

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Base Period: Twelve Months Ended December 31, 2024
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Allocation Factors

Line No.	Description	Forecast Period			Base Period		
		KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite	KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite
Rate Base, Dep. Exp., & Taxes Other							
1	Shared Services						
2	General Office (Div 002)	9.13%	49.97%	4.56%	9.13%	49.97%	4.56%
3	Customer Support (Div 012)	10.90%	49.46%	5.39%	10.90%	49.46%	5.39%
4	Kentucky/Mid-States						
5	Mid-States General Office (Div 091)	100%	49.97%	49.97%	100%	49.97%	49.97%
6							
7							
8	Greenville Avenue Data Center			1.50%			1.50%
9	Charles K. Vaughan Center			2.98%			2.98%
10	AEAM			5.59%			5.59%
11	ALGN			3.60%			
12							
13	Kentucky Composite Tax			24.95%			
14							
15	Rate of Return on Equity			10.95%			
16							
17	STDRATE			17.14%			
18							
19	LTD RATE			4.11%			

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Schedule	Pages	Description
A	1	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Overall Financial Summary
Forecasted Test Period: Twelve Months Ended March 31, 2026

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s): _____

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

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)
1	Rate Base	B-1	\$ 625,170,436	\$ 628,233,491
2	Adjusted Operating Income	C-1	\$ 29,122,462	\$ 25,897,613
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	4.66%	4.12%
4	Required Rate of Return	J-1	8.24%	8.30%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 51,514,044	\$ 52,143,380
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 22,391,582	\$ 26,245,767
7	Gross Revenue Conversion Factor	H	1.34802	1.34802
8	Revenue Deficiency (line 6 times line 7)	C-1	\$ 30,184,301	\$ 35,379,819
9	Rate Strike Difference			(140)
10	Amortization of Excess ADIT	WP B.5 B1, WP B.5 F1	(8,674,414)	(189,998)
11	Subtotal (line 8 plus line 9 plus line 10)		\$ 21,509,887	\$ 35,189,681
12	Amortization of COS and Depreciation Reserves	F-12		(2,188,517)
13	Revenue Increase Requested	C-1		\$ 33,001,164
14	Adjusted Operating Revenues	C-1		\$ 187,822,013
15	Revenue Requirements (line 12 plus line 13)	C-1		\$ 220,823,177

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FR 16(8)(b)

SCHEDULE B

Rate Base

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Jurisdictional Rate Base Summary
Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 931,028,844	\$ 913,547,894
2	Construction Work in Progress	B-2 B	-	0
3	Accumulated Depreciation and Amortization	B-3 B	<u>(204,757,751)</u>	<u>(196,963,786)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 726,271,093	\$ 716,584,108
5	Cash Working Capital Allowance	B-4.2 B	\$ (1,984,345)	\$ (1,984,345)
6	Other Working Capital Allowances (Inventory)	B-4.1 B	14,639,807	17,823,311
7	Customer Advances For Construction	B-6 B	(736,136)	(736,136)
8	Regulatory Assets / Liabilities*	WP B-5 B1; F-6	(7,387,966)	(11,725,173)
9	Deferred Income Taxes and Investment Tax Credits	B-5 B	<u>(98,484,339)</u>	<u>(94,791,328)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 632,318,114</u>	<u>\$ 625,170,436</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
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Jurisdictional Rate Base Summary
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 964,620,347	\$ 950,799,437
2	Construction Work in Progress	B-2 F	0	0
3	Accumulated Depreciation and Amortization	B-3 F	<u>(225,029,874)</u>	<u>(216,905,276)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 739,590,474	\$ 733,894,161
5	Cash Working Capital Allowance	B-4.2 F	\$ (2,199,566)	\$ (2,199,566)
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 F	(4,262,686)	9,717,606
7	Customer Advances For Construction	B-6 F	(736,136)	(736,136)
8	Regulatory Assets / Liabilities	WP B-5 F1; F-6	(3,625,792)	(3,720,791)
9	Deferred Income Taxes and Investment Tax Credits	B-5 F	<u>(102,906,449) *</u>	<u>(108,721,782)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 625,859,844</u>	<u>\$ 628,233,491</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. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
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	223,508	-	223,508	100%	100%	223,508	201,894	100%	100%	201,894
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	10,922,679	-	10,922,679	100%	100%	10,922,679	9,800,109	100%	100%	9,800,109
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	667,359	-	667,359	100%	100%	667,359	667,359	100%	100%	667,359
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	18,065,905	-	18,065,905	100%	100%	18,065,905	9,788,007	100%	100%	9,788,007
30	35500	Meas & Reg. Equipment	273,084	-	273,084	100%	100%	273,084	273,084	100%	100%	273,084
31	35600	Purification Equipment	1,327,498	-	1,327,498	100%	100%	1,327,498	1,327,498	100%	100%	1,327,498
32												
33		Total Storage Plant	\$ 35,936,984	\$ -	\$ 35,936,984			\$ 35,936,984	\$ 26,514,902			\$ 26,514,902

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 Plant in Service by Accounts and SubAccounts
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 Workpaper Reference No(s).

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month			
			Ending Balance	Adjustments	Adjusted Balance				Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
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	397,833	-	397,833	100%	100%	397,833	169,795	100%	100%	169,795
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	27,826,921	-	27,826,921	100%	100%	27,826,921	27,826,921	100%	100%	27,826,921
42	36703	Mains - Anodes	11,134	-	11,134	100%	100%	11,134	11,134	100%	100%	11,134
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	\$ 33,507,777	\$ -	\$ 33,507,777			\$ 33,507,777	\$ 33,279,738			\$ 33,279,738
47												
48		<u>Distribution Plant</u>										
49	37400	Land & Land Rights	\$ 613,356	\$ -	\$ 613,356	100%	100%	\$ 613,356	\$ 556,456	100%	100%	\$ 556,456
50	37401	Land	428,640	-	428,640	100%	100%	428,640	428,640	100%	100%	428,640
51	37402	Land Rights	4,157,536	-	4,157,536	100%	100%	4,157,536	4,157,210	100%	100%	4,157,210
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	3,418,283	-	3,418,283	100%	100%	3,418,283	3,367,097	100%	100%	3,367,097
58	37601	Mains - Steel	227,689,040	-	227,689,040	100%	100%	227,689,040	227,670,623	100%	100%	227,670,623
59	37602	Mains - Plastic	219,036,210	-	219,036,210	100%	100%	219,036,210	216,393,024	100%	100%	216,393,024
60	37603	Mains - Anodes	3,411,519	-	3,411,519	100%	100%	3,411,519	3,312,665	100%	100%	3,312,665
61	37604	Mains - Leak Clamps	6,789,879	-	6,789,879	100%	100%	6,789,879	7,033,995	100%	100%	7,033,995
62	37800	Meas & Reg. Sta. Equip - General	25,444,608	-	25,444,608	100%	100%	25,444,608	25,336,147	100%	100%	25,336,147
63	37900	Meas & Reg. Sta. Equip - City Gate	7,518,545	-	7,518,545	100%	100%	7,518,545	7,518,371	100%	100%	7,518,371
64	37905	Meas & Reg. Sta. Equipment T.b.	1,718,293	-	1,718,293	100%	100%	1,718,293	1,718,293	100%	100%	1,718,293
65	38000	Services	190,318,910	-	190,318,910	100%	100%	190,318,910	187,933,308	100%	100%	187,933,308
66	38100	Meters	52,498,700	-	52,498,700	100%	100%	52,498,700	51,205,440	100%	100%	51,205,440
67	38200	Meter Installaitons	61,444,680	-	61,444,680	100%	100%	61,444,680	61,347,325	100%	100%	61,347,325
68	38300	House Regulators	3,974,497	-	3,974,497	100%	100%	3,974,497	3,862,760	100%	100%	3,862,760
69	38400	House Reg. Installations	378,094	-	378,094	100%	100%	378,094	370,820	100%	100%	370,820
70	38500	Ind. Meas. & Reg. Sta. Equipment	5,725,878	-	5,725,878	100%	100%	5,725,878	5,680,079	100%	100%	5,680,079
71												
72		Total Distribution Plant	\$ 815,055,707	\$ -	\$ 815,055,707			\$ 815,055,707	\$ 808,381,290			\$ 808,381,290

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 Base Period: Twelve Months Ended December 31, 2024

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 Workpaper Reference No(s).

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
73												
74		General Plant **										
75	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697
76	39000	Structures & Improvements	9,137,528	-	9,137,528	100%	100%	9,137,528	9,106,388	100%	100%	9,106,388
77	39002	Structures-Brick	173,115	-	173,115	100%	100%	173,115	173,115	100%	100%	173,115
78	39003	Improvements	876,634	-	876,634	100%	100%	876,634	876,634	100%	100%	876,634
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	1,267,195	-	1,267,195	100%	100%	1,267,195	1,267,195	100%	100%	1,267,195
81	39100	Office Furniture & Equipment	1,816,939	-	1,816,939	100%	100%	1,816,939	1,814,329	100%	100%	1,814,329
82	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
83	39200	Transportation Equipment	180,749	-	180,749	100%	100%	180,749	180,749	100%	100%	180,749
84	39202	Trailers	36,588	-	36,588	100%	100%	36,588	36,588	100%	100%	36,588
85	39400	Tools, Shop & Garage Equipment	6,528,040	-	6,528,040	100%	100%	6,528,040	6,403,654	100%	100%	6,403,654
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	433,938	-	433,938	100%	100%	433,938	429,301	100%	100%	429,301
90	39701	Communication Equip.	-	-	-	100%	100%	-	-	100%	100%	-
91	39702	Communication Equip.	-	-	-	100%	100%	-	-	100%	100%	-
92	39705	Communication Equip. - Telemetry	-	-	-	100%	100%	-	-	100%	100%	-
93	39800	Miscellaneous Equipment	2,907,356	-	2,907,356	100%	100%	2,907,356	2,695,722	100%	100%	2,695,722
94	39901	Servers Hardware	21,425	-	21,425	100%	100%	21,425	21,425	100%	100%	21,425
95	39902	Servers Software	-	-	-	100%	100%	-	-	100%	100%	-
96	39903	Other Tangible Property - Network - H/W	-	-	-	100%	100%	-	-	100%	100%	-
97	39906	Other Tang. Property - PC Hardware	530,662	-	530,662	100%	100%	530,662	609,561	100%	100%	609,561
98	39907	Other Tang. Property - PC Software	-	-	-	100%	100%	-	-	100%	100%	-
99	39908	Other Tang. Property - Mainframe S/W	-	-	-	100%	100%	-	-	100%	100%	-
100												
101		Total General Plant	\$ 25,134,821	\$ -	\$ 25,134,821			\$ 25,134,821	\$ 24,839,314			\$ 24,839,314
102												
103		Total Plant (Div 9)	\$ 909,763,471	\$ -	\$ 909,763,471			\$ 909,763,471	\$ 893,143,427			\$ 893,143,427
104												
105												

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FR 16(8)(b)2
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Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			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		Kentucky-Mid-States General Office (Division 091)											
107													
108													
109		<u>Intangible Plant</u>											
110	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.97%	\$ 92,599	\$ 185,309	100%	49.97%	92,599	
111	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	49.97%	554,443	1,109,552	100%	49.97%	554,443	
112													
113		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 647,042	\$ 1,294,861			\$ 647,042	
114													
115		<u>Distribution Plant</u>											
116	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.97%	\$ -	\$ -	100%	49.97%	\$ -	
117	35010	Land	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
118	37402	Land Rights	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
119	37403	Land Other	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
120	36602	Structures & Improvements	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
121	37402	Land Rights	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
123	37503	Improvements	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
124	36700	Mains Cathodic Protection	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
125	36701	Mains - Steel	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
126	37602	Mains - Plastic	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
127	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
128	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
129	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
130	38000	Services	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
131	38100	Meters	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
132	38200	Meter Installaitons	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
133	38300	House Regulators	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
134	38400	House Reg. Installations	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
135	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
136	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
137													
138		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month			
			Ending Balance	Adjustments	Adjusted Balance				Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
139												
140		General Plant										
141	39001	Structures Frame	\$ 179,339	-	179,339	100%	49.97%	89,615	\$ 179,339	100%	49.97%	89,615
142	39004	Air Conditioning Equipment	15,384	-	15,384	100%	49.97%	7,687	15,384	100%	49.97%	7,687
143	39009	Improvement to leased Premises	38,834	-	38,834	100%	49.97%	19,405	38,834	100%	49.97%	19,405
144	39100	Office Furniture & Equipment	26,928	-	26,928	100%	49.97%	13,456	26,928	100%	49.97%	13,456
145	39101	Office Furniture And	-	-	-	100%	49.97%	-	-	100%	49.97%	-
146	39103	Office Machines	-	-	-	100%	49.97%	-	-	100%	49.97%	-
147	39200	Transportation Equipment	4,110	-	4,110	100%	49.97%	2,054	9,458	100%	49.97%	4,726
148	39300	Stores Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
149	39400	Tools, Shop & Garage Equipment	110,227	-	110,227	100%	49.97%	55,081	110,227	100%	49.97%	55,081
150	39600	Power Operated Equipment	9,479	-	9,479	100%	49.97%	4,736	9,479	100%	49.97%	4,736
151	39700	Communication Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
152	39701	Communication Equip.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
153	39702	Communication Equip.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
154	39800	Miscellaneous Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
155	39900	Other Tangible Property	-	-	-	100%	49.97%	-	-	100%	49.97%	-
156	39901	Other Tangible Property - Servers - H/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-
157	39902	Other Tangible Property - Servers - S/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-
158	39903	Other Tangible Property - Network - H/W	28,266	-	28,266	100%	49.97%	14,125	28,266	100%	49.97%	14,125
159	39906	Other Tang. Property - PC Hardware	-	-	-	100%	49.97%	-	-	100%	49.97%	-
160	39907	Other Tang. Property - PC Software	43,522	-	43,522	100%	49.97%	21,748	43,522	100%	49.97%	21,748
161	39908	Other Tang. Property - Mainframe S/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-
162												
163		Total General Plant	\$ 456,088	\$ -	\$ 456,088			\$ 227,907	\$ 461,436			\$ 230,580
164												
165		Total Plant (Div 91)	\$ 1,750,949	\$ -	\$ 1,750,949			\$ 874,949	\$ 1,756,297			\$ 877,622
166												
167												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
168		Shared Services General Office (Division 002)										
169		General Plant										
170												
171												
172	39000	Structures & Improvements	\$ 5,843,860	\$ -	\$ 5,843,860	9.13%	49.97%	\$ 266,612	\$ 5,916,039	9.13%	49.97%	\$ 269,905
173	39005	G-Structures & Improvements	14,884,953	-	14,884,953	100.00%	1.50%	223,846	14,884,953	100.00%	1.50%	223,846
174	39009	Improvement to leased Premises	11,855,420	-	11,855,420	9.13%	49.97%	540,875	10,800,026	9.13%	49.97%	492,725
175	39020	Struct & Improv AEAM	24,633	-	24,633	100.00%	5.59%	1,378	24,633	100.00%	5.59%	1,378
176	39029	Improv-Leased AEAM	54,743	-	54,743	100.00%	5.59%	3,061	54,743	100.00%	5.59%	3,061
177	39100	Office Furniture & Equipment	7,012,419	-	7,012,419	9.13%	49.97%	319,925	6,503,800	9.13%	49.97%	296,720
178	39102	Remittance Processing Equip	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
179	39103	Office Machines	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
180	39104	G-Office Furniture & Equip.	71,036	-	71,036	100.00%	1.50%	1,068	71,036	100.00%	1.50%	1,068
181	39120	Off Furn & Equip-AEAM	307,893	-	307,893	100.00%	5.59%	17,219	307,893	100.00%	5.59%	17,219
182	39200	Transportation Equipment	315,397	-	315,397	9.13%	49.97%	14,389	315,397	9.13%	49.97%	14,389
183	39300	Stores Equipment	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
184	39400	Tools, Shop & Garage Equipment	30,134	-	30,134	9.13%	49.97%	1,375	47,606	9.13%	49.97%	2,172
185	39420	Tools And Garage-AEAM	-	-	-	100.00%	5.59%	-	-	100.00%	5.59%	-
186	39500	Laboratory Equipment	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
187	39700	Communication Equipment	616,247	-	616,247	9.13%	49.97%	28,115	586,444	9.13%	49.97%	26,755
188	39720	Commun Equip AEAM	77,436	-	77,436	100.00%	5.59%	4,331	77,436	100.00%	5.59%	4,331
189	39800	Miscellaneous Equipment	107,931	-	107,931	9.13%	49.97%	4,924	107,931	9.13%	49.97%	4,924
190	39820	Misc Equip - AEAM	10,582	-	10,582	100.00%	5.59%	592	10,582	100.00%	5.59%	592
191	39900	Other Tangible Property	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
192	39901	Other Tangible Property - Servers - H/W	38,216,682	-	38,216,682	9.13%	49.97%	1,743,545	38,361,368	9.13%	49.97%	1,750,146
193	39902	Other Tangible Property - Servers - S/W	21,917,085	-	21,917,085	9.13%	49.97%	999,915	12,771,336	9.13%	49.97%	582,662
194	39903	Other Tangible Property - Network - H/W	4,647,457	-	4,647,457	9.13%	49.97%	212,029	4,547,943	9.13%	49.97%	207,489
195	39904	Other Tang. Property - CPU	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
196	39905	Other Tangible Property - MF - Hardware	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
197	39906	Other Tang. Property - PC Hardware	4,540,171	-	4,540,171	9.13%	49.97%	207,134	4,544,444	9.13%	49.97%	207,329
198	39907	Other Tang. Property - PC Software	82,728	-	82,728	9.13%	49.97%	3,774	82,728	9.13%	49.97%	3,774
199	39908	Other Tang. Property - Mainframe S/W	98,869,600	-	98,869,600	9.13%	49.97%	4,510,689	96,201,561	9.13%	49.97%	4,388,966
200	39909	Other Tang. Property - Application Software	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
201	39921	Servers-Hardware-AEAM	8,696,956	-	8,696,956	100.00%	5.59%	486,375	5,331,033	100.00%	5.59%	298,136
202	39922	Servers-Software-AEAM	5,425,529	-	5,425,529	100.00%	5.59%	303,421	5,425,529	100.00%	5.59%	303,421
203	39923	Network Hardware-AEAM	813,640	-	813,640	100.00%	5.59%	45,503	591,813	100.00%	5.59%	33,097
204	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
205	39926	Pc Hardware-AEAM	146,532	-	146,532	100.00%	5.59%	8,195	146,532	100.00%	5.59%	8,195
206	39928	Application SW-AEAM	29,590,572	-	29,590,572	100.00%	5.59%	1,654,844	29,572,964	100.00%	5.59%	1,653,859
207	39931	ALGN-Servers-Hardware	297,267	-	297,267	100.00%	3.60%	10,701	297,267	100.00%	3.60%	10,701
208	39932	ALGN-Servers-Software	783,917	-	783,917	100.00%	3.60%	28,221	783,917	100.00%	3.60%	28,221
209	39938	ALGN-Application SW	21,123,037	-	21,123,037	100.00%	3.60%	760,416	21,123,037	100.00%	3.60%	760,416
210												
211		Total General Plant (Div 2)	\$ 276,363,857	\$ -	\$ 276,363,857			\$ 12,402,472	\$ 259,489,990			\$ 11,595,499
212												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)

13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
(g)	(h)	(i)	(j) = (g) * (h) * (i)

213
214

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			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							
215		Shared Services Customer Support (Division 012)										
216												
217		General Plant										
218	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.90%	49.46%	\$ 154,954	\$ 2,874,240	10.90%	49.46%	\$ 154,954
219	38910	CKV-Land & Land Rights	1,886,443	-	1,886,442.92	100.00%	2.98%	56,274	1,886,443	100.00%	2.98%	56,274
220	39000	Structures & Improvements	13,553,450	-	13,553,449.99	10.90%	49.46%	730,685	13,537,284	10.90%	49.46%	729,814
221	39009	Improvement to leased Premises	3,170,598	-	3,170,597.68	10.90%	49.46%	170,931	3,170,598	10.90%	49.46%	170,931
222	39010	CKV-Structures & Improvements	12,590,703	-	12,590,702.67	100.00%	2.98%	375,593	12,590,703	100.00%	2.98%	375,593
223	39100	Office Furniture & Equipment	2,730,258	-	2,730,257.91	10.90%	49.46%	147,192	2,730,258	10.90%	49.46%	147,192
224	39101	Office Furniture And	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
225	39102	Remittance Processing	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
226	39103	39103-Office Furn. - Copiers & Type	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
227	39110	CKV-Office Furn & Eq	810,064	-	810,063.89	100.00%	2.98%	24,165	724,073	100.00%	2.98%	21,600
228	39210	CKV-Transportation Eq	74,994	-	74,993.77	100.00%	2.98%	2,237	79,908	100.00%	2.98%	2,384
229	39410	CKV-Tools Shop Garage	689,747	-	689,746.65	100.00%	2.98%	20,576	729,333	100.00%	2.98%	21,757
230	39510	CKV-Laboratory Equip	-	-	-	100.00%	2.98%	-	-	100.00%	2.98%	-
231	39700	Communication Equipment	1,913,117	-	1,913,117.11	10.90%	49.46%	103,139	1,913,117	10.90%	49.46%	103,139
232	39710	CKV-Communication Equipment	92,838	-	92,838.24	100.00%	2.98%	2,769	92,838	100.00%	2.98%	2,769
233	39800	Miscellaneous Equipment	133,347	-	133,347.03	10.90%	49.46%	7,189	133,347	10.90%	49.46%	7,189
234	39810	CKV-Misc Equipment	652,865	-	652,864.54	100.00%	2.98%	19,476	607,526	100.00%	2.98%	18,123
235	39900	Other Tangible Property	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
236	39901	Other Tangible Property - Servers - H/W	5,650,663	-	5,650,663.14	10.90%	49.46%	304,635	5,650,663	10.90%	49.46%	304,635
237	39902	Other Tangible Property - Servers - S/W	1,824,740	-	1,824,739.91	10.90%	49.46%	98,374	1,824,740	10.90%	49.46%	98,374
238	39903	Other Tangible Property - Network - H/W	659,278	-	659,278.31	10.90%	49.46%	35,543	659,278	10.90%	49.46%	35,543
239	39906	Other Tang. Property - PC Hardware	1,673,780	-	1,673,779.59	10.90%	49.46%	90,236	1,673,780	10.90%	49.46%	90,236
240	39907	Other Tang. Property - PC Software	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
241	39908	Other Tang. Property - Mainframe S/W	104,503,554	-	104,503,554.15	10.90%	49.46%	5,633,933	103,528,616	10.90%	49.46%	5,581,373
242	39910	CKV-Other Tangible Property	217,245	-	217,244.97	100.00%	2.98%	6,481	197,683	100.00%	2.98%	5,897
243	39916	CKV-Oth Tang Prop-PC Hardware	116,342	-	116,342.47	100.00%	2.98%	3,471	116,342	100.00%	2.98%	3,471
244	39917	CKV-Oth Tang Prop-PC Software	3,299	-	3,299.04	100.00%	2.98%	98	3,299	100.00%	2.98%	98
245	39918	CKV-Oth Tang Prop-App	-	-	-	100.00%	2.98%	-	-	100.00%	2.98%	-
246	39924	Oth Tang Prop - Gen.	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
247												
248		Total General Plant (Div 12)	\$ 155,821,564	\$ -	\$ 155,821,564			\$ 7,987,952	\$ 154,724,070			\$ 7,931,346
249												
250												
251												
252		Total Plant (Div 009, 091, 002, 012)	\$ 1,343,699,841	\$ -	\$ 1,343,699,841			\$ 931,028,844	\$ 1,309,113,784			\$ 913,547,894
253												
254												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
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	223,508	-	223,508	100%	100%	223,508	223,508	100%	100%	223,508
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	13,339,672	-	13,339,672	100%	100%	13,339,672	12,534,611	100%	100%	12,534,611
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	667,359	-	667,359	100%	100%	667,359	667,359	100%	100%	667,359
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	18,065,905	-	18,065,905	100%	100%	18,065,905	18,065,905	100%	100%	18,065,905
30	35500	Meas & Reg. Equipment	273,084	-	273,084	100%	100%	273,084	273,084	100%	100%	273,084
31	35600	Purification Equipment	1,327,498	-	1,327,498	100%	100%	1,327,498	1,327,498	100%	100%	1,327,498
32												
33		Total Storage Plant	\$ 38,353,977	\$ -	\$ 38,353,977			\$ 38,353,977	\$ 37,548,916			\$ 37,548,916

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		Transmission Plant										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	100%	100%	\$ 26,970.37	
37	36520	Rights of Way	867,772	-	867,772	100%	100%	867,772	100%	100%	867,772	
38	36602	Structures & Improvements	397,833	-	397,833	100%	100%	397,833	100%	100%	397,833	
39	36603	Other Structures	60,826	-	60,826	100%	100%	60,826	100%	100%	60,826	
40	36700	Mains Cathodic Protection	47,233	-	47,233	100%	100%	47,233	100%	100%	47,233	
41	36701	Mains - Steel	27,826,921	-	27,826,921	100%	100%	27,826,921	100%	100%	27,826,921	
42	36703	Mains - Anodes	11,134	-	11,134	100%	100%	11,134	100%	100%	11,134	
43	36900	Meas. & Reg. Equipment	1,999,587	-	1,999,587	100%	100%	1,999,587	100%	100%	1,999,587	
44	36901	Meas. & Reg. Equipment	2,269,499	-	2,269,499	100%	100%	2,269,499	100%	100%	2,269,499	
45												
46		Total Transmission Plant	\$ 33,507,777	\$ -	\$ 33,507,777			\$ 33,507,777			\$ 33,507,777	
47												
48		Distribution Plant										
49	37400	Land & Land Rights	\$ 613,356	\$ -	\$ 613,355.87	100%	100%	\$ 613,356	100%	100%	\$ 613,355.87	
50	37401	Land	428,640	-	428,640	100%	100%	428,640	100%	100%	428,640	
51	37402	Land Rights	4,157,536	-	4,157,536	100%	100%	4,157,536	100%	100%	4,157,536	
52	37403	Land Other	2,784	-	2,784	100%	100%	2,784	100%	100%	2,784	
53	37500	Structures & Improvements	336,168	-	336,168	100%	100%	336,168	100%	100%	336,168	
54	37501	Structures & Improvements T.B.	99,818	-	99,818	100%	100%	99,818	100%	100%	99,818	
55	37502	Land Rights	46,264	-	46,264	100%	100%	46,264	100%	100%	46,264	
56	37503	Improvements	4,005	-	4,005	100%	100%	4,005	100%	100%	4,005	
57	37600	Mains Cathodic Protection	3,418,283	-	3,418,283	100%	100%	3,418,283	100%	100%	3,418,283	
58	37601	Mains - Steel	232,921,052	-	232,921,052	100%	100%	232,921,052	100%	100%	230,553,919	
59	37602	Mains - Plastic	223,706,553	-	223,706,553	100%	100%	223,706,553	100%	100%	221,659,304	
60	37603	Mains - Anodes	3,721,269	-	3,721,269	100%	100%	3,721,269	100%	100%	3,599,610	
61	37604	Mains - Leak Clamps	6,789,879	-	6,789,879	100%	100%	6,789,879	100%	100%	6,789,879	
62	37800	Meas & Reg. Sta. Equip - General	25,723,807	-	25,723,807	100%	100%	25,723,807	100%	100%	25,594,946	
63	37900	Meas & Reg. Sta. Equip - City Gate	11,209,629	-	11,209,629	100%	100%	11,209,629	100%	100%	9,712,761	
64	37905	Meas & Reg. Sta. Equipment T.b.	1,718,293	-	1,718,293	100%	100%	1,718,293	100%	100%	1,718,293	
65	38000	Services	196,345,885	-	196,345,885	100%	100%	196,345,885	100%	100%	193,916,542	
66	38100	Meters	58,392,985	-	58,392,985	100%	100%	58,392,985	100%	100%	55,920,540	
67	38200	Meter Installaitons	61,980,837	-	61,980,837	100%	100%	61,980,837	100%	100%	61,761,518	
68	38300	House Regulators	3,974,497	-	3,974,497	100%	100%	3,974,497	100%	100%	3,974,497	
69	38400	House Reg. Installations	378,094	-	378,094	100%	100%	378,094	100%	100%	378,094	
70	38500	Ind. Meas. & Reg. Sta. Equipment	5,725,878	-	5,725,878	100%	100%	5,725,878	100%	100%	5,725,878	
71												
72		Total Distribution Plant	\$ 841,695,514	\$ -	\$ 841,695,514			\$ 841,695,514			\$ 830,412,635	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
73												
74		General Plant										
75	38900	Land & Land Rights	\$ 1,211,697	\$ -	\$ 1,211,697.30	100%	100%	\$ 1,211,697	\$ 1,211,697	100%	100%	\$ 1,211,697.30
76	39000	Structures & Improvements	9,359,339	-	9,359,339	100%	100%	9,359,339	9,256,964	100%	100%	9,256,964
77	39002	Structures-Brick	173,115	-	173,115	100%	100%	173,115	173,115	100%	100%	173,115
78	39003	Improvements	876,634	-	876,634	100%	100%	876,634	876,634	100%	100%	876,634
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	1,267,195	-	1,267,195	100%	100%	1,267,195	1,267,195	100%	100%	1,267,195
81	39100	Office Furniture & Equipment	1,816,939	-	1,816,939	100%	100%	1,816,939	1,816,939	100%	100%	1,816,939
82	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
83	39200	Transportation Equipment	180,749	-	180,749	100%	100%	180,749	180,749	100%	100%	180,749
84	39202	Trailers	36,588	-	36,588	100%	100%	36,588	36,588	100%	100%	36,588
85	39400	Tools, Shop & Garage Equipment	7,670,812	-	7,670,812	100%	100%	7,670,812	7,143,379	100%	100%	7,143,379
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	433,938	-	433,938	100%	100%	433,938	433,938	100%	100%	433,938
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	3,047,675	-	3,047,675	100%	100%	3,047,675	2,982,913	100%	100%	2,982,913
94	39901	Servers Hardware	21,425	-	21,425	100%	100%	21,425	21,425	100%	100%	21,425
95	39902	Servers Software	-	-	-	100%	100%	-	-	100%	100%	-
96	39903	Other Tangible Property - Network - H/W	-	-	-	100%	100%	-	-	100%	100%	-
97	39906	Other Tang. Property - PC Hardware	530,662	-	530,662	100%	100%	530,662	530,662	100%	100%	530,662
98	39907	Other Tang. Property - PC Software	-	-	-	100%	100%	-	-	100%	100%	-
99	39908	Other Tang. Property - Mainframe S/W	-	-	-	100%	100%	-	-	100%	100%	-
100												
101		Total General Plant	\$ 26,639,723	\$ -	\$ 26,639,723			\$ 26,639,723	\$ 25,945,153			\$ 25,945,153
102												
103		Total Plant (Div 9)	\$ 940,325,173	\$ -	\$ 940,325,173			\$ 940,325,173	\$ 927,542,664			\$ 927,542,664
104												
105												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
106												
107		Kentucky-Mid-States General Office (Division 091)										
108												
109		<u>Intangible Plant</u>										
110	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.97%	\$ 92,599	\$ 185,309	100%	49.97%	\$ 92,599
111	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	49.97%	554,443	1,109,552	100%	49.97%	554,443
112												
113		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 647,042	\$ 1,294,861			\$ 647,042
114												
115		<u>Distribution Plant</u>										
116	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.97%	\$ -	\$ -	100%	49.97%	\$ -
117	35010	Land	-	-	-	100%	49.97%	-	-	100%	49.97%	-
118	37402	Land Rights	-	-	-	100%	49.97%	-	-	100%	49.97%	-
119	37403	Land Other	-	-	-	100%	49.97%	-	-	100%	49.97%	-
120	36602	Structures & Improvements	-	-	-	100%	49.97%	-	-	100%	49.97%	-
121	37402	Land Rights	-	-	-	100%	49.97%	-	-	100%	49.97%	-
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
123	37503	Improvements	-	-	-	100%	49.97%	-	-	100%	49.97%	-
124	36700	Mains Cathodic Protection	-	-	-	100%	49.97%	-	-	100%	49.97%	-
125	36701	Mains - Steel	-	-	-	100%	49.97%	-	-	100%	49.97%	-
126	37602	Mains - Plastic	-	-	-	100%	49.97%	-	-	100%	49.97%	-
127	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.97%	-	-	100%	49.97%	-
128	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.97%	-	-	100%	49.97%	-
129	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
130	38000	Services	-	-	-	100%	49.97%	-	-	100%	49.97%	-
131	38100	Meters	-	-	-	100%	49.97%	-	-	100%	49.97%	-
132	38200	Meter Installaitons	-	-	-	100%	49.97%	-	-	100%	49.97%	-
133	38300	House Regulators	-	-	-	100%	49.97%	-	-	100%	49.97%	-
134	38400	House Reg. Installations	-	-	-	100%	49.97%	-	-	100%	49.97%	-
135	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
136	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.97%	-	-	100%	49.97%	-
137												
138		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
139												
140		General Plant **										
141	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	49.97%	\$ 89,615	\$ 179,339	100%	49.97%	\$ 89,615
142	39004	Air Conditioning Equipment	15,384	-	15,384	100%	49.97%	7,687	15,384	100%	49.97%	7,687
143	39009	Improvement to leased Premises	38,834	-	38,834	100%	49.97%	19,405	38,834	100%	49.97%	19,405
144	39100	Office Furniture & Equipment	26,928	-	26,928	100%	49.97%	13,456	26,928	100%	49.97%	13,456
145	39101	Office Furniture And	-	-	-	100%	49.97%	-	-	100%	49.97%	-
146	39103	Office Machines	-	-	-	100%	49.97%	-	-	100%	49.97%	-
147	39200	Transportation Equipment	4,110	-	4,110	100%	49.97%	2,054	4,110	100%	49.97%	2,054
148	39300	Stores Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
149	39400	Tools, Shop & Garage Equipment	110,227	-	110,227	100%	49.97%	55,081	110,227	100%	49.97%	55,081
150	39600	Power Operated Equipment	9,479	-	9,479	100%	49.97%	4,736	9,479	100%	49.97%	4,736
151	39700	Communication Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
152	39701	Communication Equip.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
153	39702	Communication Equip.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
154	39800	Miscellaneous Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
155	39900	Other Tangible Property	-	-	-	100%	49.97%	-	-	100%	49.97%	-
156	39901	Other Tangible Property - Servers - H/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-
157	39902	Other Tangible Property - Servers - S/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-
158	39903	Other Tangible Property - Network - H/W	28,266	-	28,266	100%	49.97%	14,125	28,266	100%	49.97%	14,125
159	39906	Other Tang. Property - PC Hardware	-	-	-	100%	49.97%	-	-	100%	49.97%	-
160	39907	Other Tang. Property - PC Software	43,522	-	43,522	100%	49.97%	21,748	43,522	100%	49.97%	21,748
161	39908	Other Tang. Property - Mainframe S/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-
162												
163		Total General Plant	\$ 456,088	\$ -	\$ 456,088			\$ 227,907	\$ 456,088			\$ 227,907
164												
165		Total Plant (Div 91)	\$ 1,750,949	\$ -	\$ 1,750,949			\$ 874,949	\$ 1,750,949			\$ 874,949
166												
167												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026		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								
168												
169		Shared Services General Office (Division 002)										
170												
171		General Plant										
172	39000	Structures & Improvements	\$ 5,543,564	\$ -	\$ 5,543,564	9.13%	49.97%	\$ 252,912	\$ 5,655,050	9.13%	49.97%	\$ 257,998
173	39005	G-Structures & Improvements	14,884,953	-	14,884,953	100.00%	1.50%	223,846	14,884,953	100.00%	1.50%	223,846
174	39009	Improvement to leased Premises	15,287,156	-	15,287,156	9.13%	49.97%	697,440	14,013,114	9.13%	49.97%	639,315
175	39020	Struct & Improv AEAM	24,633	-	24,633	100.00%	5.59%	1,378	24,633	100.00%	5.59%	1,378
176	39029	Improv-Leased AEAM	54,743	-	54,743	100.00%	5.59%	3,061	54,743	100.00%	5.59%	3,061
177	39100	Office Furniture & Equipment	8,614,801	-	8,614,801	9.13%	49.97%	393,030	8,019,912	9.13%	49.97%	365,889
178	39102	Remittance Processing Equip	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
179	39103	Office Machines	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
180	39104	G-Office Furniture & Equip.	71,036	-	71,036	100.00%	1.50%	1,068	71,036	100.00%	1.50%	1,068
181	39120	Off Furn & Equip-AEAM	307,893	-	307,893	100.00%	5.59%	17,219	307,893	100.00%	5.59%	17,219
182	39200	Transportation Equipment	315,397	-	315,397	9.13%	49.97%	14,389	315,397	9.13%	49.97%	14,389
183	39300	Stores Equipment	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
184	39400	Tools, Shop & Garage Equipment	30,134	-	30,134	9.13%	49.97%	1,375	30,134	9.13%	49.97%	1,375
185	39420	Tools And Garage-AEAM	-	-	-	100.00%	5.59%	-	-	100.00%	5.59%	-
186	39500	Laboratory Equipment	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
187	39700	Communication Equipment	712,329	-	712,329	9.13%	49.97%	32,498	676,658	9.13%	49.97%	30,871
188	39720	Commun Equip AEAM	77,436	-	77,436	100.00%	5.59%	4,331	77,436	100.00%	5.59%	4,331
189	39800	Miscellaneous Equipment	107,931	-	107,931	9.13%	49.97%	4,924	107,931	9.13%	49.97%	4,924
190	39820	Misc Equip - AEAM	10,582	-	10,582	100.00%	5.59%	592	10,582	100.00%	5.59%	592
191	39900	Other Tangible Property	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
192	39901	Other Tangible Property - Servers - H/W	38,222,804	-	38,222,804	9.13%	49.97%	1,743,824	38,220,532	9.13%	49.97%	1,743,720
193	39902	Other Tangible Property - Servers - S/W	50,221,295	-	50,221,295	9.13%	49.97%	2,291,227	39,713,273	9.13%	49.97%	1,811,823
194	39903	Other Tangible Property - Network - H/W	5,009,315	-	5,009,315	9.13%	49.97%	228,538	4,874,974	9.13%	49.97%	222,409
195	39904	Other Tang. Property - CPU	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
196	39905	Other Tangible Property - MF - Hardware	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
197	39906	Other Tang. Property - PC Hardware	4,523,645	-	4,523,645	9.13%	49.97%	206,380	4,529,780	9.13%	49.97%	206,660
198	39907	Other Tang. Property - PC Software	82,728	-	82,728	9.13%	49.97%	3,774	82,728	9.13%	49.97%	3,774
199	39908	Other Tang. Property - Mainframe S/W	111,806,479	-	111,806,479	9.13%	49.97%	5,100,903	108,286,378	9.13%	49.97%	4,940,307
200	39909	Other Tang. Property - Application Software	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
201	39921	Servers-Hardware-AEAM	20,020,796	-	20,020,796	100.00%	5.59%	1,119,657	15,816,787	100.00%	5.59%	884,549
202	39922	Servers-Software-AEAM	5,425,529	-	5,425,529	100.00%	5.59%	303,421	5,425,529	100.00%	5.59%	303,421
203	39923	Network Hardware-AEAM	1,500,129	-	1,500,129	100.00%	5.59%	83,894	1,245,268	100.00%	5.59%	69,641
204	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
205	39926	Pc Hardware-AEAM	146,532	-	146,532	100.00%	5.59%	8,195	146,532	100.00%	5.59%	8,195
206	39928	Application SW-AEAM	29,590,572	-	29,590,572	100.00%	5.59%	1,654,844	29,590,572	100.00%	5.59%	1,654,844
207	39931	ALGN-Servers-Hardware	297,267	-	297,267	100.00%	3.60%	10,701	297,267	100.00%	3.60%	10,701
208	39932	ALGN-Servers-Software	783,917	-	783,917	100.00%	3.60%	28,221	783,917	100.00%	3.60%	28,221
209	39938	ALGN-Application SW	21,123,037	-	21,123,037	100.00%	3.60%	760,416	21,123,037	100.00%	3.60%	760,416
210												
211		Total General Plant (Div 2)	\$ 334,796,634	\$ -	\$ 334,796,634			\$ 15,192,059	\$ 314,386,046			\$ 14,214,939
212												
213												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Plant in Service by Accounts and SubAccounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
214												
215		Shared Services Customer Support (Division 012)										
216												
217		General Plant										
218	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.90%	49.46%	\$ 154,954	\$ 2,874,240	10.90%	49.46%	\$ 154,954
219	38910	CKV-Land & Land Rights	1,886,443	-	1,886,442.92	100.00%	2.98%	56,274	1,886,443	100.00%	2.98%	56,274
220	39000	Structures & Improvements	13,602,813	-	13,602,813.18	10.90%	49.46%	733,347	13,584,463	10.90%	49.46%	732,357
221	39009	Improvement to leased Premises	3,170,598	-	3,170,597.68	10.90%	49.46%	170,931	3,170,598	10.90%	49.46%	170,931
222	39010	CKV-Structures & Improvements	12,590,703	-	12,590,702.67	100.00%	2.98%	375,593	12,590,703	100.00%	2.98%	375,593
223	39100	Office Furniture & Equipment	2,730,258	-	2,730,257.91	10.90%	49.46%	147,192	2,730,258	10.90%	49.46%	147,192
224	39101	Office Furniture And	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
225	39102	Remittance Processing	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
226	39103	39103-Office Furn. - Copiers & Type	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
227	39110	CKV-Office Furn & Eq	1,080,089	-	1,080,088.78	100.00%	2.98%	32,220	979,713	100.00%	2.98%	29,226
228	39210	CKV-Transportation Eq	74,994	-	74,993.77	100.00%	2.98%	2,237	74,994	100.00%	2.98%	2,237
229	39410	CKV-Tools Shop Garage	726,197	-	726,197.35	100.00%	2.98%	21,663	712,648	100.00%	2.98%	21,259
230	39510	CKV-Laboratory Equip	-	-	-	100.00%	2.98%	-	-	100.00%	2.98%	-
231	39700	Communication Equipment	1,913,117	-	1,913,117.11	10.90%	49.46%	103,139	1,913,117	10.90%	49.46%	103,139
232	39710	CKV-Communication Equipment	92,838	-	92,838.24	100.00%	2.98%	2,769	92,838	100.00%	2.98%	2,769
233	39800	Miscellaneous Equipment	133,347	-	133,347.03	10.90%	49.46%	7,189	133,347	10.90%	49.46%	7,189
234	39810	CKV-Misc Equipment	822,381	-	822,381.33	100.00%	2.98%	24,532	759,367	100.00%	2.98%	22,653
235	39900	Other Tangible Property	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
236	39901	Other Tangible Property - Servers - H/W	5,650,663	-	5,650,663.14	10.90%	49.46%	304,635	5,650,663	10.90%	49.46%	304,635
237	39902	Other Tangible Property - Servers - S/W	1,824,740	-	1,824,739.91	10.90%	49.46%	98,374	1,824,740	10.90%	49.46%	98,374
238	39903	Other Tangible Property - Network - H/W	659,278	-	659,278.31	10.90%	49.46%	35,543	659,278	10.90%	49.46%	35,543
239	39906	Other Tang. Property - PC Hardware	1,673,780	-	1,673,779.59	10.90%	49.46%	90,236	1,673,780	10.90%	49.46%	90,236
240	39907	Other Tang. Property - PC Software	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
241	39908	Other Tang. Property - Mainframe S/W	108,594,769	-	108,594,769.09	10.90%	49.46%	5,854,496	107,593,558	10.90%	49.46%	5,800,519
242	39910	CKV-Other Tangible Property	310,800	-	310,800.39	100.00%	2.98%	9,271	276,023	100.00%	2.98%	8,234
243	39916	CKV-Oth Tang Prop-PC Hardware	116,342	-	116,342.47	100.00%	2.98%	3,471	116,342	100.00%	2.98%	3,471
244	39917	CKV-Oth Tang Prop-PC Software	3,299	-	3,299.04	100.00%	2.98%	98	3,299	100.00%	2.98%	98
245	39918	CKV-Oth Tang Prop-App	-	-	-	100.00%	2.98%	-	-	100.00%	2.98%	-
246	39924	Oth Tang Prop - Gen.	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
247												
248		Total General Plant (Div 12)	<u>\$ 160,531,690</u>	<u>\$ -</u>	<u>\$ 160,531,690</u>			<u>\$ 8,228,166</u>	<u>\$ 159,300,412</u>			<u>\$ 8,166,885</u>
249												
250												
251												
252		Total Plant (Div 009, 091, 002, 012)	<u>\$ 1,437,404,446</u>	<u>\$ -</u>	<u>\$ 1,437,404,446</u>			<u>\$ 964,620,347</u>	<u>\$ 1,402,980,071</u>			<u>\$ 950,799,437</u>
253												
254												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	-	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	-	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	-	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant Reser	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	4,177	-	4,177	100%	100%	4,177	4,161	100%	100%	4,161
17	35100	Structures and Improvements	7,642	-	7,642	100%	100%	7,642	7,496	100%	100%	7,496
18	35102	Compression Station Equipment	118,143	-	118,143	100%	100%	118,143	116,649	100%	100%	116,649
19	35103	Meas. & Reg. Sta. Structures	20,673	-	20,673	100%	100%	20,673	20,546	100%	100%	20,546
20	35104	Other Structures	104,581	-	104,581	100%	100%	104,581	103,632	100%	100%	103,632
21	35200	Wells \ Rights of Way	2,294,744	-	2,294,744	100%	100%	2,294,744	2,199,315	100%	100%	2,199,315
22	35201	Well Construction	1,482,128	-	1,482,128	100%	100%	1,482,128	1,468,528	100%	100%	1,468,528
23	35202	Well Equipment	467,453	-	467,453	100%	100%	467,453	462,849	100%	100%	462,849
24	35203	Cushion Gas	685,203	-	685,203	100%	100%	685,203	673,339	100%	100%	673,339
25	35210	Leaseholds	166,579	-	166,579	100%	100%	166,579	166,079	100%	100%	166,079
26	35211	Storage Rights	44,273	-	44,273	100%	100%	44,273	43,995	100%	100%	43,995
27	35301	Field Lines	103,909	-	103,909	100%	100%	103,909	102,804	100%	100%	102,804
28	35302	Tributary Lines	151,769	-	151,769	100%	100%	151,769	150,450	100%	100%	150,450
29	35400	Compressor Station Equipment	450,477	-	450,477	100%	100%	450,477	343,290	100%	100%	343,290
30	35500	Meas & Reg. Equipment	163,230	-	163,230	100%	100%	163,230	160,676	100%	100%	160,676
31	35600	Purification Equipment	297,737	-	297,737	100%	100%	297,737	281,143	100%	100%	281,143
32												
33		Total Storage Plant Reserves	\$ 6,562,717	\$ -	\$ 6,562,717			\$ 6,562,717	\$ 6,304,952			\$ 6,304,952

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			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							
34		Transmission Plant										
35												
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	100%	100%	\$ -	
37	36520	Rights of Way	581,881	-	581,881	100%	100%	581,881	578,193	100%	100%	578,193
38	36602	Structures & Improvements	25,750	-	25,750	100%	100%	25,750	24,310	100%	100%	24,310
39	36603	Other Structures	62,894	-	62,894	100%	100%	62,894	62,894	100%	100%	62,894
40	36700	Mains Cathodic Protection	32,055	-	32,055	100%	100%	32,055	31,316	100%	100%	31,316
41	36701	Mains - Steel	17,756,103	-	17,756,103	100%	100%	17,756,103	17,564,098	100%	100%	17,564,098
42	36703	Mains - Anodes	11,041	-	11,041	100%	100%	11,041	10,762	100%	100%	10,762
43	36900	Meas. & Reg. Equipment	593,714	-	593,714	100%	100%	593,714	575,818	100%	100%	575,818
44	36901	Meas. & Reg. Equipment	1,993,279	-	1,993,279	100%	100%	1,993,279	1,972,967	100%	100%	1,972,967
45												
46		Total Production Plant - LPG Reserves	\$ 21,056,717	\$ -	\$ 21,056,717			\$ 21,056,717	\$ 20,820,358			\$ 20,820,358
47												
48		Distribution Plant										
49	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	100%	100%	\$ -	
50	37401	Land	-	-	-	100%	100%	-	100%	100%	-	
51	37402	Land Rights	603,312	-	603,312	100%	100%	603,312	574,467	100%	100%	574,467
52	37403	Land Other	-	-	-	100%	100%	-	100%	100%	-	
53	37500	Structures & Improvements	132,744	-	132,744	100%	100%	132,744	130,324	100%	100%	130,324
54	37501	Structures & Improvements T.B.	80,692	-	80,692	100%	100%	80,692	79,974	100%	100%	79,974
55	37502	Land Rights	40,211	-	40,211	100%	100%	40,211	39,878	100%	100%	39,878
56	37503	Improvements	2,161	-	2,161	100%	100%	2,161	2,132	100%	100%	2,132
57	37600	Mains Cathodic Protection	1,672,865	-	1,672,865	100%	100%	1,672,865	1,593,572	100%	100%	1,593,572
58	37601	Mains - Steel	28,631,477	-	28,631,477	100%	100%	28,631,477	27,044,796	100%	100%	27,044,796
59	37602	Mains - Plastic	25,538,587	-	25,538,587	100%	100%	25,538,587	23,833,973	100%	100%	23,833,973
60	37603	Mains - Anodes	1,779,756	-	1,779,756	100%	100%	1,779,756	1,729,472	100%	100%	1,729,472
61	37604	Mains - Leak Clamps	5,360,462	-	5,360,462	100%	100%	5,360,462	5,433,245	100%	100%	5,433,245
62	37800	Meas & Reg. Sta. Equip - General	5,007,226	-	5,007,226	100%	100%	5,007,226	4,733,933	100%	100%	4,733,933
63	37900	Meas & Reg. Sta. Equip - City Gate	1,316,472	-	1,316,472	100%	100%	1,316,472	1,234,909	100%	100%	1,234,909
64	37905	Meas & Reg. Sta. Equipment T.b.	1,040,393	-	1,040,393	100%	100%	1,040,393	1,021,749	100%	100%	1,021,749
65	38000	Services	37,658,454	-	37,658,454	100%	100%	37,658,454	37,126,547	100%	100%	37,126,547
66	38100	Meters	23,104,335	-	23,104,335	100%	100%	23,104,335	22,286,832	100%	100%	22,286,832
67	38200	Meter Installaitons	21,451,840	-	21,451,840	100%	100%	21,451,840	20,641,923	100%	100%	20,641,923
68	38300	House Regulators	375,750	-	375,750	100%	100%	375,750	373,790	100%	100%	373,790
69	38400	House Reg. Installations	120,723	-	120,723	100%	100%	120,723	114,584	100%	100%	114,584
70	38500	Ind. Meas. & Reg. Sta. Equipment	3,017,640	-	3,017,640	100%	100%	3,017,640	2,986,225	100%	100%	2,986,225
71												
72		Total Distribution Plant Reserves	\$ 156,935,103	\$ -	\$ 156,935,103			\$ 156,935,103	\$ 150,982,326			\$ 150,982,326

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments	Adjusted Balance							
73												
74		<u>General Plant</u>										
75	38900	38900-Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
76	39000	39000-Structures & Improvements	1,800,964	-	1,800,964	100%	100%	1,800,964	1,690,038	100%	100%	1,690,038
77	39002	39002-Structures - Brick	115,662	-	115,662	100%	100%	115,662	113,558	100%	100%	113,558
78	39003	39003-Improvements	319,099	-	319,099	100%	100%	319,099	308,448	100%	100%	308,448
79	39004	39004-Air Conditioning Equipment	8,501	-	8,501	100%	100%	8,501	8,224	100%	100%	8,224
80	39009	39009-Improv. to Leased Premises	1,267,195	-	1,267,195	100%	100%	1,267,195	1,267,195	100%	100%	1,267,195
81	39100	39100-Office Furniture & Equipment	1,405,571	-	1,405,571	100%	100%	1,405,571	1,360,179	100%	100%	1,360,179
82	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
83	39200	39200-Transportation Equipment	69,784	-	69,784	100%	100%	69,784	65,763	100%	100%	65,763
84	39202	39202-WKKG Trailers	7,437	-	7,437	100%	100%	7,437	6,623	100%	100%	6,623
85	39400	39400-Tools, Shop, & Garage Equip.	3,065,860	-	3,065,860	100%	100%	3,065,860	2,872,494	100%	100%	2,872,494
86	39603	39603-Ditchers	-	-	-	100%	100%	-	-	100%	100%	-
87	39604	39604-Backhoes	-	-	-	100%	100%	-	-	100%	100%	-
88	39605	39605-Welders	-	-	-	100%	100%	-	-	100%	100%	-
89	39700	39700-Communication Equipment	344,945	-	344,945	100%	100%	344,945	330,551	100%	100%	330,551
90	39701	Communication Equip.	-	-	-	100%	100%	-	-	100%	100%	-
91	39702	Communication Equip.	-	-	-	100%	100%	-	-	100%	100%	-
92	39705	39705-Comm. Equip. - Telemetering	-	-	-	100%	100%	-	-	100%	100%	-
93	39800	39800-Miscellaneous Equipment	1,403,377	-	1,403,377	100%	100%	1,403,377	1,315,747	100%	100%	1,315,747
94	39901	Servers Hardware	21,340	-	21,340	100%	100%	21,340	19,809	100%	100%	19,809
95	39902	Servers Software	-	-	-	100%	100%	-	-	100%	100%	-
96	39903	39903-Oth Tang Prop - Network - H/W	-	-	-	100%	100%	-	-	100%	100%	-
97	39906	39906-Oth Tang Prop - PC Hardware	486,632	-	486,632	100%	100%	486,632	495,078	100%	100%	495,078
98	39907	39907-Oth Tang Prop - PC Software	-	-	-	100%	100%	-	-	100%	100%	-
99	39908	39908-Oth Tang Prop - Appl Software	-	-	-	100%	100%	-	-	100%	100%	-
100	RWIP	Retirement Work in Progress	(1,655,581)	-	(1,655,581)	100%	100%	(1,655,581)	(1,782,539)	100%	100%	(1,782,539)
101												
102		Total General Plant Reserves	\$ 8,660,786	\$ -	\$ 8,660,786			\$ 8,660,786	\$ 8,071,167			\$ 8,071,167
103												
104		Total Depr Reserves (Div 9)	\$ 193,343,505	\$ -	\$ 193,343,505			\$ 193,343,505	\$ 186,306,986			\$ 186,306,986

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024 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
105												
106		Kentucky-Mid-States General Office (Division 091)										
107												
108		<u>Intangible Plant</u>										
109	30100	Organization	\$ -	\$ -	\$ -	100%	49.97%	\$ -	\$ -	100%	49.97%	\$ -
110	30300	Misc Intangible Plant	-	-	-	100%	49.97%	-	-	100%	49.97%	-
111												
112		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
113												
114		<u>Distribution Plant</u>										
115	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.97%	\$ -	\$ -	100%	49.97%	\$ -
116	35010	Land	-	-	-	100%	49.97%	-	-	100%	49.97%	-
117	37402	Land Rights	-	-	-	100%	49.97%	-	-	100%	49.97%	-
118	37403	Land Other	-	-	-	100%	49.97%	-	-	100%	49.97%	-
119	36602	Structures & Improvements	-	-	-	100%	49.97%	-	-	100%	49.97%	-
120	37501	Structures & Improvements T.B.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
121	37402	Land Rights	-	-	-	100%	49.97%	-	-	100%	49.97%	-
122	37503	Improvements	-	-	-	100%	49.97%	-	-	100%	49.97%	-
123	36700	Mains Cathodic Protection	-	-	-	100%	49.97%	-	-	100%	49.97%	-
124	36701	Mains - Steel	-	-	-	100%	49.97%	-	-	100%	49.97%	-
125	37602	Mains - Plastic	-	-	-	100%	49.97%	-	-	100%	49.97%	-
126	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.97%	-	-	100%	49.97%	-
127	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.97%	-	-	100%	49.97%	-
128	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
129	38000	Services	-	-	-	100%	49.97%	-	-	100%	49.97%	-
130	38100	Meters	-	-	-	100%	49.97%	-	-	100%	49.97%	-
131	38200	Meter Installaitons	-	-	-	100%	49.97%	-	-	100%	49.97%	-
132	38300	House Regulators	-	-	-	100%	49.97%	-	-	100%	49.97%	-
133	38400	House Reg. Installations	-	-	-	100%	49.97%	-	-	100%	49.97%	-
134	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
135	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.97%	-	-	100%	49.97%	-
136												
137		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024			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							
138												
139		<u>General Plant</u>										
140	39001	39001-Structures - Frame	\$ 115,083	-	\$ 115,083	100.00%	49.97%	\$ 57,507	\$ 112,402	100.00%	49.97%	\$ 56,167
141	39004	39004-Air Conditioning Equipment	14,866	-	14,866	100%	49.97%	7,428	14,420	100%	49.97%	7,206
142	39009	39009-Improv. to Leased Premises	38,834	-	38,834	100%	49.97%	19,405	38,834	100%	49.97%	19,405
143	39100	39100-Office Furniture & Equipment	7,324	-	7,324	100%	49.97%	3,660	6,599	100%	49.97%	3,297
144	39101	Office Furniture And	-	-	-	100%	49.97%	-	-	100%	49.97%	-
145	39103	Office Machines	-	-	-	100%	49.97%	-	-	100%	49.97%	-
146	39200	39200-Trans Equip- Group	(2,224)	-	(2,224)	100%	49.97%	(1,112)	2,917	100%	49.97%	1,458
147	39300	Stores Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
148	39400	39400-Tools, Shop, & Garage Equip.	49,176	-	49,176	100%	49.97%	24,573	46,331	100%	49.97%	23,152
149	39600	39600-Power Operated Equipment	2,383	-	2,383	100%	49.97%	1,191	2,076	100%	49.97%	1,038
150	39700	39700-Communication Equipment	(22,067)	-	(22,067)	100%	49.97%	(11,027)	(22,067)	100%	49.97%	(11,027)
151	39701	Communication Equip.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
152	39702	Communication Equip.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
153	39800	39800-Miscellaneous Equipment	(126,994)	-	(126,994)	100%	49.97%	(63,459)	(126,994)	100%	49.97%	(63,459)
154	39900	39900-Other Tangible Property	-	-	-	100%	49.97%	-	-	100%	49.97%	-
155	39901	39901-Oth Tang Prop - Servers - H/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-
156	39902	39902-Oth Tang Prop - Servers - S/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-
157	39903	39903-Oth Tang Prop - Network - H/W	17,272	-	17,272	100%	49.97%	8,631	15,821	100%	49.97%	7,906
158	39906	39906-Oth Tang Prop - PC Hardware	-	-	-	100%	49.97%	-	-	100%	49.97%	-
159	39907	39907-Oth Tang Prop - PC Software	43,522	-	43,522	100%	49.97%	21,748	42,769	100%	49.97%	21,372
160	39908	39908-Oth Tang Prop - Appl Software	-	-	-	100%	49.97%	-	-	100%	49.97%	-
161	RWIP	Retirement Work in Progress	52,517	-	52,517	100%	49.97%	26,243	52,517	100%	49.97%	26,243
162												
163		Total General Plant	\$ 189,691	\$ -	\$ 189,691			\$ 94,789	\$ 185,626			\$ 92,757
164												
165		Total Depr Reserves (Div 91)	\$ 189,691	\$ -	\$ 189,691			\$ 94,789	\$ 185,626			\$ 92,757

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024		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								
166												
167		Shared Services General Office (Division 002)										
168												
169		<u>General Plant</u>										
170	39000	39000-Structures & Improvements	\$ 1,369,503	-	\$ 1,369,503	9.13%	49.97%	62,480	\$ 1,294,852	9.13%	49.97%	\$ 59,075
171	39005	39005-G-Structures & Improvements	5,789,685	-	5,789,685	100.00%	1.50%	87,068	5,608,832	100.00%	1.50%	84,348
172	39009	39009-Improv. to Leased Premises	10,396,845	-	10,396,845	9.13%	49.97%	474,331	10,149,390	9.13%	49.97%	463,042
173	39020	Struct & Improv AEAM	1,983	-	1,983	100.00%	5.59%	111	1,668	100.00%	5.59%	93
174	39029	Improv-Leased AEAM	16,452	-	16,452	100.00%	5.59%	920	15,104	100.00%	5.59%	845
175	39100	39100-Office Furniture & Equipment	3,598,464	-	3,598,464	9.13%	49.97%	164,171	3,390,686	9.13%	49.97%	154,692
176	39102	39102-Remittance Processing Equipment	1	-	1	9.13%	49.97%	0	1	9.13%	49.97%	0
177	39103	39103-Office Furn. - Copiers & Type	0	-	0	9.13%	49.97%	0	0	9.13%	49.97%	0
178	39104	39104-G-Office Furniture & Equip.	51,906	-	51,906	100.00%	1.50%	781	49,636	100.00%	1.50%	746
179	39120	Off Furn & Equip-AEAM	184,288	-	184,288	100.00%	5.59%	10,306	174,894	100.00%	5.59%	9,781
180	39200	39200-Transportation Equipment	212,447	-	212,447	9.13%	49.97%	9,692	203,447	9.13%	49.97%	9,282
181	39300	39300-Stores Equipment	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
182	39400	39400-Tools, Shop, & Garage Equip.	24,437	-	24,437	9.13%	49.97%	1,115	39,979	9.13%	49.97%	1,824
183	39420	Tools And Garage-AEAM	388	-	388	100.00%	5.59%	22	388	100.00%	5.59%	22
184	39500	39500-Laboratory Equipment	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
185	39700	39700-Communication Equipment	119,245	-	119,245	9.13%	49.97%	5,440	99,916	9.13%	49.97%	4,558
186	39720	Commun Equip AEAM	10,797	-	10,797	100.00%	5.59%	604	8,502	100.00%	5.59%	475
187	39800	39800-Miscellaneous Equipment	45,620	-	45,620	9.13%	49.97%	2,081	42,277	9.13%	49.97%	1,929
188	39820	Misc Equip - AEAM	2,797	-	2,797	100.00%	5.59%	156	2,470	100.00%	5.59%	138
189	39900	39900-Other Tangible Equipm	(0)	-	(0)	9.13%	49.97%	(0)	(0)	9.13%	49.97%	(0)
190	39901	39901-Oth Tang Prop - Servers - H/W	5,498,639	-	5,498,639	9.13%	49.97%	250,862	3,105,505	9.13%	49.97%	141,681
191	39902	39902-Oth Tang Prop - Servers - S/W	8,393,125	-	8,393,125	9.13%	49.97%	382,916	7,588,659	9.13%	49.97%	346,214
192	39903	39903-Oth Tang Prop - Network - H/W	1,415,269	-	1,415,269	9.13%	49.97%	64,568	1,179,912	9.13%	49.97%	53,831
193	39904	39904-Oth Tang Prop - CPU	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
194	39905	39905-Oth Tang Prop - MF Hardware	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
195	39906	39906-Oth Tang Prop - PC Hardware	1,180,410	-	1,180,410	9.13%	49.97%	53,853	800,556	9.13%	49.97%	36,523
196	39907	39907-Oth Tang Prop - PC Software	62,619	-	62,619	9.13%	49.97%	2,857	58,407	9.13%	49.97%	2,665
197	39908	39908-Oth Tang Prop - Appl Software	62,830,179	-	62,830,179	9.13%	49.97%	2,866,477	59,271,506	9.13%	49.97%	2,704,121
198	39909	39909-Oth Tang Prop - Mainframe S/W	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
199	39921	Servers-Hardware-AEAM	1,688,324	-	1,688,324	100.00%	5.59%	94,419	1,273,228	100.00%	5.59%	71,205
200	39922	Servers-Software-AEAM	2,879,313	-	2,879,313	100.00%	5.59%	161,025	2,600,616	100.00%	5.59%	145,439
201	39923	Network Hardware-AEAM	144,654	-	144,654	100.00%	5.59%	8,090	110,464	100.00%	5.59%	6,178
202	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
203	39926	Pc Hardware-AEAM	34,386	-	34,386	100.00%	5.59%	1,923	21,223	100.00%	5.59%	1,187
204	39928	Application SW-AEAM	22,167,805	-	22,167,805	100.00%	5.59%	1,239,728	21,092,569	100.00%	5.59%	1,179,596
205	39931	ALGN-Servers-Hardware	243,549	-	243,549	100.00%	3.60%	8,768	224,672	100.00%	3.60%	8,088
206	39932	ALGN-Servers-Software	450,119	-	450,119	100.00%	3.60%	16,204	409,062	100.00%	3.60%	14,726
207	39938	ALGN-Application SW	12,249,290	-	12,249,290	100.00%	3.60%	440,967	11,469,285	100.00%	3.60%	412,887
208	RWIP	Retirement Work in Progress	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
209	ADJ	WTW Adjustment (1)	340,245	-	340,245	9.13%	49.97%	15,523	433,039	9.13%	49.97%	19,756
210												
211		Total Depr Reserves (Div 2)	<u>\$ 141,402,787</u>	<u>\$ -</u>	<u>\$ 141,402,787</u>			<u>\$ 6,427,459</u>	<u>\$ 130,720,742</u>			<u>\$ 5,934,946</u>
212												

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
 Base Period: Twelve Months Ended December 31, 2024

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

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 Schedule B-3 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12/31/2024 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
213		Shared Services Customer Support (Division 012)										
214												
215		<u>General Plant</u>										
216	38900	38900-Land	\$ -	\$ -	\$ -	10.90%	49.46%	\$ -	\$ -	10.90%	49.46%	\$ -
217	38910	38910-CKV-Land & Land Rights	-	-	-	100.00%	2.98%	-	-	100.00%	2.98%	-
218	39000	39000-Structures & Improvements	4,479,651	-	4,479,651	10.90%	49.46%	241,504	4,306,577	10.90%	49.46%	232,174
219	39009	39009-Improv. to Leased Premises	2,428,692	-	2,428,692	10.90%	49.46%	130,934	2,351,868	10.90%	49.46%	126,792
220	39010	39010-CKV-Structures & Improvements	5,346,505	-	5,346,505	100.00%	2.98%	159,491	5,183,396	100.00%	2.98%	154,626
221	39100	39100-Office Furniture & Equipment	1,599,648	-	1,599,648	10.90%	49.46%	86,239	1,516,252	10.90%	49.46%	81,743
222	39101	Office Furniture And	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
223	39102	Remittance Processing	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
224	39103	39103-Office Furn. - Copiers & Type	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
225	39110	CKV-Office Furn & Eq	146,288	-	146,288	100.00%	2.98%	4,364	125,683	100.00%	2.98%	3,749
226	39210	CKV-Transportation Eq	75,449	-	75,449	100.00%	2.98%	2,251	80,359	100.00%	2.98%	2,397
227	39410	CKV-Tools Shop Garage	288,803	-	288,803	100.00%	2.98%	8,615	297,770	100.00%	2.98%	8,883
228	39510	CKV-Laboratory Equip	125	-	125	100.00%	2.98%	4	125	100.00%	2.98%	4
229	39700	39700-Communication Equipment	1,748,633	-	1,748,633	10.90%	49.46%	94,271	1,687,314	10.90%	49.46%	90,965
230	39710	39710-CKV-Communication Equipment	(41,012)	-	(41,012)	100.00%	2.98%	(1,223)	(44,005)	100.00%	2.98%	(1,313)
231	39800	39800-Miscellaneous Equipment	32,298	-	32,298	10.90%	49.46%	1,741	28,200	10.90%	49.46%	1,520
232	39810	CKV-Misc Equipment	228,860	-	228,860	100.00%	2.98%	6,827	209,944	100.00%	2.98%	6,263
233	39900	39900-Other Tangible Property	(154,265)	-	(154,265)	10.90%	49.46%	(8,317)	(154,265)	10.90%	49.46%	(8,317)
234	39901	39901-Oth Tang Prop - Servers - H/W	3,312,894	-	3,312,894	10.90%	49.46%	178,603	2,933,098	10.90%	49.46%	158,127
235	39902	39902-Oth Tang Prop - Servers - S/W	1,836,405	-	1,836,405	10.90%	49.46%	99,003	1,812,647	10.90%	49.46%	97,722
236	39903	39903-Oth Tang Prop - Network - H/W	274,382	-	274,382	10.90%	49.46%	14,792	240,991	10.90%	49.46%	12,992
237	39906	39906-Oth Tang Prop - PC Hardware	338,763	-	338,763	10.90%	49.46%	18,263	205,308	10.90%	49.46%	11,068
238	39907	39907-Oth Tang Prop - PC Software	(57,199)	-	(57,199)	10.90%	49.46%	(3,084)	(57,199)	10.90%	49.46%	(3,084)
239	39908	39908-Oth Tang Prop - Appl Software	71,436,832	-	71,436,832	10.90%	49.46%	3,851,260	67,648,850	10.90%	49.46%	3,647,044
240	39910	39910-CKV-Other Tangible Property	171,688	-	171,688	100.00%	2.98%	5,122	156,968	100.00%	2.98%	4,682
241	39916	39916-CKV-Oth Tang Prop-PC Hardware	81,609	-	81,609	100.00%	2.98%	2,434	72,378	100.00%	2.98%	2,159
242	39917	39917-CKV-Oth Tang Prop-PC Software	(26,854)	-	(26,854)	100.00%	2.98%	(801)	(27,016)	100.00%	2.98%	(806)
243	39918	CKV-Oth Tang Prop-App	(9,966)	-	(9,966)	100.00%	2.98%	(297)	(9,966)	100.00%	2.98%	(297)
244	39924	Oth Tang Prop - Gen.	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
245	RWIP	Retirement Work in Progress	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-
246												
247		Total Depr Reserves (Div 12)	<u>\$ 93,538,229</u>	<u>\$ -</u>	<u>\$ 93,538,229</u>			<u>\$ 4,891,997</u>	<u>\$ 88,565,275</u>			<u>\$ 4,629,097</u>
248												
249		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 428,474,213</u>	<u>\$ -</u>	<u>\$ 428,474,213</u>			<u>\$ 204,757,751</u>	<u>\$ 405,778,629</u>			<u>\$ 196,963,786</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
<u>Intangible Plant</u>												
1												
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7	<u>Natural Gas Production Plant</u>											
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	-	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	-	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant Reser	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14	<u>Storage Plant</u>											
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	4,216	-	4,216	100%	100%	4,216	4,200	100%	100%	4,200
17	35100	Structures and Improvements	8,010	-	8,010	100%	100%	8,010	7,863	100%	100%	7,863
18	35102	Compression Station Equipment	121,971	-	121,971	100%	100%	121,971	120,440	100%	100%	120,440
19	35103	Meas. & Reg. Sta. Structues	20,991	-	20,991	100%	100%	20,991	20,864	100%	100%	20,864
20	35104	Other Structures	106,952	-	106,952	100%	100%	106,952	106,003	100%	100%	106,003
21	35200	Wells \ Rights of Way	2,588,877	-	2,588,877	100%	100%	2,588,877	2,463,749	100%	100%	2,463,749
22	35201	Well Construction	1,516,128	-	1,516,128	100%	100%	1,516,128	1,502,528	100%	100%	1,502,528
23	35202	Well Equipment	478,965	-	478,965	100%	100%	478,965	474,361	100%	100%	474,361
24	35203	Cushion Gas	714,863	-	714,863	100%	100%	714,863	702,999	100%	100%	702,999
25	35210	Leaseholds	167,828	-	167,828	100%	100%	167,828	167,328	100%	100%	167,328
26	35211	Storage Rights	44,970	-	44,970	100%	100%	44,970	44,691	100%	100%	44,691
27	35301	Field Lines	106,671	-	106,671	100%	100%	106,671	105,566	100%	100%	105,566
28	35302	Tributary Lines	155,066	-	155,066	100%	100%	155,066	153,747	100%	100%	153,747
29	35400	Compressor Station Equipment	836,635	-	836,635	100%	100%	836,635	682,172	100%	100%	682,172
30	35500	Meas & Reg. Equipment	169,613	-	169,613	100%	100%	169,613	167,060	100%	100%	167,060
31	35600	Purification Equipment	339,221	-	339,221	100%	100%	339,221	322,628	100%	100%	322,628
32												
33		Total Storage Plant Reserves	\$ 7,380,976	\$ -	\$ 7,380,976			\$ 7,380,976	\$ 7,046,197			\$ 7,046,197

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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	3/31/2026			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	591,102	-	591,102	100%	100%	591,102	587,414	100%	100%	587,414	
38	36602	Structures & Improvements	31,369	-	31,369	100%	100%	31,369	29,122	100%	100%	29,122	
39	36603	Other Structures	62,894	-	62,894	100%	100%	62,894	62,894	100%	100%	62,894	
40	36700	Mains Cathodic Protection	33,903	-	33,903	100%	100%	33,903	33,163	100%	100%	33,163	
41	36701	Mains - Steel	18,236,118	-	18,236,118	100%	100%	18,236,118	18,044,112	100%	100%	18,044,112	
42	36703	Mains - Anodes	11,180	-	11,180	100%	100%	11,180	11,180	100%	100%	11,180	
43	36900	Meas. & Reg. Equipment	638,455	-	638,455	100%	100%	638,455	620,559	100%	100%	620,559	
44	36901	Meas. & Reg. Equipment	2,044,059	-	2,044,059	100%	100%	2,044,059	2,023,747	100%	100%	2,023,747	
45													
46		Total Production Plant - LPG Reserves	\$ 21,649,079	\$ -	\$ 21,649,079			\$ 21,649,079	\$ 21,412,190			\$ 21,412,190	
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	671,392	-	671,392	100%	100%	671,392	644,160	100%	100%	644,160	
52	37403	Land Other	-	-	-	100%	100%	-	-	100%	100%	-	
53	37500	Structures & Improvements	138,795	-	138,795	100%	100%	138,795	136,375	100%	100%	136,375	
54	37501	Structures & Improvements T.B.	82,489	-	82,489	100%	100%	82,489	81,770	100%	100%	81,770	
55	37502	Land Rights	41,044	-	41,044	100%	100%	41,044	40,711	100%	100%	40,711	
56	37503	Improvements	2,233	-	2,233	100%	100%	2,233	2,204	100%	100%	2,204	
57	37600	Mains Cathodic Protection	1,871,980	-	1,871,980	100%	100%	1,871,980	1,792,334	100%	100%	1,792,334	
58	37601	Mains - Steel	32,468,120	-	32,468,120	100%	100%	32,468,120	30,950,942	100%	100%	30,950,942	
59	37602	Mains - Plastic	29,741,303	-	29,741,303	100%	100%	29,741,303	28,052,270	100%	100%	28,052,270	
60	37603	Mains - Anodes	1,903,475	-	1,903,475	100%	100%	1,903,475	1,851,162	100%	100%	1,851,162	
61	37604	Mains - Leak Clamps	5,784,830	-	5,784,830	100%	100%	5,784,830	5,615,083	100%	100%	5,615,083	
62	37800	Meas & Reg. Sta. Equip - General	5,449,132	-	5,449,132	100%	100%	5,449,132	5,288,177	100%	100%	5,288,177	
63	37900	Meas & Reg. Sta. Equip - City Gate	1,571,995	-	1,571,995	100%	100%	1,571,995	1,456,651	100%	100%	1,456,651	
64	37905	Meas & Reg. Sta. Equipment T.b.	1,087,002	-	1,087,002	100%	100%	1,087,002	1,068,358	100%	100%	1,068,358	
65	38000	Services	39,616,202	-	39,616,202	100%	100%	39,616,202	38,828,841	100%	100%	38,828,841	
66	38100	Meters	24,596,262	-	24,596,262	100%	100%	24,596,262	23,998,006	100%	100%	23,998,006	
67	38200	Meter Installaitons	23,561,146	-	23,561,146	100%	100%	23,561,146	22,719,274	100%	100%	22,719,274	
68	38300	House Regulators	531,749	-	531,749	100%	100%	531,749	469,350	100%	100%	469,350	
69	38400	House Reg. Installations	136,225	-	136,225	100%	100%	136,225	130,024	100%	100%	130,024	
70	38500	Ind. Meas. & Reg. Sta. Equipment	3,139,315	-	3,139,315	100%	100%	3,139,315	3,090,645	100%	100%	3,090,645	
71													
72		Total Distribution Plant Reserves	\$ 172,394,689	\$ -	\$ 172,394,689			\$ 172,394,689	\$ 166,216,337			\$ 166,216,337	

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 Type of Filing: X Original _____ Updated _____ Revised _____
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Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			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	2,081,660	-	2,081,660	100%	100%	2,081,660	1,968,463	100%	100%	1,968,463	
77	39002	39002-Structures - Brick	120,920	-	120,920	100%	100%	120,920	118,817	100%	100%	118,817	
78	39003	39003-Improvements	345,727	-	345,727	100%	100%	345,727	335,075	100%	100%	335,075	
79	39004	39004-Air Conditioning Equipment	9,192	-	9,192	100%	100%	9,192	8,916	100%	100%	8,916	
80	39009	39009-Improv. to Leased Premises	1,267,195	-	1,267,195	100%	100%	1,267,195	1,267,195	100%	100%	1,267,195	
81	39100	39100-Office Furniture & Equipment	1,519,129	-	1,519,129	100%	100%	1,519,129	1,473,706	100%	100%	1,473,706	
82	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-	
83	39200	39200-Transportation Equipment	79,839	-	79,839	100%	100%	79,839	75,817	100%	100%	75,817	
84	39202	39202-WKG Trailers	9,472	-	9,472	100%	100%	9,472	8,658	100%	100%	8,658	
85	39400	39400-Tools, Shop, & Garage Equip.	3,545,207	-	3,545,207	100%	100%	3,545,207	3,345,740	100%	100%	3,345,740	
86	39603	39603-Ditchers	-	-	-	100%	100%	-	-	100%	100%	-	
87	39604	39604-Backhoes	-	-	-	100%	100%	-	-	100%	100%	-	
88	39605	39605-Welders	-	-	-	100%	100%	-	-	100%	100%	-	
89	39700	39700-Communication Equipment	381,125	-	381,125	100%	100%	381,125	366,653	100%	100%	366,653	
90	39701	Communication Equip.	-	-	-	100%	100%	-	-	100%	100%	-	
91	39702	Communication Equip.	-	-	-	100%	100%	-	-	100%	100%	-	
92	39705	39705-Comm. Equip. - Telemetering	-	-	-	100%	100%	-	-	100%	100%	-	
93	39800	39800-Miscellaneous Equipment	1,648,359	-	1,648,359	100%	100%	1,648,359	1,548,948	100%	100%	1,548,948	
94	39901	Servers Hardware	21,595	-	21,595	100%	100%	21,595	21,595	100%	100%	21,595	
95	39902	Servers Software	-	-	-	100%	100%	-	-	100%	100%	-	
96	39903	39903-Oth Tang Prop - Network - H/W	-	-	-	100%	100%	-	-	100%	100%	-	
97	39906	39906-Oth Tang Prop - PC Hardware	530,854	-	530,854	100%	100%	530,854	530,003	100%	100%	530,003	
98	39907	39907-Oth Tang Prop - PC Software	-	-	-	100%	100%	-	-	100%	100%	-	
99	39908	39908-Oth Tang Prop - Appl Software	-	-	-	100%	100%	-	-	100%	100%	-	
100	RWIP	Retirement Work in Progress	(1,655,581)	-	(1,655,581)	100%	100%	(1,655,581)	(1,655,581)	100%	100%	(1,655,581)	
101													
102		Total General Plant Reserves	\$ 9,904,694	\$ -	\$ 9,904,694			\$ 9,904,694	\$ 9,414,005			\$ 9,414,005	
103													
104		Total Depr Reserves (Div 9)	\$ 211,457,621	\$ -	\$ 211,457,621			\$ 211,457,621	\$ 204,216,911			\$ 204,216,911	
105													
106													

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 Type of Filing: ___X___ Original _____ Updated _____ Revised
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Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
107												
108		Kentucky-Mid-States General Office (Division 091)										
109												
110		<u>Intangible Plant</u>										
111	30100	Organization	\$ -	\$ -	\$ -	100%	49.97%	\$ -	\$ -	100%	49.97%	\$ -
112	30300	Misc Intangible Plant	-	-	-	100%	49.97%	-	-	100%	49.97%	-
113												
114		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
115												
116		<u>Distribution Plant</u>										
117	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.97%	\$ -	\$ -	100%	49.97%	\$ -
118	35010	Land	-	-	-	100%	49.97%	-	-	100%	49.97%	-
119	37402	Land Rights	-	-	-	100%	49.97%	-	-	100%	49.97%	-
120	37403	Land Other	-	-	-	100%	49.97%	-	-	100%	49.97%	-
121	36602	Structures & Improvements	-	-	-	100%	49.97%	-	-	100%	49.97%	-
122	37501	Structures & Improvements T.B.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
123	37402	Land Rights	-	-	-	100%	49.97%	-	-	100%	49.97%	-
124	37503	Improvements	-	-	-	100%	49.97%	-	-	100%	49.97%	-
125	36700	Mains Cathodic Protection	-	-	-	100%	49.97%	-	-	100%	49.97%	-
126	36701	Mains - Steel	-	-	-	100%	49.97%	-	-	100%	49.97%	-
127	37602	Mains - Plastic	-	-	-	100%	49.97%	-	-	100%	49.97%	-
128	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.97%	-	-	100%	49.97%	-
129	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.97%	-	-	100%	49.97%	-
130	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.97%	-	-	100%	49.97%	-
131	38000	Services	-	-	-	100%	49.97%	-	-	100%	49.97%	-
132	38100	Meters	-	-	-	100%	49.97%	-	-	100%	49.97%	-
133	38200	Meter Installaitons	-	-	-	100%	49.97%	-	-	100%	49.97%	-
134	38300	House Regulators	-	-	-	100%	49.97%	-	-	100%	49.97%	-
135	38400	House Reg. Installations	-	-	-	100%	49.97%	-	-	100%	49.97%	-
136	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-
137	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.97%	-	-	100%	49.97%	-
138												
139		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			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		
140													
141		<u>General Plant</u>											
142	39001	39001-Structures - Frame	\$ 124,081	\$ -	\$ 124,081	100.00%	49.97%	\$ 62,003	\$ 120,136	100.00%	49.97%	\$ 60,032	
143	39004	39004-Air Conditioning Equipment	15,425	-	15,425	100%	49.97%	7,708	15,341	100%	49.97%	7,666	
144	39009	39009-Improv. to Leased Premises	38,834	-	38,834	100%	49.97%	19,405	38,834	100%	49.97%	19,405	
145	39100	39100-Office Furniture & Equipment	9,392	-	9,392	100%	49.97%	4,693	8,526	100%	49.97%	4,261	
146	39101	Office Furniture And	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
147	39103	Office Machines	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
148	39200	39200-Trans Equip- Group	(1,795)	-	(1,795)	100%	49.97%	(897)	(1,982)	100%	49.97%	(990)	
149	39300	Stores Equipment	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
150	39400	39400-Tools, Shop, & Garage Equip.	57,217	-	57,217	100%	49.97%	28,591	53,861	100%	49.97%	26,914	
151	39600	39600-Power Operated Equipment	3,488	-	3,488	100%	49.97%	1,743	2,995	100%	49.97%	1,496	
152	39700	39700-Communication Equipment	(22,067)	-	(22,067)	100%	49.97%	(11,027)	(22,067)	100%	49.97%	(11,027)	
153	39701	Communication Equip.	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
154	39702	Communication Equip.	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
155	39800	39800-Miscellaneous Equipment	(126,994)	-	(126,994)	100%	49.97%	(63,459)	(126,994)	100%	49.97%	(63,459)	
156	39900	39900-Other Tangible Property	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
157	39901	39901-Oth Tang Prop - Servers - H/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
158	39902	39902-Oth Tang Prop - Servers - S/W	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
159	39903	39903-Oth Tang Prop - Network - H/W	21,085	-	21,085	100%	49.97%	10,536	19,532	100%	49.97%	9,760	
160	39906	39906-Oth Tang Prop - PC Hardware	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
161	39907	39907-Oth Tang Prop - PC Software	43,522	-	43,522	100%	49.97%	21,748	43,522	100%	49.97%	21,748	
162	39908	39908-Oth Tang Prop - Appl Software	-	-	-	100%	49.97%	-	-	100%	49.97%	-	
163	RWIP	Retirement Work in Progress	52,517	-	52,517	100%	49.97%	26,243	52,517	100%	49.97%	26,243	
164													
165		Total General Plant	\$ 214,706	\$ -	\$ 214,706			\$ 107,288	\$ 204,221			\$ 102,049	
166													
167		Total Depr Reserves (Div 91)	\$ 214,706	\$ -	\$ 214,706			\$ 107,288	\$ 204,221			\$ 102,049	

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Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
168												
169		Shared Services General Office (Division 002)										
170												
171		<u>General Plant</u>										
172	39000	39000-Structures & Improvements	\$ 1,538,371	\$ -	\$ 1,538,371	9.13%	49.97%	70,184	\$ 1,471,608	9.13%	49.97%	\$ 67,139
173	39005	39005-G-Structures & Improvements	6,232,512	-	6,232,512	100.00%	1.50%	93,727	6,055,381	100.00%	1.50%	91,063
174	39009	39009-Improv. to Leased Premises	11,180,975	-	11,180,975	9.13%	49.97%	510,105	10,859,248	9.13%	49.97%	495,427
175	39020	Struct & Improv AEAM	2,716	-	2,716	100.00%	5.59%	152	2,423	100.00%	5.59%	136
176	39029	Improv-Leased AEAM	19,579	-	19,579	100.00%	5.59%	1,095	18,367	100.00%	5.59%	1,027
177	39100	39100-Office Furniture & Equipment	4,231,405	-	4,231,405	9.13%	49.97%	193,048	3,968,772	9.13%	49.97%	181,066
178	39102	39102-Remittance Processing Equipment	1	-	1	9.13%	49.97%	0	1	9.13%	49.97%	0
179	39103	39103-Office Furn. - Copiers & Type	0	-	0	9.13%	49.97%	0	0	9.13%	49.97%	0
180	39104	39104-G-Office Furniture & Equip.	57,596	-	57,596	100.00%	1.50%	866	55,337	100.00%	1.50%	832
181	39120	Off Furn & Equip-AEAM	208,950	-	208,950	100.00%	5.59%	11,685	199,159	100.00%	5.59%	11,138
182	39200	39200-Transportation Equipment	238,192	-	238,192	9.13%	49.97%	10,867	227,799	9.13%	49.97%	10,393
183	39300	39300-Stores Equipment	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
184	39400	39400-Tools, Shop, & Garage Equip.	29,168	-	29,168	9.13%	49.97%	1,331	27,293	9.13%	49.97%	1,245
185	39420	Tools And Garage-AEAM	388	-	388	100.00%	5.59%	22	388	100.00%	5.59%	22
186	39500	39500-Laboratory Equipment	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
187	39700	39700-Communication Equipment	172,931	-	172,931	9.13%	49.97%	7,890	151,027	9.13%	49.97%	6,890
188	39720	Commun Equip AEAM	17,007	-	17,007	100.00%	5.59%	951	14,552	100.00%	5.59%	814
189	39800	39800-Miscellaneous Equipment	55,129	-	55,129	9.13%	49.97%	2,515	51,352	9.13%	49.97%	2,343
190	39820	Misc Equip - AEAM	3,729	-	3,729	100.00%	5.59%	209	3,359	100.00%	5.59%	188
191	39900	39900-Other Tangible Equipm	(0)	-	(0)	9.13%	49.97%	(0)	(0)	9.13%	49.97%	(0)
192	39901	39901-Oth Tang Prop - Servers - H/W	11,608,118	-	11,608,118	9.13%	49.97%	529,593	9,188,701	9.13%	49.97%	419,212
193	39902	39902-Oth Tang Prop - Servers - S/W	13,189,129	-	13,189,129	9.13%	49.97%	601,722	10,970,430	9.13%	49.97%	500,500
194	39903	39903-Oth Tang Prop - Network - H/W	2,088,010	-	2,088,010	9.13%	49.97%	95,260	1,810,018	9.13%	49.97%	82,578
195	39904	39904-Oth Tang Prop - CPU	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
196	39905	39905-Oth Tang Prop - MF Hardware	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
197	39906	39906-Oth Tang Prop - PC Hardware	2,286,379	-	2,286,379	9.13%	49.97%	104,311	1,835,232	9.13%	49.97%	83,728
198	39907	39907-Oth Tang Prop - PC Software	74,489	-	74,489	9.13%	49.97%	3,398	69,666	9.13%	49.97%	3,178
199	39908	39908-Oth Tang Prop - Appl Software	72,269,684	-	72,269,684	9.13%	49.97%	3,297,132	68,468,562	9.13%	49.97%	3,123,715
200	39909	39909-Oth Tang Prop - Mainframe S/W	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
201	39921	Servers-Hardware-AEAM	4,081,370	-	4,081,370	100.00%	5.59%	228,249	2,973,262	100.00%	5.59%	166,279
202	39922	Servers-Software-AEAM	3,571,475	-	3,571,475	100.00%	5.59%	199,734	3,297,486	100.00%	5.59%	184,411
203	39923	Network Hardware-AEAM	311,289	-	311,289	100.00%	5.59%	17,409	235,281	100.00%	5.59%	13,158
204	39924	39924-Oth Tang Prop - Gen.	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
205	39926	Pc Hardware-AEAM	70,154	-	70,154	100.00%	5.59%	3,923	55,552	100.00%	5.59%	3,107
206	39928	Application SW-AEAM	24,776,954	-	24,776,954	100.00%	5.59%	1,385,644	23,751,640	100.00%	5.59%	1,328,304
207	39931	ALGN-Servers-Hardware	291,068	-	291,068	100.00%	3.60%	10,478	272,251	100.00%	3.60%	9,801
208	39932	ALGN-Servers-Software	550,127	-	550,127	100.00%	3.60%	19,804	510,540	100.00%	3.60%	18,379
209	39938	ALGN-Application SW	14,111,813	-	14,111,813	100.00%	3.60%	508,017	13,379,900	100.00%	3.60%	481,668
210	RWIP	Retirement Work in Progress	-	-	-	9.13%	49.97%	-	-	9.13%	49.97%	-
211	ADJ	WTW Adjustment (1)	108,260	-	108,260	9.13%	49.97%	4,939	201,054	9.13%	49.97%	9,173
212												
213		Total Depr Reserves (Div 2)	\$ 173,376,968	\$ -	\$ 173,376,968			\$ 7,914,260	\$ 160,125,640			\$ 7,296,912

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Jurisdictional Accumulated Depreciation & Amortization
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	3/31/2026			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		Shared Services Customer Support (Division 012)											
216													
217		<u>General Plant</u>											
218	38900	38900-Land	\$ -	\$ -	\$ -	10.90%	49.46%	\$ -	\$ -	10.90%	49.46%	\$ -	-
219	38910	38910-CKV-Land & Land Rights	-	-	-	100.00%	2.98%	-	-	100.00%	2.98%	-	-
220	39000	39000-Structures & Improvements	4,883,687	-	4,883,687	10.90%	49.46%	263,286	4,721,951	10.90%	49.46%	254,567	-
221	39009	39009-Improv. to Leased Premises	2,609,812	-	2,609,812	10.90%	49.46%	140,699	2,539,584	10.90%	49.46%	136,913	-
222	39010	39010-CKV-Structures & Improvements	5,721,078	-	5,721,078	100.00%	2.98%	170,665	5,571,249	100.00%	2.98%	166,196	-
223	39100	39100-Office Furniture & Equipment	1,818,342	-	1,818,342	10.90%	49.46%	98,029	1,731,519	10.90%	49.46%	93,349	-
224	39101	Office Furniture And	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-	-
225	39102	Remittance Processing	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-	-
226	39103	39103-Office Furn. - Copiers & Type	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-	-
227	39110	CKV-Office Furn & Eq	223,194	-	223,194	100.00%	2.98%	6,658	190,863	100.00%	2.98%	5,694	-
228	39210	CKV-Transportation Eq	75,449	-	75,449	100.00%	2.98%	2,251	75,449	100.00%	2.98%	2,251	-
229	39410	CKV-Tools Shop Garage	400,269	-	400,269	100.00%	2.98%	11,940	355,631	100.00%	2.98%	10,609	-
230	39510	CKV-Laboratory Equip	125	-	125	100.00%	2.98%	4	125	100.00%	2.98%	4	-
231	39700	39700-Communication Equipment	1,902,065	-	1,902,065	10.90%	49.46%	102,543	1,841,419	10.90%	49.46%	99,273	-
232	39710	39710-CKV-Communication Equipment	(33,566)	-	(33,566)	100.00%	2.98%	(1,001)	(36,509)	100.00%	2.98%	(1,089)	-
233	39800	39800-Miscellaneous Equipment	44,046	-	44,046	10.90%	49.46%	2,375	39,379	10.90%	49.46%	2,123	-
234	39810	CKV-Misc Equipment	294,682	-	294,682	100.00%	2.98%	8,791	267,291	100.00%	2.98%	7,974	-
235	39900	39900-Other Tangible Property	(154,265)	-	(154,265)	10.90%	49.46%	(8,317)	(154,265)	10.90%	49.46%	(8,317)	-
236	39901	39901-Oth Tang Prop - Servers - H/W	4,216,153	-	4,216,153	10.90%	49.46%	227,299	3,858,466	10.90%	49.46%	208,015	-
237	39902	39902-Oth Tang Prop - Servers - S/W	1,836,405	-	1,836,405	10.90%	49.46%	99,003	1,836,405	10.90%	49.46%	99,003	-
238	39903	39903-Oth Tang Prop - Network - H/W	365,791	-	365,791	10.90%	49.46%	19,720	328,608	10.90%	49.46%	17,716	-
239	39906	39906-Oth Tang Prop - PC Hardware	747,333	-	747,333	10.90%	49.46%	40,290	580,541	10.90%	49.46%	31,298	-
240	39907	39907-Oth Tang Prop - PC Software	(57,199)	-	(57,199)	10.90%	49.46%	(3,084)	(57,199)	10.90%	49.46%	(3,084)	-
241	39908	39908-Oth Tang Prop - Appl Software	80,888,094	-	80,888,094	10.90%	49.46%	4,360,790	77,147,188	10.90%	49.46%	4,159,113	-
242	39910	39910-CKV-Other Tangible Property	220,079	-	220,079	100.00%	2.98%	6,565	199,513	100.00%	2.98%	5,952	-
243	39916	39916-CKV-Oth Tang Prop-PC Hardware	110,009	-	110,009	100.00%	2.98%	3,282	98,415	100.00%	2.98%	2,936	-
244	39917	39917-CKV-Oth Tang Prop-PC Software	(26,381)	-	(26,381)	100.00%	2.98%	(787)	(26,573)	100.00%	2.98%	(793)	-
245	39918	CKV-Oth Tang Prop-App	(9,966)	-	(9,966)	100.00%	2.98%	(297)	(9,966)	100.00%	2.98%	(297)	-
246	39924	Oth Tang Prop - Gen.	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-	-
247	RWIP	Retirement Work in Progress	-	-	-	10.90%	49.46%	-	-	10.90%	49.46%	-	-
248													
249		Total Depr Reserves (Div 12)	<u>\$ 106,075,234</u>	<u>\$ -</u>	<u>\$ 106,075,234</u>			<u>\$ 5,550,704</u>	<u>\$ 101,099,083</u>			<u>\$ 5,289,404</u>	
250													
251		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 491,124,529</u>	<u>\$ -</u>	<u>\$ 491,124,529</u>			<u>\$ 225,029,874</u>	<u>\$ 465,645,855</u>			<u>\$ 216,905,276</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 3/31/2026	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	100.00%	100%	100%	\$ -
3	30200	Franchises & Consents	-	100.00%	100%	100%	-
4							
5		Total Intangible Plant Amort.	\$ -				\$ -
6							
7		<u>Natural Gas Production Plant</u>					
8	32540	Rights of Ways	\$ -	100.00%	100%	100%	-
9	33202	Tributary Lines	-	100.00%	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	-	100.00%	100%	100%	-
11							
12		Total Natural Gas Production Plant Depr	\$ -				\$ -
13							
14		<u>Storage Plant</u>					
15	35010	Land	\$ -	100.00%	100%	100%	\$ -
16	35020	Rights of Way	32	100.00%	100%	100%	32
17	35100	Structures and Improvements	294	100.00%	100%	100%	294
18	35102	Compression Station Equipment	3,062	100.00%	100%	100%	3,062
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	241,977	100.00%	100%	100%	241,977
22	35201	Well Construction	27,200	100.00%	100%	100%	27,200
23	35202	Well Equipment	9,210	100.00%	100%	100%	9,210
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	308,927	100.00%	100%	100%	308,927
30	35500	Meas & Reg. Equipment	5,107	100.00%	100%	100%	5,107
31	35600	Purification Equipment	33,187	100.00%	100%	100%	33,187
32							
33		Total Storage Plant Depr	\$ 661,278				\$ 661,278
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	4,496	100.00%	100%	100%	4,496
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	384,012	100.00%	100%	100%	384,012
42	36703	Mains - Anodes	-	100.00%	100%	100%	-
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	\$ 473,778				\$ 473,778
47							

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 3/31/2026	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
48		Distribution Plant					
49	37400	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
50	37401	Land	-	100.00%	100%	100%	-
51	37402	Land Rights	54,464	100.00%	100%	100%	54,464
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	666	100.00%	100%	100%	666
56	37503	Improvements	58	100.00%	100%	100%	58
57	37600	Mains Cathodic Protection	159,292	100.00%	100%	100%	159,292
58	37601	Mains - Steel	3,554,207	100.00%	100%	100%	3,554,207
59	37602	Mains - Plastic	3,416,357	100.00%	100%	100%	3,416,357
60	37603	Mains - Anodes	200,720	100.00%	100%	100%	200,720
61	37604	Mains - Leak Clamps	339,494	100.00%	100%	100%	339,494
62	37800	Meas & Reg. Sta. Equip - General	573,607	100.00%	100%	100%	573,607
63	37900	Meas & Reg. Sta. Equip - City Gate	214,735	100.00%	100%	100%	214,735
64	37905	Meas & Reg. Sta. Equipment T.b.	37,287	100.00%	100%	100%	37,287
65	38000	Services	4,814,131	100.00%	100%	100%	4,814,131
66	38100	Meters	2,722,922	100.00%	100%	100%	2,722,922
67	38200	Meter Installaitons	2,026,363	100.00%	100%	100%	2,026,363
68	38300	House Regulators	124,799	100.00%	100%	100%	124,799
69	38400	House Reg. Installations	12,401	100.00%	100%	100%	12,401
70	38500	Ind. Meas. & Reg. Sta. Equipment	97,340	100.00%	100%	100%	97,340
71							
72		Total Distribution Plant Depr	\$ 18,355,122				\$ 18,355,122
73							
74		General Plant					
75	38900	38900-Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
76	39000	39000-Structures & Improvements	225,186	100.00%	100%	100%	225,186
77	39002	39002-Structures - Brick	4,207	100.00%	100%	100%	4,207
78	39003	39003-Improvements	21,302	100.00%	100%	100%	21,302
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	90,847	100.00%	100%	100%	90,847
82	39103	Office Machines	-	100.00%	100%	100%	-
83	39200	39200-Transportation Equipment	8,043	31.22%	100%	100%	2,511
84	39202	39202-WKG Trailers	1,628	31.22%	100%	100%	508
85	39400	39400-Tools, Shop, & Garage Equip.	449,666	37.66%	100%	100%	169,362
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	28,944	100.00%	100%	100%	28,944
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	199,380	100.00%	100%	100%	199,380
94	39901	Servers Hardware	-	100.00%	100%	100%	-
95	39902	Servers Software	-	100.00%	100%	100%	-
96	39903	39903-Oth Tang Prop - Network - H/W	-	100.00%	100%	100%	-
97	39906	39906-Oth Tang Prop - PC Hardware	11,055	100.00%	100%	100%	11,055
98	39907	39907-Oth Tang Prop - PC Software	-	100.00%	100%	100%	-
99	39908	39908-Oth Tang Prop - Appl Software	-	100.00%	100%	100%	-
100		RWIP	-	100.00%	100%	100%	-
101							
102		Total General Plant Depr	\$ 1,040,812				\$ 753,856
103							
104		Total Depreciation Expense (Div 9)	\$ 20,530,990				\$ 20,244,034
105							
106							

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 3/31/2026	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
107							
108		Kentucky-Mid-States General Office (Division 091)					
109							
110		<u>Intangible Plant</u>					
111	30100	Organization	\$ -	100.00%	100%	49.97%	\$ -
112	30300	Misc Intangible Plant	-	100.00%	100%	49.97%	-
113							
114		Total Intangible Plant Depr	\$ -				\$ -
115							
116		<u>Distribution Plant</u>					
117	37400	Land & Land Rights	\$ -	100.00%	100%	49.97%	\$ -
118	35010	Land	-	100.00%	100%	49.97%	-
119	37402	Land Rights	-	100.00%	100%	49.97%	-
120	37403	Land Other	-	100.00%	100%	49.97%	-
121	36602	Structures & Improvements	-	100.00%	100%	49.97%	-
122	37501	Structures & Improvements T.B.	-	100.00%	100%	49.97%	-
123	37402	Land Rights	-	100.00%	100%	49.97%	-
124	37503	Improvements	-	100.00%	100%	49.97%	-
125	36700	Mains Cathodic Protection	-	100.00%	100%	49.97%	-
126	36701	Mains - Steel	-	100.00%	100%	49.97%	-
127	37602	Mains - Plastic	-	100.00%	100%	49.97%	-
128	37800	Meas & Reg. Sta. Equip - General	-	100.00%	100%	49.97%	-
129	37900	Meas & Reg. Sta. Equip - City Gate	-	100.00%	100%	49.97%	-
130	37905	Meas & Reg. Sta. Equipment T.b.	-	100.00%	100%	49.97%	-
131	38000	Services	-	100.00%	100%	49.97%	-
132	38100	Meters	-	100.00%	100%	49.97%	-
133	38200	Meter Installaitons	-	100.00%	100%	49.97%	-
134	38300	House Regulators	-	100.00%	100%	49.97%	-
135	38400	House Reg. Installations	-	100.00%	100%	49.97%	-
136	38500	Ind. Meas. & Reg. Sta. Equipment	-	100.00%	100%	49.97%	-
137	38600	Other Prop. On Cust. Prem	-	100.00%	100%	49.97%	-
138							
139		Total Distribution Plant Depr	\$ -				\$ -
140							
141		<u>General Plant</u>					
142	39001	39001-Structures - Frame	\$ 7,891	100.00%	100%	49.97%	\$ 3,943
143	39004	39004-Air Conditioning Equipment	312	100.00%	100%	49.97%	156
144	39009	39009-Improv. to Leased Premises	-	100.00%	100%	49.97%	-
145	39100	39100-Office Furniture & Equipment	1,731	100.00%	100%	49.97%	865
146	39101	Office Furniture And	-	100.00%	100%	49.97%	-
147	39103	Office Machines	-	100.00%	100%	49.97%	-
148	39200	39200-Trans Equip- Group	374	33.11%	100%	49.97%	62
149	39300	Stores Equipment	-	100.00%	100%	49.97%	-
150	39400	39400-Tools, Shop, & Garage Equip.	6,713	41.74%	100%	49.97%	1,400
151	39600	39600-Power Operated Equipment	986	2.00%	100%	49.97%	10
152	39700	39700-Communication Equipment	-	100.00%	100%	49.97%	-
153	39701	Communication Equip.	-	100.00%	100%	49.97%	-
154	39702	Communication Equip.	-	100.00%	100%	49.97%	-
155	39800	39800-Miscellaneous Equipment	-	100.00%	100%	49.97%	-
156	39900	39900-Other Tangible Property	-	100.00%	100%	49.97%	-
157	39901	39901-Oth Tang Prop - Servers - H/W	-	100.00%	100%	49.97%	-
158	39902	39902-Oth Tang Prop - Servers - S/W	-	100.00%	100%	49.97%	-
159	39903	39903-Oth Tang Prop - Network - H/W	3,106	100.00%	100%	49.97%	1,552
160	39906	39906-Oth Tang Prop - PC Hardware	-	100.00%	100%	49.97%	-
161	39907	39907-Oth Tang Prop - PC Software	-	100.00%	100%	49.97%	-
162	39908	39908-Oth Tang Prop - Appl Software	-	100.00%	100%	49.97%	-
163							
164							
165		Total General Plant Depr	\$ 21,113				\$ 7,989
166							
167		Total Depreciation Expense (Div 91)	<u>\$ 21,113</u>				<u>\$ 7,989</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 3/31/2026	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
168							
169		Shared Services General Office (Division 002)					
170							
171		General Plant					
172	39000	39000-Structures & Improvements	\$ 134,334	100%	9.13%	49.97%	\$ 6,129
173	39005	39005-G-Structures & Improvements	354,262	100%	100.00%	1.50%	5,328
174	39009	39009-Improv. to Leased Premises	626,231	100%	9.13%	49.97%	28,570
175	39020	Struct & Improv AEAM	586	100%	100.00%	5.59%	33
176	39029	Improv-Leased AEAM	2,425	100%	100.00%	5.59%	136
177	39100	39100-Office Furniture & Equipment	513,720	100%	9.13%	49.97%	23,437
178	39102	39102-Remittance Processing Equipment	-	100%	9.13%	49.97%	-
179	39103	39103-Office Furn. - Copiers & Type	-	100%	9.13%	49.97%	-
180	39104	39104-G-Office Furniture & Equip.	4,518	100%	100.00%	1.50%	68
181	39120	Off Furn & Equip-AEAM	19,582	100%	100.00%	5.59%	1,095
182	39200	39200-Transportation Equipment	20,785	100%	9.13%	49.97%	948
183	39300	39300-Stores Equipment	-	100%	9.13%	49.97%	-
184	39400	39400-Tools, Shop, & Garage Equip.	3,749	100%	9.13%	49.97%	171
185	39420	Tools And Garage-AEAM	-	100%	100.00%	5.59%	-
186	39500	39500-Laboratory Equipment	-	100%	9.13%	49.97%	-
187	39700	39700-Communication Equipment	43,119	100%	9.13%	49.97%	1,967
188	39720	Commun Equip AEAM	4,909	100%	100.00%	5.59%	275
189	39800	39800-Miscellaneous Equipment	7,555	100%	9.13%	49.97%	345
190	39820	Misc Equip - AEAM	741	100%	100.00%	5.59%	41
191	39900	39900-Other Tangible Equipm	-	100%	9.13%	49.97%	-
192	39901	39901-Oth Tang Prop - Servers - H/W	4,838,747	100%	9.13%	49.97%	220,756
193	39902	39902-Oth Tang Prop - Servers - S/W	4,113,532	100%	9.13%	49.97%	187,670
194	39903	39903-Oth Tang Prop - Network - H/W	551,361	100%	9.13%	49.97%	25,155
195	39904	39904-Oth Tang Prop - CPU	-	100%	9.13%	49.97%	-
196	39905	39905-Oth Tang Prop - MF Hardware	-	100%	9.13%	49.97%	-
197	39906	39906-Oth Tang Prop - PC Hardware	902,667	100%	9.13%	49.97%	41,182
198	39907	39907-Oth Tang Prop - PC Software	9,646	100%	9.13%	49.97%	440
199	39908	39908-Oth Tang Prop - Appl Software	7,527,804	100%	9.13%	49.97%	343,438
200	39909	39909-Oth Tang Prop - Mainframe S/W	-	100%	9.13%	49.97%	-
201	39921	Servers-Hardware-AEAM	2,053,803	100%	100.00%	5.59%	114,858
202	39922	Servers-Software-AEAM	547,978	100%	100.00%	5.59%	30,646
203	39923	Network Hardware-AEAM	143,242	100%	100.00%	5.59%	8,011
204	39924	39924-Oth Tang Prop - Gen.	-	100%	9.13%	49.97%	-
205	39926	Pc Hardware-AEAM	29,204	100%	100.00%	5.59%	1,633
206	39928	Application SW-AEAM	2,050,627	100%	100.00%	5.59%	114,681
207	39931	ALGN-Servers-Hardware	37,634	100%	100.00%	3.60%	1,355
208	39932	ALGN-Servers-Software	79,176	100%	100.00%	3.60%	2,850
209	39938	ALGN-Application SW	1,463,826	100%	100.00%	3.60%	52,697
210	ADJ	WTW Adjustment ¹	(185,588)	100%	9.13%	49.97%	(8,467)
211							
212		Total Depreciation Expense (Div 2)	\$ 25,900,175				\$ 1,205,447

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
Depreciation Expense
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 3/31/2026	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
213							
214		Shared Services Customer Support (Division 012)					
215		General Plant					
216							
217	38900	38900-Land	\$ -	100%	10.90%	49.46%	\$ -
218	38910	38910-CKV-Land & Land Rights	-	100%	100.00%	2.98%	-
219	39000	39000-Structures & Improvements	323,350	100%	10.90%	49.46%	17,432
220	39009	39009-Improv. to Leased Premises	140,457	100%	10.90%	49.46%	7,572
221	39010	39010-CKV-Structures & Improvements	299,659	100%	100.00%	2.98%	8,939
222	39100	39100-Office Furniture & Equipment	173,644	100%	10.90%	49.46%	9,361
223	39101	Office Furniture And	-	100%	10.90%	49.46%	-
224	39102	Remittance Processing	-	100%	10.90%	49.46%	-
225	39103	39103-Office Furn. - Copiers & Type	-	100%	10.90%	49.46%	-
226	39110	CKV-Office Furn & Eq	62,887	100%	100.00%	2.98%	1,876
227	39210	CKV-Transportation Eq	-	100%	100.00%	2.98%	-
228	39410	CKV-Tools Shop Garage	88,806	100%	100.00%	2.98%	2,649
229	39510	CKV-Laboratory Equip	-	100%	100.00%	2.98%	-
230	39700	39700-Communication Equipment	121,292	100%	10.90%	49.46%	6,539
231	39710	39710-CKV-Communication Equipment	5,886	100%	100.00%	2.98%	176
232	39800	39800-Miscellaneous Equipment	9,334	100%	10.90%	49.46%	503
233	39810	CKV-Misc Equipment	53,555	100%	100.00%	2.98%	1,598
234	39900	39900-Other Tangible Property	-	100%	10.90%	49.46%	-
235	39901	39901-Oth Tang Prop - Servers - H/W	715,374	100%	10.90%	49.46%	38,567
236	39902	39902-Oth Tang Prop - Servers - S/W	-	100%	10.90%	49.46%	-
237	39903	39903-Oth Tang Prop - Network - H/W	74,367	100%	10.90%	49.46%	4,009
238	39906	39906-Oth Tang Prop - PC Hardware	333,584	100%	10.90%	49.46%	17,984
239	39907	39907-Oth Tang Prop - PC Software	-	100%	10.90%	49.46%	-
240	39908	39908-Oth Tang Prop - Appl Software	7,462,508	100%	10.90%	49.46%	402,314
241	39910	39910-CKV-Other Tangible Property	39,754	100%	100.00%	2.98%	1,186
242	39916	39916-CKV-Oth Tang Prop-PC Hardware	23,187	100%	100.00%	2.98%	692
243	39917	39917-CKV-Oth Tang Prop-PC Software	385	100%	100.00%	2.98%	11
244	39918	CKV-Oth Tang Prop-App	-	100%	100.00%	2.98%	-
245	39924	Oth Tang Prop - Gen.	-	100%	10.90%	49.46%	-
246							
247							
248		Total Depreciation Expense (Div 12)	<u>\$ 9,928,028</u>				<u>\$ 521,409</u>
249							
250		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 56,380,306</u>				<u>\$ 21,978,878</u>
251							
252							
253							

Note: 1. This amount relates to the reclass of depreciaton and amortization expense due to the Willis Towers Watson identified adjustment during years 2018-2021. This amount began being amortized in November 2021 and will continue for 5 years.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Allowance For Working Capital
 Base Period: Twelve Months Ended December 31, 2024

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, Waller

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		\$ (1,984,345)
2	Material & Supplies	13 Month Average Balance	B-4.1	533,846
3	Gas Stored Underground	13 Month Average Balance	B-4.1	17,289,465
4	Prepayments	13 Month Average Balance	B-4.1	-
5	Total Working Capital Requirements			<u>\$ 15,838,966</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Allowance For Working Capital
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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, Waller

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	Lead/Lag Study		\$ (2,199,566)
2	Material & Supplies	13 Month Average Balance	B-4.1	534,699
3	Gas Stored Underground	13 Month Average Balance	B-4.1	9,182,907
4	Prepayments	13 Month Average Balance	B-4.1	<u>0</u>
5	Total Working Capital Requirements			<u><u>\$ 7,518,040</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Working Capital Components
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Description	Base Period Ending Balance				13 Month Average			
		12/31/2024 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	12/31/2024 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (29,510)	100%	100%	\$ (29,510)	\$ (29,026)	100%	100%	\$ (29,026)
3	KY/Mid-States General Office (Div 091)	1,100,525	100%	49.97%	549,932	1,097,860	100%	49.97%	548,601
4	Shared Services General Office (Div 002)	312,923	9.13%	49.97%	14,276	312,804	9.13%	49.97%	14,271
5	Shared Services Customer Support (Div 012)	-	10.90%	49.46%	-	-	10.90%	49.46%	-
6	Total	\$ 1,383,939			\$ 534,699	\$ 1,381,638			\$ 533,846
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 14,105,108	100%	100%	\$ 14,105,108	\$ 17,289,465	100%	100%	#####
10	KY/Mid-States General Office (Div 091)	-	100%	49.97%	-	-	100%	49.97%	-
11	Shared Services General Office (Div 002)	-	9.13%	49.97%	-	-	9.13%	49.97%	-
12	Shared Services Customer Support (Div 012)	-	10.90%	49.46%	-	-	10.90%	49.46%	-
13	Total	\$ 14,105,108			\$ 14,105,108	\$ 17,289,465			#####
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	49.97%	-	-	100%	49.97%	-
18	Shared Services General Office (Div 002)	-	9.13%	49.97%	-	-	9.13%	49.97%	-
19	Shared Services Customer Support (Div 012)	-	10.90%	49.46%	-	-	10.90%	49.46%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ 15,489,047			\$ 14,639,807	\$ 18,671,103			#####

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Working Capital Components
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		3/31/2026 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	3/31/2026 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (29,510)	100%	100%	\$ (29,510)	\$ (29,510)	100%	100%	\$ (29,510)
3	KY/Mid-States General Office (Div 091)	1,100,525	100%	49.97%	549,932	1,100,525	100%	49.97%	549,932
4	Shared Services General Office (Div 002)	312,923	9.13%	49.97%	14,276	312,923	9.13%	49.97%	14,276
5	Shared Services Customer Support (Div 012)	-	10.90%	49.46%	-	-	10.90%	49.46%	-
6	Total	\$ 1,383,939			\$ 534,699	\$ 1,383,939			\$ 534,699
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (4,797,385)	100%	100%	\$ (4,797,385)	\$ 9,182,907	100%	100%	\$ 9,182,907
10	KY/Mid-States General Office (Div 091)	-	100%	49.97%	-	-	100%	49.97%	-
11	Shared Services General Office (Div 002)	-	9.13%	49.97%	-	-	9.13%	49.97%	-
12	Shared Services Customer Support (Div 012)	-	10.90%	49.46%	-	-	10.90%	49.46%	-
13	Total	\$ (4,797,385)			\$ (4,797,385)	\$ 9,182,907			\$ 9,182,907
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
17	KY/Mid-States General Office (Div 091)	-	100%	49.97%	-	-	100%	49.97%	-
18	Shared Services General Office (Div 002)	-	9.13%	49.97%	-	-	9.13%	49.97%	-
19	Shared Services Customer Support (Div 012)	-	10.90%	49.46%	-	-	10.90%	49.46%	-
20	Total	\$ -			\$ -	\$ -			\$ -
21									
22	Total Other Working Capital Allowances	\$ (3,413,446)			\$ (4,262,686)	\$ 10,566,846			\$ 9,717,606

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Cash Working Capital Components - 1 / 8 O&M Expenses
 Base Period: Twelve Months Ended December 31, 2024

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, Waller

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	438,182	12.50%	54,773
4	Transmission O&M Expense	163,544	12.50%	20,443
5	Distribution O&M Expense	11,872,519	12.50%	1,484,065
6	Customer Accting. & Collection	3,596,931	12.50%	449,616
7	Customer Service & Information	198,663	12.50%	24,833
8	Sales Expense	304,172	12.50%	38,021
9	Admin. & General Expense	<u>16,962,917</u>	12.50%	<u>2,120,365</u>
10	Total O & M Expenses	<u><u>\$ 33,536,927</u></u>		<u><u>\$ 4,192,116</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Cash Working Capital Components - 1 / 8 O&M Expenses
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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, Waller

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	486,338	12.50%	60,792
4	Transmission O&M Expense	180,838	12.50%	22,605
5	Distribution O&M Expense	11,746,231	12.50%	1,468,279
6	Customer Accting. & Collection	2,534,624	12.50%	316,828
7	Customer Service & Information	214,461	12.50%	26,808
8	Sales Expense	83,728	12.50%	10,466
9	Admin. & General Expense	<u>18,072,504</u>	12.50%	<u>2,259,063</u>
10	Total O & M Expenses	<u><u>\$ 33,318,725</u></u>		<u><u>\$ 4,164,841</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Deferred Credits and Accumulated Deferred Income Taxes
Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 45,685,897	100%	100%	\$ 45,685,897	\$ 45,981,551	100%	100%	\$ 45,981,551
2									
3	Account 282 - Accumulated Deferred Income Taxes	(135,783,734)	100%	100%	(135,783,734)	(132,356,045)	100%	100%	(132,356,045)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(61,287)	100%	100%	(61,287)	(61,287)	100%	100%	(61,287)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (90,159,124)</u>			<u>\$ (90,159,124)</u>	<u>\$ (86,435,781)</u>			<u>\$ (86,435,781)</u>
8									
9	DIVISION 02								
10	Account 190 - Accumulated Deferred Income Taxes	\$ (1,757,145)	9.13%	49.97%	\$ (80,166)	\$ (1,479,730)	9.13%	49.97%	\$ (67,509)
11									
12	Account 282 - Accumulated Deferred Income Taxes	(17,391,076)	9.13%	49.97%	(793,426)	(18,627,684)	9.13%	49.97%	(849,844)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	(147,575,369)	9.13%	49.97%	(6,732,774)	(146,120,033)	9.13%	49.97%	(6,666,377)
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ (166,723,591)</u>			<u>\$ (7,606,365)</u>	<u>\$ (166,227,447)</u>			<u>\$ (7,583,730)</u>
17	DIVISION 12								
18	Account 190 - Accumulated Deferred Income Taxes	\$ (1,216,417)	10.90%	49.46%	\$ (65,579)	\$ (1,211,621)	10.90%	49.46%	\$ (65,320)
19									
20	Account 282 - Accumulated Deferred Income Taxes	(8,657,131)	10.90%	49.46%	(466,718)	(9,540,989)	10.90%	49.46%	(514,368)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.90%	49.46%	0	0	10.90%	49.46%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (9,873,548)</u>			<u>\$ (532,297)</u>	<u>\$ (10,752,610)</u>			<u>\$ (579,688)</u>
25	DIVISION 91								
26									
27	Account 190 - Accumulated Deferred Income Taxes	\$ 1,641,942	100%	49.97%	\$ 820,478	\$ 1,623,979	100%	49.97%	\$ 811,502
28									
29	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	49.97%	0	0	100%	49.97%	0
30									
31	Account 282 - Accumulated Deferred Income Taxes	238,974	100%	49.97%	119,415	(264,373)	100%	49.97%	(132,107)
32									
33	Account 283 - Accumulated Deferred Income Taxes - Other	(2,254,245)	100%	49.97%	(1,126,446)	(1,744,095)	100%	49.97%	(871,524)
34									
35	Div 91 Accumulated Deferred Income Taxes	<u>\$ (373,329)</u>			<u>\$ (186,552)</u>	<u>\$ (384,489)</u>			<u>\$ (192,129)</u>
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$ (267,129,591)</u>			<u>\$ (98,484,339)</u>	<u>\$ (263,800,327)</u>			<u>\$ (94,791,328)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Deferred Credits and Accumulated Deferred Income Taxes
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Witness: Waller, Multer

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	Test Period Prorated Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes	\$ 45,685,897	100%	100%	\$ 45,685,897	\$ 45,685,897	100%	100%	\$ 45,685,897
2									
3	Account 282 - Accumulated Deferred Income Taxes	(140,238,520)	100%	100%	(140,238,520)	(140,238,520)	100%	100%	(140,238,520)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(61,287)	100%	100%	(61,287)	(61,287)	100%	100%	(61,287)
6									
7	Div 09 Accumulated Deferred Income Taxes	\$ (94,613,910)			\$ (94,613,910)	\$ (94,613,910)			\$ (94,613,910)
8									
DIVISION 02									
9	Account 190 - Accumulated Deferred Income Taxes	\$ (1,757,145)	9.13%	49.97%	\$ (80,166)	\$ (1,757,145)	9.13%	49.97%	\$ (80,166)
10									
11	Account 282 - Accumulated Deferred Income Taxes	(17,592,465)	9.13%	49.97%	(802,614)	(17,592,465)	9.13%	49.97%	(802,614)
12									
13	Account 283 - Accumulated Deferred Income Taxes - Other	(147,575,369)	9.13%	49.97%	(6,732,774)	(147,575,369)	9.13%	49.97%	(6,732,774)
14									
15									
16	Div 02 Accumulated Deferred Income Taxes	\$ (166,924,979)			\$ (7,615,553)	\$ (166,924,979)			\$ (7,615,553)
17									
DIVISION 12									
18	Account 190 - Accumulated Deferred Income Taxes	\$ (1,216,417)	10.90%	49.46%	\$ (65,579)	\$ (1,216,417)	10.90%	49.46%	\$ (65,579)
19									
20	Account 282 - Accumulated Deferred Income Taxes	(7,914,422)	10.90%	49.46%	(426,678)	(7,914,422)	10.90%	49.46%	(426,678)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.90%	49.46%	0	0	10.90%	49.46%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	\$ (9,130,839)			\$ (492,256)	\$ (9,130,839)			\$ (492,256)
25									
DIVISION 91									
26	Account 190 - Accumulated Deferred Income Taxes	\$ 1,641,942	100%	49.97%	\$ 820,478	\$ 1,641,942	100%	49.97%	\$ 820,478
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	0	100%	49.97%	0	0	100%	49.97%	0
29									
30	Account 282 - Accumulated Deferred Income Taxes	242,621	100%	49.97%	121,238	242,621	100%	49.97%	121,238
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(2,254,245)	100%	49.97%	(1,126,446)	(2,254,245)	100%	49.97%	(1,126,446)
33									
34	Div 91 Accumulated Deferred Income Taxes	\$ (369,682)			\$ (184,730)	\$ (369,682)			\$ (184,730)
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	\$ (271,039,409)			\$ (102,906,449)	\$ (271,039,409)			\$ (102,906,449)
38	<i>(excluding forecasted change in NOLC)</i>								
39	Forecasted Change in NOLC								(5,815,333)
40									
41	Forecasted 13-month Average ADIT in Rate Base								(108,721,782)
42									

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Deferred Credits and Accumulated Deferred Income Taxes
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Witness: Waller, Multer

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	Test Period Prorated Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
43	Calculation of Change in NOLC								
44	(from 13-month average Base Period to 13-month average Forecasted Period)								
45					Schedule Reference				
46	Forecasted Test Period								
47	<hr/>								
48	13-month average Rate Base			B.1 F		628,233,491			
49									
50	Required Operating Income			A.1		52,143,380			
51									
52	Interest Deduction			E.1		10,240,350			
53									
54	Return on Equity Portion of Rate Base			line 50 - line 52		41,903,030			
55									
56	Return, grossed up for Income Tax	24.95%		Line 54 / (1-tax rate)		55,833,484			
57									
58	Tax Expense on Return	24.95%		Line 56 x tax rate		13,930,454			
59									
60	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(8,115,121)			
61	Required Change in NOLC					(5,815,333)			
62									
63	Total Required Change in Accumulated Deferred Income Taxes¹			B.1 F; B.1 B		(13,930,454)			
64									
65									
66	ADIT Reconciliation								
67	Avg ADIT, Base Period			B.5 B		(94,791,328)			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(102,906,449)			
70	Change in NOLC			Line 39		(5,815,333)			
71	Forecasted 13-month Average ADIT in Rate Base					(108,721,782)			
72									
73	Total Required Change in Accumulated Deferred Income Taxes			Line 71 - Line 67		(13,930,454)			
74									
75									
76									

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Customer Advances For Construction
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction		\$ (736,136)	100%	100%	\$ (736,136)	100%	100%	\$ (736,136)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction		-	9.13%	49.97%	-	9.13%	49.97%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction		-	10.90%	49.46%	-	10.90%	49.46%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction		-	100%	49.97%	-	100%	49.97%	-
11									
12	Total Account 252 - Customer Advances For Construction		<u>\$ (736,136)</u>		<u>\$ (736,136)</u>	<u>\$ (736,136)</u>			<u>\$ (736,136)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Customer Advances For Construction
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction		\$ (736,136)	100%	100%	\$ (736,136)	100%	100%	\$ (736,136)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction		-	9.13%	49.97%	-	9.13%	49.97%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction		-	10.90%	49.46%	-	10.90%	49.46%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction		0	100%	49.97%	0	100%	49.97%	0
11									
12	Total Account 252 - Customer Advances For Construction		<u>\$ (736,136)</u>		<u>\$ (736,136)</u>	<u>\$ (736,136)</u>			<u>\$ (736,136)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Base Period: Twelve Months Ended December 31, 2024
 Working Capital Components

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

FR 16(8)(b)4.1
 WP B.4.1 F
 Witness: Waller, Multer

Line No.	Description	actual Dec-23	actual Jan-24	actual Feb-24	actual Mar-24	actual Apr-24	actual May-24	actual Jun-24	projected Jul-24	projected Aug-24	projected Sep-24	projected Oct-24	projected Nov-24	projected Dec-24	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1560- Other Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Account 1630- Stores Expense Undistributed	\$ (23,216)	\$ (26,849)	\$ (28,789)	\$ (27,632)	\$ (28,867)	\$ (32,568)	\$ (32,352)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)
7	Total Materials & Supplies	\$ (23,216)	\$ (26,849)	\$ (28,789)	\$ (27,632)	\$ (28,867)	\$ (32,568)	\$ (32,352)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,026)
8															
9	KY/Mid-States General Office (Div 091)														
10	Account 1540- Plant Materials and Operating Supplies	\$ 955,500	\$ 955,500	\$ 878,944	\$ 878,944	\$ 878,944	\$ 842,833	\$ 814,631	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966
11	Account 1560- Other Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Account 1630- Stores Expense Undistributed	\$ 110,384	\$ 143,620	\$ 175,678	\$ 210,611	\$ 242,357	\$ 275,360	\$ 305,727	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559
13	Total Materials & Supplies	\$ 1,065,884	\$ 1,099,120	\$ 1,054,622	\$ 1,089,555	\$ 1,121,301	\$ 1,118,193	\$ 1,120,358	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,097,860
14															
15	Shared Services General Office (Div 002)														
16	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Account 1560- Other Materials and Supplies	\$ 311,365	\$ 311,882	\$ 312,399	\$ 312,399	\$ 312,399	\$ 312,916	\$ 315,546	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923
18	Account 1630- Stores Expense Undistributed	\$ -	\$ (0)	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19	Total Materials & Supplies	\$ 311,365	\$ 311,882	\$ 312,399	\$ 312,399	\$ 312,399	\$ 312,916	\$ 315,546	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,804
20															
21	Shared Services Customer Support (Div 012)														
22	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Account 1560- Other Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26															
27	Gas Stored Underground- Account 1641														
28															
29	Kentucky Direct (Div 009)	\$24,055,139	\$19,877,503	\$15,740,887	\$11,948,688	\$12,852,493	\$14,187,795	\$16,572,132	\$16,917,150	\$18,070,893	\$19,869,475	\$21,715,423	\$18,850,359	\$14,105,108	\$17,289,465
30															
31	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34															
35	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	Prepayments- Account 1650														
38															
39	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42															
43	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44															
45	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 Working Capital Components

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

FR 16(8)(b)4.1
 WP B.4.1 F
 Witness: Waller, Multer

Line No.	Description	Forecasted Mar-25	Forecasted Apr-25	Forecasted May-25	Forecasted Jun-25	Forecasted Jul-25	Forecasted Aug-25	Forecasted Sep-25	Forecasted Oct-25	Forecasted Nov-25	Forecasted Dec-25	Forecasted Jan-26	Forecasted Feb-26	Forecasted Mar-26	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Supplie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1560- Other Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Account 1630- Stores Expense Undistributed	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)
7	Total Materials & Supplies	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)	\$ (29,510)
8															
9	KY/Mid-States General Office (Div 091)														
10	Account 1540- Plant Materials and Operating Supplie	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966	\$ 874,966
11	Account 1560- Other Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Account 1630- Stores Expense Undistributed	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559	\$ 225,559
13	Total Materials & Supplies	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525	\$ 1,100,525
14															
15	Shared Services General Office (Div 002)														
16	Account 1540- Plant Materials and Operating Supplie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Account 1560- Other Materials and Supplies	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923
18	Account 1630- Stores Expense Undistributed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19	Total Materials & Supplies	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923	\$ 312,923
20															
21	Shared Services Customer Support (Div 012)														
22	Account 1540- Plant Materials and Operating Supplie	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Account 1560- Other Materials and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Account 1630- Stores Expense Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26															
27	Gas Stored Underground- Account 1641														
28															
29	Kentucky Direct (Div 009)	\$ (4,613,647)	\$ (866,643)	\$ 2,940,314	\$ 6,942,441	\$ 11,158,870	\$ 15,380,402	\$ 19,682,298	\$ 24,334,988	\$ 21,164,722	\$ 15,918,589	\$ 10,013,767	\$ 2,119,080	\$ (4,797,385)	\$ 9,182,907
30															
31	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34															
35	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36															
37	Prepayments- Account 1650														
38															
39	Kentucky Direct (Div 009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40															
41	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42															
43	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44															
45	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Amos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended December 31, 2024

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

FR 16(8)(b)5
 WP B-5 B
 Witness: Waller, Multer

Line No.	Sub Acct	actual Dec-23	actual Jan-24	actual Feb-24	actual Mar-24	actual Apr-24	actual May-24	actual Jun-24	forecast Jul-24	forecast Aug-24	forecast Sep-24	forecast Oct-24	forecast Nov-24	forecast Dec-24	13 month Average
DIVISION 09															
1	Account 190 - Accumulated Deferred Income Taxes	\$ 46,226,566	\$ 46,046,151	\$ 45,865,737	\$ 46,787,225	\$ 46,606,810	\$ 46,426,396	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,981,551
2															
3	Account 282 - Accumulated Deferred Income Taxes	(128,950,664)	(129,499,648)	(130,052,643)	(130,549,784)	(131,191,913)	(131,590,859)	(132,241,437)	(132,696,522)	(133,237,135)	(134,522,934)	(134,942,476)	(135,368,832)	(135,783,734)	(132,356,045)
4															
5	Account 283 - Accumulated Deferred Income Taxes - Other	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)
6															
7	Div 09 Accumulated Deferred Income Taxes	\$ (82,785,385)	\$ (83,514,784)	\$ (84,248,193)	\$ (83,823,846)	\$ (84,646,390)	\$ (85,225,750)	\$ (86,616,827)	\$ (87,071,912)	\$ (87,612,525)	\$ (88,898,324)	\$ (89,317,866)	\$ (89,744,222)	\$ (90,159,124)	\$ (86,435,781)
8															
9															
DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 2,830,458	\$ 2,830,458	\$ 2,830,458	\$ (5,142,615)	\$ (5,142,615)	\$ (5,142,615)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,479,730)
11															
12	Account 282 - Accumulated Deferred Income Taxes	(19,368,656)	(19,368,656)	(19,368,656)	(19,466,317)	(19,466,317)	(19,466,317)	(18,808,093)	(18,188,497)	(18,052,020)	(17,908,186)	(17,736,593)	(17,570,513)	(17,391,076)	(18,627,684)
13															
14	Account 283 - Accumulated Deferred Income Taxes - Other	(135,514,035)	(140,905,243)	(143,459,941)	(143,363,712)	(152,938,225)	(150,351,690)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(146,120,033)
15															
16	Div 02 Accumulated Deferred Income Taxes	\$ (152,052,233)	\$ (157,443,441)	\$ (159,998,139)	\$ (167,972,644)	\$ (177,547,157)	\$ (174,960,622)	\$ (168,140,607)	\$ (167,521,011)	\$ (167,384,535)	\$ (167,240,700)	\$ (167,069,107)	\$ (166,903,028)	\$ (166,723,591)	\$ (166,227,447)
17															
DIVISION 12															
18	Account 190 - Accumulated Deferred Income Taxes	\$ (1,200,917)	\$ (1,200,917)	\$ (1,200,917)	\$ (1,211,134)	\$ (1,211,134)	\$ (1,211,134)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,211,621)
19															
20	Account 282 - Accumulated Deferred Income Taxes	(10,315,424)	(10,315,424)	(10,315,424)	(9,939,247)	(9,939,247)	(9,939,247)	(9,405,484)	(9,299,965)	(9,168,263)	(9,040,945)	(8,912,183)	(8,784,872)	(8,657,131)	(9,540,989)
21															
22	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	Div 012 Accumulated Deferred Income Taxes	\$ (11,516,341)	\$ (11,516,341)	\$ (11,516,341)	\$ (11,150,381)	\$ (11,150,381)	\$ (11,150,381)	\$ (10,621,901)	\$ (10,516,382)	\$ (10,384,680)	\$ (10,257,362)	\$ (10,128,600)	\$ (10,001,289)	\$ (9,873,548)	\$ (10,752,610)
25															
26															
DIVISION 91															
27	Account 190 - Accumulated Deferred Income Taxes	\$ 1,587,162	\$ 1,587,162	\$ 1,587,162	\$ 1,618,882	\$ 1,618,882	\$ 1,618,882	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,623,979
28															
29	Account 282 - Accumulated Deferred Income Taxes	(694,095)	(694,095)	(694,095)	(695,528)	(695,528)	(695,528)	(696,959)	237,352	237,677	238,001	238,325	238,660	238,974	(264,373)
30															
31	Account 283 - Accumulated Deferred Income Taxes - Other	(338,915)	(338,915)	(338,915)	(1,958,925)	(1,958,925)	(1,958,925)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(1,744,095)
32															
33	Account 255 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34															
35	Div 91 Accumulated Deferred Income Taxes	\$ 554,152	\$ 554,152	\$ 554,152	\$ (1,035,571)	\$ (1,035,571)	\$ (1,035,571)	\$ (1,309,262)	\$ (374,951)	\$ (374,626)	\$ (374,302)	\$ (373,978)	\$ (373,653)	\$ (373,329)	\$ (384,489)
36															
37	Total	\$ (245,799,808)	\$ (251,920,414)	\$ (255,208,521)	\$ (263,982,442)	\$ (274,379,499)	\$ (272,372,324)	\$ (266,688,597)	\$ (265,484,256)	\$ (265,756,366)	\$ (266,770,688)	\$ (266,889,551)	\$ (267,022,192)	\$ (267,129,591)	\$ (263,800,327)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 Deferred Liability Amortization

Base Period

	<u>Regulatory Liability Balance</u>	<u>Amortization Expense</u>
ADIT Excess Deferred Liabilities	Dec-23	(16,062,381)
Accounts 2530 - 27909, 2420 - 279	Jan-24	722,868
	Feb-24	722,868
	Mar-24	722,868
	Apr-24	722,868
	May-24	722,868
	Jun-24	722,868
	Jul-24	722,868
	Aug-24	722,868
	Sep-24	722,868
	Oct-24	722,868
	Nov-24	722,868
	Dec-24	722,868
(13 Month Average)	(11,725,173)	8,674,414

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Deferred Credits and Accumulated Deferred Income Taxes
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

FR 16(b)(5)
 Sched. B-5
 Witness: Waller, Multer

Line No.	Sub Acct	Budgeted Mar-25	Budgeted Apr-25	Budgeted May-25	Budgeted Jun-25	Budgeted Jul-25	Forecast Aug-25	Forecast Sep-25	Forecast Oct-25	Forecast Nov-25	Forecast Dec-25	Forecast Jan-26	Forecast Feb-26	Forecast Mar-26	Test Period Prorated Ending Balance	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	\$ 45,685,897	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(136,887,382)	(137,242,234)	(137,568,292)	(137,996,857)	(138,259,628)	(138,587,024)	(139,638,886)	(139,804,857)	(139,940,087)	(140,047,090)	(140,152,551)	(140,215,744)	(140,238,520)	(140,238,520)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	(61,287)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (91,262,772)	\$ (91,617,624)	\$ (91,943,682)	\$ (92,372,247)	\$ (92,635,018)	\$ (92,962,414)	\$ (94,014,276)	\$ (94,180,247)	\$ (94,315,477)	\$ (94,422,480)	\$ (94,527,941)	\$ (94,591,134)	\$ (94,613,910)	\$ (94,613,910)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	\$ (1,757,145)	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(17,612,875)	(17,689,151)	(17,702,873)	(17,823,130)	(17,826,729)	(17,784,466)	(17,740,077)	(17,670,214)	(17,629,111)	(17,584,864)	(17,590,454)	(17,592,397)	(17,592,465)	(17,592,465)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	(147,575,369)	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ (166,945,390)	\$ (167,021,665)	\$ (167,035,388)	\$ (167,155,644)	\$ (167,159,243)	\$ (167,116,980)	\$ (167,072,591)	\$ (167,002,729)	\$ (166,961,625)	\$ (166,917,378)	\$ (166,922,968)	\$ (166,924,912)	\$ (166,924,979)	\$ (166,924,979)	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	\$ (1,216,417)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(8,475,714)	(8,383,834)	(8,295,078)	(8,212,891)	(8,135,941)	(8,060,497)	(7,998,176)	(7,940,332)	(7,897,228)	(7,863,097)	(7,890,406)	(7,908,061)	(7,914,422)	(7,914,422)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (9,692,131)	\$ (9,600,251)	\$ (9,511,495)	\$ (9,429,308)	\$ (9,352,358)	\$ (9,276,914)	\$ (9,214,593)	\$ (9,156,749)	\$ (9,113,645)	\$ (9,079,514)	\$ (9,106,823)	\$ (9,124,478)	\$ (9,130,839)	\$ (9,130,839)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	\$ 1,641,942	
29																
30	Account 282 - Accumulated Deferred Income Taxes	239,947	240,374	240,766	241,121	241,439	241,719	241,962	242,162	242,325	242,452	242,543	242,600	242,621	242,621	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	(2,254,245)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ (372,356)	\$ (371,929)	\$ (371,537)	\$ (371,182)	\$ (370,864)	\$ (370,584)	\$ (370,341)	\$ (370,141)	\$ (369,978)	\$ (369,851)	\$ (369,760)	\$ (369,703)	\$ (369,682)	\$ (369,682)	
37																
	Total	\$ (268,272,648)	\$ (268,611,469)	\$ (268,862,101)	\$ (269,328,382)	\$ (269,517,484)	\$ (269,726,892)	\$ (270,671,801)	\$ (270,709,867)	\$ (270,760,725)	\$ (270,789,223)	\$ (270,927,491)	\$ (271,010,227)	\$ (271,039,409)	\$ (271,039,409)	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
 Accounts 2530 - 27909, 2420 - 27909

Forecasted Test Period

Protected Balance and Amortization Only		
Test Period	Test Period 13-	Test Period
Ending Balance	Month Balance	Amort. Expense
\$ (3,625,792)	\$ (3,720,791)	\$ 189,998

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated	
						Unprotected	Total
Beginning Regulatory Liability	\$ (5,565,573)	\$ (30,215,187)	\$ (35,780,760)				
May-18	(5,544,491)	(30,113,666)	(35,658,157)	21,082	101,521		122,603
Jun-18	(5,523,409)	(30,012,145)	(35,535,555)	21,082	101,521		122,603
Jul-18	(5,502,327)	(29,910,624)	(35,412,952)	21,082	101,521		122,603
Aug-18	(5,481,246)	(29,809,103)	(35,290,349)	21,082	101,521		122,603
Sep-18	(5,460,164)	(29,707,582)	(35,167,746)	21,082	101,521		122,603
Oct-18	(5,439,082)	(29,606,061)	(35,045,143)	21,082	101,521		122,603
Nov-18	(5,418,001)	(29,504,540)	(34,922,541)	21,082	101,521		122,603
Dec-18	(5,396,919)	(29,403,019)	(34,799,938)	21,082	101,521		122,603
Jan-19	(5,375,837)	(29,301,498)	(34,677,335)	21,082	101,521		122,603
Feb-19	(5,354,755)	(29,199,977)	(34,554,732)	21,082	101,521		122,603
Mar-19	(5,333,674)	(29,098,456)	(34,432,130)	21,082	101,521		122,603
First Change in Rates	(5,312,592)	(28,997,557)	(34,310,149)	21,082	100,899		121,981
May-19	(5,291,510)	(28,896,658)	(34,188,169)	21,082	100,899		121,981
Jun-19	(5,270,429)	(28,795,760)	(34,066,188)	21,082	100,899		121,981
Jul-19	(5,249,347)	(28,694,861)	(33,944,208)	21,082	100,899		121,981
Aug-19	(5,228,265)	(28,593,962)	(33,822,227)	21,082	100,899		121,981
Sep-19	(5,207,183)	(28,493,063)	(33,700,247)	21,082	100,899		121,981
Oct-19	(5,186,102)	(28,392,164)	(33,578,266)	21,082	100,899		121,981
Nov-19	(5,165,020)	(28,291,266)	(33,456,286)	21,082	100,899		121,981
Dec-19	(5,143,938)	(28,190,367)	(33,334,305)	21,082	100,899		121,981
Jan-20	(5,122,857)	(28,089,468)	(33,212,324)	21,082	100,899		121,981
Feb-20	(5,101,775)	(27,988,569)	(33,090,344)	21,082	100,899		121,981
Mar-20	(5,080,693)	(27,887,670)	(32,968,363)	21,082	100,899		121,981
Apr-20	(5,059,611)	(27,786,772)	(32,846,383)	21,082	100,899		121,981
May-20	(5,038,530)	(27,685,873)	(32,724,402)	21,082	100,899		121,981
Jun-20	(5,017,448)	(27,584,974)	(32,602,422)	21,082	100,899		121,981
Jul-20	(4,996,366)	(27,484,075)	(32,480,441)	21,082	100,899		121,981
Aug-20	(4,975,285)	(27,383,176)	(32,358,461)	21,082	100,899		121,981
Sep-20	(4,954,203)	(27,282,278)	(32,236,480)	21,082	100,899		121,981
Oct-20	(4,933,121)	(27,181,379)	(32,114,500)	21,082	100,899		121,981
Nov-20	(4,912,039)	(27,080,480)	(31,992,519)	21,082	100,899		121,981
Dec-20	(4,890,958)	(26,979,581)	(31,870,539)	21,082	100,899		121,981
Jan-21	(4,869,876)	(26,878,682)	(31,748,558)	21,082	100,899		121,981
Feb-21	(4,848,794)	(26,777,784)	(31,626,578)	21,082	100,899		121,981
Mar-21	(4,827,713)	(26,676,885)	(31,504,597)	21,082	100,899		121,981
Apr-21	(4,806,631)	(26,575,986)	(31,382,617)	21,082	100,899		121,981
May-21	(4,785,549)	(26,475,087)	(31,260,636)	21,082	100,899		121,981
Jun-21	(4,764,467)	(26,374,188)	(31,138,656)	21,082	100,899		121,981
Jul-21	(4,743,386)	(26,273,290)	(31,016,675)	21,082	100,899		121,981
Aug-21	(4,722,304)	(26,172,391)	(30,894,695)	21,082	100,899		121,981
Sep-21	(4,701,222)	(26,071,492)	(30,772,714)	21,082	100,899		121,981
Oct-21	(4,680,141)	(25,970,593)	(30,650,734)	21,082	100,899		121,981
Nov-21	(4,659,059)	(25,869,694)	(30,528,753)	21,082	100,899		121,981
Dec-21	(4,637,977)	(25,768,796)	(30,406,773)	21,082	100,899		121,981
Jan-22	(4,616,895)	(25,667,897)	(30,284,792)	21,082	100,899		121,981
Feb-22	(4,595,814)	(25,566,998)	(30,162,812)	21,082	100,899		121,981
Mar-22	(4,574,732)	(25,466,099)	(30,040,831)	21,082	100,899		121,981
Apr-22	(4,553,650)	(25,365,200)	(29,918,851)	21,082	100,899		121,981
May-22	(4,532,569)	(25,264,302)	(29,796,870)	21,082	100,899		121,981
Jun-22	(4,511,487)	(24,562,515)	(29,074,002)	21,082		701,786	722,868
Jul-22	(4,490,405)	(23,860,729)	(28,351,134)	21,082		701,786	722,868
Aug-22	(4,469,323)	(23,158,943)	(27,628,267)	21,082		701,786	722,868
Sep-22	(4,448,242)	(22,457,157)	(26,905,399)	21,082		701,786	722,868
Oct-22	(4,427,160)	(21,755,371)	(26,182,531)	21,082		701,786	722,868
Nov-22	(4,406,078)	(21,053,585)	(25,459,663)	21,082		701,786	722,868
Dec-22	(4,384,997)	(20,351,799)	(24,736,795)	21,082		701,786	722,868
Jan-23	(4,363,915)	(19,650,012)	(24,013,927)	21,082		701,786	722,868
Feb-23	(4,342,833)	(18,948,226)	(23,291,059)	21,082		701,786	722,868

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
 Accounts 2530 - 27909, 2420 - 27909

Forecasted Test Period

Protected Balance and Amortization Only		
Test Period	Test Period 13-	Test Period
Ending Balance	Month Balance	Amort. Expense
\$ (3,625,792)	\$ (3,720,791)	\$ 189,998

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated	Total
						Unprotected	
Mar-23	(4,321,751)	(18,246,440)	(22,568,191)	21,082		701,786	722,868
Apr-23	(4,300,670)	(17,544,654)	(21,845,324)	21,082		701,786	722,868
May-23	(4,279,588)	(16,842,868)	(21,122,456)	21,082		701,786	722,868
Jun-23	(4,258,506)	(16,141,082)	(20,399,588)	21,082		701,786	722,868
Jul-23	(4,237,425)	(15,439,295)	(19,676,720)	21,082		701,786	722,868
Aug-23	(4,216,343)	(14,737,509)	(18,953,852)	21,082		701,786	722,868
Sep-23	(4,195,261)	(14,035,723)	(18,230,984)	21,082		701,786	722,868
Oct-23	(4,174,179)	(13,333,937)	(17,508,116)	21,082		701,786	722,868
Nov-23	(4,153,098)	(12,632,151)	(16,785,249)	21,082		701,786	722,868
Dec-23	(4,132,016)	(11,930,365)	(16,062,381)	21,082		701,786	722,868
Jan-24	(4,110,934)	(11,228,578)	(15,339,513)	21,082		701,786	722,868
Feb-24	(4,089,853)	(10,526,792)	(14,616,645)	21,082		701,786	722,868
Mar-24	(4,068,771)	(9,825,006)	(13,893,777)	21,082		701,786	722,868
Apr-24	(4,047,689)	(9,123,220)	(13,170,909)	21,082		701,786	722,868
May-24	(4,026,607)	(8,421,434)	(12,448,041)	21,082		701,786	722,868
Jun-24	(4,005,526)	(7,719,648)	(11,725,173)	21,082		701,786	722,868
Jul-24	(3,984,444)	(7,017,862)	(11,002,306)	21,082		701,786	722,868
Aug-24	(3,963,362)	(6,316,075)	(10,279,438)	21,082		701,786	722,868
Sep-24	(3,942,281)	(5,614,289)	(9,556,570)	21,082		701,786	722,868
Oct-24	(3,921,199)	(4,912,503)	(8,833,702)	21,082		701,786	722,868
Nov-24	(3,900,117)	(4,210,717)	(8,110,834)	21,082		701,786	722,868
Dec-24	(3,879,035)	(3,508,931)	(7,387,966)	21,082		701,786	722,868
Jan-25	(3,857,954)	(2,807,145)	(6,665,098)	21,082		701,786	722,868
Feb-25	(3,836,872)	(2,105,358)	(5,942,230)	21,082		701,786	722,868
Mar-25	(3,815,790)	(1,403,572)	(5,219,363)	21,082		701,786	722,868
New Rate Set							
Apr-25	(3,799,957)	(701,786)	(4,501,743)	15,833		701,786	717,619
May-25	(3,784,124)	(0)	(3,784,124)	15,833		701,786	717,619
Jun-25	(3,768,291)	(0)	(3,768,291)	15,833			15,833
Jul-25	(3,752,458)	(0)	(3,752,458)	15,833			15,833
Aug-25	(3,736,625)	(0)	(3,736,625)	15,833			15,833
Sep-25	(3,720,791)	(0)	(3,720,791)	15,833			15,833
Oct-25	(3,704,958)	(0)	(3,704,958)	15,833			15,833
Nov-25	(3,689,125)	(0)	(3,689,125)	15,833			15,833
Dec-25	(3,673,292)	(0)	(3,673,292)	15,833			15,833
Jan-26	(3,657,459)	(0)	(3,657,459)	15,833			15,833
Feb-26	(3,641,626)	(0)	(3,641,626)	15,833			15,833
Forecasted Test Period End							
Mar-26	(3,625,792)	(0)	(3,625,792)	15,833			15,833
Apr-26	(3,609,959)	(0)	(3,609,959)	15,833			15,833
May-26	(3,594,126)	(0)	(3,594,126)	15,833			15,833
Jun-26	(3,578,293)	(0)	(3,578,293)	15,833			15,833
Jul-26	(3,562,460)	(0)	(3,562,460)	15,833			15,833
Aug-26	(3,546,627)	(0)	(3,546,627)	15,833			15,833
Sep-26	(3,530,794)	(0)	(3,530,794)	15,833			15,833
Oct-26	(3,514,960)	(0)	(3,514,960)	15,833			15,833
Nov-26	(3,499,127)	(0)	(3,499,127)	15,833			15,833
Dec-26	(3,483,294)	(0)	(3,483,294)	15,833			15,833
Jan-27	(3,467,461)	(0)	(3,467,461)	15,833			15,833
Feb-27	(3,451,628)	(0)	(3,451,628)	15,833			15,833
Mar-27	(3,435,795)	(0)	(3,435,795)	15,833			15,833
Apr-27	(3,419,961)	(0)	(3,419,961)	15,833			15,833
May-27	(3,404,128)	(0)	(3,404,128)	15,833			15,833
Jun-27	(3,388,295)	(0)	(3,388,295)	15,833			15,833
Jul-27	(3,372,462)	(0)	(3,372,462)	15,833			15,833
Aug-27	(3,356,629)	(0)	(3,356,629)	15,833			15,833
Sep-27	(3,340,796)	(0)	(3,340,796)	15,833			15,833
Oct-27	(3,324,963)	(0)	(3,324,963)	15,833			15,833
Nov-27	(3,309,129)	(0)	(3,309,129)	15,833			15,833
Dec-27	(3,293,296)	(0)	(3,293,296)	15,833			15,833
Jan-28	(3,277,463)	(0)	(3,277,463)	15,833			15,833

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
 Accounts 2530 - 27909, 2420 - 27909

Forecasted Test Period

Protected Balance and Amortization Only		
Test Period	Test Period 13-	Test Period
Ending Balance	Month Balance	Amort. Expense
\$ (3,625,792)	\$ (3,720,791)	\$ 189,998

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated Unprotected	Total
Feb-28	(3,261,630)	(0)	(3,261,630)	15,833			15,833
Mar-28	(3,245,797)	(0)	(3,245,797)	15,833			15,833
Apr-28	(3,229,964)	(0)	(3,229,964)	15,833			15,833
May-28	(3,214,130)	(0)	(3,214,130)	15,833			15,833
Jun-28	(3,198,297)	(0)	(3,198,297)	15,833			15,833
Jul-28	(3,182,464)	(0)	(3,182,464)	15,833			15,833
Aug-28	(3,166,631)	(0)	(3,166,631)	15,833			15,833
Sep-28	(3,150,798)	(0)	(3,150,798)	15,833			15,833
Oct-28	(3,134,965)	(0)	(3,134,965)	15,833			15,833
Nov-28	(3,119,131)	(0)	(3,119,131)	15,833			15,833
Dec-28	(3,103,298)	(0)	(3,103,298)	15,833			15,833
Jan-29	(3,087,465)	(0)	(3,087,465)	15,833			15,833
Feb-29	(3,071,632)	(0)	(3,071,632)	15,833			15,833
Mar-29	(3,055,799)	(0)	(3,055,799)	15,833			15,833
Apr-29	(3,039,966)	(0)	(3,039,966)	15,833			15,833
May-29	(3,024,133)	(0)	(3,024,133)	15,833			15,833
Jun-29	(3,008,299)	(0)	(3,008,299)	15,833			15,833
Jul-29	(2,992,466)	(0)	(2,992,466)	15,833			15,833
Aug-29	(2,976,633)	(0)	(2,976,633)	15,833			15,833
Sep-29	(2,960,800)	(0)	(2,960,800)	15,833			15,833
Oct-29	(2,944,967)	(0)	(2,944,967)	15,833			15,833
Nov-29	(2,929,134)	(0)	(2,929,134)	15,833			15,833
Dec-29	(2,913,300)	(0)	(2,913,300)	15,833			15,833
Jan-30	(2,897,467)	(0)	(2,897,467)	15,833			15,833
Feb-30	(2,881,634)	(0)	(2,881,634)	15,833			15,833
Mar-30	(2,865,801)	(0)	(2,865,801)	15,833			15,833
Apr-30	(2,849,968)	(0)	(2,849,968)	15,833			15,833
May-30	(2,834,135)	(0)	(2,834,135)	15,833			15,833
Jun-30	(2,818,302)	(0)	(2,818,302)	15,833			15,833
Jul-30	(2,802,468)	(0)	(2,802,468)	15,833			15,833
Aug-30	(2,786,635)	(0)	(2,786,635)	15,833			15,833
Sep-30	(2,770,802)	(0)	(2,770,802)	15,833			15,833
Oct-30	(2,754,969)	(0)	(2,754,969)	15,833			15,833
Nov-30	(2,739,136)	(0)	(2,739,136)	15,833			15,833
Dec-30	(2,723,303)	(0)	(2,723,303)	15,833			15,833
Jan-31	(2,707,469)	(0)	(2,707,469)	15,833			15,833
Feb-31	(2,691,636)	(0)	(2,691,636)	15,833			15,833
Mar-31	(2,675,803)	(0)	(2,675,803)	15,833			15,833
Apr-31	(2,659,970)	(0)	(2,659,970)	15,833			15,833
May-31	(2,644,137)	(0)	(2,644,137)	15,833			15,833
Jun-31	(2,628,304)	(0)	(2,628,304)	15,833			15,833
Jul-31	(2,612,471)	(0)	(2,612,471)	15,833			15,833
Aug-31	(2,596,637)	(0)	(2,596,637)	15,833			15,833
Sep-31	(2,580,804)	(0)	(2,580,804)	15,833			15,833
Oct-31	(2,564,971)	(0)	(2,564,971)	15,833			15,833
Nov-31	(2,549,138)	(0)	(2,549,138)	15,833			15,833
Dec-31	(2,533,305)	(0)	(2,533,305)	15,833			15,833
Jan-32	(2,517,472)	(0)	(2,517,472)	15,833			15,833
Feb-32	(2,501,638)	(0)	(2,501,638)	15,833			15,833
Mar-32	(2,485,805)	(0)	(2,485,805)	15,833			15,833
Apr-32	(2,469,972)	(0)	(2,469,972)	15,833			15,833
May-32	(2,454,139)	(0)	(2,454,139)	15,833			15,833
Jun-32	(2,438,306)	(0)	(2,438,306)	15,833			15,833
Jul-32	(2,422,473)	(0)	(2,422,473)	15,833			15,833
Aug-32	(2,406,640)	(0)	(2,406,640)	15,833			15,833
Sep-32	(2,390,806)	(0)	(2,390,806)	15,833			15,833
Oct-32	(2,374,973)	(0)	(2,374,973)	15,833			15,833
Nov-32	(2,359,140)	(0)	(2,359,140)	15,833			15,833
Dec-32	(2,343,307)	(0)	(2,343,307)	15,833			15,833

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
 Accounts 2530 - 27909, 2420 - 27909

Forecasted Test Period

Protected Balance and Amortization Only		
Test Period	Test Period 13-	Test Period
Ending Balance	Month Balance	Amort. Expense
\$ (3,625,792)	\$ (3,720,791)	\$ 189,998

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated Unprotected	Total
Jan-33	(2,327,474)	(0)	(2,327,474)	15,833			15,833
Feb-33	(2,311,641)	(0)	(2,311,641)	15,833			15,833
Mar-33	(2,295,807)	(0)	(2,295,807)	15,833			15,833
Apr-33	(2,279,974)	(0)	(2,279,974)	15,833			15,833
May-33	(2,264,141)	(0)	(2,264,141)	15,833			15,833
Jun-33	(2,248,308)	(0)	(2,248,308)	15,833			15,833
Jul-33	(2,232,475)	(0)	(2,232,475)	15,833			15,833
Aug-33	(2,216,642)	(0)	(2,216,642)	15,833			15,833
Sep-33	(2,200,809)	(0)	(2,200,809)	15,833			15,833
Oct-33	(2,184,975)	(0)	(2,184,975)	15,833			15,833
Nov-33	(2,169,142)	(0)	(2,169,142)	15,833			15,833
Dec-33	(2,153,309)	(0)	(2,153,309)	15,833			15,833
Jan-34	(2,137,476)	(0)	(2,137,476)	15,833			15,833
Feb-34	(2,121,643)	(0)	(2,121,643)	15,833			15,833
Mar-34	(2,105,810)	(0)	(2,105,810)	15,833			15,833
Apr-34	(2,089,976)	(0)	(2,089,976)	15,833			15,833
May-34	(2,074,143)	(0)	(2,074,143)	15,833			15,833
Jun-34	(2,058,310)	(0)	(2,058,310)	15,833			15,833
Jul-34	(2,042,477)	(0)	(2,042,477)	15,833			15,833
Aug-34	(2,026,644)	(0)	(2,026,644)	15,833			15,833
Sep-34	(2,010,811)	(0)	(2,010,811)	15,833			15,833
Oct-34	(1,994,978)	(0)	(1,994,978)	15,833			15,833
Nov-34	(1,979,144)	(0)	(1,979,144)	15,833			15,833
Dec-34	(1,963,311)	(0)	(1,963,311)	15,833			15,833
Jan-35	(1,947,478)	(0)	(1,947,478)	15,833			15,833
Feb-35	(1,931,645)	(0)	(1,931,645)	15,833			15,833
Mar-35	(1,915,812)	(0)	(1,915,812)	15,833			15,833
Apr-35	(1,899,979)	(0)	(1,899,979)	15,833			15,833
May-35	(1,884,145)	(0)	(1,884,145)	15,833			15,833
Jun-35	(1,868,312)	(0)	(1,868,312)	15,833			15,833
Jul-35	(1,852,479)	(0)	(1,852,479)	15,833			15,833
Aug-35	(1,836,646)	(0)	(1,836,646)	15,833			15,833
Sep-35	(1,820,813)	(0)	(1,820,813)	15,833			15,833
Oct-35	(1,804,980)	(0)	(1,804,980)	15,833			15,833
Nov-35	(1,789,146)	(0)	(1,789,146)	15,833			15,833
Dec-35	(1,773,313)	(0)	(1,773,313)	15,833			15,833
Jan-36	(1,757,480)	(0)	(1,757,480)	15,833			15,833
Feb-36	(1,741,647)	(0)	(1,741,647)	15,833			15,833
Mar-36	(1,725,814)	(0)	(1,725,814)	15,833			15,833
Apr-36	(1,709,981)	(0)	(1,709,981)	15,833			15,833
May-36	(1,694,148)	(0)	(1,694,148)	15,833			15,833
Jun-36	(1,678,314)	(0)	(1,678,314)	15,833			15,833
Jul-36	(1,662,481)	(0)	(1,662,481)	15,833			15,833
Aug-36	(1,646,648)	(0)	(1,646,648)	15,833			15,833
Sep-36	(1,630,815)	(0)	(1,630,815)	15,833			15,833
Oct-36	(1,614,982)	(0)	(1,614,982)	15,833			15,833
Nov-36	(1,599,149)	(0)	(1,599,149)	15,833			15,833
Dec-36	(1,583,315)	(0)	(1,583,315)	15,833			15,833
Jan-37	(1,567,482)	(0)	(1,567,482)	15,833			15,833
Feb-37	(1,551,649)	(0)	(1,551,649)	15,833			15,833
Mar-37	(1,535,816)	(0)	(1,535,816)	15,833			15,833
Apr-37	(1,519,983)	(0)	(1,519,983)	15,833			15,833
May-37	(1,504,150)	(0)	(1,504,150)	15,833			15,833
Jun-37	(1,488,317)	(0)	(1,488,317)	15,833			15,833
Jul-37	(1,472,483)	(0)	(1,472,483)	15,833			15,833
Aug-37	(1,456,650)	(0)	(1,456,650)	15,833			15,833
Sep-37	(1,440,817)	(0)	(1,440,817)	15,833			15,833
Oct-37	(1,424,984)	(0)	(1,424,984)	15,833			15,833
Nov-37	(1,409,151)	(0)	(1,409,151)	15,833			15,833

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
Accounts 2530 - 27909, 2420 - 27909

Forecasted Test Period

Protected Balance and Amortization Only		
Test Period	Test Period 13-	Test Period
Ending Balance	Month Balance	Amort. Expense
\$ (3,625,792)	\$ (3,720,791)	\$ 189,998

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated Unprotected	Total
Dec-37	(1,393,318)	(0)	(1,393,318)	15,833			15,833
Jan-38	(1,377,484)	(0)	(1,377,484)	15,833			15,833
Feb-38	(1,361,651)	(0)	(1,361,651)	15,833			15,833
Mar-38	(1,345,818)	(0)	(1,345,818)	15,833			15,833
Apr-38	(1,329,985)	(0)	(1,329,985)	15,833			15,833
May-38	(1,314,152)	(0)	(1,314,152)	15,833			15,833
Jun-38	(1,298,319)	(0)	(1,298,319)	15,833			15,833
Jul-38	(1,282,486)	(0)	(1,282,486)	15,833			15,833
Aug-38	(1,266,652)	(0)	(1,266,652)	15,833			15,833
Sep-38	(1,250,819)	(0)	(1,250,819)	15,833			15,833
Oct-38	(1,234,986)	(0)	(1,234,986)	15,833			15,833
Nov-38	(1,219,153)	(0)	(1,219,153)	15,833			15,833
Dec-38	(1,203,320)	(0)	(1,203,320)	15,833			15,833
Jan-39	(1,187,487)	(0)	(1,187,487)	15,833			15,833
Feb-39	(1,171,653)	(0)	(1,171,653)	15,833			15,833
Mar-39	(1,155,820)	(0)	(1,155,820)	15,833			15,833
Apr-39	(1,139,987)	(0)	(1,139,987)	15,833			15,833
May-39	(1,124,154)	(0)	(1,124,154)	15,833			15,833
Jun-39	(1,108,321)	(0)	(1,108,321)	15,833			15,833
Jul-39	(1,092,488)	(0)	(1,092,488)	15,833			15,833
Aug-39	(1,076,655)	(0)	(1,076,655)	15,833			15,833
Sep-39	(1,060,821)	(0)	(1,060,821)	15,833			15,833
Oct-39	(1,044,988)	(0)	(1,044,988)	15,833			15,833
Nov-39	(1,029,155)	(0)	(1,029,155)	15,833			15,833
Dec-39	(1,013,322)	(0)	(1,013,322)	15,833			15,833
Jan-40	(997,489)	(0)	(997,489)	15,833			15,833
Feb-40	(981,656)	(0)	(981,656)	15,833			15,833
Mar-40	(965,822)	(0)	(965,822)	15,833			15,833
Apr-40	(949,989)	(0)	(949,989)	15,833			15,833
May-40	(934,156)	(0)	(934,156)	15,833			15,833
Jun-40	(918,323)	(0)	(918,323)	15,833			15,833
Jul-40	(902,490)	(0)	(902,490)	15,833			15,833
Aug-40	(886,657)	(0)	(886,657)	15,833			15,833
Sep-40	(870,824)	(0)	(870,824)	15,833			15,833
Oct-40	(854,990)	(0)	(854,990)	15,833			15,833
Nov-40	(839,157)	(0)	(839,157)	15,833			15,833
Dec-40	(823,324)	(0)	(823,324)	15,833			15,833
Jan-41	(807,491)	(0)	(807,491)	15,833			15,833
Feb-41	(791,658)	(0)	(791,658)	15,833			15,833
Mar-41	(775,825)	(0)	(775,825)	15,833			15,833
Apr-41	(759,991)	(0)	(759,991)	15,833			15,833
May-41	(744,158)	(0)	(744,158)	15,833			15,833
Jun-41	(728,325)	(0)	(728,325)	15,833			15,833
Jul-41	(712,492)	(0)	(712,492)	15,833			15,833
Aug-41	(696,659)	(0)	(696,659)	15,833			15,833
Sep-41	(680,826)	(0)	(680,826)	15,833			15,833
Oct-41	(664,993)	(0)	(664,993)	15,833			15,833
Nov-41	(649,159)	(0)	(649,159)	15,833			15,833
Dec-41	(633,326)	(0)	(633,326)	15,833			15,833
Jan-42	(617,493)	(0)	(617,493)	15,833			15,833
Feb-42	(601,660)	(0)	(601,660)	15,833			15,833
Mar-42	(585,827)	(0)	(585,827)	15,833			15,833
Apr-42	(569,994)	(0)	(569,994)	15,833			15,833
May-42	(554,160)	(0)	(554,160)	15,833			15,833
Jun-42	(538,327)	(0)	(538,327)	15,833			15,833
Jul-42	(522,494)	(0)	(522,494)	15,833			15,833
Aug-42	(506,661)	(0)	(506,661)	15,833			15,833
Sep-42	(490,828)	(0)	(490,828)	15,833			15,833
Oct-42	(474,995)	(0)	(474,995)	15,833			15,833

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 Deferred Liability Amortization

ADIT Excess Deferred Liabilities
Accounts 2530 - 27909, 2420 - 27909

Forecasted Test Period

Protected Balance and Amortization Only		
Test Period	Test Period 13-	Test Period
Ending Balance	Month Balance	Amort. Expense
\$ (3,625,792)	\$ (3,720,791)	\$ 189,998

Full Amortization Schedule

	Balance			Amortization			
	Protected	Unprotected	Total Reg Liability	Protected	Unprotected	Accelerated Unprotected	Total
Nov-42	(459,161)	(0)	(459,161)	15,833			15,833
Dec-42	(443,328)	(0)	(443,328)	15,833			15,833
Jan-43	(427,495)	(0)	(427,495)	15,833			15,833
Feb-43	(411,662)	(0)	(411,662)	15,833			15,833
Mar-43	(395,829)	(0)	(395,829)	15,833			15,833
Apr-43	(379,996)	(0)	(379,996)	15,833			15,833
May-43	(364,163)	(0)	(364,163)	15,833			15,833
Jun-43	(348,329)	(0)	(348,329)	15,833			15,833
Jul-43	(332,496)	(0)	(332,496)	15,833			15,833
Aug-43	(316,663)	(0)	(316,663)	15,833			15,833
Sep-43	(300,830)	(0)	(300,830)	15,833			15,833
Oct-43	(284,997)	(0)	(284,997)	15,833			15,833
Nov-43	(269,164)	(0)	(269,164)	15,833			15,833
Dec-43	(253,330)	(0)	(253,330)	15,833			15,833
Jan-44	(237,497)	(0)	(237,497)	15,833			15,833
Feb-44	(221,664)	(0)	(221,664)	15,833			15,833
Mar-44	(205,831)	(0)	(205,831)	15,833			15,833
Apr-44	(189,998)	(0)	(189,998)	15,833			15,833
May-44	(174,165)	(0)	(174,165)	15,833			15,833
Jun-44	(158,332)	(0)	(158,332)	15,833			15,833
Jul-44	(142,498)	(0)	(142,498)	15,833			15,833
Aug-44	(126,665)	(0)	(126,665)	15,833			15,833
Sep-44	(110,832)	(0)	(110,832)	15,833			15,833
Oct-44	(94,999)	(0)	(94,999)	15,833			15,833
Nov-44	(79,166)	(0)	(79,166)	15,833			15,833
Dec-44	(63,333)	(0)	(63,333)	15,833			15,833
Jan-45	(47,499)	(0)	(47,499)	15,833			15,833
Feb-45	(31,666)	(0)	(31,666)	15,833			15,833
Mar-45	(15,833)	(0)	(15,833)	15,833			15,833
Apr-45	0	(0)	0	15,833			15,833

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Deferred Credits
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Sub Acct	actual Dec-23	actual Jan-24	actual Feb-24	actual Mar-24	actual Apr-24	actual May-24	actual Jun-24	Budgeted Jul-24	Budgeted Aug-24	Budgeted Sep-24	Budgeted Oct-24	Budgeted Nov-24	Budgeted Dec-24	13 month Average
DIVISION 09															
1	15560 Account 252 - Customer Advances For Construction	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)
2															
DIVISION 02															
4	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5															
DIVISION 12															
7	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8															
DIVISION 91															
10	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Deferred Credits
 Base Period: Twelve Months Ended December 31, 2024

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

FR 16(b)(1)
 Sched. B-5
 Waller

Line No.	Sub Acct	Budgeted Mar-25	Budgeted Apr-25	Budgeted May-25	Budgeted Jun-25	Budgeted Jul-25	Forecasted Aug-25	Forecasted Sep-25	Forecasted Oct-25	Forecasted Nov-25	Forecasted Dec-25	Forecasted Jan-26	Forecasted Feb-26	Forecasted Mar-26	13 month Average
DIVISION 09															
1	15560 Account 252 - Customer Advances For Construction	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)	\$ (736,136)
2															
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5															
6	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8															
9	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

FR 16(8)(c) SCHEDULE C

Operating Income Summary

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Income Summary
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 154,805,382	\$ 187,822,013	\$ 35,379,819	\$ 223,201,832
2	Operating Expenses				
3	Purchased Gas Cost	52,986,727	87,640,898		87,640,898
4	Other O & M Expenses	33,536,927	33,318,725	353,798	33,672,523
5	Depreciation Expense	19,915,761	22,028,375		22,028,375
6	Taxes Other than Income	12,842,195	13,731,224	54,980	13,786,204
7					
8	State & Federal Income Taxes	6,401,311	5,205,179	8,725,275	13,930,454
9	Total Operating Expenses	<u>\$ 125,682,921</u>	<u>\$ 161,924,400</u>	<u>\$ 9,134,053</u>	<u>\$ 171,058,453</u>
10	Operating Income	<u>\$ 29,122,462</u>	<u>\$ 25,897,613</u>	<u>\$ 26,245,766</u>	<u>\$ 52,143,379</u>
11	Rate Base	625,170,436	628,233,491		628,233,491
12	Rate of Return	4.66%	4.12%		8.30%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Adjusted Operating Income Statement
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Witness: Waller, Wiebe, Troup

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	\$ 154,805,382	\$ 33,016,631	D-1			#####			\$ 187,822,013
2										
3	Operating Expenses									
4	Purchased Gas Cost	52,986,727	34,654,171	D-1			87,640,898	-		87,640,898
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	438,182	48,157	D-1			486,338	-		486,338
7	Transmission O&M Expense	163,544	17,295	D-1			180,838	-		180,838
8	Distribution O&M Expense	11,872,519	(126,287)	D-1		*	11,746,231	-		11,746,231
9	Customer Accting. & Collection	3,596,931	(1,062,307)	D-1		*	2,534,624	-		2,534,624
10	Customer Service & Information	198,663	15,798	D-1		*	214,461	-		214,461
11	Sales Expense	304,172	(31,723)	D-1		*	272,449	(188,721)	F-4	83,728
12	Admin. & General Expense	16,962,917	2,513,908	D-1		*	19,476,825	(1,404,321)	F-1, F-6, F-8, F-9, F-10, F-11	18,072,504
13	Depreciation Expense	19,915,761	2,112,613	D-1			22,028,375	-		22,028,375
14	Taxes - Other	12,842,195	961,348	D-1			13,803,543	(72,319)	F-10	13,731,224
15	Income Taxes	6,401,311	(1,196,131)				5,205,179	-		5,205,179
16										
17										
18	Total Operating Expenses	\$ 125,682,921	\$ 37,906,840		\$ -		#####	\$(1,665,361)		\$ 161,924,400
19										
20	Net Operating Income	\$ 29,122,462	\$ (4,890,209)		\$ -		\$ 24,232,252	\$ 1,665,361		\$ 25,897,613

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2024

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

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	\$ 87,647,010
4	4805	Unbilled Residential	(4,396,720)
5	4811	Commercial	41,998,643
6	4812	Industrial	4,073,459
7	4815	Unbilled Commercial	(1,896,160)
8	4816	Unbilled Industrial	(34,310)
9	4820	Other - Public Authority	5,745,918
10	4825	Unbilled Public Authority	(337,567)
11		Total Sales of Gas	<u>\$ 132,800,273</u>
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 197,310
15	4880	Misc. Service Revenues	58,913
16	4893	Revenue From Transportation of Gas of Others	21,748,887
17	4950	Other Gas Revenue	-
	4960	Provision for Rate Refunds	-
18		Total Other Operating Income	<u>\$ 22,005,110</u>
19			
20		TOTAL OPERATING REVENUE	<u>\$ 154,805,382</u>
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	<u>\$ -</u>
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	<u>\$ -</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2024

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

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	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	33,549
35	8170	Lines Expense	21,362
36	8180	Compressor Station Expense	39,827
37	8190	Compressor Station Expense Fuel & Power	-
38	8200	Measuring & Regulating Station Expense	8,836
39	8210	Purification	76,521
40	8240	Other	-
41	8250	Storage Well Royalties	10,111
42		Total Nat. Gas Storage Expense - Operation	\$ 190,206
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ -
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	41,017
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	206,958
52		Total Nat. Gas Storage Expense - Maintenance	\$ 247,976
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	471
58	8560	Mains Expense	131,470
59	8570	Measuring & Regulating Station Exp.	11,353
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 143,294
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	20,250
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	-
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 20,250

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2024

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

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	78,633
75	8040	Natural Gas City Gate Purchases	32,087,760
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(18,610)
78	8051	Other Gas Purchases / Gas Cost Adjustments	30,681,358
79	8052	PGA for Commercial	17,566,889
80	8053	PGA for Industrial	2,750,613
81	8054	PGA for Public Authority	2,873,224
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(882,038)
84	8059	PGA Offset to Unrecovered Gas Cost	(60,206,554)
85	8060	Exchange Gas	(1,879,958)
86	8081	Gas Withdrawn From Storage - Debit	15,361,966
87	8082	Gas Delivered to Storage	(9,917,320)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(3,318)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	24,494,082
92		<u>Total Purchased Gas Cost</u>	<u>\$ 52,986,727</u>
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 2,267,606
96	8710	Distribution Load Dispatching	(40)
97	8711	Odorization	137,138
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	6,959,627
100	8750	Measuring and Regulating Station Exp. - Gen	1,231,731
101	8760	Measuring and Regulating Station Exp. - Ind.	540
102	8770	Measuring and Regulating Sta. Exp. - City Gate	5,298
103	8780	Meters and House Regulator Expense	833,461
104	8790	Customer Installations Expense	266
105	8800	Other Expense	3,157
106	8810	Rents	99,414
107		<u>Total Distribution Expenses - Operation</u>	<u>\$ 11,538,198</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2024

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ -
111	8860	Structures and Improvements	-
112	8870	Mains	145,970
113	8890	Measuring and Regulating Station Exp. - Gen	188,075
114	8900	Measuring and Regulating Station Exp. - Ind.	-
115	8910	Measuring and Regulating Sta. Exp. - City Gate	119
116	8920	Services	157
117	8930	Meters and House Regulators	-
118	8940	Other Equipment	-
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 334,321
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	691,928
125	9030	Customer Records & Collections	1,301,395
126	9040	Uncollectible Accounts	1,603,608
127		Total Customer Accounts Expense	\$ 3,596,931
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	198,663
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 198,663
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 143,620
138	9120	Demonstrating and Selling Expenses	88,415
139	9130	Advertising Expenses	69,535
140	9160	Miscellaneous Sales Expenses	2,601
141		Total Sales Expenses	\$ 304,172

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2024

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

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	\$ -
145	9210	Office Supplies and Expenses	49,458
146	9220	Administrative Expense Transferred	15,853,828
147	9230	Outside Services Employed	96,909
148	9240	Property Insurance	5,555
149	9250	Injuries and Damages	58,037
150	9260	Employee Pensions and Benefits	767,059
151	9270	Franchise Requirements	474
152	9280	Regulatory Commission Expense	106,317
153	930.2	Miscellaneous General Expense	25,278
154	9310	A&G-Rents	\$ -
155		Total Administrative and General Exp. - Operation	<u>\$ 16,962,917</u>
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	<u>\$ -</u>
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 86,523,654</u>
162			
163	403	Depreciation	\$ 19,915,761
164	406	Amortization	\$ 49,305
165	4081	Taxes Other than Income Taxes	12,842,195
166	4091-4101	Provision for Federal & State Income Taxes	<u>6,401,311</u>
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 125,732,226</u>
169			
170		NET OPERATING INCOME	<u>\$ 29,073,157</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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	\$ 103,051,755
4	4811	Commercial	51,443,822
5	4812	Industrial	5,130,632
6	4820	Other - Public Authority	7,198,509
7		Total Sales of Gas	<u>\$ 166,824,719</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 367,462
11	4880	Misc. Service Revenues	58,912
12	4893-4896	Revenue From Transportation of Gas of Others	20,570,921
13	4950	Other Gas Revenue	-
14		Total Other Operating Income	<u>\$ 20,997,295</u>
15			
16		TOTAL OPERATING REVENUE	<u>\$ 187,822,013</u>
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. 2024-00276
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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	\$ -
29	8150	Maps and Records	-
30	8160	Wells Expense	35,164
31	8170	Lines Expense	22,782
32	8180	Compressor Station Expense	44,776
33	8190	Compressor Station Expense Fuel & Power	-
34	8200	Measuring & Regulating Station Expense	9,536
35	8210	Purification	83,940
36	8240	Other	-
37	8250	Storage Well Royalties	10,482
38		Total Nat. Gas Storage Expense - Operation	<u>\$ 206,679</u>
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ -
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	46,416
44	8350	Measuring & Regulating Station Equip.	-
45	8360	Purification Equipment	-
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	233,243
48		Total Nat. Gas Storage Expense - Maintenance	<u>\$ 279,659</u>
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ -
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	488
54	8560	Mains Expense	145,499
55	8570	Measuring & Regulating Station Exp.	11,936
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	<u>\$ 157,923</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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	22,915
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	-
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	<u>\$ 22,915</u>
67			
68		<u>Purchased Gas Cost - Operation</u>	
69	8001	Intercompany Gas Well-head Purchases	\$ -
70	8010	Natural gas field line purchases	115,617
71	8040	Natural Gas City Gate Purchases	50,226,537
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineering	(29,531)
74	8051	Other Gas Purchases / Gas Cost Adjustments	53,391,020
75	8052	PGA for Commercial	30,150,016
76	8053	PGA for Industrial	4,872,096
77	8054	PGA for Public Authority	4,999,866
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(5,763,929)
80	8059	PGA Offset to Unrecovered Gas Cost	(109,657,357)
81	8060	Exchange Gas	(122,035)
82	8081	Gas Withdrawn From Storage - Debit	30,798,939
83	8082	Gas Delivered to Storage	(14,414,625)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(8,172)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	43,082,454
88		Total Purchased Gas Cost	<u>\$ 87,640,898</u>
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 2,140,705
92	8710	Distribution Load Dispatching	(41)
93	8711	Odorization	132,819
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	6,802,984
96	8750	Measuring and Regulating Station Exp. - Gen	1,361,535
97	8760	Measuring and Regulating Station Exp. - Ind.	523
98	8770	Measuring and Regulating Sta. Exp. - City Gate	5,487
99	8780	Meters and House Regulator Expense	938,471
100	8790	Customer Installations Expense	257
101	8800	Other Expense	3,085
102	8810	Rents	75,023
103		Total Distribution Expenses - Operation	<u>\$ 11,460,849</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ -
107	8860	Structures and Improvements	0
108	8870	Mains	144,480
109	8890	Measuring and Regulating Station Exp. - Gen	140,590
110	8900	Measuring and Regulating Station Exp. - Ind.	0
111	8910	Measuring and Regulating Sta. Exp. - City Gate	135
112	8920	Services	178
113	8930	Meters and House Regulators	0
114	8940	Other Equipment	0
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	<u>\$ 285,382</u>
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ -
120	9020	Meter Reading Expenses	735,288
121	9030	Customer Records & Collections	1,067,803
122	9040	Uncollectible Accounts	731,532
123		Total Customer Accounts Expense	<u>\$ 2,534,624</u>
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	214,461
129	9100	Misc Cust Serv & Informational Exp	0
130		Total Customer Accounts Expenses - Operation	<u>\$ 214,461</u>
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 158,549
134	9120	Demonstrating and Selling Expenses	77,078
135	9130	Advertising Expenses	36,821
136	9160	Miscellaneous Sales Expenses	0
137		Total Sales Expenses	<u>\$ 272,449</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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	\$ -
141	9210	Office Supplies and Expenses	69,069
142	9220	Administrative Expense Transferred	18,251,309
143	9230	Outside Services Employed	69,993
144	9240	Property Insurance	0
145	9250	Injuries and Damages	23,257
146	9260	Employee Pensions and Benefits	872,759
147	9270	Franchise Requirements	635
148	9280	Regulatory Commission Expense	165,392
149	930.2	Miscellaneous General Expense	24,411
150	9310	A&G-Rents	0
151		Total Administrative and General Exp. - Operation	<u>\$ 19,476,825</u>
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	0
155		Total Administrative and Gen. Exp. - Maintenance	<u>\$ -</u>
156			
157		<u>Total Operation and Maintenance Expense</u>	<u>\$ 122,552,664</u>
158			
159	403-406	Depreciation and Amortization	\$ 22,028,375
160	4081	Taxes Other than Income Taxes	13,803,543
161	4091	Provision for Federal & State Income Taxes	5,205,179
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 163,589,761</u>
164			
165		NET OPERATING INCOME	<u>\$ 24,232,252</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2024

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

Line No.	Acct No.	Account Description	Witness											
			actual Jan-24	actual Feb-24	actual Mar-24	actual Apr-24	actual May-24	actual Jun-24	Budgeted Jul-24	Budgeted Aug-24	Budgeted Sep-24	Budgeted Oct-24	Budgeted Nov-24	Budgeted Dec-24
1	4091-4101	Provision for income taxes	\$ (557,931)	\$ (557,931)	\$ 2,337,053	\$ (557,931)	\$ (557,931)	\$ 888,545	\$ 901,240	\$ 901,240	\$ 901,240	\$ 901,240	\$ 901,240	\$ 901,240
2														
3	4030	Depreciation Expense	1,764,131	1,540,905	1,643,697	1,651,107	1,659,649	1,665,430	1,644,143	1,649,348	1,670,871	1,673,151	1,675,547	1,677,783
4	4060	Amortization of gas plant acquisition adjustments	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109
5	4081	Taxes other than income taxes, utility operating income	1,239,429	220,308	1,220,105	1,279,448	1,279,091	1,206,164	1,287,684	1,213,712	1,213,596	886,590	909,092	886,977
6	4800	Residential sales	(14,522,204)	(13,210,657)	(9,497,697)	(7,469,105)	(4,669,379)	(4,016,962)	(3,801,156)	(3,927,290)	(3,922,583)	(4,749,661)	(7,428,871)	(10,431,445)
7	4805	Unbilled Residential Revenue	(941,607)	1,662,235	1,038,979	2,112,813	492,713	31,587						
8	4811	Commercial Revenue	(6,903,467)	(6,188,916)	(4,359,660)	(3,450,356)	(2,019,915)	(1,887,757)	(2,012,202)	(1,998,651)	(2,367,384)	(3,567,916)	(4,972,941)	
9	4812	Industrial Revenue	(744,308)	(650,415)	(439,262)	(338,109)	(376,430)	(159,623)	(114,006)	(170,132)	(171,022)	(186,353)	(283,180)	(440,620)
10	4815	Unbilled Comm Revenue	(386,848)	747,403	507,331	859,772	136,563	31,939						
11	4816	Unbilled Industrial Revenue	9,492	(7,351)	3,459	(21,741)	40,244	10,207						
12	4820	Other Sales to Public Authorities	(993,050)	(903,357)	(625,180)	(473,388)	(325,266)	(235,203)	(212,177)	(233,256)	(236,396)	(298,803)	(491,252)	(718,589)
13	4825	Unbilled Public Authority Revenue	(66,618)	121,281	77,501	156,195	45,481	3,727						
14	4870	Forfeited discounts	0	(27,026)	(26,264)	(19,782)	(14,419)	(11,956)	(13,930)	(13,263)	(14,177)	(14,105)	(16,817)	(25,571)
15	4880	Miscellaneous service revenues	(5,587)	(4,026)	(4,332)	(3,439)	(3,844)	(3,004)	(3,387)	(3,698)	(4,212)	(9,928)	(8,550)	(4,906)
16	4893	Revenue-Transportation Distribution	(2,205,449)	(1,919,454)	(2,254,677)	(1,324,758)	(1,662,340)	(1,594,478)	(1,499,946)	(1,747,368)	(1,803,742)	(1,813,304)	(2,093,702)	(1,829,667)
17	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0
18	4960	Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0
19	7560	Field measuring and regulating station expenses	0	0	0	0	0	0	-	-	-	-	-	-
20	7590	Production and gathering-Other	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
22	8010	Natural gas field line purchases	2,336	423	390	881	3,865	3,421	7,415	19,738	17,271	9,911	8,742	4,239
23	8040	Natural gas city gate purchases	2,946,869	5,393,021	690,605	(1,091,428)	2,886,912	2,323,453	2,234,799	4,266,034	3,996,668	3,052,338	3,157,552	2,230,938
24	8050	Other purchases	(854)	(721)	(1,099)	(538)	(1,110)	(2,865)	(1,076)	(1,465)	(3,647)	(2,367)	(2,519)	(347)
25	8051	PGA for Residential	7,720,128	6,363,458	3,725,218	2,707,263	1,007,186	599,709	554,275	620,489	597,742	584,683	1,792,000	4,409,207
26	8052	PGA for Commercial	3,952,614	3,217,649	1,908,462	1,426,521	693,114	545,420	542,989	598,118	735,692	700,814	1,025,644	2,219,852
27	8053	PGA for Industrial	534,300	453,404	297,282	225,282	257,646	97,110	75,892	141,479	102,867	85,849	159,756	319,746
28	8054	PGA for Public Authorities	622,566	530,933	320,793	240,455	148,658	90,946	86,759	107,808	84,190	99,157	177,014	363,944
29	8058	Unbilled PGA Cost	1,060,326	(2,117,488)	(821,589)	(2,026,664)	(466,261)	(44,546)	(132,910)	(12,425)	(47,359)	911,291	1,866,785	948,802
30	8059	PGA Offset to Unrecovered Gas Cost	(8,676,794)	(13,579,546)	(8,298,361)	(5,458,963)	(4,696,904)	(1,473,753)	(1,261,163)	(2,523,843)	(2,553,649)	(2,304,752)	(2,956,373)	(6,422,453)
31	8060	Exchange gas	1,175,391	1,463,290	1,130,452	935,817	(6,733)	(1,205,146)	(1,162,712)	(1,715,525)	(1,539,579)	(742,489)	(465,308)	252,585
32	8081	Gas withdrawn from storage-Debit	2,057,298	4,173,242	4,167,729	3,184,081	22,720	0	0	0	0	0	2,939	1,753,956
33	8082	Gas delivered to storage-Credit	(11,970)	(10,539)	(29,777)	(2,200)	(306,312)	(1,390,229)	(1,068,997)	(2,340,891)	(1,865,333)	(1,457,993)	(1,365,058)	(68,019)
34	8120	Gas used for other utility operations-Credit	(319)	(4,879)	336	(665)	(853)	1,624	2,283	(174)	(96)	(202)	(856)	481
35	8580	Transmission and compression of gas by others	2,507,724	2,560,829	2,340,062	2,432,350	2,097,562	1,745,119	1,251,734	2,295,952	1,948,270	1,445,352	1,620,027	2,249,102
36	8140	Storage-Operation supervision and engineering	0	0	0	0	0	0	-	-	-	-	-	-
37	8160	Wells expenses	3,999	5,969	449	628	3,381	2,917	2,449	2,422	2,484	2,992	2,839	3,021
38	8170	Lines expenses	1,663	4,025	435	1,121	2,338	987	1,766	1,717	1,658	1,906	1,849	1,896
39	8180	Compressor station expenses	2,458	879	3,390	6,561	4,609	683	3,492	3,374	3,192	3,829	3,599	3,761
40	8190	Compressor station fuel and power	0	0	0	0	0	0	-	-	-	-	-	-
41	8200	Storage-Measuring and regulating station expenses	585	3,140	519	303	109	114	579	567	570	773	786	791
42	8210	Storage-Purification expenses	16,665	18,566	(5,791)	(104)	7,297	135	6,510	6,297	6,037	7,088	6,774	7,046
43	8240	Storage-Other expenses	0	0	0	0	0	0	-	-	-	-	-	-
44	8250	Storage well royalties	890	1,443	1,243	762	524	147	865	876	787	926	860	789
45	8310	Storage-Maintenance of structures and improvements	0	0	0	0	0	0	-	-	-	-	-	-
46	8340	Maintenance of compressor station equipment	1,768	3,871	5,684	3,468	3,461	727	3,626	3,503	3,302	3,984	3,726	3,897
47	8350	Maintenance of measuring and regulating station equipment	0	0	0	0	0	0	-	-	-	-	-	-
48	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	-	-	-	-	-	-
49	8370	Maintenance of other equipment	0	0	0	0	0	0	-	-	-	-	-	-
50	8410	Other storage expenses-Operation labor and expenses	25,709	9,818	15,509	14,706	13,825	16,853	18,085	17,547	16,649	20,023	18,700	19,536
51	8500	Transmission-Operation supervision and engineering	0	0	0	0	0	0	-	-	-	-	-	-
52	8520	Communication system expenses	0	0	0	0	0	0	-	-	-	-	-	-
53	8550	Other fuel and power for Compression	40	40	39	37	36	42	40	41	37	43	40	37
54	8560	Mains expenses	1,447	14,099	12,412	9,978	12,857	11,275	11,116	10,774	10,311	12,656	12,029	12,515
55	8570	Transmission-Measuring and regulating station expenses	1,842	675	562	858	820	809	977	981	888	1,049	976	916
56	8630	Transmission-Maintenance of mains	(500)	1,494	299	1,055	3,311	3,711	1,790	1,729	1,630	1,967	1,840	1,924
57	8640	Transmission-Maintenance of compressor sta equipment	0	0	0	0	0	0	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2024

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

Line No.	Acct No.	Account Description	Witness											
			actual Jan-24	actual Feb-24	actual Mar-24	actual Apr-24	actual May-24	actual Jun-24	Budgeted Jul-24	Budgeted Aug-24	Budgeted Sep-24	Budgeted Oct-24	Budgeted Nov-24	Budgeted Dec-24
58	8650	Transmission-Maintenance of measuring and regulating stat	0	0	0	0	0	0	-	-	-	-	-	-
59	8700	Distribution-Operation supervision and engineering	132,335	274,473	168,645	177,760	152,738	271,467	180,590	177,517	177,948	176,907	181,082	196,145
60	8710	Distribution load dispatching	0	0	0	(20)	0	0	(3)	(3)	(3)	(4)	(3)	(3)
61	8711	Odorization	0	5,221	28,621	41,115	396	0	9,806	9,449	9,963	10,244	10,946	11,377
62	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	-	-	-	-	-	-
63	8740	Mains and Services Expenses	562,374	554,304	546,432	607,363	637,386	634,107	568,418	563,295	553,979	543,437	571,105	617,427
64	8750	Distribution-Measuring and regulating station expenses	143,268	122,417	85,161	84,217	77,764	70,958	106,088	102,852	98,134	115,869	109,825	115,178
65	8760	Distribution-Measuring and regulating station expenses-Indu	0	0	191	105	0	0	39	37	39	40	43	45
66	8770	Distribution-Measuring and regulating station expenses-City	1,159	381	380	269	280	144	450	455	410	491	458	421
67	8780	Meter and house regulator expenses	88,533	56,980	56,159	64,763	54,982	67,012	72,939	70,855	67,001	80,392	75,324	78,520
68	8790	Customer installations expenses	0	0	146	0	0	0	19	18	19	20	21	22
69	8800	Distribution-Other expenses	492	1,098	5	128	0	0	228	220	231	238	254	263
70	8810	Distribution-Rents	8,255	8,173	8,102	8,706	9,035	12,704	8,631	9,016	5,647	9,480	7,122	4,542
71	8850	Distribution-Maintenance supervision and engineering	0	0	0	0	0	0	-	-	-	-	-	-
72	8860	Distribution-Maintenance of structures and improvements	0	0	0	0	0	0	-	-	-	-	-	-
73	8870	Distribution-Maint of mains	18,223	4,297	29,773	4,891	7,366	10,158	11,638	11,802	11,611	11,581	11,848	12,782
74	8890	Maintenance of measuring and regulating station equipment	3,507	940	26,754	31,468	9,038	35,564	14,630	14,734	14,663	9,316	12,416	15,044
75	8900	Maintenance of measuring and regulating station equipment	0	0	0	0	0	0	-	-	-	-	-	-
76	8910	Maintenance of measuring and regulating station equipment	0	0	0	0	64	(9)	11	10	10	12	11	11
77	8920	Maintenance of services	(10)	0	124	(41)	0	0	14	13	13	15	14	15
78	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	-	-	-	-	-	-
79	8940	Distribution-Maintenance of other equipment	0	0	0	0	0	0	-	-	-	-	-	-
80	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	-	-	-	-	-	-
81	9020	Customer accounts-Meter reading expenses	53,027	57,748	52,706	46,747	69,879	56,229	59,670	59,159	54,574	63,951	59,755	58,481
82	9030	Customer accounts-Customer records and collections exper	101,433	105,565	165,198	146,083	105,044	89,105	103,916	104,456	102,644	76,918	92,509	108,523
83	9040	Customer accounts-Uncollectible accounts	209,704	298,981	210,390	(78,230)	122,814	158,813	86,169	92,651	91,815	100,296	137,716	172,488
84	9090	Customer service-Operating informational and instructional s	20,821	18,364	12,760	17,702	17,181	13,584	15,255	15,109	14,624	18,152	17,258	17,855
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	-	-	-	-	-	-
86	9110	Sales-Supervision	10,508	11,396	11,238	12,311	13,315	10,400	11,883	11,864	11,488	13,393	12,674	13,150
87	9120	Sales-Demonstrating and selling expenses	23,485	762	1,040	27,609	1,642	4,288	10,965	1,810	2,124	6,829	4,625	3,238
88	9130	Sales-Advertising expenses	3,921	5,380	5,460	28,396	8,608	1,405	2,183	2,183	2,183	3,272	3,272	3,272
89	9160	Sales-Miscellaneous sales expenses	0	0	1,300	0	689	0	82	82	82	122	122	122
90	9200	A&G-Administrative & general salaries	0	0	0	0	0	0	-	-	-	-	-	-
91	9210	A&G-Office supplies & expense	2,719	26,720	396	814	206	345	309	309	376	5,754	5,755	5,756
92	9220	A&G-Administrative expense transferred-Credit	1,141,840	1,094,612	956,814	1,109,783	1,751,889	657,969	1,677,084	1,483,046	1,539,461	1,517,291	1,403,417	1,520,622
93	9230	A&G-Outside services employed	3,257	15,174	0	15,238	17,465	4,368	7,608	7,697	7,619	4,519	6,245	7,719
94	9240	A&G-Property insurance	(44)	931	1,771	940	942	942	25	25	25	-	-	-
95	9250	A&G-Injuries & damages	3,543	7,186	5,276	5,126	5,603	17,198	2,643	2,673	2,647	1,502	2,075	2,565
96	9260	A&G-Employee pensions and benefits	69,160	57,612	54,707	53,613	57,867	54,681	65,462	63,268	59,938	79,014	74,173	77,563
97	9270	A&G-Franchise requirements	0	0	0	85	0	215	5	5	6	53	53	53
98	9280	A&G-Regulatory commission expenses	10,061	10,061	10,061	10,157	10,061	12,210	741	744	902	13,707	13,777	13,837
99	9302	Miscellaneous general expenses	1,544	5,824	699	1,199	2,072	4,790	3,777	442	556	2,162	1,359	853
100	9310	A&G-Rents	0	0	0	0	0	0	-	-	-	-	-	-
101	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	-	-	-	-	-	-
102														
103		Operating (Income)Loss*	(\$7,192,679)	(\$7,363,265)	(\$4,806,331)	(\$2,007,370)	(\$836,922)	(\$1,570,671)	(\$394,566)	(\$929,125)	(\$910,898)	(\$1,571,888)	(\$3,411,927)	(\$4,478,825)

*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

FR 16(8)(c)2.2
Schedule C-2.2
s: Waller, Wiebe, Troup

Total
\$
6,401,311
19,915,761
49,305
12,842,195
(87,647,010)
4,396,720
(41,998,643)
(4,073,459)
1,896,160
34,310
(5,745,918)
337,567
(197,310)
(58,913)
(21,748,887)
0
0
0
0
0
78,633
32,087,760
(18,610)
30,681,358
17,566,889
2,750,613
2,873,224
(882,038)
(60,206,554)
(1,879,958)
15,361,966
(9,917,320)
(3,318)
24,494,082
0
33,549
21,362
39,827
0
8,836
76,521
0
10,111
0
41,017
0
0
0
206,958
0
0
471
131,470
11,353
20,250
0

FR 16(8)(c)2.2
Schedule C-2.2
s: Waller, Wiebe, Troup

Total
\$
0
2,267,606
(40)
137,138
0
6,959,627
1,231,731
540
5,298
833,461
266
3,157
99,414
0
0
145,970
188,075
0
119
157
0
0
0
691,928
1,301,395
1,603,608
198,663
0
143,620
88,415
69,535
2,601
0
49,458
15,853,828
96,909
5,555
58,037
767,059
474
106,317
25,278
0
0
<u>(\$29,073,157)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended December 31, 2024

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

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

Witness: Waller, Wiebe, Troup

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-24	Mar-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
1	4030	Depreciation Expense	(15,466)	(15,466)	(15,466)	(15,466)	(15,466)	(15,466)	0	0	0	0	0	0	(92,794)
2	4081	Taxes other than income taxes, utility operating i	(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	8700	Distribution-Operation supervision and engineeri	737	578	2,914	3,147	1,202	125	3,828	3,793	4,113	1,248	1,168	1,258	24,111
5	8520	Communication system expenses	3,864	14,234	3,112	1,040	16,645	11,489	10,743	10,746	11,486	8,234	7,998	8,034	107,626
6	8560	Mains Expenses	3,779	128	25,843	284	21,427	(21,427)	6,668	6,652	6,619	5,475	5,389	6,029	66,867
7	8740	Mains and Services Expenses	22,891	28,090	14,060	4,412	14,987	10,745	23,241	23,135	24,339	19,599	19,399	23,288	228,187
8	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8800	Distribution-Other expenses	21,096	11,797	1,612	11,143	23,784	54,919	38,804	38,430	43,731	16,733	16,147	15,421	293,616
10	8810	Distribution-Rents	(2,445)	(2,735)	(2,445)	(713)	64,636	291	8,674	8,674	9,059	8,854	8,776	8,969	109,594
11	8850	Distribution-Maintenance supervision and engine	0	0	0	0	0	0	0	0	0	0	0	0	0
12	8900	Maintenance of measuring and regulating stator	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	(69)	(55)	(9)	(161)	(173)	(285)	(751)
14	9020	Customer accounts-Meter reading expenses	16,485	7,957	10,971	8,677	10,686	12,176	14,235	13,438	12,934	14,304	13,144	13,824	148,830
15	9030	Customer accounts-Customer records and collei	35,979	37,899	40,030	43,255	46,288	38,622	45,389	43,073	48,441	51,830	42,764	44,285	517,855
16	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	1,488,510	1,488,510	1,488,510	0	0	0	4,465,529
17	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0	0
18	9120	Sales-Demonstrating and selling expenses	10,943	10,943	13,519	6,249	10,943	13,011	89,785	90,162	91,569	9,740	6,420	12,835	366,120
19	9130	Sales-Advertising expenses - Contract Labor	0	0	0	0	3,028	0	978	973	1,062	385	389	364	7,179
20	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
21	9200	A&G-Administrative & general salaries	(3,648,235)	(4,393,070)	(3,932,316)	(3,531,608)	(3,661,276)	(10,063,608)	(3,892,474)	(2,297,767)	(2,624,979)	(3,161,136)	(4,143,749)	(3,834,805)	(49,185,022)
22	9210	A&G-Office supplies & expense	4,067,102	3,851,892	3,738,665	4,077,436	4,073,809	4,244,110	5,455,488	5,337,953	5,703,987	4,246,589	4,051,580	4,318,074	53,166,684
23	9220	A&G-Administrative expense transferred-Credit	(11,567,347)	(8,838,144)	(10,708,456)	(10,320,165)	(22,798,023)	(3,264,226)	(19,472,282)	(16,319,007)	(17,374,781)	(13,171,166)	(11,632,020)	(12,208,846)	(157,674,463)
24	9230	A&G-Outside services employed	1,811,009	2,683,363	169,560	2,119,421	1,429,956	2,133,367	3,648,601	3,665,165	4,014,826	1,255,448	1,253,090	1,160,320	25,344,126
25	9240	A&G-Property insurance	10,484	10,484	11,291	11,291	11,291	11,291	8,921	8,963	8,921	11,190	11,251	11,251	126,628
26	9250	A&G-Injuries & damages	4,498,331	8,498,263	4,481,043	4,499,439	4,499,395	4,992,750	4,251,729	4,271,309	4,250,743	5,330,481	5,358,605	5,359,121	60,291,208
27	9260	A&G-Employee pensions and benefits	3,226,662	2,979,869	2,896,528	2,449,237	15,585,681	1,475,047	7,437,106	2,753,266	2,599,525	3,829,321	4,124,919	4,249,475	53,606,635
28	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
29	9302	Miscellaneous general expenses	880,822	82,116	1,781,273	776,770	232,679	698,027	233,231	254,387	1,053,587	968,064	304,521	249,248	7,514,724
30	9310	A&G-Rents	528,828	668,938	410,944	586,479	620,633	417,245	505,916	505,571	528,494	504,857	500,504	511,275	6,289,685
31	9320	A&G-Maintenance of general plant	42,942	56,650	83,265	65,776	50,744	36,532	92,979	92,628	97,824	50,108	49,879	50,865	770,193
32		Operating (Income)Loss*	(\$51,539)	\$5,693,787	(\$974,054)	\$796,102	\$243,050	\$785,020	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$6,492,366
33															
34	9220	A&G-Administrative expense transferred-Credit	(11,567,347)	(8,838,144)	(10,708,456)	(10,320,165)	(22,798,023)	(3,264,226)	(19,472,282)	(16,319,007)	(17,374,781)	(13,171,166)	(11,632,020)	(12,208,846)	(157,674,463)
35		Allocation Factor to Kentucky	5.14%	5.29%	5.11%	5.26%	4.94%	6.18%	4.56%	4.56%	4.56%	4.56%	4.56%	4.82%	
36		Total Allocated Amount	(594,342)	(467,154)	(547,335)	(542,551)	(1,127,076)	(201,751)	(888,376)	(744,516)	(792,683)	(600,903)	(530,683)	(556,999)	(7,594,371)

*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. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended December 31, 2024

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

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

Witness: Waller, Wiebe, Troup

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-24	Mar-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	(0)	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8740	Mains and Services Expenses	612	570	810	918	460	891	1,500	1,500	1,500	1,500	1,500	1,500	13,262
5	8780	Meter and House Regulator Expenses	0	0	26	0	0	0	5	5	5	5	5	5	56
6	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8810	Distribution-Rents	0	0	0	3,204	11,058	0	2,180	2,117	2,117	2,223	2,219	2,219	27,339
8	9100	Customer service-Miscellaneous - Building Maintenance	0	(1,539)	1,539	0	0	0	0	0	0	0	0	0	0
9	9010	Customer accounts-Operation supervision	281,690	261,043	264,394	265,276	247,985	210,483	285,853	272,782	260,569	292,759	266,492	285,899	3,195,224
10	9020	Customer accounts-Meter reading expenses	(794)	0	0	0	0	0	(149)	(143)	(136)	(151)	(138)	(149)	(1,660)
11	9030	Customer accounts-Customer records and collections ex	2,730,007	2,218,549	2,139,808	2,253,102	2,179,184	1,904,682	2,538,028	2,390,667	2,285,037	2,589,353	2,323,795	2,495,300	28,047,512
12	9200	A&G-Administrative & general salaries	299,736	227,416	348,266	421,979	632,422	360,486	429,535	412,341	393,883	437,084	399,089	428,925	4,791,164
13	9210	A&G-Office supplies & expense	896,087	1,075,336	958,047	1,100,712	1,148,788	1,159,464	270,933	246,085	244,691	710,380	688,760	709,551	9,208,833
14	9220	A&G-Administrative expense transferred-Credit	(5,518,126)	(4,953,330)	(4,747,446)	(5,206,149)	(5,544,998)	(4,584,405)	(4,551,309)	(4,267,010)	(4,088,246)	(5,205,494)	(4,851,147)	(5,191,293)	(58,708,954)
15	9230	A&G-Outside services employed	60,626	62,466	9,034	82,013	193,636	(96,276)	30,595	30,595	31,253	57,564	57,494	57,516	576,515
16	9240	A&G-Property insurance	6,316	6,316	6,101	6,101	6,101	6,101	0	0	0	0	0	0	37,035
17	9250	A&G-Injuries & damages	48	48	48	38	38	38	0	0	0	0	0	0	258
18	9260	A&G-Employee pensions and benefits	1,128,722	963,227	922,625	940,288	1,106,148	825,980	882,198	803,714	761,982	1,001,868	999,349	1,097,937	11,434,038
19	9302	Miscellaneous general expenses - Misc General Expen	0	0	0	0	0	0	791	666	664	791	666	666	4,244
20	9310	A&G-Rents	115,009	139,627	96,749	132,519	137,848	96,771	109,839	106,680	106,680	112,016	111,816	111,816	1,377,370
21	9320	A&G-Maintenance of general plant	67	271	0	0	206	411	1	0	0	101	100	106	1,264
22															
23		Operating (Income)Loss*	(\$0)	\$0	(\$0)	(\$0)	\$118,874	(\$115,374)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$3,500
24															
25	9220	A&G-Administrative expense transferred-Credit	(5,518,126)	(4,953,330)	(4,747,446)	(5,206,149)	(5,544,998)	(4,584,405)	(4,551,309)	(4,267,010)	(4,088,246)	(5,205,494)	(4,851,147)	(5,191,293)	(58,708,954)
26		Allocation Factor to Kentucky	4.06%	3.92%	3.98%	3.92%	3.82%	4.01%	5.39%	5.39%	5.39%	5.39%	5.39%	5.39%	4.64%
27		Total Allocated Amount	(223,769)	(194,152)	(188,962)	(204,061)	(211,670)	(183,690)	(245,367)	(230,041)	(220,403)	(280,635)	(261,532)	(279,870)	(2,724,153)

*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. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended December 31, 2024

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

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

Witness: Waller, Wiebe, Troup

Line No.	Acct No.	Account Discription	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	
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	45	1	71	25	87	47	93	99	102	108	111	114	903
5	8180	Compressor station expenses	57	1	89	31	109	59	118	124	129	136	140	144	1,138
6	8190	Compressor station fuel and power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8210	Storage-Purification expenses	100	154	115	90	85	80	211	223	231	243	251	258	2,042
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	735	525	506	650	178	130	921	972	1,007	1,061	1,096	1,127	8,908
10	8500	Transmission-Operation supervision and engineer	0	0	0	0	0	0	0	0	0	0	0	0	0
11	8560	Mains expenses	74	2	115	40	141	76	151	160	165	174	180	185	1,463
12	8570	Transmission-Measuring and regulating station €	91	2	142	50	174	94	187	197	204	215	222	229	1,807
13	8600	Transmission-Measuring and regulating station €	0	0	0	0	555	0	2,529	2,529	2,529	2,420	2,420	2,420	15,400
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	117,489	461,668	246,379	263,989	244,730	189,577	107,159	164,745	170,692	224,460	211,310	234,669	2,636,867
16	8711	Odorization	0	0	0	0	0	0	0	0	0	0	0	0	0
17	8740	Mains and Services Expenses	42,429	22,466	23,206	47,855	28,569	19,727	20,965	20,498	21,210	34,792	32,900	36,344	350,960
18	8750	Distribution-Measuring and regulating station exj	11,712	12,051	8,771	10,428	9,549	10,511	7,071	8,788	7,690	10,696	9,864	10,445	117,576
19	8760	Distribution-Measuring and regulating station exj	0	0	0	0	0	0	0	0	0	0	0	0	0
20	8770	Distribution-Measuring and regulating station exj	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8780	Meter and house regulator expenses	11,616	6,453	6,742	8,200	10,987	11,138	5,427	5,163	4,904	9,224	8,388	8,914	97,158
22	8800	Distribution-Other expenses	36,028	36,795	42,386	40,149	61,569	15,458	131,141	130,452	137,771	135,491	138,516	165,074	1,070,829
23	8810	Distribution-Rents	19,886	16,644	16,151	18,128	17,183	14,391	34,594	36,511	37,844	39,861	41,200	42,331	334,725
24	8870	Distribution-Maint of mains	0	0	0	561	(210)	0	34	33	31	59	53	57	617
25	8890	Maintenance of measuring and regulating stator	0	0	0	0	0	0	0	0	0	0	0	0	0
26	8900	Maintenance of measuring and regulating stator	0	0	0	0	0	0	0	0	0	0	0	0	0
27	8910	Maintenance of measuring and regulating stator	0	0	0	0	0	99	10	9	9	17	15	16	174
28	9010	Customer accounts-Operation supervision	9,993	10,095	9,124	9,627	9,993	9,705	5,798	6,025	5,459	9,753	8,882	9,412	103,864
29	9020	Customer accounts-Meter reading expenses	3,595	3,401	3,938	2,398	4,390	5,251	2,261	2,151	2,043	3,843	3,495	3,714	40,482
30	9030	Customer accounts-Customer records and collec	211,063	208,119	214,605	223,554	218,400	182,797	500,113	496,496	519,258	546,171	549,869	646,399	4,516,844
31	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	1,358	0	0	0	0	0	0	1,358
32	9090	Customer service-Operating informational and in	16,341	14,688	14,950	14,853	15,743	14,369	9,031	9,438	8,530	15,148	13,801	14,618	161,508
33	9100	Customer service-Miscellaneous customer servic	1,890	33	0	28	3	0	48	44	188	361	361	375	3,331
34	9110	Sales-Supervision	16,069	16,525	16,630	20,453	17,858	15,353	10,332	13,689	11,023	16,518	15,144	15,892	185,487
35	9120	Sales-Demonstrating and selling expenses	1,798	0	570	2,601	0	0	123	111	479	919	919	955	8,475
36	9130	Sales-Advertising expenses	0	0	0	113	0	0	3	3	11	21	21	22	192
37	9200	A&G-Administrative & general salaries	(8,202)	(28,148)	(83,719)	(5,656)	(25,190)	(6,052)	11,770	11,670	11,674	5,375	1,375	1,475	(113,628)
38	9210	A&G-Office supplies & expense	57	(515)	(172,150)	45	3,492	0	(95,867)	(95,298)	(100,654)	(98,947)	(101,156)	(120,769)	(781,763)
39	9220	A&G-Administrative expense transferred-Credit	(647,846)	(867,132)	(441,297)	(726,778)	(826,783)	(545,382)	(1,087,333)	(1,017,590)	(1,053,381)	(1,272,269)	(1,223,137)	(1,368,327)	(11,077,255)
40	9230	A&G-Outside services employed	1,891	22,863	2,195	(3,955)	(90,019)	5,387	(34,790)	(34,607)	(36,548)	(35,945)	(36,748)	(43,794)	(284,070)
41	9240	A&G-Property insurance	(295)	(295)	(292)	(347)	(347)	(347)	(8,761)	(8,761)	(8,761)	(8,384)	(8,384)	(8,384)	(53,357)
42	9250	A&G-Injuries & damages	7,374	7,295	9,251	7,831	8,031	8,432	73,078	71,327	68,471	86,175	81,268	84,618	513,150
43	9260	A&G-Employee pensions and benefits	145,769	55,830	81,522	65,038	283,223	47,510	283,341	164,583	168,154	243,290	237,548	251,203	2,027,010
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	241	480	0	0	7,500	230	20,244	10,218	19,535	29,016	10,073	10,266	107,803
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	(647,846)	(867,132)	(441,297)	(726,778)	(826,783)	(545,382)	(1,087,333)	(1,017,590)	(1,053,381)	(1,272,269)	(1,223,137)	(1,368,327)	(11,077,255)
51		Allocation Factor to Kentucky	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%
52		Total Allocated Amount	(323,729)	(433,306)	(220,516)	(363,171)	(413,143)	(272,528)	(543,340)	(508,490)	(526,375)	(635,753)	(611,201)	(683,753)	(5,535,304)

*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. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Witness: Waller, Wiebe, Troup

Line No.	Acct No.	Account Description	Forecasted Apr-25	Forecasted May-25	Forecasted Jun-25	Forecasted Jul-25	Forecasted Aug-25	Forecasted Sep-25	Forecasted Oct-25	Forecasted Nov-25	Forecasted Dec-25	Forecasted Jan-26	Forecasted Feb-26	Forecasted Mar-26	Forecasted Total
1	4091	Provision for Federal & State Income Taxes	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 433,765	\$ 5,205,179
2															
3	4030	Depreciation Expense	1,800,717	1,793,547	1,801,438	1,805,346	1,811,696	1,842,067	1,845,194	1,848,612	1,851,951	1,855,801	1,859,508	1,863,194	21,979,070
4	4060	Amortization of gas plant acquisition adjustment:	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	49,305
5	4081	Taxes other than income taxes, utility operating	1,153,488	1,134,257	1,134,207	1,208,397	1,134,425	1,134,309	1,135,077	1,157,579	1,135,464	1,135,579	1,135,492	1,205,269	13,803,543
6	4800	Residential sales	(8,538,618)	(5,934,429)	(4,292,695)	(4,063,744)	(4,114,451)	(4,113,391)	(5,114,451)	(9,311,835)	(13,607,654)	(15,837,597)	(16,032,941)	(12,089,949)	(103,051,755)
7	4805	Unbilled Residential Revenue													
8	4811	Commercial Revenue	(4,271,267)	(3,061,247)	(2,273,715)	(2,150,099)	(2,200,779)	(2,188,344)	(2,638,128)	(4,615,856)	(6,633,460)	(7,709,056)	(7,751,955)	(5,949,916)	(51,443,822)
9	4812	Industrial Revenue	(398,734)	(434,240)	(214,018)	(156,849)	(209,345)	(211,452)	(229,725)	(386,090)	(609,267)	(931,776)	(800,144)	(548,992)	(5,130,632)
10	4815	Unbilled Comm Revenue													
11	4816	Unbilled Industrial Revenue													
12	4820	Other Sales to Public Authorities	(586,216)	(395,283)	(266,073)	(253,301)	(262,665)	(266,256)	(342,380)	(663,241)	(990,426)	(1,156,162)	(1,154,012)	(862,494)	(7,198,509)
13	4825	Unbilled Public Authority Revenue													
14	4870	Forfeited discounts	(41,096)	(30,594)	(21,780)	(16,033)	(15,172)	(15,548)	(15,486)	(18,793)	(33,240)	(47,958)	(55,753)	(56,008)	(367,462)
15	4880	Miscellaneous service revenues	(3,438)	(3,844)	(3,004)	(3,387)	(3,698)	(4,212)	(9,928)	(8,550)	(4,906)	(5,587)	(4,026)	(4,332)	(58,912)
16	4893	Revenue-Transportation Commercial	(1,618,312)	(1,551,715)	(1,480,646)	(1,499,946)	(1,747,368)	(1,803,742)	(1,813,304)	(2,093,702)	(1,829,667)	(1,797,547)	(1,703,649)	(1,631,322)	(20,570,921)
17	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
18	4960	Provision for Rate Refunds													
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	2,392	9,696	5,356	11,388	25,712	22,511	12,900	14,315	6,944	2,772	813	819	115,617
23	8040	Natural gas city gate purchases	(2,962,682)	7,241,767	3,637,631	3,432,007	5,557,101	5,209,154	3,972,977	5,170,480	3,654,146	3,496,942	10,365,699	1,451,315	50,226,537
24	8050	Other purchases	(1,461)	(2,783)	(4,486)	(1,653)	(1,909)	(4,754)	(3,080)	(4,125)	(569)	(1,014)	(1,386)	(2,311)	(29,531)
25	8051	PGA for Residential	7,348,869	2,526,507	938,914	851,206	808,273	779,081	761,034	2,934,393	7,222,025	9,161,195	12,230,934	7,828,589	53,391,020
26	8052	PGA for Commercial	3,872,293	1,738,665	853,917	833,875	779,132	958,883	912,191	1,679,488	3,635,988	4,690,424	6,184,507	4,010,654	30,150,016
27	8053	PGA for Industrial	611,528	646,300	152,037	116,548	184,296	134,075	111,743	261,600	634,034	871,468	624,743	4,872,096	4,872,096
28	8054	PGA for Public Authorities	652,716	372,905	142,387	133,237	140,435	109,731	129,064	289,861	596,120	738,777	1,020,484	674,149	4,999,866
29	8058	Unbilled PGA Cost	(5,501,383)	(1,169,607)	(69,742)	(204,112)	(16,185)	(61,726)	1,186,152	3,056,854	1,554,082	1,258,250	(4,069,934)	(1,726,578)	(5,763,929)
30	8059	PGA Offset to Unrecovered Gas Cost	(14,818,361)	(11,782,099)	(2,307,329)	(1,936,783)	(3,287,656)	(3,328,361)	(2,999,905)	(4,841,051)	(10,519,604)	(10,296,436)	(26,100,673)	(17,439,100)	(109,657,357)
31	8060	Exchange gas	2,540,276	(16,890)	(1,886,794)	(1,785,590)	(2,234,710)	(2,006,648)	(966,437)	(761,941)	413,719	1,394,794	2,812,529	2,375,657	(122,035)
32	8081	Gas withdrawn from storage-Debit	8,643,192	56,993	0	0	0	0	0	4,812	2,872,878	2,441,321	8,021,213	8,758,530	30,798,939
33	8082	Gas delivered to storage-Credit	(5,972)	(768,379)	(2,176,563)	(1,641,671)	(3,049,336)	(2,431,227)	(1,897,750)	(2,235,279)	(111,411)	(14,204)	(20,257)	(62,577)	(14,414,625)
34	8120	Gas used for other utility operations-Credit	(1,804)	(2,140)	2,542	3,506	(226)	(125)	(262)	(1,401)	788	(378)	(9,378)	707	(8,172)
35	8580	Transmission and compression of gas by others	6,602,616	5,261,696	2,732,184	1,922,303	2,990,797	2,539,325	1,881,295	2,652,789	3,683,897	2,975,825	4,922,062	4,917,666	43,082,454
36	8140	Storage-Operation supervision and engineering	-	-	-	-	-	-	-	-	-	-	-	-	0
37	8160	Wells expenses	2,892	2,906	2,931	2,862	2,898	3,077	3,042	2,886	3,070	2,916	2,701	2,983	35,164
38	8170	Lines expenses	1,911	1,926	1,891	1,865	1,798	1,875	1,946	1,885	1,934	2,002	1,819	1,928	22,782
39	8180	Compressor station expenses	3,726	3,854	3,517	3,657	3,419	3,641	3,958	3,719	3,887	4,153	3,525	3,719	44,776
40	8190	Compressor station fuel and power	-	-	-	-	-	-	-	-	-	-	-	-	0
41	8200	Storage-Measuring and regulating station expen	804	785	841	784	785	798	775	787	792	781	781	824	9,536
42	8210	Storage-Purification expenses	7,004	7,154	6,771	6,859	6,491	6,860	7,289	6,962	7,243	7,616	6,654	7,036	83,940
43	8240	Storage-Other expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
44	8250	Storage well royalties	902	915	880	867	896	883	926	860	789	841	837	885	10,482
45	8310	Storage-Maintenance of structures and improve	-	-	-	-	-	-	-	-	-	-	-	-	0
46	8340	Maintenance of compressor station equipment	3,860	4,007	3,619	3,790	3,534	3,770	4,123	3,857	4,033	4,328	3,648	3,846	46,416
47	8350	Maintenance of measuring and regulating station	-	-	-	-	-	-	-	-	-	-	-	-	0
48	8360	Processing-Maintenance of purification equipme	-	-	-	-	-	-	-	-	-	-	-	-	0
49	8370	Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
50	8410	Other storage expenses-Operation labor and ex	19,409	20,099	18,227	19,035	17,818	19,087	20,700	19,334	20,198	21,629	18,334	19,373	233,243
51	8500	Transmission-Operation supervision and enginee	-	-	-	-	-	-	-	-	-	-	-	-	0
52	8520	Communication system expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
53	8550	Other fuel and power for Compression	42	43	41	40	42	41	43	40	37	39	39	41	488
54	8560	Mains expenses	12,009	12,361	11,524	11,800	11,134	11,812	13,022	12,371	12,873	13,163	11,395	12,035	145,499
55	8570	Transmission-Measuring and regulating station e	1,022	1,040	990	985	1,002	1,000	1,055	982	922	983	951	1,004	11,936
56	8630	Transmission-Maintenance of mains	1,906	1,978	1,787	1,871	1,745	1,861	2,036	1,904	1,991	2,137	1,801	1,899	22,915

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Witness: Waller, Wiebe, Troup

Line No.	Acct No.	Account Description	Forecasted Apr-25	Forecasted May-25	Forecasted Jun-25	Forecasted Jul-25	Forecasted Aug-25	Forecasted Sep-25	Forecasted Oct-25	Forecasted Nov-25	Forecasted Dec-25	Forecasted Jan-26	Forecasted Feb-26	Forecasted Mar-26	Forecasted Total
57	8640	Transmission-Maintenance of compressor sta ei	-	-	-	-	-	-	-	-	-	-	-	-	0
58	8650	Transmission-Maintenance of measuring and rei	-	-	-	-	-	-	-	-	-	-	-	-	0
59	8700	Distribution-Operation supervision and engineeri	170,816	179,422	184,214	178,404	182,953	179,742	179,513	183,519	198,693	172,171	160,408	170,849	2,140,705
60	8710	Distribution load dispatching	(4)	(4)	(3)	(3)	(4)	(3)	(4)	(3)	(3)	(3)	(3)	(4)	(41)
61	8711	Odorization	11,189	10,582	12,310	10,861	10,791	11,096	10,244	10,946	11,377	10,755	10,938	11,729	132,819
62	8720	Distribution-Compressor station labor and expen	-	-	-	-	-	-	-	-	-	-	-	-	0
63	8740	Mains and Services Expenses	546,046	584,678	591,789	579,023	603,469	564,263	551,149	578,320	624,972	539,049	510,055	530,170	6,802,984
64	8750	Distribution-Measuring and regulating station exj	113,095	116,764	108,081	111,322	105,369	111,283	119,523	113,243	118,753	124,366	106,801	112,935	1,361,535
65	8760	Distribution-Measuring and regulating station exj	44	42	48	43	42	44	40	43	45	42	43	46	523
66	8770	Distribution-Measuring and regulating station exj	470	476	458	451	466	460	491	458	421	438	436	461	5,487
67	8780	Meter and house regulator expenses	78,175	81,050	73,409	76,698	71,872	76,577	83,089	77,847	81,158	86,974	73,850	77,771	938,471
68	8790	Customer installations expenses	22	21	24	21	21	22	20	21	22	21	21	23	257
69	8800	Distribution-Other expenses	259	248	285	254	252	259	238	254	263	249	253	271	3,085
70	8810	Distribution-Rents	8,612	5,950	4,663	4,209	5,270	4,652	9,480	7,122	4,542	6,413	6,287	7,823	75,023
71	8850	Distribution-Maintenance supervision and engine	-	-	-	-	-	-	-	-	-	-	-	-	0
72	8860	Distribution-Maintenance of structures and imprc	-	-	-	-	-	-	-	-	-	-	-	-	0
73	8870	Distribution-Maint of mains	11,932	12,496	12,058	12,092	12,409	12,031	11,832	12,083	13,027	12,049	11,020	11,451	144,480
74	8890	Maintenance of measuring and regulating station	11,005	12,047	13,842	12,525	15,268	11,205	9,318	12,418	15,045	8,819	9,406	9,691	140,590
75	8900	Maintenance of measuring and regulating station	-	-	-	-	-	-	-	-	-	-	-	-	0
76	8910	Maintenance of measuring and regulating station	11	12	10	11	10	11	12	11	12	13	11	11	135
77	8920	Maintenance of services	15	15	14	15	14	14	16	15	15	17	14	15	178
78	8930	Maintenance of meters and house regulators	-	-	-	-	-	-	-	-	-	-	-	-	0
79	8940	Distribution-Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
80	9010	Customer accounts-Operation supervision	-	-	-	-	-	-	-	-	-	-	-	-	0
81	9020	Customer accounts-Meter reading expenses	62,228	63,769	59,667	60,473	59,636	60,930	64,973	60,711	59,481	63,548	58,370	61,503	735,288
82	9030	Customer accounts-Customer records and colle	84,664	92,169	98,438	93,081	107,377	85,621	77,868	93,397	109,452	75,269	74,007	76,459	1,067,803
83	9040	Customer accounts-Uncollectible accounts	15,222	47,529	48,973	46,488	48,501	47,203	62,927	96,872	97,774	101,124	55,030	63,890	731,532
84	9090	Customer service-Operating informational and ir	17,820	18,406	17,560	17,526	16,683	17,793	18,639	17,713	18,331	19,321	16,959	17,710	214,461
85	9100	Customer service-Miscellaneous customer servi	-	-	-	-	-	-	-	-	-	-	-	-	0
86	9110	Sales-Supervision	13,280	13,715	12,541	12,996	12,383	13,220	13,782	13,038	13,530	14,393	12,546	13,124	158,549
87	9120	Sales-Demonstrating and selling expenses	1,773	6,724	3,632	11,525	1,072	10,285	6,829	4,625	3,238	10,142	8,078	9,157	77,078
88	9130	Sales-Advertising expenses	2,621	2,784	5,550	2,621	2,621	2,784	3,272	3,272	3,272	2,784	2,621	2,621	36,821
89	9160	Sales-Miscellaneous sales expe - Customer Rel	0	0	(1)	0	0	0	0	0	0	0	0	0	0
90	9200	A&G-Administrative & General Salaries	-	-	-	-	-	-	-	-	-	-	-	-	0
91	9210	A&G-Office supplies & expense	5,727	5,733	5,851	5,721	5,721	5,795	5,754	5,755	5,756	5,734	5,727	5,795	69,069
92	9220	A&G-Administrative expense transferred-Credit	1,574,396	1,680,980	1,411,135	1,711,374	1,258,939	1,484,464	1,538,099	1,422,445	1,540,794	1,585,774	1,414,803	1,628,107	18,251,309
93	9230	A&G-Outside services employed	5,415	6,059	6,958	6,314	7,896	5,539	4,519	6,245	7,719	4,191	4,519	4,620	69,993
94	9240	A&G-Property insurance	-	-	-	-	-	-	-	-	-	-	-	-	0
95	9250	A&G-Injuries & damages	1,799	2,013	2,312	2,098	2,624	1,840	1,502	2,075	2,565	1,393	1,502	1,535	23,257
96	9260	A&G-Employee pensions and benefits	73,400	76,160	69,055	72,089	67,270	71,898	78,103	73,320	76,671	78,498	66,278	70,016	872,759
97	9270	A&G-Franchise requirements	52	52	57	52	52	53	53	53	53	52	52	53	635
98	9280	A&G-Regulatory commission expenses	13,743	13,769	13,793	13,767	13,831	13,896	13,707	13,777	13,837	13,694	13,707	13,872	165,392
99	9302	Miscellaneous general expenses	385	2,172	770	3,938	129	3,470	2,162	1,359	853	3,418	2,682	3,075	24,411
100	9310	A&G-Rents	-	-	-	-	-	-	-	-	-	-	-	-	0
101	9320	A&G-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-	-	-	0
102															
103		Operating (Income)Loss*	(\$2,637,450)	(\$1,273,906)	(\$781,615)	(\$290,843)	(\$1,043,025)	(\$851,387)	(\$1,153,036)	(\$3,000,430)	(\$4,104,932)	(\$5,006,596)	(\$5,596,383)	(\$3,697,827)	(\$24,232,252)

*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. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Witness: Waller, Wiebe, Troup

Line No.	Acct No.	Account Discription	Forecasted Apr-25	Forecasted Jun-25	Forecasted Jun-25	Forecasted Jul-25	Forecasted Aug-25	Forecasted Sep-25	Forecasted Oct-25	Forecasted Nov-25	Forecasted Dec-25	Forecasted Jan-26	Forecasted Feb-26	Forecasted Mar-26	Forecasted 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 i	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
4	8520	Communication system expenses	7,997	7,856	8,027	7,838	7,871	8,268	8,234	7,998	8,034	7,967	7,902	8,278	96,270
5	8560	Mains expenses	6,294	5,982	6,148	6,428	6,284	6,426	5,475	5,389	6,029	5,866	5,654	5,683	71,658
6	8700	Distribution-Operation supervision and engineeri	1,107	1,133	1,164	1,155	1,099	1,345	1,247	1,167	1,257	1,161	1,119	1,129	14,084
7	8740	Mains and Services Expenses	21,416	19,764	20,357	23,377	20,014	21,852	19,603	19,402	23,292	23,151	18,060	19,828	250,117
8	8780	Meter and house regulator expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
9	8800	Distribution-Other expenses	16,955	14,860	15,976	14,762	14,881	17,485	16,733	16,147	15,421	14,663	14,167	14,867	186,918
10	8810	Distribution-Rents	8,769	8,753	8,895	8,753	8,753	8,890	8,854	8,776	8,969	8,762	8,762	8,893	105,829
11	8850	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-	-	-	-	-	0
12	8900	Maintenance of measuring and regulating station	-	-	-	-	-	-	-	-	-	-	-	-	0
13	9010	Customer accounts-Operation supervision	(174)	(182)	(172)	(189)	(176)	(150)	(161)	(173)	(285)	(212)	(179)	(149)	(2,203)
14	9020	Customer accounts-Meter readin - Non-project L	13,831	13,835	13,197	14,508	13,204	13,845	14,799	13,598	14,301	14,982	12,965	13,606	166,671
15	9030	Customer accounts-Customer records and colle	49,874	44,230	42,089	52,383	42,443	45,008	53,357	44,165	45,757	53,616	42,288	55,789	571,000
16	9040	Customer accounts-Uncollectible accounts	-	-	-	-	-	-	-	-	-	-	-	-	0
17	9100	Customer service-Miscellaneous customer servi	-	-	-	-	-	-	-	-	-	-	-	-	0
18	9120	Sales-Demonstrating and selling	8,306	7,678	6,420	7,049	6,420	7,829	9,740	6,420	12,835	10,214	7,401	6,697	97,007
19	9130	Sales-Advertising expenses - Contract Labor	333	344	371	334	328	358	385	389	364	347	337	346	4,237
20	9160	Miscellaneous Sales Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
21	9200	A&G-Administrative & general salaries	(3,829,865)	(3,924,257)	(6,625,554)	(4,141,435)	(5,977,578)	(3,109,333)	(2,946,418)	(3,946,658)	(3,627,895)	(3,575,367)	(4,519,551)	(3,831,556)	(50,055,468)
22	9210	A&G-Office supplies & expense	4,791,713	4,470,149	4,515,318	4,686,270	4,613,471	4,937,599	4,246,589	4,051,580	4,318,074	4,338,527	4,254,626	4,309,157	53,533,073
23	9220	A&G-Administrative expense transferred-Credit	(12,715,975)	(15,396,831)	(9,861,631)	(15,896,566)	(8,224,312)	(11,669,249)	(13,387,955)	(11,831,012)	(12,417,752)	(13,403,638)	(11,260,021)	(13,340,841)	(149,405,782)
24	9230	A&G-Outside services employed	1,033,260	1,102,792	1,094,292	1,041,980	927,299	1,149,296	1,255,451	1,253,093	1,160,323	1,084,807	1,033,090	1,086,774	13,222,457
25	9240	A&G-Property insurance	11,254	11,254	11,254	11,271	11,313	11,271	11,190	11,251	11,251	11,251	11,251	11,251	135,067
26	9250	A&G-Injuries & damages	5,360,231	5,360,211	5,359,759	5,368,863	5,388,092	5,368,388	5,330,481	5,358,605	5,359,121	5,359,624	5,358,201	5,359,648	64,331,223
27	9260	A&G-Employee pensions and benefits	3,785,202	7,473,384	4,626,384	7,263,091	2,364,752	2,357,264	3,829,321	4,124,919	4,249,475	4,529,017	4,141,903	3,985,991	52,730,702
28	9301	A&G-General advertising expense	-	-	-	-	-	-	-	-	-	-	-	-	0
29	9302	Miscellaneous general expenses	878,744	229,665	197,506	979,783	226,175	263,460	968,108	304,562	249,291	967,009	314,538	1,729,259	7,308,099
30	9310	A&G-Rents	499,935	499,202	507,555	499,285	498,929	507,111	504,857	500,504	511,275	499,309	499,135	506,596	6,033,693
31	9320	A&G-Maintenance of general plant	50,795	50,179	52,643	51,059	50,735	53,038	50,108	49,879	50,865	48,943	48,353	48,751	605,348
32		Operating (Income)/Loss*	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)
33	9220	A&G-Administrative expense transferred-Credit	(12,715,975)	(15,396,831)	(9,861,631)	(15,896,566)	(8,224,312)	(11,669,249)	(13,387,955)	(11,831,012)	(12,417,752)	(13,403,638)	(11,260,021)	(13,340,841)	
34		Allocation Factor to Kentucky	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	4.56%	
35		Total Allocated Amount	(580,136)	(702,444)	(449,913)	(725,243)	(375,215)	(532,382)	(610,793)	(539,762)	(566,530)	(611,509)	(513,712)	(608,644)	(6,816,282)

*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. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct No.	Account Description	Forecasted Apr-25	Forecasted Jun-25	Forecasted Jun-25	Forecasted Jul-25	Forecasted Aug-25	Forecasted Sep-25	Forecasted Oct-25	Forecasted Nov-25	Forecasted Dec-25	Forecasted Jan-26	Forecasted Feb-26	Forecasted Mar-26	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8740	Mains and Services Expenses	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
5	8780	Meter and House Regulator Expenses	5	5	5	5	5	5	5	5	5	5	5	5	60
6	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8810	Distribution-Rents	2,342	2,342	2,342	2,221	2,219	2,219	2,223	2,219	2,219	2,221	2,341	2,342	27,251
8	9100	Customer service-Miscellaneous - Building Maintenanc	0	0	0	0	0	0	0	0	0	0	0	0	0
9	9010	Customer accounts-Operation supervision	285,620	281,143	269,018	293,550	265,879	278,000	302,699	275,567	295,653	316,639	273,513	283,427	3,420,708
10	9020	Customer accounts-Meter reading expenses	(148)	(146)	(140)	(152)	(138)	(145)	(157)	(143)	(154)	(164)	(142)	(147)	(1,775)
11	9030	Customer accounts-Customer records and collections	2,526,648	2,453,741	2,347,828	2,593,684	2,320,221	2,427,558	2,676,990	2,403,814	2,581,302	2,799,302	2,386,568	2,474,602	29,992,258
12	9200	A&G-Administrative & general salaries	426,069	421,739	403,226	437,614	398,641	417,297	452,382	413,057	443,938	473,667	410,026	425,326	5,122,982
13	9210	A&G-Office supplies & expense	789,263	738,757	736,324	753,178	768,177	723,245	710,380	688,760	709,551	747,048	726,761	744,280	8,835,724
14	9220	A&G-Administrative expense transferred-Credit	(5,225,416)	(5,186,784)	(4,891,109)	(5,665,227)	(4,663,023)	(4,787,883)	(5,318,364)	(4,954,205)	(5,302,056)	(5,693,376)	(5,008,087)	(5,133,553)	(61,829,082)
15	9230	A&G-Outside services employed	68,938	67,212	66,750	58,122	57,971	58,084	57,564	57,494	57,516	57,719	57,679	66,764	731,813
16	9240	A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
17	9250	A&G-Injuries & damages	0	0	0	0	0	0	0	0	0	0	0	0	0
18	9260	A&G-Employee pensions and benefits	1,006,280	1,101,737	945,504	1,412,710	735,945	767,528	1,001,868	999,349	1,097,937	1,182,647	1,031,144	1,016,702	12,299,350
19	9302	Miscellaneous general expenses - Misc General Exper	791	666	666	791	666	664	791	666	666	791	666	666	8,490
20	9310	A&G-Rents	117,994	117,979	117,979	111,893	111,816	111,818	112,016	111,816	111,816	111,893	117,917	117,979	1,372,917
21	9320	A&G-Maintenance of general plant	113	108	108	110	121	110	101	100	106	109	109	109	1,305
22															
23		Operating (Income)Loss*	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)
24															
25	9220	A&G-Administrative expense transferred-Credit	(5,225,416)	(5,186,784)	(4,891,109)	(5,665,227)	(4,663,023)	(4,787,883)	(5,318,364)	(4,954,205)	(5,302,056)	(5,693,376)	(5,008,087)	(5,133,553)	(61,829,082)
26		Allocation Factor to Kentucky	5.39%	5.39%	5.39%	5.39%	5.39%	5.39%	5.39%	5.39%	5.39%	5.39%	5.39%	5.39%	
27		Total Allocated Amount	(281,710)	(279,627)	(263,687)	(305,420)	(251,390)	(258,121)	(286,720)	(267,088)	(285,841)	(306,938)	(269,993)	(276,757)	(3,333,292)

*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. 2024-00276
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Acct No.	Account Description	Forecasted Apr-25	Forecasted Jun-25	Forecasted Jun-25	Forecasted Jul-25	Forecasted Aug-25	Forecasted Sep-25	Forecasted Oct-25	Forecasted Nov-25	Forecasted Dec-25	Forecasted Jan-26	Forecasted Feb-26	Forecasted Mar-26	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	108	109	126	107	116	118	108	111	114	113	109	115	1,354
5	8180	Compressor station expenses	137	137	159	135	146	148	136	140	144	142	137	145	1,706
6	8190	Compressor station fuel and power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8210	Storage-Purification expenses	245	245	286	243	262	266	243	251	258	254	246	261	3,061
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	1,069	1,070	1,247	1,058	1,143	1,161	1,061	1,096	1,127	1,109	1,072	1,138	13,352
10	8500	Transmission-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	8560	Mains expenses	176	176	205	174	188	191	174	180	185	182	176	187	2,193
12	8570	Transmission-Measuring and regulating station expenses	217	217	253	215	232	235	215	222	229	225	217	231	2,708
13	8600	Transmission-Measuring and regulating station expenses	2,585	2,585	2,585	2,585	2,585	2,585	2,420	2,420	2,420	2,420	2,420	2,537	30,144
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	281,160	207,393	236,468	227,289	279,940	262,643	228,669	215,138	238,736	235,822	204,619	261,708	2,879,585
16	8711	Odorization	0	0	0	0	0	0	0	0	0	0	0	0	0
17	8740	Mains and Services Expenses	34,629	35,780	37,092	36,986	35,075	38,292	35,524	33,566	37,052	36,180	32,870	36,379	429,425
18	8750	Distribution-Measuring and regulating station expenses-Genrl	10,468	10,642	10,442	10,865	12,033	11,308	11,000	10,141	10,739	11,310	9,845	11,713	130,506
19	8760	Distribution-Measuring and regulating station expenses-Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
20	8770	Distribution-Measuring and regulating station expenses-City gate check stations	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8780	Meter and house regulator expenses	8,911	8,881	8,440	9,326	8,422	8,864	9,547	8,682	9,226	9,734	8,357	8,766	107,156
22	8800	Distribution-Other expenses	172,881	172,788	174,435	142,669	141,547	171,041	135,491	138,516	165,074	142,528	153,429	196,056	1,906,454
23	8810	Distribution-Rents	40,177	40,225	46,855	39,751	42,968	43,615	39,861	41,200	42,331	41,690	40,270	42,769	501,714
24	8870	Distribution-Maint of mains	57	56	54	59	54	56	61	55	59	62	53	56	681
25	8890	Maintenance of measuring and regulating station equipment-General	0	0	0	0	0	0	0	0	0	0	0	0	0
26	8900	Maintenance of measuring and regulating station equipment-Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
27	8910	Maintenance of measuring and regulating station equipment-City gate check stat	16	16	15	17	15	16	17	16	17	17	15	16	192
28	9010	Customer accounts-Operation supervision	9,446	9,458	9,031	9,863	9,431	9,573	10,085	9,184	9,732	10,304	8,850	9,584	114,542
29	9020	Customer accounts-Meter reading expenses	3,713	3,700	3,517	3,886	3,509	3,693	3,978	3,617	3,844	4,056	3,482	3,652	44,648
30	9030	Customer accounts-Customer records and collections expenses	673,562	673,077	675,274	571,948	561,630	667,115	548,793	552,253	648,933	574,813	601,429	753,437	7,502,264
31	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
32	9090	Customer service-Operating informational and instructional advertising expense	14,866	14,699	14,042	15,318	14,709	14,892	15,661	14,267	15,114	16,002	13,752	14,922	178,243
33	9100	Customer service-Miscellaneous customer service	361	361	375	361	365	383	361	361	375	361	361	380	4,407
34	9110	Sales-Supervision	16,155	16,469	15,979	16,780	19,160	17,434	17,016	15,596	16,373	17,541	15,110	18,193	201,807
35	9120	Sales-Demonstrating and selling expenses	919	919	955	919	928	975	919	919	955	919	919	967	11,214
36	9130	Sales-Advertising expenses	21	21	22	21	21	22	21	21	22	21	21	22	255
37	9200	A&G-Administrative & general salaries	1,475	1,375	1,375	1,475	1,375	1,379	5,375	1,375	1,475	1,375	1,375	1,375	20,802
38	9210	A&G-Office supplies & expense	(126,617)	(126,547)	(127,553)	(104,275)	(103,343)	(125,140)	(98,947)	(101,156)	(120,769)	(104,110)	(112,221)	(143,677)	(1,394,355)
39	9220	A&G-Administrative expense transferred-Credit	(1,425,956)	(1,398,658)	(1,395,907)	(1,362,239)	(1,265,428)	(1,388,756)	(1,281,938)	(1,231,930)	(1,377,671)	(1,335,456)	(1,262,956)	(1,486,303)	(16,213,198)
40	9230	A&G-Outside services employed	(45,865)	(45,841)	(46,278)	(37,850)	(37,552)	(45,377)	(35,945)	(36,748)	(43,794)	(37,812)	(40,704)	(52,013)	(505,779)
41	9240	A&G-Property insurance	(8,955)	(8,955)	(8,955)	(8,955)	(8,955)	(8,955)	(8,384)	(8,384)	(8,384)	(8,384)	(8,384)	(8,791)	(104,439)
42	9250	A&G-Injuries & damages	83,930	85,681	81,419	85,933	80,206	83,250	86,175	81,268	84,618	88,686	76,954	80,481	998,601
43	9260	A&G-Employee pensions and benefits	240,096	275,835	232,862	314,890	188,798	197,830	243,290	237,548	251,203	279,741	238,261	234,351	2,934,705
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	10,014	18,085	25,180	20,447	10,421	31,142	29,016	10,073	10,266	10,151	9,916	11,344	196,054
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	(1,425,956)	(1,398,658)	(1,395,907)	(1,362,239)	(1,265,428)	(1,388,756)	(1,281,938)	(1,231,930)	(1,377,671)	(1,335,456)	(1,262,956)	(1,486,303)	(16,213,198)
51		Allocation Factor to Kentucky	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%	49.97%
52		Total Allocated Amount	(712,550)	(698,910)	(697,535)	(680,711)	(632,334)	(693,961)	(640,585)	(615,595)	(688,422)	(667,327)	(631,099)	(742,706)	(8,101,735)

*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. 2024-00276
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Base Period: Twelve Months Ended December 31, 2024

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

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

Line No.	Description	actual						Budgeted		Budgeted		Budgeted		Budgeted		Total
		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24			
1	Div 009															
2																
3	Payroll	\$ 31,158	\$ 24,299	\$ 25,934	\$ 16,417	\$ 55,530	\$ 24,110	\$ 34,521	\$ 34,521	\$ 34,521	\$ 36,713	\$ 36,713	\$ 36,713	\$ 391,151		
4	Payroll Tax Projects	-	211	92	(303)	-	-	-	-	-	-	-	-	-		
5	Ad Valorem - Accrual	1,107,840	1,078,400	1,107,840	1,107,840	1,107,840	1,107,840	\$1,107,840	\$1,107,840	\$1,107,840	\$ 783,971	\$ 783,971	\$ 783,971	11,322,473		
6	Dot Transmission User Tax	5,654	5,654	5,654	67,477	13,385	13,385	\$ 85,810	\$ 11,620	\$ 11,620	\$ 5,810	\$ 5,810	\$ 5,810	237,690		
7	Taxes Property and Other	95	-	82	89	49	-	-	218	102	-	80	387	1,103		
8	Public Service Commission Assessment	25,148	25,148	25,148	25,148	25,148	25,148	\$ 25,239	\$ 25,239	\$ 25,239	\$ 25,239	\$ 25,239	\$ 25,239	302,323		
9	Allocation for taxes other CSC	20,767	15,546	15,634	16,311	22,874	7,359	10,540	10,540	10,540	10,843	10,843	10,843	162,641		
10	Allocation from taxes other SS	27,331	21,967	21,765	22,787	33,520	10,614	17,446	17,446	17,446	16,170	38,593	16,170	261,256		
11	Allocation from taxes other Gen Office	21,435	19,642	17,954	23,682	20,745	17,708	6,288	6,288	6,288	7,842	7,842	7,842	163,558		
12																
13	Total	\$1,239,429	\$ 220,308	\$1,220,105	\$1,279,448	\$1,279,091	\$1,206,164	\$1,287,684	\$1,213,712	\$1,213,596	\$ 886,590	\$ 909,092	\$ 886,977	\$ 12,842,195		
14																
15																
16	Div 002															
17																
18	Payroll	\$ 537,320	\$ 431,153	\$ 420,680	\$ 442,603	\$ 678,464	\$ 176,423	\$ 375,942	\$ 375,942	\$ 375,942	\$ 388,440	\$ 388,440	\$ 388,440	\$ 4,979,790		
19	Ad Valorem	61,461	50,200	55,700	55,700	55,700	55,700	61,300	61,300	61,300	55,800	55,800	55,800	685,761		
20	Payroll Tax Projects	282	146	690	730	562	535	-	-	-	-	-	-	2,944		
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-		
22																
23	Total Tax Other Than Income Tax	\$ 599,062	\$ 481,498	\$ 477,070	\$ 499,033	\$ 734,726	\$ 232,657	\$ 437,242	\$ 437,242	\$ 437,242	\$ 444,240	\$ 444,240	\$ 444,240	\$ 5,668,494		
24																
25	Allocated to Kentucky Jurisdiction (Div 009)	\$ 27,331	\$ 21,967	\$ 21,765	\$ 22,787	\$ 33,520	\$ 10,614	\$ 17,446	\$ 17,446	\$ 17,446	\$ 16,170	\$ 38,593	\$ 16,170	\$ 261,256		
26																
27																
28	Div 012															
29																
30	Payroll	\$ 337,006	\$ 248,262	\$ 245,803	\$ 258,346	\$ 380,082	\$ 92,297	\$ 215,959	\$ 215,959	\$ 215,959	\$ 251,798	\$ 251,798	\$ 251,798	\$ 2,965,067		
31	Ad Valorem	48,200	40,100	44,200	44,200	44,200	44,200	48,200	48,200	48,200	46,100	46,100	46,100	548,000		
32																
33	Total Tax Other Than Income Tax	\$ 385,206	\$ 288,362	\$ 290,003	\$ 302,546	\$ 424,282	\$ 136,497	\$ 264,159	\$ 264,159	\$ 264,159	\$ 297,898	\$ 297,898	\$ 297,898	\$ 3,513,067		
34																
35	Allocated to Kentucky Jurisdiction (Div 009)	\$ 20,767	\$ 15,546	\$ 15,634	\$ 16,311	\$ 22,874	\$ 7,359	\$ 10,540	\$ 10,540	\$ 10,540	\$ 10,843	\$ 10,843	\$ 10,843	\$ 162,641		
36																
37																
38	Div 091															
39																
40	Payroll	\$ 42,797	\$ 39,218	\$ 35,830	\$ 47,292	\$ 41,414	\$ 35,317	\$ 12,230	\$ 12,230	\$ 12,230	\$ 15,898	\$ 15,898	\$ 15,898	\$ 326,252		
41	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-		
42	Ad Valorem	100	100	100	100	100	100	100	100	100	-	-	-	900		
43	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-		
44																
45	Total Tax Other Than Income Tax	\$ 42,897	\$ 39,318	\$ 35,930	\$ 47,392	\$ 41,514	\$ 35,417	\$ 12,330	\$ 12,330	\$ 12,330	\$ 15,898	\$ 15,898	\$ 15,898	\$ 327,152		
46																
47	Total Allocated Amount	\$ 21,435	\$ 19,642	\$ 17,954	\$ 23,682	\$ 20,745	\$ 17,708	\$ 6,288	\$ 6,288	\$ 6,288	\$ 7,842	\$ 7,842	\$ 7,842	\$ 163,558		

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Description	Forecasted Apr-25	Forecasted May-25	Forecasted Jun-25	Forecasted Jul-25	Forecasted Aug-25	Forecasted Sep-25	Forecasted Oct-25	Forecasted Nov-25	Forecasted Dec-25	Forecasted Jan-26	Forecasted Feb-26	Forecasted Mar-26	Total
1	Div 009													
2														
3	Payroll	\$ 36,713	\$ 36,713	\$ 36,713	\$ 36,713	\$ 36,713	\$ 36,713	\$ 37,998	\$ 37,998	\$ 37,998	\$ 37,998	\$ 37,998	\$ 37,998	\$ 448,271
4	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
5	Ad Valorem - Accrual	1,032,089	1,032,089	1,032,089	1,032,089	1,032,089	1,032,089	1,032,089	1,032,089	1,032,089	1,032,089	1,032,089	1,032,089	12,385,072
6	Dot Transmission User Tax	25,000	5,810	5,810	80,000	5,810	5,810	5,810	5,810	5,810	5,810	5,810	75,500	232,790
7	Taxes Property and Other	91	50	-	-	218	102	-	80	387	87	-	87	1,102
8	Public Service Commission Assessment	24,323	24,323	24,323	24,323	24,323	24,323	24,323	24,323	24,323	24,323	24,323	24,323	291,875
9	Allocation for taxes other CSC	10,989	10,989	10,989	10,989	10,989	10,989	10,843	10,843	10,843	10,989	10,989	10,989	131,432
10	Allocation from taxes other SS	16,440	16,440	16,440	16,440	16,440	16,440	16,170	38,593	16,170	16,440	16,440	16,440	218,891
11	Allocation from taxes other Gen Office	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	94,109
12														
13	Total	\$ 1,153,488	\$ 1,134,257	\$ 1,134,207	\$ 1,208,397	\$ 1,134,425	\$ 1,134,309	\$ 1,135,077	\$ 1,157,579	\$ 1,135,464	\$ 1,135,579	\$ 1,135,492	\$ 1,205,269	\$ 13,803,543
14														
15														
16	Div 002													
17														
18	Payroll	\$ 388,440	\$ 388,440	\$ 388,440	\$ 388,440	\$ 388,440	\$ 388,440	\$ 402,036	\$ 402,036	\$ 402,036	\$ 402,036	\$ 402,036	\$ 402,036	\$ 4,742,858
19	Ad Valorem	63,200	63,200	63,200	63,200	63,200	63,200	55,800	55,800	55,800	63,200	63,200	63,200	736,200
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
22														
23	Total Tax Other Than Income Tax	\$ 451,640	\$ 451,640	\$ 451,640	\$ 451,640	\$ 451,640	\$ 451,640	\$ 457,836	\$ 457,836	\$ 457,836	\$ 465,236	\$ 465,236	\$ 465,236	\$ 5,479,058
24														
25	Allocated to Kentucky Jurisdiction (Div 009)	\$ 16,440	\$ 16,440	\$ 16,440	\$ 16,440	\$ 16,440	\$ 16,440	\$ 16,170	\$ 38,593	\$ 16,170	\$ 16,440	\$ 16,440	\$ 16,440	\$ 218,891
26														
27														
28	Div 012													
29														
30	Payroll	\$ 251,798	\$ 251,798	\$ 251,798	\$ 251,798	\$ 251,798	\$ 251,798	\$ 260,611	\$ 260,611	\$ 260,611	\$ 260,611	\$ 260,611	\$ 260,611	\$ 3,074,449
31	Ad Valorem	50,100	50,100	50,100	50,100	50,100	50,100	46,100	46,100	46,100	50,100	50,100	50,100	589,200
32														
33	Total Tax Other Than Income Tax	\$ 301,898	\$ 301,898	\$ 301,898	\$ 301,898	\$ 301,898	\$ 301,898	\$ 306,711	\$ 306,711	\$ 306,711	\$ 310,711	\$ 310,711	\$ 310,711	\$ 3,663,649
34														
35	Allocated to Kentucky Jurisdiction (Div 009)	\$ 10,989	\$ 10,989	\$ 10,989	\$ 10,989	\$ 10,989	\$ 10,989	\$ 10,843	\$ 10,843	\$ 10,843	\$ 10,989	\$ 10,989	\$ 10,989	\$ 131,432
36														
37														
38	Div 091													
39														
40	Payroll	\$ 15,898	\$ 15,898	\$ 15,898	\$ 15,898	\$ 15,898	\$ 15,898	\$ 16,454	\$ 16,454	\$ 16,454	\$ 16,454	\$ 16,454	\$ 16,454	\$ 194,113
41	Payroll Tax Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
44														
45	Total Tax Other Than Income Tax	\$ 15,898	\$ 15,898	\$ 15,898	\$ 15,898	\$ 15,898	\$ 15,898	\$ 16,454	\$ 16,454	\$ 16,454	\$ 16,454	\$ 16,454	\$ 16,454	\$ 194,113
46														
47	Total Allocated Amount	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 7,842	\$ 94,109

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Ad Valorem Accrual Forecast
 Forecasted Test Period: Twelve Months Ended March 31, 2026

Data: _____ Base Period Forecasted Period

Type of Filing: Original _____ Updated _____ Revised

Workpaper Reference No(s). _____

FR 16(8)(c)2.3

Schedule C-2.3 F

Witness: Waller

Line No.	Discription	Sched Ref.	Balance
1	Div 009		
2			
3	Base Period Ad Valorem - Accrual	C.2.3 B	\$ 11,322,473
4			
5	Remove non-recurring adjustment ⁽¹⁾		1,000,000
6	Ad Valorem Recovered in PRP Rates CASE NO. 2023-00231		(339,931)
7			
8	Adjusted Base Period Ad Valorem		<u>\$ 11,982,542</u>
9			
10	Ending Base Period Gross Plant	B.2 B	\$ 909,763,471
11			
12	Ad Valorem Rate		1.32%
13			
14	Ending Forecasted Period Gross Plant	B.2 F	\$ 940,325,173
15			
16	Forecasted Period Ad Valorem - Accrual		\$ 12,385,072

Note: ¹⁾ Adjustment to remove non-recurring true-up in Feb 2024 related to prior years settlement (2020-2022).

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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. 2024-00276
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Witness: Waller, Wiebe, Troup

Line No.	Account No. & Title	Base Period	Title of Adjustment					Total ADJUST.
			D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
	SALE of Gas							
1	480 Gas Rev - Residential	87,647,010	15,404,745					15,404,745
2	480 Gas Rev - Commercial	41,998,643	9,445,179					9,445,179
3	480 Gas Rev - Industrial	4,073,459	1,057,173					1,057,173
4	480 Gas Rev - Public Authority & Other	5,745,918	1,452,592					1,452,592
5								
6								
7	Total SALE of Gas	139,465,030	27,359,689	0	0	0	0	27,359,689
8								
9	Other Operating Income							
10	Forfeited discounts	197,310		170,152				170,152
11	488 MISC. Service Revenues	58,913		(1)				(1)
12	489 Revenue From Transporting Gas to Others	21,748,887		(1,177,966)				(1,177,966)
13	495 Other Gas Service Revenue	0		0				0
14								
15	Total Other Operating Income	22,005,110	0	(1,007,815)	0	0	0	(1,007,815)
16								
17	Total Operating Revenue	161,470,140	27,359,689	(1,007,815)	0	0	0	26,351,873
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	52,986,727			34,654,171			34,654,171
21								
22	Total Other Gas Supply Expenses - Operation	52,986,727	0	0	34,654,171	0	0	34,654,171
23								
24	Total Plant Revenue	108,483,413	27,359,689	(1,007,815)	(34,654,171)	0	0	(8,302,297)
25								
26	Blended Effective Tax Rate	24.95%	6,826,242	(251,450)	(8,646,216)	0	0	(2,071,423)
27								
28	NET Operating Income Impact		20,533,446	(756,365)	(26,007,955)	0	0	(6,230,874)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	ACCOUNT No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29	7590 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
30	8140 814 Storage Supervision & Engineering	-	-	-	-	-	-	-
31	8150 815 Maps and records	-	-	-	-	-	-	-
32	8160 816 Storage Wells Expense	33,549	1,950	-	(336)	-	-	1,614
33	8170 817 Storage Lines Expense	21,362	1,517	114	(212)	-	-	1,419
34	8180 818 Storage Compressor Station	39,827	4,998	6	(53)	-	-	4,950
35	8190 819 Storage Compressor Station Fuel	-	-	-	-	-	-	-
36	8200 820 Storage Measuring & Regulating	8,836	51	69	580	-	-	700
37	8210 821 Storage Purification	76,521	7,779	101	(462)	-	-	7,419
38	8240 824 Storage Other Expense	-	-	-	-	-	-	-
39	8250 825 Storage Royalties	10,111	-	371	-	-	-	371
40	8310 831 Storage Maintenance Structure	-	-	-	-	-	-	-
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
42	8340 834 Storage Maintenance Compressor	41,017	5,399	-	-	-	-	5,399
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	206,958	26,228	-	57	-	-	26,285
48	8470 847 Storage Maintenance	-	-	-	-	-	-	-
49	8500 850 Trsm Supervision & Engineering	-	-	-	-	-	-	-
50	8520 852 Communication system expenses	-	-	-	-	-	-	-
51	8550 855 Other Fuel & Power Comp	471	-	17	-	-	-	17
52	8560 856 Trsm Mains Expense	131,470	14,167	127	(265)	-	-	14,029
53	8570 857 Trsm Measuring & Regulating	11,353	230	353	-	-	-	583
54	8590 859 Trsm Other Exp	-	-	-	-	-	-	-
55	8600 860 Rents	-	-	-	-	-	-	-
56	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
57	8630 863 Trsm Maint of Mains	20,250	2,665	-	-	-	-	2,665
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	2,267,606	100,874	2,611	(230,385)	-	-	(126,901)
62	8710 871 Dist Load Dispatching	(40)	-	(1)	-	-	-	(1)
63	8711 8711 Odorization	137,138	-	-	(4,319)	-	-	(4,319)
64	8720 872 Dist Comp Sta	-	-	-	-	-	-	-
65	8740 874 Dist Main/Ser Exp	6,959,627	298,627	5,844	(461,113)	-	-	(156,642)
66	8750 875 Dist Meas/Reg Sta-Gen	1,231,731	141,483	232	(11,911)	-	-	129,804
67	8760 876 Dist Meas/Reg Sta-Ind	540	-	-	(17)	-	-	(17)
68	8770 877 Dist Meas/Reg Sta-Cty.	5,298	-	192	(3)	-	-	189
69	8780 878 Dist Mtr/House Reg	833,461	104,428	525	57	-	-	105,010
70	8790 879 Dist Cust Install	266	-	-	(8)	-	-	(8)
71	8800 880 Dist Other Exp	3,157	-	-	(72)	-	-	(72)
72	8810 881 Dist Rents	99,414	-	13,442	(37,833)	-	-	(24,392)
73	8850 885 Dist Maint Super/Eng	-	-	-	-	-	-	-
74	8860 886 Dist Maint Struc/Improv	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

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	145,970	9,719	-	(11,209)	-	-	(1,490)
76	8890 889 Dist Maint Meas/Reg Sta-Gen	188,075	70	-	(47,555)	-	-	(47,485)
77	8900 890 Dist Maint Meas/Reg Sta-Ind	-	-	-	-	-	-	-
78	8910 891 Dist Maint Meas/Reg Sta-Cty	119	16	-	-	-	-	16
79	8920 892 Dist Maint of Ser	157	21	-	-	-	-	21
80	8930 893 Dist Maint Mtr/House Reg	-	-	-	-	-	-	-
81	8940 894 Dist Maint Other Eq	-	-	-	-	-	-	-
82	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
83	9010 901 Cust Accts Supervision	-	-	-	-	-	-	-
84	9020 902 Cust Accts Mtr Exp	691,928	39,554	13,133	(9,326)	-	-	43,360
85	9030 903 Cust Accts Records/Collections	1,301,395	36,777	-	(270,369)	-	-	(233,591)
86	9040 904 Cust Accts Uncoll Accts	1,603,608	-	-	-	(872,076)	-	(872,076)
87	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
88	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
89	9090 909 Cust Ser Supervision	198,663	18,848	-	(3,051)	-	-	15,798
90	9100 910 Cust Ser Assist Exp	-	-	-	-	-	-	-
91	9110 911 Cust Ser Info Adv Exp	143,620	15,069	-	(140)	-	-	14,929
92	9120 912 Demonstrating and Selling Expenses	88,415	-	-	(11,337)	-	-	(11,337)
93	9130 913 Advertising Expenses	69,535	-	-	(32,714)	-	-	(32,714)
94	9160 916 Sales Promo Demo/Selling	2,601	-	-	(2,601)	-	-	(2,601)
95	9200 920 Administrative and General Salaries	-	-	-	-	-	-	-
96	9210 921 Adm Gen Office Supply	49,458	-	-	19,610	-	-	19,610
97	9220 922 Administrative Expense Transferred	15,853,828	-	-	-	-	2,397,482	2,397,482
98	9230 923 Adm Gen Outside Services Empl	96,909	-	-	(26,916)	-	-	(26,916)
99	9240 924 Property insurance	5,555	-	-	(5,555)	-	-	(5,555)
100	9250 925 Adm Gen Injuries/Damages	58,037	-	-	(34,780)	-	-	(34,780)
101	9260 926 Adm Gen Empl Pen/Ben	767,059	106,722	-	(1,022)	-	-	105,700
102	9270 927 Adm Gen Franchise Req	474	-	-	161	-	-	161
103	9280 928 Adm Gen Reg Comm Exp	106,317	-	-	59,074	-	-	59,074
104	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
105	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
106	9302 9302 Adm Gen Gen Exp	25,278	-	-	(868)	-	-	(868)
107	9310 931 A&G-Rents	-	-	-	-	-	-	-
108	9320 932 Adm Gen Maint Gen Plant	-	-	-	-	-	-	-
109	Total	<u>33,536,927</u>	<u>937,190</u>	<u>37,136</u>	<u>(1,124,892)</u>	<u>(872,076)</u>	<u>2,397,482</u>	<u>1,374,840</u>
110	Labor and Benefits	7,055,733	937,190	-	-	-	-	937,190
111	Rent, Maintenance and Utilities	1,011,281	-	37,136	-	-	-	37,136
112	Other O&M	17,683,099	-	-	(1,124,892)	-	-	(1,124,892)
113	Bad Debt	1,603,608	-	-	-	(872,076)	-	(872,076)
114	Costs allocated from SSU and KY-MDS General Office	15,853,828	0	0	0	-	2,397,482	2,397,482
115	Total	<u>43,207,549</u>	<u>937,190</u>	<u>37,136</u>	<u>(1,124,892)</u>	<u>(872,076)</u>	<u>15,526,994</u>	<u>1,374,840</u>
116	Blended Effective Tax Rate	24.95%	(233,829)	(9,265)	280,661	217,583	(3,873,985)	(343,022)
117	NET Operating Income Impact		<u>703,361</u>	<u>27,871</u>	<u>(844,232)</u>	<u>(654,493)</u>	<u>11,653,009</u>	<u>1,031,817</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

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	19,915,761	2,063,309					2,063,309
119	404 Amortization Expense	0						0
120	406 AMORT. - Gas Plant AQUIST.	49,305						0
121								
122	Total DEPRECIATION and Amortization	<u>19,965,066</u>	<u>2,063,309</u>					<u>2,063,309</u>
123								
124	Blended Effective Tax Rate	24.95%	<u>514,796</u>					<u>514,796</u>
125								
126	NET Operating Income Impact		<u>1,548,513</u>					<u>1,548,513</u>
127								
128								
129								
130								
131	408 Taxes, Other than Income	<u>12,842,195</u>		<u>961,348</u>				<u>961,348</u>
132								
133	Blended Effective Tax Rate	24.95%		<u>239,856</u>				<u>239,856</u>
134								
135	NET Operating Income Impact			<u>721,491</u>				<u>721,491</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

FR 16(8)(d)2.1
 Schedule D-2.1

Vitness: Waller, Wiebe, Troup

LN	NO	Purpose and Description		Amount
1		ADJ1		
2		SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$103,051,755
3		due to cold weather in base period, and changes in gas costs between the periods	Base	87,647,010
4			Adjustment	\$15,404,745
5				17.6%
6				
7		SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$51,443,822
8		due to cold weather in base period, and changes in gas costs between the periods	Base	41,998,643
9			Adjustment	\$9,445,179
10				22.5%
11				
12		SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$5,130,632
13		increases and reductions, shifts from base period to test year and	Base	4,073,459
14		changes in gas costs between the periods.	Adjustment	\$1,057,173
15				26.0%
16				
17		SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$7,198,509
18		volumes due to cold weather in base period, and changes in gas costs between the periods	Base	5,745,918
19			Adjustment	\$1,452,592
20				25.3%
21				
22		SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23			Base	0
24			Adjustment	\$0
25				0.0%
26		ADJ2		
27		Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$367,462
28		payment fees from the base period to the test year.	Base	197,310
29			Adjustment	\$170,152
30				86.2%
31				
32		Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$58,912
33		revenues for the base period.	Base	58,913
34			Adjustment	(\$1)
35				0.0%
36				
37		Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$20,570,921
38		changes in demand for existing industries and account for migration to/from transportation service	Base	21,748,887
39			Adjustment	(\$1,177,966)
40				-5.4%
41				
42		Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$0
43		individual customers and special contract reformations	Base	0
44			Adjustment	\$0
45				0.0%
46		ADJ3		
47		Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$87,640,898
48		for sales service. The Base Period includes Unbilled Gas Costs that will zero out by the end	Base	52,986,727
49		of the base period when replaced by actuals. Gas costs in the Forecasted Period are higher	Adjustment	\$34,654,171
50		primarily due to lower estimated GCA price		65.4%
51				
52				
53				
54		Summary of Revenue Adjustments.		
55		Base Year Revenues		161,470,140
56		Base Year Gas Costs		52,986,727
57		Base Year Gross Profit		108,483,413
58				
59		Test Year Revenues		187,822,013
60		Test Year Gas costs		87,640,898
61		Test Year Gross Profit		100,181,115

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

FR 16(8)(d)2.2
 Schedule D-2.2

Vitnes: Waller, Wiebe, Troup

LN NO	Purpose and Description		Amount
1	ADJ 1		
2	Labor and Benefits - The purpose of this adjustment is to account for forecasted labor and benefits expense	Forecasted	\$ 7,992,924
3	due primarily to adjustments to labor capitalization rate versus the base period.	Base	<u>7,055,733</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	\$ 937,190
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		13.3%
6			
7	ADJ 2		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	\$ 1,048,417
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>1,011,281</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	\$ 37,136
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		3.7%
12	for Kentucky operations.		
13			
14	ADJ 3		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	\$ 6,887,584
16	labor, benefits, rent, and bad debt.	Base	<u>8,012,477</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	\$ (1,124,892)
18			-14.0%
19			
20	ADJ 4		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	\$ 731,532
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>1,603,608</u>
23	margins from the revenues projection.	Adjustment	\$ (872,076)
24			-54.4%
25	ADJ 5		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	\$ 18,251,309
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>2,724,315</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$ 15,526,994
29			569.9%
30			
31	<u>Summary of O & M adjustments.</u>	Forecasted	\$ 34,911,766
32		Base	<u>20,407,414</u>
33		Adjustment	\$ 14,504,352
34			71.1%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

LN	NO Purpose and Description		Amount
1	<u>ADJ1</u>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$21,979,070
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>19,915,761</u>
4		Adjustment	<u>\$2,063,309</u>
5			10.4%
6	<u>ADJ2</u>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$13,803,543
8	changes in Taxes, Other than Income Taxes	Base	<u>12,842,195</u>
9		Adjustment	<u>\$961,348</u>
10			7.5%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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. 2024-00276
 Computation of State & Federal Income Tax
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

Data: Base Period Forecasted Period FR 16(8)(e)
 Type of Filing: Original Updated Revised Schedule E
 Workpaper Reference No(s): _____ Witness: Waller, Multer

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 35,523,772	\$ (4,420,980)	\$ 31,102,792	C-2
2					
3	Interest Deduction	9,867,217	373,134	10,240,350	*
4					
5	Taxable Income	\$ 25,656,555	\$ (4,794,114)	\$ 20,862,442	
6					
7	Composite Tax Rate (state & federal)	24.950%		24.950%	**
8					
9	State & Federal Income Tax	\$ 6,401,311	\$ (1,196,131)	\$ 5,205,179	
10					
11					
12					
13	<u>* Interest Expense Calculation:</u>				
14	13 Month Average Rate Base	\$625,170,436		\$628,233,491	B-1
15					
16	Weighted cost of Debt	1.58%		1.63%	J-1
17					
18	Interest Expense	<u>\$ 9,867,217</u>		<u>\$ 10,240,350</u>	
19					
20					
21	<u>2021 ** Composite Tax Rate Calculation: 5.00% + 21%(100% - 5.00%) = 24.95%</u>				
22	State Tax Rate	5.00%			
23	Federal Tax Rate	21.00%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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. 2024-00276
SOCIAL and Service CLUB DUES
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	AGA	34,038	<u>100%</u>	34,038
2	Various	ASME	158		158
3	Various	AUCSC	(200)		(200)
4	Various	B2B PRIME	196		196
5	Various	BEACON / QPUBLIC.NET	105		105
6	Various	BIA OF LOUISVILLE	450		450
7	Various	BUILDERS ASSOCIATION OF SOUTH CENTRAL KY	455		455
8	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
9	Various	CHAMBER OF COMMERCE	55,630		55,630
10	Various	CHRISTIAN COUNTY PVA	50		50
11	Various	CNA SURETY	61		61
12	Various	COMCAST CABLE	3		3
13	Various	CRITTENDEN COUNTY ECONOMIC	100		100
14	Various	ECONOMIC DEVELOPMENT COUNCIL	18,500		18,500
15	Various	FRANKLIN SIMPSON INDUSTRIAL AUTHORITY	5,000		5,000
16	Various	GRAVES COUNTY	3,000		3,000
17	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
18	Various	GREATER PADUCAH ECONOMIC DEVELOPMENT COUNCIL INC	10,000		10,000
19	Various	HOME BUILDERS ASSOCIATION	1,570		1,570
20	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	550		550
21	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	325		325
22	Various	HOPKINS COUNTY PVA	555		555
23	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	25,000		25,000
24	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25
25	Various	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS INC	1,250		1,250
26	Various	KENTUCKY GAS ASSOCIATION	10,436		10,436
27	Various	KENTUCKY LAKE ECONOMIC DEVELOPMENT	1,000		1,000
28	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,520		1,520
29	Various	KENTUCKY PROFESSIONAL ENGINEER	150		150
30	Various	KENTUCKY PROFESSIONAL GEOLGIST LICENSE RENEWAL	180		180
31	Various	KENTUCKY RESTAURANT ASSOCIATION	395		395
32	Various	KENTUCKY SECRETARY OF STATE	10		10
33	Various	LEADERSHIP KENTUCKY	229		229
34	Various	MAD HOP CO BOARD OF REALTORS	100		100
35	Various	MASTERCRAFT PRINTED PRODUCTS AND SERVICES INC	292		292
36	Various	MCCRACKEN COUNTY TAX	23		23
37	Various	NACE INTERNATIONAL	295		295
38	Various	OBION COUNTY INDUSTRIAL DEVELOPMENT CORP	1,500		1,500
39	Various	OBION COUNTY JEDC	1,364		1,364
40	Various	OHIO COUNTY CHAMBER OF COMMERCE	850		850

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line			Total		Jurisdiction
No.	Account No.	Social Organization/Service Club	Utility	Jurisdictional %	
41	Various	PADUCAH BOARD OF REALTORS INC	350		350
42	Various	REALTOR ASSOCIATION	398		398
43	Various	SAM'S CLUB	285		285
44	Various	THE MESSENGER	51		51
45	Various	TNGIC	40		40
46	Various	TRIGG COUNTY PVA	10		10
Total Base Period			186,798		186,798

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
SOCIAL and Service CLUB DUES
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %		Adjustment %	Adjustment	Adjusted Amount
TEST PERIOD								
1	Various	AGA	34,038	100%	34,038	4.3%	(1,464)	32,574
2	Various	ASME	158		158			158
3	Various	AUCSC	(200)		(200)			(200)
4	Various	B2B PRIME	196		196			196
5	Various	BEACON / QPUBLIC.NET	105		105			105
6	Various	BIA OF LOUISVILLE	450		450			450
7	Various	BUILDERS ASSOCIATION OF SOUTH CENTRAL KY	455		455			455
8	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500			500
9	Various	CHAMBER OF COMMERCE	55,630		55,630	20.0%	(11,126)	44,504
10	Various	CHRISTIAN COUNTY PVA	50		50			50
11	Various	CNA SURETY	61		61			61
12	Various	COMCAST CABLE	3		3			3
13	Various	CRITTENDEN COUNTY ECONOMIC	100		100			100
14	Various	ECONOMIC DEVELOPMENT COUNCIL	18,500		18,500			18,500
15	Various	FRANKLIN SIMPSON INDUSTRIAL AUTHORITY	5,000		5,000			5,000
16	Various	GRAVES COUNTY	3,000		3,000			3,000
17	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000			10,000
18	Various	GREATER PADUCAH ECONOMIC DEVELOPMENT COUNCIL INC	10,000		10,000			10,000
19	Various	HOME BUILDERS ASSOCIATION	1,570		1,570			1,570
20	Various	HOME BUILDERS ASSOCIATION OF OWENSBORO	550		550			550
21	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	325		325			325
22	Various	HOPKINS COUNTY PVA	555		555			555
23	Various	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	25,000		25,000			25,000
24	Various	KENTUCKY ASSOCIATION OF MAPPING PROFESSIONALS	25		25			25
25	Various	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS INC	1,250		1,250			1,250
26	Various	KENTUCKY GAS ASSOCIATION	10,436		10,436			10,436
27	Various	KENTUCKY LAKE ECONOMIC DEVELOPMENT	1,000		1,000			1,000
28	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,520		1,520			1,520
29	Various	KENTUCKY PROFESSIONAL ENGINEER	150		150			150
30	Various	KENTUCKY PROFESSIONAL GEOLOGIST LICENSE RENEWAL	180		180			180
31	Various	KENTUCKY RESTAURANT ASSOCIATION	395		395			395
32	Various	KENTUCKY SECRETARY OF STATE	10		10			10
33	Various	LEADERSHIP KENTUCKY	229		229			229
34	Various	MAD HOP CO BOARD OF REALTORS	100		100			100
35	Various	MASTERCRAFT PRINTED PRODUCTS AND SERVICES INC	292		292			292
36	Various	MCCRACKEN COUNTY TAX	23		23			23
37	Various	NACE INTERNATIONAL	295		295			295
38	Various	OBION COUNTY INDUSTRIAL DEVELOPMENT CORP	1,500		1,500			1,500
39	Various	OBION COUNTY JEDC	1,364		1,364			1,364
40	Various	OHIO COUNTY CHAMBER OF COMMERCE	850		850			850

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line			Total		Jurisdiction
No.	Account No.	Social Organization/Service Club	Utility	Jurisdictional %	
41	Various	PADUCAH BOARD OF REALTORS INC	350		350
42	Various	REALTOR ASSOCIATION	398		398
43	Various	SAM'S CLUB	285		285
44	Various	THE MESSENGER	51		51
45	Various	TNGIC	40		40
46	Various	TRIGG COUNTY PVA	10		10
Total Forecasted Period			186,798		186,798
					(12,590)
					169,066

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
CHARITABLE CONTRIBUTIONS
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Community Welfare	\$ 289,341	100%	\$ 289,341
2	Various	Education	\$ 60,018		60,018
3	Various	Health	\$ 21,000		21,000
4	Various	Museums & Arts	\$ 15,750		15,750
5	Various	United Way Agencies	\$ 3,500		3,500
6	Various	Youth Clubs & Centers	\$ 13,630		13,630
7	Various	American Red Cross	\$ 1,500		1,500
8	Various	Energy Assistance Program	\$ 631,940		631,940
Total			<u>\$1,036,679</u>		<u>\$ 1,036,679</u>
TEST PERIOD					
1	Various	Community Welfare	\$ 289,341	100%	\$ 289,341
2	Various	Education	\$ 60,018		60,018
3	Various	Health	\$ 21,000		21,000
4	Various	Museums & Arts	\$ 15,750		15,750
5	Various	United Way Agencies	\$ 3,500		3,500
6	Various	Youth Clubs & Centers	\$ 13,630		13,630
7	Various	American Red Cross	\$ 1,500		1,500
8	Various	Energy Assistance Program	\$ 631,940		631,940
Total			<u>\$1,036,679</u>		<u>\$ 1,036,679</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. 2024-00276
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Div 009						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
5								
6		Div 091						
7	Various	Sub Account 07421- Service Awards	\$ 41,717	49.97%	\$ 20,846	\$ 31,754	49.97%	\$ 15,868
8								
9		Total	<u>\$ 41,717</u>		<u>\$ 20,846</u>	<u>\$ 31,754</u>		<u>\$ 15,868</u>
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ 102,942	4.56%	\$ 4,696	\$ 86,825	4.56%	\$ 3,961
13								
14		Total	<u>\$ 102,942</u>		<u>\$ 4,696</u>	<u>\$ 86,825</u>		<u>\$ 3,961</u>
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 22,952	5.39%	\$ 1,237	\$ 32,717	5.39%	\$ 1,764
18								
19		Total	<u>\$ 22,952</u>		<u>\$ 1,237</u>	<u>\$ 32,717</u>		<u>\$ 1,764</u>
20								
21		Grand Total	<u><u>\$ 167,611</u></u>		<u><u>\$ 26,780</u></u>	<u><u>\$ 151,296</u></u>		<u><u>\$ 21,593</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Customer Service and Informational SALES and General ADVERTISING Expense
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Customer Service and Informational Expenses						
2								
3		Div 009						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	198,663	100%	198,663	214,461	100%	214,461
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	<u>\$198,663</u>		<u>\$198,663</u>	<u>\$214,461</u>		<u>\$214,461</u>
9								
10		Div 091						
11	907	Supervision (1)	\$ -	49.97%	\$ -	\$ -	49.97%	\$ -
12	908	Customer Assistance	-	49.97%	-	-	49.97%	-
13	909	Informational Advertising (1)	-	49.97%	-	-	49.97%	-
14	910	Miscellaneous Customer Service and Informational (1)	3,331	49.97%	1,664	4,407	49.97%	2,202
15		Total	<u>\$ 3,331</u>		<u>\$ 1,664</u>	<u>\$ 4,407</u>		<u>\$ 2,202</u>
16								
17		Div 002						
18	907	Supervision (1)	\$ -	4.56%	\$ -	\$ -	4.56%	\$ -
19	908	Customer Assistance	-	4.56%	-	-	4.56%	-
20	909	Informational Advertising (1)	-	4.56%	-	-	4.56%	-
21	910	Miscellaneous Customer Service and Informational (1)	-	4.56%	-	-	4.56%	-
22		Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
23								
24		Div 012						
25	907	Supervision (1)	\$ -	5.39%	\$ -	\$ -	5.39%	\$ -
26	908	Customer Assistance	-	5.39%	-	-	5.39%	-
27	909	Informational Advertising (1)	-	5.39%	-	-	5.39%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.39%	-	-	5.39%	-
29		Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$143,620	100%	\$143,620	\$158,549	100%	\$158,549
35	912	Demonstration and Selling (1)	88,415	100%	88,415	77,078	100%	77,078
36	913	Advertising	69,535	100%	69,535	36,821	100%	36,821
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	<u>\$301,570</u>		<u>\$301,570</u>	<u>\$272,449</u>		<u>\$272,449</u>
39								
40		Div 091						
41	911	Supervision	\$185,487	49.97%	\$92,688	\$201,807	49.97%	\$100,843
42	912	Demonstration and Selling (1)	8,475	49.97%	4,235	11,214	49.97%	5,604
43	913	Advertising	192	49.97%	96	255	49.97%	127
44	916	Miscellaneous Sales Expense	0	49.97%	0	0	49.97%	0
45		Total	<u>\$194,154</u>		<u>\$97,019</u>	<u>\$213,275</u>		<u>\$106,574</u>
46								
47		Div 002						
48	911	Supervision	\$ -	4.56%	\$ -	\$ -	4.56%	\$ -
49	912	Demonstration and Selling (1)	366,120	4.56%	16,703	97,007	4.56%	4,426
50	913	Advertising	-	4.56%	-	-	4.56%	-
51	916	Miscellaneous Sales Expense	-	4.56%	-	-	4.56%	-
52		Total	<u>\$366,120</u>		<u>\$16,703</u>	<u>\$97,007</u>		<u>\$4,426</u>
53								
54		Div 012						
55	911	Supervision	\$ -	5.39%	\$ -	\$ -	5.39%	\$ -
56	912	Demonstration and Selling (1)	-	5.39%	-	-	5.39%	-
57	913	Advertising	-	5.39%	-	-	5.39%	-
58	916	Miscellaneous Sales Expense	-	5.39%	-	-	5.39%	-
59		Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

(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. 2024-00276
ADVERTISING
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Item (A)	Base Period					Forecasted Period		
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	Div 009								
2	Newspaper, Magazine, bill stuffer & Other	\$ 157,821	\$ 55,854	\$ 213,675	100%	\$ 213,675	\$ 157,821	100%	\$ 157,821
3									
4	Div 091								
5	Newspaper, Magazine, bill stuffer & Other	38,506	414,420	452,926	49.97%	226,327	38,506	49.97%	19,242
6									
7	Div 002								
8	Newspaper, Magazine, bill stuffer & Other	208,280	544,793	753,073	4.56%	34,357	208,280	4.56%	9,502
9									
10	Div 012								
11	Newspaper, Magazine, bill stuffer & Other	40,005	1,601	41,606	5.39%	2,243	40,005	5.39%	2,157
12									
13	Grand Total	<u>\$ 444,611</u>	<u>\$ 1,016,668</u>	<u>\$ 1,461,280</u>		<u>\$ 476,602</u>	<u>\$ 444,611</u>		<u>\$ 188,721</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
<u>Account 923 - Outside Services Employed</u>							
1							
2	Div 009						
3	06111- Contract Labor	\$ -	100%	\$ -	\$ -	100%	\$ -
4	06121- Legal	\$ 96,909	100%	\$ 96,909	\$ 69,993	100%	\$ 69,993
5	Total	\$ 96,909		\$ 96,909	\$ 69,993		\$ 69,993
6							
7	Div 091						
8	06111- Contract Labor	\$ 178,426	49.97%	\$ 89,159	\$ 317,682	49.97%	\$ 158,746
9	06121- Legal	\$ (462,496)	49.97%	\$ (231,109)	\$ (823,461)	49.97%	\$ (411,484)
10	Total	\$ (284,070)		\$ (141,950)	\$ (505,779)		\$ (252,738)
11							
12	Div 002						
13	06111- Contract Labor	\$ 16,211,762	4.56%	\$ 739,623	\$ 9,569,728	4.56%	\$ 436,596
14	06121- Legal	\$ 7,353,348	4.56%	\$ 335,479	\$ 4,340,647	4.56%	\$ 198,032
15	Total	\$ 23,565,110		\$ 1,075,102	\$ 13,910,375		\$ 634,628
16							
17	Div 012						
18	06111- Contract Labor	\$ 576,515	5.39%	\$ 31,081	\$ 731,813	5.39%	\$ 39,453
19	06121- Legal	\$ -	5.39%	\$ -	\$ -	5.39%	\$ -
20	Total	\$ 576,515		\$ 31,081	\$ 731,813		\$ 39,453

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 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: Waller

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 50,000
3	Depreciation Study - N. Allis	30,000
4	Cost of Capital - D'Ascendis	120,000
5	sub-total	<u>\$ 200,000</u>
6		
7	Legal Fees	
8	(J. Hughes/A. Honaker)	303,000
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	31,617
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	<u>108,105</u>
15		
16	Total Projected Rate Case Expense	<u><u>\$ 642,722</u></u>
17		
18	Three (3) Year Amortization of Rate Case Expenses	<u><u>\$ 214,241</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	Div 009						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	63,927	100%	63,927	63,927	100%	63,927
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 63,927</u>		<u>\$ 63,927</u>	<u>\$ 63,927</u>		<u>\$ 63,927</u>
7							
8	Div 091						
9	Donations (1)	\$ -	49.97%	\$ -	\$ -	49.97%	\$ -
10	Civic Duties (2)	-	49.97%	-	-	49.97%	-
11	Political Activities (3)	-	49.97%	-	-	49.97%	-
12	Other	-	49.97%	-	-	49.97%	-
13	Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
14							
15	Div 002						
16	Donations (1)	\$ -	4.56%	\$ -	\$ -	4.56%	\$ -
17	Civic Duties (2)	-	4.56%	-	-	4.56%	-
18	Political Activities (3)	359,377	4.56%	16,396	359,377	4.56%	16,396
19	Other	-	4.56%	-	-	4.56%	-
20	Total	<u>\$359,377</u>		<u>\$ 16,396</u>	<u>\$ 359,377</u>		<u>\$ 16,396</u>
21							
22	Div 012						
23	Donations (1)	\$ -	5.39%	\$ -	\$ -	5.39%	\$ -
24	Civic Duties (2)	-	5.39%	-	-	5.39%	-
25	Political Activities (3)	-	5.39%	-	-	5.39%	-
26	Other	-	5.39%	-	-	5.39%	-
27	Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	Grand Total	<u><u>\$423,305</u></u>		<u><u>\$ 80,323</u></u>	<u><u>\$ 423,305</u></u>		<u><u>\$ 80,323</u></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. 2024-00276
EMPLOYEE EXPENSE REPORT EXCLUSIONS

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

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

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 33,461	100.00%	\$ 33,461	\$ 33,461	100%	\$ 33,461
2							
3	Div 091	102,874	49.97%	51,406	102,874	49.97%	51,406
4							
5	Div 002	880,463	4.56%	40,169	880,463	4.56%	40,169
6							
7	Div 012	165,584	5.39%	8,927	165,584	5.39%	8,927
8							
9	Total Expense Report Exclusions	<u>\$ 1,182,382</u>		<u>\$ 133,963</u>	<u>\$ 1,182,382</u>		<u>\$ 133,963</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. 2024-00276
SERP EXPENSE

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

Line No.	Div	Category	Total	Allocation Factor	Allocated Total Amount
1	2	SERP Expense	\$ 697,807	4.56%	\$ 31,836
2					
3	91	SERP Expense	35,888	49.97%	17,933
4					
5		SERP Expense Adjustment			<u>\$ 49,769</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
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: Waller

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
1		<u>Variable Pay & Management Incentive Plans</u>			
2	2	VPP & MIP	10,633,155	4.56%	\$ 485,112
3					
4	12	VPP & MIP	1,691,183	5.39%	91,174
5					
6	91	VPP & MIP	518,970	49.97%	259,329
7					
8	9	VPP & MIP	0	100.00%	0
9					
10		Total Allocated VPP & MIP Plans			<u>\$ 835,616</u>
11					
12					
13		<u>Restricted Stock Plans</u>			
14	2	RSU-LTIP - Performance Based	5,314,210	4.56%	242,448
15					
16	12	RSU-LTIP - Performance Based	119,488	5.39%	6,442
17					
18	91	RSU-LTIP - Performance Based	56,219	49.97%	28,093
19					
20	9	RSU-LTIP - Performance Based	0	100.00%	0
21					
22		Total Allocated Restricted Stock Plans			<u>\$ 276,983</u>
23					
24		Grand Total Allocated Expense			<u><u>\$ 1,112,598</u></u>
25					
26		Payroll Taxes Expense Adjustment			\$ 72,319

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
2017-00349 O&M Adjustments

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

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

Line No.	Division	Budget Sub Account	Amount	Allocation	Total
1	002	Directors Retirement Expenses - 04113	2,947,500	4.56%	134,473
2	002	Removal of Retirement Benefits	893,438	4.56%	40,761
3	012	Removal of Retirement Benefits	410,483	5.39%	22,130
4	009	Removal of Retirement Benefits	80,903	100.00%	80,903
5	091	Removal of Retirement Benefits	62,787	49.97%	31,375
6					
7		Grand Total			309,641

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Regulatory Liabilities
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Description	Base Period		Forecast Period	
1	<u>Regulatory Liability</u>		<u>Balance</u>	<u>Amortization</u>	
2	Depreciation Reserve 2540-27913	Dec-23	\$ (8,620,222)		Mar-25
3		Jan-24	(8,620,222)	0	Apr-25
4		Feb-24	(8,346,266)	273,956	May-25
5		Mar-24	(8,209,288)	136,978	Jun-25
6		Apr-24	(8,072,310)	136,978	Jul-25
7		May-24	(7,935,332)	136,978	Aug-25
8		Jun-24	(7,798,354)	136,978	Sep-25
9		Jul-24	(7,661,376)	136,978	Oct-25
10		Aug-24	(7,524,398)	136,978	Nov-25
11		Sep-24	(7,387,420)	136,978	Dec-25
12		Oct-24	(7,250,442)	136,978	Jan-26
13		Nov-24	(7,113,464)	136,978	Feb-26
14		Dec-24	(6,976,486)	136,978	Mar-26
15					
16		Base Period	\$ (7,808,891)	\$ 1,643,736	Forecast Period
17			(13-Month Avg)		\$ (5,471,294)
18					(13-Month Avg)
19		Jan-25	(6,839,508)	136,978	
20		Feb-25	(6,702,530)	136,978	
21					
22					
23					
24					
25	Total Regulatory Liabilities				Forecast Period
					<u>Balance (13-Mo.)</u>
					<u>Amortization</u>
					<u>\$ (5,471,294)</u>
					<u>\$ 2,188,517</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 PAYROLL Costs

Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Description	% of Labor	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>						
2	Labor		\$ 15,732,461	100.00%	\$ 15,732,461	\$2,070,638	\$ 17,803,099
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	3.73%	\$ 586,896	100.00%	\$ 586,896	\$ 77,245	\$ 664,140
6	FAS 106	1.33%	209,005	100.00%	209,005	27,508	236,514
7	Employee INSURANCE PLANS	19.75%	3,107,931	100.00%	3,107,931	409,052	3,516,984
8	ESOP PLAN Contributions	2.68%	421,952	100.00%	421,952	55,535	477,487
9							
10	Total Employee BENEFITS		\$ 1,859,853		\$ 1,859,853	\$ 266,092	\$ 2,125,946
11							
12	<u>Payroll Taxes</u>						
15	Payroll Taxes		\$ 975,269	100.00%	975,269	142,419	\$ 1,117,688
16	Total Payroll Taxes		\$ 975,269		\$ 975,269	\$ 142,419	\$ 1,117,688
17							
18	Total Payroll Costs		\$ 18,567,583		\$ 18,567,583	\$2,479,150	\$ 21,046,733

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Description	Most Recent Five Years*										Base Period	% Change	Forecasted Period
		2019	% Change	2020	% Change	2021	% Change	2022	% Change	2023	% Change			
1	<u>Man Hours</u>													
2	Straight Time Hours	428,910	-1.01%	424,588	-5.83%	399,843	-0.75%	396,862	2.92%	408,449	8.47%	443,040	0.00%	443,040
3	OverTime Hours	31,808	-41.08%	18,741	-3.62%	18,062	40.00%	25,288	15.41%	29,186	2.68%	29,969	0.00%	29,969
4	Total Manhours	<u>460,718</u>	-3.77%	<u>443,329</u>	-5.73%	<u>417,905</u>	1.02%	<u>422,150</u>	12.05%	<u>437,635</u>	8.08%	<u>473,009</u>	0.00%	<u>473,009</u>
5	Ratio of OverTime Hours to Straight-Time Hours	<u>7.416%</u>		<u>4.414%</u>		<u>4.517%</u>		<u>6.372%</u>		<u>7.146%</u>		<u>6.764%</u>		<u>6.764%</u>
7														
8	<u>Labor Dollars</u>													
9	Straight-Time Dollars	11,830,931	2.27%	12,100,004	-1.65%	11,900,925	3.22%	12,284,631	4.73%	12,865,295	9.73%	14,117,366	13.16%	15,975,433
10	OverTime Dollars	1,321,265	-38.17%	816,954	1.11%	826,044	43.59%	1,186,118	17.98%	1,399,361	15.42%	1,615,094	13.16%	1,827,666
11	Total Labor Dollars	<u>13,152,196</u>	-1.79%	<u>12,916,959</u>	-1.47%	<u>12,726,969</u>	5.84%	<u>13,470,748</u>	5.89%	<u>14,264,656</u>	10.29%	<u>15,732,461</u>	13.16%	<u>17,803,099</u>
12	Ratio of OverTime Dollars to Straight-Time Dollars	<u>11.168%</u>		<u>6.752%</u>		<u>6.941%</u>		<u>9.655%</u>		<u>10.877%</u>		<u>11.440%</u>		<u>11.440%</u>
14														
15	O&M Labor Dollars	5,432,594	-6.04%	5,104,736	1.69%	5,191,175	10.04%	5,712,268	10.46%	5,950,691	6.03%	6,309,802	13.16%	7,140,271
16	Ratio of O&M of Labor Dollars to Total Labor Dollars	<u>41.306%</u>		<u>39.520%</u>		<u>40.789%</u>		<u>42.405%</u>		<u>41.716%</u>		<u>40.107%</u>		<u>40.107%</u>
18														
19	<u>Employee Benefits</u>													
20	Total Employee Benefits	4,573,154	-6.33%	4,283,537	6.51%	4,562,205	-0.69%	4,530,697	-7.09%	4,209,567	-55.82%	1,859,853	14.31%	2,125,946
21	Employee Benefits Expensed	1,949,162	-9.71%	1,759,955	6.49%	1,874,230	1.07%	1,894,292	-8.30%	1,737,067	-57.06%	745,931	14.31%	852,653
22	Ratio of Employee Benefits Expensed to Total Employee Benefits	<u>42.622%</u>		<u>41.086%</u>		<u>41.082%</u>		<u>41.810%</u>		<u>41.265%</u>		<u>40.107%</u>		<u>40.107%</u>
24														
25	<u>Payroll Taxes</u>													
26	Total Payroll Taxes	1,483,580	-16.89%	1,233,011	-3.83%	1,185,815	-12.26%	1,040,392	5.99%	1,102,685	-11.56%	975,269	14.60%	1,117,688
27	Payroll Taxes Expensed	408,463	-17.83%	335,621	9.88%	368,773	0.00%	368,773	5.08%	387,516	0.94%	391,151	14.60%	448,271
28	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>27.532%</u>		<u>27.220%</u>		<u>31.099%</u>		<u>35.446%</u>		<u>35.143%</u>		<u>40.107%</u>		<u>40.107%</u>
30														
31	<u>Employee Levels</u>													
32	Average Employee Levels	195	-2.05%	191	13.61%	217	0.00%	217	0.46%	218	-2.29%	213	0.00%	213
33	Year end Employee Levels	195	-4.62%	186	19.89%	223	0.00%	223	-4.48%	213	0.00%	213	0.00%	213

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Executive Compensation
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Line No.	Description	% of Labor	Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 5 Officers</u>				
2					
3	<u>Gross Payroll</u>				
4	Salary		\$ 2,980,448	\$ 119,218	\$ 3,099,666
5	Other Allowances and Compensation		14,994,093	599,764	15,593,857
6	Total Salary and Compensation		<u>\$ 17,974,541</u>	<u>\$ 718,982</u>	<u>\$ 18,693,522</u>
7					
8	<u>Employee Benefits</u>				
9	Pensions	FY23 1.16%	FY24 1.22%	Wtd Avg 1.19%	
10	SERP		\$ 35,467	\$ 1,419	\$ 36,886
11	Other Benefits	22.68%	24.78%	23.73%	
12	Total Employee Benefits		<u>\$ 1,954,634</u>	<u>\$ 78,185</u>	<u>\$ 2,032,819</u>
13					
14	<u>Payroll Taxes</u>				
15	FICA/FUTA/SUTA		\$ 288,003	\$ 11,520	\$ 299,523
16	Total Payroll Taxes		<u>\$ 288,003</u>	<u>\$ 11,520</u>	<u>\$ 299,523</u>
17					
18	Total Compensation		<u>\$ 20,217,178</u>	<u>\$ 808,687</u>	<u>\$ 21,025,865</u>

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

Positions included on this schedule are:

- President and CEO
- SVP, CFO
- SVP, Utility Operations
- SVP, General Counsel & Corporate Secretary
- SVP, Human Resources

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. 2024-00276
 Computation of Gross Revenue Conversion Factor
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

Line No.	Description	Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue	100.000000%	100.000000%
2			
3	Less: Uncollectible Accounts Expense	1.000000%	1.000000%
4			
5	Less: PSC Fees	0.155400%	0.155400%
6			
7	Net Revenues	98.844600%	98.844600%
8			
9	SIT Rate 5.00%	4.942230%	4.942230%
10			
11	Income before Federal Income Tax	93.902370%	93.902370%
12			
13	Federal Income Tax @ 21%	19.719500%	19.719500%
14			
15	Operating Income Percentage	74.182870%	74.182870%
16			
17	Gross Revenue Conversion Factor		
18	(100 % divided by Income after Income Tax)	1.348020	1.348020

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
Comparative Income Statement
Base Period: Twelve Months Ended December 31, 2024
Forecasted Test Period: Twelve Months Ended March 31, 2026

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

FR 16(8)(i)1
Schedule I

Witness: Wiebe, Waller, Troup

	Most Recent Five Calendar Years					Base Year	Test Year	Fiscal Year		
	(000s)					(000s)	(000s)	(000s)		
	2019	2020	2021	2022	2023	12/31/2024	3/31/2026	2026	2027	2028
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	157,506	134,242	152,334	209,580	170,002	132,800	166,825	168,083	170,687	170,237
Transportation	18,325	17,180	18,499	20,214	20,703	21,749	20,571	17,453	17,453	17,453
Other revenue	1,878	2,087	136	211	26	256	426	3,550	3,556	3,556
Total Operating Revenues	177,709	153,508	170,969	230,005	190,732	154,805	187,822	189,085	191,696	191,245
Purchase gas	83,689	59,996	75,839	131,387	89,605	52,987	87,641	88,874	91,415	90,903
Gross Profit	94,020	93,513	95,130	98,619	101,126	101,819	100,181	100,212	100,281	100,342
Operating Expenses										
Direct O&M	18,981	15,673	19,495	17,205	17,558	17,683	15,067	21,186	21,882	22,658
Allocated O&M	12,487	12,950	13,806	12,755	13,458	15,854	18,251	15,597	16,110	16,681
Depreciation & amortization	20,423	20,485	21,285	19,950	19,462	19,916	22,028	23,309	26,684	30,972
Taxes - other than income	8,673	9,401	10,421	10,661	10,667	12,842	13,804	14,412	16,062	17,030
Total Operating Expenses	60,563	58,510	65,007	60,571	61,145	66,295	69,151	74,504	80,738	87,341
Operating income(loss)	33,457	35,003	30,123	38,047	39,981	35,524	31,030	25,708	19,543	13,001
Other income										
Interest Income	31	39	55	179	240	240	240	240	240	240
Performance based rates	3,425	3,359	1,485	4,846	3,354	3,354	3,000	3,000	3,000	3,000
Donations	(477)	(817)	(944)	(986)	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)
Other Income	647	(106)	44	332	(183)	(183)	(183)	(183)	(183)	(183)
Total other income	3,627	2,476	641	4,371	2,381	2,381	2,026	2,026	2,026	2,026
Interest Charges										
Total interest charges	9,456	9,366	9,702	10,833	10,253	9,867	10,240	11,222	12,056	12,885
Income Before Taxes	27,628	28,113	21,061	31,586	32,109	28,037	22,816	16,512	9,513	2,142
Provision for income taxes	6,288	3,380	3,870	5,163	607	6,995	5,693	4,120	2,373	535
Net Income	21,340	24,732	17,191	26,424	31,502	21,042	17,124	12,392	7,139	1,608

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
Revenue Statistics
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

FR 16(8)(i)2
 Schedule I
 Witness: Wiebe; Waller

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	2027	2028	#REF!
		2019	2020	2021	2022	2023	12/31/2024	3/31/2026			
1	Revenue by Customer Class:										
2	Residential	\$ 97,529,079	\$ 88,021,107	\$ 97,682,349	\$ 134,142,107	\$ 100,075,448	\$ 83,250,290	\$ 103,051,755	\$ 105,137,090	\$ 104,815,041	\$ 104,295,359
3	Commercial	43,100,803	35,926,642	43,001,906	58,232,724	55,242,802	40,102,483	51,443,822	52,839,457	52,778,411	52,635,221
4	Industrial	9,909,683	4,916,762	5,316,142	8,450,852	6,550,741	4,039,149	5,130,632	5,315,173	5,281,062	5,242,052
5	Public Authority & Other	6,966,725	5,377,006	6,333,612	8,754,196	8,132,819	5,408,351	7,198,509	7,394,870	7,362,028	7,315,728
6	Unbilled										
7											
8	Total	\$ 157,506,291	\$ 134,241,517	\$ 152,334,010	\$ 209,579,879	\$ 170,001,810	\$ 132,800,273	\$ 166,824,719	\$ 170,686,589	\$ 170,236,542	\$ 169,488,360
9											
10	Number of Customer by Class:										
11	Residential	158,011	159,525	160,539	160,766	160,394	160,460	160,460	160,460	160,460	160,460
12	Commercial	17,719	18,098	18,160	18,175	18,262	18,314	18,401	18,476	18,526	18,576
13	Industrial	222	224	223	217	217	216	216	216	216	216
14	Public Authority & Other	1,537	1,533	1,529	1,520	1,508	1,502	1,502	1,502	1,502	1,502
15											
16	Total	177,488	179,380	180,451	180,677	180,381	180,492	180,579	180,654	180,704	180,754
17											
18	Average Revenue per Class:										
19	Residential	\$ 617	\$ 552	\$ 608	\$ 834	\$ 624	\$ 519	\$ 642	\$ 655	\$ 653	\$ 650
20	Commercial	2,432	1,985	2,368	3,204	3,025	2,190	2,796	2,860	2,849	2,833
21	Industrial	44,722	21,942	23,821	39,004	30,211	18,664	23,707	24,560	24,402	24,222
22	Public Authority & Other	4,534	3,507	4,142	5,760	5,392	3,602	4,794	4,925	4,903	4,872

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276

SALES STATISTICS

Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

FR 16(8)(i)3
 Schedule I

Witness: Wiebe; Waller

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period			#REF!
		2019	2020	2021	2022	2023	12/31/2024	3/31/2026	2027	2028	
		Mcf	Mcf	Mcf	Mcf		Mcf	Mcf	Mcf	Mcf	
1	Sales by Customer Class:										
2	Residential	9,772,864	9,443,234	9,292,340	10,696,568	7,934,228	9,938,593	9,938,593	9,938,593	9,938,593	9,938,593
3	Commercial	5,129,772	4,677,889	5,253,754	5,199,932	4,873,727	5,586,229	5,614,138	5,633,206	5,648,444	5,663,677
4	Industrial	1,997,154	1,175,062	948,854	1,048,616	823,444	825,382	825,382	825,382	825,382	825,382
5	Public Authority & Other	956,098	838,414	910,621	891,723	818,992	915,391	915,391	915,391	915,391	915,391
6	Unbilled										
7											
8	Total	17,855,887	16,134,599	16,405,570	17,836,839	14,450,392	17,265,595	17,293,505	17,312,572	17,327,810	17,343,043
9											
10	Number of Customer by Class:										
11	Residential	158,011	159,525	160,539	160,766	160,394	160,460	160,460	160,460	160,460	160,460
12	Commercial	17,719	18,098	18,160	18,175	18,262	18,314	18,401	18,476	18,526	18,576
13	Industrial	222	224	223	217	217	216	216	216	216	216
14	Public Authority & Other	1,537	1,533	1,529	1,520	1,508	1,502	1,502	1,502	1,502	1,502
15											
16	Total	177,488	179,380	180,451	180,677	180,381	180,492	180,579	180,654	180,704	180,754
17											
18	Average Volume per Class:										
19	Residential	62	59	58	67	49	62	62	62	62	62
20	Commercial	290	258	289	286	267	305	305	305	305	305
21	Industrial	9,013	5,244	4,252	4,840	3,798	3,814	3,814	3,814	3,814	3,814
22	Public Authority & Other	622	547	596	587	543	610	610	610	610	610

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 Cost of Capital Summary
 Base Period: Twelve Months Ended December 31, 2024

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) %
1	<u>Capital Structure</u>					
2						
3	SHORT-TERM DEBT	J-3	\$ 37,867	0.20%	17.14%	0.03%
4						
5	LONG-TERM DEBT	J-3	7,213,975	38.90%	3.97%	1.54%
6						
7	PREFERRED STOCK	J-4	0	0.000%	0.00%	0.00%
8						
9	COMMON EQUITY		<u>\$ 11,296,404</u>	<u>60.90%</u>	10.95%	<u>6.67%</u>
10						
11	Total Capital		<u><u>\$ 18,548,247</u></u>	<u><u>100.00%</u></u>		<u><u>8.24%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 13 Month Average Capital Structure
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

FR 16(8)(j)
 Schedule J-1

PROPOSED RATES

Witness: Christian

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		37,867	0.20%	17.14%	0.03%	37,867	0.19%	17.14%	0.03%
2										
3	LONG-TERM DEBT		7,213,975	38.89%	3.97%	1.54%	7,790,898	38.93%	4.11%	1.60%
4										
5	Total DEBT		7,251,842	39.09%		1.58%	7,828,765	39.12%		1.63%
6										
7	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
8										
9	COMMON EQUITY		11,296,404	60.90%	10.95%	6.67%	12,183,077	60.88%	10.95%	6.67%
10										
11	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12										
13	Total Capital		18,548,247	100.0%		8.25%	20,011,842	100.0%		8.30%

CURRENT RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
14	SHORT-TERM DEBT		37,867	0.20%	17.14%	0.03%	37,867	0.19%	17.14%	0.03%
15										
16	LONG-TERM DEBT		7,213,975	38.89%	3.97%	1.54%	7,790,898	38.93%	4.11%	1.60%
17										
18	Total DEBT		7,251,842	39.09%		1.58%	7,828,765	39.12%		1.63%
19										
20	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
21										
22	COMMON EQUITY		11,296,404	60.90%	5.06%	3.08%	12,183,077	60.88%	4.09%	2.49%
23										
24	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
25										
26	Total Capital		18,548,247	100.0%		4.66%	20,011,842	100.0%		4.12%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
 ANNUALIZED SHORT-TERM DEBT
 as of June 30, 2024

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

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

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 37,867	5.508%	\$ 2,086	
2					
3	COMMITMENT FEE & BANK ADMIN	_____		\$ 4,403	
4					
5	TOTAL SHORT-TERM DEBT	\$ 37,867		\$ 6,489	17.14%

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended June 30, 2024

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
AVERAGE ANNUALIZED LONG-TERM DEBT
Base Period: Twelve Months Ended December 31, 2024

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	500,000,000	2.625%	\$13,125,000	
11	3.375% Sr Notes Due 2049	500,000,000	3.375%	\$16,875,000	
12	1.500% Sr Notes Due 2031	600,000,000	1.500%	\$9,000,000	
13	2.850% Sr Notes Due 2052	600,000,000	2.850%	\$17,100,000	
14	5.450% Sr Notes Due 2032	300,000,000	5.450%	\$16,350,000	
15	5.750% Sr Notes Due 2052	500,000,000	5.750%	\$28,750,000	
16	5.900% Sr Notes Due 2033 400MM(2023)& 325MM(2024)	301,923,077	5.900%	\$17,813,462	
17	6.200% Sr Notes Due 2053	346,153,846	6.200%	\$21,461,538	
18	Total	<u>\$ 7,208,076,923</u>		<u>\$296,217,000</u>	
19					
20	Annualized Amortization of Debt Exp. & Debt Dsct.			(\$10,128,890)	
21	Less Unamortized Debt Discount	\$5,898,229			
22	Less Unamortized Debt Expenses	\$0			
23					
24					
25					
26	Total LONG-TERM DEBT	<u><u>\$7,213,975,152</u></u>		<u><u>286,088,110</u></u>	<u><u>3.97%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2024-00276
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. 2024-00276
 Cost of Capital Summary
 Thirteen Month Average as of September 30, 2022

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
1	SHORT-TERM DEBT		\$ 37,867	0.19%	17.14%	0.03%
2						
3	LONG-TERM DEBT	J-3	7,790,898	38.93%	4.11%	1.60%
4						
5	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
6						
7	COMMON EQUITY		<u>\$ 12,183,077</u>	<u>60.88%</u>	10.95%	<u>6.67%</u>
8						
9	Total Capital		<u>\$ 20,011,842</u>	<u>100.00%</u>		<u>8.30%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
AVERAGE ANNUALIZED LONG-TERM DEBT
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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

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

Witness: Christian

Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	6.67% MTN A1 due Dec 2025	\$ 10,000,000	6.67%	667,000	
3	5.95% Sr Note due 10/15/2034	\$ 200,000,000	5.95%	11,900,000	
4	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	\$ 500,000,000	2.63%	13,125,000	
11	3.375% Sr Notes Due 2049	\$ 500,000,000	3.38%	16,875,000	
12	1.500% Sr Notes Due 2031	\$ 600,000,000	1.50%	9,000,000	
13	2.850% Sr Notes Due 2052	\$ 600,000,000	2.85%	17,100,000	
14	5.450% Sr Notes Due 2032	\$ 300,000,000	5.45%	16,350,000	
15	5.750% Sr Notes Due 2052	\$ 500,000,000	5.75%	28,750,000	
16	5.900% Sr Notes Due 2033 400MM(2023)& 325MM(2024)	\$ 725,000,000	5.90%	42,775,000	
17	6.200% Sr Notes Due 2053	\$ 500,000,000	6.20%	31,000,000	
18	Total	<u>\$ 7,785,000,000</u>		<u>\$ 330,717,000</u>	
19					
20	Annualized Amortization of Debt Exp. & Debt Dsct.			(10,128,890)	
21	Less Unamortized Debt Discount	\$5,898,229			
22	Less Unamortized Debt Expenses	\$0			
23					
24					
25					
26	Total LONG-TERM DEBT	<u>\$ 7,790,898,229</u>		<u>\$ 320,588,110</u>	<u>4.11%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
AVERAGE ANNUALIZED SHORT-TERM DEBT
 Forecasted Test Period: Twelve Months Ended March 31, 2026

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)	37,867	5.5083%	2,086
2				
3	COMMITMENT FEE		4,403	
4				
5	TOTAL SHORT-TERM DEBT	<u>37,867</u>		<u>6,489</u> <u>17.14%</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. 2024-00276
Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 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: Wiebe, Christian, Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
1	Plant Data: (\$000)												
2	Plant in Service by functional class:												
3	Intangible Plant	775	775	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	0	0	0	0	0	0	0	0	0	636
5	Underground Storage	38,354	35,937	20,622	14,924	14,473	14,473	14,471	13,328	13,329	12,454	11,560	10,792
6	Transmission Plant	33,508	33,508	33,159	33,198	33,001	33,149	32,817	31,462	31,784	31,814	31,808	31,877
7	Distribution Plant	841,696	815,056	829,749	771,670	752,511	693,559	666,530	573,567	517,179	472,849	413,302	381,623
8	General Plant	50,288	45,753	24,307	23,484	25,021	24,782	23,892	22,758	21,675	21,271	18,126	16,683
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	964,620	931,029	911,244	846,683	828,413	769,370	741,117	644,522	587,374	541,795	478,203	445,018
12	Less: Accumulated depreciation	225,030	204,758	174,869	153,918	182,190	178,144	176,418	178,946	175,150	167,228	165,298	160,839
13	Net plant in Service	739,590	726,271	736,375	692,765	646,223	591,226	564,699	465,576	412,224	374,567	312,905	284,179
14													
15	Construction Work in Progress	0	0	6,973	9,205	12,491	6,625	6,557	42,150	32,838	10,146	26,310	12,708
16													
17	Total CWIP	0	0	6,973	9,205	12,491	6,625	6,557	42,150	32,838	10,146	26,310	12,708
18													
19	Total	739,590	726,271	743,348	701,970	658,714	597,851	571,256	507,726	445,062	384,713	339,215	296,887
20													
21	% of Construction financed internally	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
22													
23													
24	Capital structure: (Total Company)												
25	(based on year-end accounts)												
26	Short-term debt (\$000)	37,867	37,867	241,933	184,967	0	0	464,915	575,780	447,745	829,811	457,927	196,695
27	Long-term debt (\$000)	7,790,898	7,213,975	6,555,701	7,962,104	7,330,657	4,531,944	3,529,452	3,068,665	3,067,045	2,438,779	2,437,515	2,455,986
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	12,183,077	11,296,404	10,870,064	9,419,091	7,906,889	6,791,203	5,750,223	4,769,951	3,898,666	3,463,059	3,194,797	3,086,232
30													
31	Total	20,011,842	18,548,247	17,667,698	17,566,162	15,237,546	11,323,147	9,744,590	8,414,396	7,413,456	6,731,649	6,090,239	5,738,913

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2024-00276
Comparative Financial Data
 Base Period: Twelve Months Ended December 31, 2024
 Forecasted Test Period: Twelve Months Ended March 31, 2026
 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: Wiebe, Christian, Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
32													
33	<u>Condensed Income Statement data: (\$000)</u>												
34	Operating Revenues	187,822	154,805	190,732	230,005	170,969	153,508	177,709	180,854	164,102	147,431	170,468	196,882
35	Operating Expenses (excludes Federal												
36	and State Taxes, includes gas cost)	156,792	119,282	150,750	191,958	140,846	118,505	144,252	145,817	124,455	113,447	141,526	166,452
37	State Income Tax (current))												
38	Federal Income Tax (current)												
39	Federal and State Income Tax - net	5,693	6,995	607	5,163	3,870	3,380	6,288	8,861	9,697	9,516	9,884	9,672
40	Investment tax credits												
41	Operating Income	25,338	28,529	39,375	32,885	26,253	31,623	27,168	26,177	29,950	24,468	19,058	20,758
42	AFUDC	0	0	908	1,212	685	615	1,513	1,239	379	179	182	139
43	Other Income net	2,026	2,381	763	2,213	(548)	1,418	867	942	2,135	1,908	1,881	1,880
44	Income available for fixed charges	27,364	30,909	41,046	36,310	26,390	33,656	29,548	28,358	32,464	26,555	21,121	22,777
45	Interest charges	10,240	9,867	9,544	9,886	9,199	8,924	8,208	8,022	8,009	7,377	6,744	6,419
46	Net Income	17,124	21,042	31,502	26,424	17,191	24,732	21,340	20,336	24,455	19,178	14,377	16,358
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	17,124	21,042	31,502	26,424	17,191	24,732	21,340	20,336	24,455	19,178	14,377	16,358
49													
50	AFUDC - % of Net Income	0.00%	0.00%	2.88%	4.59%	3.98%	2.49%	7.09%	6.09%	1.55%	0.93%	1.27%	0.85%
51	AFUDC - % of earnings available for												
52	common equity	0.00%	0.00%	2.88%	4.59%	3.98%	2.49%	7.09%	6.09%	1.55%	0.93%	1.27%	0.85%
53													
54													
55													
56	<u>Costs of Capital: (4)</u>												
57	Embedded cost of short-term debt (%)	17.14%	17.14%	9.35%	29.54%	53.98%	22.46%	8.06%	3.40%	1.68%	1.12%	1.09%	1.49%
58	Embedded cost of long-term debt (%)	4.11%	3.97%	3.61%	3.16%	3.15%	4.26%	4.69%	5.19%	5.45%	5.89%	5.90%	6.03%
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	3.23	3.84	7.45	8.25	9.40	8.90	6.98	6.14	5.85	5.72	5.26	4.69
63	Pre-Tax Interest Coverage (Excluding AFUDC)	3.23	3.84	8.28	9.29	10.81	9.84	7.30	6.73	6.03	5.74	5.28	4.70
64	After Tax Interest Coverage	2.67	3.13	6.71	7.58	7.80	7.34	5.69	6.07	4.06	3.24	3.71	3.24
65	SEC Coverage (3)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5.45	5.16	4.77	4.11
66	After Tax Interest Coverage (Excluding AFUDC)	2.67	3.13	7.45	8.53	8.97	8.12	5.96	6.65	4.18	4.07	3.73	3.25
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	N/A	N/A	N/A	3.81	3.64	3.32	3.02
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	N/A	A1	A1	A1	A1	A2	A2	A2	A2	A2	A2
72	S&P Bond Rating	N/A	N/A	A-	A-	A-	A1	A	A	A	A	A-	A-
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
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FR 16(8)(k)
 Schedule K
 Witness: Wiebe, Christian, Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	
75														
76	<u>Common Stock Related Data: (1)</u>													
77	Shares Outstanding Year End (000)	N/A	N/A	148,493	140,897	132,420	125,882	119,339	111,274	106,105	103,931	101,479	100,388	
78	Shares Outstanding - Weighted	N/A	N/A											
79	Average (Monthly) (000)	N/A	N/A	145,166	138,096	129,834	122,872	117,461	111,012	106,100	103,524	101,892	97,608	
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	6.10	5.60	5.12	4.89	4.35	5.43	3.73	3.38	3.09	2.96	
81	Dividends Paid Per Share (\$)	N/A	N/A	2.96	2.72	2.50	2.30	2.10	1.94	1.80	1.68	1.56	1.48	
82	Dividends Declared Per Share (\$)	N/A	N/A	2.96	2.72	2.50	2.30	2.10	1.94	1.80	1.68	1.56	1.48	
83	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	49%	49%	49%	47%	48%	36%	48%	50%	50%	50%	
84	Market Price - High (Low)	N/A	N/A											
85	1st Quarter - High (\$)	N/A	N/A	114.90	110.12	92.04	111.58	99.50	92.29	74.73	64.25	58.08	47.06	
86	1st Quarter - Low (\$)	N/A	N/A	112.56	107.90	89.98	107.73	89.33	84.41	68.96	57.82	47.35	41.08	
87	2nd Quarter - High (\$)	N/A	N/A	116.70	115.75	101.02	102.55	103.72	85.89	80.40	74.33	58.81	48.01	
88	2nd Quarter - Low (\$)	N/A	N/A	114.66	113.43	99.55	99.28	89.85	78.03	73.21	61.74	52.02	44.19	
89	3rd Quarter - High (\$)	N/A	N/A	117.70	115.62	97.52	100.82	107.93	90.53	85.54	81.32	56.41	53.40	
90	3rd Quarter - Low (\$)	N/A	N/A	115.87	113.54	95.96	98.97	99.07	82.68	78.90	70.60	51.28	46.94	
91	4th Quarter - High (\$)	N/A	N/A	112.67	111.01	95.54	97.65	114.65	94.77	88.69	81.16	58.18	52.68	
92	4th Quarter - Low (\$)	N/A	N/A	110.74	108.70	93.79	95.45	105.27	89.81	82.42	71.88	51.48	47.01	
93	Book Amount Per Share (Year-end) (\$)	N/A	N/A	74.88	68.21	60.90	55.27	48.95	42.97	36.75	33.45	31.35	31.62	
94														
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)	2.7%	3.6%	8.7%	8.9%	9.1%	9.6%	9.7%	13.9%	10.8%	10.4%	9.7%	10.2%	
100	Return On Total Capital (Average)	2.8%	3.4%	5.0%	4.7%	5.0%	5.7%	5.6%	7.6%	5.6%	5.4%	5.2%	5.2%	
101	Return On Net Plant in Service (Average)	3.4%	3.9%	4.8%	4.8%	4.7%	4.8%	4.6%	6.1%	4.5%	4.4%	4.3%	4.5%	
102														
103	<u>Other Financial and Operating Data:</u>													
104	Mix of Sales: (MMcf)													
105	Residential	9,939	9,939	8,150	10,367	9,461	9,389	9,887	10,416	8,724	9,094	9,826	11,729	
106	Commercial	5,614	5,586	4,702	5,466	5,118	4,748	5,105	5,346	4,575	4,538	4,845	5,650	
107	Industrial	825	825	812	1,064	949	1,139	1,919	1,286	1,517	1,048	693	810	
108	Public authority & Other Sales	915	915	786	940	878	859	945	994	859	916	1,025	1,234	
109	Unbilled	0	0											
110	Total Mix of Sales	17,294	17,266	14,450	17,837	16,406	16,135	17,856	18,042	15,675	15,596	16,389	19,423	
111														
112	Mix of Fuel: (MMcf)													
113	Other	0	0	0	0	0	0	0	0	0	0	0	0	
114		17,622	17,594	15,377	18,507	16,891	16,316	18,979	21,324	18,606	15,417	18,606	21,324	
115														
116	Total MIX of Fuel (2)	17,622	17,594	15,377	18,507	16,891	16,316	18,979	21,324	18,606	15,417	18,606	21,324	
117														
118	Composite Depreciation Rate	2.18%	2.20%	1.96%	2.18%	2.42%	2.46%	2.60%	3.06%	3.10%	3.31%	3.63%	3.47%	

(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 and more recent years is due to fixed commitment fees and low short-term borrowings.