	0.04%
7	LONG-TERM DEBT	J-3	5,071,551	40.39%	3.98%	1.61%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 7,477,339</u>	<u>59.55%</u>	10.35%	<u>6.16%</u>
10	Total Capital		<u><u>\$ 12,555,594</u></u>	<u><u>100.00%</u></u>		<u><u>7.81%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 13 Month Average Capital Structure
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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		6,705	0.05%	80.94%	0.04%	21,557	0.18%	25.17%	0.05%
2	LONG-TERM DEBT		5,071,551	40.39%	3.98%	1.61%	5,119,938	42.77%	4.00%	1.71%
3	Total DEBT		5,078,255	40.44%		1.65%	5,141,494	42.95%		1.76%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		7,477,339	59.55%	10.35%	6.16%	6,828,048	57.05%	10.35%	5.90%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		12,555,594	100.0%		7.81%	11,969,542	100.0%		7.66%

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		6,705	0.05%	80.94%	0.04%	21,557	0.18%	25.17%	0.05%
9	LONG-TERM DEBT		5,071,551	40.39%	3.98%	1.61%	5,119,938	42.77%	4.00%	1.71%
10	Total DEBT		5,078,255	40.44%		1.65%	5,141,494	42.95%		1.76%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		7,477,339	59.55%	5.40%	3.22%	6,828,048	57.05%	5.75%	3.28%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		12,555,594	100.0%		4.87%	11,969,542	100.0%		5.04%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 ANNUALIZED SHORT-TERM DEBT
 as of March 31, 2020

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

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

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	\$ 6,705	0.146%	\$ 10	
2	COMMITMENT FEE & BANK ADMIN	_____		\$ 5,417	
3	TOTAL SHORT-TERM DEBT	\$ 6,705		\$ 5,427	80.94%

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended March 31, 2021

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
AVERAGE ANNUALIZED LONG-TERM DEBT
Base Period: Twelve Months Ended September 30, 2021

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	6.750%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.670%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.950%	11,900,000	
4	4.3% Sr Note due 10/1/2048	600,000,000	4.300%	25,800,000	
5	Sr Note 5.50% Due 06/15/2041	400,000,000	5.500%	22,000,000	
6	4.15% Sr Note due 1/15/2043	500,000,000	4.150%	20,750,000	
7	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	750,000,000	4.125%	30,937,500	
8	3.00% Sr Note due 6/15/2027	500,000,000	3.000%	15,000,000	
9	4.125% Sr Note due 3/15/49	450,000,000	4.125%	18,562,500	
10	2.625% Sr Notes Due 2029	300,000,000	2.625%	7,875,000	
11	3.375% Sr Notes Due 2049	500,000,000	3.375%	16,875,000	
12	\$200MM 3YR. Term Loan (Established 4/09/20)	200,000,000	1.938%	3,876,923	
13	1.500% Sr Notes Due 2031	553,846,154	1.500%	8,307,692	
14	Total	\$ 5,113,846,154		\$192,676,615	
15					
16	Annualized Amortization of Debt Exp. & Debt Dsct.			\$9,188,017	
17	Less Unamortized Debt Discount	(\$2,807,076)			
18	Less Unamortized Debt Expenses	(\$39,488,531)			
19					
20					
21					
22	Total LONG-TERM DEBT	<u>\$5,071,550,547</u>		<u>201,864,633</u>	<u>3.98%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
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. 2021-00214
Cost of Capital Summary
Thirteen Month Average as of September 30, 2022

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		\$ 21,557	0.18%	25.17%	0.05%
7	LONG-TERM DEBT	J-3	5,119,938	42.77%	4.00%	1.71%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 6,828,048</u>	<u>57.05%</u>	10.35%	<u>5.90%</u>
10	Total Capital		<u><u>\$ 11,969,542</u></u>	<u><u>100.00%</u></u>		<u><u>7.66%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
AVERAGE ANNUALIZED SHORT-TERM DEBT
 Forecasted Test Period: Twelve Months Ended December 31, 2022

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)	21,557	0.5659%	
2	COMMITMENT FEE		5,305	
3	TOTAL SHORT-TERM DEBT	<u>21,557</u>		<u>5.427</u>

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended March 31, 2021

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
AVERAGE ANNUALIZED LONG-TERM DEBT
Forecasted Test Period: Twelve Months Ended December 31, 2022

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

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

Witness: Christian

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
4	4.3% Sr Note due 10/1/2048	600,000,000	4.30%	25,800,000	
5	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
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 (500MM(2014) & 250MM(2017))	750,000,000	4.13%	30,937,500	
8	3.00% Sr Note due 6/15/2027	500,000,000	3.00%	15,000,000	
9	4.125% Sr Note due 3/15/49	450,000,000	4.13%	18,562,500	
10	2.625% Sr Notes Due 2029	300,000,000	2.63%	7,875,000	
11	3.375% Sr Notes Due 2049	500,000,000	3.38%	16,875,000	
12	\$200MM 3YR. Term Loan (Established 4/09/20)	200,000,000	2.43%	4,850,000	
13	1.500% Sr Notes Due 2031	600,000,000	1.50%	9,000,000	
14	Total	<u>\$ 5,160,000,000</u>		<u>\$ 194,342,000</u>	
15					
16	Annualized Amortization of Debt Exp. & Debt Dsct.			10,293,599	
17	Less Unamortized Debt Discount	(\$1,754,949)			
18	Less Unamortized Debt Expenses	(\$38,307,527)			
19					
20					
21					
22	Total LONG-TERM DEBT	<u><u>\$ 5,119,937,524</u></u>		<u><u>\$ 204,635,599</u></u>	<u><u>4.00%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Comparative Financial Data
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022
 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: Faulk, Christian, Densman

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
1	<u>Plant Data: (\$000)</u>												
2	Plant in Service by functional class:												
3	Intangible Plant	781	781	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	0	0	0	0	0	636	901	901	901	
5	Underground Storage	16,168	16,168	14,473	14,471	13,328	13,329	12,454	11,560	10,792	9,630	10,104	9,388
6	Transmission Plant	33,200	33,200	33,002	32,817	31,462	31,784	31,814	31,808	31,877	32,962	32,836	33,144
7	Distribution Plant	786,426	746,805	708,442	666,530	573,567	517,179	472,849	413,302	381,623	340,200	323,036	296,493
8	General Plant	52,193	43,921	24,782	23,892	22,758	21,675	21,271	18,126	16,683	15,589	15,238	16,000
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,279	3,279	3,279	3,279	3,279	3,279
10													
11	Gross Plant	888,769	840,876	784,106	741,117	644,522	587,374	541,795	478,203	445,018	402,689	385,522	359,333
12	Less: Accumulated depreciation	191,219	186,872	178,144	176,418	178,946	175,150	167,228	165,298	160,839	158,300	151,849	150,795
13	Net plant in Service	697,549	654,003	605,962	564,699	465,576	412,224	374,567	312,905	284,179	244,389	233,673	208,538
14													
15	Construction Work in Progress	0	0	6,625	6,557	42,150	32,838	10,146	26,310	12,708	16,578	6,006	3,306
16													
17	Total CWIP	0	0	6,625	6,557	42,150	32,838	10,146	26,310	12,708	16,578	6,006	3,306
18													
19	Total	<u>697,549</u>	<u>654,003</u>	<u>612,587</u>	<u>571,256</u>	<u>507,726</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>
20													
21	% of Construction financed internally	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22													
23													
24	<u>Capital structure: (Total Company)</u>												
25	<u>(based on year-end accounts)</u>												
26	Short-term debt (\$000)	21,557	6,705	0	464,915	575,780	447,745	829,811	457,927	196,695	367,984	570,929	206,396
27	Long-term debt (\$000)	5,119,938	5,071,551	4,531,944	3,529,452	3,068,665	3,067,045	2,438,779	2,437,515	2,455,986	2,455,671	1,956,305	2,206,117
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	6,828,048	7,477,339	6,791,203	5,750,223	4,769,951	3,898,666	3,463,059	3,194,797	3,086,232	2,580,409	2,359,243	2,255,421
30													
31	Total	<u>11,969,542</u>	<u>12,555,594</u>	<u>11,323,147</u>	<u>9,744,590</u>	<u>8,414,396</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>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2021-00214
Comparative Financial Data
Base Period: Twelve Months Ended September 30, 2021
Forecasted Test Period: Twelve Months Ended December 31, 2022
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: Faulk, Christian, Densman

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
32													
33	<u>Condensed Income Statement data: (\$000)</u>												
34	Operating Revenues	173,467	163,486	153,508	177,709	180,855	164,102	147,431	170,468	196,882	162,968	134,778	149,662
35	Operating Expenses (excludes Federal												
36	and State Taxes, includes gas cost)	137,778	131,352	118,505	144,252	145,642	124,455	113,447	141,526	166,452	139,358	112,027	126,219
37	State Income Tax (current))												
38	Federal Income Tax (current)												
39	Federal and State Income Tax - net	6,928	6,466	3,380	6,288	8,861	9,697	9,516	9,884	9,671	7,060	8,157	8,094
40	Investment tax credits												
41	Operating Income	28,761	25,668	31,623	27,169	26,352	29,950	24,468	19,058	20,759	16,550	14,594	15,349
42	AFUDC	0	0	614	1,513	1,239	379	175	182	139	88	101	22
43	Other Income net	2,345	2,704	1,861	2,113	943	2,135	1,912	2,063	2,019	2,033	2,046	2,657
44	Income available for fixed charges	31,106	28,372	34,098	30,795	28,534	32,464	26,555	21,303	22,917	18,671	16,741	18,028
45	Interest charges	10,267	8,922	9,366	9,456	8,022	8,009	7,377	6,698	6,347	6,524	5,612	5,792
46	Net Income	20,839	19,450	24,732	21,339	20,512	24,455	19,178	14,605	16,570	12,147	11,129	12,236
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	<u>20,839</u>	<u>19,450</u>	<u>24,732</u>	<u>21,339</u>	<u>20,512</u>	<u>24,455</u>	<u>19,178</u>	<u>14,605</u>	<u>16,570</u>	<u>12,147</u>	<u>11,129</u>	<u>12,236</u>
49													
50	AFUDC - % of Net Income	0.00%	0.00%	2.48%	7.09%	6.04%	1.55%	0.91%	1.25%	0.84%	0.72%	0.91%	0.18%
51	AFUDC - % of earnings available for												
52	common equity	0.00%	0.00%	2.48%	7.09%	6.04%	1.55%	0.91%	1.25%	0.84%	0.72%	0.91%	0.18%
53													
54													
55													
56	<u>Costs of Capital</u>												
57	Embedded cost of short-term debt (%)	25.17%	80.94%	22.46% (4)	8.06%	3.40%	1.68%	1.12%	1.09%	1.49%	1.17%	1.22%	1.03%
58	Embedded cost of long-term debt (%)	4.00%	3.98%	4.26%	4.69%	5.19%	5.45%	5.89%	5.90%	6.03%	6.26%	6.51%	6.75%
59	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60													
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	3.70	3.90	8.90	6.98	6.14	5.85	5.60	5.15	4.62	3.86	3.01	2.97
63	Pre-Tax Interest Coverage (Excluding AFUDC)	3.70	3.90	9.84	7.30	6.73	6.03	5.72	5.26	4.69	3.91	3.06	2.95
64	After Tax Interest Coverage	3.03	3.18	7.34	5.69	6.07	4.06	3.92	3.56	3.20	2.86	2.32	2.26
65	SEC Coverage (3)	N/A	N/A	N/A	N/A	N/A	5.45	5.16	4.77	4.11	3.63	2.84	2.78
66	After Tax Interest Coverage (Excluding AFUDC)	3.03	3.18	8.12	5.96	6.65	4.18	4.01	3.63	3.24	2.90	2.36	2.24
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 (3)	N/A	N/A	N/A	N/A	N/A	3.81	3.64	3.32	3.02	2.70	2.21	2.13
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A1	A1	A2	A2	A2	A2	A2	A2	Baa1	Baa1	Baa1
72	S&P Bond Rating	N/A	A	A	A	A	A	A	A-	A-	A-	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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2021-00214
 Comparative Financial Data
 Base Period: Twelve Months Ended September 30, 2021
 Forecasted Test Period: Twelve Months Ended December 31, 2022
 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: Faulk, Christian, Densman

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	
75														
76	<u>Common Stock Related Data: (1)</u>													
77	Shares Outstanding Year End (000)	N/A	N/A	125,882	119,339	111,274	106,105	103,931	101,479	100,388	90,640	90,240	90,296	
78	Shares Outstanding - Weighted	N/A	N/A											
79	Average (Monthly) (000)	N/A	N/A	122,872	117,461	111,012	106,100	103,524	101,892	97,608	91,711	91,172	90,652	
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	4.89	4.35	5.43	3.73	3.38	3.09	2.96	2.64	2.37	2.27	
81	Dividends Paid Per Share (\$)	N/A	N/A	2.30	2.10	1.94	1.80	1.68	1.56	1.48	1.40	1.38	1.36	
82	Dividends Declared Per Share (\$)	N/A	N/A	2.30	2.10	1.94	1.80	1.68	1.56	1.48	1.40	1.38	1.36	
83	Dividend Payout Ratio (Declared	N/A	N/A											
84	Basis) (%)	N/A	N/A	47%	48%	36%	48%	50%	50%	50%	53%	58%	60%	
85	Market Price - High (Low)	N/A	N/A											
86	1st Quarter - High (\$)	N/A	N/A	113.42	99.50	92.29	74.73	64.25	58.08	47.06	36.86	35.40	31.72	
87	1st Quarter - Low (\$)	N/A	N/A	105.47	89.33	84.41	68.96	57.82	47.35	41.08	33.20	30.97	29.10	
88	2nd Quarter - High (\$)	N/A	N/A	120.57	103.72	85.89	80.40	74.33	58.81	48.01	42.69	33.15	34.98	
89	2nd Quarter - Low (\$)	N/A	N/A	80.50	89.85	78.03	73.21	61.74	52.02	44.19	35.11	30.60	31.51	
90	3rd Quarter - High (\$)	N/A	N/A	110.70	107.93	90.53	85.54	81.32	56.41	53.40	44.87	35.07	34.94	
91	3rd Quarter - Low (\$)	N/A	N/A	94.16	99.07	82.68	78.90	70.60	51.28	46.94	38.59	30.91	31.34	
92	4th Quarter - High (\$)	N/A	N/A	106.04	114.65	94.77	88.69	81.16	58.18	52.68	45.19	36.94	34.32	
93	4th Quarter - Low (\$)	N/A	N/A	92.00	105.27	89.81	82.42	71.88	51.48	47.01	39.40	34.94	28.87	
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	55.27	48.95	42.97	36.75	33.45	31.35	31.62	28.14	25.88	24.88	
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)	5.4%	4.5%	9.6%	9.7%	13.9%	10.8%	10.5%	10.0%	10.2%	9.8%	8.3%	8.6%	
100	Return On Total Capital (Average)	4.8%	4.1%	5.7%	5.6%	7.6%	5.6%	5.5%	5.2%	5.2%	4.8%	4.0%	4.3%	
101	Return On Net Plant in Service (Average)	4.1%	3.9%	4.8%	4.6%	6.1%	4.5%	4.5%	4.5%	4.5%	4.3%	3.6%	3.8%	
102														
103	<u>Other Financial and Operating Data:</u>													
104	Mix of Sales: (MMcf)													
105	Residential	10,019	9,963	9,389	9,887	10,416	8,724	9,094	9,826	11,729	10,695	8,433	10,187	
106	Commercial	5,067	5,035	4,748	5,105	5,346	4,575	4,538	4,845	5,650	5,143	3,972	4,642	
107	Industrial	895	895	1,139	1,919	1,286	1,517	1,048	693	810	811	995	821	
108	Public authority & Other Sales	904	904	859	945	994	859	916	1,025	1,234	1,179	980	1,111	
109	Unbilled	0	0											
110	Total Mix of Sales	16,884	16,796	16,135	17,856	18,043	15,674	15,595	16,389	19,423	17,828	14,380	16,761	
111														
112	Mix of Fuel: (MMcf)													
113	Other	0	0	0	0	0	0	0	0	0	0	0	0	
114		17,204	17,115	16,662	18,711	19,087	16,060	15,417	18,606	21,324	18,367	17,441	16,748	
115														
116	Total MIX of Fuel (2)	17,204	17,115	16,662	18,711	19,087	16,060	15,417	18,606	21,324	18,367	17,441	16,748	
117														
118	Composite Depreciation Rate	2.21%	2.01%	2.47%	2.61%	3.07%	3.12%	3.33%	3.66%	3.50%	3.31%	3.49%	3.58%	

(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.
 (3) No longer required to provide Computation of Earnings to Fixed charges in SEC filings.
 (4) The high cost of short-term debt for 2020 is due to fixed commitment fees and low short-term borrowings.