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December 3, 2021

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

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

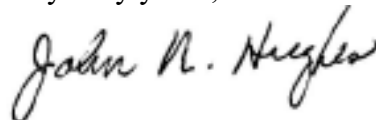
Dear Ms. Bridwell:

Atmos Energy Corporation submits corrected pages 1, 4 and 6 of Joe Christian's Rebuttal testimony, revised JTC schedule R-1 and related revisions to Staff DR 1-55.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter 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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1                                   **I.        INTRODUCTON AND PURPOSE**

2   **Q.        PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3   A.        My name is Joe T. Christian. My business address is 5420 LBJ Freeway, 1600  
4            Lincoln Centre, Dallas, TX 75240.

5   **Q.        BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6   A.        I am employed by Atmos Energy Corporation (“Atmos Energy” or “the Company”)  
7            as Director of Rates & Regulatory Affairs (Shared Services).

8   **Q.        ARE YOU THE SAME JOE T. CHRISTIAN THAT FILED PREFILED**  
9            **TESTIMONY IN THIS PROCEEDING?**

10  A.        Yes.

11  **Q.        ARE YOU SPONSORING ANY EXHIBITS AS PART OF YOUR**  
12            **REBUTTAL TESTIMONY?**

13  A.        Yes. I am sponsoring the following exhibits, which were prepared by me or under  
14            my direct supervision:

- 15            • Exhibit JTC-R-1 Select Updated Revenue Requirement Schedules\_
- 16            [Revised](#)
- 17            • Exhibit JTC-R-2 Key Financial Indicators
- 18            • Exhibit JTC-R-3 Moody’s Rating Methodology
- 19            • Exhibit JTC-R-4 Moody’s Report on Atmos Energy (12/2020)
- 20            • Exhibit JTC-R-5 O&M Base Period

21  **Q.        WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

22  A.        The purpose of my testimony is to rebut the proposed adjustments to the Company’s  
23            proposed capital structure. The capital structure adjustments are recommended by

1 Attorney General's Office of Rate Intervention (OAG) witnesses Mr. Lane Kollen  
2 and Mr. Richard Baudino. I also rebut the proposed adjustments to the Company's  
3 cash working capital, the proposed adjustment to remove a regulatory asset related  
4 to rate case expense, the proposed adjustment to outside services and the proposed  
5 removal of American Gas Association (AGA) dues. These adjustments are all  
6 recommended by OAG witness Kollen. Finally, I rebut Mr. Kollen's rejection of  
7 our proposed bad debt expense tracker, his recommendation to change unprotected  
8 excess deferred income taxes (EDIT) amortization period from five years to three  
9 years, his rejection of our proposed changes to the PRP tariff.

10 **Q. ARE THEIR OTHER WITNESSES FILING REBUTTAL ON BEHALF OF**  
11 **THE COMPANY?**

12 A. Yes. In addition to myself the following witnesses are filing rebuttal on behalf of  
13 the Company:

- 14 • Ryan Austin is filing rebuttal testimony regarding the OAG's recommendations  
15 related to the Company's PRP tariff.
- 16 • Dylan D'Ascendis is filing rebuttal testimony regarding the OAG's  
17 recommendations regarding return on equity and the Company's proposed  
18 capitalization.
- 19 • Joel Multer, Vice-President of Tax, is filing rebuttal testimony regarding OAG's  
20 recommendations regarding accumulated deferred income tax rate base items  
21 as well as the amortization related to unprotected excess deferred income taxes  
22 from five years to three years.

1 **Q. DO YOU HAVE ANY OVERALL COMMENTS REGARDING THE OAG'S**  
2 **CASE BEFORE GETTING INTO THE SPECIFIC REBUTTAL ITEMS?**

3 A. Yes. As I noted in my direct testimony, the methods that I used to determine the  
4 Company's revenue requirement in this case are consistent with the Company's  
5 approach in prior cases before this Commission while recognizing and honoring the  
6 Commission's findings in the Final Order of Case No. 2017-00349 and Cases No.  
7 2018-00281<sup>1</sup>. The OAG's testimony, to the contrary, is not consistent with this  
8 Commission's prior orders and instead proposes several adjustments that, though  
9 individually small dollar adjustments, reflect an unreasonable chipping away at the  
10 overall regulatory balance found in the Commission's previous two orders.  
11 Moreover, the larger proposed adjustments to the Company's case related to capital  
12 structure and acceleration of excess deferred income taxes do not have any sound  
13 analysis provided to support the OAG's recommendation.

14 **Q. ARE THERE AREAS OF AGREEMENT BETWEEN THE OAG AND THE**  
15 **COMPANY?**

16 A. Yes, I do want to acknowledge the areas of no disagreement between the OAG's  
17 positions and the Company's positions, including:

- 18 • **Revenue at Present Rates, Depreciation Rates, Class Cost of Service –**  
19 OAG proposed no adjustments to the Company's revenue at present rates  
20 (Densman), depreciation rates (Watson), or class cost of service (Raab).

<sup>1</sup> *In the Matter of: Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, Direct Testimony and Exhibits of Joe Christian Direct at 9.

- 1           • **Exclusion of the Impact of Winter Storm Uri** – After reviewing the OAG’s  
2           discovery, the Company removed the impact of winter storm Uri on its  
3           deferred tax asset (DTA) net operating loss (NOL) related to regulated  
4           operations<sup>2</sup>.
- 5           • **Amortize Remaining Rate Case Expense from Case 2018-00281 Over**  
6           **Three Years** – The Company has updated its rate case amortization to reflect  
7           the OAG proposed adjustment.
- 8           • **Depreciation Regulatory Liability** – The Company proposed and OAG  
9           agrees that the Depreciation Regulatory Liability should be returned over a  
10          twelve month period beginning with the implementation of rates in this case.<sup>3</sup>
- 11          • **SSU Division 002 T-Lock Adjustment-Unrealized Gains Liability ADIT**  
12          – As more fully explained by Company witness Joel Multer, the Company  
13          has updated its [base period and forecast period](#) revenue requirement to include  
14          deferred tax items in rate base related to long-term financing, subject to the  
15          corresponding amounts being reflected in the Company’s capital structure.
- 16          • **Other SSU Division 002 ADIT** – As more fully explained by Company  
17          witness Joel Multer, the Company has updated its [base period and forecast](#)  
18          [period](#) revenue requirement to remove various deferred tax items from rate  
19          base related identified by the OAG.

<sup>2</sup> Company response to AG-20 subpart c. and Kollen Direct at 9. Please note that the Company had already removed the impact on its capital structure in its direct case, therefore a corresponding adjustment is necessary to properly synchronize with the accumulated deferred income taxes.

<sup>3</sup> Christian Direct at 43-4; *In the Matter of: Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, Direct Testimony and Exhibits of Mr. Lane Kollen at 4, however I do acknowledge that the AG’s one year recommendation is contingent on the overall resulting base rate change in this case.

1           • **Other Tariff Changes** – As more fully explained in Section VII, items 2. – 7.  
2           in the direct testimony of Brannon Taylor, the Company has proposed a  
3           change to its PBR tariff and several tariff changes to its transportation terms  
4           and conditions.

5 **Q. ARE THERE OTHER ADJUSTMENTS THAT THE COMPANY HAS**  
6 **MADE TO ITS CASE THAT ARE MADE AS A RESULT OF THE AOG’S**  
7 **CASE?**

8 A. Yes, in preparing rebuttal the Company has made the following updates to reflect  
9 changes resulting from the OAG’s positions, but do not reflect full agreement:

10           • **DTA NOL ADIT beyond March 31, 2021** – In response to OAG’s  
11 adjustment the Company has updated the DTA NOL ADIT through the end  
12 of the base period (September 2021) based on the actual DTA NOL ADIT  
13 recorded on the Company’s books and records in September 2021. Mr.  
14 Multer discusses the deficiencies in Mr. Kollen’s partial fiscal year trending  
15 in more detail, the update through the end of the base period as well  
16 supporting no change for remaining three months prior to the start of the  
17 test period rather than the simplistic trending methodology proposed by Mr.  
18 Kollen<sup>4</sup>.

19 **Q. HAVE YOU REFLECTED THESE AREAS OF ALIGNMENT IN EXHIBIT**  
20 **JTC-R-1 ATTACHED TO YOUR TESTIMONY?**

21 A. Yes, these adjustments are reflected in Exhibit JTC-R-1 and change the Company’s

<sup>4</sup> Kollen Direct at 12.



1 requested base rate increase from \$16.390<sup>5</sup> million to ~~\$15.131~~14.806 million.

2 **II. SUMMARY OF TESTIMONY**

3 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS**

4 A. With regards to:

- 5 • **Capital Structure** – I reject Mr. Baudino and Mr. Kollen’s proposed  
6 adjustments to equity, short-term, and long-term debt as well as their  
7 adjustments to the cost of short-term and long-term debt and update the  
8 capital structure through September 2021 to reflect the changes to our  
9 capital structure and cost of debt through the end of the base period.
- 10 • **Rate Base Items** – I reject Mr. Mr. Kollen’s various adjustments to cash  
11 working capital and removal of the rate case expense regulatory asset.
- 12 • **Cost of Service Items** – I reject Mr. Kollen’s adjustments to outside  
13 services and AGA dues.
- 14 • **Bad Debt Regulatory Asset Tracker** – I clarify Mr. Kollen’s  
15 misunderstanding of our accounting vs. our requested level of bad debt  
16 expense, provide the accrued “per books” bad debt expense in comparison  
17 to our tracker proposal and address Commission requirements for  
18 establishment of a regulatory asset.
- 19 • **Unprotected Excess Deferred Income Tax Item** – I discuss the  
20 implications of changing the Company’s proposed five-year amortization  
21 on the financial metrics of the Company and continue to support five years  
22 as the appropriate time period for the Commission to authorize.

<sup>5</sup> The Company filed a revised base rate increase of \$15.052 million that reflected the removal of winter storm Uri from the DTA NOL ADIT as well as other minor changes.

- 1                   • **PRP Tariff** – In conjunction with Mr. Austin, I address Mr. Kollen’s policy  
 2                   concerns with our proposed inclusion of Aldyl-A pipe within the PRP tariff  
 3                   and the impact that exclusion of Aldyl-A pipe has on our non-PRP  
 4                   investment.

5   **III. CAPITAL STRUCTURE**

6 **Q. PLEASE DESCRIBE MR. BAUDINO’S AND MR. KOLLEN’S**  
 7 **RECOMMENDATIONS REGARDING THE CAPITAL STRUCTURE OF**  
 8 **THE COMPANY?**

9 A. Mr. Baudino recommends that the Commission cap the common equity at 53.5%<sup>6</sup>  
 10 as a “reasonable first step in reducing [the Company’s] common equity ratio to a  
 11 more reasonable and affordable level for its Kentucky customers.” He notes that  
 12 his recommendation is higher than the ratios requested by Duke Energy Kentucky,  
 13 Columbia Gas of Kentucky, and Delta Natural Gas in their filings currently before  
 14 the Commission<sup>7</sup>. Mr. Baudino also references back to the final order in Case No.  
 15 2018-00281 noting the Commission’s concern at that time that Atmos Energy’s  
 16 capital structure is higher than the proxy group in that case<sup>8</sup>.

17                   Mr. Kollen states that “the Company’s proposed common equity  
 18 capitalization and the resulting common equity ratio is excessive and unnecessarily  
 19 and unreasonably increases the cost of capital and return on rate base, as well as the  
 20 income taxes on the equity return”<sup>9</sup>. He goes on to recommend increasing the short-

<sup>6</sup> *In the Matter of: Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, Direct Testimony and Exhibits of Richard Baudino, Page 31

<sup>7</sup> Baudino at 30.

<sup>8</sup> Baudino at 31

<sup>9</sup> Kollen, Page 36.

1 term debt to 1% of the overall capital structure, characterizing the Company's  
2 proposed short-term debt as "inexplicably de minimis and unnecessarily and  
3 unreasonably increases the cost of capital and return on rate base<sup>10</sup>" Mr. Kollen also  
4 recommends that the Commission indicate an intention to transition to a minimum  
5 of 2% in the next base rate case proceeding<sup>11</sup>. Mr. Kollen moves the remainder of  
6 Mr. Baudino's recommendation on equity to long-term debt, using a 45.5% ratio  
7 for this case and that a complete transition be made to 48% in the next rate case<sup>12</sup>.  
8 Mr. Kollen's final recommendation is that the Commission scale down the  
9 commitment fees included in the base revenue requirement. In total, the OAG's  
10 recommendations result in a capital structure that has an overall weighted average  
11 cost of 6.65%<sup>13</sup>.

12 **Q. DID YOU PROACTIVELY RESPOND TO THE COMMISSION'S**  
13 **CONCERNS IN CASE NO. 2018-00218 IN YOUR DIRECT TESTIMONY?**

14 A. Yes<sup>14</sup>. In my direct testimony I did acknowledge the Commission's concerns and  
15 do appreciate the primary objection that OAG's witnesses raise -- equity capital  
16 costs more than debt capital. However, as I noted in Case No. 2018-00218, and  
17 reiterated in my direct testimony, the Company has analytically based reasons and  
18 has made business decisions in the best interest of all its stakeholders that result in  
19 a higher equity component as part of its capitalization. Atmos Energy's primary  
20 purpose in its capitalization strategy is to enable the Company to meet the need to

<sup>10</sup> Kollen at 38

<sup>11</sup> Kollen at 38. Mr. Kollen provided additional support for his 2% rational in response to Staff 1-3, comparing it to other utilities outcomes in Kentucky.

<sup>12</sup> Kollen at 39.

<sup>13</sup> Kollen at 43.

<sup>14</sup> Christian Direct at 52 – 57.

1 accelerate the modernization of its pipeline to effectively support the long-term  
2 safety of its system. This type of investment, which is contemplated and  
3 encouraged by the safety regulation governing our industry, results in an increased  
4 need to access the capital markets. To maintain our current credit rating assigned  
5 by the credit ratings agencies, we need the equity component of our capital structure  
6 to run in the upper end of our target range. The increase of the equity component  
7 in its overall capitalization allows the Company to access the debt markets at the  
8 lowest reasonable cost.

9 **Q. DID EITHER OF THE OAG’S WITNESSES PROVIDE ANY ANALYTICAL**  
10 **SUPPORT FOR THEIR CONCLUSIONS?**

11 A. No. Both Mr. Kollen and Mr. Baudino limit their analysis and recommendation to  
12 comparisons of the proxy group or other recent Commission outcomes involving  
13 Kentucky utilities. Neither Mr. Kollen nor Mr. Baudino performed analysis on the  
14 financial impact of their recommendations on the Company’s financial metrics.  
15 The primary concern of both witnesses is that the cost of equity as compared to the  
16 cost of debt<sup>15,16</sup>, and there is no acknowledgement given to the overall impact of  
17 implementing their recommendations on the Company’s ability to continue to raise  
18 external financing to continue making investment in its utility operations.

<sup>15</sup> Baudino at 29, “...and inflates the revenue requirement for Kentucky ratepayers.”

<sup>16</sup> Kollen at 36, “Common equity is by far and away the most expensive capital and it should be maintained at the lowest reasonable level, not the highest unreasonable level.”

1 **Q. HAVE YOU ANALYZED THE IMPACT OF THEIR PROPOSED CHANGES**  
2 **TO THE COMPANY'S CAPITAL STRUCTURE?**

3 A. Yes. Attached to my testimony as Exhibit JTC-R-2 is a comparison of the impact  
4 on the key financial indicators (KFIs) used by Standard & Poors Global Ratings  
5 (S&P). The comparison is between the Company's current long-term plan<sup>17</sup> for our  
6 Kentucky operations and the OAG's recommendations for our capital structure,  
7 return on equity, and acceleration of unprotected EDIT from five years to three  
8 years. While S&P evaluates Atmos Energy on a consolidated basis, the analysis is  
9 demonstrative of the impact OAG's recommendations would have if applied to the  
10 entire Company.

11 **Q. WHAT ARE THE RESULTS OF YOUR ANALYSIS?**

12 A. As shown in Exhibit JTC-R-2, the two primary core ratios (FFO/Debt and  
13 Debt/EBIDA) of Atmos Energy Corporation are in the Intermediate category which  
14 is the analytical basis for the Company's current debt rating<sup>18</sup>. Both KFIs are  
15 diminished from Intermediate to Significant when applying the recommendations  
16 of the OAG witnesses. In other words, if the Commission fully adopted OAG's  
17 recommendations the Kentucky operations would not pull the same weight in the  
18 generation of funds from operations or coverage of debt obligations as the  
19 Company's other utility operations. This decline would lead to a downgrade if  
20 Kentucky represented the entire Company, which in the long-term would drive  
21 higher financing costs for our utility customers.

<sup>17</sup> To be conservative, I used the current authorized return on equity of 9.65% to derive the KFIs.

<sup>18</sup> In order to exclude the short-term impact of winter storm Uri, I base exclude gas costs in deriving the KFIs and base my comments using S&P Global Ratings report on Atmos Energy dated October 29, 2020.

1 **Q. WHAT ELSE DOES EXHIBIT JTC-R-2 DEMONSTRATE?**

2 A. The KFIs demonstrate that the Company's proposed capital structure in this case  
3 produces funds from operations and debt coverage ratios that fall within the range  
4 of our consolidated capital structure. In other words, we are not proposing or  
5 requesting a capital structure with 57% equity to simply increase the Company's  
6 overall return for shareholders as implied by Mr. Baudino and Mr. Kollen.  
7 However, use of a hypothetical capital structure for ratemaking purposes with  
8 increased long-term debt as the OAG's witnesses suggest would negatively affect  
9 the Company's financial integrity and put the Company at risk of a credit rating  
10 downgrade and increases to the cost of debt financing, both of which adversely  
11 affect all of Atmos Energy's stakeholder groups, including its customers, its  
12 shareholders, and its bondholders.

13 **Q. DOES THE COMPANY'S PROPOSED CAPITAL STRUCTURE**  
14 **REPRESENT ITS ACTUAL COST OF DOING BUSINESS?**

15 A. Yes. As, as noted in my direct testimony, the Company uses its actual capital  
16 structure, which represents its actual costs. Mr. Kollen supports the use of a  
17 hypothetical capital structure by reiterating his claim that the Company's requested  
18 equity capitalization is "unreasonable and results in an excessive cost of capital"<sup>19</sup>.  
19 Neither Mr. Kollen or Mr. Baudino acknowledge that the Company has operated  
20 with a capital structure at its current capital structure since Case No. 2018-00281,  
21 thus further support for my arguments in Case No. 2018-00281 as well as this case  
22 that we have an analytical basis for our capital structure and have continued to have

<sup>19</sup> Kollen at 40.

1 a need to access the external capital market to support our capital investment in  
2 Kentucky as well as our other utility operations. This continued investment benefits  
3 our customers by enabling us to continue to provide safe and reliable service.

4 **Q. HAVE ANY OF THE INDUSTRY RATINGS AGENCY REPORTS ISSUED**  
5 **DRAWN THE CONTRAST BETWEEN ATMOS ENERGY'S STRONG**  
6 **BALANCE SHEET AND UTILITIES WITH WEAKER BALANCE**  
7 **SHEETS?**

8 A. Yes. On January 19, 2018, Moody's Investors Service ("Moody's") revised  
9 downward its outlooks of 25 US regulated utilities due to the passage of the Tax  
10 Cuts and Jobs Act. Atmos Energy was not one of those 25 companies, primarily  
11 due to the Company's strong credit metrics. On April 2, 2020 S&P noted in a  
12 comment that they were revising their assessment of the North America regulated  
13 utility industry to negative from stable and that many utilities with a stable outlook  
14 have minimal financial cushion at the current rating level. However, Atmos  
15 Energy's business decisions that led to a healthy balance sheet have enabled it to  
16 continue to access the capital markets during the current market stress and continue  
17 with a stable outlook.

18 **Q. YOU DISCUSSED KFIs AND THE IMPACT ON ATMOS ENERGY OF THE**  
19 **OAG'S RECOMMENDATIONS, DO RATING AGENCIES PUBLISH**  
20 **REPORTS THAT PROVIDE TRANSPARENCY INTO HOW DEBT**  
21 **RATINGS ARE DERIVED AND THE IMPORTANCE OF KFIs ON THE**  
22 **DEBT RATING?**

1 A. Yes, both Moody's Investor Service and Standard and Poor's ("S&P") provide  
2 insight to investors regarding how debt ratings are assigned. Moody's issued an  
3 updated Rating Methodology for Regulated Electric and Gas Utilities on June 23,  
4 2017, and I have attached that to my testimony as Exhibit JTC-R-3 as an example  
5 of how Moody's assigns ratings.

6 **Q. HOW DOES MOODY'S INVESTOR SERVICE EVALUATE THE CREDIT**  
7 **RATING OF A UTILITY?**

8 A. As the opening Summary indicates, the rating methodology document explains  
9 Moody's approach to assessing credit risk for regulated electric and gas utilities  
10 globally in order to enable the reader to understand the qualitative considerations  
11 and financial information and ratios that are usually most important for ratings in  
12 the regulated electric and gas sector.

13 **Q. DOES THE MOODY'S REPORT DISCUSS HOW A REGULATORY**  
14 **DECISION IMPACTS RATING CONSIDERATIONS?**

15 A. Yes. Moody's indicates that an over-arching consideration for regulated utilities is  
16 the regulatory environment in which they operate. The report goes on to quantify  
17 the four factors that are considered when evaluating a utilities overall credit  
18 rating. These include, among others, Regulatory Framework (25%), Ability to  
19 Recover Costs and Earn Returns (25%), and Financial Strength, Key Financial  
20 Metrics (40%). The report describes all of the factors in detail, including why they  
21 are important and how they are evaluated.



1 **Q. WHY DOES MOODY’S SAY REGULATORY FRAMEWORK (25%) IS**  
2 **IMPORTANT?**

3 A. On Page 6 of the report under “Why It Matters” Moody’s states in part, “For rate-  
4 regulated utilities, which typically operate as a monopoly, the regulatory  
5 environment and how the utility adapts to that environment are the most important  
6 credit considerations.”

7 **Q. ARE THERE ANY KEY PASSAGES IN THIS SECTION THAT YOU**  
8 **WOULD LIKE TO HIGHLIGHT?**

9 A. Yes. Included in its more detailed description of Regulatory Framework, the report  
10 states, “A utility operating in a regulatory framework that, by statute or practice,  
11 allows the regulator to arbitrarily prevent the utility from recovering its costs or  
12 earning a reasonable return on prudently incurred investments, or where regulatory  
13 decisions may be reversed by politicians seeking to enhance their populist appeal  
14 will receive a much lower score.”

15 **Q. WHY DOES MOODY’S SAY ABILITY TO RECOVER COSTS AND EARN**  
16 **RETURNS (25%) IS IMPORTANT?**

17 A. On Page 12 of the report under “Why It Matters” Moody’s states in part, “The  
18 ability to recover prudently incurred costs on a timely basis and to attract debt and  
19 equity capital are crucial credit considerations.”

20 **Q. WHY DOES MOODY’S SAY FINANCIAL STRENGTH METRICS (40%)**  
21 **ARE IMPORTANT?**

22 A. On Page 20 of the report under “Why It Matters” Moody’s states, “Electric and gas  
23 utilities are regulated, asset-based businesses characterized by large investments in

1 long-lived property, plant, and equipment. Financial strength, including the ability  
2 to service debt and provide a return to shareholders, *is necessary for a utility to*  
3 *attract capital at a reasonable cost in order to invest* in its generation, transmission,  
4 and distribution assets, so that the utility can fulfill its service obligations at a  
5 reasonable cost to rate-payers.”(emphasis added)

6 **Q. HAS MOODY’S PROVIDED GUIDANCE AS WHAT CIRCUMSTANCES**  
7 **WOULD CAUSE MOODY’S TO DOWNGRADE THE COMPANY’S**  
8 **CREDIT RATING?**

9 A. Yes. In Moody’s Update to Credit Analysis of Atmos Energy dated December 11,  
10 2020, attached hereto as Exhibit JTC-R-4, Moody’s states that it “could consider a  
11 downgrade of Atmos’ rating should its regulatory constructs deteriorate as  
12 evidenced by lower earned returns or a weaker equity capitalization, management  
13 deviates materially from its balanced fiscal policy, or the company generates a CFO  
14 pre-WC to debt ratio below 23% on a sustained basis.” Moody’s also states  
15 that Atmos Energy’s rating outlook “reflects the company’s credit supportive  
16 regulatory construct and our expectation that management will continue to employ  
17 a balanced fiscal policy that will continue to result in consistent financial  
18 performance....”

19 **Q. ARE THERE OTHER WAYS THE COMPANY COULD INCREASE ITS**  
20 **FUNDS FROM OPERATIONS AND THUS SUPPORT CREDIT METRICS**  
21 **WITHOUT MAINTAINING AS HIGH AN EQUITY COMPONENT IN THE**  
22 **CAPITAL STRUCTURE?**

1 A. Yes, the Company could have proposed that its depreciation rates be based on the  
2 Equal Life Group (ELG) methodology, however the OAG advocated for and the  
3 Commission ordered in Case No. 2018-00281 that the Company utilize the Average  
4 Group Life (ALG) methodology. The ALG methodology had an approximate \$7.0  
5 million impact on the revenue requirement, which in turn lowers cash flow by \$7.0  
6 million annually. While the Commission delayed a portion of the impact on the  
7 Company's fund from operations, as can be seen in our proposed adjustment in this  
8 case we will be experiencing an outflow of \$9.9 million in the immediate twelve  
9 months following implementation of rates in this case<sup>20</sup>.

10 **Q. TURNING TO MR. KOLLEN'S SHORT-TERM AND LONG-TERM DEBT**  
11 **RECOMMENDATIONS, DO YOU AGREE THAT HIS 2% SHORT-TERM**  
12 **DEBT IS APPROPRIATE?**

13 A. No. The inverse of Mr. Kollen's argument that the equity component is too high,  
14 as mentioned above, is that short-term debt capitalization is inexplicably de  
15 minimis. He goes on to state that short-term debt is by far and away the least  
16 expensive capital and should be maintained at the highest reasonable level, not the  
17 lowest unreasonable level<sup>21</sup>. In response to Staff discovery request 1-3 Mr. Kollen  
18 expands on his recommendation by drawing comparisons to other Kentucky utility  
19 cases noting that 2% is the lower end of the mid-point of these utilities. Mr. Kollen  
20 simply plugs the difference in Mr. Baudino's equity percentage and the short-term

<sup>20</sup> I have excluded the impact of this one-time item from the KFIs to provide an unfiltered view of the OAG's recommendations on the Company's ability to finance its ongoing operations.

<sup>21</sup> Kollen at 37.

1 debt recommendation to arrive at the long-term debt percentage to utilize in this  
2 case so I will focus my rebuttal on his short-term arguments.

3 **Q. HAS THE COMPANY BEEN MORE ACTIVE IN THE DEBT CAPITAL**  
4 **MARKETS THE PAST FIVE YEARS?**

5 A. Yes. To fund a portion of our capital investment over the past four fiscal years<sup>22</sup>  
6 we have locked in historically low rates on \$3.250 billion, including \$2.675 billion  
7 incremental of long-term debt. In addition to improving the safety and reliability  
8 of our gas distribution system, the newer long-term debt has benefited our  
9 customers by lowering the weighted average cost of long-term debt from 5.2% to  
10 4.0%. Moreover, the Company has entered into forward starting interest rate swaps  
11 to effectively fix the Treasury yield component associated with \$1.850 billion of  
12 planned issuances over the next five fiscal years<sup>23</sup>.

13 **Q. IS THE MORE FREQUENT ACCESS TO THE CAPITAL MARKETS**  
14 **DONE TO MINIMIZE SHORT-TERM DEBT?**

15 A. No. In evaluating our issuances of long-term debt each year, the Company balances  
16 the need to carry short-term debt and the appeal of low short-term rates against the  
17 potential rise in interest rates, and consequently increased interest expense, against  
18 the certainty of locking in low interest rates available in the long-term debt markets.  
19 As highlighted by Mr. Kollen, other Kentucky utilities have a higher amount of  
20 short-term debt based on their needs. Higher or lower is not more or less correct in  
21 any utility's balance sheet management, simply different. This is a reflection of

<sup>22</sup> We have financed the remainder through issuances of additional equity and through reinvested funds from operations.

<sup>23</sup> Liquidity and Capital Resources section of 2021 10-K.

1 what each utility judges is best in regards to balancing the financing of ongoing  
2 operations, upcoming refinancing, short-term rates, and long-term rates available  
3 in the market.

4 **Q. DOES MR. KOLLEN'S RESPONSE TO STAFF'S REQUEST 1-3**  
5 **ACCOUNT FOR THE LEGAL ORGANIZATION OF OTHER KENTUCKY**  
6 **UTILITIES AND ATMOS ENERGY AND THE IMPACT ON HOW THE**  
7 **BALANCE SHEET IS MANAGED?**

8 A. No. I pointed out in my direct testimony that our Kentucky utility operations are  
9 within the consolidated entity of Atmos Energy Corporation, not a subsidiary under  
10 a holding company, and thus no separately issued or rated long-term debt. This is  
11 different than the holding company structure/subsidiary legal organization of the  
12 utilities cited in his answer. I do not know the specifics of how these utilities  
13 manage their balance sheet but am aware that often times there is a marked  
14 difference in the publicly traded holding company and the regulatory capital  
15 structure at the operating company level, thus introducing another layer of  
16 consideration when a holding company is managing its balance sheets (holding  
17 company and subsidiary) compared to the transparency of Atmos Energy's one  
18 consolidated balance sheet that is focused on maintaining one set of credit metrics  
19 while raising external financing and reinvesting over half its earnings back into its  
20 business in a balanced fashion.

1 **Q. BASED ON YOUR KNOWLEDGE, EXPERTISE, AND REVIEW OF**  
2 **FINANCIAL TREATISES, IS THERE SUCH A THING AS AN OPTIMAL**  
3 **CAPITAL STRUCTURE?**

4 A. No. See, for example, *New Regulatory Finance* by Roger A. Morin. After  
5 conducting a review of the various studies that have been performed and trade-offs  
6 involved in having a higher or lower debt ratio the author concludes, "...finance  
7 theory provides limited guidance on what a company's capital structure should be  
8 precisely. Capital structure decisions must be determined by managerial judgement  
9 and market data in contrast to the exact mathematical formulas resulting from the  
10 theories presented in this chapter. Financial theory provides benchmarks and useful  
11 data to assist management in capital structure decisions. Capital structure decisions  
12 depend critically on each company's own situation and level of business risk as  
13 well. The higher the business risk, the lower the debt ratio".<sup>24</sup>

14 **Q. HOW DOES THE SETTLED CAPITAL STRUCTURE/ROE AT THE**  
15 **SUBSIDIARY LEVEL COMPARE TO THE HOLDING COMPANY LEVEL**  
16 **OF SEPTEMBER 30, 2021?**

17 A. The capital structure and cost of capital components of Duke-Kentucky and  
18 Columbia Gas with the settled cost components applied to the parent company  
19 actual capital structure is:

<sup>24</sup> *New Regulatory Finance*, page 470.

	Duke-KY	Duke	Columbia	NiSource
Long-Term Debt Capitalization	46.039%	54.074%	44.250%	57.033%
Short-Term Debt Capitalization	2.617%	1.806%	3.110%	2.345%
Equity Capitalization	51.344%	44.119%	52.640%	40.623%
Total Capitalization	100.00%	100.00%	100.00%	100.00%
Applied to Holding Company				
Long-Term Debt Cost	1.683%	1.977%	1.934%	2.492%
Short-Term Debt Cost	0.044%	0.030%	0.040%	0.030%
Equity Rate Cost	4.814%	4.533%	4.922%	4.373%
Weighted Average Cost of Capital-HoldCo	6.540%	6.540%	6.896%	6.896%
1 Resulting ROE		<b>10.275%</b>		<b>10.765%</b>

2 **Q. WHAT DOES THIS COMPARISON DEMONSTRATE?**

3 A. This comparison demonstrates that by holding the weighted average cost of capital  
4 constant, applying the debt cost components derived at the subsidiary level to the  
5 consolidated total company debt and then backing into the weighted average equity  
6 cost results in an ROE, applied to the holding company equity, of 10.275% and  
7 10.765%. The consequences of the “lower” equity capitalization levels cited by  
8 Mr. Kollen actually result in a higher effective ROE at the holding company. I  
9 would argue that on an overall basis these companies are getting exactly what the  
10 Company is advocating for in this case – a reasonable opportunity to recovery of  
11 our actual cost of our capital financing costs.

12 **IV. RATE BASE**

13 **Q. PLEASE DESCRIBE MR. KOLLEN’S RECOMMENDATIONS AND**  
14 **ADJUSTMENTS TO RATE BASE.**

15 A. Mr. Kollen recommends three adjustments to cash working capital, including the  
16 addition of accounts payable related to construction<sup>25</sup>, a correction to depreciation  
17 expense lag<sup>26</sup>, and to flow through changes resulting from other OAG

<sup>25</sup> Kollen, Page 20

<sup>26</sup> Kollen, Page 26

1 recommendations.<sup>27</sup> Mr. Kollen also recommends removing the regulatory asset  
2 related to rate case expense from rate base<sup>28</sup> and adjusting rate base to reflect a three  
3 year amortization rather than five year amortization for the Company's proposed  
4 return of unprotected EDIT.<sup>29</sup>

5 **Q. DO YOU AGREE WITH MR. KOLLEN'S RATIONALE FOR MAKING AN**  
6 **ADDITION OF ACCOUNTS PAYABLE RELATED TO CONSTRUCTION**  
7 **TO CASH WORKING CAPITAL?**

8 A. No. As noted in my direct testimony, the Company has followed the same  
9 methodologies as was filed and approved in Case Nos. 2017-00349 and 2018-  
10 00281 as filed, despite items in the study being litigated by Mr. Kollen. He now  
11 introduces a new methodology that has not been included in the Company's  
12 previous lead/lag studies that results in a lowering of our requested rate base related  
13 to working capital.

14 **Q. ARE THERE ANY FLAWS IN HIS TESTIMONY REGARDING WHAT**  
15 **THE COMPANY INCLUDES/EXCLUDES IN ITS RATE BASE?**

16 A. Yes. In Case No. 2017-00349 Mr. Kollen recommended removing prepaids from  
17 rate base (page 36 of his testimony) and we agreed in rebuttal to remove prepaids  
18 (page 15 of my rebuttal) however on page 29 of his testimony in this case Mr.  
19 Kollen says that the accounts payable amounts related to capital expenditures must  
20 be considered separately and subtracted directly from rate base in the same manner

<sup>27</sup> Kollen, Page 27

<sup>28</sup> Kollen, Page 22

<sup>29</sup> Kollen, Page 30



1 that the materials and supplies and the prepayments are considered separately and  
2 added directly to rate base as components of the other working capital allowances.

3 **Q. DID THE COMPANY INCLUDE PREPAYMENTS AS A SEPARATE RATE**  
4 **BASE ITEM IN THIS CASE?**

5 A. No. As shown on FR 16(8)(b)4.1, Schedule B-4.1 F we have not changed  
6 methodologies since 2017-0034 regarding our rebuttal position and prepayments.

7 **Q. WAS MR. KOLLEN ABLE TO PROVIDE ANY OTHER SUPPORT FOR**  
8 **THIS NEW METHODOLOGY, THE REMOVAL OF ACCOUNTS**  
9 **PAYABLE RELATED TO CONSTRUCTION?**

10 A. In response to discovery, Mr. Kollen cited a similar adjustment being accepted in  
11 Case No. 2020-00174 and one other Kentucky utility accepting the approach as part  
12 of an overall settlement, however no other examples could be provided to support  
13 this change in methodology.

14 **Q. SHOULD THE COMMISSION BE CONSISTENT AMONG UTILITIES ON**  
15 **THIS PARTICULAR POINT?**

16 A. I am aware and have utilized a comprehensive balance sheet approach as required  
17 in a Virginia case<sup>30</sup>. There are other approaches that can be taken to arriving at a  
18 proper working capital allowance, however I do not think that it is appropriate to  
19 select a single item and add it to a methodology that has been accepted by this  
20 Commission in our previous two cases.

<sup>30</sup> Case No. PUE-2015-00119.

1 **Q. DO YOU AGREE WITH MR. KOLLEN'S RATIONALE FOR EXCLUDING**  
2 **DEPRECIATION EXPENSE FROM THE CASH WORKING CAPITAL**  
3 **STUDY?**

4 A. I addressed the rationale for inclusion of depreciation expense in my direct  
5 testimony<sup>31</sup>. The inclusion of depreciation expense in the study and assigning a  
6 zero payment lag, recognizes that the investor funding has occurred, but that it has  
7 not been recovered from the customer. Even though depreciation expense is  
8 recorded as a cost, the recovery is delayed for the duration of the billing lag, no  
9 double counting occurs in relation to the recording of depreciation expense as  
10 alleged by Mr. Kollen. The cumulative amount of depreciation expense  
11 (accumulated depreciation) is a measure of the total consumption of capital  
12 investment to date. As the expense is recorded, equal revenues are recoverable  
13 from customers as payment to investors and the accumulated provision is  
14 deducted from rate base. The recording of expense presumes recovery, but in fact  
15 it is offset with an entry to accounts receivable from customers. The expense is  
16 recorded in one period and the receipt of funds, the recovery, occurs in the  
17 subsequent month.

18 **Q. DO YOU AGREE WITH MR. KOLLEN'S RATIONALE FOR MAKING A**  
19 **CORRECTION RELATED TO DEPRECIATION EXPENSE LAG TO**  
20 **CASH WORKING CAPITAL?**

21 A. No. As illustrated in the previous response, Mr. Kollen's timing, as explained  
22 beginning on page 25 of his testimony, confuses the timing of the recordation of

<sup>31</sup> Christian, Page 70, 71.

1 expense and the subsequent collection from the customer. His suggestion that the  
2 Company earns a return on depreciation expense is a very novel concept. The  
3 recording may occur at the end of the month, but the provision of service received  
4 by the customer is throughout the month and payment is made subsequent to  
5 month end. His proposed solution of modifying the expense lag is incorrect and  
6 should be rejected.

7 **Q. DO YOU AGREE THAT ANY ADJUSTMENTS TO THE REVENUE**  
8 **REQUIREMENT MODEL SHOULD BE FLOWED THROUGH THE CASH**  
9 **WORKING CAPITAL MODEL?**

10 A. Yes, although I disagree with Mr. Kollen's proposed adjustments discussed above,  
11 I do agree that when we updated our model in August 2021 in response to Staff 1-  
12 55 (supplement), the impact of the change had not been flowed through the cash  
13 working capital study. I would note that the impact of changes to our rebuttal  
14 model, attached as JTC-R-1, do include a synchronization with the cash working  
15 capital model.

16 **Q. DO YOU AGREE WITH MR. KOLLEN'S EXCLUSION OF THE**  
17 **REGULATORY ASSET RELATED TO RATE CASE EXPENSE SHOULD**  
18 **BE EXCLUDED FROM RATE BASE?**

19 A. No. The Company's inclusion of a regulatory asset related to rate case expense is  
20 consistent with our previous cases.

1 **Q. IS MR. KOLLEN'S RATIONALE FOR EXCLUDING THIS RATE BASE**  
2 **ITEM REASONABLE?**

3 A. No. First, Mr. Kollen suggests that the customer does not receive a benefit from  
4 the regulatory asset. The very strong implication is that customers do not benefit  
5 from just and reasonable rates, which is incorrect. Next, Mr. Kollen suggests that  
6 the shareholder will benefit from a declining balance as the asset amortizes,  
7 however he neglects to mention that many, if not all, of the Company's other rate  
8 base items change balances after the test period end, including continued capital  
9 investments that can only be included in customer rates after a full rate case  
10 proceeding (non-PRP expenditures). Thus, by definition (to use his term) the  
11 Company will not recover these assets that are not included in rate base subsequent  
12 to the end of the test period. His concerns over the regulatory asset related to rate  
13 case expenses are misplaced.

14 **Q. DO YOU AGREE WITH MR. KOLLEN'S PROPOSED ADJUSTMENTS TO**  
15 **RATE BASE RELATED TO CHANGING THE LIFE OF UNPROTECTED**  
16 **EDIT AMORTIZATION PERIOD FROM THE PROPOSED FIVE YEARS**  
17 **DOWN TO THREE YEARS?**

18 A. I do agree with the premise that rate base does need to reflect an adjustment,  
19 however as discussed further in Section VI, I believe that the period should remain  
20 at the Company recommended five years.

1 **Q. ARE MR. KOLLEN'S ADJUSTMENTS ACCUMULATED DEFERRED**  
2 **INCOME TAXES ADDRESSED BY OTHER COMPANY WITNESSES?**

3 A. Yes. Mr. Multer addresses the proposed changes related to the proposed reduction  
4 related to the deferred tax asset NOL to reflect changes between April 1, 2021 –  
5 December 31, 2021, Mr. Kollen's proposed adjustments to Other SSU Division 002  
6 ADIT items, and his proposed adjustment to SSU Division 002 T-Lock Adjustment-  
7 Unrealized Gains Liability ADIT.

8 **V. COST OF SERVICE ADJUSTMENTS**

9 **Q. PLEASE DESCRIBE MR. KOLLEN'S RECOMMENDATIONS FOR COST**  
10 **OF SERVICE ADJUSTMENTS.**

11 A. Mr. Kollen recommends four adjustments to the cost of service items. First, he  
12 proposes a reduction to outside services expense to match the annualized actual  
13 expense during the base period<sup>32</sup>. He proposes a correction to the amortization of  
14 rate case expense<sup>33</sup> and the removal of AGA dues in accordance with Commission  
15 precedent unless the Company can provide the requisite affirmative proof<sup>34</sup>.  
16 Finally, he proposes three years for the amortization period of unprotected EDIT.<sup>35</sup>

17 **Q. DO YOU AGREE WITH MR. KOLLEN'S REDUCTION TO OUTSIDE**  
18 **SERVICES EXPENSE?**

19 A. No. Mr. Kollen has selected one category out of our overall expenses to propose  
20 an adjustment. A more reasonable approach is to look at the overall O&M in order

<sup>32</sup> Kollen at 29

<sup>33</sup> Kollen at 32

<sup>34</sup> Kollen at 36

<sup>35</sup> Kollen at 30

1 to include both budget categories that are higher and lower, not just one item that  
2 is higher by historical standards as Mr. Kollen's methodology relies upon.

3 **Q. HOW DO THE BASE PERIOD EXPENSES IN THE COMPANY'S**  
4 **ORIGINAL FILING, WHICH WAS 6 MONTHS ACTUAL PLUS 6 MONTHS**  
5 **BUDGET, COMPARE TO 12 MONTHS OF ACTUAL BASE PERIOD**  
6 **EXPENSE?**

7 A. Exhibit JTC-R-5 compares the overall O&M in the base period "as filed" of  
8 \$31.312 million to the actual base period amount of \$32.015 million or 2.25%  
9 higher than anticipated. Excluding bad debt expense the variance was .42% lower  
10 than anticipated. By looking at all of the categories and anticipating that cost  
11 pressures in an area, such as outside services, can be managed through and result  
12 in an overall O&M that comes in close to budget. I'll speak further to the bad debt  
13 expense in Section VI.

14 **Q. DO YOU AGREE WITH MR. KOLLEN'S REDUCTION TO RATE CASE**  
15 **EXPENSE?**

16 A. Yes. I have reviewed his adjustment and agree that we should have added the  
17 remaining unamortized amount for the prior case at December 31, 2021 to the  
18 forecast rate case expenses for this case. This change has been included in Exhibit  
19 JTC-R-1.

20 **Q. DO YOU AGREE WITH MR. KOLLEN'S REMOVAL OF AGA DUES?**

21 A. No. Mr. Kollen suggests that it is Commission precedent to remove these dues  
22 because Edison Electric Institute (EEI) dues have been removed in other cases

1 before the Commission suggesting that we are attempting to recover costs that do  
2 not provide a benefit to our customers.

3 **Q. HAS THE COMPANY REMOVED A PORTION OF AGA DUES RELATED**  
4 **TO LEGISLATIVE ADVOCACY?**

5 A. Yes. As provided in response to AG 1-02, subpart g., “For excluding a portion of  
6 AGA dues relating to lobbying activities, Atmos Energy looked at 2020 and 2021  
7 AGA dues invoices (please see Attachment 3 for 2020 and 2021 AGA invoices).  
8 The 2020 invoice indicates that 6.2% of AGA dues are allocable to lobbying  
9 whereas the 2021 invoice indicates that 3.8% of AGA dues are allocable to  
10 lobbying. To be conservative, Atmos Energy elected to use the 2020 percentage  
11 and excludes 6.2% of AGA dues from the forecasted test year revenue  
12 requirement.”

13 **Q. DOES THE COMPANY’S PARTICIPATION IN AGA, REPRESENTED BY**  
14 **THE NET REMAINING EXPENSE INCLUDED IN THE CASE, PROVIDE**  
15 **A BENEFIT TO CUSTOMERS?**

16 A. Yes. AGA's mission is to provide clear value to its membership and serve as the  
17 indispensable, leading voice and facilitator on its behalf in promoting the safe,  
18 reliable, and efficient delivery of natural gas to homes and businesses across the  
19 nation. Customers benefit from this advocacy as well as employee participation in  
20 AGA committee meetings that enable us to stay abreast of changes, implement best  
21 practices, and ensure that we are providing excellent customer service. In many  
22 respects our requisite benefit in AGA is similar to the benefits that Commissioners  
23 and Commission Staff receive through their membership and participation in the

1 National Association of Utility Regulatory Commissioners (NARUC) events and  
2 training.

3 **Q. DO YOU AGREE WITH MR. KOLLEN’S PROPOSED ADJUSTMENTS**  
4 **THE LIFE OF UNPROTECTED AMORTIZATION PERIOD FROM THE**  
5 **PROPOSED FIVE YEARS DOWN TO THREE YEARS?**

6 A. No, I discuss this more in Section VI.

7 **VI. POLICY ISSUES**

8 **Q. PLEASE DESCRIBE MR. KOLLEN’S REASONING FOR REJECTING**  
9 **THE COMPANY’S BAD DEBT EXPENSE TRACKER.**

10 A. Mr. Kollen describes the Company’s accounting for bad debt expense, which  
11 requires that the Company record estimated expense and record it to a reserve and  
12 then charge write-offs, net of recoveries, against this reserve. He suggests that  
13 establishing the Company’s proposed regulatory asset for bad debt expense would  
14 “overlay another deferral mechanism when one already exists”.<sup>36</sup>

15 **Q. IS MR. KOLLEN’S REASONING FLAWED?**

16 A. Yes. Mr. Kollen cites back to the Company’s response to AG 2-04; however, he  
17 fails to correctly interpret the response and therefore comes to an incorrect  
18 conclusion.

19 **Q. WHAT DOES MR. KOLLEN MISUNDERSTAND ABOUT THE**  
20 **COMPANY’S RESPONSE TO AG 2-04?**

21 A. We state in the response that the accounting is for GAAP purposes and go on to  
22 describe how it is recorded on the books and records of the Company. The response

<sup>36</sup> Kollen at 34



1 then goes on to explain the regulatory asset proposal and how it would interact with  
2 our GAAP expense but does not suggest that our recovery in this case is based on  
3 the higher than ordinary “per book” expense currently being experienced due to the  
4 COVID-19 Pandemic. When asked in discovery if his recommendation was to  
5 therefore use FERC account 9040 per books as our basis for bad debt expense  
6 (GAAP) in this case, he rejected the suggestion stating that he recommended no  
7 changes to our requested expense<sup>37</sup>. His response indicates a disconnect between  
8 his understanding of what we have included in our revenue requirement for bad  
9 debt expense (described in my direct testimony beginning at page 36) and what is  
10 recorded for GAAP purposes.

11 **Q. DOES THE COMMISSION HAVE CRITERIA WHEN CONSIDERING**  
12 **THE AUTHORIZATION OF A REGULATORY ASSET FOR A UTILITY?**

13 A. Yes. As I understand it, the Commission looks at four criteria when establishing a  
14 regulatory asset. The four criteria under which the Commission approves  
15 establishing a regulatory asset are: (1) an extraordinary, nonrecurring expense  
16 which could not have reasonably been anticipated or included in the utility's  
17 planning; (2) an expense resulting from a statutory or administrative directive; (3)  
18 an expense in relation to an industry-sponsored initiative; or (4) an extraordinary or  
19 nonrecurring expense that over time will result in a saving that fully offsets the cost.

<sup>37</sup> OAG Response to Atmos Energy 1-8.

1 **Q. HAS THE COMPANY'S REQUEST TO ESTABLISH A REGULATORY**  
2 **ASSET FOR BAD DEBT EXPENSE MET ANY OF THESE CRITERIA?**

3 A. Yes. As explained in my direct testimony<sup>38</sup>, the Commission criteria 1 and criteria  
4 2 from above are met because of the uncertainty surrounding COVID-19 Pandemic.  
5 In part due to the Commission action to suspend collections for a period of time  
6 and in part due to the uncertainty of our customer's ability to pay their bills resulting  
7 in the same overall level of write-off percentage (.5%). While these costs are  
8 expected to be extra-ordinary and non-recurring at a higher level for some period  
9 of time, long-term there will not be a full offset to future costs.

10 **Q. SHOULD THE COMMISSION HEED MR. KOLLEN'S**  
11 **RECOMMENDATION TO REJECT OUR REQUEST TO ESTABLISH A**  
12 **REGULATORY ASSET?**

13 A. No, Mr. Kollen's reasoning is flawed. The Company does meet criteria set for by  
14 the Commission, therefore the Commission should authorize that a regulatory asset  
15 be established for amounts above (or below) the benchmark established in this rate  
16 case. Any over or under will be evaluated and amortized in the Company's next  
17 case.

18 **Q. TURNING NOW TO THE UNPROTECTED EDIT AMORTIZATION**  
19 **PERIOD, PLEASE DESCRIBE MR. KOLLEN'S REASONING FOR**  
20 **PROPOSING A THREE YEAR AMORTIZATION FOR UNPROTECTED**  
21 **EDIT.**

<sup>38</sup> Christian direct at 36.

1 A. Mr. Kollen recommends that the Commission amortize the unprotected EDIT over  
2 three years which is consistent with rate case expenses.<sup>39</sup>

3 **Q. DOES THE COMMISSION HAVE THE DISCRETION TO SELECT THE**  
4 **AMORTIZATION PERIOD FOR UNPROTECTED EDIT?**

5 A. Yes. As I noted in my direct testimony, Revenue Procedure 2020-39 states that the  
6 appropriate amortization or other ratemaking treatment of timing differences  
7 unrelated to accelerated depreciation, such as unprotected plant or non-plant items,  
8 are to be determined by the regulator in a rate proceeding, consistent with the  
9 regulatory authority over the ratemaking treatment of all other elements of  
10 jurisdictional cost of service.

11 **Q. WHY DID THE COMPANY CHOOSE FIVE YEARS?**

12 A. The Company evaluated the overall amount of unprotected in the context of the  
13 Company's overall external financing needs and chose a period that, while driving  
14 higher financing needs, strikes an appropriate balance with consideration of overall  
15 financial metrics and would not be likely to result in a downgrade by either of the  
16 debt ratings agencies. However, some regulators have chosen a shorter period and  
17 the Company is complying with their orders and lowering rates to reflect the period  
18 chosen.

19 **Q. DOES THE CUSTOMER BENEFIT FROM AMORTIZATION OVER A**  
20 **LONGER PERIOD OF TIME?**

21 A. Yes. As demonstrated in the OAG's recommendation, to shorten the time period,  
22 this results in a higher rate base. In other words, the customer gets the benefit of

<sup>39</sup> Kollen at 30.

1 reduced rate base for a longer period of time under the Company’s proposal;  
2 therefore, there is a benefit in customer rates of a longer amortization period.

3 **Q. DID YOU INCLUDE THE IMPACT ON THE COMPANY’S KFIs OF THE**  
4 **THREE YEAR AMORTIZATION OF EDIT?**

5 A. Yes. Shortening the period from five to three years is reflected, and therefore a  
6 contributor to the reduction in KFIs shown in JTC-R-2.

7 **Q. TURNING NOW TO THE COMPANY’S PRP TARIFF CHANGE, PLEASE**  
8 **DESCRIBE MR. KOLLEN’S RECOMMENDATION RELATED TO**  
9 **ALDYL-A INCLUSION IN THE PRP RIDER?**

10 A. Mr. Kollen recommends that the Commission reject the Company’s proposed  
11 accelerated Aldyl-A replacement at this time and at any time in the future prior to  
12 the completion of the Company’s accelerated bare steel program. In arriving at his  
13 recommendation, he alleges that, “It certainly does not make sense to authorize  
14 Atmos to undertake an accelerated Aldyl-A replacement program without adequate  
15 regulatory controls in place to avoid a repeat of the problems that have plagued the  
16 accelerated bare steel replacement program.”<sup>40</sup>

17 **Q. DO YOU AGREE WITH MR. KOLLEN’S CHARACTERIZATION OF THE**  
18 **COMPANY’S EXISTING PRP PROGRAM?**

19 A. No. The existing PRP program has not been “plagued” with problems. When asked  
20 in discovery of examples of where the Commission has had to “step in”, Mr. Kollen

<sup>40</sup> Kollen at 46

1 could provide no examples of Commission direction outside of rate cases<sup>41</sup>. The  
2 appropriate time to review PRP projects and investment is both during its annual  
3 filing as well as in rate cases; thus, Mr. Kollen's characterization of Commission  
4 discovery within the context of a rate case is misplaced. To the extent that the PRP  
5 program has been extended through 2027, due to more progress being made and an  
6 estimated completion in 2023, the Commission extended the term of completion by  
7 limiting the amount of annual investment to approximately \$28 million in Case No.  
8 2017-00349<sup>42</sup>

9 **Q. WHAT ARE SOME OF THE POLICY BENEFITS OF THE PRP RIDER**  
10 **THAT WOULD SUPPORT INCLUSION OF THE PROPOSED**  
11 **ACCELERATED ALDYL-A REPLACEMENT?**

12 A. As the Commission noted in the Company's last order, the Commission  
13 affirmatively supports allowing the accelerated replacement of facilities that  
14 present safety or reliability issues.<sup>43</sup> The Company believes the PRP mechanism  
15 provides benefits to the customer by avoiding the costly and resource-intensive  
16 process necessary to review adjustments through the traditional rate case process  
17 replacing it instead with a simple, straightforward and financially transparent  
18 process. As an annual review, the PRP provides the Commission the opportunity

<sup>41</sup> Response to Atmos Energy Question 1-16

<sup>42</sup> Case No. 2017-00349, Final Order at 40-41.

<sup>43</sup> Case No. 2018-00281, Final Order at 14

1 to review each of the proposed projects in each filing before any Commission  
2 approval.

3 **Q. DOES EXCLUDING ALDYL-A FROM RECOVERY THROUGH THE PRP**  
4 **PRESENT OTHER CHALLENGES WITH REGARD TO CAPITAL**  
5 **SPENDING?**

6 A. Yes. In Case No. 2018-00281 the Commission directed the Company to spend no  
7 more than its five-year rolling average unless projects were clearly required because  
8 of DIMP or TIMP. If the overall non-PRP capital exceeded the five-year rolling  
9 average we were instructed to be prepared to provide supporting documentation  
10 showing how each project is consistent with DIMP or TIMP. When the  
11 Commission imposed this requirement, there was some inflationary pressures being  
12 experienced and, as has been widely reported in the news the past few months, those  
13 inflationary pressures have been magnified as the general economy has come out  
14 of COVID-19 restrictions and consumer behavior and overall economic behavior  
15 has attempted to return to normal. Moreover, the cap language in Case No. 2018-  
16 00281 encompasses all categories of investment outside of the bare steel projects  
17 recovered through PRP, which constrains investment associated with economic  
18 development and growth.

19 **Q. WOULD ALLOWING ALDYL-A PROJECTS AND RECOVERY**  
20 **THROUGH THE PRP SOLVE THE PROBLEM ASSOCIATED WITH THE**  
21 **CAP IMPOSED IN CASE NO. 2018-00281?**

22 A. No. As proposed by the Company the inflationary pressures on non-PRP capital  
23 would be partially alleviated. However, the Company would still potentially have

1 inadequate capital for non-PRP projects. This has a significant impact on future  
2 economic growth if the Company cannot install new or improve existing facilities  
3 to meet growth demand. As Mr. Austin discusses in his rebuttal testimony, two  
4 areas are already stressed, limiting the ability to offer service to new developments.  
5 Without flexibility to invest in growth opportunities above the current cap, the  
6 Company cannot address future growth and its additional revenue impact.

7 **Q. YOU MENTIONED CONSTRAINTS ON INVESTMENT ASSOCIATED**  
8 **WITH ECONOMIC DEVELOPMENT AND GROWTH. IS IT YOUR**  
9 **TESTIMONY THAT THE POSITION OF THE OAG IN THIS CASE**  
10 **COULD HAVE A NEGATIVE IMPACT ON THE COMPANY'S ABILITY**  
11 **TO SUPPORT ECONOMIC DEVELOPMENT IN KENTUCKY?**

12 A. Yes. It is my understanding that Kentucky, like many other states in which Atmos  
13 Energy operates, is actively pursuing growth of its economy through attracting  
14 industry to the state. A major element in successfully doing so will be the utility  
15 infrastructure that Kentucky has to offer. With a cap on investment outside of bare  
16 steel replacement, Atmos Energy does not have the flexibility in Kentucky to  
17 proactively and timely meet the growing needs of the industrial sector and the  
18 corresponding growing needs of the commercial and residential sectors that result  
19 from that expansion.

1 **Q. CAN THE COMPANY OFFER ANYTHING IN ADDITION TO THE**  
2 **CONTROLS CURRENTLY IMBEDDED IN THE EXISTING PRP TARIFF**  
3 **TO ALLEVIATE THE OAG’S EXPRESSED CONCERN REGARDING**  
4 **LACK OF ADEQUATE REGULATORY CONTROLS<sup>44</sup>?**

5 A. Yes. The Company supplied, in response to FR\_16(7)(b) our Kentucky direct  
6 capital budget for fiscal years 2023, 2024, and 2025. I would recommend that the  
7 Commission remove the existing cap language from the previous two cases related  
8 to PRP and non-PRP capital investment and require the Company, pending any  
9 changes in future rate cases and circumstances that cannot be reasonably  
10 anticipated, manage within its planned capital spending as outlined in response to  
11 FR\_16(7)(b). This would align the Company’s current assessment of capital  
12 investment needs with a cap on investment akin to what the Commission has  
13 ordered in these past cases. Given that no issues have been found in this case  
14 regarding prudence of investment, I do not believe raising the caps to meet current  
15 investment plans is unreasonable.

16 **VII. CONCLUSION**

17 **Q. DO YOU HAVE ANY CONCLUDING REMARKS?**

18 A. Yes. Financially this case revolves around the issue of return on equity, capital  
19 structure, and the appropriate time period to return unprotected excess deferred  
20 income taxes. As demonstrated in this rebuttal case, the Company has sound,  
21 analytically supported reasoning that supports our capital structure, cost of  
22 financing, and proposed five-year period for amortizing unprotected EDITL to

<sup>44</sup> Kollen at 46



1 customers. The Company has adopted several of the OAG positions related to  
2 ADIT however I would encourage the Commission to maintain the overall balance  
3 between the customer and the Company and not adopt OAG positions. Moreover,  
4 I urge the Commission to establish a bad debt tracker and to adopt our proposed  
5 changes to the pipeline replacement program to include Aldyl-A materials.

6 **Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**

7 A. Yes, it does.

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

Line No.	Description	Supporting Schedule Reference	Base Jurisdictional Revenue Requirement	Forecasted Jurisdictional Revenue Requirement	As Originally Filed	Change (Rebuttal LESS As Originally Filed)	Last As-Filed (8/17/21 Version)	Change (Rebuttal LESS Last As-Filed)
	(a)	(b)	(c)	(d)				
1	Rate Base	B-1	\$ 532,627,853	\$ 581,183,549	\$ 596,130,007	\$ (14,946,458)	\$ 583,089,824	\$ (1,906,275)
2	Adjusted Operating Income	C-1	\$ 29,060,615	\$ 29,279,574	\$ 29,418,392	\$ (138,818)	\$ 29,416,838	\$ (137,264)
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	5.46%	5.04%	4.93%	0.11%	5.04%	0.00%
4	Required Rate of Return	J-1	7.88%	7.63%	7.66%	-0.03%	7.66%	-0.03%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 41,971,075	\$ 44,344,305	\$ 45,663,559	\$ (1,319,254)	\$ 44,664,681	\$ (320,376)
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 12,910,460	\$ 15,064,731	\$ 16,245,167	\$ (1,180,436)	\$ 15,247,843	\$ (183,112)
7	Gross Revenue Conversion Factor	H	1.34184	1.34184	1.34184	-	1.34184	-
8	<b>Revenue Deficiency (line 6 times line 7)</b>	C-1	<b>\$ 17,323,759</b>	<b>\$ 20,214,443</b>	<b>\$ 21,798,399</b>	<b>\$ (1,583,956)</b>	<b>\$ 20,460,151</b>	<b>\$ (245,708)</b>
9	Rate Strike Difference			(1,558)	(1,855)	297	(1,558)	0
10	Amortization of Excess ADIT	WP B.5 B1, WP B.5 F1	(1,463,766)	(5,406,740)	(5,406,740)	0	(5,406,740)	0
11	<b>Subtotal (line 8 plus line 9 plus line 10)</b>		<b>\$ 15,859,993</b>	<b>\$ 14,806,146</b>	<b>\$ 16,389,804</b>	<b>\$ (1,583,659)</b>	<b>\$ 15,051,854</b>	<b>\$ (245,708)</b>
12	Amortization of COS and Depreciation Reserves	F-12		(9,862,441)	(9,862,441)	0	(9,862,441)	0
13	<b>Revenue Increase Requested</b>	C-1		<b>\$ 4,943,704</b>	<b>\$ 6,527,363</b>	<b>\$ (1,583,659)</b>	<b>\$ 5,189,412</b>	<b>\$ (245,708)</b>
14	Adjusted Operating Revenues	C-1		\$ 173,466,923	\$ 173,466,923	\$ -	\$ 173,466,923	\$ -
15	<b>Revenue Requirements (line 12 plus line 13)</b>	C-1		<b>\$ 178,410,627</b>	<b>\$ 179,994,286</b>	<b>\$ (1,583,659)</b>	<b>\$ 178,656,335</b>	<b>\$ (245,708)</b>

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 & Prepays)	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	(24,723,421)	(27,451,624)
9	Deferred Income Taxes and Investment Tax Credits	B-5 F	<u>(79,680,799) *</u>	<u>(78,957,479)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 606,468,274</u>	<u>\$ 581,183,549</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  
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	\$ 166,354,706	\$ 173,466,923	\$ 20,214,443	\$ 193,681,366
2	Operating Expenses				
3	Purchased Gas Cost	70,283,866	77,873,656		77,873,656
4	Other O & M Expenses	31,311,659	28,956,040	101,072	29,057,112
5	Depreciation Expense	19,295,729	20,611,032		20,611,032
6	Taxes Other than Income	9,574,126	10,232,556	40,429	10,272,985
7					
8	State & Federal Income Taxes	6,828,711	6,514,065	5,008,199	11,522,264
9	Total Operating Expenses	<u>\$ 137,294,091</u>	<u>\$ 144,187,349</u>	<u>\$ 5,149,700</u>	<u>\$ 149,337,049</u>
10	Operating Income	<u><u>\$ 29,060,615</u></u>	<u><u>\$ 29,279,574</u></u>	<u><u>\$ 15,064,743</u></u>	<u><u>\$ 44,344,317</u></u>
11	Rate Base	532,627,853	581,183,549		581,183,549
12	Rate of Return	5.46%	5.04%		7.63%

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

Line No.	Class of Capital	Workpaper Reference	PROPOSED RATES							
			Base Period			Forecasted Period				
			Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
			\$000	%	%	%	\$000	%	%	%
1	SHORT-TERM DEBT		6,705	0.05%	80.94%	0.04%	6,705	0.05%	80.94%	0.04%
2	LONG-TERM DEBT		5,117,724	39.27%	3.97%	1.56%	5,717,724	42.36%	3.84%	1.63%
3	Total DEBT		5,124,429	39.32%		1.60%	5,724,429	42.41%		1.67%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COM. EQ. Before Int. Rate Swaps Unrealized Gains/(Losses)		7,906,889				7,906,889			
6	ADJUST - Int. Rate Swaps Unrealized Gains/(Losses)						(131,981)			
7	COMMON EQUITY (Forecast Period Adjusted for Swap Unreal. Gain/(Loss))		7,906,889	60.68%	10.35%	6.28%	7,774,908	57.59%	10.35%	5.96%
8	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
9	Total Capital		13,031,318	100.0%		7.88%	13,499,337	100.0%		7.63%

Line No.	Class of Capital	Workpaper Reference	CURRENT RATES							
			Base Period			Forecasted Period				
			Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
			\$000	%	%	%	\$000	%	%	%
8	SHORT-TERM DEBT		6,705	0.05%	80.94%	0.04%	6,705	0.05%	80.94%	0.04%
9	LONG-TERM DEBT		5,117,724	39.27%	3.97%	1.56%	5,717,724	42.36%	3.84%	1.63%
10	Total DEBT		5,124,429	39.32%		1.60%	5,724,429	42.41%		1.67%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY (Forecast Period Adjusted for Swap Unreal. Gain/(Loss))		7,906,889	60.68%	6.36%	3.86%	7,774,908	57.59%	5.85%	3.37%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		13,031,318	100.0%		5.46%	13,499,337	100.0%		5.04%

**Case No. 2021-00214**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-55 Supplement 3**  
**Page 1 of 1**

**REQUEST:**

To the extent not already provided, provide all workpapers, calculations, and assumptions the utility used to develop its forecasted test period financial information in Excel spreadsheet format with all formulas, columns and rows unprotected and fully accessible.

**SUPPLEMENTAL RESPONSE:**

The Company is supplementing its response to this request based on the Company's rebuttal testimony filed on November 18, 2021.

**ATTACHMENT:**

ATTACHMENT 1 - 2021 KY Rev Req Model - Rebuttal - Revised.xlsx, 136 Pages.

Respondents: Joe Christian and Josh Densman

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF )  
RATE APPLICATION OF ) Case No. 2021-00214  
ATMOS ENERGY CORPORATION )

CERTIFICATE AND AFFIDAVIT

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



Joe T. Christian

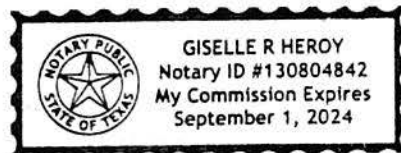
STATE OF TEXAS  
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Joe T. Christian on this the 22<sup>nd</sup> day of July, 2021.



Notary Public

My Commission Expires: 9/01/2024



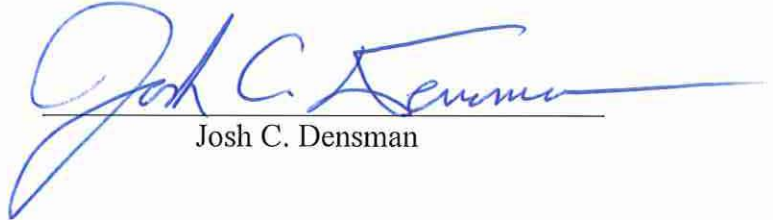
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF )  
RATE APPLICATION OF ) Case No. 2021-00214  
ATMOS ENERGY CORPORATION )

CERTIFICATE AND AFFIDAVIT

The Affiant, Josh C. Densman, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.

  
Josh C. Densman

STATE OF TEXAS  
COUNTY OF DALLAS

SUBSCRIBED AND SWORN to before me by Josh C. Densman on this the 27<sup>th</sup> day of July, 2021.

  
Notary Public

My Commission Expires: MARCH 6, 2024





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	<a href="#">Summary</a>	FR 16(8)(a)
B	<a href="#">Rate Base</a>	FR 16(8)(b)
C	<a href="#">Operating Income (Revenues &amp; Expenses)</a>	FR 16(8)(c)
D	<a href="#">Adjustments to Operating Income by Account</a>	FR 16(8)(d)
E	<a href="#">Income Tax Calculation</a>	FR 16(8)(e)
F	<a href="#">Rule F Compliance Adjustments</a>	FR 16(8)(f)
G	<a href="#">Payroll Analysis</a>	FR 16(8)(g)
H	<a href="#">Gross Revenue Conversion Factor</a>	FR 16(8)(h)
I	<a href="#">Comparative Income Statements</a>	FR 16(8)(i)
J	<a href="#">Cost of Capital</a>	FR 16(8)(j)
K	<a href="#">Comparative Financial Data</a>	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
	<b>Rate Base, Dep. Exp., &amp; Taxes Other</b>						
1	<b>Shared Services</b>						
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	<b>Kentucky/Mid-States</b>						
5	Mid-States General Office (Div 091)	100%	50.42%	50.42%	100%	50.42%	50.42%
6							
7							
8	<b>Greenville Avenue Data Center</b>			1.56%			1.56%
9	<b>Charles K. Vaughan Center</b>			2.48%			2.48%
10	<b>AEAM</b>			6.11%			6.11%
11	<b>ALGN</b>			4.64%			
12							
13	<b>Kentucky Composite Tax</b>			24.95%			
14							
15	<b>Rate of Return on Equity</b>			10.35%			
16							
17	<b>STDRATE</b>			80.94%			
18							
19	<b>LTD RATE</b>			3.84%			

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

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
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	\$ 532,627,853	\$ 581,183,549
2	Adjusted Operating Income	C-1	\$ 29,060,615	\$ 29,279,574
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	5.46%	5.04%
4	Required Rate of Return	J-1	7.88%	7.63%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 41,971,075	\$ 44,344,305
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 12,910,460	\$ 15,064,731
7	Gross Revenue Conversion Factor	H	1.34184	1.34184
8	<b>Revenue Deficiency (line 6 times line 7)</b>	C-1	<b>\$ 17,323,759</b>	<b>\$ 20,214,443</b>
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	<b>Subtotal (line 8 plus line 9 plus line 10)</b>		<b>\$ 15,859,993</b>	<b>\$ 14,806,146</b>
12	Amortization of COS and Depreciation Reserves	F-12		(9,862,441)
13	<b>Revenue Increase Requested</b>	C-1		<b>\$ 4,943,704</b>
14	Adjusted Operating Revenues	C-1		\$ 173,466,923
15	<b>Revenue Requirements (line 12 plus line 13)</b>	C-1		<b>\$ 178,410,627</b>

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)(b) SCHEDULE B

**Rate Base**

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
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	\$ 833,156,702	\$ 811,748,785
2	Construction Work in Progress	B-2 B	-	0
3	Accumulated Depreciation and Amortization	B-3 B	<u>(185,508,667)</u>	<u>(183,424,493)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 647,648,035	\$ 628,324,292
5	Cash Working Capital Allowance	B-4.2 B	\$ (3,207,973)	\$ (3,207,973)
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	11,208,560	7,069,959
7	Customer Advances For Construction	B-6 B	(683,775)	(681,896)
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>(72,523,263)</u>	<u>(67,435,219)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 551,700,512</u>	<u>\$ 532,627,853</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)
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7	Customer Advances For Construction	B-6 F	(683,775)	(683,775)
8	Regulatory Assets / Liabilities	WP B-5 F1; F-6	(24,723,421)	(27,451,624)
9	Deferred Income Taxes and Investment Tax Credits	B-5 F	<u>(79,680,799) *</u>	<u>(78,957,479)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 606,468,274</u>	<u>\$ 581,183,549</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 Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	-	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	-	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
16	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	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



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

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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)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970
37	36520	Rights of Way	867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
38	36602	Structures & Improvements	49,002	-	49,002	100%	100%	49,002	49,002	100%	100%	49,002
39	36603	Other Structures	60,826	-	60,826	100%	100%	60,826	60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	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		<u>Distribution Plant</u>										
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	3,207,248	-	3,207,248	100%	100%	3,207,248	3,038,233	100%	100%	3,038,233
58	37601	Mains - Steel	207,358,890	-	207,358,890	100%	100%	207,358,890	207,619,414	100%	100%	207,619,414
59	37602	Mains - Plastic	190,174,255	-	190,174,255	100%	100%	190,174,255	179,103,057	100%	100%	179,103,057
60	37603	Mains - Anodes	3,699,724	-	3,699,724	100%	100%	3,699,724	3,779,341	100%	100%	3,779,341
61	37604	Mains - Leak Clamps	10,571,512	-	10,571,512	100%	100%	10,571,512	10,705,339	100%	100%	10,705,339
62	37800	Meas & Reg. Sta. Equip - General	22,815,490	-	22,815,490	100%	100%	22,815,490	22,692,461	100%	100%	22,692,461
63	37900	Meas & Reg. Sta. Equip - City Gate	4,790,858	-	4,790,858	100%	100%	4,790,858	4,927,691	100%	100%	4,927,691
64	37905	Meas & Reg. Sta. Equipment T.B.	1,723,568	-	1,723,568	100%	100%	1,723,568	1,724,873	100%	100%	1,724,873
65	38000	Services	173,203,521	-	173,203,521	100%	100%	173,203,521	165,660,241	100%	100%	165,660,241
66	38100	Meters	48,089,445	-	48,089,445	100%	100%	48,089,445	46,845,920	100%	100%	46,845,920
67	38200	Meter Installations	57,371,214	-	57,371,214	100%	100%	57,371,214	57,018,116	100%	100%	57,018,116
68	38300	House Regulators	3,309,601	-	3,309,601	100%	100%	3,309,601	3,740,577	100%	100%	3,740,577
69	38400	House Reg. Installations	298,681	-	298,681	100%	100%	298,681	277,461	100%	100%	277,461
70	38500	Ind. Meas. & Reg. Sta. Equipment	5,318,879	-	5,318,879	100%	100%	5,318,879	5,292,272	100%	100%	5,292,272
71												
72		Total Distribution Plant	\$ 736,943,657	\$ -	\$ 736,943,657			\$ 736,943,657	\$ 717,435,767			\$ 717,435,767

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

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 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		<u>General Plant **</u>										
75	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697
76	39000	Structures & Improvements	8,820,208	-	8,820,208	100%	100%	8,820,208	8,627,519	100%	100%	8,627,519
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	30,699	100%	100%	30,699
85	39400	Tools, Shop & Garage Equipment	6,736,612	-	6,736,612	100%	100%	6,736,612	5,733,659	100%	100%	5,733,659
86	39603	Ditchers	-	-	-	100%	100%	-	-	100%	100%	-
87	39604	Backhoes	-	-	-	100%	100%	-	-	100%	100%	-
88	39605	Welders	-	-	-	100%	100%	2,714	2,714	100%	100%	2,714
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	491,338	-	491,338	100%	100%	491,338	805,396	100%	100%	805,396
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	\$ 25,924,193	\$ -	\$ 25,924,193			\$ 25,924,193	\$ 25,048,958			\$ 25,048,958
102												
103		Total Plant (Div 9)	<u>\$ 812,364,667</u>	<u>\$ -</u>	<u>\$ 812,364,667</u>			<u>\$ 812,364,667</u>	<u>\$ 791,981,542</u>			<u>\$ 791,981,542</u>
104												
105		CWIP Without AFUDC	\$ 8,127,183	\$ (8,127,183)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -

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

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Line No.	Acct. No.	Account / SubAccount Titles	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)	
106													
107		<b>Kentucky-Mid-States General Office (Division 091)</b>											
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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -	

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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		<b>General Plant</b>											
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	125,287	-	125,287	100%	50.42%	63,170	121,910	100%	50.42%	61,467	
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%	-	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	\$ 778,299	\$ -	\$ 778,299			\$ 392,418	\$ 928,548			\$ 468,174	
164													
165		Total Plant (Div 91)	\$ 2,073,160	\$ -	\$ 2,073,160			\$ 1,045,287	\$ 2,223,409			\$ 1,121,043	
166													
167		CWIP Without AFUDC	\$ (36,799)	\$ 36,799	\$ -	100%	50.42%	\$ -	\$ -	100%	50.42%	\$ -	

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 Schedule B-2 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	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
168												
169		<b>Shared Services General Office (Division 002)</b>										
170												
171		<u>General Plant</u>										
172	39000	Structures & Improvements	\$ 7,841,340	\$ -	\$ 7,841,340	9.86%	50.42%	\$ 389,825	\$ 6,312,288	9.86%	50.42%	\$ 313,810
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	9,868,213	9.86%	50.42%	490,590
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	6,477,290	-	6,477,290	9.86%	50.42%	322,013	6,115,922	9.86%	50.42%	304,048
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	319,639	-	319,639	9.86%	50.42%	15,891	315,693	9.86%	50.42%	15,694
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	391,906	-	391,906	9.86%	50.42%	19,483	386,231	9.86%	50.42%	19,201
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	34,545,851	-	34,545,851	9.86%	50.42%	1,717,417	27,914,292	9.86%	50.42%	1,387,734
193	39902	Other Tangible Property - Servers - S/W	7,837,680	-	7,837,680	9.86%	50.42%	389,643	7,739,525	9.86%	50.42%	384,764
194	39903	Other Tangible Property - Network - H/W	3,834,803	-	3,834,803	9.86%	50.42%	190,644	3,812,947	9.86%	50.42%	189,557
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	3,814,702	-	3,814,702	9.86%	50.42%	189,645	3,039,547	9.86%	50.42%	151,108
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	91,725,061	-	91,725,061	9.86%	50.42%	4,560,031	85,673,035	9.86%	50.42%	4,259,160
200	39909	Other Tang. Property - Application Software	-	-	-	9.86%	50.42%	-	5,514	9.86%	50.42%	274
201	39921	Servers-Hardware-AEAM	1,633,844	-	1,633,844	100.00%	6.11%	99,769	1,370,172	100.00%	6.11%	83,668
202	39922	Servers-Software-AEAM	7,280,786	-	7,280,786	100.00%	6.11%	444,592	5,698,667	100.00%	6.11%	347,982
203	39923	Network Hardware-AEAM	376,001	-	376,001	100.00%	6.11%	22,960	199,987	100.00%	6.11%	12,212
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	331,825	100.00%	6.11%	20,262
206	39928	Application SW-AEAM	27,590,579	-	27,590,579	100.00%	6.11%	1,684,782	25,221,034	100.00%	6.11%	1,540,089
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	20,720,277	-	20,720,277	100.00%	4.64%	960,814	20,268,361	100.00%	4.64%	939,858
210												
211		Total General Plant (Div 2)	\$ 236,644,399	\$ -	\$ 236,644,399			\$ 11,799,977	\$ 216,320,888			\$ 10,741,266
212												
213		CWIP Without AFUDC	\$ 9,646,514	\$ (9,646,514)	\$ -	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				
			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)	
215		<b>Shared Services Customer Support (Division 012)</b>											
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	13,238,062	-	13,238,061.85	11.02%	50.43%	735,690	13,223,023	11.02%	50.43%	734,854	
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	10,026,915	-	10,026,915.40	11.02%	50.43%	557,234	9,947,993	11.02%	50.43%	552,848	
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	922,187	-	922,187.19	11.02%	50.43%	51,250	742,504	11.02%	50.43%	41,264	
240	39907	Other Tang. Property - PC Software	-	-	-	11.02%	50.43%	-	-	11.02%	50.43%	-	
241	39908	Other Tang. Property - Mainframe S/W	98,380,551	-	98,380,551.42	11.02%	50.43%	5,467,387	97,901,400	11.02%	50.43%	5,440,759	
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>\$ 152,383,442</u>	<u>\$ -</u>	<u>\$ 152,383,442</u>			<u>\$ 7,946,771</u>	<u>\$ 151,630,647</u>			<u>\$ 7,904,935</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>\$ 1,203,465,669</u>	<u>\$ -</u>	<u>\$ 1,203,465,669</u>			<u>\$ 833,156,702</u>	<u>\$ 1,162,156,485</u>			<u>\$ 811,748,785</u>	
253													
254		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	<u>\$ 18,200,242</u>	<u>\$ (18,200,242)</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  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)								
<b>Kentucky Direct (Division 009)</b>													
1		<u>Intangible Plant</u>											
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72	
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853	
4													
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182	
6													
7		<u>Natural Gas Production Plant</u>											
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -	
9	33202	Tributary Lines	-	-	-	100%	100%	-	-	100%	100%	-	
10	33400	Field Meas. & Reg. Sta. Equip	-	-	-	100%	100%	-	-	100%	100%	-	
11													
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -	
13													
14		<u>Storage Plant</u>											
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69	
16	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682	
17	35100	Structures and Improvements	17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916	
18	35102	Compression Station Equipment	153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261	
19	35103	Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138	
20	35104	Other Structures	137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443	
21	35200	Wells \ Rights of Way	9,083,126	-	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: \_\_\_\_\_ Original  Updated \_\_\_\_\_ X \_\_\_\_\_ 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			
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)				Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)	
34												
35		<b>Transmission Plant</b>										
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		<b>Total Transmission Plant</b>	\$ 33,200,428	\$ -	\$ 33,200,428			\$ 33,200,428	\$ 33,200,428			\$ 33,200,428
47												
48		<b>Distribution Plant</b>										
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		<b>Total Distribution Plant</b>	\$ 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		<b>General Plant</b>										
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  
 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 \_\_\_\_\_ X \_\_\_\_\_ 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		<b>Kentucky-Mid-States General Office (Division 091)</b>											
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: \_\_\_\_\_ Original  Updated \_\_\_\_\_ X \_\_\_\_\_ 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		<b>General Plant **</b>											
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  
**Forecasted Test Period: Twelve Months Ended December 31, 2022**

Data: \_\_\_\_\_ Base Period \_\_X\_\_ Forecasted Period  
 Type of Filing: \_\_\_\_\_ Original \_\_X\_\_ 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)							
168												
169		<b>Shared Services General Office (Division 002)</b>										
170												
171		<b>General Plant</b>										
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: \_\_\_\_\_ Original  Updated \_\_\_\_\_ X \_\_\_\_\_ 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)							
214												
215		<b>Shared Services Customer Support (Division 012)</b>										
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)	<u>\$ 155,134,945</u>	<u>\$ -</u>	<u>\$ 155,134,945</u>			<u>\$ 8,099,682</u>	<u>\$ 154,027,587</u>			<u>\$ 8,038,142</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>\$ 1,321,672,782</u>	<u>\$ -</u>	<u>\$ 1,321,672,782</u>			<u>\$ 888,768,712</u>	<u>\$ 1,274,523,332</u>			<u>\$ 869,694,856</u>
253												
254		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	<u>\$ 18,200,242</u>	<u>\$(18,200,242)</u>	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>

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

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 Schedule B-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
<b>Kentucky Direct (Division 009)</b>												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	-	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	-	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant Resen	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
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	1,416,827	-	1,416,827	100%	100%	1,416,827	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

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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
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	16,468,840	-	16,468,840	100%	100%	16,468,840	16,307,435	100%	100%	16,307,435
42	36703	Mains - Anodes	47,285	-	47,285	100%	100%	47,285	46,006	100%	100%	46,006
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	\$ 19,622,813	\$ -	\$ 19,622,813			\$ 19,622,813	\$ 19,429,288			\$ 19,429,288
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	1,123,392	-	1,123,392	100%	100%	1,123,392	1,070,548	100%	100%	1,070,548
58	37601	Mains - Steel	24,762,236	-	24,762,236	100%	100%	24,762,236	24,680,054	100%	100%	24,680,054
59	37602	Mains - Plastic	18,189,113	-	18,189,113	100%	100%	18,189,113	16,994,938	100%	100%	16,994,938
60	37603	Mains - Anodes	2,536,610	-	2,536,610	100%	100%	2,536,610	2,528,270	100%	100%	2,528,270
61	37604	Mains - Leak Clamps	7,971,956	-	7,971,956	100%	100%	7,971,956	7,839,709	100%	100%	7,839,709
62	37800	Meas & Reg. Sta. Equip - General	3,098,732	-	3,098,732	100%	100%	3,098,732	2,860,167	100%	100%	2,860,167
63	37900	Meas & Reg. Sta. Equip - City Gate	884,899	-	884,899	100%	100%	884,899	1,007,388	100%	100%	1,007,388
64	37905	Meas & Reg. Sta. Equipment T.b.	1,081,198	-	1,081,198	100%	100%	1,081,198	1,068,826	100%	100%	1,068,826
65	38000	Services	41,982,227	-	41,982,227	100%	100%	41,982,227	43,704,429	100%	100%	43,704,429
66	38100	Meters	18,498,575	-	18,498,575	100%	100%	18,498,575	17,665,566	100%	100%	17,665,566
67	38200	Meter Installations	26,810,398	-	26,810,398	100%	100%	26,810,398	26,266,344	100%	100%	26,266,344
68	38300	House Regulators	(8,522,212)	-	(8,522,212)	100%	100%	(8,522,212)	(7,457,932)	100%	100%	(7,457,932)
69	38400	House Reg. Installations	136,649	-	136,649	100%	100%	136,649	133,186	100%	100%	133,186
70	38500	Ind. Meas. & Reg. Sta. Equipment	3,411,257	-	3,411,257	100%	100%	3,411,257	3,374,688	100%	100%	3,374,688
71												
72		Total Distribution Plant Reserves	\$ 142,673,745	\$ -	\$ 142,673,745			\$ 142,673,745	\$ 142,418,881			\$ 142,418,881

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73												
74		<u>General Plant</u>										
75	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
76	39000	39000-Structures & Improvements	1,578,713	-	1,578,713	100%	100%	1,578,713	1,470,665	100%	100%	1,470,665
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	361,258	100%	100%	361,258
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	1,246,194	-	1,246,194	100%	100%	1,246,194	1,246,194	100%	100%	1,246,194
81	39100	39100-Office Furniture & Equipment	1,122,254	-	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.	1,846,774	-	1,846,774	100%	100%	1,846,774	1,678,849	100%	100%	1,678,849
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	2,719,604	-	2,719,604	100%	100%	2,719,604	2,622,375	100%	100%	2,622,375
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	2,202	-	2,202	100%	100%	2,202	359,771	100%	100%	359,771
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	(2,179,656)	-	(2,179,656)	100%	100%	(2,179,656)	(2,144,750)	100%	100%	(2,144,750)
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	\$ 7,395,705	\$ -	\$ 7,395,705			\$ 7,395,705	\$ 7,330,647			\$ 7,330,647
105												
106		Total Depr Reserves (Div 9)	\$ 175,590,174	\$ -	\$ 175,590,174			\$ 175,590,174	\$ 174,941,930			\$ 174,941,930



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107													
108		<b>Kentucky-Mid-States General Office (Division 091)</b>											
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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -	

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).

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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
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	2,716	-	2,716	100%	50.42%	1,370		2,971	100%	50.42%	1,498
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.	46,764	-	46,764	100%	50.42%	23,579		43,818	100%	50.42%	22,093
151	39600	39600-Power Operated Equipment	11,853	-	11,853	100%	50.42%	5,976		11,338	100%	50.42%	5,717
152	39700	39700-Communication Equipment	(22,687)	-	(22,687)	100%	50.42%	(11,439)		(14,226)	100%	50.42%	(7,173)
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	(127,018)	-	(127,018)	100%	50.42%	(64,043)		(125,980)	100%	50.42%	(63,519)
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	\$ 433,097	\$ -	\$ 380,579			\$ 191,888		\$ 572,362			\$ 288,585
166													
167		Total Depr Reserves (Div 91)	\$ 433,097	\$ -	\$ 380,579			\$ 191,888		\$ 572,362			\$ 288,585

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**

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 Type of Filing:  Original  Updated  Revised  
 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		<b>Shared Services General Office (Division 002)</b>											
170													
171		<u>General Plant</u>											
172	39000	39000-Structures & Improvements	\$ 828,285	-	\$ 828,285	9.86%	50.42%	41,177	\$ 727,669	9.86%	50.42%	\$ 36,175	
173	39005	39005-G-Structures & Improvements	4,522,302	-	4,522,302	100.00%	1.56%	70,529	4,383,354	100.00%	1.56%	68,362	
174	39009	39009-Improv. to Leased Premises	9,607,572	-	9,607,572	9.86%	50.42%	477,632	9,438,805	9.86%	50.42%	469,242	
175	39020	Struct & Improv AEAM	221	-	221	100.00%	6.11%	13	188	100.00%	6.11%	12	
176	39029	Improv-Leased AEAM	3,008	-	3,008	100.00%	6.11%	184	2,465	100.00%	6.11%	151	
177	39100	39100-Office Furniture & Equipment	2,597,047	-	2,597,047	9.86%	50.42%	129,110	2,473,686	9.86%	50.42%	122,977	
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.	40,706	-	40,706	100.00%	1.56%	635	39,298	100.00%	1.56%	613	
181	39120	Off Furn & Equip-AEAM	136,394	-	136,394	100.00%	6.11%	8,329	131,157	100.00%	6.11%	8,009	
182	39200	39200-Transportation Equipment	73,054	-	73,054	9.86%	50.42%	3,632	56,099	9.86%	50.42%	2,789	
183	39300	39300-Stores Equipment	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-	
184	39400	39400-Tools, Shop, & Garage Equip.	51,981	-	51,981	9.86%	50.42%	2,584	48,820	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	7,426	-	7,426	9.86%	50.42%	369	(3,842)	9.86%	50.42%	(191)	
188	39720	Commun Equip AEAM	5,396	-	5,396	100.00%	6.11%	329	5,140	100.00%	6.11%	314	
189	39800	39800-Miscellaneous Equipment	60,678	-	60,678	9.86%	50.42%	3,017	57,464	9.86%	50.42%	2,857	
190	39820	Misc Equip - AEAM	1,591	-	1,591	100.00%	6.11%	97	1,420	100.00%	6.11%	87	
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	2,399,976	-	2,399,976	100.00%	50.42%	1,210,068	1,079,760	100.00%	50.42%	544,415	
193	39902	39902-Oth Tang Prop - Servers - S/W	7,793,994	-	7,793,994	9.86%	50.42%	387,472	7,461,595	9.86%	50.42%	370,947	
194	39903	39903-Oth Tang Prop - Network - H/W	1,038,275	-	1,038,275	9.86%	50.42%	51,617	899,517	9.86%	50.42%	44,719	
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	9,889	-	9,889	9.86%	50.42%	492	(156,906)	9.86%	50.42%	(7,800)	
198	39907	39907-Oth Tang Prop - PC Software	214,677	-	214,677	9.86%	50.42%	10,672	175,385	9.86%	50.42%	8,719	
199	39908	39908-Oth Tang Prop - Appl Software	42,967,424	-	42,967,424	9.86%	50.42%	2,136,088	40,121,619	9.86%	50.42%	1,994,611	
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	665,338	-	665,338	100.00%	6.11%	40,628	598,154	100.00%	6.11%	36,525	
202	39922	Servers-Software-AEAM	1,299,510	-	1,299,510	100.00%	6.11%	79,353	1,027,744	100.00%	6.11%	62,758	
203	39923	Network Hardware-AEAM	26,303	-	26,303	100.00%	6.11%	1,606	17,235	100.00%	6.11%	1,052	
204	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.86%	50.42%	-	-	9.86%	50.42%	-	
205	39926	Pc Hardware-AEAM	154,259	-	154,259	100.00%	6.11%	9,420	137,305	100.00%	6.11%	8,384	
206	39928	Application SW-AEAM	15,787,888	-	15,787,888	100.00%	6.11%	964,066	14,944,128	100.00%	6.11%	912,543	
207	39931	ALGN-Servers-Hardware	145,163	-	145,163	100.00%	4.64%	6,731	131,056	100.00%	4.64%	6,077	
208	39932	ALGN-Servers-Software	207,892	-	207,892	100.00%	4.64%	9,640	172,782	100.00%	4.64%	8,012	
209	39938	ALGN-Application SW	7,622,317	-	7,622,317	100.00%	4.64%	353,452	6,956,771	100.00%	4.64%	-	
210		Retirement Work in Progress	-	-	-	9.86%	50.42%	-	-	100.00%	50.42%	-	
211													
212		<b>Total Depr Reserves (Div 2)</b>	<b>\$ 98,268,953</b>	<b>\$ -</b>	<b>\$ 98,268,953</b>			<b>\$ 5,998,965</b>	<b>\$ 90,930,152</b>			<b>\$ 4,704,903</b>	
213													

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2021-00214  
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 Type of Filing:  Original  Updated  Revised  
 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
214		<b>Shared Services Customer Support (Division 012)</b>											
215													
216		<u>General Plant</u>											
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	3,165,476	-	3,165,476	11.02%	50.43%	175,918	2,962,991	11.02%	50.43%	164,665	
220	39009	39009-Improv. to Leased Premises	1,994,629	-	1,994,629	11.02%	50.43%	110,849	1,946,614	11.02%	50.43%	108,181	
221	39010	39010-CKV-Structures & Improvements	4,078,546	-	4,078,546	100.00%	2.48%	101,102	3,884,959	100.00%	2.48%	96,303	
222	39100	39100-Office Furniture & Equipment	1,158,556	-	1,158,556	11.02%	50.43%	64,385	1,106,063	11.02%	50.43%	61,468	
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	107,023	-	107,023	100.00%	2.48%	2,653	96,404	100.00%	2.48%	2,390	
227	39210	CKV-Transportation Eq	96,687	-	96,687	100.00%	2.48%	2,397	96,244	100.00%	2.48%	2,386	
228	39410	CKV-Tools Shop Garage	241,880	-	241,880	100.00%	2.48%	5,996	216,594	100.00%	2.48%	5,369	
229	39510	CKV-Laboratory Equip	22,978	-	22,978	100.00%	2.48%	570	21,819	100.00%	2.48%	541	
230	39700	39700-Communication Equipment	1,385,392	-	1,385,392	11.02%	50.43%	76,992	1,329,993	11.02%	50.43%	73,913	
231	39710	39710-CKV-Communication Equipment	208,281	-	208,281	100.00%	2.48%	5,163	198,808	100.00%	2.48%	4,928	
232	39800	39800-Miscellaneous Equipment	19,249	-	19,249	11.02%	50.43%	1,070	17,599	11.02%	50.43%	978	
233	39810	CKV-Misc Equipment	182,954	-	182,954	100.00%	2.48%	4,535	170,775	100.00%	2.48%	4,233	
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	6,627,886	-	6,627,886	11.02%	50.43%	368,337	6,163,506	11.02%	50.43%	342,530	
236	39902	39902-Oth Tang Prop - Servers - S/W	1,761,229	-	1,761,229	11.02%	50.43%	97,878	1,663,107	11.02%	50.43%	92,425	
237	39903	39903-Oth Tang Prop - Network - H/W	190,862	-	190,862	11.02%	50.43%	10,607	178,484	11.02%	50.43%	9,919	
238	39906	39906-Oth Tang Prop - PC Hardware	(147,067)	-	(147,067)	11.02%	50.43%	(8,173)	(187,460)	11.02%	50.43%	(10,418)	
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	48,829,188	-	48,829,188	11.02%	50.43%	2,713,626	45,635,047	11.02%	50.43%	2,536,116	
241	39910	39910-CKV-Other Tangible Property	206,003	-	206,003	100.00%	2.48%	5,107	186,069	100.00%	2.48%	4,612	
242	39916	39916-CKV-Oth Tang Prop-PC Hardware	52,975	-	52,975	100.00%	2.48%	1,313	49,348	100.00%	2.48%	1,223	
243	39917	39917-CKV-Oth Tang Prop-PC Software	(27,685)	-	(27,685)	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>\$ 69,933,611</u>	<u>\$ -</u>	<u>\$ 69,933,611</u>			<u>\$ 3,727,640</u>	<u>\$ 65,487,740</u>			<u>\$ 3,489,075</u>	
249													
250		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 344,225,835</u>	<u>\$ -</u>	<u>\$ 344,173,318</u>			<u>\$ 185,508,667</u>	<u>\$ 331,932,184</u>			<u>\$ 183,424,493</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2021-00214  
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**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 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>Kentucky Direct (Division 009)</b>												
<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

Atmos Energy Corporation, Kentucky/Mid-States Division  
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 Jurisdictional Accumulated Depreciation & Amortization  
**Forecasted Test Period: Twelve Months Ended December 31, 2022**

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 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				
			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	

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):

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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		
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													

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): \_\_\_\_\_

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 Witness: Christian

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		<b>Kentucky-Mid-States General Office (Division 091)</b>										
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	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -



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):

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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		
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):

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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	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
169												
170		<b>Shared Services General Office (Division 002)</b>										
171												
172		<b>General Plant</b>										
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		<b>Total Depr Reserves (Div 2)</b>	<b>\$ 124,908,604</b>	<b>\$ -</b>	<b>\$ 124,908,604</b>			<b>\$ 6,267,867</b>	<b>\$ 113,388,650</b>			<b>\$ 5,679,017</b>

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				
			Ending Balance	Adjustments	Adjusted Balance				Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount		
214													
215		<b>Shared Services Customer Support (Division 012)</b>											
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  
 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
<b>Kentucky Direct (Division 009)</b>							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	100.00%	100%	100%	\$ -
3	30200	Franchises & Consents	-	100.00%	100%	100%	-
4							
5		Total Intangible Plant Amort.	\$ -				\$ -
6							
7		<u>Natural Gas Production Plant</u>					
8	32540	Rights of 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 \_\_\_\_\_ 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
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		<b>Kentucky-Mid-States General Office (Division 091)</b>					
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		<b>Shared Services General Office (Division 002)</b>					
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 \_\_\_\_\_ FR 16(8)(b)3.1  
 Type of Filing: \_\_\_\_\_ Original  Updated \_\_\_\_\_ X \_\_\_\_\_ 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
213							
214		<b>Shared Services Customer Support (Division 012)</b>					
215							
216		General Plant					
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	396,001
3	Gas Stored Underground	13 Month Average Balance	B-4.1	6,673,959
4	Prepayments	13 Month Average Balance	B-4.1	-
5	Total Working Capital Requirements			<u>\$ 3,861,986</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(8)(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)	\$ (537,429)	100%	100%	\$ (537,429)	\$ (532,174)	100%	100%	\$ (532,174)
3	KY/Mid-States General Office (Div 091)	1,828,238	100%	50.42%	921,797	1,840,885	100%	50.42%	928,174
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	\$ 1,290,809			\$ 384,369	\$ 1,308,712			\$ 396,001
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 10,824,191	100%	100%	\$ 10,824,191	\$ 6,673,959	100%	100%	\$ 6,673,959
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	\$ 10,824,191			\$ 10,824,191	\$ 6,673,959			\$ 6,673,959
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	\$ 12,115,000			\$ 11,208,560	\$ 7,982,670			\$ 7,069,959

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	742,885	12.50%	92,861
4	Transmission O&M Expense	201,245	12.50%	25,156
5	Distribution O&M Expense	9,060,381	12.50%	1,132,548
6	Customer Accting. & Collection	2,888,691	12.50%	361,086
7	Customer Service & Information	170,526	12.50%	21,316
8	Sales Expense	323,516	12.50%	40,439
9	Admin. & General Expense	<u>17,924,415</u>	12.50%	<u>2,240,552</u>
10	Total O & M Expenses	<u>\$ 31,311,659</u>		<u>\$ 3,913,957</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>16,064,564</u>	12.50%	<u>2,008,070</u>
10	Total O & M Expenses	<u>\$ 28,956,040</u>		<u>\$ 3,619,505</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
<b>DIVISION 09</b>									
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	<b>DIVISION 02</b>								
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	<u>Account 190 Adjustments</u>	(30,561,964)	9.86%	50.42%	(1,519,361)	(23,428,073)	9.86%	50.42%	(1,164,706)
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	<u>Account 283 Adjustments</u>	(40,057,592)	9.86%	50.42%	(1,991,428)	(45,521,663)	9.86%	50.42%	(2,263,069)
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ 528,211,984</u>			<u>\$ 26,259,594</u>	<u>\$ 534,669,861</u>			<u>\$ 26,580,642</u>
17	<b>DIVISION 12</b>								
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	<b>DIVISION 91</b>								
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	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$ 413,713,076</u>			<u>\$ (72,523,263)</u>	<u>\$ 425,244,381</u>			<u>\$ (67,435,219)</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	Prorated Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
<b>DIVISION 09</b>									
1	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 19,011,292	100%	100%	\$ 19,011,292	\$ 19,011,292	100%	100%	\$ 19,011,292
2									
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(120,983,653)	100%	100%	(120,983,653)	(120,983,653)	100%	100%	(120,983,653)
4									
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,060,161)	100%	100%	(1,060,161)	(1,060,161)	100%	100%	(1,060,161)
6									
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (103,032,522)</u>			<u>\$ (103,032,522)</u>	<u>\$ (103,032,522)</u>			<u>\$ (103,032,522)</u>
8									
<b>DIVISION 02</b>									
9									
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 624,825,359	9.86%	50.42%	\$ 31,062,643	\$ 624,825,359	9.86%	50.42%	\$ 31,062,643
11	<u>Account 190 Adjustments</u>	(30,561,964)	9.86%	50.42%	(1,519,361)	(30,561,964)	9.86%	50.42%	(1,519,361)
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(18,362,886)	9.86%	50.42%	(912,895)	(18,362,886)	9.86%	50.42%	(912,895)
13									
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(8,309,282)	9.86%	50.42%	(413,089)	(8,309,282)	9.86%	50.42%	(413,089)
15	<u>Account 283 Adjustments</u>	(40,057,592)	9.86%	50.42%	(1,991,428)	(40,057,592)	9.86%	50.42%	(1,991,428)
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$ 527,533,635</u>			<u>\$ 26,225,870</u>	<u>\$ 527,533,635</u>			<u>\$ 26,225,870</u>
17									
<b>DIVISION 12</b>									
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (931,455)	11.02%	50.43%	\$ (51,765)	\$ (931,455)	11.02%	50.43%	\$ (51,765)
19									
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(11,737,925)	11.02%	50.43%	(652,322)	(11,737,925)	11.02%	50.43%	(652,322)
21									
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	5,981	11.02%	50.43%	332	5,981	11.02%	50.43%	332
23									
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (12,663,399)</u>			<u>\$ (703,754)</u>	<u>\$ (12,663,399)</u>			<u>\$ (703,754)</u>
25									
<b>DIVISION 91</b>									
26	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (1,691,962)	100%	50.42%	\$ (853,087)	\$ (1,691,962)	100%	50.42%	\$ (853,087)
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>	(349,146)	100%	50.42%	(176,040)	(349,146)	100%	50.42%	(176,040)
31									
32	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(2,263,519)	100%	50.42%	(1,141,266)	(2,263,519)	100%	50.42%	(1,141,266)
33									
34	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ (4,304,627)</u>			<u>\$ (2,170,393)</u>	<u>\$ (4,304,627)</u>			<u>\$ (2,170,393)</u>
35									
36									
37	<b>Total Deferred Inc. Taxes and Investment Tax Credits</b>	<u>\$ 407,533,087</u>			<u>\$ (79,680,799)</u>	<u>\$ 407,533,087</u>			<u>\$ (79,680,799)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	<b>Forecasted Change in NOLC</b>								723,319
40									
41	<b>Forecasted 13-month Average ADIT in Rate Base</b>								<u><b>(78,957,479)</b></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  
 Sch. B-5 F  
 Witness: Christian

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	Prorated Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
43	<b>Calculation of Change in NOLC</b>								
44	<b>(from 13-month average Base Period to 13-month average Forecasted Period)</b>								
45					Schedule Reference				
46	<u>Forecasted Test Period</u>								
47	<hr/>								
48	13-month average Rate Base			B.1 F		581,183,549			
49									
50	Required Operating Income			A.1		44,344,305			
51									
52	Interest Deduction			E.1		9,685,163			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		34,659,142			
55									
56	Return, grossed up for Income Tax	24.95%		Line 54 / (1-tax rate)		46,181,402			
57									
58	Tax Expense on Return	24.95%		Line 56 x tax rate		<u>11,522,260</u>			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(12,245,579)			
61	Required Change in NOLC					<u>723,319</u>		0	
62									
63	<b>Total Required Change in Accumulated Deferred Income Taxes <sup>1</sup></b>			<b>B.1 F; B.1 B</b>		<b><u>(11,522,260)</u></b>			
64									
65									
66	<b>ADIT Reconciliation</b>								
67	<b>Avg ADIT, Base Period</b>			<b>B.5 B</b>		<b>(67,435,219)</b>			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(79,680,799)			
70	Change in NOLC			Line 39		<u>723,319</u>			
71	<b>Forecasted 13-month Average ADIT in Rate Base</b>					<b><u>(78,957,479)</u></b>			
72									
73	<b>Total Required Change in Accumulated Deferred Income Taxes</b>			Line 71 - Line 67		<b><u>(11,522,260)</u></b>			
74									
75									
76									

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

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

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Updated  
 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	
<b>DIVISION 09</b>										
1	15560 Account 252 - Customer Advances For Construction		\$ (683,775)	100%	100%	\$ (683,775)	\$ (681,896)	100%	100%	\$ (681,896)
2										
<b>DIVISION 02</b>										
4	15560 Account 252 - Customer Advances For Construction		-	9.86%	50.42%	-	-	9.86%	50.42%	-
5										
<b>DIVISION 12</b>										
7	15560 Account 252 - Customer Advances For Construction		-	11.02%	50.43%	-	-	11.02%	50.43%	-
8										
<b>DIVISION 91</b>										
10	15560 Account 252 - Customer Advances For Construction		-	100%	50.42%	-	-	100%	50.42%	-
11										
12	Total Account 252 - Customer Advances For Construction		<u>\$ (683,775)</u>			<u>\$ (683,775)</u>	<u>\$ (681,896)</u>			<u>\$ (681,896)</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  
 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
<b>DIVISION 09</b>									
1	15560 Account 252 - Customer Advances For Construction		\$ (683,775)	100%	100%	\$ (683,775)	100%	100%	\$ (683,775)
2									
<b>DIVISION 02</b>									
4	15560 Account 252 - Customer Advances For Construction		-	9.86%	50.42%	-	9.86%	50.42%	-
5									
<b>DIVISION 12</b>									
7	15560 Account 252 - Customer Advances For Construction		-	11.02%	50.43%	-	11.02%	50.43%	-
8									
<b>DIVISION 91</b>									
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

Line No.	Description	actual Sep-20	actual Oct-20	actual Nov-20	actual Dec-20	actual Jan-21	actual Feb-21	actual Mar-21	projected Apr-21	projected May-21	projected Jun-21	projected Jul-21	projected Aug-21	projected Sep-21	13 Month Average
1	<b>Materials &amp; Supplies</b>														
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)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)
6	Total Materials & Supplies	\$ (469,111)	\$ (509,498)	\$ (523,318)	\$ (535,855)	\$ (545,351)	\$ (548,753)	\$ (561,798)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (537,429)	\$ (532,174)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Supplies	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043	\$ 581,043
10	Account 1630- Stores Expense Undistributed	1,411,612	1,019,560	1,050,170	1,083,084	1,116,531	1,590,634	1,623,188	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	\$ 1,992,655	\$ 1,600,604	\$ 1,631,213	\$ 1,664,128	\$ 1,697,574	\$ 2,171,678	\$ 2,204,231	\$ 1,828,238	\$ 1,828,238	\$ 1,828,238	\$ 1,828,238	\$ 1,828,238	\$ 1,828,238	\$ 1,840,885
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	<b>Gas Stored Underground- Account 1641</b>														
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	\$ (1,767,099)	\$ (3,615,348)	\$ (243,403)	\$ 3,202,042	\$ 7,003,758	\$ 10,824,191	\$ 6,673,959
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	<b>Prepayments- Account 1650</b>														
34															
35	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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

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	<b>Materials &amp; Supplies</b>														
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)	(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	\$ 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	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	<b>Gas Stored Underground- Account 1641</b>														
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	<b>Prepayments- Account 1650</b>														
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
<b>DIVISION 09</b>															
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	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	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)
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)
<b>DIVISION 02</b>															
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	Account 190 Adjustments	(22,595,358)	(22,595,358)	(22,595,358)	(22,875,073)	(22,875,073)	(22,875,073)	(23,025,058)	(23,025,058)	(23,025,058)	(22,838,839)	(22,838,839)	(22,838,839)	(30,561,964)	(23,428,073)
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	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
14	Account 283 Adjustments	(18,656,968)	(27,515,705)	(25,320,025)	(34,274,570)	(46,137,776)	(60,286,328)	(73,874,594)	(66,447,571)	(63,637,342)	(50,766,648)	(43,551,577)	(43,254,920)	(40,057,592)	(45,521,663)
15	Div 02 Accumulated Deferred Income Taxes	\$604,852,241	\$593,883,533	\$595,969,242	\$576,384,912	\$564,411,734	\$550,153,210	\$ 479,249,946	\$ 486,566,997	\$ 489,267,254	\$ 489,120,086	\$ 496,225,185	\$ 496,411,870	\$ 528,211,984	\$ 534,669,861
<b>DIVISION 12</b>															
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	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)
20	Account 283 - Accumulated Deferred Income Taxes - Other	(263)	(263)	(263)	(363)	(363)	(363)	195	195	195	61	61	61	5,981	375
21	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)
<b>DIVISION 91</b>															
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	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)
29	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)
30	Account 255 - Accumulated Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	-
31	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)
32	Total	\$495,695,063	\$484,698,523	\$486,756,399	\$465,776,369	\$453,775,358	\$439,489,003	\$ 371,839,197	\$ 379,128,416	\$ 381,800,841	\$ 380,397,106	\$ 387,474,373	\$ 387,633,226	\$ 413,713,076	\$ 425,244,381

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**

	<b><u>Regulatory Liability Balance</u></b>	<b><u>Amortization Expense</u></b>
<b>ADIT Excess Deferred Liabilities</b>	Sep-20	(32,236,480)
<b>Account 2530 - 27909</b>	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)	<b>(31,504,597)</b>
		<b>1,463,766</b>

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

FR 16(b)5  
 Sched. B-5

Line No.	Sub Acct	Forecast Dec-21	Forecast Jan-22	Forecast Feb-22	Forecast Mar-22	Forecast 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	
<b>DIVISION 09</b>																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	\$ 19,011,292	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(116,331,958)	(117,146,035)	(117,862,954)	(118,488,334)	(119,049,025)	(119,549,795)	(119,974,565)	(120,320,094)	(120,584,649)	(120,787,912)	(120,895,083)	(120,960,035)	(120,983,653)	(120,983,653)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	(1,060,161)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (98,380,827)	\$ (99,194,904)	\$ (99,911,823)	\$ (100,537,203)	\$ (101,097,894)	\$ (101,598,664)	\$ (102,023,434)	\$ (102,368,963)	\$ (102,633,518)	\$ (102,836,781)	\$ (102,943,952)	\$ (103,008,904)	\$ (103,032,522)	\$ (103,032,522)	
8																
9	<b>DIVISION 02</b>															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	\$ 624,825,359	
11	Account 190 Adjustments	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	(30,561,964)	
12	Account 282 - Accumulated Deferred Income Taxes	(18,132,744)	(18,028,669)	(17,930,181)	(17,853,616)	(17,904,752)	(17,936,415)	(17,965,834)	(17,974,177)	(17,976,797)	(17,982,904)	(18,280,830)	(18,281,748)	(18,362,886)	(18,362,886)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	(8,309,282)	
15	Account 283 Adjustments	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	(40,057,592)	
16	Div 02 Accumulated Deferred Income Taxes	\$ 527,763,777	\$ 527,867,852	\$ 527,966,340	\$ 528,042,905	\$ 527,991,770	\$ 527,960,107	\$ 527,930,688	\$ 527,922,344	\$ 527,919,725	\$ 527,913,618	\$ 527,615,692	\$ 527,614,774	\$ 527,533,635	\$ 527,533,635	
17																
18	Account 190 - Accumulated Deferred Income Taxes	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	\$ (931,455)	
19																
20	Account 282 - Accumulated Deferred Income Taxes	(12,829,723)	(12,651,551)	(12,507,024)	(12,357,974)	(12,226,693)	(12,110,933)	(12,010,194)	(11,925,027)	(11,855,454)	(11,801,086)	(11,764,595)	(11,739,394)	(11,737,925)	(11,737,925)	
21																
22	Account 283 - Accumulated Deferred Income Taxes - Other	5,981	5,981	5,981	5,981	5,981	5,981	5,981	5,981	5,981	5,981	5,981	5,981	5,981	5,981	
23																
24	Div 012 Accumulated Deferred Income Taxes	\$ (13,755,197)	\$ (13,577,025)	\$ (13,432,498)	\$ (13,283,448)	\$ (13,152,167)	\$ (13,036,407)	\$ (12,935,668)	\$ (12,850,501)	\$ (12,780,928)	\$ (12,726,560)	\$ (12,690,069)	\$ (12,664,868)	\$ (12,663,399)	\$ (12,663,399)	
25																
26	<b>DIVISION 91</b>															
27	Account 190 - Accumulated Deferred Income Taxes	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	\$ (1,691,962)	
28																
29	Account 282 - Accumulated Deferred Income Taxes	(348,487)	(348,480)	(348,494)	(348,932)	(348,742)	(348,781)	(348,816)	(348,845)	(348,868)	(348,887)	(349,118)	(349,107)	(349,146)	(349,146)	
30																
31	Account 283 - Accumulated Deferred Income Taxes - Other	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	(2,263,519)	
32																
33	Account 255 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34																
35	Div 91 Accumulated Deferred Income Taxes	\$ (4,303,968)	\$ (4,303,961)	\$ (4,303,975)	\$ (4,304,413)	\$ (4,304,223)	\$ (4,304,262)	\$ (4,304,297)	\$ (4,304,326)	\$ (4,304,349)	\$ (4,304,368)	\$ (4,304,599)	\$ (4,304,588)	\$ (4,304,627)	\$ (4,304,627)	
36																
37	Total	\$ 411,323,786	\$ 410,791,963	\$ 410,318,044	\$ 409,917,841	\$ 409,437,487	\$ 409,020,774	\$ 408,667,289	\$ 408,398,555	\$ 408,200,930	\$ 408,045,908	\$ 407,677,072	\$ 407,636,414	\$ 407,533,087	\$ 408,997,627	



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
<b>Beginning Regulatory Liability</b>	\$ (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
<b>First Change in Rates</b>	<b>(5,312,592)</b>	<b>(28,997,557)</b>	<b>(34,310,149)</b>	<b>21,082</b>	<b>100,899</b>		<b>121,981</b>
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
<b>New Rate Set</b>	<b>(4,616,895)</b>	<b>(25,339,316)</b>	<b>(29,956,211)</b>	<b>21,082</b>		<b>429,480</b>	<b>450,562</b>
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
<b>End of 5 Year Acceleration</b>	<b>(3,373,074)</b>	<b>0</b>	<b>(3,373,074)</b>	<b>21,082</b>		<b>429,480</b>	<b>450,562</b>
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	Budgeted Apr-21	Budgeted May-21	Budgeted Jun-21	Budgeted Jul-21	Budgeted Aug-21	Budgeted Sep-21	13 month Average
<b>DIVISION 09</b>															
1	Account 252 - Customer Advances For Construction	\$ (659,351)	\$ (659,351)	\$ (657,821)	\$ (668,702)	\$ (670,714)	\$ (673,520)	\$ (772,543)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (683,775)	\$ (681,896)
2															
<b>DIVISION 02</b>															
4	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5															
<b>DIVISION 12</b>															
7	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8															
<b>DIVISION 91</b>															
10	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Data: \_\_\_\_\_ Base Period \_\_\_X\_\_\_ Forecasted Period  
 Type of Filing: \_\_\_\_\_ Original \_\_\_X\_\_\_ 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
<b>DIVISION 09</b>															
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	<b>DIVISION 02</b>														
4	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5															
6	<b>DIVISION 12</b>														
7	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8															
9	<b>DIVISION 91</b>														
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**

<b>Schedule</b>	<b>Pages</b>	<b>Description</b>
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	\$ 166,354,706	\$ 173,466,923	\$ 20,214,443	\$ 193,681,366
2	Operating Expenses				
3	Purchased Gas Cost	70,283,866	77,873,656		77,873,656
4	Other O & M Expenses	31,311,659	28,956,040	101,072	29,057,112
5	Depreciation Expense	19,295,729	20,611,032		20,611,032
6	Taxes Other than Income	9,574,126	10,232,556	40,429	10,272,985
7					
8	State & Federal Income Taxes	6,828,711	6,514,065	5,008,199	11,522,264
9	Total Operating Expenses	<u>\$ 137,294,091</u>	<u>\$ 144,187,349</u>	<u>\$ 5,149,700</u>	<u>\$ 149,337,049</u>
10	Operating Income	<u><u>\$ 29,060,615</u></u>	<u><u>\$ 29,279,574</u></u>	<u><u>\$ 15,064,743</u></u>	<u><u>\$ 44,344,317</u></u>
11	Rate Base	532,627,853	581,183,549		581,183,549
12	Rate of Return	5.46%	5.04%		7.63%

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	\$ 166,354,706	\$ 7,112,217	D-1			\$ 173,466,923			\$ 173,466,923
2										
3	Operating Expenses									
4	Purchased Gas Cost	70,283,866	7,589,791	D-1			77,873,656	-		77,873,656
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	742,885	12,773	D-1			755,658	-		755,658
7	Transmission O&M Expense	201,245	5,105	D-1			206,350	-		206,350
8	Distribution O&M Expense	9,060,381	139,318	D-1		*	9,199,699	-		9,199,699
9	Customer Accting. & Collection	2,888,691	(489,178)	D-1		*	2,399,513	-		2,399,513
10	Customer Service & Information	170,526	4,605	D-1		*	175,131	-		175,131
11	Sales Expense	323,516	4,158	D-1		*	327,674	(172,549)	F-4	155,125
12	Admin. & General Expense	17,924,415	182,206	D-1		*	18,106,621	(2,042,058)	F-1, F-6, F-8, F-9, F-10, F-11	16,064,564
13	Depreciation Expense	19,295,729	1,315,303	D-1			20,611,032	-		20,611,032
14	Taxes - Other	9,574,126	752,261	D-1			10,326,387	(93,831)	F-10	10,232,556
15	Income Taxes	6,828,711	(314,646)				6,514,065	-		6,514,065
16										
17										
18	Total Operating Expenses	\$ 137,294,091	\$ 9,201,696				\$ 146,495,787	\$ (2,308,438)		\$ 144,187,349
19										
20	Net Operating Income	<u>\$ 29,060,615</u>	<u>\$ (2,089,478)</u>				<u>\$ 26,971,136</u>	<u>\$ 2,308,438</u>		<u>\$ 29,279,574</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)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 93,481,691
4	4805	Unbilled Residential	2,265,575
5	4811	Commercial	40,468,227
6	4812	Industrial	4,548,662
7	4815	Unbilled Commercial	917,459
8	4816	Unbilled Industrial	16,639
9	4820	Other - Public Authority	5,882,491
10	4825	Unbilled Public Authority	179,716
11		Total Sales of Gas	\$ 147,760,461
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 490,350
15	4880	Misc. Service Revenues	234,281
16	4893	Revenue From Transportation of Gas of Others	16,646,735
17	4950	Other Gas Revenue	1,222,878
	4960	Provision for Rate Refunds	-
18		Total Other Operating Income	\$ 18,594,245
19			
20		TOTAL OPERATING REVENUE	\$ 166,354,706
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	\$ 653
33	8150	Maps and Records	-
34	8160	Wells Expense	369,389
35	8170	Lines Expense	40,264
36	8180	Compressor Station Expense	50,809
37	8190	Compressor Station Expense Fuel & Power	991
38	8200	Measuring & Regulating Station Expense	7,883
39	8210	Purification	38,458
40	8240	Other	-
41	8250	Storage Well Royalties	9,209
42		Total Nat. Gas Storage Expense - Operation	\$ 517,656
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 554
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	-
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	224,675
52		Total Nat. Gas Storage Expense - Maintenance	\$ 225,229
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ 14,402
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	206
58	8560	Mains Expense	170,757
59	8570	Measuring & Regulating Station Exp.	11,888
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 197,254
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	3,992
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	-
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 3,992

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	95,420
75	8040	Natural Gas City Gate Purchases	41,885,461
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(29,053)
78	8051	Other Gas Purchases / Gas Cost Adjustments	43,006,111
79	8052	PGA for Commercial	21,544,384
80	8053	PGA for Industrial	3,981,547
81	8054	PGA for Public Authority	3,926,694
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(2,164,110)
84	8059	PGA Offset to Unrecovered Gas Cost	(74,385,845)
85	8060	Exchange Gas	954,716
86	8081	Gas Withdrawn From Storage - Debit	12,286,131
87	8082	Gas Delivered to Storage	(11,336,099)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(10,761)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	30,529,268
92		<u>Total Purchased Gas Cost</u>	<u>\$ 70,283,866</u>
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,047,734
96	8710	Distribution Load Dispatching	398
97	8711	Odorization	108,130
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	5,883,581
100	8750	Measuring and Regulating Station Exp. - Gen	489,308
101	8760	Measuring and Regulating Station Exp. - Ind.	26,330
102	8770	Measuring and Regulating Sta. Exp. - City Gate	3,529
103	8780	Meters and House Regulator Expense	1,048,204
104	8790	Customer Installations Expense	-
105	8800	Other Expense	1,763
106	8810	Rents	360,992
107		<u>Total Distribution Expenses - Operation</u>	<u>\$ 8,969,969</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	\$ 180
111	8860	Structures and Improvements	-
112	8870	Mains	17,839
113	8890	Measuring and Regulating Station Exp. - Gen	60,065
114	8900	Measuring and Regulating Station Exp. - Ind.	-
115	8910	Measuring and Regulating Sta. Exp. - City Gate	2,087
116	8920	Services	1,242
117	8930	Meters and House Regulators	8,087
118	8940	Other Equipment	913
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 90,413
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	905,449
125	9030	Customer Records & Collections	1,103,205
126	9040	Uncollectible Accounts	880,036
127		Total Customer Accounts Expense	\$ 2,888,691
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	170,410
133	9100	Misc Cust Serv & Informational Exp	116
134		Total Customer Accounts Expenses - Operation	\$ 170,526
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 217,036
138	9120	Demonstrating and Selling Expenses	58,955
139	9130	Advertising Expenses	47,525
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 323,516

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	\$ 180,274
145	9210	Office Supplies and Expenses	8,473
146	9220	Administrative Expense Transferred	15,178,191
147	9230	Outside Services Employed	257,302
148	9240	Property Insurance	72,573
149	9250	Injuries and Damages	65,994
150	9260	Employee Pensions and Benefits	1,904,419
151	9270	Franchise Requirements	1,091
152	9280	Regulatory Commission Expense	158,729
153	930.2	Miscellaneous General Expense	95,809
154	9310	A&G-Rents	\$ 1,560
155		Total Administrative and General Exp. - Operation	\$ 17,924,415
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>\$ 101,595,525</u>
162			
163	403	Depreciation	\$ 19,295,729
164	406	Amortization	\$ 49,749
165	4081	Taxes Other than Income Taxes	9,574,126
166	4091-4101	Provision for Federal & State Income Taxes	6,828,711
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 137,343,840</u>
169			
170		NET OPERATING INCOME	<u>\$ 29,010,866</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 &amp; 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	6,514,065
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 146,495,787</u>
164			
165		NET OPERATING INCOME	<u>\$ 26,971,136</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

Data:   X   Base Period          Forecasted Period  
 Type of Filing:          Original          Updated   X   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	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	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	\$ 0	\$ 2,826,807	\$ (1,495,354)	\$ (1,495,354)	\$ (1,495,354)	\$ (1,495,354)	\$ (1,495,354)	\$ 6,828,711
2															
3	4030	Depreciation Expense	1,725,227	1,724,126	1,732,494	1,734,574	1,734,151	1,734,230	1,465,851	1,474,340	1,482,704	1,489,904	1,495,435	1,502,693	19,295,729
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	809,826	813,613	807,184	821,341	800,362	820,857	9,574,126
6	4800	Residential sales	(4,389,566)	(6,573,042)	(10,594,273)	(14,202,977)	(14,243,829)	(12,321,346)	(8,059,599)	(5,767,055)	(4,488,515)	(4,229,759)	(4,293,288)	(4,318,441)	(93,481,691)
7	4805	Unbilled Residential Revenue	(1,161,190)	(1,605,913)	(2,388,952)	129,739	610,668	2,150,074							(2,265,575)
8	4811	Commercial Revenue	(2,081,081)	(2,653,756)	(4,254,595)	(6,033,920)	(6,098,779)	(5,209,682)	(3,386,210)	(2,593,945)	(2,090,392)	(1,982,915)	(2,043,025)	(2,039,926)	(40,468,227)
9	4812	Industrial Revenue	(170,312)	(286,330)	(503,033)	(691,280)	(786,976)	(540,118)	(402,883)	(249,588)	(128,434)	(151,818)	(192,838)	(445,053)	(4,548,662)
10	4815	Unbilled Comm Revenue	(511,613)	(468,314)	(968,927)	(221,742)	504,744	748,393							(917,459)
11	4816	Unbilled Industrial Revenue	(6,832)	(639)	(26,558)	4,536	44,265	(31,411)							(16,639)
12	4820	Other Sales to Public Authorities	(226,899)	(378,743)	(687,579)	(957,388)	(981,313)	(877,681)	(505,833)	(341,006)	(243,285)	(219,039)	(230,819)	(232,907)	(5,882,491)
13	4825	Unbilled Public Authority Revenue	(95,558)	(125,403)	(167,757)	(23,954)	71,882	161,074							(179,716)
14	4870	Forfeited discounts	7	(18)	97	29	2	11	(138,491)	(103,922)	(75,652)	(59,340)	(55,948)	(57,126)	(490,350)
15	4880	Miscellaneous service revenues	(21,842)	(14,779)	(17,743)	(13,260)	(12,790)	(11,209)	(25,716)	(22,720)	(22,154)	(24,641)	(21,821)	(25,606)	(234,281)
16	4893	Revenue-Transportation Distribution	(1,507,384)	(1,497,651)	(1,770,467)	(1,839,285)	(1,731,579)	(1,580,211)	(1,357,995)	(1,081,437)	(1,034,625)	(1,090,092)	(1,047,844)	(1,108,167)	(16,646,735)
17	4950	Other Gas Revenue	0	0	0	0	0	0	(225,675)	(187,768)	(158,597)	(191,773)	(212,033)	(247,033)	(1,222,878)
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
20	7590	Production and gathering-Other	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	4,996	8,783	11,359	9,105	13,074	15,459	95,420
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	811,406	5,293,239	4,612,165	3,154,603	2,780,075	4,419,145	41,885,461
24	8050	Other purchases	(458)	(407)	(327)	(2,981)	(956)	(1,257)	(12,033)	(1,223)	(1,797)	(620)	(1,749)	(5,245)	(29,053)
25	8051	PGA for Residential	785,365	2,367,182	5,252,344	7,892,607	8,190,995	6,723,287	4,461,119	3,770,577	1,263,427	819,123	698,725	781,362	43,006,111
26	8052	PGA for Commercial	774,806	1,201,507	2,359,182	3,678,736	3,840,725	3,137,168	2,046,511	1,525,758	764,973	652,176	612,515	950,329	21,544,384
27	8053	PGA for Industrial	109,367	205,761	376,423	523,838	601,354	405,957	525,369	318,977	152,512	117,566	143,708	500,714	3,981,547
28	8054	PGA for Public Authorities	99,023	213,722	440,031	645,117	680,664	604,108	423,136	358,081	152,850	93,043	98,652	118,265	3,926,694
29	8058	Unbilled PGA Cost	1,338,529	1,497,294	2,710,691	(52,042)	(562,012)	(2,730,166)	(1,577,370)	(2,496,639)	(383,410)	(1,935)	321,987	(229,038)	(2,164,110)
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)	(9,278,389)	(6,145,238)	(2,831,203)	(2,882,667)	(4,058,828)	(3,536,787)	(74,385,845)
31	8060	Exchange gas	(897,205)	(827,832)	1,049,235	2,112,070	2,755,130	1,628,394	1,884,223	(2,094,288)	(2,322,458)	(920,705)	181,486	(1,593,333)	954,716
32	8081	Gas withdrawn from storage-Debit	0	0	1,309,075	1,834,305	2,196,946	3,681,461	3,174,201	80,881	9,262	0	0	0	12,286,131
33	8082	Gas delivered to storage-Credit	(1,677,579)	(1,317,710)	(24,584)	(20,192)	(2,134)	(134,688)	(47,371)	(1,306,048)	(2,034,022)	(1,472,922)	(1,340,890)	(1,957,959)	(11,336,099)
34	8120	Gas used for other utility operations-Credit	(133)	(118)	(590)	(1,327)	(1,707)	(1,884)	240	(2,031)	(263)	(430)	1,996	(4,515)	(10,761)
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	3,462,967	4,163,893	2,556,694	2,113,206	2,426,831	2,658,720	30,529,268
36	8140	Storage-Operation supervision and engineering	0	0	0	0	295	0	51	43	57	58	54	96	653
37	8160	Wells expenses	75,219	74,044	2,632	19,713	5,504	3,090	30,857	32,428	36,054	33,717	30,291	25,838	369,389
38	8170	Lines expenses	4,536	(780)	2,784	4,960	4,128	3,065	3,499	3,319	3,553	3,554	3,517	4,128	40,264
39	8180	Compressor station expenses	2,180	4,703	4,200	5,245	3,235	3,882	4,447	4,215	4,516	4,503	4,477	5,205	50,809
40	8190	Compressor station fuel and power	139	91	91	0	0	200	81	82	76	81	75	75	991
41	8200	Storage-Measuring and regulating station expenses	90	564	250	501	1,464	854	652	609	676	687	658	878	7,883
42	8210	Storage-Purification expenses	133	582	4,444	1,713	11,513	(349)	3,486	3,414	3,412	3,387	3,439	3,283	38,458
43	8240	Storage-Other expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
44	8250	Storage well royalties	193	234	468	1,229	1,388	1,329	749	761	710	749	700	700	9,209
45	8310	Storage-Maintenance of structures and improvement	0	0	0	0	0	250	43	37	48	49	46	81	554
46	8340	Maintenance of compressor station equipment	0	0	0	0	0	0	-	-	-	-	-	-	0
47	8350	Maintenance of measuring and regulating station equ	0	0	0	0	0	0	-	-	-	-	-	-	0
48	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	-	-	-	-	-	-	0
49	8370	Maintenance of other equipment	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	21,071	20,627	20,542	20,281	20,944	20,318	224,675
51	8500	Transmission-Operation supervision and engineering	0	0	3,850	4,206	0	0	947	1,055	1,185	1,075	952	1,132	14,402
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	17	17	16	17	16	206	
54	8560	Mains expenses	17,871	13,842	7,658	12,373	9,542	18,556	14,993	14,698	14,949	14,897	14,929	16,449	170,757
55	8570	Transmission-Measuring and regulating station exper	628	2,498	618	666	680	890	972	952	959	996	940	1,090	11,888
56	8630	Transmission-Maintenance of mains	1,083	1,397	(624)	0	0	0	365	356	357	353	361	342	3,992
57	8640	Transmission-Maintenance of compressor sta equipm	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	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	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	
58	8650	Transmission-Maintenance of measuring and regulat	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	93,122	98,202	95,512	96,986	97,460	115,322	1,047,734
60	8710	Distribution load dispatching	24	23	21	20	0	123	32	33	31	32	30	30	398
61	8711	Odorization	9,981	0	3,592	5,219	3,674	26,351	8,376	7,181	9,438	9,618	8,894	15,806	108,130
62	8720	Distribution-Compressor station labor and expenses	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	521,671	532,162	560,329	549,227	525,468	485,334	5,883,581
64	8750	Distribution-Measuring and regulating station expens	21,442	41,165	43,476	39,742	48,221	32,227	43,115	41,938	44,200	43,773	43,185	46,824	489,308
65	8760	Distribution-Measuring and regulating station expens	2,416	1,483	49	(93)	4,199	4,164	2,381	2,311	2,354	2,332	2,366	2,366	26,330
66	8770	Distribution-Measuring and regulating station expens	197	211	272	352	395	428	287	291	272	287	268	268	3,529
67	8780	Meter and house regulator expenses	84,885	94,391	95,349	79,106	75,250	54,352	96,001	93,786	94,112	93,165	95,188	92,620	1,048,204
68	8790	Customer installations expenses	0	0	0	0	0	0	-	-	-	-	-	-	0
69	8800	Distribution-Other expenses	586	14	157	228	0	33	118	113	119	124	119	151	1,763
70	8810	Distribution-Rents	35,929	32,991	34,106	37,628	40,035	43,174	24,984	25,110	22,396	23,354	19,803	21,482	360,992
71	8850	Distribution-Maintenance supervision and engineering	0	0	37	54	0	0	14	15	15	15	17	14	180
72	8860	Distribution-Maintenance of structures and improvem	0	0	0	0	0	0	-	-	-	-	-	-	0
73	8870	Distribution-Maint of mains	(814)	252	63	6,237	2,540	291	1,523	1,553	1,694	1,614	1,505	1,382	17,839
74	8890	Maintenance of measuring and regulating station equ	7,538	1,569	2,676	1,239	3,167	12,321	4,854	4,753	5,636	5,434	4,916	5,960	60,065
75	8900	Maintenance of measuring and regulating station equ	0	0	0	0	0	0	-	-	-	-	-	-	0
76	8910	Maintenance of measuring and regulating station equ	(117)	0	0	0	907	181	191	186	187	185	189	179	2,087
77	8920	Maintenance of services	0	77	222	215	(44)	106	113	110	111	110	112	110	1,242
78	8930	Maintenance of meters and house regulators	4,000	0	0	0	0	0	677	729	805	743	659	475	8,087
79	8940	Distribution-Maintenance of other equipment	178	0	13	200	0	21	71	61	80	81	75	134	913
80	9010	Customer accounts-Operation supervision	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	81,942	80,474	78,329	79,414	77,058	76,319	905,449
82	9030	Customer accounts-Customer records and collection	81,339	80,264	77,058	81,686	80,212	120,096	96,411	101,949	109,946	102,650	94,725	76,869	1,103,205
83	9040	Customer accounts-Uncollectible accounts	65,873	83,619	111,162	113,424	126,691	196,530	34,864	30,604	29,190	29,221	29,051	29,807	880,036
84	9090	Customer service-Operating informational and instruc	12,569	11,827	10,158	9,275	10,184	29,138	14,404	14,434	14,942	14,628	14,320	14,530	170,410
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	65	8	9	10	9	8	9	116
86	9110	Sales-Supervision	9,930	11,190	10,027	8,589	8,619	10,462	26,173	25,977	24,383	23,787	27,400	30,860	217,036
87	9120	Sales-Demonstrating and selling expenses	2,997	3,628	3,216	13,802	8,096	1,757	3,459	5,103	5,205	3,956	3,388	4,350	58,955
88	9130	Sales-Advertising expenses	1,451	1,174	5,364	1,847	15,081	1,667	3,124	3,482	3,912	3,546	3,141	3,736	47,525
89	9200	A&G-Administrative & general salaries	18,133	11,769	14,262	13,022	12,402	14,262	16,470	16,097	16,142	15,959	16,294	15,461	180,274
90	9210	A&G-Office supplies & expense	422	345	438	2,702	1,360	476	553	547	525	614	365	128	8,473
91	9220	A&G-Administrative expense transferred-Credit	1,082,814	809,555	1,033,751	1,079,132	957,419	1,240,213	1,215,436	1,351,087	1,188,085	1,298,162	1,143,476	2,779,061	15,178,191
92	9230	A&G-Outside services employed	7,439	6,315	8,993	6,567	9,442	88,516	21,539	23,187	25,611	23,625	20,963	15,106	257,302
93	9240	A&G-Property insurance	12,388	11,822	12,394	9,729	12,497	12,825	344	-	-	573	-	-	72,573
94	9250	A&G-Injuries & damages	2,619	4,798	2,614	8,074	7,895	15,567	4,094	4,316	4,762	4,536	3,905	2,816	65,994
95	9260	A&G-Employee pensions and benefits	132,989	135,263	145,655	124,404	127,288	135,284	187,964	184,396	183,757	181,404	187,122	178,892	1,904,419
96	9270	A&G-Franchise requirements	292	0	0	0	0	0	58	55	67	85	54	480	1,091
97	9280	A&G-Regulatory commission expenses	5,274	6,368	9,451	8,257	10,744	11,474	9,657	9,612	11,271	12,927	9,197	54,497	158,729
98	9302	Miscellaneous general expenses	19,280	5,007	5,908	12,526	7,247	11,247	1,498	16,295	12,115	1,952	472	2,262	95,809
99	9310	A&G-Rents	0	0	0	1,020	0	0	22	273	201	28	5	10	1,560
100	9320	A&G-Maintenance of general plant	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)	(\$3,345,796)	(\$1,821,575)	(\$1,364,676)	(\$1,245,888)	(\$1,407,853)	\$123,838	(\$29,010,866)

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

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

Witness: Christian, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
			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
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	646	635	655	651	645	668
5	8560	Mains Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	8740	Mains and Services Expenses	5,863	10,459	(5,225)	7,919	4,938	(33,591)	68,497	68,738	69,346	68,604	68,463	69,328
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	2,270	2,258	2,339	2,325	2,266	20,174
9	8810	Distribution-Rents	838	1,682	201	(16,315)	(592)	(362)	(3,040)	(3,040)	(3,046)	(3,040)	(3,040)	(3,043)
10	8850	Distribution-Maintenance supervision and engine	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	0
13	9030	Customer accounts-Customer records and colle	9,951	9,680	10,053	9,579	7,384	6,557	9,015	8,626	9,464	9,055	9,050	9,178
14	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	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
16	9120	Sales-Demonstrating and selling expenses	16,725	13,023	20,635	10,106	10,279	9,868	15,148	16,138	15,142	17,525	16,533	17,511
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)	(3,538,153)	(4,918,214)	(3,555,014)	(3,954,091)	(3,024,911)	(3,131,628)
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	3,592,792	3,360,712	3,416,734	3,385,039	3,321,939	5,023,503
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)	(9,040,892)	(11,991,043)	(9,647,401)	(10,511,625)	(8,669,384)	(41,786,801)
21	9230	A&G-Outside services employed	894,023	854,946	826,625	847,252	1,176,195	1,062,101	1,213,250	1,261,432	1,261,813	1,270,295	1,210,032	11,005,990
22	9240	A&G-Property insurance	9,024	9,024	9,032	9,024	9,024	9,717	10,825	10,825	10,825	10,825	10,900	10,825
23	9250	A&G-Injuries & damages	2,756,598	2,294,191	2,747,643	2,770,998	2,766,989	103,137	2,653,093	2,652,772	2,653,103	2,653,119	2,671,418	2,653,119
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	4,302,454	8,814,611	4,472,114	6,334,504	3,670,464	3,761,062
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	214,879	217,214	794,456	217,757	217,254	1,283,872
27	9310	A&G-Rents	419,452	405,841	414,345	406,291	433,845	371,906	471,795	471,807	472,408	471,925	471,802	509,032
28	9320	A&G-Maintenance of general plant	21,992	25,759	38,480	23,614	2,923	16,721	27,421	26,529	27,061	27,133	26,568	63,665
29		Operating (Income)Loss*	(\$610,586)	(\$447,610)	\$36,170	(\$113,494)	\$70,370	(\$2,391,135)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
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)	(9,040,892)	(11,991,043)	(9,647,401)	(10,511,625)	(8,669,384)	(41,786,801)
32		Allocation Factor to Kentucky	5.05%	5.08%	5.07%	5.07%	5.06%	5.04%	4.97%	4.97%	4.97%	4.97%	4.97%	5.00%
33		Total Allocated Amount	(502,337)	(316,548)	(441,827)	(426,615)	(380,628)	(597,793)	(449,460)	(596,124)	(479,612)	(522,576)	(430,991)	(2,077,394)

\*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	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	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	117	115	113	118	111	110	4,633
4	8740	Mains and Services Expenses	11,348	9,513	6,381	12,272	6,748	4,409	9,707	9,343	9,707	9,422	9,422	9,421	107,693
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	456,880	435,042	454,782	441,649	439,051	438,879	4,940,438
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	2,137,171	2,006,380	2,097,488	2,065,388	2,026,187	2,024,983	23,059,403
9	9200	A&G-Administrative & general salaries	270,730	253,169	290,400	344,455	249,040	300,880	338,599	323,578	338,599	326,816	326,816	326,816	3,689,897
10	9210	A&G-Office supplies & expense	659,503	649,345	648,815	666,150	719,357	720,359	208,930	175,445	190,750	207,777	185,986	178,665	5,211,081
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)	(4,328,808)	(4,098,355)	(4,255,049)	(4,193,695)	(4,111,654)	(4,097,159)	(50,101,093)
12	9230	A&G-Outside services employed	78,414	49,789	34,291	95,902	72,233	97,685	81,879	35,861	64,467	76,509	58,135	49,651	794,816
13	9240	A&G-Property insurance	6,576	6,576	6,576	6,576	6,576	6,666	0	0	0	0	0	0	39,547
14	9250	A&G-Injuries & damages	93	93	93	177	93	93	0	0	0	0	0	0	642
15	9260	A&G-Employee pensions and benefits	847,168	857,813	907,834	837,585	790,922	908,984	999,639	1,016,721	1,003,273	970,076	970,076	972,765	11,082,853
16	9310	A&G-Rents	100,626	99,560	100,785	99,912	100,746	91,363	95,882	95,868	95,868	95,940	95,868	95,868	1,168,286
17	9320	A&G-Maintenance of general plant	0	585	164	0	382	665	2	1	1	2	1	1	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	(4,167,436)	(3,982,735)	(4,269,085)	(4,205,869)	(3,968,320)	(4,422,929)	(4,328,808)	(4,098,355)	(4,255,049)	(4,193,695)	(4,111,654)	(4,097,159)	(50,101,093)
22		Allocation Factor to Kentucky	5.31%	5.29%	5.34%	5.28%	5.29%	5.33%	5.56%	5.56%	5.56%	5.56%	5.56%	5.56%	5.43%
23		Total Allocated Amount	(221,170)	(210,823)	(228,061)	(221,984)	(209,904)	(235,605)	(240,569)	(227,761)	(236,469)	(233,060)	(228,500)	(227,695)	(2,721,602)
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	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	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	Total
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	73	72	70	70	70	70	685
5	8180	Compressor station expenses	30	29	28	31	63	0	51	50	49	49	49	49	479
6	8190	Compressor station fuel and power	5	32	65	74	33	16	63	62	61	61	61	61	593
7	8210	Storage-Purification expenses	99	115	268	299	303	210	364	358	350	350	349	351	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	882	459	1,102	2,271	1,407	934	1,982	1,954	1,909	1,907	1,904	1,914	18,623
10	8500	Transmission-Operation supervision and enginee	0	24,916	1,797	1,556	868	72	9,661	9,675	8,764	9,239	8,651	11,645	86,843
11	8560	Mains expenses	39	37	36	40	81	0	66	65	63	63	63	63	616
12	8570	Transmission-Measuring and regulating station e	165	0	0	0	0	0	149	147	144	144	144	144	1,038
13	8600	Transmission-Measuring and regulating station e	64	168	50	89	181	1	3,691	3,751	3,855	4,969	4,325	4,314	25,457
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	283,249	249,293	231,060	243,124	305,308	217,199	2,641,379
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	4,729	6,902	6,824	7,093	5,695	9,046	102,433
18	8750	Distribution-Measuring and regulating station exp	40,385	33,530	33,355	39,895	47,737	42,151	26,946	25,608	28,610	28,044	26,476	29,672	402,409
19	8760	Distribution-Measuring and regulating station exp	14,955	3,502	6,921	10,664	17,114	17,496	7,731	7,382	7,731	7,731	7,731	7,742	116,701
20	8770	Distribution-Measuring and regulating station exp	0	0	0	0	(594)	0	(349)	(270)	(769)	(561)	(267)	(1,066)	(3,876)
21	8780	Meter and house regulator expenses	(32)	704	(31)	(26)	0	87	77	73	77	77	77	77	1,158
22	8800	Distribution-Other expenses	62,950	73,531	65,230	63,613	54,707	75,256	131,930	119,964	113,658	113,013	111,793	141,655	1,127,300
23	8810	Distribution-Rents	27,086	26,509	26,412	29,002	27,550	27,016	38,555	37,954	37,797	37,175	36,963	37,575	389,593
24	8870	Distribution-Maint of mains	(73)	0	0	0	0	0	(8)	(8)	(8)	(8)	(8)	(8)	(121)
25	8890	Maintenance of measuring and regulating station	5,895	9,768	4,720	5,506	12,014	16,059	5,905	5,638	5,905	5,905	5,905	5,913	89,134
26	8900	Maintenance of measuring and regulating station	(147)	0	0	0	0	0	(16)	(15)	(16)	(16)	(16)	(16)	(243)
27	8910	Maintenance of measuring and regulating station	953	708	(374)	348	1,784	(371)	334	318	334	334	334	334	5,035
28	9010	Customer accounts-Operation supervision	11,142	10,759	11,715	10,696	10,190	10,279	7,093	6,774	7,095	7,093	7,100	7,103	107,040
29	9020	Customer accounts-Meter reading expenses	46	32	18	(4)	193	(39)	27	26	27	27	27	27	408
30	9030	Customer accounts-Customer records and collec	178,387	137,705	172,861	176,651	198,239	186,087	258,521	237,577	229,756	228,257	228,296	274,215	2,506,551
31	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	34,584	29,522	27,679	27,994	28,469	30,223	178,471
32	9090	Customer service-Operating informational and in	36,688	(14,058)	22,867	13,092	13,696	15,667	16,377	17,366	18,013	16,162	25,629	16,044	197,543
33	9100	Customer service-Miscellaneous customer servic	60	25	2	53	28	30	129	38	17	46	66	16	512
34	9110	Sales-Supervision	10,915	14,058	11,575	10,257	11,004	12,875	13,424	11,064	11,760	11,664	14,428	11,588	144,610
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	0	0	0	0	382	0	247	73	33	88	126	31	981
37	9200	A&G-Administrative & general salaries	(23,431)	(6,224)	(6,353)	(6,289)	(37,621)	(26,548)	722	634	634	722	4,171	631	(98,951)
38	9210	A&G-Office supplies & expense	0	0	0	(70,000)	20	0	(23,355)	(21,238)	(20,122)	(20,005)	(19,639)	(25,080)	(199,420)
39	9220	A&G-Administrative expense transferred-Credit	(712,628)	(559,667)	(721,664)	(853,892)	(727,664)	(806,851)	(1,042,061)	(1,045,620)	(936,143)	(1,076,013)	(959,907)	(940,048)	(10,382,158)
40	9230	A&G-Outside services employed	20,249	16,646	20,939	4,528	1,752	(12,642)	17,179	15,621	14,800	14,716	14,557	18,446	146,791
41	9240	A&G-Property insurance	42	35	42	(44)	52	17	3,213	3,265	3,356	4,326	3,765	3,755	21,824
42	9250	A&G-Injuries & damages	5,206	12,894	(27,444)	11,921	9,251	2,300	28,011	28,309	29,120	36,691	32,314	32,229	200,804
43	9260	A&G-Employee pensions and benefits	173,179	41,923	202,335	237,508	151,158	275,864	170,706	247,612	167,509	289,470	104,992	104,084	2,166,338
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	(712,628)	(559,667)	(721,664)	(853,892)	(727,664)	(806,851)	(1,042,061)	(1,045,620)	(936,143)	(1,076,013)	(959,907)	(940,048)	(10,382,157)
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)	(525,407)	(527,201)	(472,003)	(542,526)	(483,985)	(473,972)	(5,234,684)

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

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

Witness: Christian, Densman

Line No.	Acct No.	Account Discription	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	
1	4091	Provision for Federal & State Income Taxes	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 542,839	\$ 6,514,065
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 incc	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)	(4,533,777)	(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)	(1,308,192)	(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	18	17	18	17	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)	(\$26,971,136)

\*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.	Description	actual Oct-20	actual Nov-20	actual Dec-20	actual Jan-21	actual Feb-21	actual Mar-21	Budgeted Apr-21	Budgeted May-21	Budgeted Jun-21	Budgeted Jul-21	Budgeted Aug-21	Budgeted Sep-21	Total
<b>Div 009</b>														
1														
2														
3	Payroll	\$ 17,537	\$ 56,025	\$ 27,380	\$ 30,289	\$ 27,390	\$ 15,891	\$ 35,497	\$ 41,350	\$ 34,964	\$ 35,954	\$ 31,269	\$ 51,893	\$ 405,440
4	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Ad Valorem - Accrual	625,688	625,688	625,688	691,388	691,388	691,388	695,800	694,342	694,342	694,342	694,342	694,342	8,118,738
6	Dot Transmission User Tax	-	-	-	-	-	73,846	-	-	-	-	-	-	73,846
7	Taxes Property and Other	-	81	386	76	-	85	651	43	-	16,506	212	83	18,122
8	Public Service Commission Assessment	29,618	29,618	29,618	29,618	29,618	29,618	29,618	29,618	29,618	26,279	26,279	26,279	345,400
9	Allocation for taxes other CSC	10,996	29,003	15,074	14,063	12,076	13,778	12,129	12,129	12,129	12,129	12,129	12,129	167,768
10	Allocation from taxes other SS	17,756	(19,624)	27,284	45,889	17,963	20,789	22,294	22,294	22,294	22,294	22,294	22,294	243,817
11	Allocation from taxes other Gen Office	14,020	15,928	30,994	17,753	17,870	21,411	13,837	13,837	13,837	13,837	13,837	13,837	200,995
12														
13	Total	\$ 715,614	\$ 736,719	\$ 756,424	\$ 829,076	\$ 796,305	\$ 866,806	\$ 809,826	\$ 813,613	\$ 807,184	\$ 821,341	\$ 800,362	\$ 820,857	\$ 9,574,126
14														
<b>Div 002</b>														
15														
16														
17														
18	Payroll	\$ 276,703	\$ (481,432)	\$ 468,413	\$ 381,853	\$ 320,116	\$ 376,962	\$ 295,708	\$ 295,708	\$ 295,708	\$ 295,708	\$ 295,708	\$ 295,708	\$ 3,116,866
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	-	-	111,526	111,526	111,526	111,526	111,526	111,526	1,175,522
22														
23	Total Tax Other Than Income Tax	\$ 357,163	\$ (394,727)	\$ 548,813	\$ 923,053	\$ 361,316	\$ 418,162	\$ 448,434	\$ 448,434	\$ 448,434	\$ 448,434	\$ 448,434	\$ 448,434	\$ 4,904,387
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)							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%	
27														
28	Total Allocated Amount	\$ 17,756	\$ (19,624)	\$ 27,284	\$ 45,889	\$ 17,963	\$ 20,789	\$ 22,294	\$ 22,294	\$ 22,294	\$ 22,294	\$ 22,294	\$ 22,294	\$ 243,817
29														
<b>Div 012</b>														
30														
31														
32														
33	Payroll	\$ 149,581	\$ 473,313	\$ 222,900	\$ 224,326	\$ 188,605	\$ 219,199	\$ 189,758	\$ 189,758	\$ 189,758	\$ 189,758	\$ 189,758	\$ 189,758	\$ 2,616,472
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	\$ 218,258	\$ 218,258	\$ 218,258	\$ 218,258	\$ 218,258	\$ 218,258	\$ 3,017,272
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)							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%	
40														
41	Total Allocated Amount	\$ 10,996	\$ 29,003	\$ 15,074	\$ 14,063	\$ 12,076	\$ 13,778	\$ 12,129	\$ 12,129	\$ 12,129	\$ 12,129	\$ 12,129	\$ 12,129	\$ 167,768
42														
<b>Div 091</b>														
43														
44														
45														
46	Payroll	\$ 26,859	\$ 31,582	\$ 61,475	\$ 32,994	\$ 35,236	\$ 42,553	\$ 27,443	\$ 27,443	\$ 27,443	\$ 27,443	\$ 27,443	\$ 27,443	\$ 395,356
47	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Tax Other Than Income Tax	\$ 26,859	\$ 31,582	\$ 61,475	\$ 32,994	\$ 35,236	\$ 42,553	\$ 27,443	\$ 27,443	\$ 27,443	\$ 27,443	\$ 27,443	\$ 27,443	\$ 395,356
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)							50.42%	50.42%	50.42%	50.42%	50.42%	50.42%	
55														
56	Total Allocated Amount	\$ 14,020	\$ 15,928	\$ 30,994	\$ 17,753	\$ 17,870	\$ 21,411	\$ 13,837	\$ 13,837	\$ 13,837	\$ 13,837	\$ 13,837	\$ 13,837	\$ 200,995

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	
<b>Div 009</b>														
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														
<b>Div 002</b>														
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														
<b>Div 012</b>														
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														
<b>Div 091</b>														
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	
1	SALE of Gas							
2	480 Gas Rev - Residential	93,481,691	6,714,821					6,714,821
3	480 Gas Rev - Commercial	40,468,227	2,055,320					2,055,320
4	480 Gas Rev - Industrial	4,548,662	392,863					392,863
5	480 Gas Rev - Public Authority & Other	5,882,491	530,361					530,361
6								
7	Total SALE of Gas	144,381,071	9,693,365	0	0	0	0	9,693,365
8								
9	Other Operating Income							
10	Forfeited discounts	490,350		809,930				809,930
11	488 MISC. Service Revenues	234,281		5				5
12	489 Revenue From Transporting Gas to Others	16,646,735		(1,502,226)				(1,502,226)
13	495 Other Gas Service Revenue	1,222,878		1,490,533				1,490,533
14								
15	Total Other Operating Income	18,594,245	0	798,243	0	0	0	798,243
16								
17	Total Operating Revenue	<u>162,975,315</u>	<u>9,693,365</u>	<u>798,243</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,491,607</u>
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	70,283,866			7,589,791			7,589,791
21								
22	Total Other Gas Supply Expenses - Operation	70,283,866	0	0	7,589,791	0	0	7,589,791
23								
24	Total Plant Revenue	<u>92,691,450</u>	<u>9,693,365</u>	<u>798,243</u>	<u>(7,589,791)</u>	<u>0</u>	<u>0</u>	<u>2,901,817</u>
25								
26	Blended Effective Tax Rate	24.95%	2,418,495	199,162	(1,893,653)	0	0	724,003
27								
28	NET Operating Income Impact		<u>7,274,870</u>	<u>599,081</u>	<u>(5,696,138)</u>	<u>0</u>	<u>0</u>	<u>2,177,814</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	653	-	-	-	-	-	-
31	8150 815 Maps and records	-	-	-	-	-	-	-
32	8160 816 Storage Wells Expense	369,389	926	-	-	-	-	926
33	8170 817 Storage Lines Expense	40,264	1,000	-	-	-	-	1,000
34	8180 818 Storage Compressor Station	50,809	1,371	-	-	-	-	1,371
35	8190 819 Storage Compressor Station Fuel	991	-	-	-	-	-	-
36	8200 820 Storage Measuring & Regulating	7,883	95	-	-	-	-	95
37	8210 821 Storage Purification	38,458	1,336	-	-	-	-	1,336
38	8240 824 Storage Other Expense	-	-	-	-	-	-	-
39	8250 825 Storage Royalties	9,209	-	-	-	-	-	-
40	8310 831 Storage Maintenance Structure	554	-	-	-	-	-	-
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
42	8340 834 Storage Maintenance Compressor	-	-	-	-	-	-	-
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	224,675	8,045	-	-	-	-	8,045
48	8470 847 Storage Maintenance	-	-	-	-	-	-	-
49	8500 850 Trsm Supervision & Engineering	14,402	-	-	-	-	-	-
50	8520 852 Communication system expenses	-	-	-	-	-	-	-
51	8550 855 Other Fuel & Power Comp	206	-	-	-	-	-	-
52	8560 856 Trsm Mains Expense	170,757	4,902	-	-	-	-	4,902
53	8570 857 Trsm Measuring & Regulating	11,888	54	-	-	-	-	54
54	8590 859 Trsm Other Exp	-	-	-	-	-	-	-
55	8600 860 Rents	-	-	-	-	-	-	-
56	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
57	8630 863 Trsm Maint of Mains	3,992	149	-	-	-	-	149
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	1,047,734	18,446	-	-	-	-	18,446
62	8710 871 Dist Load Dispatching	398	-	-	-	-	-	-
63	8711 8711 Odorization	108,130	-	-	-	-	-	-
64	8720 872 Dist Comp Sta	-	-	-	-	-	-	-
65	8740 874 Dist Main/Ser Exp	5,883,581	70,772	-	-	-	-	70,772
66	8750 875 Dist Meas/Reg Sta-Gen	489,308	11,812	-	-	-	-	11,812
67	8760 876 Dist Meas/Reg Sta-Ind	26,330	915	-	-	-	-	915
68	8770 877 Dist Meas/Reg Sta-Cty.	3,529	-	-	-	-	-	-
69	8780 878 Dist Mtr/House Reg	1,048,204	37,043	-	-	-	-	37,043
70	8790 879 Dist Cust Install	-	-	-	-	-	-	-
71	8800 880 Dist Other Exp	1,763	-	-	-	-	-	-
72	8810 881 Dist Rents	360,992	-	-	-	-	-	-
73	8850 885 Dist Maint Super/Eng	180	-	-	-	-	-	-
74	8860 886 Dist Maint Struc/Improv	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2021-00214  
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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	17,839	208	-	-	-	-	208
76	8890 889 Dist Maint Meas/Reg Sta-Gen	60,065	-	-	-	-	-	-
77	8900 890 Dist Maint Meas/Reg Sta-Ind	-	-	-	-	-	-	-
78	8910 891 Dist Maint Meas/Reg Sta-Cty	2,087	78	-	-	-	-	78
79	8920 892 Dist Maint of Ser	1,242	44	-	-	-	-	44
80	8930 893 Dist Maint Mtr/House Reg	8,087	-	-	-	-	-	-
81	8940 894 Dist Maint Other Eq	913	-	-	-	-	-	-
82	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
83	9010 901 Cust Accts Supervision	-	-	-	-	-	-	-
84	9020 902 Cust Accts Mtr Exp	905,449	22,655	-	-	-	-	22,655
85	9030 903 Cust Accts Records/Collections	1,103,205	4,745	-	-	-	-	4,745
86	9040 904 Cust Accts Uncoll Accts	880,036	-	-	-	-	-	-
87	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
88	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
89	9090 909 Cust Ser Supervision	170,410	4,605	-	-	-	-	4,605
90	9100 910 Cust Ser Assist Exp	116	-	-	-	-	-	-
91	9110 911 Cust Ser Info Adv Exp	217,036	4,158	-	-	-	-	4,158
92	9120 912 Demonstrating and Selling Expenses	58,955	-	-	-	-	-	-
93	9130 913 Advertising Expenses	47,525	-	-	-	-	-	-
94	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
95	9200 920 Administrative and General Salaries	180,274	6,725	-	-	-	-	6,725
96	9210 921 Adm Gen Office Supply	8,473	-	-	-	-	-	-
97	9220 922 Administrative Expense Transferred	15,178,191	-	-	-	-	285,482	285,482
98	9230 923 Adm Gen Outside Services Empl	257,302	-	-	-	-	-	-
99	9240 924 Property insurance	72,573	-	-	-	-	-	-
100	9250 925 Adm Gen Injuries/Damages	65,994	-	-	-	-	-	-
101	9260 926 Adm Gen Empl Pen/Ben	1,904,419	(110,002)	-	-	-	-	(110,002)
102	9270 927 Adm Gen Franchise Req	1,091	-	-	-	-	-	-
103	9280 928 Adm Gen Reg Comm Exp	158,729	-	-	-	-	-	-
104	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
105	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
106	9302 9302 Adm Gen Gen Exp	95,809	-	-	-	-	-	-
107	9310 931 A&G-Rents	1,560	-	-	-	-	-	-
108	9320 932 Adm Gen Maint Gen Plant	-	-	-	-	-	-	-
109	Total	<u>31,311,659</u>	<u>90,083</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285,482</u>	<u>375,566</u>
110	Labor and Benefits	7,168,252	90,083					90,083
111	Rent, Maintenance and Utilities	1,035,431		0				0
112	Other O&M	16,133,469			0			0
113	Bad Debt	880,036				0		0
114	Costs allocated from SSU and KY-MDS General Office	15,178,191	0	0	0		285,482	285,482
115	Total	<u>40,395,379</u>	<u>90,083</u>	<u>0</u>	<u>0</u>	<u>(516,579)</u>	<u>285,482</u>	<u>375,566</u>
116	Blended Effective Tax Rate	24.95%	<u>(22,476)</u>	<u>0</u>	<u>(0)</u>	<u>128,886</u>	<u>(71,228)</u>	<u>(93,704)</u>
117	NET Operating Income Impact		<u>67,607</u>	<u>0</u>	<u>0</u>	<u>(387,692)</u>	<u>214,254</u>	<u>281,862</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					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	19,295,729	1,265,555					1,265,555
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	49,749						0
121								
122	Total DEPRECIATION and Amortization	<u>19,345,477</u>	<u>1,265,555</u>					<u>1,265,555</u>
123								
124	Blended Effective Tax Rate	24.95%	<u>315,756</u>					<u>315,756</u>
125								
126	NET Operating Income Impact		<u>949,799</u>					<u>949,799</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>9,574,126</u>		<u>752,261</u>				<u>752,261</u>
132								
133	Blended Effective Tax Rate	24.95%		<u>187,689</u>				<u>187,689</u>
134								
135	NET Operating Income Impact			<u>564,572</u>				<u>564,572</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	<b>ADJ1</b>		
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>93,481,691</u>
4		Adjustment	\$6,714,821
5			7.2%
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>40,468,227</u>
9		Adjustment	\$2,055,320
10			5.1%
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>4,548,662</u>
14	changes in gas costs between the periods.	Adjustment	\$392,863
15			8.6%
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>5,882,491</u>
19		Adjustment	\$530,361
20			9.0%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	<u>0</u>
24		Adjustment	\$0
25			0.0%
26	<b>ADJ2</b>		
27	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,300,280
28	payment fees from the base period to the test year.	Base	<u>490,350</u>
29		Adjustment	\$809,930
30			165.2%
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>234,281</u>
34		Adjustment	\$5
35			0.0%
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>16,646,735</u>
39		Adjustment	(\$1,502,226)
40			-9.0%
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>1,222,878</u>
44		Adjustment	\$1,490,533
45			121.9%
46	<b>ADJ3</b>		
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>70,283,866</u>
49	of the base period when replaced by actuals. Gas costs in the Forecasted Period are higher	Adjustment	\$7,589,791
50	primarily due to lower estimated GCA price		10.8%
51			
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		162,975,315
56	Base Year Gas Costs		<u>70,283,866</u>
57	Base Year Gross Profit		92,691,450
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  
 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)2.2  
 Schedule D-2.2

Witness: Christian, Densman

LN NO	Purpose and Description		Amount
1	<b><u>ADJ 1</u></b>		
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>7,168,252</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	\$ 90,083
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		1.3%
6			
7	<b><u>ADJ 2</u></b>		
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>1,035,431</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	\$ -
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		0.0%
12	for Kentucky operations.		
13			
14	<b><u>ADJ 3</u></b>		
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>6,959,764</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	\$ 0
18			0.0%
19			
20	<b><u>ADJ 4</u></b>		
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>970,022</u>
23	margins from the revenues projection.	Adjustment	\$ (516,579)
24			-113.9%
25	<b><u>ADJ 5</u></b>		
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>15,178,191</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$ 285,482
29			1.9%
30			
31	<b><u>Summary of O &amp; M adjustments.</u></b>	Forecasted	\$ 31,170,646
32		Base	<u>31,311,660</u>
33		Adjustment	\$ (141,013)
34			-0.5%

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	<b><u>ADJ1</u></b>		
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>19,295,729</u>
4		Adjustment	\$1,265,555
5			6.6%
6	<b><u>ADJ2</u></b>		
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>9,574,126</u>
9		Adjustment	\$752,261
10			7.9%



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	\$ 35,889,326	\$ (95,687)	\$ 35,793,639	C-2
2	Interest Deduction	<u>8,519,743</u>	1,165,419	<u>9,685,163</u>	*
3	Taxable Income	\$ 27,369,582	\$ (1,261,106)	\$ 26,108,476	
4	Composite Tax Rate (state & federal)	<u>24.950%</u>		<u>24.950%</u>	**
5	<b>State &amp; Federal Income Tax</b>	<u>\$ 6,828,711</u>	<u>\$ (314,646)</u>	<u>\$ 6,514,065</u>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$532,627,853		\$581,183,549	B-1
7	Weighted cost of Debt	<u>1.60%</u>		<u>1.67%</u>	J-1
8	Interest Expense	<u>\$ 8,519,743</u>		<u>\$ 9,685,163</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
<b>BASE PERIOD</b>					
1	Various	AGA	55,578	<u>100%</u>	55,578
2	Various	ASME	158		158
3	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	475		475
4	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
5	Various	CHAMBER OF COMMERCE	42,878		42,878
6	Various	CRITTENDEN COUNTY ECONOMIC	100		100
7	Various	ECONOMIC DEVELOPMENT COUNCIL	11,000		11,000
8	Various	FRANKLIN SIMPSON INDUSTRIAL AUTHORITY	5,000		5,000
9	Various	GIRLS INC.	500		500
10	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	2,575		2,575
11	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
12	Various	GREATER OWENSBORO REALTOR ASSOCIATION	256		256
13	Various	GREATER PADUCAH ECONOMIC DEVELOPMENT COUNCIL INC	3,000		3,000
14	Various	HOME BUILDERS ASSOCIATION	810		810
15	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	475		475
16	Various	HOPKINS COUNTY PVA	55		55
17	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	20,000		20,000
18	Various	KENTUCKY ASSOCIATION OF MANUFACTURERS	1,740		1,740
19	Various	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS INC	2,500		2,500
20	Various	KENTUCKY COUNTY JUDGE EXECUTIVE ASSOCIATION	200		200
21	Various	KENTUCKY GAS ASSOCIATION	10,250		10,250
22	Various	KENTUCKY GAZETTE	374		374
23	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,020		1,020
24	Various	KENTUCKY RESTAURANT ASSOCIATION	395		395
25	Various	KENTUCKY VFW PROGRAM	98		98
26	Various	LOGAN COUNTY HOME BUILDERS	350		350
27	Various	NACE INTERNATIONAL	588		588
28	Various	NATIONAL GAS DISTRIBUTORS ASSOCIATION OF EAST TENNESS	250		250
29	Various	NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS	299		299
30	Various	OHIO COUNTY CHAMBER OF COMMERCE	319		319
31	Various	OKLAHOMA ACCOUNTANCY BOARD	26		26
32	Various	ONE HEALTH	75		75
33	Various	PADUCAH BOARD OF REALTORS INC	300		300
34	Various	REALTOR ASSOCIATION OF SOUTHERN KENTUCKY	200		200
35	Various	SAM'S CLUB	310		310
36	Various	SOUTHERN GAS ASSOCIATION	82		82
<b>Total Base Period</b>			<u>172,736</u>		<u>172,226</u>

**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
<b>TEST PERIOD</b>								
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	
<b>Total Forecasted Period</b>			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 FR 16(8)(f)  
Type of Filing:  Original  Updated  Revised Schedule F-2.1  
Workpaper Reference No(s). Witness: Christian

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
<b>BASE PERIOD</b>					
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	<u>\$233,636</u>		<u>233,636</u>
		Total	<u>\$741,774</u>		<u>\$ 741,774</u>
<b>TEST PERIOD</b>					
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	<u>\$233,636</u>		<u>233,636</u>
		Total	<u>\$741,774</u>		<u>\$ 741,774</u>

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		<b>Div 009</b>						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		<b>Div 091</b>						
7	Various	Sub Account 07421- Service Awards	\$ 60,781	50.42%	\$ 30,646	\$ 60,781	50.42%	\$ 30,646
8								
9		Total	\$ 60,781		\$ 30,646	\$ 60,781		\$ 30,646
10								
11		<b>Div 002</b>						
12	Various	Sub Account 07421- Service Awards	\$ 61,704	4.97%	\$ 3,068	\$ 61,704	4.97%	\$ 3,068
13								
14		Total	\$ 61,704		\$ 3,068	\$ 61,704		\$ 3,068
15								
16		<b>Div 012</b>						
17	Various	Sub Account 07421- Service Awards	\$ 76,105	5.56%	\$ 4,229	\$ 76,105	5.56%	\$ 4,229
18								
19		Total	\$ 76,105		\$ 4,229	\$ 76,105		\$ 4,229
20								
21		<b>Grand Total</b>	\$ 198,590		\$ 37,943	\$ 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		<b>Customer Service and Informational Expenses</b>						
2								
3		<b>Div 009</b>						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	170,410	100%	170,410	175,015	100%	175,015
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 170,410		\$ 170,410	\$ 175,015		\$ 175,015
9								
10		<b>Div 091</b>						
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)	512	50.42%	258	512	50.42%	258
15		Total	\$ 512		\$ 258	\$ 512		\$ 258
16								
17		<b>Div 002</b>						
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		<b>Div 012</b>						
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		<b>Sales Expense</b>						
32								
33		<b>Div 009</b>						
34	911	Supervision	\$ 217,036	100%	\$ 217,036	\$ 221,194	100%	\$ 221,194
35	912	Demonstration and Selling (1)	58,955	100%	58,955	58,955	100%	58,955
36	913	Advertising	47,525	100%	47,525	47,525	100%	47,525
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 323,516		\$ 323,516	\$ 327,674		\$ 327,674
39								
40		<b>Div 091</b>						
41	911	Supervision	\$ 144,610	50.42%	\$ 72,913	\$ 148,399	50.42%	\$ 74,823
42	912	Demonstration and Selling (1)	0	50.42%	0	0	50.42%	0
43	913	Advertising	981	50.42%	495	981	50.42%	495
44	916	Miscellaneous Sales Expense	0	50.42%	0	0	50.42%	0
45		Total	\$ 145,591		\$ 73,407	\$ 149,380		\$ 75,318
46								
47		<b>Div 002</b>						
48	911	Supervision	\$ -	4.97%	\$ -	\$ -	4.97%	\$ -
49	912	Demonstration and Selling (1)	178,633	4.97%	8,881	178,633	4.97%	8,881
50	913	Advertising	-	4.97%	-	-	4.97%	-
51	916	Miscellaneous Sales Expense	-	4.97%	-	-	4.97%	-
52		Total	\$ 178,633		\$ 8,881	\$ 178,633		\$ 8,881
53								
54		<b>Div 012</b>						
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	<b>Div 009</b>								
2	Newspaper, Magazine, bill stuffer & Other	\$ 150,930	\$ 9,902	\$ 160,832	100%	\$ 160,832	\$ 150,930	100%	\$ 150,930
3									
4	<b>Div 091</b>								
5	Newspaper, Magazine, bill stuffer & Other	19,552	1,392	20,943	50.42%	10,560	19,552	50.42%	9,858
6									
7	<b>Div 002</b>								
8	Newspaper, Magazine, bill stuffer & Other	207,988	27,010	234,998	4.97%	11,683	207,988	4.97%	10,340
9									
10	<b>Div 012</b>								
11	Newspaper, Magazine, bill stuffer & Other	25,573	-	25,573	5.56%	1,421	25,573	5.56%	1,421
12									
13	<b>Grand Total</b>	<u>\$ 404,043</u>	<u>\$ 38,303</u>	<u>\$ 442,346</u>		<u>\$ 184,495</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	\$ 162,745	100%	\$ 162,745	\$ 162,745	100%	\$ 162,745
4	06121- Legal	\$ 94,557	100%	94,557	\$ 94,557	100%	94,557
5	Total	<u>\$ 257,302</u>		<u>\$ 257,302</u>	<u>\$ 257,302</u>		<u>\$ 257,302</u>
6							
7	Div 091						
8	06111- Contract Labor	\$ 27,968	50.42%	\$ 14,101	\$ 27,968	50.42%	\$ 14,101
9	06121- Legal	\$ 118,823	50.42%	59,911	\$ 118,823	50.42%	59,911
10	Total	<u>\$ 146,791</u>		<u>\$ 74,012</u>	<u>\$ 146,791</u>		<u>\$ 74,012</u>
11							
12	Div 002						
13	06111- Contract Labor	\$ 19,504,987	4.97%	\$ 969,673	\$19,504,987	4.97%	\$ 969,673
14	06121- Legal	\$ 2,274,462	4.97%	113,073	\$ 2,274,462	4.97%	113,073
15	Total	<u>\$ 21,779,449</u>		<u>\$ 1,082,746</u>	<u>\$21,779,449</u>		<u>\$ 1,082,746</u>
16							
17	Div 012						
18	06111- Contract Labor	\$ 783,420	5.56%	\$ 43,538	\$ 783,420	5.56%	\$ 43,538
19	06121- Legal	\$ 11,396	5.56%	633.30	\$ 11,396	5.56%	633.30
20	Total	<u>\$ 794,816</u>		<u>\$ 44,171</u>	<u>\$ 794,816</u>		<u>\$ 44,171</u>

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 FR 16(8)(f)  
Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated  Revised Schedule F-6  
Workpaper Reference No(s). Witness: Christian

Line No.	Description	Amount
1	<b>Consulting</b>	
2	Class Cost Study - P. Raab	\$ 22,990
3	Depreciation Study - D. Watson	82,441
4	Cost of Capital - D'Ascendis, D.	45,857
5	sub-total	<u>\$ 151,287</u>
6		
7	<b>Legal Fees</b>	
8	(J. Hughes/R. Hutchinson)	132,354
9		
10	<b>Employee Expense</b>	
11	(airfare, lodging, meals, etc.)	21,617
12		
13	<b>Miscellaneous Expense</b>	
14	(printing, advertising, etc.)	93,838
15	Remaining Unamortized Bal. — Prior Case	15,822
16	<b>Total Projected Rate Case Expense</b>	<u><u>\$ 414,918</u></u>
17		
18	<b>Three (3) Year Amortization of Rate Case Expenses</b>	<u><u>\$ 138,306</u></u>

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

Data:  Base Period  Forecasted Period FR 16(8)(f)  
Type of Filing: \_\_\_\_\_ Original \_\_\_\_\_ Updated  Revised Schedule F-6  
Workpaper Reference No(s). Witness: Christian

19			<b>Case No. 2018-00281</b>	
20	<b>Rate Case (3 year Amortization)</b>	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 0	0	
62		Feb-22 0	0	
63		Mar-22 0	0	
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

FR 16(8)(f)

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

Schedule F-6

Workpaper Reference No(s).

Witness: Christian

	Rate Case (3 year Amortization)	Case No. 2021-00214	
		Regulated Asset Balance	Amortization Expense
82			
83			
84			
85		Dec-21	0
86		Jan-22	403,393
87		Feb-22	391,867
88		Mar-22	380,342
89		Apr-22	368,816
90		May-22	357,291
91		Jun-22	345,765
92		Jul-22	334,240
93		Aug-22	322,714
94		Sep-22	311,189
95		Oct-22	299,663
96		Nov-22	288,138
97		Dec-22	276,612
98			313,848
99			138,306
100			(13 Month Average)
101			
102		Jan-23	265,087
103		Feb-23	253,561
104		Mar-23	242,036
105		Apr-23	230,510
106		May-23	218,985
107		Jun-23	207,459
108		Jul-23	195,934
109		Aug-23	184,408
110		Sep-23	172,883
111		Oct-23	161,357
112		Nov-23	149,832
113		Dec-23	138,306
114		Jan-24	126,781
115		Feb-24	115,255
116		Mar-24	103,730
117		Apr-24	92,204
118		May-24	80,679
119		Jun-24	69,153
120		Jul-24	57,628
121		Aug-24	46,102
122		Sep-24	34,577
123		Oct-24	23,051
124		Nov-24	11,526
125		Dec-24	0
126			11,526

**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				
128				
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	403,393	11,526
147		Feb-22	391,867	11,526
148		Mar-22	380,342	11,526
149		Apr-22	368,816	11,526
150		May-22	357,291	11,526
151		Jun-22	345,765	11,526
152		Jul-22	334,240	11,526
153		Aug-22	322,714	11,526
154		Sep-22	311,189	11,526
155		Oct-22	299,663	11,526
156		Nov-22	288,138	11,526
157		Dec-22	276,612	11,526
158			315,066	138,306
159			(13 Month Average)	(Forecast Total)
160				
161		Jan-23	265,087	11,526
162		Feb-23	253,561	11,526
163		Mar-23	242,036	11,526
164		Apr-23	230,510	11,526
165		May-23	218,985	11,526
166		Jun-23	207,459	11,526
167		Jul-23	195,934	11,526
168		Aug-23	184,408	11,526
169		Sep-23	172,883	11,526
170		Oct-23	161,357	11,526
171		Nov-23	149,832	11,526
172		Dec-23	138,306	11,526
173		Jan-24	126,781	11,526
174		Feb-24	115,255	11,526
175		Mar-24	103,730	11,526
176		Apr-24	92,204	11,526
177		May-24	80,679	11,526
178		Jun-24	69,153	11,526
179		Jul-24	57,628	11,526
180		Aug-24	46,102	11,526
181		Sep-24	34,577	11,526
182		Oct-24	23,051	11,526
183		Nov-24	11,526	11,526
184		Dec-24	0	11,526
185				
186	Net Increase in Test Year Rate Case Expense			\$ 69,745
187	Net Increase in Test Year 13-month Avg Balance	\$	251,779	

**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	<b>Div 009</b>						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	46,290	100%	46,290	46,290	100%	46,290
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 46,290</u>		<u>\$ 46,290</u>	<u>\$ 46,290</u>		<u>\$ 46,290</u>
7							
8	<b>Div 091</b>						
9	Donations (1)	\$ -	50.42%	\$ -	\$ -	50.42%	\$ -
10	Civic Duties (2)	-	50.42%	-	-	50.42%	-
11	Political Activities (3)	12,719	50.42%	6,413	12,719	50.42%	6,413
12	Other	-	50.42%	-	-	50.42%	-
13	Total	<u>\$ 12,719</u>		<u>\$ 6,413</u>	<u>\$ 12,719</u>		<u>\$ 6,413</u>
14							
15	<b>Div 002</b>						
16	Donations (1)	\$ -	4.97%	\$ -	\$ -	4.97%	\$ -
17	Civic Duties (2)	-	4.97%	-	-	4.97%	-
18	Political Activities (3)	423,589	4.97%	21,058	423,589	4.97%	21,058
19	Other	-	4.97%	-	-	4.97%	-
20	Total	<u>\$423,589</u>		<u>\$ 21,058</u>	<u>\$ 423,589</u>		<u>\$ 21,058</u>
21							
22	<b>Div 012</b>						
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	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	<b>Grand Total</b>	<u>\$482,598</u>		<u>\$ 73,761</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	\$ 29,135	100.00%	\$ 29,135	\$ 29,135	100%	\$ 29,135
2							
3	Div 091	23,185	50.42%	11,690	23,185	50.42%	11,690
4							
5	Div 002	219,937	4.97%	10,934	219,937	4.97%	10,934
6							
7	Div 012	<u>20,433</u>	5.56%	<u>1,136</u>	<u>20,433</u>	5.56%	<u>1,136</u>
8							
9	Total Expense Report Exclusions	<u>\$ 292,690</u>		<u>\$ 52,895</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:  x  Base Period  x  Forecasted Period FR 16(8)(f)  
Type of Filing:  X  Original  Updated  Revised Schedule F-9  
Workpaper Reference No(s). \_\_\_\_\_ Witness: Christian

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Line No.	Div	Category	Total	Allocation Factor	Allocated Total Amount
1	2	SERP Expense	\$1,359,794	4.97%	\$ 67,601
2					
3	91	SERP Expense	41,063	50.42%	<u>20,704</u>
4					
5		SERP Expense Adjustment			<u><u>\$ 88,305</u></u>

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2021-00214**  
**INCENTIVE COMPENSATION EXPENSE**

Data:  Base Period  Forecasted Period FR 16(8)(f)  
Type of Filing:  Original  Updated  Revised Schedule F-10  
Workpaper Reference No(s). \_\_\_\_\_ Witness: Christian

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay &amp; Management Incentive Plans</u>					
1	2	VPP & MIP	12,353,619	4.97%	\$ 614,149
2	12	VPP & MIP	0	5.56%	0
3	91	VPP & MIP	1,104,133	50.42%	556,704
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			<u>\$ 1,170,853</u>
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	0	4.97%	\$ -
7		RSU-LTIP - Performance Based	4,040,779	4.97%	200,884
8	12	RSU-LTIP - Time Lapse	0	5.56%	0
9		RSU-LTIP - Performance Based	172,710	5.56%	9,598
10	91	RSU-LTIP - Time Lapse	0	50.42%	0
11		RSU-LTIP - Performance Based	92,815	50.42%	46,797
12	9	RSU-LTIP - Time Lapse	0	100.00%	0
13		RSU-LTIP - Performance Based	15,424	100.00%	15,424
14		Total Allocated Restricted Stock Plans			<u>\$ 272,704</u>
15		Grand Total Allocated Expense			<u><u>\$ 1,443,557</u></u>
16		Payroll Taxes Expense Adjustment			\$ 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	Amount	Allocation	Total
1					
2	002	Directors Retirement Expenses - 04113	2,782,692	4.97%	138,339
3	002	Removal of Retirement Benefits	1,823,107	4.97%	90,634
4	012	Removal of Retirement Benefits	991,029	5.56%	55,075
5	009	Removal of Retirement Benefits	190,977	100.00%	190,977
6	091	Removal of Retirement Benefits	83,585	50.42%	42,144
7					
8		Grand Total			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
<b>Regulatory Liability</b>						
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						
<b>Regulatory Liability</b>						
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>Balance (13-Mo.)</u>		<u>Amortization</u>
48				\$ (4,931,221)		\$ 9,862,441

**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
<b>(Rate Implementation March 2022)</b>								
	<u>Regulatory Liability</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								
<b>(Rate Implementation March 2022)</b>								
	<u>Regulatory Liability</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		\$ 12,426,376	100.00%	\$ 12,426,376	\$ 456,383	\$ 12,882,759
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.06%	\$ 504,739	100.00%	\$ 504,739	\$ 18,538	\$ 523,277
6	FAS 106	4.74%	589,092	100.00%	589,092	21,636	610,728
7	Employee INSURANCE PLANS	21.29%	2,645,981	100.00%	2,645,981	97,179	2,743,159
8	ESOP PLAN Contributions	5.32%	660,625	100.00%	660,625	24,263	684,887
9							
10	Total Employee BENEFITS		<u>\$ 4,182,204</u>		<u>\$ 4,182,204</u>	<u>\$ (257,052)</u>	<u>\$ 3,925,152</u>
11							
12	<u>Payroll Taxes</u>						
15	Payroll Taxes		<u>\$ 939,389</u>	100.00%	<u>939,389</u>	<u>359,085</u>	<u>\$ 1,298,474</u>
16	Total Payroll Taxes		<u>\$ 939,389</u>		<u>\$ 939,389</u>	<u>\$ 359,085</u>	<u>\$ 1,298,474</u>
17							
18	Total Payroll Costs		<u><u>\$ 17,547,969</u></u>		<u><u>\$ 17,547,969</u></u>	<u><u>\$ 558,417</u></u>	<u><u>\$ 18,106,385</u></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

Line No.	Description	Most Recent Five Years*										Base Period	% Change	Forecasted Period
		2016	% Change	2017	% Change	2018	% Change	2019	% Change	2020	% Change			
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	-8.88%	386,880	0.00%	386,880
5	OverTime Hours	23,292	9.29%	25,455	20.41%	30,650	3.78%	31,808	-41.08%	18,741	22.26%	22,913	0.00%	22,913
6	Total Manhours	<u>425,556</u>	-2.63%	<u>414,361</u>	-1.84%	<u>406,717</u>	0.76%	<u>460,718</u>	-11.05%	<u>443,329</u>	-7.56%	<u>409,793</u>	0.00%	<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>5.923%</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	-6.50%	11,312,973	4.43%	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	36.29%	1,113,403	-4.00%	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>	-3.80%	<u>12,426,376</u>	3.67%	<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>9.842%</u>		<u>9.048%</u>
16														
17	O&M Labor Dollars	5,063,947	4.27%	5,280,414	6.45%	5,621,117	-4.59%	5,432,594	2.41%	5,104,736	5.06%	5,363,213	3.73%	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>43.160%</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	-2.37%	4,182,204	-6.15%	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	2.56%	1,805,039	-6.09%	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>43.160%</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	-23.81%	939,389	38.23%	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	20.80%	405,440	38.30%	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>43.160%</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				\$ 3,266,811	\$ 130,672	\$ 3,397,483
5	Other Allowances and Compensation				9,307,885	372,315	9,680,200
6	Total Salary and Compensation				<u>\$ 12,574,695</u>	<u>\$ 502,988</u>	<u>\$ 13,077,683</u>
7							
8	<u>Employee Benefits</u>						
		FY19	FY20	Wtd Avg			
9	Pensions	3.11%	3.78%	3.45%	\$ 112,542	\$ 4,502	\$ 117,043
10	SERP				\$ 3,063,427	122,537	3,185,964
11	Other Benefits	29.73%	30.76%	30.25%	988,047	39,522	1,027,569
12	Total Employee Benefits				<u>\$ 4,164,016</u>	<u>\$ 166,561</u>	<u>\$ 4,330,576</u>
13							
14	<u>Payroll Taxes</u>						
15	FICA/FUTA/SUTA				\$ 538,018	\$ 21,521	\$ 559,539
16	Total Payroll Taxes				<u>\$ 538,018</u>	<u>\$ 21,521</u>	<u>\$ 559,539</u>
17							
18	Total Compensation				<u>\$ 17,276,729</u>	<u>\$ 691,069</u>	<u>\$ 17,967,798</u>

**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 <span style="float: right;">5.00%</span>	4.965000%	4.965000%
6	Income before Federal Income Tax	94.335000%	94.335000%
7	Federal Income Tax @ <span style="float: right;">21%</span>	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>INCOME STATEMENT</b>										
Operating Revenues										
Gas service revenue	129,827	144,870	161,584	157,506	134,242	147,760	154,074	153,426	152,978	153,371
Transportation	15,748	17,215	18,537	18,325	17,180	16,647	15,145	15,145	15,145	15,145
Other revenue	1,857	2,017	733	1,878	2,087	1,948	4,248	4,240	4,236	4,239
Total Operating Revenues	147,431	164,102	180,854	177,709	153,508	166,355	173,467	172,810	172,358	172,755
Purchase gas	61,180	70,880	89,006	83,689	59,996	70,284	77,874	77,014	76,288	76,402
Gross Profit	86,251	93,222	91,848	94,020	93,513	96,071	95,593	95,795	96,071	96,353
<b>Operating Expenses</b>										
Direct O&M	14,518	16,031	17,403	18,981	15,673	16,133	13,492	20,851	21,093	21,336
Allocated O&M	12,708	11,829	12,110	13,265	13,189	15,178	15,464	11,926	12,353	12,805
Depreciation & amortization	19,121	19,379	20,842	20,422	20,475	19,296	20,611	20,821	22,394	23,953
Taxes - other than income	5,919	6,336	6,455	8,673	9,401	9,574	10,326	10,730	11,249	11,738
Total Operating Expenses	52,266	53,575	56,811	61,340	58,738	60,182	59,893	64,328	67,089	69,832
Operating income(loss)	33,985	39,647	35,038	32,679	34,775	35,889	35,700	31,467	28,981	26,521
<b>Other income</b>										
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
<b>Interest Charges</b>										
Total interest charges	7,377	8,009	8,022	9,456	9,366	8,520	9,685	10,431	11,462	12,587
Income Before Taxes	28,695	34,152	29,372	27,452	28,112	30,074	28,360	23,381	19,864	16,279
Provision for income taxes	9,516	9,697	8,861	6,288	3,380	7,503	7,076	5,834	4,956	4,062
Net Income	19,178	24,455	20,511	21,164	24,732	22,570	21,284	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	\$ 95,747,266	\$ 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	41,385,686	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	4,565,302	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	6,062,207	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	\$ 147,760,461	\$ 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	\$ 599	\$ 623	\$ 619	\$ 615	\$ 615
16	Commercial	1,961	2,193	2,567	2,432	1,985	2,287	2,333	2,314	2,298	2,296
17	Industrial	21,578	29,896	30,840	44,722	21,942	20,518	22,209	21,922	21,713	21,681
18	Public Authority & Other	3,717	3,975	4,788	4,534	3,507	3,953	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) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT	J-3	\$ 6,705	0.05%	80.94%	0.04%
7	LONG-TERM DEBT	J-3	5,117,724	39.27%	3.97%	1.56%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 7,906,889</u>	<u>60.68%</u>	10.35%	<u>6.28%</u>
10	Total Capital		<u><u>\$ 13,031,318</u></u>	<u><u>100.00%</u></u>		<u><u>7.88%</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

Line No.	Class of Capital	Workpaper Reference	PROPOSED RATES							
			Base Period				Forecasted Period			
			Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
			\$000	%	%	%	\$000	%	%	%
1	SHORT-TERM DEBT		6,705	0.05%	80.94%	0.04%	6,705	0.05%	80.94%	0.04%
2	LONG-TERM DEBT		5,117,724	39.27%	3.97%	1.56%	5,717,724	42.36%	3.84%	1.63%
3	Total DEBT		5,124,429	39.32%		1.60%	5,724,429	42.41%		1.67%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COM. EQ. Before Int. Rate Swaps Unrealized Gains/(Losses)		7,906,889				7,906,889			
6	ADJUST - Int. Rate Swaps Unrealized Gains/(Losses)						(131,981)			
7	COMMON EQUITY (Forecast Period Adjusted for Swap Unreal. Gain/(Loss))		7,906,889	60.68%	10.35%	6.28%	7,774,908	57.59%	10.35%	5.96%
8	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
9	Total Capital		13,031,318	100.0%		7.88%	13,499,337	100.0%		7.63%

Line No.	Class of Capital	Workpaper Reference	CURRENT RATES							
			Base Period				Forecasted Period			
			Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
			\$000	%	%	%	\$000	%	%	%
8	SHORT-TERM DEBT		6,705	0.05%	80.94%	0.04%	6,705	0.05%	80.94%	0.04%
9	LONG-TERM DEBT		5,117,724	39.27%	3.97%	1.56%	5,717,724	42.36%	3.84%	1.63%
10	Total DEBT		5,124,429	39.32%		1.60%	5,724,429	42.41%		1.67%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY (Forecast Period Adjusted for Swap Unreal. Gain/(Loss))		7,906,889	60.68%	6.36%	3.86%	7,774,908	57.59%	5.85%	3.37%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		13,031,318	100.0%		5.46%	13,499,337	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	
13.1	2.850% Sr Notes Due 2052 - Placeholder Oct-21 Issue	46,153,846	2.850%	1,315,385	
14	Total	\$ 5,160,000,000		\$193,992,000	
15					
16	Annualized Amortization of Debt Exp. & Debt Dsct.			\$9,188,017	
17	Less Unamortized Debt Discount	(\$2,787,191)			
18	Less Unamortized Debt Expenses	(\$39,488,531)			
19					
20					
21					
22	Total LONG-TERM DEBT	<u>\$5,117,724,278</u>		<u>203,180,017</u>	<u>3.97%</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) %
<b><u>Capital Structure</u></b>						
6	SHORT-TERM DEBT		\$ 6,705	0.05%	80.94%	0.04%
7	LONG-TERM DEBT	J-3	5,717,724	42.36%	3.84%	1.63%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 7,774,908</u>	<u>57.59%</u>	10.35%	<u>5.96%</u>
10	Total Capital		<u>\$ 13,499,337</u>	<u>100.00%</u>		<u>7.63%</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)	6,705	0.1455%	10	
2 COMMITMENT FEE			5,417	
3 TOTAL SHORT-TERM DEBT	<u>6,705</u>		<u>5,427</u>	<u>80.94%</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	1.94%	3,876,923	
13	1.500% Sr Notes Due 2031	600,000,000	1.50%	9,000,000	
13.1	2.850% Sr Notes Due 2052 - Placeholder Oct-21 Issue	600,000,000	2.85%	17,100,000	
14	Total	\$ 5,760,000,000		\$ 210,468,923	
15					
16	Annualized Amortization of Debt Exp. & Debt Dsct.			9,188,017	
17	Less Unamortized Debt Discount	(\$2,787,191)			
18	Less Unamortized Debt Expenses	(\$39,488,531)			
19					
20					
21					
22	Total LONG-TERM DEBT	<u>\$ 5,717,724,278</u>		<u>\$ 219,656,940</u>	<u>3.84%</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	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	736,944	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	46,063	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	833,157	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	185,509	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	647,648	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>647,648</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	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
22													
23													
24	<u>Capital structure: (Total Company)</u>												
25	<u>(based on year-end accounts)</u>												
26	Short-term debt (\$000)	6,705	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)	5,717,724	5,117,724	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)	7,774,908	7,906,889	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>13,499,337</u>	<u>13,031,318</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	166,355	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 and State Taxes, includes gas cost)	137,767	130,465	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	7,076	7,503	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	28,624	28,386	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	30,969	31,090	34,098	30,795	28,534	32,464	26,555	21,303	22,917	18,671	16,741	18,028
45	Interest charges	9,685	8,520	9,366	9,456	8,022	8,009	7,377	6,698	6,347	6,524	5,612	5,792
46	Net Income	21,284	22,570	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>21,284</u>	<u>22,570</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 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%
52													
53													
54													
55													
56	<u>Costs of Capital</u>												
57	Embedded cost of short-term debt (%)	80.94%	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 (%)	3.84%	3.97%	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	3.93	4.53	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)	3.93	4.53	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	3.20	3.65	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)	3.20	3.65	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 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 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)	4.9%	5.1%	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)	4.3%	4.4%	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%	4.4%	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		0	0	0	0	0	0	0	0	0	0	0	0	
114	Other	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.