

November 14, 2024

Ms. Linda C. Bridwell, P.E.  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40602

Re: *In the Matter of: Electronic Application of Atmos Energy Corporation for an Adjustment of Rates; Approval of Tariff Revisions; and Other General Relief-*  
**Case No. 2024-00276**

Dear Ms. Bridwell:

Please find attached Atmos Energy Corporation's Ongoing Response to Staff's First Request for Information, Item 3 and Item 13.

This is to certify that the foregoing electronic filing was transmitted to the Commission on November 14, 2024 that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copies of this filing will be made.

If you have any questions, please let me know.

Very truly yours,

*Heather S. Temple*

Heather S. Temple

Enclosure

**Case No. 2024-00276**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-03 Supplement 1**  
**Page 1 of 1**

**REQUEST:**

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

**RESPONSE:**

The Company will provide the requested information as it becomes available. The Company will provide the first update after its fiscal year earnings announcement in November 2024.

Respondents: Greg Waller and Emily Wiebe

**SUPPLEMENTAL RESPONSE:**

Please see supplemental Attachment 1.

**ATTACHMENT:**

Staff\_1-03\_Att1\_Suppl1 - Financial Data - Sep'24.xlsx

Respondents: Greg Waller and Emily Wiebe

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	\$ 155,009,257	\$ 187,822,013	\$ 35,379,819	\$ 223,201,832
2	Operating Expenses				
3	Purchased Gas Cost	53,247,479	87,640,898		87,640,898
4	Other O & M Expenses	33,910,832	33,318,725	353,798	33,672,523
5	Depreciation Expense	20,106,343	22,028,375		22,028,375
6	Taxes Other than Income	12,834,660	13,731,224	54,980	13,786,204
7					
8	State & Federal Income Taxes	6,248,161	5,205,179	8,725,275	13,930,454
9	Total Operating Expenses	<u>\$ 126,347,474</u>	<u>\$ 161,924,400</u>	<u>\$ 9,134,053</u>	<u>\$ 171,058,453</u>
10	Operating Income	<u>\$ 28,661,784</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	4.58%	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	\$ 155,009,257	\$ 32,812,756	D-1			\$187,822,013			\$ 187,822,013
2										
3	Operating Expenses									
4	Purchased Gas Cost	53,247,479	34,393,419	D-1			87,640,898	-		87,640,898
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	754,801	(268,462)	D-1			486,338	-		486,338
7	Transmission O&M Expense	242,497	(61,658)	D-1			180,838	-		180,838
8	Distribution O&M Expense	13,163,718	(1,417,487)	D-1		*	11,746,231	-		11,746,231
9	Customer Accting. & Collection	3,175,767	(641,144)	D-1		*	2,534,624	-		2,534,624
10	Customer Service & Information	203,635	10,825	D-1		*	214,461	-		214,461
11	Sales Expense	321,666	(49,217)	D-1		*	272,449	(188,721)	F-4	83,728
12	Admin. & General Expense	16,048,747	3,428,078	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	20,106,343	1,922,032	D-1			22,028,375	-		22,028,375
14	Taxes - Other	12,834,660	968,882	D-1			13,803,543	(72,319)	F-10	13,731,224
15	Income Taxes	6,248,161	(1,042,981)				5,205,179	-		5,205,179
16										
17										
18	Total Operating Expenses	\$ 126,347,474	\$ 37,242,287				\$ 163,589,761	\$(1,665,361)		\$ 161,924,400
19										
20	Net Operating Income	\$ 28,661,784	\$ (4,429,532)				\$ 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	\$ 87,716,725
4	4805	Unbilled Residential	(4,352,634)
5	4811	Commercial	42,277,165
6	4812	Industrial	4,157,188
7	4815	Unbilled Commercial	(1,867,245)
8	4816	Unbilled Industrial	(22,584)
9	4820	Other - Public Authority	5,759,470
10	4825	Unbilled Public Authority	(329,837)
11		Total Sales of Gas	\$ 133,338,248
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 182,427
15	4880	Misc. Service Revenues	58,341
16	4893	Revenue From Transportation of Gas of Others	21,430,242
17	4950	Other Gas Revenue	-
	4960	Provision for Rate Refunds	-
18		Total Other Operating Income	\$ 21,671,010
19			
20		TOTAL OPERATING REVENUE	\$ 155,009,257
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	-
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ -
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 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	361,252
35	8170	Lines Expense	26,452
36	8180	Compressor Station Expense	33,738
37	8190	Compressor Station Expense Fuel & Power	-
38	8200	Measuring & Regulating Station Expense	9,793
39	8210	Purification	58,841
40	8240	Other	-
41	8250	Storage Well Royalties	7,789
42		Total Nat. Gas Storage Expense - Operation	\$ 497,865
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 42
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	37,606
48	8350	Measuring & Regulating Station Equip.	-
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	219,288
52		Total Nat. Gas Storage Expense - Maintenance	\$ 256,936
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	472
58	8560	Mains Expense	207,388
59	8570	Measuring & Regulating Station Exp.	11,519
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 219,379
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	23,118
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	-
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 23,118

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	50,350
75	8040	Natural Gas City Gate Purchases	31,119,600
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(17,188)
78	8051	Other Gas Purchases / Gas Cost Adjustments	30,616,457
79	8052	PGA for Commercial	17,536,277
80	8053	PGA for Industrial	2,780,935
81	8054	PGA for Public Authority	2,871,964
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(553,320)
84	8059	PGA Offset to Unrecovered Gas Cost	(60,165,022)
85	8060	Exchange Gas	(449,278)
86	8081	Gas Withdrawn From Storage - Debit	15,361,966
87	8082	Gas Delivered to Storage	(10,021,456)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(4,835)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	24,121,027
92		<u>Total Purchased Gas Cost</u>	\$ 53,247,479
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 2,535,204
96	8710	Distribution Load Dispatching	(30)
97	8711	Odorization	173,236
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	7,644,171
100	8750	Measuring and Regulating Station Exp. - Gen	1,288,741
101	8760	Measuring and Regulating Station Exp. - Ind.	614
102	8770	Measuring and Regulating Sta. Exp. - City Gate	5,315
103	8780	Meters and House Regulator Expense	829,576
104	8790	Customer Installations Expense	209
105	8800	Other Expense	3,476
106	8810	Rents	101,543
107		<u>Total Distribution Expenses - Operation</u>	\$ 12,582,055

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	138,495
113	8890	Measuring and Regulating Station Exp. - Gen	441,230
114	8900	Measuring and Regulating Station Exp. - Ind.	35
115	8910	Measuring and Regulating Sta. Exp. - City Gate	89
116	8920	Services	1,815
117	8930	Meters and House Regulators	-
118	8940	Other Equipment	-
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 581,663
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	676,661
125	9030	Customer Records & Collections	1,285,903
126	9040	Uncollectible Accounts	1,213,204
127		Total Customer Accounts Expense	\$ 3,175,767
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	203,635
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 203,635
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 144,790
138	9120	Demonstrating and Selling Expenses	89,487
139	9130	Advertising Expenses	85,033
140	9160	Miscellaneous Sales Expenses	2,356
141		Total Sales Expenses	\$ 321,666



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	53,176
146	9220	Administrative Expense Transferred	14,795,875
147	9230	Outside Services Employed	98,035
148	9240	Property Insurance	7,512
149	9250	Injuries and Damages	88,198
150	9260	Employee Pensions and Benefits	775,131
151	9270	Franchise Requirements	459
152	9280	Regulatory Commission Expense	164,941
153	930.2	Miscellaneous General Expense	65,421
154	9310	A&G-Rents	\$ -
155		Total Administrative and General Exp. - Operation	\$ 16,048,747
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	\$ -
160			
161		<u>Total Operation and Maintenance Expense</u>	\$ 87,158,310
162			
163	403	Depreciation	\$ 20,106,343
164	406	Amortization	\$ 49,305
165	4081	Taxes Other than Income Taxes	12,834,660
166	4091-4101	Provision for Federal & State Income Taxes	6,248,161
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 126,396,778
169			
170		NET OPERATING INCOME	\$ 28,612,479

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):

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

Line No.	Acct No.	Account Description	actual Jan-24	actual Feb-24	actual Mar-24	actual Apr-24	actual May-24	actual Jun-24	actual Jul-24	actual Aug-24	actual Sep-24	Budgeted Oct-24	Budgeted Nov-24	Budgeted Dec-24	Total
1	4091-4101	Provision for income taxes	(557,931)	(557,931)	2,337,053	(557,931)	(557,931)	888,545	(557,931)	(557,931)	557,953	\$ 875,714	\$ 875,714	\$ 875,714	\$ 3,063,108
2															
3	4030	Depreciation Expense	1,764,131	1,540,905	1,643,697	1,651,107	1,659,649	1,665,430	1,667,968	1,699,821	1,787,155	1,673,151	1,675,547	1,677,783	20,106,343
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	49,305
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	1,255,018	1,225,415	1,227,023	886,590	909,092	886,977	12,834,660
6	4800	Residential sales	(14,522,204)	(13,210,657)	(9,497,697)	(7,469,105)	(4,669,379)	(4,016,962)	(3,824,704)	(3,927,273)	(3,968,766)	(4,749,661)	(7,428,871)	(10,431,445)	(87,716,725)
7	4805	Unbilled Residential Revenue	(941,607)	1,662,235	1,038,979	2,112,813	492,713	31,587	(91,671)	9,412	38,173				4,352,634
8	4811	Commercial Revenue	(6,903,467)	(6,188,916)	(4,359,660)	(3,450,356)	(2,269,478)	(2,019,915)	(1,895,803)	(2,027,645)	(2,253,684)	(2,367,384)	(3,567,916)	(4,972,941)	(42,277,165)
9	4812	Industrial Revenue	(744,308)	(650,415)	(439,262)	(338,109)	(376,430)	(159,623)	(147,872)	(187,164)	(203,853)	(186,353)	(283,180)	(440,620)	(4,157,188)
10	4815	Unbilled Comm Revenue	(386,848)	747,403	507,331	859,772	136,563	31,939	(78,887)	13,373	36,599				1,867,245
11	4816	Unbilled Industrial Revenue	9,492	(7,351)	3,459	(21,741)	40,244	10,207	953	(34,961)	22,282				22,584
12	4820	Other Sales to Public Authorities	(993,050)	(903,357)	(625,180)	(473,388)	(325,266)	(235,203)	(208,183)	(220,535)	(266,664)	(298,803)	(491,252)	(718,589)	(5,759,470)
13	4825	Unbilled Public Authority Revenue	(66,618)	121,281	77,501	156,195	45,481	3,727	(12,637)	377	4,530				329,837
14	4870	Forfeited discounts	0	(27,026)	(26,264)	(19,782)	(14,419)	(11,956)	(9,219)	(8,478)	(8,790)	(14,105)	(16,817)	(25,571)	(182,427)
15	4880	Miscellaneous service revenues	(5,587)	(4,026)	(4,332)	(3,439)	(3,844)	(3,004)	(3,719)	(3,549)	(3,457)	(9,928)	(8,550)	(4,906)	(58,341)
16	4893	Revenue-Transportation Distribution	(2,205,449)	(1,919,454)	(2,254,677)	(1,324,758)	(1,662,340)	(1,594,478)	(1,635,635)	(1,521,129)	(1,575,647)	(1,813,304)	(2,093,702)	(1,829,667)	(21,430,242)
17	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
18	4960	Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0
19	7560	Field measuring and regulating station expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
20	7590	Production and gathering-Other	0	0	0	0	0	0	0	0	0	0	0	0	0
21	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
22	8010	Natural gas field line purchases	2,336	423	390	881	3,865	3,421	4,806	7,600	3,736	9,911	8,742	4,239	50,350
23	8040	Natural gas city gate purchases	2,946,869	5,393,021	690,605	(1,091,428)	2,886,912	2,323,453	3,850,378	4,311,424	1,367,539	3,052,338	3,157,552	2,230,938	31,119,600
24	8050	Other purchases	(854)	(721)	(1,099)	(538)	(1,110)	(2,865)	(909)	(2,049)	(1,809)	(2,367)	(2,519)	(347)	(17,188)
25	8051	PGA for Residential	7,720,128	6,363,458	3,725,218	2,707,263	1,007,186	599,709	479,505	597,777	630,323	584,683	1,792,000	4,409,207	30,616,457
26	8052	PGA for Commercial	3,952,614	3,217,649	1,908,462	1,426,521	693,114	545,420	468,552	604,253	773,383	700,814	1,025,644	2,219,852	17,536,277
27	8053	PGA for Industrial	534,300	453,404	297,282	225,282	257,646	97,110	89,425	122,671	138,464	85,849	159,756	319,746	2,780,935
28	8054	PGA for Public Authorities	622,566	530,933	320,793	240,455	148,658	90,946	72,298	86,030	119,170	99,157	177,014	363,944	2,871,964
29	8058	Unbilled PGA Cost	1,060,326	(2,117,488)	(821,589)	(2,026,664)	(466,261)	(44,546)	176,581	23,742	(64,298)	911,291	1,866,785	948,802	(553,320)
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)	(1,675,571)	(2,534,463)	(2,087,089)	(2,304,752)	(2,956,373)	(6,422,453)	(60,165,022)
31	8060	Exchange gas	1,175,391	1,463,290	1,130,452	935,817	(6,733)	(1,205,146)	(1,518,730)	(961,117)	(507,290)	(742,489)	(465,308)	252,585	(449,278)
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	15,361,966
33	8082	Gas delivered to storage-Credit	(11,970)	(10,539)	(29,777)	(2,200)	(306,312)	(1,390,229)	(2,349,530)	(2,548,664)	(481,163)	(1,457,993)	(1,365,058)	(68,019)	(10,021,456)
34	8120	Gas used for other utility operations-Credit	(319)	(4,879)	336	(665)	(853)	1,624	182	(27,247)	27,562	(202)	(856)	481	(4,835)
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	1,689,556	1,727,270	1,706,076	1,445,352	1,620,027	2,249,102	24,121,027
36	8140	Storage-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
37	8160	Wells expenses	3,999	5,969	449	628	3,381	2,917	22,189	147,903	164,966	2,992	2,839	3,021	361,252
38	8170	Lines expenses	1,663	4,025	435	1,121	2,338	987	3,226	3,041	3,964	1,906	1,849	1,896	26,452
39	8180	Compressor station expenses	2,458	879	3,390	6,561	4,609	683	3,048	445	477	3,829	3,599	3,761	33,738
40	8190	Compressor station fuel and power	0	0	0	0	0	0	0	0	0	0	0	0	0
41	8200	Storage-Measuring and regulating station expenses	585	3,140	519	303	109	114	781	84	1,808	773	786	791	9,793
42	8210	Storage-Purification expenses	16,665	18,566	(5,791)	(104)	7,297	135	162	789	213	7,088	6,774	7,046	58,841
43	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
44	8250	Storage well royalties	890	1,443	1,243	762	524	147	69	90	49	926	860	789	7,789
45	8310	Storage-Maintenance of structures and improvements	0	0	0	0	0	0	0	42	0	0	0	0	42
46	8340	Maintenance of compressor station equipment	1,768	3,871	5,684	3,468	3,461	727	3,554	1,767	1,698	3,984	3,726	3,897	37,606
47	8350	Maintenance of measuring and regulating station equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
48	8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
49	8370	Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
50	8410	Other storage expenses-Operation labor and expenses	25,709	9,818	15,509	14,706	13,825	16,853	20,130	13,351	31,129	20,023	18,700	19,536	219,288
51	8500	Transmission-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
52	8520	Communication system expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
53	8550	Other fuel and power for Compression	40	40	39	37	36	42	40	39	43	40	37	37	472
54	8560	Mains expenses	1,447	14,099	12,412	9,978	12,857	11,275	14,034	34,499	59,586	12,656	12,029	12,515	207,388
55	8570	Transmission-Measuring and regulating station expenses	1,842	675	562	858	820	809	1,814	493	705	1,049	976	916	11,519
56	8630	Transmission-Maintenance of mains	(500)	1,494	299	1,055	3,311	3,711	1,852	(767)	6,932	1,967	1,840	1,924	23,118
57	8640	Transmission-Maintenance of compressor sta equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
58	8650	Transmission-Maintenance of measuring and regulating station equipment	0	0	0	0	0	0	0	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	351,003	287,814	164,836	176,907	181,082	196,145	2,535,204
60	8710	Distribution load dispatching	0	0	0	(20)	0	0	0	0	0	(4)	(3)	(3)	(30)
61	8711	Odorization	0	5,221	28,621	41,115	396	0	0	1,097	64,219	10,244	10,946	11,377	173,236
62	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
63	8740	Mains and Services Expenses	562,374	554,304	546,432	607,363	637,386	634,107	830,058	773,288	766,891	543,437	571,105	617,427	7,644,171
64	8750	Distribution-Measuring and regulating station expenses	143,268	122,417	85,161	84,217	77,764	70,958	114,915	93,386	155,784	115,869	109,825	115,178	1,288,741
65	8760	Distribution-Measuring and regulating station expenses-Industrial	0	0	191	105	0	0	136	53	40	43	43	45	614
66	8770	Distribution-Measuring and regulating station expenses-City gate check stations	1,159	381	380	269	280	144	1,040	150	142	491	458	421	5,315
67	8780	Meter and house regulator expenses	88,533	56,980	56,159	64,763	54,982	67,012	74,030	59,680	73,200	80,392	75,324	78,520	829,576
68	8790	Customer installations expenses	0	0	146	0	0	0	0	0	0	20	21	22	209

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):

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

Line No.	Acct No.	Account Description	actual Jan-24	actual Feb-24	actual Mar-24	actual Apr-24	actual May-24	actual Jun-24	actual Jul-24	actual Aug-24	actual Sep-24	Budgeted Oct-24	Budgeted Nov-24	Budgeted Dec-24	Total
69	8800	Distribution-Other expenses	\$ 492	\$ 1,098	\$ 5	\$ 128	\$ 0	\$ 0	\$ 793	\$ -	\$ 206	\$ 238	\$ 254	\$ 263	\$ 3,476
70	8810	Distribution-Rents	8,255	8,173	8,102	8,706	9,035	12,704	8,367	8,404	8,652	9,480	7,122	4,542	101,543
71	8850	Distribution-Maintenance supervision and engineering	0	0	0	0	0	0	-	-	-	-	-	-	0
72	8860	Distribution-Maintenance of structures and improvements	0	0	0	0	0	0	-	-	-	-	-	-	0
73	8870	Distribution-Maint of mains	18,223	4,297	29,773	4,891	7,366	10,158	7,505	8,662	11,409	11,581	11,848	12,782	138,495
74	8890	Maintenance of measuring and regulating station equipment-General	3,507	940	26,754	31,468	9,038	35,564	30,679	127,503	139,000	9,316	12,416	15,044	441,230
75	8900	Maintenance of measuring and regulating station equipment-Industrial	0	0	0	0	0	0	35	-	-	-	-	-	35
76	8910	Maintenance of measuring and regulating station equipment-City gate check stations	0	0	0	0	64	(9)	-	-	-	12	11	11	89
77	8920	Maintenance of services	(10)	0	124	(41)	0	0	843	377	477	15	14	15	1,815
78	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	-	-	-	-	-	-	0
79	8940	Distribution-Maintenance of other equipment	0	0	0	0	0	0	-	-	-	-	-	-	0
80	9010	Customer accounts-Operation supervision	0	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	48,380	57,349	52,407	63,951	59,755	58,481	676,661
82	9030	Customer accounts-Customer records and collections expenses	101,433	105,565	165,198	146,083	105,044	89,105	102,418	96,126	96,979	76,918	92,509	108,523	1,285,903
83	9040	Customer accounts-Uncollectible accounts	209,704	298,981	210,390	(78,230)	122,814	158,813	18,212	(53,408)	(84,573)	100,296	137,716	172,488	1,213,204
84	9090	Customer service-Operating informational and instructional advertising expense	20,821	18,364	12,760	17,702	17,181	13,584	13,972	19,733	16,254	18,152	17,258	17,855	203,635
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	-	-	-	-	-	-	0
86	9110	Sales-Supervision	10,508	11,396	11,238	12,311	13,315	10,400	14,018	10,833	11,554	13,393	12,674	13,150	144,790
87	9120	Sales-Demonstrating and selling expenses	23,485	762	1,040	27,609	1,642	4,288	3,288	8,249	4,433	6,829	4,625	3,238	89,487
88	9130	Sales-Advertising expenses	3,921	5,380	5,460	28,396	8,608	1,405	4,580	7,044	10,423	3,272	3,272	3,272	85,033
89	9160	Sales-Miscellaneous sales expenses	0	0	1,300	0	689	0	-	-	-	122	122	122	2,356
90	9200	A&G-Administrative & general salaries	0	0	0	0	0	0	-	-	-	-	-	-	0
91	9210	A&G-Office supplies & expense	2,719	26,720	396	814	206	345	3,740	231	740	5,754	5,755	5,756	53,176
92	9220	A&G-Administrative expense transferred-Credit	1,141,840	1,094,612	956,814	1,109,783	1,751,889	657,969	1,516,977	874,935	1,249,725	1,517,291	1,403,417	1,520,622	14,795,875
93	9230	A&G-Outside services employed	3,257	15,174	0	15,238	17,465	4,368	10,175	13,713	162	4,519	6,245	7,719	98,035
94	9240	A&G-Property insurance	(44)	931	1,771	940	942	235	854	942	-	-	-	-	7,512
95	9250	A&G-Injuries & damages	3,543	7,186	5,276	5,126	5,603	17,198	8,087	16,412	13,623	1,502	2,075	2,565	88,198
96	9260	A&G-Employee pensions and benefits	69,160	57,612	54,707	53,613	57,867	54,681	76,443	58,934	61,363	79,014	74,173	77,563	775,131
97	9270	A&G-Franchise requirements	0	0	0	85	0	215	-	-	-	53	53	53	459
98	9280	A&G-Regulatory commission expenses	10,061	10,061	10,061	10,157	10,061	12,210	15,331	19,689	25,992	13,707	13,777	13,837	164,941
99	9302	Miscellaneous general expenses	1,544	5,824	699	1,199	2,072	4,790	9,329	1,604	33,985	2,162	1,359	853	65,421
100	9310	A&G-Rents	0	0	0	0	0	0	-	-	-	-	-	-	0
101	9320	A&G-Maintenance of general plant	0	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)	(\$358,385)	(\$876,431)	(\$385,945)	(\$1,571,888)	(\$3,411,927)	(\$4,478,825)	(\$31,797,532)

\*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  
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	actual	actual	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)	(15,466)	(15,466)	0	0	0	(139,191)	
2	4081	Taxes other than income taxes, utility operating i	(0)	(0)	0	0	(0)	0	0	(0)	0	0	0	0	
3	8210	Storage-Purification expenses	0	0	0	0	0	0	0	693	0	0	0	693	
4	8700	Distribution-Operation supervision and engineeri	737	578	2,914	3,147	1,202	125	3,013	508	7,631	1,248	1,168	1,258	23,529
5	8520	Communication system expenses	3,864	14,234	3,112	1,040	16,645	11,489	35,846	14,370	0	8,234	7,998	8,034	124,867
6	8560	Mains Expenses	3,779	128	25,843	284	21,427	(21,427)	0	0	67,962	5,475	5,389	6,029	114,889
7	8740	Mains and Services Expenses	22,891	28,090	14,060	4,412	14,987	10,745	4,514	4,774	5,555	19,599	19,399	23,288	172,314
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	42,528	14,954	163,623	16,733	16,147	15,421	393,756
10	8810	Distribution-Rents	(2,445)	(2,735)	(2,445)	(713)	64,636	291	47,907	95,643	(1,198)	8,854	8,776	8,969	225,540
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	0	0	(161)	(173)	(285)	(619)	
14	9020	Customer accounts-Meter reading expenses	16,485	7,957	10,971	8,677	10,686	12,176	10,117	9,546	9,262	14,304	13,144	13,824	137,149
15	9030	Customer accounts-Customer records and coller	35,979	37,899	40,030	43,255	46,288	38,622	43,504	48,685	42,622	51,830	42,764	44,285	515,763
16	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
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	16,884	13,528	13,019	9,740	6,420	12,835	138,035
19	9130	Sales-Advertising expenses - Contract Labor	0	0	0	0	3,028	0	12,142	67	0	385	389	364	16,375
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)	(3,019,575)	(6,554,879)	(2,767,553)	(3,161,136)	(4,143,749)	(3,834,805)	(52,711,809)
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	4,579,418	4,773,987	5,313,953	4,246,589	4,051,580	4,318,074	51,336,614
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)	(16,930,906)	(6,775,460)	(13,174,253)	(13,171,166)	(11,632,020)	(12,208,846)	(141,389,012)
24	9230	A&G-Outside services employed	1,811,009	2,683,363	169,560	2,119,421	1,429,956	2,133,367	2,111,077	1,781,919	2,787,132	1,255,448	1,253,090	1,160,320	20,695,663
25	9240	A&G-Property insurance	10,484	10,484	11,291	11,291	11,291	11,291	11,291	11,291	11,291	11,190	11,251	11,251	133,696
26	9250	A&G-Injuries & damages	4,498,331	8,498,263	4,481,043	4,499,439	4,499,395	4,992,750	4,500,173	4,165,821	4,536,403	5,330,481	5,358,605	5,359,121	60,719,825
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	8,150,543	1,605,032	3,019,790	3,829,321	4,124,919	4,249,475	53,592,103
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	209,577	176,046	557,189	968,064	304,521	249,248	6,916,331
30	9310	A&G-Rents	528,828	668,938	410,944	586,479	620,633	417,245	635,470	799,353	431,239	504,857	500,504	511,275	6,615,765
31	9320	A&G-Maintenance of general plant	42,942	56,650	83,265	65,776	50,744	36,532	58,803	50,681	66,555	50,108	49,879	50,865	662,800
32		Operating (Income)Loss*	(\$51,539)	\$5,693,787	(\$974,054)	\$796,102	\$243,050	\$785,020	\$506,861	\$220,399	\$1,075,448	(\$0)	\$0	(\$0)	\$8,295,074
33															
34	9220	A&G-Administrative expense transferred-Credit	(11,567,347)	(8,838,144)	#####	(10,320,165)	(22,798,023)	(3,264,226)	(17,437,767)	(6,995,859)	(13,174,253)	(13,171,166)	(11,632,020)	(12,208,846)	(142,116,272)
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%	4.56%	4.84%
36		Total Allocated Amount	(594,342)	(467,154)	(547,335)	(542,551)	(1,127,076)	(201,751)	(795,556)	(319,169)	(601,044)	(600,903)	(530,683)	(556,999)	(6,884,565)

\*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	actual	actual	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	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating income	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
4	8740	Mains and Services Expenses	612	570	810	918	460	891	694	679	635	1,500	1,500	1,500
5	8780	Meter and House Regulator Expenses	0	0	26	0	0	0	0	0	5	5	5	41
6	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
7	8810	Distribution-Rents	0	0	0	3,204	11,058	0	34,027	58,438	0	2,223	2,219	2,219
8	9100	Customer service-Miscellaneous - Building Maintenance	0	(1,539)	1,539	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	262,308	243,016	234,466	292,759	266,492	285,899
10	9020	Customer accounts-Meter reading expenses	(794)	0	0	0	0	0	0	0	0	(151)	(138)	(149)
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	2,182,797	1,966,324	1,965,241	2,589,353	2,323,795	2,495,300
12	9200	A&G-Administrative & general salaries	299,736	227,416	348,266	421,979	632,422	360,486	572,884	554,025	605,491	437,084	399,089	428,925
13	9210	A&G-Office supplies & expense	896,087	1,075,336	958,047	1,100,712	1,148,788	1,159,464	1,276,449	1,169,099	1,171,084	710,380	688,760	709,551
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)	(5,854,683)	(4,918,067)	(5,083,192)	(5,205,494)	(4,851,147)	(5,191,293)
15	9230	A&G-Outside services employed	60,626	62,466	9,034	82,013	193,636	(96,276)	42,228	74,388	41,699	57,564	57,494	57,516
16	9240	A&G-Property insurance	6,316	6,316	6,101	6,101	6,101	6,101	6,101	6,101	6,101	0	0	0
17	9250	A&G-Injuries & damages	48	48	48	38	38	38	38	38	38	0	0	0
18	9260	A&G-Employee pensions and benefits	1,128,722	963,227	922,625	940,288	1,106,148	825,980	1,336,258	713,756	718,234	1,001,868	999,349	1,097,937
19	9302	Miscellaneous general expenses - Misc General Expens	0	0	0	0	0	0	0	0	791	666	666	2,123
20	9310	A&G-Rents	115,009	139,627	96,749	132,519	137,848	96,771	138,388	134,242	338,407	112,016	111,816	111,816
21	9320	A&G-Maintenance of general plant	67	271	0	0	206	411	141	67	202	101	100	106
22														
23		Operating (Income)Loss*	(\$0)	\$0	(\$0)	(\$0)	\$118,874	(\$115,374)	(\$2,370)	\$2,106	(\$1,596)	\$0	(\$0)	(\$0)
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)	(5,852,313)	(4,920,172)	(5,083,192)	(5,205,494)	(4,851,147)	(5,191,293)
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%
27		Total Allocated Amount	(223,769)	(194,152)	(188,962)	(204,061)	(211,670)	(183,690)	(315,506)	(265,253)	(274,042)	(280,635)	(261,532)	(279,870)

\*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 Description	actual	actual	actual	actual	actual	actual	actual	actual	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	
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	(0)	0	0	0	0	0	(0)	0	0	0	0	0
4	8170	Lines expenses	45	1	71	25	87	47	50	48	45	108	111	114
5	8180	Compressor station expenses	57	1	89	31	109	59	63	60	57	136	140	144
6	8190	Compressor station fuel and power	0	0	0	0	0	0	0	0	0	0	0	0
7	8210	Storage-Purification expenses	100	154	115	90	85	80	80	82	84	243	251	258
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	735	525	506	650	178	130	94	35	20	1,061	1,096	1,127
10	8500	Transmission-Operation supervision and engine	0	0	0	0	0	0	0	0	0	0	0	0
11	8560	Mains expenses	74	2	115	40	141	76	81	77	73	174	180	185
12	8570	Transmission-Measuring and regulating station ex	91	2	142	50	174	94	100	144	74	215	222	229
13	8600	Transmission-Measuring and regulating station ex	0	0	0	0	555	0	3,612	0	0	2,420	2,420	2,420
14	8650	Transmission-Maintenance of me - Non-Inventor	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	246,223	227,112	271,686	224,460	211,310	234,669
16	8711	Odorization	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	26,154	30,738	21,182	34,792	32,900	36,344
18	8750	Distribution-Measuring and regulating station ex	11,712	12,051	8,771	10,428	9,549	10,511	10,748	9,374	11,405	10,696	9,864	10,445
19	8760	Distribution-Measuring and regulating station ex	0	0	0	0	0	0	0	0	0	0	0	0
20	8770	Distribution-Measuring and regulating station ex	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	11,229	14,553	7,382	9,224	8,388	8,914
22	8800	Distribution-Other expenses	36,028	36,795	42,386	40,149	61,569	15,458	78,997	79,114	132,040	135,491	138,516	165,074
23	8810	Distribution-Rents	19,886	16,644	16,151	18,128	17,183	14,391	17,079	17,079	16,622	39,861	41,200	42,331
24	8870	Distribution-Maint of mains	0	0	0	561	(210)	0	0	0	0	59	53	57
25	8890	Maintenance of measuring and regulating stator	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
27	8910	Maintenance of measuring and regulating stator	0	0	0	0	0	99	(20)	0	0	17	15	16
28	9010	Customer accounts-Operation supervision	9,993	10,095	9,124	9,627	9,993	9,705	10,405	10,934	9,397	9,753	8,882	9,412
29	9020	Customer accounts-Meter reading expenses	3,595	3,401	3,938	2,398	4,390	5,251	2,307	3,745	6,825	3,843	3,495	3,714
30	9030	Customer accounts-Customer records and colle	211,063	208,119	214,605	223,554	218,400	182,797	183,296	181,063	187,654	546,171	549,869	646,399
31	9040	Customer accounts-Uncollectible accounts	0	0	0	0	0	1,358	(1,358)	0	1,555	0	0	0
32	9090	Customer service-Operating informational and ir	16,341	14,688	14,950	14,853	15,743	14,369	16,816	15,645	15,017	15,148	13,801	14,618
33	9100	Customer service-Miscellaneous customer servi	1,890	33	0	28	3	0	133	43	0	361	361	375
34	9110	Sales-Supervision	16,069	16,525	16,630	20,453	17,858	15,353	19,231	15,988	19,558	16,518	15,144	15,892
35	9120	Sales-Demonstrating and selling expenses	1,798	0	570	2,601	0	0	1,570	0	1,055	919	919	955
36	9130	Sales-Advertising expenses	0	0	0	113	0	0	0	0	0	21	21	22
37	9200	A&G-Administrative & general salaries	(8,202)	(28,148)	(83,719)	(5,656)	(25,190)	(6,052)	(5,036)	(15,041)	(5,336)	5,375	1,375	1,475
38	9210	A&G-Office supplies & expense	57	(515)	(172,150)	45	3,492	0	0	0	588	(98,947)	(101,156)	(120,769)
39	9220	A&G-Administrative expense transferred-Credit	(647,846)	(867,132)	(441,297)	(726,778)	(826,783)	(545,382)	(843,176)	(641,078)	(765,807)	(1,272,269)	(1,223,137)	(1,368,327)
40	9230	A&G-Outside services employed	1,891	22,863	2,195	(3,955)	(90,019)	5,387	3,339	3,305	235	(35,945)	(36,748)	(43,794)
41	9240	A&G-Property insurance	(295)	(295)	(292)	(347)	(347)	(347)	(347)	(347)	(347)	(8,384)	(8,384)	(8,384)
42	9250	A&G-Injuries & damages	7,374	7,295	9,251	7,831	8,031	8,432	7,816	7,243	578	86,175	81,268	84,618
43	9260	A&G-Employee pensions and benefits	145,769	55,830	81,522	65,038	283,223	47,510	210,516	40,086	68,357	243,290	237,548	251,203
44	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0
45	9302	Miscellaneous general expenses	241	480	0	0	7,500	230	0	0	0	29,016	10,073	10,266
46	9310	A&G-Rents	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)
49														
50	9220	A&G-Administrative expense transferred-Credit	(647,846)	(867,132)	(441,297)	(726,778)	(826,783)	(545,382)	(843,176)	(641,078)	(765,807)	(1,272,269)	(1,223,137)	(1,368,327)
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%
52		Total Allocated Amount	(323,729)	(433,306)	(220,516)	(363,171)	(413,143)	(272,528)	(421,335)	(320,347)	(382,674)	(635,753)	(611,201)	(683,753)

\*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  
 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	\$ 34,909,944	\$ (3,807,152)	\$ 31,102,792	C-2
2					
3	Interest Deduction	<u>9,867,217</u>	<u>373,134</u>	<u>10,240,350</u>	*
4					
5	Taxable Income	\$ 25,042,728	\$ (4,180,286)	\$ 20,862,442	
6					
7	Composite Tax Rate (state & federal)	<u>24.950%</u>		<u>24.950%</u>	**
8					
9	<b>State &amp; Federal Income Tax</b>	<u>\$ 6,248,161</u>	<u>\$ (1,042,981)</u>	<u>\$ 5,205,179</u>	
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	<u>1.58%</u>		<u>1.63%</u>	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%			

**Case No. 2024-00276**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-13 Supplement 1**  
**Page 1 of 2**

**REQUEST:**

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
  - (1) Accounting;
  - (2) Engineering;
  - (3) Legal;
  - (4) Consultants; and
  - (5) Other Expenses (Identify separately).
- b. For each category identified in Item 13a, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.
- c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 13a, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 13a and 13b, and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

**RESPONSE:**

- a. See Attachment 1 for a detailed schedule of rate case expenses incurred to date.
- b. See Attachment 1 for a detailed schedule of rate case expenses incurred to date. See confidential Attachment 2 for copies of contracts for the external consultants/witnesses.
- c. See the response to FR\_16(8)(f) - Schedule F-6 Projected Rate Case Expenses.
- d. The Company will update the above requested information monthly and will submit it along with the response to Staff 1-03.



**Case No. 2024-00276**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff DR Set No. 1**  
**Question No. 1-13 Supplement 1**  
**Page 2 of 2**

**ATTACHMENTS:**

Staff\_1-13\_Att1 - Rate Case Expenses through 2021-07-14.xlsx  
Staff\_1-13\_Att2 - Consultant Agreements (CONFIDENTIAL).pdf

Respondent: Greg Waller

**SUPPLEMENTAL RESPONSE:**

See supplemental Attachment 1 for rate case expenses updated through November 14, 2024.

**ATTACHMENT:**

Staff\_1-13\_Att1\_Suppl1 - Rate Case Expenses Thru 2024-11-14.xlsx

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky  
Rate Case Expenses (050.63110)  
Actuals Through November 14, 2024

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Legal	04/03/2024	751	HONAKER LAW OFFICE PLLC	96.00	0.3	320	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	05/09/2024	800	HONAKER LAW OFFICE PLLC	1,056.00	3.3	320	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	06/05/2024	858	HONAKER LAW OFFICE PLLC	256.00	0.8	320	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	08/07/2024	953	HONAKER LAW OFFICE PLLC	276.00	0.1	290.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	08/07/2024	953	HONAKER LAW OFFICE PLLC		0.6	192.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	08/07/2024	953	HONAKER LAW OFFICE PLLC		0.2	275.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	09/06/2024	1004	HONAKER LAW OFFICE PLLC	2,677.50	2.3	275.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	09/06/2024	1004	HONAKER LAW OFFICE PLLC		6.3	320.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	09/06/2024	1004	HONAKER LAW OFFICE PLLC		0.1	290.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	10/06/2024	1049	HONAKER LAW OFFICE PLLC	12,695.50	31.5	320.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	10/06/2024	1049	HONAKER LAW OFFICE PLLC		0.2	290.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Legal	10/06/2024	1049	HONAKER LAW OFFICE PLLC		9.3	275.00	9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Other Expenses	08/07/2024	WEXP-00092724	Taylor, Brannon C (Brannon)	389.96	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Travel to Dallas for general rate case review/preparation
Other Expenses	08/27/2024	WEXP-00094184	Taylor, Brannon C (Brannon)	861.03	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Travel to Dallas for general rate case review/preparation
Consultants	10/01/2024	KENTUCKY_100124	RAAB PAUL H	13,325.00	41	325.00	9280	CONSULTING	Yes	Cost of Service Study /Testimony/Workpapers - Paul Raab
Other Expenses	10/15/2024	24102AA0	KENTUCKY PRESS SERVICES	122,705.40	N/A	N/A	9280	ADVERTISING	Yes	Required public notification of pending rate case to KY customers
Legal	10/15/2024	1024	JOHN N HUGHES PSC	4,112.50	11.75	350.00	9280	LEGAL		Legal expenses related to general rate case preparation
Consultants	10/17/2024	150141546309	WILLIS TOWERS WATSON US LLC	7,156.00	N/A	N/A	9280	CONSULTING	Yes	Annual pension cost by participant for Shared Services, Customer Service, and KY/Mid-States employees (discovery request)
Consultants	10/28/2024	PSINV106468	SCOTTMADDEN INC	35,350.00	N/A	N/A	9280	CONSULTING	Yes	
Other Expenses	11/01/2024	WEXP-00099378	Christian, Joe T (Joe)	773.55	N/A	N/A	9280	TRAVEL EXPENSE	Yes	
Other Expenses	11/03/2024	WEXP-00099852	Taylor, Brannon C (Brannon)	769.78	N/A	N/A	9280	TRAVEL EXPENSE	Yes	
Legal	11/05/2024	1096	HONAKER LAW OFFICE PLLC	8,589.88			9280	LEGAL	Yes	Legal expenses related to general rate case preparation
Other Expenses	11/05/2024	WEXP-00100036	Matthews, William D (William)	1,020.48	N/A	N/A	9280	TRAVEL EXPENSE	Yes	
Consultants	11/06/2024	0000043682	GANNETT FLEMING VALUATION AND RATE CONSULTANTS	775.00	2.5	250.00	9280	CONSULTING	Yes	
Consultants	11/06/2024	0000043682	GANNETT FLEMING VALUATION AND RATE CONSULTANTS		1.5	150.00	9280	CONSULTING	Yes	
				<u>212,885.58</u>						