

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(b)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
- (b) A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base;

RESPONSE:

Please see attachment FR_16(8)(b)_Att1, Schedules B-1 - B-6 and workpapers.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(b)_Att1 - Schedules B-1 - B-6 and WPs.xlsx, 52 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(b)

SCHEDULE B

Rate Base

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Jurisdictional Rate Base Summary
 as of February 29, 2016

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	\$ 516,683,027	\$ 489,110,379
2	Construction Work in Progress	B-2 B	14,905,451	14,481,744
3	Accumulated Depreciation and Amortization	B-3 B	<u>(172,025,701)</u>	<u>(168,658,169)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 359,562,777	\$ 334,933,954
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,330,931	\$ 3,330,931
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 B	1,267,626	9,754,065
7	Customer Advances For Construction	B-6 B	(1,767,642)	(1,767,923)
8	Regulatory Assets	F.6	33,033	33,033
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(54,021,161)</u>	<u>(49,497,758)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 308,405,564</u>	<u>\$ 296,786,302</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Rate Base Summary
as of May 31, 2017

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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	\$ 569,988,682	\$ 552,599,040
2	Construction Work in Progress	B-2 F	14,731,739	14,731,739
3	Accumulated Depreciation and Amortization	B-3 F	<u>(185,995,468)</u>	<u>(179,617,428)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 398,724,953	\$ 387,713,350
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,184,324	\$ 3,184,324
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 F	2,572,720	8,254,621
7	Customer Advances For Construction	B-6 F	(1,767,642)	(1,767,642)
8	Regulatory Assets	F.6	234,455	368,199
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(56,358,885) *</u>	<u>(61,920,212)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 346,589,924</u>	<u>\$ 335,832,639</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. 2015-00343
Plant in Service by Accounts and SubAccounts
as of February 29, 2016

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	2/29/2016			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)												
<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	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
<u>Natural Gas Production Plant</u>												
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
<u>Storage Plant</u>												
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 7,774,827	-	7,774,827	100%	100%	7,774,827	\$ 6,629,572	100%	100%	6,629,572
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	\$ 415,819	-	415,819	100%	100%	415,819	\$ 419,941	100%	100%	419,941
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	\$ 178,497	-	178,497	100%	100%	178,497	\$ 178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 240,883	-	240,883	100%	100%	240,883	\$ 240,883	100%	100%	240,883
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 14,383,136	\$ -	\$ 14,383,136			\$ 14,383,136	\$ 13,242,003			\$ 13,242,003

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as of February 29, 2016

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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	2/29/2016			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	\$ 26,970	
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	\$ 867,772	100%	867,772	
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	\$ 49,002	100%	49,002	
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	\$ 60,826	100%	60,826	
40	36700	Mains Cathodic Protection	\$ 185,509	-	185,509	100%	100%	185,509	\$ 185,509	100%	185,509	
41	36701	Mains - Steel	\$ 27,762,017	-	27,762,017	100%	100%	27,762,017	\$ 27,762,017	100%	27,762,017	
42	36900	Meas. & Reg. Equipment	\$ 615,022	-	615,022	100%	100%	615,022	\$ 615,022	100%	615,022	
43	36901	Meas. & Reg. Equipment	\$ 2,269,871	-	2,269,871	100%	100%	2,269,871	\$ 2,269,871	100%	2,269,871	
44												
45		Total Transmission Plant	\$ 31,836,990	\$ -	\$ 31,836,990			\$ 31,836,990	\$ 31,836,990		\$ 31,836,990	
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	\$ 531,167	
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	37,326	
50	37402	Land Rights	\$ 1,499,591	-	1,499,591	100%	100%	1,499,591	\$ 1,491,896	100%	1,491,896	
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	2,784	
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	336,168	
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	99,818	
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	46,264	
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	4,005	
56	37600	Mains Cathodic Protection	\$ 20,373,423	-	20,373,423	100%	100%	20,373,423	\$ 20,688,259	100%	20,688,259	
57	37601	Mains - Steel	\$ 105,603,258	-	105,603,258	100%	100%	105,603,258	\$ 99,902,994	100%	99,902,994	
58	37602	Mains - Plastic	\$ 83,638,708	-	83,638,708	100%	100%	83,638,708	\$ 73,282,775	100%	73,282,775	
59	37800	Meas & Reg. Sta. Equip - General	\$ 6,962,215	-	6,962,215	100%	100%	6,962,215	\$ 6,546,839	100%	6,546,839	
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 2,977,136	-	2,977,136	100%	100%	2,977,136	\$ 2,836,569	100%	2,836,569	
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,393,821	-	1,393,821	100%	100%	1,393,821	\$ 1,393,821	100%	1,393,821	
62	38000	Services	\$ 111,917,612	-	111,917,612	100%	100%	111,917,612	\$ 107,137,690	100%	107,137,690	
63	38100	Meters	\$ 30,216,256	-	30,216,256	100%	100%	30,216,256	\$ 27,090,308	100%	27,090,308	
64	38200	Meter Installatons	\$ 51,000,599	-	51,000,599	100%	100%	51,000,599	\$ 50,542,420	100%	50,542,420	
65	38300	House Regulators	\$ 8,250,800	-	8,250,800	100%	100%	8,250,800	\$ 8,096,146	100%	8,096,146	
66	38400	House Reg. Installations	\$ 154,276	-	154,276	100%	100%	154,276	\$ 154,276	100%	154,276	
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,345,442	-	5,345,442	100%	100%	5,345,442	\$ 5,278,579	100%	5,278,579	
68												
69		Total Distribution Plant	\$ 430,390,669	\$ -	\$ 430,390,669			\$ 430,390,669	\$ 405,500,105		\$ 405,500,105	

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			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)							
70												
71		General Plant **										
72	38900	Land & Land Rights	\$ 1,027,350	\$ -	\$ 1,027,350	100%	100%	\$ 1,027,350	\$ 1,027,350	100%	100%	\$ 1,027,350
73	39000	Structures & Improvements	\$ 4,889,293	-	4,889,293	100%	100%	4,889,293	\$ 4,630,147	100%	100%	4,630,147
74	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
75	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
76	39004	Air Conditioning Equipment	\$ 7,461	-	7,461	100%	100%	7,461	\$ 7,461	100%	100%	7,461
77	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
78	39100	Office Furniture & Equipment	\$ 1,811,923	-	1,811,923	100%	100%	1,811,923	\$ 1,705,903	100%	100%	1,705,903
79	39200	Transportation Equipment	\$ 362,906	-	362,906	100%	100%	362,906	\$ 367,222	100%	100%	367,222
80	39202	Trailers	\$ 33,192	-	33,192	100%	100%	33,192	\$ 33,192	100%	100%	33,192
81	39400	Tools, Shop & Garage Equipment	\$ 2,331,061	-	2,331,061	100%	100%	2,331,061	\$ 2,094,763	100%	100%	2,094,763
82	39603	Ditchers	\$ 47,303	-	47,303	100%	100%	47,303	\$ 49,272	100%	100%	49,272
83	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
84	39605	Welders	\$ 33,236	-	33,236	100%	100%	33,236	\$ 33,236	100%	100%	33,236
85	39700	Communication Equipment	\$ 374,224	-	374,224	100%	100%	374,224	\$ 350,579	100%	100%	350,579
86	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
87	39800	Miscellaneous Equipment	\$ 4,004,479	-	4,004,479	100%	100%	4,004,479	\$ 3,783,696	100%	100%	3,783,696
88	39903	Other Tangible Property - Network - H/W	\$ 94,665	-	94,665	100%	100%	94,665	\$ 94,637	100%	100%	94,637
89	39906	Other Tang. Property - PC Hardware	\$ 1,363,213	-	1,363,213	100%	100%	1,363,213	\$ 1,152,457	100%	100%	1,152,457
90	39907	Other Tang. Property - PC Software	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92												
93		Total General Plant	\$ 18,708,829	\$ -	\$ 18,708,829			\$ 18,708,829	\$ 17,658,437			\$ 17,658,437
94												
95		Total Plant (Div 9)	\$ 495,447,806	\$ -	\$ 495,447,806			\$ 495,447,806	\$ 468,365,718			\$ 468,365,718
96												
97		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	100%	100%	\$ 14,123,020	\$ 13,742,969	100%	100%	\$ 13,742,969

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			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
98												
99		Kentucky-Mid-States General Office (Division 091)										
100												
101		<u>Intangible Plant</u>										
102	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.09%	\$ 90,969	\$ 185,309	100%	49.09%	\$ 90,969
103	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.09%	544,684	\$ 1,109,552	100%	49.09%	544,684
104												
105		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 635,653	\$ 1,294,861			\$ 635,653
106												
107		<u>Distribution Plant</u>										
108	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
109	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
110	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
111	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129												
130		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
131												
132		General Plant										
133	39001	Structures Frame	\$ 179,339	-	179,339	100%	49.09%	\$ 88,038	\$ 179,339	100%	49.09%	\$ 88,038
134	39004	Air Conditioning Equipment	\$ 5,771	-	5,771	100%	49.09%	\$ 2,833	\$ 5,771	100%	49.09%	\$ 2,833
135	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.09%	\$ 19,064	\$ 38,834	100%	49.09%	\$ 19,064
136	39100	Office Furniture & Equipment	\$ 42,653	-	42,653	100%	49.09%	\$ 20,938	\$ 41,632	100%	49.09%	\$ 20,438
137	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	\$ 2,017	\$ 4,110	100%	49.09%	\$ 2,017
138	39400	Tools, Shop & Garage Equipment	\$ 163,707	-	163,707	100%	49.09%	\$ 80,365	\$ 163,666	100%	49.09%	\$ 80,344
139	39600	Power Operated Equipment	\$ 11,037	-	11,037	100%	49.09%	\$ 5,418	\$ 13,652	100%	49.09%	\$ 6,702
140	39700	Communication Equipment	\$ 225,614	-	225,614	100%	49.09%	\$ 110,755	\$ 225,614	100%	49.09%	\$ 110,755
141	39800	Miscellaneous Equipment	\$ 882,228	-	882,228	100%	49.09%	\$ 433,090	\$ 843,987	100%	49.09%	\$ 414,317
142	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	\$ 37,796	\$ 76,993	100%	49.09%	\$ 37,796
143	39901	Other Tangible Property - Servers - H/W	\$ 344,194	-	344,194	100%	49.09%	\$ 168,966	\$ 344,194	100%	49.09%	\$ 168,966
144	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	\$ 4,061	\$ 8,273	100%	49.09%	\$ 4,061
145	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	\$ 102,775	\$ 209,358	100%	49.09%	\$ 102,775
146	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	\$ 159,583	\$ 325,509	100%	49.09%	\$ 159,794
147	39907	Other Tang. Property - PC Software	\$ 74,880	-	74,880	100%	49.09%	\$ 36,759	\$ 74,880	100%	49.09%	\$ 36,759
148	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	\$ 441,065	\$ 898,422	100%	49.09%	\$ 441,039
149												
150		Total General Plant	\$ 3,490,544	\$ -	\$ 3,490,544			\$ 1,713,524	\$ 3,454,232			\$ 1,695,698
151												
152		Total Plant (Div 91)	\$ 4,785,404	\$ -	\$ 4,785,404			\$ 2,349,177	\$ 4,749,093			\$ 2,331,351
153												
154		CWIP With out AFUDC	\$ (174,494)	\$ -	\$ (174,494)	100%	49.09%	\$ (85,660)	\$ (222,721)	100%	49.09%	\$ (109,335)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Plant in Service by Accounts and SubAccounts
as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			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)							
155												
156		Shared Services General Office (Division 002)										
157												
158		General Plant										
159	39000	Structures & Improvements	\$ 2,230,561	\$ -	\$ 2,230,561	10.71%	49.09%	\$ 117,274	\$ 2,140,299	10.71%	49.09%	112,528
160	39005	G-Structures & Improvements	\$ 9,199,401	-	9,199,401	100%	1.54%	141,839	\$ 9,199,401	100.00%	1.54%	\$ 141,839
161	39009	Improvement to leased Premises	\$ 9,329,121	-	9,329,121	10.71%	49.09%	490,487	\$ 9,045,765	10.71%	49.09%	475,589
162	39100	Office Furniture & Equipment	\$ 10,950,156	-	10,950,156	10.71%	49.09%	575,714	\$ 10,741,092	10.71%	49.09%	564,722
163	39102	Remittance Processing Equip	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
164	39103	Office Machines	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100%	1.54%	983	\$ 63,741	100.00%	1.54%	983
166	39200	Transportation Equipment	\$ 103,416	-	103,416	10.71%	49.09%	5,437	\$ 103,416	10.71%	49.09%	5,437
167	39300	Stores Equipment	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 1,049,337	-	1,049,337	10.71%	49.09%	55,170	\$ 562,258	10.71%	49.09%	29,561
169	39500	Laboratory Equipment	\$ 23,632	-	23,632	10.71%	49.09%	1,242	\$ 23,632	10.71%	49.09%	1,242
170	39700	Communication Equipment	\$ 2,495,926	-	2,495,926	10.71%	49.09%	131,226	\$ 2,462,183	10.71%	49.09%	129,451
171	39800	Miscellaneous Equipment	\$ 521,026	-	521,026	10.71%	49.09%	27,393	\$ 494,198	10.71%	49.09%	25,983
172	39900	Other Tangible Property	\$ 168,103	-	168,103	10.71%	49.09%	8,838	\$ 168,103	10.71%	49.09%	8,838
173	39901	Other Tangible Property - Servers - H/W	\$ 30,909,580	-	30,909,580	10.71%	49.09%	1,625,098	\$ 33,700,827	10.71%	49.09%	1,771,851
174	39902	Other Tangible Property - Servers - S/W	\$ 18,166,048	-	18,166,048	10.71%	49.09%	955,096	\$ 17,259,545	10.71%	49.09%	907,436
175	39903	Other Tangible Property - Network - H/W	\$ 3,330,569	-	3,330,569	10.71%	49.09%	175,108	\$ 3,276,746	10.71%	49.09%	172,278
176	39904	Other Tang. Property - CPU	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 1,989,499	-	1,989,499	10.71%	49.09%	104,600	\$ 2,091,363	10.71%	49.09%	109,955
179	39907	Other Tang. Property - PC Software	\$ 686,152	-	686,152	10.71%	49.09%	36,075	\$ 812,082	10.71%	49.09%	42,695
180	39908	Other Tang. Property - Mainframe S/W	\$ 111,795,226	-	111,795,226	10.71%	49.09%	5,877,732	\$ 102,519,988	10.71%	49.09%	5,390,079
181	39909	Other Tang. Property - Application Software	\$ 982,650	-	982,650	10.71%	49.09%	51,664	\$ 993,259	10.71%	49.09%	52,221
182	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
183												
184		Total General Plant (Div 2)	\$ 203,994,143	\$ -	\$ 203,994,143			\$ 10,380,975	\$ 195,657,879			\$ 9,942,689
185												
186		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	10.71%	49.09%	\$ 742,530	\$ 13,742,969	10.71%	49.09%	\$ 722,549

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Plant in Service by Accounts and SubAccounts
as of February 29, 2016

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	2/29/2016		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								
187												
188		Shared Services Customer Support (Division 012)										
189												
190		<u>General Plant</u>										
191	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.86%	52.60%	\$ 164,184	\$ 2,874,240	10.86%	52.60%	\$ 164,184
192	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100%	1.08%	20,455	\$ 1,887,123	100.00%	1.08%	20,455
193	39000	Structures & Improvements	\$ 12,671,348	-	12,671,348.19	10.86%	52.60%	723,819	\$ 12,655,904	10.86%	52.60%	722,937
194	39009	Improvement to leased Premises	\$ 4,298,434	-	4,298,434.33	10.86%	52.60%	245,537	\$ 4,298,434	10.86%	52.60%	245,537
195	39010	CKV-Structures & Improvements	\$ 10,419,807	-	10,419,806.71	100%	1.08%	112,945	\$ 10,419,807	100.00%	1.08%	112,945
196	39100	Office Furniture & Equipment	\$ 2,310,944	-	2,310,944.06	10.86%	52.60%	132,007	\$ 2,324,275	10.86%	52.60%	132,768
197	39103	39103-Office Furn. - Copiers & Type	\$ (4,688)	-	(4,687.91)	10.86%	52.60%	(268)	\$ 129	10.86%	52.60%	7
198	39700	Communication Equipment	\$ 1,962,785	-	1,962,784.81	10.86%	52.60%	112,119	\$ 1,962,785	10.86%	52.60%	112,119
199	39710	CKV-Communication Equipment	\$ 271,621	-	271,621.22	100%	1.08%	2,944	\$ 271,621	100.00%	1.08%	2,944
200	39800	Miscellaneous Equipment	\$ 48,730	-	48,730.45	10.86%	52.60%	2,784	\$ 38,370	10.86%	52.60%	2,192
201	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.86%	52.60%	35,940	\$ 629,166	10.86%	52.60%	35,940
202	39901	Other Tangible Property - Servers - H/W	\$ 8,102,041	-	8,102,040.54	10.86%	52.60%	462,809	\$ 8,016,720	10.86%	52.60%	457,935
203	39902	Other Tangible Property - Servers - S/W	\$ 1,817,194	-	1,817,193.84	10.86%	52.60%	103,803	\$ 1,801,459	10.86%	52.60%	102,904
204	39903	Other Tangible Property - Network - H/W	\$ 579,901	-	579,901.30	10.86%	52.60%	33,125	\$ 538,872	10.86%	52.60%	30,782
205	39906	Other Tang. Property - PC Hardware	\$ 956,539	-	956,538.54	10.86%	52.60%	54,640	\$ 955,073	10.86%	52.60%	54,556
206	39907	Other Tang. Property - PC Software	\$ 188,782	-	188,781.61	10.86%	52.60%	10,784	\$ 305,327	10.86%	52.60%	17,441
207	39908	Other Tang. Property - Mainframe S/W	\$ 109,997,919	-	109,997,918.67	10.86%	52.60%	6,283,359	\$ 109,429,531	10.86%	52.60%	6,250,892
208	39910	CKV-Other Tangible Property	\$ 91,992	-	91,992.46	100%	1.08%	997	\$ 91,992	100.00%	1.08%	997
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 194,015	-	194,015.41	100%	1.08%	2,103	\$ 194,015	100.00%	1.08%	2,103
210	39917	CKV-Oth Tang Prop-PC Software	\$ 90,541	-	90,540.56	100%	1.08%	981	\$ 90,541	100.00%	1.08%	981
211												
212		Total General Plant (Div 12)	\$ 159,388,434	\$ -	\$ 159,388,434			\$ 8,505,069	\$ 158,785,384			\$ 8,470,621
213												
214		CWIP With out AFUDC	\$ 2,198,098	\$ -	\$ 2,198,098	10.86%	52.60%	\$ 125,561	\$ 2,198,098	10.86%	52.60%	\$ 125,561
215												
216		Total Plant (Div 009, 091, 002, 012)	\$ 863,615,787	\$ -	\$ 863,615,787			\$ 516,683,027	\$ 827,558,073			\$ 489,110,379
217												
218		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 30,269,645	\$ -	\$ 30,269,645			\$ 14,905,451	\$ 29,461,315			\$ 14,481,744

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Plant in Service by Accounts and SubAccounts
as of May 31, 2017

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	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 9,725,539	-	9,725,539	100%	100%	9,725,539	9,095,522	100%	100%	9,095,522
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	\$ 415,819	-	415,819	100%	100%	415,819	415,819	100%	100%	415,819
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	\$ 178,497	-	178,497	100%	100%	178,497	178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 240,883	-	240,883	100%	100%	240,883	240,883	100%	100%	240,883
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 16,333,848	\$ -	\$ 16,333,848			\$ 16,333,848	\$ 15,703,831			\$ 15,703,831

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Plant in Service by Accounts and SubAccounts
as of May 31, 2017

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	5/31/2017			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	\$ 26,970.37	
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	867,772	100%	867,772	
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	49,002	100%	49,002	
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	60,826	100%	60,826	
40	36700	Mains Cathodic Protection	\$ 185,509	-	185,509	100%	100%	185,509	185,509	100%	185,509	
41	36701	Mains - Steel	\$ 27,762,017	-	27,762,017	100%	100%	27,762,017	27,762,017	100%	27,762,017	
42	36900	Meas. & Reg. Equipment	\$ 615,022	-	615,022	100%	100%	615,022	615,022	100%	615,022	
43	36901	Meas. & Reg. Equipment	\$ 2,269,871	-	2,269,871	100%	100%	2,269,871	2,269,871	100%	2,269,871	
44												
45		Total Transmission Plant	\$ 31,836,990	\$ -	\$ 31,836,990			\$ 31,836,990	\$ 31,836,990		\$ 31,836,990	
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,166.79	100%	100%	\$ 531,167	\$ 531,167	100%	\$ 531,166.79	
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	37,326	100%	37,326	
50	37402	Land Rights	\$ 1,513,388	-	1,513,388	100%	100%	1,513,388	\$ 1,508,932	100%	1,508,932	
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	2,784	
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	336,168	
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	99,818	
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	46,264	
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	4,005	
56	37600	Mains Cathodic Protection	\$ 19,833,751	-	19,833,751	100%	100%	19,833,751	\$ 20,008,048	100%	20,008,048	
57	37601	Mains - Steel	\$ 115,579,828	-	115,579,828	100%	100%	115,579,828	\$ 112,357,721	100%	112,357,721	
58	37602	Mains - Plastic	\$ 103,614,837	-	103,614,837	100%	100%	103,614,837	\$ 97,163,197	100%	97,163,197	
59	37800	Meas & Reg. Sta. Equip - General	\$ 7,701,651	-	7,701,651	100%	100%	7,701,651	\$ 7,462,837	100%	7,462,837	
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 3,235,231	-	3,235,231	100%	100%	3,235,231	\$ 3,151,875	100%	3,151,875	
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,393,821	-	1,393,821	100%	100%	1,393,821	\$ 1,393,821	100%	1,393,821	
62	38000	Services	\$ 121,199,933	-	121,199,933	100%	100%	121,199,933	\$ 118,202,045	100%	118,202,045	
63	38100	Meters	\$ 36,824,531	-	36,824,531	100%	100%	36,824,531	\$ 34,690,273	100%	34,690,273	
64	38200	Meter Installaitons	\$ 51,934,012	-	51,934,012	100%	100%	51,934,012	\$ 51,632,550	100%	51,632,550	
65	38300	House Regulators	\$ 8,508,626	-	8,508,626	100%	100%	8,508,626	\$ 8,425,356	100%	8,425,356	
66	38400	House Reg. Installations	\$ 154,276	-	154,276	100%	100%	154,276	\$ 154,276	100%	154,276	
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,476,057	-	5,476,057	100%	100%	5,476,057	\$ 5,433,873	100%	5,433,873	
68												
69		Total Distribution Plant	\$ 478,027,474	\$ -	\$ 478,027,474			\$ 478,027,474	\$ 462,642,335		\$ 462,642,335	

Atmos Energy Corporation, Kentucky/Mid-States Division
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as of May 31, 2017

Data: _____ Base Period Forecasted Period
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Schedule B-2 F
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			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)							
70												
71		General Plant										
72	38900	Land & Land Rights	\$ 1,027,350	\$ -	\$ 1,027,349.70	100%	100%	\$ 1,027,350	\$ 1,027,350	100%	100%	\$ 1,027,349.70
73	39000	Structures & Improvements	\$ 5,400,556	-	5,400,556	100%	100%	5,400,556	\$ 5,235,434	100%	100%	5,235,434
74	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
75	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
76	39004	Air Conditioning Equipment	\$ 7,461	-	7,461	100%	100%	7,461	\$ 7,461	100%	100%	7,461
77	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
78	39100	Office Furniture & Equipment	\$ 2,006,247	-	2,006,247	100%	100%	2,006,247	\$ 1,943,487	100%	100%	1,943,487
79	39200	Transportation Equipment	\$ 362,906	-	362,906	100%	100%	362,906	\$ 362,906	100%	100%	362,906
80	39202	Trailers	\$ 33,192	-	33,192	100%	100%	33,192	\$ 33,192	100%	100%	33,192
81	39400	Tools, Shop & Garage Equipment	\$ 2,808,450	-	2,808,450	100%	100%	2,808,450	\$ 2,654,269	100%	100%	2,654,269
82	39603	Ditchers	\$ 47,303	-	47,303	100%	100%	47,303	\$ 47,303	100%	100%	47,303
83	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
84	39605	Welders	\$ 33,236	-	33,236	100%	100%	33,236	\$ 33,236	100%	100%	33,236
85	39700	Communication Equipment	\$ 416,725	-	416,725	100%	100%	416,725	\$ 402,999	100%	100%	402,999
86	39705	Communication Equip. - Telemetry	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
87	39800	Miscellaneous Equipment	\$ 4,424,213	-	4,424,213	100%	100%	4,424,213	\$ 4,288,652	100%	100%	4,288,652
88	39903	Other Tangible Property - Network - H/W	\$ 94,730	-	94,730	100%	100%	94,730	\$ 94,709	100%	100%	94,709
89	39906	Other Tang. Property - PC Hardware	\$ 1,781,952	-	1,781,952	100%	100%	1,781,952	\$ 1,646,713	100%	100%	1,646,713
90	39907	Other Tang. Property - PC Software	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92												
93		Total General Plant	\$ 20,772,843	\$ -	\$ 20,772,843			\$ 20,772,843	\$ 20,106,234			\$ 20,106,234
94												
95		Total Plant (Div 9)	\$ 547,099,337	\$ -	\$ 547,099,337			\$ 547,099,337	\$ 530,417,572			\$ 530,417,572
96												
97		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	100%	100%	\$ 14,123,020	\$ 14,123,020	100%	100%	\$ 14,123,020

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Plant in Service by Accounts and SubAccounts
as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			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)							
98												
99		Kentucky-Mid-States General Office (Division 091)										
100												
101		<u>Intangible Plant</u>										
102	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.09%	\$ 90,969	\$ 185,309	100%	49.09%	\$ 90,969
103	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.09%	544,684	1,109,552	100%	49.09%	544,684
104												
105		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 635,653	\$ 1,294,861			\$ 635,653
106												
107		<u>Distribution Plant</u>										
108	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
109	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
110	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
111	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129												
130		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Plant in Service by Accounts and SubAccounts
as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			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)							
131												
132		General Plant **										
133	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	49.09%	\$ 88,038	\$ 179,339	100%	49.09%	\$ 88,038
134	39004	Air Conditioning Equipment	\$ 5,771	-	5,771	100%	49.09%	2,833	5,771	100%	49.09%	2,833
135	39009	Improvement to leased Premises	\$ 188,834	-	188,834	100%	49.09%	92,699	154,219	100%	49.09%	75,707
136	39100	Office Furniture & Equipment	\$ 42,653	-	42,653	100%	49.09%	20,938	42,653	100%	49.09%	20,938
137	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,017	4,110	100%	49.09%	2,017
138	39400	Tools, Shop & Garage Equipment	\$ 163,707	-	163,707	100%	49.09%	80,365	163,707	100%	49.09%	80,365
139	39600	Power Operated Equipment	\$ 11,037	-	11,037	100%	49.09%	5,418	11,037	100%	49.09%	5,418
140	39700	Communication Equipment	\$ 225,614	-	225,614	100%	49.09%	110,755	225,614	100%	49.09%	110,755
141	39800	Miscellaneous Equipment	\$ 882,228	-	882,228	100%	49.09%	433,090	882,228	100%	49.09%	433,090
142	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	76,993	100%	49.09%	37,796
143	39901	Other Tangible Property - Servers - H/W	\$ 344,194	-	344,194	100%	49.09%	168,966	344,194	100%	49.09%	168,966
144	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	8,273	100%	49.09%	4,061
145	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	209,358	100%	49.09%	102,775
146	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	325,080	100%	49.09%	159,583
147	39907	Other Tang. Property - PC Software	\$ 74,880	-	74,880	100%	49.09%	36,759	74,880	100%	49.09%	36,759
148	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	898,473	100%	49.09%	441,065
149												
150		Total General Plant	\$ 3,640,544	\$ -	\$ 3,640,544			\$ 1,787,159	\$ 3,605,928			\$ 1,770,167
151												
152		Total Plant (Div 91)	\$ 4,935,404	\$ -	\$ 4,935,404			\$ 2,422,813	\$ 4,900,789			\$ 2,405,820
153												
154		CWIP With out AFUDC	\$ (174,494)	\$ -	\$ (174,494)	100%	49.09%	\$ (85,660)	\$ (174,494)	100%	49.09%	\$ (85,660)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Plant in Service by Accounts and SubAccounts
as of May 31, 2017

Data: _____ Base Period Forecasted Period
Type of Filing: 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	5/31/2017		Adjusted Balance	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)								
155												
156		Shared Services General Office (Division 002)										
157												
158		General Plant										
159	39000	Structures & Improvements	\$ 2,406,158	\$ -	\$ 2,406,158	10.71%	49.09%	\$ 126,506	\$ 2,328,249	10.71%	49.09%	\$ 122,410
160	39005	G-Structures & Improvements	\$ 9,199,401	-	9,199,401	100.00%	1.54%	141,839	\$ 9,199,401	100.00%	1.54%	141,839
161	39009	Improvement to leased Premises	\$ 9,915,818	-	9,915,818	10.71%	49.09%	521,333	\$ 9,655,510	10.71%	49.09%	507,647
162	39100	Office Furniture & Equipment	\$ 11,440,326	-	11,440,326	10.71%	49.09%	601,485	\$ 11,222,846	10.71%	49.09%	590,051
163	39102	Remittance Processing Equip	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
164	39103	Office Machines	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100.00%	1.54%	983	\$ 63,741	100.00%	1.54%	983
166	39200	Transportation Equipment	\$ 103,416	-	103,416	10.71%	49.09%	5,437	\$ 103,416	10.71%	49.09%	5,437
167	39300	Stores Equipment	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 2,041,939	-	2,041,939	10.71%	49.09%	107,357	\$ 1,601,538	10.71%	49.09%	84,202
169	39500	Laboratory Equipment	\$ 23,632	-	23,632	10.71%	49.09%	1,242	\$ 23,632	10.71%	49.09%	1,242
170	39700	Communication Equipment	\$ 2,586,949	-	2,586,949	10.71%	49.09%	136,011	\$ 2,546,564	10.71%	49.09%	133,888
171	39800	Miscellaneous Equipment	\$ 573,006	-	573,006	10.71%	49.09%	30,126	\$ 549,944	10.71%	49.09%	28,914
172	39900	Other Tangible Property	\$ 168,103	-	168,103	10.71%	49.09%	8,838	\$ 168,103	10.71%	49.09%	8,838
173	39901	Other Tangible Property - Servers - H/W	\$ 31,842,095	-	31,842,095	10.71%	49.09%	1,674,126	\$ 31,428,354	10.71%	49.09%	1,652,373
174	39902	Other Tangible Property - Servers - S/W	\$ 20,146,621	-	20,146,621	10.71%	49.09%	1,059,226	\$ 19,267,874	10.71%	49.09%	1,013,025
175	39903	Other Tangible Property - Network - H/W	\$ 3,450,753	-	3,450,753	10.71%	49.09%	181,426	\$ 3,397,429	10.71%	49.09%	178,623
176	39904	Other Tang. Property - CPU	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 2,514,272	-	2,514,272	10.71%	49.09%	132,190	\$ 2,281,439	10.71%	49.09%	119,949
179	39907	Other Tang. Property - PC Software	\$ 686,183	-	686,183	10.71%	49.09%	36,077	\$ 686,169	10.71%	49.09%	36,076
180	39908	Other Tang. Property - Mainframe S/W	\$ 130,731,451	-	130,731,451	10.71%	49.09%	6,873,321	\$ 122,329,769	10.71%	49.09%	6,431,595
181	39909	Other Tang. Property - Application Software	\$ 982,650	-	982,650	10.71%	49.09%	51,664	\$ 982,650	10.71%	49.09%	51,664
182	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
183												
184		Total General Plant (Div 2)	\$ 228,876,513	\$ -	\$ 228,876,513			\$ 11,689,188	\$ 217,836,629			\$ 11,108,756
185												
186		CWIP With out AFUDC	\$ 11,797,200	\$ -	\$ 11,797,200	10.71%	49.09%	\$ 620,248	\$ 11,797,200	10.71%	49.09%	\$ 620,248

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Plant in Service by Accounts and SubAccounts
as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			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)							
187												
188		Shared Services Customer Support (Division 012)										
189												
190		<u>General Plant</u>										
191	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.86%	52.60%	\$ 164,184	\$ 2,874,240	10.86%	52.60%	\$ 164,184
192	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100.00%	1.08%	20,455	\$ 1,887,123	100.00%	1.08%	20,455
193	39000	Structures & Improvements	\$ 12,698,439	-	12,698,439.47	10.86%	52.60%	725,367	\$ 12,687,450	10.86%	52.60%	724,739
194	39009	Improvement to leased Premises	\$ 4,298,434	-	4,298,434.33	10.86%	52.60%	245,537	\$ 4,298,434	10.86%	52.60%	245,537
195	39010	CKV-Structures & Improvements	\$ 10,419,807	-	10,419,806.71	100.00%	1.08%	112,945	\$ 10,419,807	100.00%	1.08%	112,945
196	39100	Office Furniture & Equipment	\$ 2,288,546	-	2,288,545.52	10.86%	52.60%	130,728	\$ 2,297,632	10.86%	52.60%	131,247
197	39103	39103-Office Furn. - Copiers & Type	\$ (13,550)	-	(13,549.80)	10.86%	52.60%	(774)	\$ (9,955)	10.86%	52.60%	(569)
198	39700	Communication Equipment	\$ 1,962,785	-	1,962,784.81	10.86%	52.60%	112,119	\$ 1,962,785	10.86%	52.60%	112,119
199	39710	CKV-Communication Equipment	\$ 271,621	-	271,621.22	100.00%	1.08%	2,944	\$ 271,621	100.00%	1.08%	2,944
200	39800	Miscellaneous Equipment	\$ 69,111	-	69,110.82	10.86%	52.60%	3,948	\$ 60,843	10.86%	52.60%	3,476
201	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.86%	52.60%	35,940	\$ 629,166	10.86%	52.60%	35,940
202	39901	Other Tangible Property - Servers - H/W	\$ 8,281,717	-	8,281,717.20	10.86%	52.60%	473,073	\$ 8,208,829	10.86%	52.60%	468,909
203	39902	Other Tangible Property - Servers - S/W	\$ 1,848,496	-	1,848,495.82	10.86%	52.60%	105,591	\$ 1,835,798	10.86%	52.60%	104,865
204	39903	Other Tangible Property - Network - H/W	\$ 666,531	-	666,530.91	10.86%	52.60%	38,074	\$ 631,388	10.86%	52.60%	36,067
205	39906	Other Tang. Property - PC Hardware	\$ 1,048,977	-	1,048,977.08	10.86%	52.60%	59,920	\$ 1,011,478	10.86%	52.60%	57,778
206	39907	Other Tang. Property - PC Software	\$ 188,782	-	188,781.61	10.86%	52.60%	10,784	\$ 188,782	10.86%	52.60%	10,784
207	39908	Other Tang. Property - Mainframe S/W	\$ 114,358,177	-	114,358,176.65	10.86%	52.60%	6,532,428	\$ 112,589,379	10.86%	52.60%	6,431,390
208	39910	CKV-Other Tangible Property	\$ 91,992	-	91,992.46	100.00%	1.08%	997	\$ 91,992	100.00%	1.08%	997
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 194,015	-	194,015.41	100.00%	1.08%	2,103	\$ 194,015	100.00%	1.08%	2,103
210	39917	CKV-Oth Tang Prop-PC Software	\$ 90,541	-	90,540.56	100.00%	1.08%	981	\$ 90,541	100.00%	1.08%	981
211												
212		Total General Plant (Div 12)	\$ 164,154,950	\$ -	\$ 164,154,950			\$ 8,777,344	\$ 162,221,348			\$ 8,666,892
213												
214		CWIP With out AFUDC	\$ 1,297,739	\$ -	\$ 1,297,739	10.86%	52.60%	\$ 74,130	\$ 1,297,739	10.86%	52.60%	\$ 74,130
215												
216		Total Plant (Div 009, 091, 002, 012)	\$ 945,066,205	\$ -	\$ 945,066,205			\$ 569,988,682	\$ 915,376,337			\$ 552,599,040
217												
218		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 27,043,466		\$ 27,043,466			\$ 14,731,739	\$ 27,043,466			\$ 14,731,739

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Accumulated Depreciation & Amortization
as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	\$ 119,853	-	119,853	100%	100%	119,853	\$ 119,853	100%	100%	119,853
4												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ (28,968)	-	(28,968)	100%	100%	(28,968)	\$ (28,968)	100%	100%	(28,968)
10	33400	Field Meas. & Reg. Sta. Equip	\$ 1,572	-	1,572	100%	100%	1,572	\$ 1,563	100%	100%	1,563
11												
12		Total Natural Gas Production Plant Reser	\$ (27,396)	\$ -	\$ (27,396)			\$ (27,396)	\$ (27,405)			\$ (27,405)
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 5,420	-	5,420	100%	100%	5,420	\$ 5,420	100%	100%	5,420
17	35100	Structures and Improvements	\$ 5,276	-	5,276	100%	100%	5,276	\$ 5,127	100%	100%	5,127
18	35102	Compression Station Equipment	\$ 108,481	-	108,481	100%	100%	108,481	\$ 107,615	100%	100%	107,615
19	35103	Meas. & Reg. Sta. Structures	\$ 19,908	-	19,908	100%	100%	19,908	\$ 19,827	100%	100%	19,827
20	35104	Other Structures	\$ 94,927	-	94,927	100%	100%	94,927	\$ 94,116	100%	100%	94,116
21	35200	Wells \ Rights of Way	\$ 891,609	-	891,609	100%	100%	891,609	\$ 823,631	100%	100%	823,631
22	35201	Well Construction	\$ 1,348,635	-	1,348,635	100%	100%	1,348,635	\$ 1,336,480	100%	100%	1,336,480
23	35202	Well Equipment	\$ 376,467	-	376,467	100%	100%	376,467	\$ 392,157	100%	100%	392,157
24	35203	Cushion Gas	\$ 658,774	-	658,774	100%	100%	658,774	\$ 643,860	100%	100%	643,860
25	35210	Leaseholds	\$ 166,044	-	166,044	100%	100%	166,044	\$ 165,982	100%	100%	165,982
26	35211	Storage Rights	\$ 42,739	-	42,739	100%	100%	42,739	\$ 42,545	100%	100%	42,545
27	35301	Field Lines	\$ 153,321	-	153,321	100%	100%	153,321	\$ 153,125	100%	100%	153,125
28	35302	Tributary Lines	\$ 213,182	-	213,182	100%	100%	213,182	\$ 213,120	100%	100%	213,120
29	35400	Compressor Station Equipment	\$ 468,462	-	468,462	100%	100%	468,462	\$ 460,798	100%	100%	460,798
30	35500	Meas & Reg. Equipment	\$ 205,387	-	205,387	100%	100%	205,387	\$ 204,207	100%	100%	204,207
31	35600	Purification Equipment	\$ 153,025	-	153,025	100%	100%	153,025	\$ 152,175	100%	100%	152,175
32												
33		Total Storage Plant Reserves	\$ 4,911,658	\$ -	\$ 4,911,658			\$ 4,911,658	\$ 4,820,185			\$ 4,820,185

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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 442,997	-	\$ 442,997	100%	100%	\$ 442,997	\$ 436,359	100%	100%	\$ 436,359
38	36602	Structures & Improvements	\$ 12,750	-	\$ 12,750	100%	100%	\$ 12,750	\$ 12,299	100%	100%	\$ 12,299
39	36603	Other Structures	\$ 46,459	-	\$ 46,459	100%	100%	\$ 46,459	\$ 45,899	100%	100%	\$ 45,899
40	36700	Mains Cathodic Protection	\$ 124,025	-	\$ 124,025	100%	100%	\$ 124,025	\$ 119,388	100%	100%	\$ 119,388
41	36701	Mains - Steel	\$ 17,880,917	-	\$ 17,880,917	100%	100%	\$ 17,880,917	\$ 17,587,857	100%	100%	\$ 17,587,857
42	36900	Meas. & Reg. Equipment	\$ 257,230	-	\$ 257,230	100%	100%	\$ 257,230	\$ 250,742	100%	100%	\$ 250,742
43	36901	Meas. & Reg. Equipment	\$ 1,418,956	-	\$ 1,418,956	100%	100%	\$ 1,418,956	\$ 1,395,685	100%	100%	\$ 1,395,685
44												
45		Total Production Plant - LPG Reserves	\$ 20,183,334	\$ -	\$ 20,183,334			\$ 20,183,334	\$ 19,848,228			\$ 19,848,228
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ (0)	\$ -	\$ (0)	100%	100%	\$ (0)	\$ (0)	100%	100%	\$ (0)
49	37401	Land	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
50	37402	Land Rights	\$ 102,781	-	\$ 102,781	100%	100%	\$ 102,781	\$ 91,058	100%	100%	\$ 91,058
51	37403	Land Other	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
52	37500	Structures & Improvements	\$ 87,793	-	\$ 87,793	100%	100%	\$ 87,793	\$ 84,146	100%	100%	\$ 84,146
53	37501	Structures & Improvements T.B.	\$ 61,298	-	\$ 61,298	100%	100%	\$ 61,298	\$ 60,215	100%	100%	\$ 60,215
54	37502	Land Rights	\$ 30,989	-	\$ 30,989	100%	100%	\$ 30,989	\$ 30,487	100%	100%	\$ 30,487
55	37503	Improvements	\$ 1,585	-	\$ 1,585	100%	100%	\$ 1,585	\$ 1,542	100%	100%	\$ 1,542
56	37600	Mains Cathodic Protection	\$ 12,749,426	-	\$ 12,749,426	100%	100%	\$ 12,749,426	\$ 12,974,184	100%	100%	\$ 12,974,184
57	37601	Mains - Steel	\$ 25,096,678	-	\$ 25,096,678	100%	100%	\$ 25,096,678	\$ 24,995,888	100%	100%	\$ 24,995,888
58	37602	Mains - Plastic	\$ 12,840,751	-	\$ 12,840,751	100%	100%	\$ 12,840,751	\$ 11,938,882	100%	100%	\$ 11,938,882
59	37800	Meas & Reg. Sta. Equip - General	\$ 1,889,109	-	\$ 1,889,109	100%	100%	\$ 1,889,109	\$ 1,795,529	100%	100%	\$ 1,795,529
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 578,354	-	\$ 578,354	100%	100%	\$ 578,354	\$ 546,785	100%	100%	\$ 546,785
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 843,333	-	\$ 843,333	100%	100%	\$ 843,333	\$ 825,031	100%	100%	\$ 825,031
62	38000	Services	\$ 41,673,200	-	\$ 41,673,200	100%	100%	\$ 41,673,200	\$ 42,277,011	100%	100%	\$ 42,277,011
63	38100	Meters	\$ 15,658,295	-	\$ 15,658,295	100%	100%	\$ 15,658,295	\$ 14,811,874	100%	100%	\$ 14,811,874
64	38200	Meter Installations	\$ 21,351,302	-	\$ 21,351,302	100%	100%	\$ 21,351,302	\$ 20,684,389	100%	100%	\$ 20,684,389
65	38300	House Regulators	\$ 3,198,189	-	\$ 3,198,189	100%	100%	\$ 3,198,189	\$ 3,063,132	100%	100%	\$ 3,063,132
66	38400	House Reg. Installations	\$ 74,172	-	\$ 74,172	100%	100%	\$ 74,172	\$ 72,220	100%	100%	\$ 72,220
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,675,605	-	\$ 2,675,605	100%	100%	\$ 2,675,605	\$ 2,591,260	100%	100%	\$ 2,591,260
68												
69		Total Distribution Plant Reserves	\$ 138,912,861	\$ -	\$ 138,912,861			\$ 138,912,861	\$ 136,843,632			\$ 136,843,632

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70												
71		<u>General Plant</u>										
72	38900	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	Structures Frame	\$ 44,656	-	44,656	100%	100%	44,656	\$ (39,810)	100%	100%	\$ (39,810)
74	39002	Improvements	\$ 61,418	-	61,418	100%	100%	61,418	\$ 58,155	100%	100%	58,155
75	39003	Air Conditioning Equipment	\$ 146,666	-	146,666	100%	100%	146,666	\$ 133,266	100%	100%	133,266
76	39004	Improvement to leased Premises	\$ 2,360	-	2,360	100%	100%	2,360	\$ 2,219	100%	100%	2,219
77	39009	Office Furniture & Equipment	\$ 746,249	-	746,249	100%	100%	746,249	\$ 656,203	100%	100%	656,203
78	39100	Remittance Processing Equip	\$ 589,436	-	589,436	100%	100%	589,436	\$ 519,863	100%	100%	519,863
79	39200	Trucks	\$ 132,781	-	132,781	100%	100%	132,781	\$ 106,203	100%	100%	106,203
80	39202	Trailers	\$ 26,530	-	26,530	100%	100%	26,530	\$ 22,089	100%	100%	22,089
81	39400	Tools, Shop & Garage Equipment	\$ 521,314	-	521,314	100%	100%	521,314	\$ 458,491	100%	100%	458,491
82	39603	Backhoes	\$ 26,129	-	26,129	100%	100%	26,129	\$ 24,423	100%	100%	24,423
83	39604	Welders	\$ 39,688	-	39,688	100%	100%	39,688	\$ 34,800	100%	100%	34,800
84	39605	Communication Equipment	\$ 17,683	-	17,683	100%	100%	17,683	\$ 14,281	100%	100%	14,281
85	39700	Communication Equipment - Mobile Radio	\$ 123,986	-	123,986	100%	100%	123,986	\$ 109,495	100%	100%	109,495
86	39705	Miscellaneous Equipment	\$ (34,903)	-	(34,903)	100%	100%	(34,903)	\$ (35,823)	100%	100%	(35,823)
87	39800	Other Tangible Property	\$ 1,055,360	-	1,055,360	100%	100%	1,055,360	\$ 936,871	100%	100%	936,871
88	39903	Other Tang. Property - CPU	\$ 14,754	-	14,754	100%	100%	14,754	\$ 10,088	100%	100%	10,088
89	39906	Other Tang. Property - PC Software	\$ 356,879	-	356,879	100%	100%	356,879	\$ 300,724	100%	100%	300,724
90	39907	Other Tang. Property - Mainframe S/W	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Application Softwar	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92		Retirement Work in Progress	\$ (6,935,473)	-	(6,935,473)	100%	100%	(6,935,473)	\$ (6,755,364)	100%	100%	(6,755,364)
93		Retirement Work in Progress Recon	\$ (0)	-	(0)	100%	100%	(0)	\$ (401)	100%	100%	(401)
94		AR 15 general plant amortization	\$ 204,969	-	204,969	100%	100%	204,969	\$ 55,184	100%	100%	55,184
95												
96		Total General Plant Reserves	\$ (2,722,250)	\$ -	(2,722,250)			\$ (2,722,250)	\$ (3,251,775)			\$ (3,251,775)
97												
98		Total Depr Reserves (Div 9)	\$ 161,386,390	\$ -	161,386,390			\$ 161,386,390	\$ 158,361,047			\$ 158,361,047
99												
100												

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101												
102		Kentucky-Mid-States General Office (Division 091)										
103												
104		<u>Intangible Plant</u>										
105	30100	Organization	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
106	30300	Misc Intangible Plant	\$ -	-	-	100%	49.09%	-	\$ -	100%	49.09%	-
107												
108		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
109												
110		<u>Distribution Plant</u>										
111	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
112	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38200	Meter Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
130	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
131	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
132												
133		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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134												
135		<u>General Plant</u>										
136	39001	Structures Frame	\$ 88,686	-	\$ 88,686	100.00%	49.09%	43,536	\$ 85,879	100.00%	49.09%	\$ 42,158
137	39004	Air Conditioning Equipment	\$ 6,348	-	\$ 6,348	100%	49.09%	3,116	\$ 6,348	100%	49.09%	3,116
138	39009	Improvement to leased Premises	\$ 38,834	-	\$ 38,834	100%	49.09%	19,064	\$ 38,834	100%	49.09%	19,064
139	39100	Office Furniture & Equipment	\$ 41,004	-	\$ 41,004	100%	49.09%	20,129	\$ 40,234	100%	49.09%	19,751
140	39200	Transportation Equipment	\$ 4,041	-	\$ 4,041	100%	49.09%	1,984	\$ 3,941	100%	49.09%	1,935
141	39400	Tools, Shop & Garage Equipment	\$ 137,827	-	\$ 137,827	100%	49.09%	67,660	\$ 132,242	100%	49.09%	64,918
142	39600	Power Operated Equipment	\$ 5,229	-	\$ 5,229	100%	49.09%	2,567	\$ 7,493	100%	49.09%	3,678
143	39700	Communication Equipment	\$ 216,864	-	\$ 216,864	100%	49.09%	106,459	\$ 209,046	100%	49.09%	102,622
144	39800	Miscellaneous Equipment	\$ 624,631	-	\$ 624,631	100%	49.09%	306,634	\$ 602,204	100%	49.09%	295,625
145	39900	Other Tangible Property	\$ 76,993	-	\$ 76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
146	39901	Other Tangible Property - Servers - H/W	\$ 309,938	-	\$ 309,938	100%	49.09%	152,150	\$ 292,832	100%	49.09%	143,753
147	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	\$ 8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
148	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	\$ 209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
149	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	\$ 325,080	100%	49.09%	159,583	\$ 316,760	100%	49.09%	155,499
150	39907	Other Tang. Property - PC Software	\$ 52,186	-	\$ 52,186	100%	49.09%	25,618	\$ 47,142	100%	49.09%	23,142
151	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	\$ 898,473	100%	49.09%	441,065	\$ 896,440	100%	49.09%	440,066
152		Retirement Work in Progress	\$ 57,507			100%	49.09%	-	\$ 57,509	100%	49.09%	28,232
153												
154		Total General Plant	\$ 3,101,272	\$ -	\$ 3,043,766			\$ 1,494,199	\$ 3,031,529			\$ 1,488,191
155												
156		Total Depr Reserves (Div 91)	\$ 3,101,272	\$ -	\$ 3,043,766			\$ 1,494,199	\$ 3,031,529			\$ 1,488,191

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157												
158		Shared Services General Office (Division 002)										
159		General Plant										
161	39000	Structures & Improvements	\$ 288,629	-	\$ 288,629	10.71%	49.09%	15,175	\$ 251,637	10.71%	49.09%	\$ 13,230
162	39005	G-Structures & Improvements	\$ 4,065,671	-	4,065,671	100.00%	1.54%	62,686	\$ 3,861,438	10.71%	1.54%	6,376
163	39009	Improvement to leased Premises	\$ 9,125,114	-	9,125,114	10.71%	49.09%	479,761	\$ 8,979,793	10.71%	49.09%	472,121
164	39100	Office Furniture & Equipment	\$ 6,206,960	-	6,206,960	10.71%	49.09%	326,336	\$ 6,021,583	10.71%	49.09%	316,590
165	39102	Remittance Processing Equip	\$ 5,860	-	5,860	10.71%	49.09%	308	\$ 5,860	10.71%	49.09%	308
166	39103	Office Machines	\$ 2,888	-	2,888	10.71%	49.09%	152	\$ 2,888	10.71%	49.09%	152
167	39104	G-Office Furniture & Equip.	\$ 11,208	-	11,208	100.00%	1.54%	173	\$ 10,036	10.71%	1.54%	17
168	39200	Transportation Equipment	\$ 95,320	-	95,320	10.71%	49.09%	5,012	\$ 83,630	10.71%	49.09%	4,397
169	39300	Stores Equipment	\$ 758	-	758	10.71%	49.09%	40	\$ 758	10.71%	49.09%	40
170	39400	Tools, Shop & Garage Equipment	\$ 137,627	-	137,627	10.71%	49.09%	7,236	\$ 105,347	10.71%	49.09%	5,539
171	39500	Laboratory Equipment	\$ 9,252	-	9,252	10.71%	49.09%	486	\$ 8,067	10.71%	49.09%	424
172	39700	Communication Equipment	\$ 1,321,634	-	1,321,634	10.71%	49.09%	69,486	\$ 1,285,165	10.71%	49.09%	66,517
173	39800	Miscellaneous Equipment	\$ 123,790	-	123,790	10.71%	49.09%	6,508	\$ 118,802	10.71%	49.09%	6,246
174	39900	Other Tangible Property	\$ 122,835	-	122,835	10.71%	49.09%	6,458	\$ 111,494	10.71%	49.09%	5,862
175	39901	Other Tangible Property - Servers - H/W	\$ 6,745,069	-	6,745,069	10.71%	49.09%	354,628	\$ 8,741,514	10.71%	49.09%	459,593
176	39902	Other Tangible Property - Servers - S/W	\$ 7,872,023	-	7,872,023	10.71%	49.09%	413,879	\$ 7,204,116	10.71%	49.09%	378,763
177	39903	Other Tangible Property - Network - H/W	\$ 1,297,283	-	1,297,283	10.71%	49.09%	68,206	\$ 1,156,710	10.71%	49.09%	60,815
178	39904	Other Tang. Property - CPU	\$ 17,152	-	17,152	10.71%	49.09%	902	\$ 17,152	10.71%	49.09%	902
179	39905	Other Tangible Property - MF - Hardware	\$ 15,410	-	15,410	10.71%	49.09%	810	\$ 15,410	10.71%	49.09%	810
180	39906	Other Tang. Property - PC Hardware	\$ 1,334,419	-	1,334,419	10.71%	49.09%	70,158	\$ 1,620,486	10.71%	49.09%	85,198
181	39907	Other Tang. Property - PC Software	\$ 530,950	-	530,950	10.71%	49.09%	27,915	\$ 633,631	10.71%	49.09%	33,314
182	39908	Other Tang. Property - Mainframe S/W	\$ 80,961,799	-	80,961,799	10.71%	49.09%	4,256,638	\$ 77,581,732	10.71%	49.09%	4,077,876
183	39909	Other Tang. Property - Application Softwar	\$ 1,098,666	-	1,098,666	10.71%	49.09%	57,763	\$ 1,109,181	10.71%	49.09%	58,316
184	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-				\$ 0			
185		Retirement Work in Progress	\$ -	-	-	10.71%	49.09%	-	\$ (1)	10.71%	49.09%	(0)
186												
187		Total Depr Reserves (Div 2)	\$ 121,390,317	\$ -	\$ 121,390,317			\$ 6,230,716	\$ 118,886,428			\$ 6,053,405

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Accumulated Depreciation & Amortization
as of February 29, 2016

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
188												
189		Shared Services Customer Support (Division 012)										
190												
191		General Plant										
192	38900	Land	\$ -	\$ -	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
193	38910	CKV-Land & Land Rights	\$ -	-	-	100.00%	1.08%	-	\$ -	100.00%	1.08%	-
194	39000	Structures & Improvements	\$ 3,333,416	-	3,333,416	10.86%	52.60%	190,413	\$ 3,122,743	10.86%	52.60%	178,379
195	39009	Improvement to leased Premises	\$ 3,701,257	-	3,701,257	10.86%	52.60%	211,425	\$ 3,614,586	10.86%	52.60%	206,474
196	39010	CKV-Structures & Improvements	\$ 3,156,390	-	3,156,390	100.00%	1.08%	34,214	\$ 2,982,588	100.00%	1.08%	32,330
197	39100	Office Furniture & Equipment	\$ 377,973	-	377,973	10.86%	52.60%	21,591	\$ 331,358	10.86%	52.60%	18,928
198	39103	39103-Office Furn. - Copiers & Type	\$ 176	-	176	10.86%	52.60%	10	\$ 177	10.86%	52.60%	10
199	39700	Communication Equipment	\$ (6,053,083)	-	(6,053,083)	10.86%	52.60%	(345,767)	\$ (6,107,432)	10.86%	52.60%	(348,872)
200	39710	CKV-Communication Equipment	\$ 99,817	-	99,817	100.00%	1.08%	1,082	\$ 92,294	100.00%	1.08%	1,000
201	39800	Miscellaneous Equipment	\$ 1,745	-	1,745	10.86%	52.60%	100	\$ 1,381	10.86%	52.60%	79
202	39900	Other Tangible Property	\$ 245,635	-	245,635	10.86%	52.60%	14,031	\$ 202,110	10.86%	52.60%	11,545
203	39901	Other Tangible Property - Servers - H/W	\$ 3,247,277	-	3,247,277	10.86%	52.60%	185,493	\$ 2,900,496	10.86%	52.60%	165,684
204	39902	Other Tangible Property - Servers - S/W	\$ 949,412	-	949,412	10.86%	52.60%	54,233	\$ 870,056	10.86%	52.60%	49,700
205	39903	Other Tangible Property - Network - H/W	\$ 82,572	-	82,572	10.86%	52.60%	4,717	\$ 58,475	10.86%	52.60%	3,340
206	39906	Other Tang. Property - PC Hardware	\$ (108,920)	-	(108,920)	10.86%	52.60%	(6,222)	\$ (97,098)	10.86%	52.60%	(5,546)
207	39907	Other Tang. Property - PC Software	\$ (14,579)	-	(14,579)	10.86%	52.60%	(833)	\$ 95,724	10.86%	52.60%	5,468
208	39908	Other Tang. Property - Mainframe S/W	\$ 44,598,601	-	44,598,601	10.86%	52.60%	2,547,585	\$ 42,625,457	10.86%	52.60%	2,434,874
209	39910	CKV-Other Tangible Property	\$ 52,982	-	52,982	100.00%	1.08%	574	\$ 46,617	100.00%	1.08%	505
210	39916	CKV-Oth Tang Prop-PC Hardware	\$ 123,450	-	123,450	100.00%	1.08%	1,338	\$ 114,933	100.00%	1.08%	1,246
211	39917	CKV-Oth Tang Prop-PC Software	\$ 38,156	-	38,156	100.00%	1.08%	414	\$ 35,151	100.00%	1.08%	381
212		Retirement Work in Progress	\$ -	-	-	10.86%	52.60%	-	\$ -	10.86%	52.60%	-
213												
214		Total Depr Reserves (Div 12)	\$ 53,832,279	\$ -	\$ 53,832,279			\$ 2,914,397	\$ 50,889,617			\$ 2,755,525
215												
216		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 339,710,259	\$ -	\$ 339,652,752			\$ 172,025,701	\$ 331,168,620			\$ 168,658,169

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Accumulated Depreciation & Amortization
as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
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	\$ (28,968)	-	(28,968)	100%	100%	(28,968)	\$ (28,968)	100%	100%	(28,968)
10	33400	Field Meas. & Reg. Sta. Equip	\$ 1,572	-	1,572	100%	100%	1,572	\$ 1,572	100%	100%	1,572
11												
12		Total Natural Gas Production Plant Reser	\$ (27,396)	\$ -	\$ (27,396)			\$ (27,396)	\$ (27,396)			\$ (27,396)
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 5,420	-	5,420	100%	100%	5,420	\$ 5,420	100%	100%	5,420
17	35100	Structures and Improvements	\$ 5,650	-	5,650	100%	100%	5,650	\$ 5,500	100%	100%	5,500
18	35102	Compression Station Equipment	\$ 110,845	-	110,845	100%	100%	110,845	\$ 109,880	100%	100%	109,880
19	35103	Meas. & Reg. Sta. Structures	\$ 20,161	-	20,161	100%	100%	20,161	\$ 20,055	100%	100%	20,055
20	35104	Other Structures	\$ 97,119	-	97,119	100%	100%	97,119	\$ 96,226	100%	100%	96,226
21	35200	Wells \ Rights of Way	\$ 1,106,783	-	1,106,783	100%	100%	1,106,783	\$ 1,016,576	100%	100%	1,016,576
22	35201	Well Construction	\$ 1,380,382	-	1,380,382	100%	100%	1,380,382	\$ 1,367,547	100%	100%	1,367,547
23	35202	Well Equipment	\$ 380,999	-	380,999	100%	100%	380,999	\$ 379,065	100%	100%	379,065
24	35203	Cushion Gas	\$ 696,739	-	696,739	100%	100%	696,739	\$ 681,485	100%	100%	681,485
25	35210	Leaseholds	\$ 166,700	-	166,700	100%	100%	166,700	\$ 166,388	100%	100%	166,388
26	35211	Storage Rights	\$ 43,317	-	43,317	100%	100%	43,317	\$ 43,076	100%	100%	43,076
27	35301	Field Lines	\$ 154,865	-	154,865	100%	100%	154,865	\$ 154,142	100%	100%	154,142
28	35302	Tributary Lines	\$ 213,182	-	213,182	100%	100%	213,182	\$ 213,182	100%	100%	213,182
29	35400	Compressor Station Equipment	\$ 488,917	-	488,917	100%	100%	488,917	\$ 480,606	100%	100%	480,606
30	35500	Meas & Reg. Equipment	\$ 207,206	-	207,206	100%	100%	207,206	\$ 206,592	100%	100%	206,592
31	35600	Purification Equipment	\$ 161,951	-	161,951	100%	100%	161,951	\$ 157,701	100%	100%	157,701
32												
33		Total Storage Plant Reserves	\$ 5,240,236	\$ -	\$ 5,240,236			\$ 5,240,236	\$ 5,103,440			\$ 5,103,440

Atmos Energy Corporation, Kentucky/Mid-States Division
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Jurisdictional Accumulated Depreciation & Amortization
as of May 31, 2017

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Workpaper Reference No(s).

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 457,858	-	\$ 457,858	100%	100%	\$ 457,858	\$ 452,087	100%	100%	\$ 452,087
38	36602	Structures & Improvements	\$ 13,848	-	\$ 13,848	100%	100%	\$ 13,848	\$ 13,411	100%	100%	\$ 13,411
39	36603	Other Structures	\$ 47,822	-	\$ 47,822	100%	100%	\$ 47,822	\$ 47,280	100%	100%	\$ 47,280
40	36700	Mains Cathodic Protection	\$ 135,620	-	\$ 135,620	100%	100%	\$ 135,620	\$ 130,982	100%	100%	\$ 130,982
41	36701	Mains - Steel	\$ 18,552,063	-	\$ 18,552,063	100%	100%	\$ 18,552,063	\$ 18,289,712	100%	100%	\$ 18,289,712
42	36900	Meas. & Reg. Equipment	\$ 273,636	-	\$ 273,636	100%	100%	\$ 273,636	\$ 267,055	100%	100%	\$ 267,055
43	36901	Meas. & Reg. Equipment	\$ 1,479,164	-	\$ 1,479,164	100%	100%	\$ 1,479,164	\$ 1,454,876	100%	100%	\$ 1,454,876
44												
45		Total Production Plant - LPG Reserves	\$ 20,960,010	\$ -	\$ 20,960,010			\$ 20,960,010	\$ 20,655,404			\$ 20,655,404
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ (0)	\$ -	\$ (0)	100%	100%	\$ (0)	\$ (0)	100%	100%	\$ (0)
49	37401	Land	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
50	37402	Land Rights	\$ 131,277	-	\$ 131,277	100%	100%	\$ 131,277	\$ 120,248	100%	100%	\$ 120,248
51	37403	Land Other	\$ -	-	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
52	37500	Structures & Improvements	\$ 96,542	-	\$ 96,542	100%	100%	\$ 96,542	\$ 93,080	100%	100%	\$ 93,080
53	37501	Structures & Improvements T.B.	\$ 63,895	-	\$ 63,895	100%	100%	\$ 63,895	\$ 62,867	100%	100%	\$ 62,867
54	37502	Land Rights	\$ 32,193	-	\$ 32,193	100%	100%	\$ 32,193	\$ 31,717	100%	100%	\$ 31,717
55	37503	Improvements	\$ 1,690	-	\$ 1,690	100%	100%	\$ 1,690	\$ 1,648	100%	100%	\$ 1,648
56	37600	Mains Cathodic Protection	\$ 12,613,667	-	\$ 12,613,667	100%	100%	\$ 12,613,667	\$ 12,563,726	100%	100%	\$ 12,563,726
57	37601	Mains - Steel	\$ 26,014,978	-	\$ 26,014,978	100%	100%	\$ 26,014,978	\$ 25,503,852	100%	100%	\$ 25,503,852
58	37602	Mains - Plastic	\$ 15,350,582	-	\$ 15,350,582	100%	100%	\$ 15,350,582	\$ 14,330,470	100%	100%	\$ 14,330,470
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,142,318	-	\$ 2,142,318	100%	100%	\$ 2,142,318	\$ 2,038,790	100%	100%	\$ 2,038,790
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 679,347	-	\$ 679,347	100%	100%	\$ 679,347	\$ 636,817	100%	100%	\$ 636,817
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 892,396	-	\$ 892,396	100%	100%	\$ 892,396	\$ 872,464	100%	100%	\$ 872,464
62	38000	Services	\$ 41,469,349	-	\$ 41,469,349	100%	100%	\$ 41,469,349	\$ 41,215,363	100%	100%	\$ 41,215,363
63	38100	Meters	\$ 18,659,966	-	\$ 18,659,966	100%	100%	\$ 18,659,966	\$ 17,354,749	100%	100%	\$ 17,354,749
64	38200	Meter Installaitons	\$ 23,254,506	-	\$ 23,254,506	100%	100%	\$ 23,254,506	\$ 22,442,436	100%	100%	\$ 22,442,436
65	38300	House Regulators	\$ 3,531,640	-	\$ 3,531,640	100%	100%	\$ 3,531,640	\$ 3,398,848	100%	100%	\$ 3,398,848
66	38400	House Reg. Installations	\$ 78,773	-	\$ 78,773	100%	100%	\$ 78,773	\$ 76,960	100%	100%	\$ 76,960
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,865,663	-	\$ 2,865,663	100%	100%	\$ 2,865,663	\$ 2,791,805	100%	100%	\$ 2,791,805
68												
69		Total Distribution Plant Reserves	\$ 147,878,782	\$ -	\$ 147,878,782			\$ 147,878,782	\$ 143,535,842			\$ 143,535,842

Atmos Energy Corporation, Kentucky/Mid-States Division
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Jurisdictional Accumulated Depreciation & Amortization
as of May 31, 2017

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Workpaper Reference No(s).

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
70												
71		General Plant										
72	38900	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	Structures Frame	\$ 289,088	-	289,088	100%	100%	289,088	\$ 189,419	100%	100%	189,419
74	39002	Improvements	\$ 69,559	-	69,559	100%	100%	69,559	\$ 66,305	100%	100%	66,305
75	39003	Air Conditioning Equipment	\$ 180,016	-	180,016	100%	100%	180,016	\$ 166,683	100%	100%	166,683
76	39004	Improvement to leased Premises	\$ 2,711	-	2,711	100%	100%	2,711	\$ 2,570	100%	100%	2,570
77	39009	Office Furniture & Equipment	\$ 1,024,306	-	1,024,306	100%	100%	1,024,306	\$ 907,725	100%	100%	907,725
78	39100	Remittance Processing Equip	\$ 750,289	-	750,289	100%	100%	750,289	\$ 684,635	100%	100%	684,635
79	39200	Trucks	\$ 203,085	-	203,085	100%	100%	203,085	\$ 175,613	100%	100%	175,613
80	39202	Trailers	\$ 31,980	-	31,980	100%	100%	31,980	\$ 30,329	100%	100%	30,329
81	39400	Power Operated Equipment	\$ 694,355	-	694,355	100%	100%	694,355	\$ 619,684	100%	100%	619,684
82	39603	Backhoes	\$ 37,181	-	37,181	100%	100%	37,181	\$ 32,576	100%	100%	32,576
83	39604	Welders	\$ 54,349	-	54,349	100%	100%	54,349	\$ 48,240	100%	100%	48,240
84	39605	Communication Equipment	\$ 25,449	-	25,449	100%	100%	25,449	\$ 22,213	100%	100%	22,213
85	39700	Communication Equipment - Mobile Radio	\$ 157,327	-	157,327	100%	100%	157,327	\$ 143,704	100%	100%	143,704
86	39705	Miscellaneous Equipment	\$ (34,903)	-	(34,903)	100%	100%	(34,903)	\$ (34,903)	100%	100%	(34,903)
87	39800	Other Tangible Property	\$ 1,321,482	-	1,321,482	100%	100%	1,321,482	\$ 1,212,908	100%	100%	1,212,908
88	39903	Other Tang. Property - CPU	\$ 26,592	-	26,592	100%	100%	26,592	\$ 21,856	100%	100%	21,856
89	39906	Other Tang. Property - PC Software	\$ 609,329	-	609,329	100%	100%	609,329	\$ 488,193	100%	100%	488,193
90	39907	Other Tang. Property - Mainframe S/W	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Application Softwar	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92		Retirement Work in Progress	\$ (6,935,473)	-	(6,935,473)	100%	100%	(6,935,473)	\$ (6,935,473)	100%	100%	(6,935,473)
		Retirement Work in Progress Recon	\$ (0)	-	(0)	100%	100%	(0)	\$ (0)	100%	100%	(0)
93		AR 15 general plant amortization	\$ 868,655	-	868,655	100%	100%	868,655	\$ 588,055	100%	100%	588,055
94												
95		Total General Plant Reserves	\$ (487,355)	\$ -	(487,355)			(487,355)	\$ (1,432,402)			(1,432,402)
96												
97		Total Depr Reserves (Div 9)	\$ 173,692,459	\$ -	173,692,459			173,692,459	\$ 167,963,071			167,963,071
98												
99												

Atmos Energy Corporation, Kentucky/Mid-States Division
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as of May 31, 2017

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Workpaper Reference No(s):

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
100												
101		Kentucky-Mid-States General Office (Division 091)										
102												
103		<u>Intangible Plant</u>										
104	30100	Organization	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
105	30300	Misc Intangible Plant	-	-	-	100%	49.09%	-	-	100%	49.09%	-
106												
107		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
108												
109		<u>Distribution Plant</u>										
110	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
111	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
130	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
131												
132		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Accumulated Depreciation & Amortization
as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
133												
134		<u>General Plant</u>										
135	39001	Structures Frame	\$ 94,895	\$ -	\$ 94,895	100.00%	49.09%	\$ 46,585	\$ 92,492	100.00%	49.09%	\$ 45,405
136	39004	Air Conditioning Equipment	\$ 6,348	-	6,348	100%	49.09%	3,116	\$ 6,348	100%	49.09%	3,116
137	39009	Improvement to leased Premises	\$ 46,494	-	46,494	100%	49.09%	22,824	\$ 42,003	100%	49.09%	20,619
138	39100	Office Furniture & Equipment	\$ 42,781	-	42,781	100%	49.09%	21,002	\$ 42,399	100%	49.09%	20,814
139	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,018	\$ 4,110	100%	49.09%	2,018
140	39400	Tools, Shop & Garage Equipment	\$ 146,209	-	146,209	100%	49.09%	71,775	\$ 143,426	100%	49.09%	70,408
141	39600	Power Operated Equipment	\$ 5,889	-	5,889	100%	49.09%	2,891	\$ 5,648	100%	49.09%	2,773
142	39700	Communication Equipment	\$ 226,069	-	226,069	100%	49.09%	110,978	\$ 224,032	100%	49.09%	109,978
143	39800	Miscellaneous Equipment	\$ 666,779	-	666,779	100%	49.09%	327,325	\$ 651,473	100%	49.09%	319,811
144	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
145	39901	Other Tangible Property - Servers - H/W	\$ 340,176	-	340,176	100%	49.09%	166,994	\$ 329,334	100%	49.09%	161,671
146	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
147	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
148	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,080	100%	49.09%	159,583
149	39907	Other Tang. Property - PC Software	\$ 63,180	-	63,180	100%	49.09%	31,015	\$ 59,020	100%	49.09%	28,973
150	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,473	100%	49.09%	441,065
151		Retirement Work in Progress	\$ 57,507			100%	49.09%	-	\$ 57,507	100%	49.09%	28,230
152												
153		Total General Plant	\$ 3,218,613	\$ -	\$ 3,161,107			\$ 1,551,802	\$ 3,175,967			\$ 1,559,097
154												
155		Total Depr Reserves (Div 91)	\$ 3,218,613	\$ -	\$ 3,161,107			\$ 1,551,802	\$ 3,175,967			\$ 1,559,097

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Accumulated Depreciation & Amortization
as of May 31, 2017

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

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Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
156												
157		Shared Services General Office (Division 002)										
158												
159		General Plant										
160	39000	Structures & Improvements	\$ 377,871	\$ -	\$ 377,871	10.71%	49.09%	\$ 19,856	\$ 342,142	10.71%	49.09%	\$ 17,988
161	39005	G-Structures & Improvements	\$ 4,419,388	-	4,419,388	100.00%	1.54%	68,139	\$ 4,280,937	100.00%	1.54%	66,005
162	39009	Improvement to leased Premises	\$ 9,534,899	-	9,534,899	10.71%	49.09%	501,306	\$ 9,376,231	10.71%	49.09%	492,964
163	39100	Office Furniture & Equipment	\$ 6,762,897	-	6,762,897	10.71%	49.09%	355,565	\$ 6,538,887	10.71%	49.09%	343,788
164	39102	Remittance Processing Equip	\$ 5,860	-	5,860	10.71%	49.09%	308	\$ 5,860	10.71%	49.09%	308
165	39103	Office Machines	\$ 2,888	-	2,888	10.71%	49.09%	152	\$ 2,888	10.71%	49.09%	152
166	39104	G-Office Furniture & Equip.	\$ 14,374	-	14,374	100.00%	1.54%	222	\$ 13,112	100.00%	1.54%	202
167	39200	Transportation Equipment	\$ 103,526	-	103,526	10.71%	49.09%	5,443	\$ 103,471	10.71%	49.09%	5,440
168	39300	Stores Equipment	\$ 758	-	758	10.71%	49.09%	40	\$ 758	10.71%	49.09%	40
169	39400	Tools, Shop & Garage Equipment	\$ 300,162	-	300,162	10.71%	49.09%	15,781	\$ 225,443	10.71%	49.09%	11,853
170	39500	Laboratory Equipment	\$ 12,218	-	12,218	10.71%	49.09%	642	\$ 11,031	10.71%	49.09%	580
171	39700	Communication Equipment	\$ 1,505,493	-	1,505,493	10.71%	49.09%	79,153	\$ 1,430,513	10.71%	49.09%	75,210
172	39800	Miscellaneous Equipment	\$ 155,238	-	155,238	10.71%	49.09%	8,162	\$ 140,438	10.71%	49.09%	7,384
173	39900	Other Tangible Property	\$ 150,606	-	150,606	10.71%	49.09%	7,918	\$ 139,629	10.71%	49.09%	7,341
174	39901	Other Tangible Property - Servers - H/W	\$ 10,395,734	-	10,395,734	10.71%	49.09%	546,565	\$ 8,897,841	10.71%	49.09%	467,812
175	39902	Other Tangible Property - Servers - S/W	\$ 10,002,062	-	10,002,062	10.71%	49.09%	525,867	\$ 9,125,370	10.71%	49.09%	479,774
176	39903	Other Tangible Property - Network - H/W	\$ 1,607,938	-	1,607,938	10.71%	49.09%	84,539	\$ 1,488,420	10.71%	49.09%	78,255
177	39904	Other Tang. Property - CPU	\$ 17,152	-	17,152	10.71%	49.09%	902	\$ 17,152	10.71%	49.09%	902
178	39905	Other Tangible Property - MF - Hardware	\$ 15,410	-	15,410	10.71%	49.09%	810	\$ 15,410	10.71%	49.09%	810
179	39906	Other Tang. Property - PC Hardware	\$ 1,620,512	-	1,620,512	10.71%	49.09%	85,200	\$ 1,495,752	10.71%	49.09%	78,640
180	39907	Other Tang. Property - PC Software	\$ 587,834	-	587,834	10.71%	49.09%	30,906	\$ 565,087	10.71%	49.09%	29,710
181	39908	Other Tang. Property - Mainframe S/W	\$ 90,849,277	-	90,849,277	10.71%	49.09%	4,776,481	\$ 86,746,969	10.71%	49.09%	4,560,798
182	39909	Other Tang. Property - Application Softwar	\$ 1,098,666	-	1,098,666	10.71%	49.09%	57,763	\$ 1,098,666	10.71%	49.09%	57,763
183	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
184		Retirement Work in Progress	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
185												
186		Total Depr Reserves (Div 2)	\$ 139,540,563	\$ -	\$ 139,540,563			\$ 7,171,720	\$ 132,062,003			\$ 6,783,719

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Accumulated Depreciation & Amortization
as of May 31, 2017

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

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

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
187												
188		Shared Services Customer Support (Division 012)										
189												
190		General Plant										
191	38900	Land	\$ -	\$ -	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
192	38910	CKV-Land & Land Rights	\$ -	-	-	100.00%	1.08%	-	\$ -	100.00%	1.08%	-
193	39000	Structures & Improvements	\$ 3,821,157	-	3,821,157	10.86%	52.60%	218,274	\$ 3,630,143	10.86%	52.60%	207,363
194	39009	Improvement to leased Premises	\$ 3,884,586	-	3,884,586	10.86%	52.60%	221,897	\$ 3,814,736	10.86%	52.60%	217,907
195	39010	CKV-Structures & Improvements	\$ 3,557,032	-	3,557,032	100.00%	1.08%	38,556	\$ 3,400,214	100.00%	1.08%	36,857
196	39100	Office Furniture & Equipment	\$ 492,198	-	492,198	10.86%	52.60%	28,116	\$ 446,778	10.86%	52.60%	25,521
197	39103	39103-Office Furn. - Copiers & Type	\$ 176	-	176	10.86%	52.60%	10	\$ 176	10.86%	52.60%	10
198	39700	Communication Equipment	\$ (5,911,076)	-	(5,911,076)	10.86%	52.60%	(337,656)	\$ (5,968,487)	10.86%	52.60%	(340,935)
199	39710	CKV-Communication Equipment	\$ 119,469	-	119,469	100.00%	1.08%	1,295	\$ 111,524	100.00%	1.08%	1,209
200	39800	Miscellaneous Equipment	\$ 5,216	-	5,216	10.86%	52.60%	298	\$ 3,517	10.86%	52.60%	201
201	39900	Other Tangible Property	\$ 349,573	-	349,573	10.86%	52.60%	19,968	\$ 308,488	10.86%	52.60%	17,622
202	39901	Other Tangible Property - Servers - H/W	\$ 4,200,904	-	4,200,904	10.86%	52.60%	239,966	\$ 3,810,395	10.86%	52.60%	217,659
203	39902	Other Tangible Property - Servers - S/W	\$ 1,153,376	-	1,153,376	10.86%	52.60%	65,884	\$ 1,071,176	10.86%	52.60%	61,188
204	39903	Other Tangible Property - Network - H/W	\$ 139,677	-	139,677	10.86%	52.60%	7,979	\$ 117,108	10.86%	52.60%	6,690
205	39906	Other Tang. Property - PC Hardware	\$ 18,642	-	18,642	10.86%	52.60%	1,065	\$ (35,213)	10.86%	52.60%	(2,011)
206	39907	Other Tang. Property - PC Software	\$ 1,071	-	1,071	10.86%	52.60%	61	\$ (5,187)	10.86%	52.60%	(296)
207	39908	Other Tang. Property - Mainframe S/W	\$ 53,760,472	-	53,760,472	10.86%	52.60%	3,070,934	\$ 50,066,515	10.86%	52.60%	2,859,926
208	39910	CKV-Other Tangible Property	\$ 68,179	-	68,179	100.00%	1.08%	739	\$ 62,172	100.00%	1.08%	674
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 148,061	-	148,061	100.00%	1.08%	1,605	\$ 137,885	100.00%	1.08%	1,495
210	39917	CKV-Oth Tang Prop-PC Software	\$ 45,662	-	45,662	100.00%	1.08%	495	\$ 42,660	100.00%	1.08%	462
211		Retirement Work in Progress	\$ -	-	-	10.86%	52.60%	-	\$ -	10.86%	52.60%	-
212												
213		Total Depr Reserves (Div 12)	\$ 65,854,374	\$ -	\$ 65,854,374			\$ 3,579,487	\$ 61,014,601			\$ 3,311,541
214												
215		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 382,306,011	\$ -	\$ 382,248,504			\$ 185,995,468	\$ 364,215,643			\$ 179,617,428

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Depreciation Expense
Forecasted Test Period: Twelve Months Ended May 31, 2017

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 5/31/2017	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	\$ -	100.00%	100%	100%	-
17	35100	Structures and Improvements	\$ 299	100.00%	100%	100%	299
18	35102	Compression Station Equipment	\$ 1,931	100.00%	100%	100%	1,931
19	35103	Meas. & Reg. Sta. Structures	\$ 213	100.00%	100%	100%	213
20	35104	Other Structures	\$ 1,787	100.00%	100%	100%	1,787
21	35200	Wells \ Rights of Way	\$ 176,778	100.00%	100%	100%	176,778
22	35201	Well Construction	\$ 25,670	100.00%	100%	100%	25,670
23	35202	Well Equipment	\$ 3,867	100.00%	100%	100%	3,867
24	35203	Cushion Gas	\$ 30,507	100.00%	100%	100%	30,507
25	35210	Leaseholds	\$ 625	100.00%	100%	100%	625
26	35211	Storage Rights	\$ 481	100.00%	100%	100%	481
27	35301	Field Lines	\$ 1,446	100.00%	100%	100%	1,446
28	35302	Tributary Lines	\$ -	100.00%	100%	100%	-
29	35400	Compressor Station Equipment	\$ 16,622	100.00%	100%	100%	16,622
30	35500	Meas & Reg. Equipment	\$ 1,229	100.00%	100%	100%	1,229
31	35600	Purification Equipment	\$ 8,501	100.00%	100%	100%	8,501
32							
33		Total Storage Plant Depr	\$ 269,954				\$ 269,954
34							
35		<u>Transmission Plant</u>					
36	36510	Land	\$ -	100.00%	100%	100%	\$ -
37	36520	Rights of Way	\$ 11,541	100.00%	100%	100%	11,541
38	36602	Structures & Improvements	\$ 872	100.00%	100%	100%	872
39	36603	Other Structures	\$ 1,083	100.00%	100%	100%	1,083
40	36700	Mains Cathodic Protection	\$ 9,275	100.00%	100%	100%	9,275
41	36701	Mains - Steel	\$ 524,702	100.00%	100%	100%	524,702
42	36900	Meas. & Reg. Equipment	\$ 13,161	100.00%	100%	100%	13,161
43	36901	Meas. & Reg. Equipment	\$ 48,575	100.00%	100%	100%	48,575
44							
45		Total Production Plant - (LPG) Depr	\$ 609,211				\$ 609,211
46							

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Depreciation Expense
Forecasted Test Period: Twelve Months Ended May 31, 2017

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 5/31/2017	O&M Expense Factor	Kentucky- Mid States Divisior Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
47		<u>Distribution Plant</u>					
48	37400	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
49	37401	Land	\$ -	100.00%	100%	100%	-
50	37402	Land Rights	\$ 22,037	100.00%	100%	100%	22,037
51	37403	Land Other	\$ -	100.00%	100%	100%	-
52	37500	Structures & Improvements	\$ 6,925	100.00%	100%	100%	6,925
53	37501	Structures & Improvements T.B.	\$ 2,056	100.00%	100%	100%	2,056
54	37502	Land Rights	\$ 953	100.00%	100%	100%	953
55	37503	Improvements	\$ 83	100.00%	100%	100%	83
56	37600	Mains Cathodic Protection	\$ 999,518	100.00%	100%	100%	999,518
57	37601	Mains - Steel	\$ 2,355,111	100.00%	100%	100%	2,355,111
58	37602	Mains - Plastic	\$ 2,044,395	100.00%	100%	100%	2,044,395
59	37800	Meas & Reg. Sta. Equip - General	\$ 216,376	100.00%	100%	100%	216,376
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 90,386	100.00%	100%	100%	90,386
61	37905	Meas & Reg. Sta. Equipment T.B.	\$ 39,863	100.00%	100%	100%	39,863
62	38000	Services	\$ 4,112,168	100.00%	100%	100%	4,112,168
63	38100	Meters	\$ 2,897,270	100.00%	100%	100%	2,897,270
64	38200	Meter Installaltons	\$ 2,133,688	100.00%	100%	100%	2,133,688
65	38300	House Regulators	\$ 264,822	100.00%	100%	100%	264,822
66	38400	House Reg. Installations	\$ 3,625	100.00%	100%	100%	3,625
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 147,374	100.00%	100%	100%	147,374
68							
69		Total Distribution Plant Depr	\$ 15,336,651				\$ 15,336,651
70							
71		<u>General Plant</u>					
72	38900	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
73	39000	Structures Frame	\$ 197,482	100.00%	100%	100%	197,482
74	39002	Improvements	\$ 6,509	100.00%	100%	100%	6,509
75	39003	Air Conditioning Equipment	\$ 26,666	100.00%	100%	100%	26,666
76	39004	Improvement to leased Premises	\$ 281	100.00%	100%	100%	281
77	39009	Office Furniture & Equipment	\$ 233,163	100.00%	100%	100%	233,163
78	39100	Remittance Processing Equip	\$ 130,055	100.00%	100%	100%	130,055
79	39200	Trucks	\$ 54,944	43.47%	100%	100%	23,884
80	39202	Trailers	\$ 3,303	43.47%	100%	100%	1,436
81	39400	Power Operated Equipment	\$ 166,870	43.59%	100%	100%	72,746
82	39603	Backhoes	\$ 9,210	2.00%	100%	100%	184
83	39604	Welders	\$ 12,217	2.00%	100%	100%	244
84	39605	Communication Equipment	\$ 6,471	100.00%	100%	100%	6,471
85	39700	Communication Equipment - Mobile Radios	\$ 26,973	100.00%	100%	100%	26,973
86	39705	Miscellaneous Equipment	\$ -	100.00%	100%	100%	-
87	39800	Other Tangible Property	\$ 215,121	100.00%	100%	100%	215,121
88	39903	Other Tang. Property - CPU	\$ 9,471	100.00%	100%	100%	9,471
89	39906	Other Tang. Property - PC Software	\$ 332,088	100.00%	100%	100%	332,088
90	39907	Other Tang. Property - Mainframe S/W	\$ -	100.00%	100%	100%	-
91	39908	Other Tang. Property - Application Software	\$ -	100.00%	100%	100%	-
92		AR 15 general plant amortization	\$ 561,202	100.00%	100%	100%	561,202
93							
94		Total General Plant Depr	\$ 1,992,024				\$ 1,843,975
95							
96		Total Depreciation Expense (Div 9)	\$ 18,207,839				\$ 18,059,790
97							
98							

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Depreciation Expense
Forecasted Test Period: Twelve Months Ended May 31, 2017

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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 5/31/2017	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
99							
100		Kentucky-Mid-States General Office (Division 091)					
101							
102		<u>Intangible Plant</u>					
103	30100	Organization	\$ -	100.00%	100%	49.09%	\$ -
104	30300	Misc Intangible Plant	\$ -	100.00%	100%	49.09%	-
105							
106		Total Intangible Plant Depr	\$ -				\$ -
107							
108		<u>Distribution Plant</u>					
109	37400	Land & Land Rights	\$ -	100.00%	100%	49.09%	\$ -
110	35010	Land	-	100.00%	100%	49.09%	-
111	37402	Land Rights	-	100.00%	100%	49.09%	-
112	37403	Land Other	-	100.00%	100%	49.09%	-
113	36602	Structures & Improvements	-	100.00%	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	100.00%	100%	49.09%	-
115	37402	Land Rights	-	100.00%	100%	49.09%	-
116	37503	Improvements	-	100.00%	100%	49.09%	-
117	36700	Mains Cathodic Protection	-	100.00%	100%	49.09%	-
118	36701	Mains - Steel	-	100.00%	100%	49.09%	-
119	37602	Mains - Plastic	-	100.00%	100%	49.09%	-
120	37800	Meas & Reg. Sta. Equip - General	-	100.00%	100%	49.09%	-
121	37900	Meas & Reg. Sta. Equip - City Gate	-	100.00%	100%	49.09%	-
122	37905	Meas & Reg. Sta. Equipment T.b.	-	100.00%	100%	49.09%	-
123	38000	Services	-	100.00%	100%	49.09%	-
124	38100	Meters	-	100.00%	100%	49.09%	-
125	38200	Meter Installaitons	-	100.00%	100%	49.09%	-
126	38300	House Regulators	-	100.00%	100%	49.09%	-
127	38400	House Reg. Installations	-	100.00%	100%	49.09%	-
128	38500	Ind. Meas. & Reg. Sta. Equipment	-	100.00%	100%	49.09%	-
129	38600	Other Prop. On Cust. Prem	-	100.00%	100%	49.09%	-
130							
131		Total Distribution Plant Depr	\$ -				\$ -
132							
133		<u>General Plant</u>					
134	39001	Structures Frame	\$ 4,806	100.00%	100%	49.09%	\$ 2,359
135	39004	Air Conditioning Equipment	\$ -	100.00%	100%	49.09%	-
136	39009	Improvement to leased Premises	\$ 7,660	100.00%	100%	49.09%	3,760
137	39100	Office Furniture & Equipment	\$ 1,244	100.00%	100%	49.09%	611
138	39200	Transportation Equipment	\$ -	100.00%	100%	49.09%	-
139	39400	Tools, Shop & Garage Equipment	\$ 5,566	43.61%	100%	49.09%	1,192
140	39600	Power Operated Equipment	\$ 481	2.00%	100%	49.09%	5
141	39700	Communication Equipment	\$ 5,296	100.00%	100%	49.09%	2,600
142	39800	Miscellaneous Equipment	\$ 30,813	100.00%	100%	49.09%	15,028
143	39900	Other Tangible Property	\$ -	100.00%	100%	49.09%	-
144	39901	Other Tangible Property - Servers - H/W	\$ 21,684	100.00%	100%	49.09%	10,645
145	39902	Other Tangible Property - Servers - S/W	\$ -	100.00%	100%	49.09%	-
146	39903	Other Tangible Property - Network - H/W	\$ -	100.00%	100%	49.09%	-
147	39906	Other Tang. Property - PC Hardware	\$ -	100.00%	100%	49.09%	-
148	39907	Other Tang. Property - PC Software	\$ 8,319	100.00%	100%	49.09%	4,084
149	39908	Other Tang. Property - Mainframe S/W	\$ -	100.00%	100%	49.09%	-
150							
151							
152		Total General Plant Depr	\$ 85,670				\$ 40,284
153							
154		Total Depreciation Expense (Div 91)	\$ 85,670				\$ 40,284

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Depreciation Expense
Forecasted Test Period: Twelve Months Ended May 31, 2017

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 5/31/2017	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
155							
156		Shared Services General Office (Division 002)					
157							
158		<u>General Plant</u>					
159	39000	Structures & Improvements	\$ 70,256	100%	10.71%	49.09%	\$ 3,694
160	39005	G-Structures & Improvements	\$ 276,902	100%	100%	1.54%	4,269
161	39009	Improvement to leased Premises	\$ 314,438	100%	10.71%	49.09%	16,532
162	39100	Office Furniture & Equipment	\$ 445,070	100%	10.71%	49.09%	23,400
163	39102	Remittance Processing Equip	\$ -	100%	10.71%	49.09%	-
164	39103	Office Machines	\$ -	100%	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 2,524	100%	100%	1.54%	39
166	39200	Transportation Equipment	\$ 719	100%	10.71%	49.09%	38
167	39300	Stores Equipment	\$ -	100%	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 136,811	100%	10.71%	49.09%	7,193
169	39500	Laboratory Equipment	\$ 2,375	100%	10.71%	49.09%	125
170	39700	Communication Equipment	\$ 149,151	100%	10.71%	49.09%	7,842
171	39800	Miscellaneous Equipment	\$ 29,183	100%	10.71%	49.09%	1,534
172	39900	Other Tangible Property	\$ 21,954	100%	10.71%	49.09%	1,154
173	39901	Other Tangible Property - Servers - H/W	\$ 2,982,347	100%	10.71%	49.09%	156,799
174	39902	Other Tangible Property - Servers - S/W	\$ 1,726,501	100%	10.71%	49.09%	90,772
175	39903	Other Tangible Property - Network - H/W	\$ 237,760	100%	10.71%	49.09%	12,500
176	39904	Other Tang. Property - CPU	\$ -	100%	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	100%	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 241,153	100%	10.71%	49.09%	12,679
179	39907	Other Tang. Property - PC Software	\$ 45,493	100%	10.71%	49.09%	2,392
180	39908	Other Tang. Property - Mainframe S/W	\$ 8,016,943	100%	10.71%	49.09%	421,498
181	39909	Other Tang. Property - Application Software	\$ -	100%	10.71%	49.09%	-
182	39924	39924-Oth Tang Prop - Gen.	\$ -	100%	10.71%	49.09%	-
183							
184							
185		Total Depreciation Expense (Div 2)	<u>\$ 14,699,579</u>				<u>\$ 762,460</u>
186							
187		Shared Services Customer Support (Division 012)					
188							
189		<u>General Plant</u>					
190	38900	Land	\$ -	100%	10.86%	52.60%	\$ -
191	38910	CKV-Land & Land Rights	\$ -	100%	100.00%	1.08%	-
192	39000	Structures & Improvements	\$ 381,920	100%	10.86%	52.60%	21,816
193	39009	Improvement to leased Premises	\$ 139,699	100%	10.86%	52.60%	7,980
194	39010	CKV-Structures & Improvements	\$ 313,636	100%	100.00%	1.08%	3,400
195	39100	Office Furniture & Equipment	\$ 90,956	100%	10.86%	52.60%	5,196
196	39103	39103-Office Furn. - Copiers & Type	\$ -	100%	10.86%	52.60%	-
197	39700	Communication Equipment	\$ 114,823	100%	10.86%	52.60%	6,559
198	39710	CKV-Communication Equipment	\$ 15,890	100%	100.00%	1.08%	172
199	39800	Miscellaneous Equipment	\$ 3,256	100%	10.86%	52.60%	186
200	39900	Other Tangible Property	\$ 82,169	100%	10.86%	52.60%	4,694
201	39901	Other Tangible Property - Servers - H/W	\$ 778,781	100%	10.86%	52.60%	44,486
202	39902	Other Tangible Property - Servers - S/W	\$ 164,033	100%	10.86%	52.60%	9,370
203	39903	Other Tangible Property - Network - H/W	\$ 44,342	100%	10.86%	52.60%	2,533
204	39906	Other Tang. Property - PC Hardware	\$ 106,436	100%	10.86%	52.60%	6,080
205	39907	Other Tang. Property - PC Software	\$ 12,516	100%	10.86%	52.60%	715
206	39908	Other Tang. Property - Mainframe S/W	\$ 7,350,570	100%	10.86%	52.60%	419,883
207	39910	CKV-Other Tangible Property	\$ 12,014	100%	100.00%	1.08%	130
208	39916	CKV-Oth Tang Prop-PC Hardware	\$ 20,352	100%	100.00%	1.08%	221
209	39917	CKV-Oth Tang Prop-PC Software	\$ 6,003	100%	100.00%	1.08%	65
210							
211							
212		Total Depreciation Expense (Div 12)	<u>\$ 9,637,396</u>				<u>\$ 533,485</u>
213							
214		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 42,630,484</u>				<u>\$ 19,396,020</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Allowance For Working Capital
as of February 29, 2016

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(8)(b)4
Schedule B-4 B
Witness: Waller

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,330,931
2	Material & Supplies	13 Month Average Balance	B-4.1	501,560
3	Gas Stored Underground	13 Month Average Balance	B-4.1	7,709,187
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,543,319</u>
5	Total Working Capital Requirements			<u>\$ 13,084,996</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Allowance For Working Capital
as of May 31, 2017

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

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

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,184,324
2	Material & Supplies	13 Month Average Balance	B-4.1	471,134
3	Gas Stored Underground	13 Month Average Balance	B-4.1	6,229,573
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,553,914</u>
5	Total Working Capital Requirements			<u>\$ 11,438,945</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Working Capital Components
as of February 29, 2016

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				
		2/29/2016 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	2/29/2016 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (735,803)	100%	100%	\$ (735,803)	\$ (717,299)	100%	100%	\$ (717,299)
3	KY/Mid-States General Office (Div 091)	2,501,713	100%	49.09%	1,228,102	2,482,882	100%	49.09%	1,218,858
4	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	0	10.71%	49.09%	0
5	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
6	Total	\$ 1,765,910			\$ 492,299	\$ 1,765,583			\$ 501,560
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (778,028)	100%	100%	\$ (778,028)	\$ 7,709,187	100%	100%	\$ 7,709,187
10	KY/Mid-States General Office (Div 091)	-	100%	49.09%	-	-	100%	49.09%	-
11	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
12	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
13	Total	\$ (778,028)			\$ (778,028)	\$ 7,709,187			\$ 7,709,187
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 198,051	100%	100%	\$ 198,051	\$ 190,973	100%	100%	\$ 190,973
17	KY/Mid-States General Office (Div 091)	2,075	100%	49.09%	1,019	3,281	100%	49.09%	1,611
18	Shared Services General Office (Div 002)	25,758,680	10.71%	49.09%	1,354,285	25,691,148	10.71%	49.09%	1,350,735
19	Shared Services Customer Support (Div 012)	0	10.86%	52.60%	-	-	10.86%	52.60%	-
20	Total	\$ 25,958,806			\$ 1,553,355	\$ 25,885,402			\$ 1,543,319
21									
22	Total Other Working Capital Allowances	\$ 26,946,688			\$ 1,267,626	\$ 35,360,173			\$ 9,754,065

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Working Capital Components
as of May 31, 2017

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			
		5/31/2017 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	5/31/2017 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (735,803)	100%	100%	\$ (735,803)	\$ (735,803)	100%	100%	\$ (735,803)
3	KY/Mid-States General Office (Div 091)	1,941,222	100%	49.09%	952,955	2,458,599	100%	49.09%	1,206,937
4	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
5	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
6	Total	\$ 1,205,419			\$ 217,152	\$ 1,722,796			\$ 471,134
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 794,950	100%	100%	\$ 794,950	\$ 6,229,573	100%	100%	\$ 6,229,573
10	KY/Mid-States General Office (Div 091)	-	100%	49.09%	-	-	100%	49.09%	-
11	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
12	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
13	Total	\$ 794,950			\$ 794,950	\$ 6,229,573			\$ 6,229,573
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 198,051	100%	100%	\$ 198,051	\$ 198,051	100%	100%	\$ 198,051
17	KY/Mid-States General Office (Div 091)	16,870	100%	49.09%	8,282	3,213	100%	49.09%	1,577
18	Shared Services General Office (Div 002)	25,758,680	10.71%	49.09%	1,354,285	25,758,680	10.71%	49.09%	1,354,285
19	Shared Services Customer Support (Div 012)	0	10.86%	52.60%	-	-	10.86%	52.60%	-
20	Total	\$ 25,973,601			\$ 1,560,618	\$ 25,959,944			\$ 1,553,914
21									
22	Total Other Working Capital Allowances	\$ 27,973,971			\$ 2,572,720	\$ 33,912,313			\$ 8,254,621

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of February 29, 2016

Data: Base Period _____ Forecasted PeriodType of Filing: Original _____ Updated _____ Revised

Workpaper Reference No(s).

FR 16(8)(b)4.2
Schedule B-4.2 B
Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ 98	12.50%	\$ 12
3	Storage O&M Expense	362,409	12.50%	45,301
4	Transmission O&M Expense	362,954	12.50%	45,369
5	Distribution O&M Expense	7,317,821	12.50%	914,728
6	Customer Accting. & Collection	2,146,959	12.50%	268,370
7	Customer Service & Information	125,336	12.50%	15,667
8	Sales Expense	337,036	12.50%	42,129
9	Admin. & General Expense	<u>15,994,834</u>	12.50%	<u>1,999,354</u>
10	Total O & M Expenses	<u>\$ 26,647,445</u>		<u>\$ 3,330,931</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Cash Working Capital Components - 1 / 8 O&M Expenses
as of May 31, 2017

Data: _____ Base Period Forecasted PeriodType of Filing: Original _____ Updated _____ Revised

Workpaper Reference No(s).

FR 16(8)(b)4.2
Schedule B-4.2 F
Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ 104	12.50%	\$ 13
3	Storage O&M Expense	352,206	12.50%	44,026
4	Transmission O&M Expense	353,155	12.50%	44,144
5	Distribution O&M Expense	7,053,731	12.50%	881,716
6	Customer Accting. & Collection	1,820,465	12.50%	227,558
7	Customer Service & Information	123,157	12.50%	15,395
8	Sales Expense	283,557	12.50%	35,445
9	Admin. & General Expense	<u>15,488,214</u>	12.50%	<u>1,936,027</u>
10	Total O & M Expenses	<u>\$ 25,474,589</u>		<u>\$ 3,184,324</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Deferred Credits and Accumulated Deferred Income Taxes
as of February 29, 2016

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

Line No.	Account	Period End	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 1,904,270	100%	100%	\$ 1,904,270	\$ 1,904,270	100%	100%	\$ 1,904,270
2									
3	Account 282 - Accumulated Deferred Income Taxes	(79,100,997)	100%	100%	(79,100,997)	(74,083,506)	100%	100%	(74,083,506)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	100%	100%	(96,035)	(569,317)	100%	100%	(569,317)
6									
7	Div 09 Accumulated Deferred Income Taxes	\$ (77,292,762)			\$ (77,292,762)	\$ (72,748,553)			\$ (72,748,553)
8									
DIVISION 02									
9									
10	Account 190 - Accumulated Deferred Income Taxes	\$ 484,045,051	10.71%	49.09%	\$ 25,449,094	\$ 492,695,833	10.71%	49.09%	\$ 25,903,917
11									
12	Account 282 - Accumulated Deferred Income Taxes	(28,802,857)	10.71%	49.09%	(1,514,336)	(29,844,009)	10.71%	49.09%	(1,569,075)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	10.71%	49.09%	1,199,896	22,545,787	10.71%	49.09%	1,185,365
15									
16	Div 02 Accumulated Deferred Income Taxes	\$ 478,064,379			\$ 25,134,655	\$ 485,397,610			\$ 25,520,206
17									
DIVISION 12									
18	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	10.86%	52.60%	\$ (23,474)	\$ (410,946)	10.86%	52.60%	\$ (23,474)
19									
20	Account 282 - Accumulated Deferred Income Taxes	(29,987,129)	10.86%	52.60%	(1,712,941)	(30,354,903)	10.86%	52.60%	(1,733,949)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.86%	52.60%	0	0	10.86%	52.60%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	\$ (30,398,075)			\$ (1,736,415)	\$ (30,765,850)			\$ (1,757,423)
25									
DIVISION 91									
26									
27	Account 190 - Accumulated Deferred Income Taxes	\$ 6,664,194	100%	49.09%	\$ 3,271,484	\$ 6,900,016	100%	49.09%	\$ 3,387,249
28									
29	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	100%	49.09%	(5,607)	(11,421)	100%	49.09%	(5,607)
30									
31	Account 282 - Accumulated Deferred Income Taxes	(5,438,583)	100%	49.09%	(2,669,825)	(6,345,509)	100%	49.09%	(3,115,039)
32									
33	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	100%	49.09%	(722,690)	(1,586,034)	100%	49.09%	(778,592)
34									
35	Div 91 Accumulated Deferred Income Taxes	\$ (257,970)			\$ (126,639)	\$ (1,042,948)			\$ (511,988)
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	\$ 370,115,572			\$ (54,021,161)	\$ 380,840,260			\$ (49,497,758)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Deferred Credits and Accumulated Deferred Income Taxes
as of May 31, 2017

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

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	\$ 1,904,270	100%	100%	\$ 1,904,270	\$ 1,904,270	100%	100%	\$ 1,904,270
2									
3	Account 282 - Accumulated Deferred Income Taxes	(81,401,835)	100%	100%	(81,401,835)	(81,174,618)	100%	100%	(81,174,618)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	100%	100%	(96,035)	(96,035)	100%	100%	(96,035)
6									
7	Div 09 Accumulated Deferred Income Taxes	\$ (79,593,600)			\$ (79,593,600)	\$ (79,366,383)			\$ (79,366,383)
8									
9	DIVISION 02								
10	Account 190 - Accumulated Deferred Income Taxes	\$ 484,045,051	10.71%	49.09%	\$ 25,449,094	\$ 484,045,051	10.71%	49.09%	\$ 25,449,094
11									
12	Account 282 - Accumulated Deferred Income Taxes	(30,432,189)	10.71%	49.09%	(1,599,999)	(29,733,077)	10.71%	49.09%	(1,563,243)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	10.71%	49.09%	1,199,896	22,822,185	10.71%	49.09%	1,199,896
15									
16	Div 02 Accumulated Deferred Income Taxes	\$ 476,435,047			\$ 25,048,992	\$ 477,134,159			\$ 25,085,748
17	DIVISION 12								
18	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	10.86%	52.60%	\$ (23,474)	\$ (410,946)	10.86%	52.60%	\$ (23,474)
19									
20	Account 282 - Accumulated Deferred Income Taxes	(28,851,045)	10.86%	52.60%	(1,648,045)	(29,156,271)	10.86%	52.60%	(1,665,480)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.86%	52.60%	0	0	10.86%	52.60%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	\$ (29,261,991)			\$ (1,671,519)	\$ (29,567,217)			\$ (1,688,954)
25	DIVISION 91								
26	Account 190 - Accumulated Deferred Income Taxes	\$ 6,664,194	100%	49.09%	\$ 3,271,484	\$ 6,664,194	100%	49.09%	\$ 3,271,484
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	100%	49.09%	(5,607)	(11,421)	100%	49.09%	(5,607)
29									
30	Account 282 - Accumulated Deferred Income Taxes	(5,471,418)	100%	49.09%	(2,685,944)	(5,463,778)	100%	49.09%	(2,682,194)
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	100%	49.09%	(722,690)	(1,472,160)	100%	49.09%	(722,690)
33									
34	Div 91 Accumulated Deferred Income Taxes	\$ (290,805)			\$ (142,757)	\$ (283,165)			\$ (139,007)
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	\$ 367,288,652			\$ (56,358,885)	\$ 367,917,395			\$ (56,108,596)
38	<i>(excluding forecasted change in NOLC)</i>								
39	Forecasted Change in NOLC								(5,811,617)
40									
41	Forecasted 13-month Average ADIT in Rate Base								(61,920,212)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Deferred Credits and Accumulated Deferred Income Taxes
as of May 31, 2017

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

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
42									
43	Calculation of Change in NOLC								
44	(from 13-month average Base Period to 13-month average Forecasted Period								
45				Schedule					
46	Forecasted Test Period			Reference					
47									
48	13-month average Rate Base			B.1 F		335,832,639			
49	Required Operating Income			A.1		27,269,810			
50	Interest Deduction			E.1		7,757,734			
51									
52	Return on Equity Portion of Rate Base			line 50 - line 52		19,511,876			
53									
54	Return, grossed up for Income Tax	38.90%		Line 54 / (1-tax rate)		31,934,331			
55									
56	Tax Expense on Return	38.90%		Line 56 x tax rate		<u>12,422,455</u>			
57									
58	Change in ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(6,610,838)			
59	Required Change in NOLC					<u>(5,811,817)</u>			
60									
61	Total Required Change in Accumulated Deferred Income Taxes¹			B.1 F; B.1 B		<u>(12,422,455)</u>			
62									
63									
64									
65									
66	ADIT Reconciliation								
67	13-Month Average ADIT, Base Period			B.5 B		(49,497,758)			
68									
69	13-Month Average ADIT, Forecasted Period, excl. Change in NOLC			Line 37		(56,108,596)			
70	Change in NOLC			Line 39		<u>(5,811,817)</u>			
71	Forecasted 13-month Average ADIT in Rate Base					<u>(61,920,212)</u>			
72									
73	Total Required Change in Accumulated Deferred Income Taxes			Line 71 - Line 67		<u>(12,422,455)</u>			
74									
75									
76									

¹Because 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. 2015-00343
 Customer Advances For Construction
 as of February 29, 2016

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	\$ (1,767,642)	100%	100%	\$ (1,767,642)	\$ (1,767,923)	100%	100%	\$ (1,767,923)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction	-	10.71%	49.09%	-	-	10.71%	49.09%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction	-	10.86%	52.60%	-	-	10.86%	52.60%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction	-	100%	49.09%	-	-	100%	49.09%	-
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$ (1,767,642)</u>			<u>\$ (1,767,642)</u>	<u>\$ (1,767,923)</u>			<u>\$ (1,767,923)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Customer Advances For Construction
 as of May 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: 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 Divisor 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	\$ (1,767,642)	100%	100%	\$ (1,767,642)	\$ (1,767,642)	100%	100%	\$ (1,767,642)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction	-	10.71%	49.09%	-	-	10.71%	49.09%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction	-	10.86%	52.60%	-	-	10.86%	52.60%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction	0	100%	49.09%	0	0	100%	49.09%	0
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$ (1,767,642)</u>			<u>\$ (1,767,642)</u>	<u>\$ (1,767,642)</u>			<u>\$ (1,767,642)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Forecasted Test Period: Twelve Months Ended May 31, 2017
Working Capital Components

FR 16(b)(b)4.1

Line No.	Description	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636
5	Account 1630- Stores Expense Undistributed	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
6	Total Materials & Supplies	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098
10	Account 1630- Stores Expense Undistributed	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 1,928,124
11	Total Materials & Supplies	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,458,599
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 1,169,008	\$ 4,645,004	\$ 8,190,532	\$ 11,757,874	\$ 15,327,942	\$ 18,933,457	\$ 16,512,573	\$ 11,008,224	\$ 4,260,470	\$ (1,939,025)	\$ (6,716,020)	\$ (2,960,535)	\$ 794,950	\$ 6,228,573
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051
36															
37	KY/Mid-States General Office (Div 091)	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 3,213
38															
39	Shared Services General Office (Div 002)	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680
40															
41	Shared Services Customer Support (Div 012)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Working Capital Components

FR 16(8)(b)4.1

Line No.	Description	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ -	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636	\$ 4,636
5	Account 1630- Stores Expense Undistributed	\$ (500,810)	\$ (575,557)	\$ (611,030)	\$ (644,324)	\$ (717,349)	\$ (852,523)	\$ (1,041,853)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
6	Total Materials & Supplies	\$ (495,247)	\$ (569,993)	\$ (605,466)	\$ (638,761)	\$ (711,786)	\$ (846,959)	\$ (1,041,853)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (735,803)	\$ (717,299)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 12,038	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098
10	Account 1630- Stores Expense Undistributed	\$ 2,243,598	\$ 2,305,207	\$ 2,380,227	\$ 2,437,363	\$ 2,518,087	\$ 2,603,642	\$ 2,687,184	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615
11	Total Materials & Supplies	\$ 2,256,909	\$ 2,318,517	\$ 2,393,537	\$ 2,450,674	\$ 2,531,377	\$ 2,616,952	\$ 2,699,222	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,482,882
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15	Account 1630- Stores Expense Undistributed	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16	Total Materials & Supplies	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20	Account 1630- Stores Expense Undistributed	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 1,321,777	\$ (3,754,265)	\$ 1,712,688	\$ 1,156,435	\$ 6,341,728	\$ 9,174,321	\$ 12,883,048	\$ 16,574,117	\$ 20,151,665	\$ 17,745,957	\$ 12,230,226	\$ 6,459,844	\$ (776,026)	\$ 7,709,187
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 106,038	\$ 79,529	\$ 53,019	\$ 26,509	\$ 374,272	\$ 343,083	\$ 311,894	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 190,973
36															
37	KY/Mid-States General Office (Div 091)	\$ 17,752	\$ 1,704	\$ 392	\$ 5,084	\$ (2,075)	\$ (3,546)	\$ 10,892	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 3,281
38															
39	Shared Services General Office (Div 002)	\$ 24,880,763	\$ 29,603,127	\$ 26,491,689	\$ 27,939,058	\$ 25,589,870	\$ 23,862,310	\$ 21,066,026	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,691,148
40															
41	Shared Services Customer Support (Div 012)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Deferred Credits and Accumulated Deferred Income Taxes

Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(b)5
W/P B-5 B

Line No.	Sub Acct	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	forecast Sep-15	forecast Oct-15	forecast Nov-15	forecast Dec-15	forecast Jan-16	forecast Feb-16	13 month Average
DIVISION 09															
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270
2															
3	Account 282 - Accumulated Deferred Income Taxes	(69,483,429)	(69,483,429)	(69,483,429)	(69,483,429)	(69,483,429)	(72,723,561)	(73,774,986)	(77,299,516)	(77,653,894)	(78,010,746)	(78,370,327)	(78,734,405)	(79,100,997)	(74,083,506)
4															
5	Account 283 - Accumulated Deferred Income Taxes - Other	(1,326,569)	(1,326,569)	(1,326,569)	(1,326,569)	(1,326,569)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(569,317)
6															
7	Div 09 Accumulated Deferred Income Taxes	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (70,915,326)	\$ (71,966,751)	\$ (75,491,281)	\$ (75,845,659)	\$ (76,202,811)	\$ (76,562,092)	\$ (76,928,170)	\$ (77,292,762)	\$ (72,748,553)
8															
9															
DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 544,855,185	\$ 501,261,726	\$ 501,261,726	\$ 501,261,726	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 492,695,833
11															
12	Account 282 - Accumulated Deferred Income Taxes	6,336,602	(43,054,302)	(43,054,302)	(43,054,302)	(49,388,136)	(25,840,007)	(25,496,903)	(26,044,092)	(26,246,654)	(26,865,181)	(28,132,291)	(28,529,691)	(28,802,857)	(29,844,009)
13															
14	Account 283 - Accumulated Deferred Income Taxes - Other	26,275,310	34,047,650	25,360,196	20,043,936	2,790,656	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,545,767
15															
16	Div 02 Accumulated Deferred Income Taxes	\$ 579,467,097	\$ 492,255,074	\$ 483,567,619	\$ 478,251,359	\$ 437,447,571	\$ 481,227,229	\$ 481,370,333	\$ 480,823,145	\$ 480,620,562	\$ 480,002,055	\$ 478,734,945	\$ 478,337,545	\$ 478,064,379	\$ 485,397,610
17															
18															
DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)
20															
21	Account 282 - Accumulated Deferred Income Taxes	(30,484,021)	(30,484,021)	(30,484,021)	(30,484,021)	(30,484,021)	(30,405,842)	(30,446,133)	(30,442,639)	(30,356,157)	(30,270,024)	(30,184,418)	(30,101,300)	(29,887,129)	(30,354,803)
22															
23	Account 283 - Accumulated Deferred Income Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	-
24															
25	Div 012 Accumulated Deferred Income Taxes	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,816,788)	\$ (30,857,079)	\$ (30,853,585)	\$ (30,767,103)	\$ (30,680,970)	\$ (30,595,364)	\$ (30,512,246)	\$ (30,398,075)	\$ (30,785,850)
26															
27															
DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,900,016
29															
30	Account 282 - Accumulated Deferred Income Taxes	(3,887,599)	(10,301,750)	(10,301,750)	(10,301,750)	(4,144,277)	(5,471,536)	(5,425,163)	(5,447,345)	(5,445,593)	(5,443,841)	(5,442,068)	(5,440,336)	(5,438,583)	(6,345,509)
31															
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,768,233)	(1,768,233)	(1,768,233)	(1,768,233)	(1,768,233)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,586,034)
33															
34	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)
35															
36	Div 91 Accumulated Deferred Income Taxes	\$ 1,610,078	\$ (4,804,074)	\$ (4,804,074)	\$ (4,804,074)	\$ 1,353,399	\$ (290,922)	\$ (244,550)	\$ (266,732)	\$ (264,980)	\$ (263,227)	\$ (261,475)	\$ (259,723)	\$ (257,970)	\$ (1,042,948)
37	Total	\$ 481,276,480	\$ 387,650,306	\$ 379,962,851	\$ 373,646,591	\$ 339,000,275	\$ 379,204,192	\$ 378,301,952	\$ 374,211,546	\$ 373,742,841	\$ 372,855,346	\$ 371,316,014	\$ 370,839,406	\$ 370,115,572	\$ 380,840,260

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Deferred Credits and Accumulated Deferred Income Taxes
Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Sub Acct	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	Forecast Mar-17	Forecast Apr-17	Forecast May-17	13 month Average
DIVISION 09															
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270
2															
3	Account 282 - Accumulated Deferred Income Taxes	(80,218,733)	(80,559,742)	(80,874,648)	(81,163,347)	(81,424,897)	(81,358,602)	(81,343,347)	(81,373,049)	(81,377,075)	(81,362,847)	(81,395,927)	(81,395,984)	(81,401,835)	(81,174,818)
4															
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)
6															
7	Div 09 Accumulated Deferred Income Taxes	\$ (78,410,498)	\$ (78,751,507)	\$ (79,066,413)	\$ (79,355,112)	\$ (79,616,662)	\$ (79,550,367)	\$ (79,535,112)	\$ (79,584,814)	\$ (79,568,840)	\$ (79,574,611)	\$ (79,587,892)	\$ (79,587,749)	\$ (79,593,800)	\$ (79,366,383)
8															
9															
DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051
11															
12	Account 282 - Accumulated Deferred Income Taxes	(29,125,033)	(29,081,540)	(29,016,090)	(29,091,016)	(29,164,515)	(29,280,537)	(29,586,106)	(30,185,477)	(30,324,896)	(30,396,346)	(30,435,526)	(30,430,927)	(30,432,189)	(29,733,077)
13															
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185
15															
16	Div 02 Accumulated Deferred Income Taxes	\$ 477,742,203	\$ 477,785,697	\$ 477,851,146	\$ 477,776,220	\$ 477,702,722	\$ 477,606,699	\$ 477,281,130	\$ 476,681,759	\$ 476,542,540	\$ 476,470,880	\$ 476,431,710	\$ 476,436,309	\$ 476,435,047	\$ 477,134,159
17															
DIVISION 12															
18	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)
19															
20	Account 282 - Accumulated Deferred Income Taxes	(29,646,370)	(29,526,435)	(29,416,000)	(29,316,336)	(29,273,177)	(29,183,844)	(29,105,721)	(29,039,225)	(28,985,088)	(28,930,662)	(28,892,748)	(28,864,842)	(28,851,045)	(29,156,271)
21															
22	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	Div 12 Accumulated Deferred Income Taxes	\$ (30,057,316)	\$ (29,937,381)	\$ (29,826,946)	\$ (29,727,262)	\$ (29,684,129)	\$ (29,594,790)	\$ (29,516,867)	\$ (29,450,171)	\$ (29,396,034)	\$ (29,341,838)	\$ (29,303,694)	\$ (29,275,788)	\$ (29,261,991)	\$ (29,567,217)
25															
26															
DIVISION 91															
27	Account 190 - Accumulated Deferred Income Taxes	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194
28															
29	Account 282 - Accumulated Deferred Income Taxes	(5,433,326)	(5,432,210)	(5,447,888)	(5,462,032)	(5,474,749)	(5,473,991)	(5,473,328)	(5,472,761)	(5,472,303)	(5,471,930)	(5,471,674)	(5,471,502)	(5,471,416)	(5,463,778)
30															
31	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,180)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)
32															
33	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)
34															
35	Div 91 Accumulated Deferred Income Taxes	\$ (252,713)	\$ (251,597)	\$ (267,275)	\$ (281,419)	\$ (294,136)	\$ (293,378)	\$ (292,715)	\$ (292,148)	\$ (291,889)	\$ (291,316)	\$ (291,061)	\$ (290,889)	\$ (290,805)	\$ (283,165)
36															
37	Total	\$ 369,021,677	\$ 368,845,212	\$ 368,660,512	\$ 368,412,408	\$ 368,107,901	\$ 368,168,164	\$ 367,936,636	\$ 367,374,826	\$ 367,285,977	\$ 367,263,325	\$ 367,249,263	\$ 367,281,884	\$ 367,288,652	\$ 367,917,395

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Deferred Credits
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Sub Acct	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Budgeted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	13 month Average
	DIVISION 09														
1	Account 252 - Customer Advances For Construction	(1,771,289)	(1,768,242)	(1,767,849)	(1,767,849)	(1,768,530)	(1,768,692)	(1,768,692)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,923)
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. 2015-00343
 Deferred Credits
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Sub Acct	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	13 month Average
1	DIVISION 09														
2	Account 252 - Customer Advances For Construction	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(c)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
 - (c) A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account;

RESPONSE:

Please see attachment FR_16(8)(c)_Att1, Schedules C.1 - C.2.3.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(c)_Att1 - Schedules C.1 - C.2.3.xlsx, 23 Pages.

Respondents: Gary Smith and Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(c) SCHEDULE C

Operating Income Summary

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Income Summary
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s). _____

FR 16(8)(c)1

Schedule C-1

Witness: Waller, Smith

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 159,871,900	\$ 166,804,655	\$ 3,307,688	\$ 170,112,343
2	Operating Expenses				
3	Purchased Gas Cost	77,033,021	79,378,177		79,378,177
4	Other O & M Expenses	26,647,445	25,474,589	16,538	25,491,127
5	Depreciation Expense	18,252,730	19,444,466		19,444,466
6	Taxes Other than Income	6,437,545	6,100,220	6,288	6,106,508
7					
8	State & Federal Income Taxes	9,441,570	11,144,644	1,277,811	12,422,455
9	Total Operating Expenses	<u>\$ 137,812,311</u>	<u>\$ 141,542,095</u>	<u>\$ 1,300,638</u>	<u>\$ 142,842,733</u>
10	Operating Income	<u>\$ 22,059,589</u>	<u>\$ 25,262,560</u>	<u>\$ 2,007,050</u>	<u>\$ 27,269,611</u>
11	Rate Base	296,786,302	335,832,639		335,832,639
12	Rate of Return	7.43%	7.52%		8.12%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Adjusted Operating Income Statement
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

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	\$ 159,871,900	\$ 6,932,756	D-1			\$ 166,804,655	\$ -		\$ 166,804,655
2										
3	Operating Expenses									
4	Purchased Gas Cost	77,033,021	2,345,156	D-1			79,378,177	-		79,378,177
5	Production O&M Expense	98	6	D-1			104	-		104
6	Storage O&M Expense	362,409	(10,202)	D-1			352,206	-		352,206
7	Transmission O&M Expense	362,954	(9,799)	D-1			353,155	-		353,155
8	Distribution O&M Expense	7,317,821	(264,090)	D-1	*		7,053,731	-		7,053,731
9	Customer Accting. & Collection	2,146,959	(326,493)	D-1	*		1,820,465	-		1,820,465
10	Customer Service & Information	125,336	(2,180)	D-1	*		123,157	-		123,157
11	Sales Expense	337,036	(7,683)	D-1	*		329,353	(45,796)	F-4	283,557
12	Admin. & General Expense	15,994,834	824,282	D-1	*		16,819,116	(1,330,901)	F-6,F-8,F-9, F-10	15,488,214
13	Depreciation Expense	18,252,730	1,191,736	D-1			19,444,466	-		19,444,466
14	Taxes - Other	6,437,545	(337,325)	D-1			6,100,220	-		6,100,220
15	Income Taxes	9,441,570	1,703,073				11,144,644	-		11,144,644
16										
17										
18	Total Operating Expenses	\$ 137,812,311	\$ 5,106,482				\$ 142,918,792	\$ (1,376,697)		\$ 141,542,095
19										
20	Net Operating Income	\$ 22,059,589	\$ 1,826,274				\$ 23,885,863	\$ 1,376,697		\$ 25,262,560

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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, Smith

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	\$ 98,207,125
4	4805	Unbilled Residential	(6,787,294)
5	4811	Commercial	40,950,740
6	4812	Industrial	5,451,326
7	4815	Unbilled Commercial	(2,972,320)
8	4816	Unbilled Industrial	(114,797)
9	4820	Other - Public Authority	7,553,489
10	4825	Unbilled Public Authority	(629,193)
11		Total Sales of Gas	\$ 141,659,075
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,230,384
15	4880	Misc. Service Revenues	796,529
16	4893	Revenue From Transportation of Gas of Others	14,819,845
17	4950	Other Gas Revenue	1,366,066
18		Total Other Operating Income	\$ 18,212,824
19			
20		TOTAL OPERATING REVENUE	\$ 159,871,900
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	98
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ 98
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ (293)
33	8150	Maps and Records	-
34	8160	Wells Expense	95,658
35	8170	Lines Expense	36,987
36	8180	Compressor Station Expense	27,288
37	8190	Compressor Station Expense Fuel & Power	767
38	8200	Measuring & Regulating Station Expense	2,892
39	8210	Purification	49,077
40	8240	Other	1,398
41	8250	Storage Well Royalties	8,589
42		Total Nat. Gas Storage Expense - Operation	\$ 222,362

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 4,135
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	3,307
48	8350	Measuring & Regulating Station Equip.	2,428
49	8360	Purification Equipment	248
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	129,928
52		Total Nat. Gas Storage Expense - Maintenance	\$ 140,046
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	55
58	8560	Mains Expense	316,657
59	8570	Measuring & Regulating Station Exp.	34,521
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 351,233
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	5,912
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	5,808
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 11,720
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ 1,207,338
74	8010	Natural gas field line purchases	73,124
75	8040	Natural Gas City Gate Purchases	48,444,811
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	25,371
78	8051	Other Gas Purchases / Gas Cost Adjustments	48,107,712
79	8052	PGA for Commercial	23,500,812
80	8053	PGA for Industrial	4,376,451
81	8054	PGA for Public Authority	5,036,797
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(3,978,837)
84	8059	PGA Offset to Unrecovered Gas Cost	(73,591,575)
85	8060	Exchange Gas	(631,678)
86	8081	Gas Withdrawn From Storage - Debit	19,570,719
87	8082	Gas Delivered to Storage	(14,127,370)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(9,914)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	19,029,259
92		Total Purchased Gas Cost	\$ 77,033,021
93			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,183,789
96	8710	Distribution Load Dispatching	1,954
97	8711	Odorization	10,650
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,723,992
100	8750	Measuring and Regulating Station Exp. - Gen	399,000
101	8760	Measuring and Regulating Station Exp. - Ind.	33,535
102	8770	Measuring and Regulating Sta. Exp. - City Gate	124,130
103	8780	Meters and House Regulator Expense	890,856
104	8790	Customer Installations Expense	752
105	8800	Other Expense	208,475
106	8810	Rents	445,054
107		Total Distribution Expenses - Operation	\$ 7,022,187
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,964
111	8860	Structures and Improvements	23,371
112	8870	Mains	46,026
113	8890	Measuring and Regulating Station Exp. - Gen	6,698
114	8900	Measuring and Regulating Station Exp. - Ind.	10,626
115	8910	Measuring and Regulating Sta. Exp. - City Gate	25,852
116	8920	Services	3,575
117	8930	Meters and House Regulators	105,361
118	8940	Other Equipment	72,160
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 295,634
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	1,202,768
125	9030	Customer Records & Collections	379,870
126	9040	Uncollectible Accounts	564,322
127		Total Customer Accounts Expense	\$ 2,146,959
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	125,152
133	9100	Misc Cust Serv & Informational Exp	184
134		Total Customer Accounts Expenses - Operation	\$ 125,336
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 257,747
138	9120	Demonstrating and Selling Expenses	56,175
139	9130	Advertising Expenses	23,114
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 337,036
142			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 134,098
145	9210	Office Supplies and Expenses	7,610
146	9220	Administrative Expense Transferred	13,070,219
147	9230	Outside Services Employed	201,632
148	9240	Property Insurance	84,991
149	9250	Injuries and Damages	232,181
150	9260	Employee Pensions and Benefits	2,194,044
151	9270	Franchise Requirements	386
152	9280	Regulatory Commission Expense	11,737
153	930.2	Miscellaneous General Expense	42,278
154	9310	A&G-Rents	\$ 13,647
155		Total Administrative and General Exp. - Operation	\$ 15,992,824
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 2,010
159		Total Administrative and Gen. Exp. - Maintenance	\$ 2,010
160			
161		<u>Total Operation and Maintenance Expense</u>	\$ 103,680,466
162			
163	403-406	Depreciation and Amortization	\$ 18,252,730
164	4081	Taxes Other than Income Taxes	6,437,545
165	4091-4101	Provision for Federal & State Income Taxes	9,441,570
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 137,812,311
168			
169		NET OPERATING INCOME	\$ 22,059,589

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

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	\$ 95,823,030
4	4811	Commercial	39,862,445
5	4812	Industrial	4,880,527
6	4820	Other - Public Authority	7,189,609
7		Total Sales of Gas	\$ 147,755,611
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,140,887
11	4880	Misc. Service Revenues	795,825
12	4893-4896	Revenue From Transportation of Gas of Others	14,493,604
13	4950	Other Gas Revenue	2,618,728
14		Total Other Operating Income	\$ 19,049,044
15			
16		TOTAL OPERATING REVENUE	\$ 166,804,655
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7560	Ng. Field Meas. & Reg. Station	104
21	7590	Production and gathering-Other	0
22		Total Production Expense - Operation	\$ 104
23			
24		<u>Production Expense - Maintenance</u>	
25	7610	Ng. Main. Supervision & Engineering	\$ -
26			\$ -
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ (73)
29	8150	Maps and Records	-
30	8160	Wells Expense	92,007
31	8170	Lines Expense	36,435
32	8180	Compressor Station Expense	26,327
33	8190	Compressor Station Expense Fuel & Power	697
34	8200	Measuring & Regulating Station Expense	2,740
35	8210	Purification	46,480
36	8240	Other	1,278
37	8250	Storage Well Royalties	7,368
38		Total Nat. Gas Storage Expense - Operation	\$ 213,258

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 3,834
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	3,106
44	8350	Measuring & Regulating Station Equip.	2,424
45	8360	Purification Equipment	248
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	129,336
48		Total Nat. Gas Storage Expense - Maintenance	\$ 138,948
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ -
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	50
54	8560	Mains Expense	307,841
55	8570	Measuring & Regulating Station Exp.	33,552
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	\$ 341,443
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	5,910
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	5,802
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 11,712
67			
68		<u>Purchased Gas Cost - Operation</u>	
69	8001	Intercompany Gas Well-head Purchases	\$ 1,309,084
70	8010	Natural gas field line purchases	81,990
71	8040	Natural Gas City Gate Purchases	54,630,686
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineerin	16,638
74	8051	Other Gas Purchases / Gas Cost Adjustments	50,026,638
75	8052	PGA for Commercial	24,814,110
76	8053	PGA for Industrial	4,715,343
77	8054	PGA for Public Authority	5,349,099
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(5,516,159)
80	8059	PGA Offset to Unrecovered Gas Cost	(80,142,158)
81	8060	Exchange Gas	(1,334,672)
82	8081	Gas Withdrawn From Storage - Debit	20,002,883
83	8082	Gas Delivered to Storage	(16,514,585)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(10,856)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	21,950,135
88		Total Purchased Gas Cost	\$ 79,378,177

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,066,340
92	8710	Distribution Load Dispatching	1,775
93	8711	Odorization	9,754
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	3,653,350
96	8750	Measuring and Regulating Station Exp. - Gen	393,588
97	8760	Measuring and Regulating Station Exp. - Ind.	32,536
98	8770	Measuring and Regulating Sta. Exp. - City Gate	114,996
99	8780	Meters and House Regulator Expense	884,900
100	8790	Customer Installations Expense	689
101	8800	Other Expense	207,678
102	8810	Rents	404,667
103		Total Distribution Expenses - Operation	\$ 6,770,274
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 2,200
107	8860	Structures and Improvements	21,234
108	8870	Mains	42,538
109	8890	Measuring and Regulating Station Exp. - Gen	6,135
110	8900	Measuring and Regulating Station Exp. - Ind.	9,733
111	8910	Measuring and Regulating Sta. Exp. - City Gate	23,795
112	8920	Services	3,522
113	8930	Meters and House Regulators	105,292
114	8940	Other Equipment	69,009
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 283,457
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ -
120	9020	Meter Reading Expenses	1,130,015
121	9030	Customer Records & Collections	377,024
122	9040	Uncollectible Accounts	313,426
123		Total Customer Accounts Expense	\$ 1,820,465
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	122,978
129	9100	Misc Cust Serv & Informational Exp	179
130		Total Customer Accounts Expenses - Operation	\$ 123,157
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 252,261
134	9120	Demonstrating and Selling Expenses	54,618
135	9130	Advertising Expenses	22,474
136	9160	Miscellaneous Sales Expenses	0
137		Total Sales Expenses	\$ 329,353
138			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 134,044
141	9210	Office Supplies and Expenses	6,848
142	9220	Administrative Expense Transferred	14,025,277
143	9230	Outside Services Employed	186,924
144	9240	Property Insurance	8,157
145	9250	Injuries and Damages	214,469
146	9260	Employee Pensions and Benefits	2,187,599
147	9270	Franchise Requirements	83
148	9280	Regulatory Commission Expense	11,106
149	930.2	Miscellaneous General Expense	30,750
150	9310	A&G-Rents	12,399
151		Total Administrative and General Exp. - Operation	\$ 16,817,657
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	1,458
155		Total Administrative and Gen. Exp. - Maintenance	\$ 1,458
156			
157		<u>Total Operation and Maintenance Expense</u>	\$ 106,229,463
158			
159	403-406	Depreciation and Amortization	\$ 19,444,466
160	4081	Taxes Other than Income Taxes	6,100,220
161	4091	Provision for Federal & State Income Taxes	11,144,644
162			
163		TOTAL OPERATING EXPENSE	\$ 142,918,792
164			
165		NET OPERATING INCOME	\$ 23,885,863

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account
Base Period: Twelve Months Ended February 29, 2016

Data: X Base Period _____ 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, Smith

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
59	8711	Odorization	0	0	0	5,986	0	0	767	742	745	792	742	875	10,650
60	8720	Distribution-Compressor station labor and expenses													0
61	8740	Mains and Services Expenses	337,866	322,093	299,563	331,435	348,645	297,226	307,262	302,016	291,363	303,289	290,794	292,439	3,723,992
62	8750	Distribution-Measuring and regulating station expens	40,673	12,823	59,895	30,927	39,263	22,812	33,283	32,195	31,034	33,495	31,039	31,563	399,000
63	8760	Distribution-Measuring and regulating station expens	1,932	535	2,813	2,681	3,657	6,085	2,708	2,548	2,548	2,738	2,545	2,676	33,535
64	8770	Distribution-Measuring and regulating station expens	4,439	3,367	4,994	11,335	23,158	21,429	9,202	8,918	8,891	9,440	8,880	10,077	124,130
65	8780	Meter and house regulator expenses	86,680	77,707	66,203	70,824	80,799	76,265	74,823	73,202	69,821	75,627	69,757	70,148	890,856
66	8790	Customer Installations expenses	0	90	0	94	239	0	54	52	53	56	52	62	752
67	8800	Distribution-Other expenses	16,986	25,978	22,519	10,694	19,224	11,345	17,688	17,075	16,390	17,755	16,383	16,458	208,475
68	8810	Distribution-Rents	40,818	37,699	43,549	34,963	43,047	40,700	34,548	33,308	32,731	34,886	33,865	34,944	445,054
69	8850	Distribution-Maintenance supervision and engineerin	37	185	185	140	0	304	233	189	184	189	169	169	1,984
70	8860	Distribution-Maintenance of structures and improvem	11,627	40	622	221	89	41	1,817	1,748	1,717	1,834	1,779	1,837	23,371
71	8870	Distribution-Maint of mains	6,567	1,572	7,189	2,082	4,112	3,429	3,814	3,487	3,377	3,607	3,377	3,402	46,026
72	8890	Maintenance of measuring and regulating station eqt	183	177	0	0	0	3,405	483	467	469	498	487	550	6,698
73	8900	Maintenance of measuring and regulating station eqt	0	458	4,665	488	341	0	766	740	743	791	741	873	10,626
74	8910	Maintenance of measuring and regulating station eqt	0	6,515	1,049	670	5,815	280	1,899	1,872	1,876	1,944	1,874	2,058	25,652
75	8920	Maintenance of services	408	652	(5)	(26)	0	827	297	286	277	299	276	284	3,575
76	8930	Maintenance of meters and house regulators	7,219	6,050	6,481	9,382	11,681	12,950	8,991	8,659	8,312	9,008	8,312	8,316	105,361
77	8940	Distribution-Maintenance of other equipment	(939)	3,276	2,206	22,511	3,954	7,868	5,289	5,485	5,495	5,639	5,485	5,891	72,160
78	9020	Customer accounts-Meter reading expenses	91,879	121,879	107,089	114,825	114,278	98,163	91,904	93,788	91,734	93,869	91,595	91,786	1,202,768
79	9030	Customer accounts-Customer records and collection	29,218	33,171	42,346	35,784	32,200	22,339	31,821	31,227	29,831	32,310	29,754	29,867	379,870
80	9040	Customer accounts-Uncollectible accounts	116,325	24,247	19,571	175,706	19,482	19,404	19,354	23,326	28,927	38,324	43,791	35,865	564,322
81	9090	Customer service-Operating informational and instru	13,255	10,829	10,459	9,693	9,061	11,760	10,077	10,446	9,703	10,477	9,685	9,707	125,152
82	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	85	21	19	12	8	28	11	184
83	9110	Sales-Supervision	25,970	21,692	23,130	20,081	20,662	20,122	22,043	22,627	19,257	19,713	23,333	19,119	257,747
84	9120	Sales-Demonstrating and selling expenses	4,838	2,655	3,218	3,011	5,580	6,680	6,359	5,826	3,590	2,508	8,550	3,361	56,175
85	9130	Sales-Advertising expenses	1,519	2,316	2,744	1,196	1,209	1,707	2,617	2,397	1,477	1,032	3,518	1,383	23,114
86	9200	A&G-Administrative & general salaries	12,708	12,580	10,884	10,341	11,471	10,422	11,448	11,026	10,583	11,469	10,583	10,583	134,098
87	9210	A&G-Office supplies & expense	2,050	374	(50)	1,059	784	291	474	569	475	530	574	479	7,610
88	9220	A&G-Administrative expense transferred-Credit	1,048,979	1,007,782	1,111,531	984,167	1,761,550	503,334	1,086,347	1,106,535	1,113,571	1,186,407	1,104,263	1,065,764	13,070,219
89	9230	A&G-Outside services employed	5,000	16,506	15,128	26,696	28,801	17,583	15,156	15,352	15,354	15,356	15,351	15,346	201,632
90	9240	A&G-Property insurance	14,569	13,796	13,775	12,965	12,828	12,683	979	679	679	679	679	679	84,991
91	9250	A&G-Injuries & damages	368	114,712	4,710	201	4,757	1,613	17,281	17,720	17,753	17,792	17,691	17,583	232,181
92	9260	A&G-Employee pensions and benefits	239,185	199,130	190,845	188,033	203,543	165,490	192,558	165,889	160,406	174,046	158,905	156,015	2,194,044
93	9270	A&G-Franchise requirements	0	321	0	0	0	0	31	7	7	7	7	7	386
94	9280	A&G-Regulatory commission expenses	(259)	0	4,257	2,300	0	0	881	912	912	912	912	912	11,737
95	9302	Miscellaneous general expenses	2,044	8,530	350	634	3,425	11,200	2,566	809	4,083	1,066	6,017	1,564	42,278
96	9310	A&G-Rents	1,206	1,219	1,206	1,219	1,269	1,262	1,061	1,021	1,002	1,071	1,039	1,073	13,647
97	9320	A&G-Maintenance of general plant	0	0	0	1,248	0	0	120	36	196	50	287	74	2,010
98															
99		Operating (Income)Loss*	(\$4,263,974)	(\$2,047,228)	(\$953,317)	(\$848,926)	(\$37,723)	(\$1,385,714)	(1,242,739)	(\$1,731,599)	(\$3,335,900)	(\$4,965,490)	(\$5,560,306)	(\$5,128,274)	(\$22,059,589)

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
Base Period: Twelve Months Ended February 29, 2016

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, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
		4091-410 Provision for income taxes	\$ 188,489	\$ 243,922	\$ 682,126	\$ 1,051,227	\$ 3,771,360	\$ (1,129,701)							\$ 4,807,422
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 it	(0)	0	0	0	0	0	0	0	0	0	0	0	0
3	8580	Mains expenses	0	555	(230)	69	46	109	188	123	123	123	123	121	1,330
4	8700	Distribution-Operation supervision and engineeri	12,345	6,006	774	151	10,190	611	9,128	6,767	6,716	6,770	6,729	6,615	72,802
5	8740	Mains and Services Expenses	13,304	2,002	9,281	11,403	(1,565)	10,024	9,151	15,489	10,017	9,676	9,846	9,676	108,285
6	8780	Meter and house regulator expenses	(1,002)	0	0	0	0	0	(183)	(191)	(183)	(200)	(183)	(183)	(2,124)
7	8800	Distribution-Other expenses	0	11	0	517	40	0	105	128	127	127	128	127	1,311
8	9010	Customer accounts-Operation supervision	0	500	7,088	153	362	0	1,612	1,816	1,799	1,806	1,807	1,804	18,747
9	9030	Customer accounts-Customer records and collec	3,706	3,706	3,538	3,706	3,875	3,538	4,033	4,212	4,021	4,403	4,021	4,021	46,779
10	9100	Customer service-Miscellaneous customer servic	447	0	0	0	0	0	82	100	99	100	100	100	1,029
11	9120	Sales-Demonstrating and selling expenses	0	0	400	0	275	2,245	871	485	409	372	470	372	5,899
12	9200	A&G-Administrative & general salaries	(1,579,484)	(1,201,722)	(261,630)	(2,885,600)	(5,481,319)	(4,808,654)	(1,980,907)	(1,219,680)	(1,705,915)	(1,183,539)	(2,255,233)	(2,717,547)	(27,281,230)
13	9210	A&G-Office supplies & expense	1,249,144	1,505,038	1,602,764	1,774,936	1,683,391	1,837,310	2,076,217	2,380,748	2,078,661	2,124,420	2,078,153	2,006,138	22,396,921
14	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(6,723,910)	(7,827,802)	(7,366,140)	(8,272,202)	(7,032,001)	(6,295,030)	(82,411,661)
15	9230	A&G-Outside services employed	554,634	481,433	555,984	917,908	627,191	682,005	654,546	715,273	720,222	718,598	751,307	725,694	8,104,795
16	9240	A&G-Property insurance	13,537	13,537	13,537	13,537	13,615	13,543	13,835	14,784	14,983	14,983	14,983	14,983	169,860
17	9250	A&G-Injuries & damages	1,556,100	514,912	557,022	1,557,219	1,560,234	1,644,853	1,598,700	1,705,929	1,726,834	1,730,048	1,726,834	1,726,834	17,605,519
18	9260	A&G-Employee pensions and benefits	3,191,077	3,057,681	2,761,670	8,736,017	6,882,905	1,762,802	3,496,496	3,363,742	3,701,921	3,791,339	3,812,051	3,643,470	48,201,172
19	9301	A&G-General advertising expense	0	0	0	49,000	0	0	5,429	4,445	4,209	9,286	6,155	6,082	84,806
20	9302	Miscellaneous general expenses	1,754,685	264,937	76,914	317,126	363,534	82,445	332,148	291,416	268,745	540,582	373,504	366,998	5,038,034
21	9310	A&G-Rents	425,099	415,146	438,153	410,794	431,262	404,455	443,654	472,809	472,415	440,956	441,147	440,845	5,236,736
22	9320	A&G-Maintenance of general plant	53,285	43,332	80,000	52,073	16,688	31,285	58,824	69,425	60,937	62,351	60,060	58,880	647,139
23		Operating (Income)Loss*	\$42,374	(\$999,659)	(\$999,423)	\$4,950,557	(\$8,820,345)	\$3,867,443	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$2,848,369
24															
25	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(6,723,910)	(7,827,802)	(7,366,140)	(8,272,202)	(7,032,001)	(6,295,030)	(82,411,661)
26		Allocation Factor to Kentucky	5.42%	5.48%	5.47%	5.48%	5.39%	5.00%	5.28%	5.26%	5.26%	5.26%	5.26%	5.26%	5.35%
27		Total Allocated Amount	(390,748)	(334,652)	(374,833)	(329,559)	(805,489)	109,968	(353,515)	(411,554)	(387,281)	(434,918)	(369,714)	(330,967)	(4,413,042)

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
Base Period: Twelve Months Ended February 29, 2016

Data: X Base Period _____ 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, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	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	111	0	0	0	12	11	11	12	12	9	179
4	8740	Mains and Services Expenses	578	2,016	1,092	1,425	1,268	3,950	1,944	1,944	1,944	1,944	1,944	1,944	21,893
5	8800	Distribution-Other expenses	0	0	0	0	87	0	9	8	11	8	7	8	135
6	9010	Customer accounts-Operation supervision	482,128	506,969	484,014	513,244	517,441	482,175	486,014	492,955	471,502	516,119	475,750	468,585	5,906,895
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	648	0	87	66	63	73	72	55	1,044
8	9030	Customer accounts-Customer records and collections expenses	2,002,011	2,081,127	1,934,127	1,931,715	2,068,679	1,808,885	1,951,398	2,041,453	1,905,384	2,078,745	1,955,371	1,903,225	23,662,120
9	9200	A&G-Administrative & general salaries	397,662	345,242	332,031	327,602	366,879	374,651	357,552	365,100	349,088	361,127	349,065	349,065	4,295,063
10	9210	A&G-Office supplies & expense	827,251	819,940	894,494	879,148	936,394	874,387	250,285	218,205	219,028	274,115	218,051	208,814	6,618,110
11	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(4,257,403)	(4,290,022)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(55,198,901)
12	9230	A&G-Outside services employed	45,898	39,095	61,428	49,207	408	88,225	23,494	18,406	17,979	27,199	17,906	17,684	387,128
13	9240	A&G-Property insurance	10,472	10,472	10,472	10,472	10,472	10,472	0	0	0	0	0	0	62,829
14	9250	A&G-Injuries & damages	0	263	0	0	0	0	22	16	16	25	16	16	375
15	9260	A&G-Employee pensions and benefits	1,082,828	1,057,005	1,090,779	1,030,067	1,252,830	951,298	1,049,931	1,013,617	984,006	1,053,202	962,214	959,195	12,486,971
16	9310	A&G-Rents	151,120	150,819	150,915	150,928	150,935	151,109	136,663	138,182	151,047	137,377	133,212	133,313	1,735,621
17	9320	A&G-Maintenance of general plant	3,000	3,319	8,400	144	4,236	1,236	11	59	13	52	56	10	20,538
18															
19		Operating (Income)Loss*	\$0	\$0	\$0	\$498	(\$498)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(4,257,403)	(4,290,022)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(55,198,901)
22		Allocation Factor to Kentucky	5.73%	5.73%	5.74%	5.73%	5.74%	5.73%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.72%
23		Total Allocated Amount	(287,194)	(287,409)	(285,290)	(280,347)	(304,829)	(270,677)	(243,194)	(245,057)	(234,208)	(255,338)	(234,869)	(230,896)	(3,159,308)
24															

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 081 Only
Base Period: Twelve Months Ended February 29, 2016

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, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
		4091-410 Provision for income taxes	\$ 2,841,006	\$ 3,329,272	\$ 89,773	\$ (280,721)	\$ (545,820)	\$ 612,234	\$	\$	\$	\$	\$	\$	\$ 6,045,744
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 li	0	0	0	(0)	0	(0)	0	0	0	0	0	0	0
4	8170	Lines expenses	41	41	38	38	41	43	39	41	41	44	47	48	503
5	8180	Compressor station expenses	43	43	40	39	43	31	38	40	41	44	46	47	496
6	8190	Compressor station fuel and power	880	553	1,521	5	0	5	477	497	502	543	576	589	6,148
7	8210	Storage-Purification expenses	778	213	119	151	139	16	228	238	240	260	275	281	2,939
8	8240	Storage-Other expenses	58	40	15	5	0	0	19	20	20	22	23	23	244
9	8250	Storage well royalties	2,558	3,774	2,400	1,008	289	544	1,700	1,772	1,792	1,938	2,053	2,100	21,929
10	8560	Mains expenses	615	55	52	51	58	126	187	178	194	193	202	190	2,097
11	8570	Transmission-Measuring and regulating station e	82	82	77	75	83	86	78	81	82	89	94	96	1,006
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	16	4	2	6	3	6	4	40
13	8700	Distribution-Operation supervision and engineeri	275,478	270,493	291,758	254,036	320,552	247,207	406,081	348,617	405,653	378,651	401,050	405,792	4,003,568
14	8711	Odorization	7,998	16,845	0	157	0	4,310	7,135	4,211	11,063	5,975	11,439	6,638	75,770
15	8740	Mains and Services Expenses	7,666	12,005	4,450	5,702	11,811	9,252	622	166	507	141	1,758	452	54,553
16	8750	Distribution-Measuring and regulating station exp	271	517	1,497	2,584	292	6,783	11,519	10,344	12,956	10,928	13,162	10,986	81,839
17	8760	Distribution-Measuring and regulating station exp	0	0	0	720	0	0	175	103	272	147	281	163	1,861
18	8770	Distribution-Measuring and regulating station exp	572	16	15	3,591	0	0	932	803	912	869	972	894	9,575
19	8800	Distribution-Other expenses	0	0	504	0	0	0	120	106	172	95	118	87	1,202
20	8810	Distribution-Rents	25,712	27,868	22,685	24,793	23,790	25,854	24,230	25,256	25,540	27,626	29,257	29,925	312,536
21	9010	Customer accounts-Operation supervision	0	0	5,000	0	0	0	1,454	694	1,508	658	2,239	3,440	14,992
22	9030	Customer accounts-Customer records and collec	261,150	262,591	235,446	239,238	222,692	220,918	314,343	288,463	274,149	299,979	293,961	302,814	3,215,744
23	9100	Customer service-Miscellaneous customer servic	81	7	0	0	61	73	64	31	67	29	99	152	664
24	9110	Sales-Supervision	8,144	11,939	8,546	15,854	9,151	9,860	13,671	13,023	14,700	13,128	12,988	12,000	143,003
25	9120	Sales-Demonstrating and selling expenses	139	0	0	0	0	0	40	19	42	18	62	95	416
26	9130	Sales-Advertising expenses	0	0	2,321	150	0	0	719	343	745	325	1,106	1,700	7,408
27	9200	A&G-Administrative & general salaries	(4,567)	(4,657)	(5,150)	(4,164)	(4,789)	(3,965)	(284)	(4,688)	6,168	2,090	(9,840)	202	(33,643)
28	9210	A&G-Office supplies & expense	0	580	358	46	2,250	(1)	730	652	750	650	695	644	7,354
29	9220	A&G-Administrative expense transferred-Credit	(755,678)	(765,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(1,017,790)	(916,521)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(11,198,453)
30	9230	A&G-Outside services employed	22,567	12,254	15,854	9,836	0	16,709	16,876	15,430	14,651	16,042	15,780	16,284	172,284
31	9240	A&G-Property insurance	(666)	(828)	(800)	(874)	(837)	(887)	(9,035)	(6,911)	(7,030)	(6,900)	(6,999)	(7,022)	(48,790)
32	9250	A&G-Injuries & damages	25,271	14,118	24,050	23,672	23,974	72,438	69,119	57,886	56,710	59,314	56,639	56,691	539,881
33	9260	A&G-Employee pensions and benefits	113,471	149,784	293,007	137,531	709,529	81,144	141,759	149,340	167,812	178,522	183,552	172,359	2,477,811
34	9302	Miscellaneous general expenses	7,323	7,244	15,964	7,244	7,244	7,244	14,743	11,737	12,128	19,056	6,224	8,794	124,944
35	9310	A&G-Rents	12	5	5	5	5	5	6	6	7	7	7	8	80
36															
37		Operating ((Income)Loss*	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0
38															
39	9220	A&G-Administrative expense transferred-Credit	(755,678)	(765,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(1,017,790)	(916,521)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(11,198,453)
40		Allocation Factor to Kentucky	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%
41		Total Allocated Amount	(371,038)	(385,720)	(451,607)	(354,252)	(651,251)	(342,625)	(499,638)	(449,924)	(492,082)	(496,151)	(499,680)	(503,901)	(5,497,869)

*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. 2015-00343
Monthly Jurisdictional Operating Income by PERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Jul-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
67	8800	Distribution-Other expenses	17,179	16,512	17,737	17,105	17,570	16,864	18,269	16,857	16,932	18,232	18,884	17,536	207,878
68	8810	Distribution-Rents	33,472	33,477	32,280	35,343	33,308	32,731	34,886	33,865	34,944	32,381	33,900	34,061	404,887
69	8850	Distribution-Maintenance supervision and engineering	189	179	179	200	169	184	189	169	169	189	193	179	2,200
70	8860	Distribution-Maintenance of structures and improvements	1,755	1,755	1,691	1,858	1,748	1,717	1,834	1,779	1,837	1,696	1,778	1,787	21,234
71	8870	Distribution-Maint of mains	3,540	3,429	3,820	3,517	3,570	3,456	3,693	3,456	3,481	3,706	3,481	3,588	42,538
72	8890	Maintenance of measuring and regulating station equipment-General	606	603	507	530	487	489	498	467	550	481	490	467	6,135
73	8900	Maintenance of measuring and regulating station equipment-Industrial	962	957	804	840	740	743	791	741	873	763	777	741	9,733
74	8910	Maintenance of measuring and regulating station equipment-City gate check sts	2,194	2,188	1,975	2,029	1,872	1,876	1,944	1,874	2,058	1,930	1,952	1,903	23,795
75	8920	Maintenance of services	299	289	300	292	294	284	307	283	291	305	286	294	3,522
76	8930	Maintenance of meters and house regulators	8,666	8,318	9,008	8,662	8,918	8,561	9,277	8,560	8,584	9,276	8,562	8,918	105,292
77	8940	Distribution-Maintenance of other equipment	6,226	6,211	5,743	5,854	5,485	5,495	5,639	5,486	5,891	5,686	5,711	5,801	69,009
78	9020	Customer accounts-Meter reading expenses	94,392	93,514	94,732	94,174	94,424	92,364	94,552	92,225	92,416	96,578	95,089	95,556	1,130,015
79	9030	Customer accounts-Customer records and collections expenses	31,212	30,029	32,081	31,031	32,083	30,662	33,211	30,586	30,899	32,989	30,688	31,744	377,024
80	9040	Customer accounts-Uncollectible accounts	21,186	20,401	21,087	20,693	26,046	38,673	42,568	43,060	38,650	22,456	4,938	13,668	313,426
81	9080	Customer service-Operating informational and instructional advertising expense	10,215	9,886	10,337	10,217	10,694	9,941	10,735	9,923	9,945	10,648	10,167	10,269	122,978
82	9100	Customer service-Miscellaneous customer service	8	13	9	20	19	12	8	28	11	18	15	19	179
83	9110	Sales-Supervision	19,322	19,932	19,565	22,208	23,020	19,834	20,123	23,710	19,487	22,479	20,805	21,975	252,261
84	9120	Sales-Demonstrating and selling expenses	2,509	3,860	2,685	6,055	5,826	3,590	2,508	8,550	3,361	5,541	4,489	5,663	54,618
85	9130	Sales-Advertising expenses	1,032	1,588	1,105	2,492	2,387	1,477	1,032	3,518	1,383	2,280	1,839	2,330	22,474
86	9200	A&G-Administrative & General Salaries	11,026	10,583	11,469	11,026	11,357	10,900	11,813	10,900	10,900	11,813	10,900	11,357	134,044
87	9210	A&G-Office supplies & expense	543	543	567	898	569	475	530	574	479	488	541	642	6,848
88	9220	A&G-Administrative expense transferred-Credit	1,113,359	1,294,540	1,028,570	1,130,412	1,142,712	1,147,478	1,224,884	1,138,170	1,099,672	1,264,604	1,121,618	1,319,288	14,025,277
89	9230	A&G-Outside services employed	15,640	15,639	15,639	15,638	15,352	15,354	15,356	15,351	15,346	15,870	15,870	15,870	186,924
90	9240	A&G-Property insurance	679	679	679	684	679	679	679	679	679	679	679	679	8,157
91	9250	A&G-Injuries & damages	17,884	17,864	17,875	17,866	17,721	17,755	17,794	17,692	17,584	18,144	18,143	18,147	214,469
92	9260	A&G-Employee pensions and benefits	161,470	154,646	167,602	161,376	198,556	189,840	205,946	188,338	185,449	199,588	184,515	192,271	2,187,599
93	9270	A&G-Franchise requirements	7	7	7	7	7	7	7	7	7	7	7	7	83
94	9280	A&G-Regulatory commission expenses	929	929	929	929	912	912	912	912	912	943	943	943	11,106
95	9302	Miscellaneous general expenses	870	928	1,261	6,168	809	4,083	1,066	6,017	1,564	935	6,293	757	30,750
96	9310	A&G-Rents	1,025	1,025	987	1,085	1,021	1,002	1,071	1,039	1,073	990	1,038	1,043	12,399
97	9320	A&G-Maintenance of general plant	41	43	80	295	36	196	50	287	74	42	302	34	1,458
98		Operating (Income)Loss*	(\$1,559,864)	(\$1,158,560)	(\$1,411,395)	(\$1,283,479)	(\$1,757,705)	(\$3,126,381)	(\$4,539,061)	(\$5,393,852)	(\$4,954,745)	(\$5,047,312)	(\$3,029,759)	(\$1,768,394)	(\$23,885,863)

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	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	8560	Mains expenses	132	129	123	148	123	122	122	123	120	129	126	131	1,528
4	8700	Distribution-Operation supervision and engineering	7,217	7,056	6,750	8,022	6,768	6,717	6,771	6,730	6,616	7,095	6,894	7,182	83,818
5	8740	Mains and Services Expenses	9,676	9,676	11,380	9,686	15,469	10,017	9,676	9,846	9,676	11,919	9,966	9,676	126,663
6	8780	Meter and house regulator expenses	(191)	(183)	(200)	(191)	(197)	(186)	(206)	(188)	(188)	(206)	(188)	(197)	(2,323)
7	8800	Distribution-Other expenses	127	127	129	127	128	127	127	128	127	127	128	127	1,528
8	9010	Customer accounts-Operation supervision	1,818	1,818	1,822	1,843	1,816	1,799	1,806	1,807	1,804	1,811	1,816	1,823	21,783
9	9030	Customer accounts-Customer records and collections expenses	4,212	4,021	4,403	4,212	4,338	4,141	4,535	4,141	4,141	4,535	4,141	4,338	51,158
10	9100	Customer service-Miscellaneous customer service	99	100	101	99	100	99	100	100	100	99	100	100	1,198
11	9120	Sales-Demonstrating and selling	372	449	372	419	485	409	372	470	372	419	449	372	4,961
12	9200	A&G-Administrative & general salaries	(1,593,168)	(1,418,855)	(1,502,303)	(1,381,389)	(1,113,131)	(1,604,203)	(1,072,154)	(2,153,521)	(2,615,835)	(1,727,269)	(1,578,856)	(1,513,395)	(19,244,080)
13	9210	A&G-Office supplies & expense	2,086,488	2,231,430	2,018,341	2,105,914	2,360,748	2,078,661	2,124,420	2,078,153	2,006,138	2,112,072	2,132,958	2,115,904	25,471,227
14	9220	A&G-Administrative expense transferred-Credit	(7,486,805)	(9,963,321)	(6,079,583)	(6,442,296)	(8,026,694)	(7,554,507)	(8,481,620)	(7,220,368)	(6,483,398)	(9,320,613)	(7,356,818)	(10,168,520)	(94,584,543)
15	9230	A&G-Outside services employed	732,163	712,665	709,033	764,731	715,273	720,222	718,598	751,307	725,694	797,067	721,253	704,911	8,772,936
16	9240	A&G-Property insurance	14,998	14,998	14,998	14,998	14,784	14,983	14,983	14,983	14,983	14,998	14,998	14,998	179,705
17	9250	A&G-Injuries & damages	1,730,115	1,728,509	1,731,722	1,730,115	1,708,579	1,729,321	1,732,860	1,729,321	1,729,321	1,734,536	1,730,996	1,732,765	20,748,167
18	9260	A&G-Employee pensions and benefits	3,485,880	5,926,260	2,353,031	2,296,595	3,453,316	3,785,974	3,886,433	3,896,104	3,727,524	3,774,699	3,525,493	6,348,612	46,461,920
19	9301	A&G-General advertising expense	7,926	3,549	3,490	6,269	4,445	4,209	9,286	6,155	6,082	37,418	4,409	3,432	96,670
20	9302	Miscellaneous general expenses	467,404	238,435	225,789	378,834	291,416	268,745	540,582	373,504	366,998	2,049,451	278,995	233,688	5,713,841
21	9310	A&G-Rents	440,989	440,764	440,739	441,296	472,809	472,415	440,956	441,147	440,845	441,581	440,968	444,791	5,359,300
22	9320	A&G-Maintenance of general plant	60,546	60,375	59,884	60,570	69,425	60,937	62,351	60,060	58,860	60,112	62,173	59,262	734,555
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	(7,486,805)	(9,963,321)	(6,079,583)	(6,442,296)	(8,026,694)	(7,554,507)	(8,481,620)	(7,220,368)	(6,483,398)	(9,320,613)	(7,356,818)	(10,168,520)	
26		Allocation Factor to Kentucky	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	
27		Total Allocated Amount	(393,625)	(523,830)	(319,639)	(338,709)	(422,011)	(397,185)	(445,929)	(379,617)	(340,670)	(490,039)	(386,791)	(534,619)	(4,972,866)

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	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	10	13	12	11	11	11	12	12	9	10	12	12	137
4	8740	Mains and Services Expenses	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	23,331
5	8800	Distribution-Other expenses	8	24	1	2	8	11	8	7	6	6	7	18	107
6	9010	Customer accounts-Operation supervision	490,957	476,661	517,560	494,850	506,935	484,868	530,713	489,115	481,950	524,370	487,785	509,311	5,995,075
7	9020	Customer accounts-Meter reading expenses	59	74	73	66	66	63	73	72	55	57	72	73	802
8	9030	Customer accounts-Customer records and collections	1,989,557	1,956,433	2,077,808	1,991,861	2,100,529	1,961,865	2,140,416	2,011,853	1,959,706	2,138,458	2,012,052	2,051,187	24,391,725
9	9200	A&G-Administrative & general salaries	364,911	349,070	380,938	365,100	376,047	359,555	392,555	359,532	359,532	392,557	359,539	376,041	4,435,378
10	9210	A&G-Office supplies & expense	225,750	228,799	228,538	208,903	218,205	219,028	274,115	216,051	208,814	222,687	218,609	221,347	2,690,846
11	9220	A&G-Administrative expense transferred-Credit	(4,239,140)	(4,224,786)	(4,389,295)	(4,200,957)	(4,458,145)	(4,260,831)	(4,645,506)	(4,272,415)	(4,202,860)	(4,573,650)	(4,282,076)	(4,460,128)	(52,209,787)
12	9230	A&G-Outside services employed	22,709	20,143	22,899	17,694	18,406	17,979	27,199	17,906	17,884	19,912	17,333	16,912	236,976
13	9240	A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9250	A&G-Injuries & damages	18	16	18	16	16	16	25	16	16	18	16	16	207
15	9260	A&G-Employee pensions and benefits	1,009,770	1,054,257	1,019,900	982,265	1,097,736	1,064,430	1,141,016	1,042,639	1,039,619	1,134,520	1,045,911	1,149,943	12,782,006
16	9310	A&G-Rents	133,437	137,342	139,578	138,231	138,182	151,047	137,377	133,212	133,313	139,099	138,741	133,265	1,652,824
17	9320	A&G-Maintenance of general plant	11	10	25	11	59	13	52	56	10	11	53	58	372
18															
19		Operating (Income)Loss*	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(4,239,140)	(4,224,786)	(4,389,295)	(4,200,957)	(4,458,145)	(4,260,831)	(4,645,506)	(4,272,415)	(4,202,860)	(4,573,650)	(4,282,076)	(4,460,128)	(52,209,787)
22		Allocation Factor to Kentucky	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%
23		Total Allocated Amount	(242,150)	(241,330)	(250,728)	(239,969)	(254,661)	(243,389)	(265,363)	(244,051)	(240,078)	(281,258)	(244,603)	(254,774)	(2,982,355)

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4060	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
3	4081	Taxes other than income taxes, utility operating	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8170	Lines expenses	43	43	43	42	41	41	44	47	48	49	49	45	536
5	8180	Compressor station expenses	43	42	43	41	40	41	44	46	47	48	49	45	529
6	8190	Compressor station fuel and power	531	523	529	514	497	502	543	576	589	599	603	552	6,558
7	8210	Storage-Purification expenses	254	250	253	246	238	240	260	275	281	286	288	264	3,135
8	8240	Storage-Other expenses	21	21	21	20	20	20	22	23	23	24	24	22	261
9	8250	Storage well royalties	1,893	1,866	1,886	1,833	1,772	1,792	1,938	2,053	2,100	2,137	2,152	1,968	23,389
10	8560	Mains expenses	181	185	202	190	181	197	197	206	193	204	202	215	2,353
11	8570	Transmission-Measuring and regulating station	87	86	87	84	81	82	89	94	96	98	99	90	1,073
12	8650	Transmission-Maintenance of me - Non-Inventor	2	4	5	4	2	6	3	6	4	3	5	7	51
13	8700	Distribution-Operation supervision and engineer	390,818	355,406	397,637	406,093	352,451	411,222	384,949	406,620	411,361	394,925	378,236	423,101	4,712,818
14	8711	Odorization	3,871	7,416	9,624	7,522	4,211	11,063	5,975	11,439	6,638	6,405	9,285	13,796	97,245
15	8740	Mains and Services Expenses	136	759	343	623	186	507	141	1,758	452	632	683	1,552	7,772
16	8750	Distribution-Measuring and regulating station ex	10,247	11,684	12,791	11,735	10,344	12,956	10,928	13,162	10,986	10,951	12,553	14,305	142,641
17	8760	Distribution-Measuring and regulating station ex	95	182	236	185	103	272	147	281	163	157	228	339	2,389
18	8770	Distribution-Measuring and regulating station ex	803	878	916	1,356	803	912	869	972	894	898	910	997	11,207
19	8800	Distribution-Other expenses	104	103	89	126	106	172	95	118	87	100	108	103	1,311
20	8810	Distribution-Rents	26,975	26,596	26,886	26,119	25,256	25,540	27,626	29,257	29,925	30,456	30,676	28,046	333,357
21	9010	Customer accounts-Operation supervision	1,394	670	2,301	696	694	1,508	658	2,239	3,440	625	903	2,642	17,769
22	9030	Customer accounts-Customer records and collec	281,192	290,351	288,685	472,793	288,923	274,588	300,461	294,401	303,253	308,097	288,149	285,725	3,686,617
23	9100	Customer service-Miscellaneous customer servit	62	30	102	31	31	67	29	99	152	28	40	117	787
24	9110	Sales-Supervision	12,955	12,497	12,930	13,702	13,311	14,975	13,429	13,264	12,275	13,579	12,938	13,252	159,108
25	9120	Sales-Demonstrating and selling expenses	39	19	64	19	19	42	18	62	95	17	25	73	493
26	9130	Sales-Advertising expenses	689	331	1,137	344	343	745	325	1,106	1,700	309	446	1,305	8,780
27	9200	A&G-Administrative & general salaries	(2,701)	571	1,356	43	(4,688)	6,168	2,090	(9,840)	202	1,319	82	(1,053)	(6,449)
28	9210	A&G-Office supplies & expense	653	654	633	995	652	750	650	695	644	672	657	642	8,296
29	9220	A&G-Administrative expense transferred-Credit	(972,863)	(1,078,374)	(933,385)	(1,123,912)	(949,351)	(1,032,591)	(1,046,154)	(1,048,069)	(1,056,669)	(1,045,634)	(998,613)	(1,079,427)	(12,365,044)
30	9230	A&G-Outside services employed	15,585	15,577	15,404	25,851	15,430	14,651	16,042	15,780	16,284	16,476	15,426	15,250	197,756
31	9240	A&G-Property insurance	(7,358)	(7,388)	(7,356)	(7,358)	(6,911)	(7,030)	(6,900)	(6,999)	(7,022)	(7,404)	(7,370)	(7,358)	(86,453)
32	9250	A&G-Injuries & damages	58,921	57,548	60,364	58,915	68,022	65,943	70,353	65,872	65,924	71,519	66,729	69,059	779,170
33	9260	A&G-Employee pensions and benefits	153,608	291,981	84,672	82,943	165,448	182,485	196,066	198,226	187,032	186,303	170,801	202,586	2,102,151
34	9302	Miscellaneous general expenses	11,716	9,486	21,495	18,199	11,737	12,128	19,056	6,224	8,794	6,113	13,629	11,733	150,309
35	9310	A&G-Rents	7	7	7	7	6	7	7	7	8	8	8	7	85
36															
37		Operating (Income)Loss*	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0
38															
39	9220	A&G-Administrative expense transferred-Credit	(972,863)	(1,078,374)	(933,385)	(1,123,912)	(949,351)	(1,032,591)	(1,046,154)	(1,048,069)	(1,056,669)	(1,045,634)	(998,613)	(1,079,427)	(12,365,044)
40		Allocation Factor to Kentucky	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%
41		Total Allocated Amount	(477,583)	(529,379)	(456,203)	(551,734)	(466,041)	(506,904)	(513,562)	(514,502)	(518,724)	(513,306)	(490,224)	(529,896)	(6,070,057)

*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. 2015-00343
Account 4081-Taxes Other than Income Tax by Sub-Account
Base Period: Twelve Months Ended February 29, 2016

Data: X Base Period		Forecasted Period		FR 16(8)(c)2.3										
Type of Filing: X Original		Updated		Schedule C-2.3 B										
Worksheet Reference No(s).		Revised		Witness: Waller										
Line No.	Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
Div 009														
1	FICA	\$ 30,160	\$ 18,102	\$ 50,136	\$ 14,664	\$ 18,263	\$ 19,092	\$ 19,009	\$ 56,083	\$ 54,996	\$ 20,426	\$ 52,700	\$ 32,202	\$ 385,833
2	FUTA	\$ (235)	\$ (82)	\$ 9	\$ 11	\$ 2	\$ 1	\$ (37)	\$ (109)	\$ (107)	\$ (40)	\$ (103)	\$ (63)	\$ (751)
3	SUTA	\$ 1,801	\$ (874)	\$ (12)	\$ 28	\$ 10	\$ 7	\$ 121	\$ 358	\$ 351	\$ 130	\$ 336	\$ 206	\$ 2,463
4	Payroll Tax Projects	\$ -	\$ 83	\$ 249	\$ 75	\$ 99	\$ (326)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180
5	Ad Valorem - Accrual	\$ 355,588	\$ 355,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 395,588	\$ 395,588	\$ 395,588	\$ 395,588	\$ 395,588	\$ 5,067,056
6	Dot Transmission User Tax	\$ -	\$ 63,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,870
7	Taxes Property and Other	\$ 70	\$ 50,946	\$ 36	\$ -	\$ 17,415	\$ 192	\$ 76	\$ 14,234	\$ 55	\$ 600	\$ 25,776	\$ 227	\$ 109,627
8	Public Service Commission Assessment	\$ 26,510	\$ 26,510	\$ 26,510	\$ 26,510	\$ 31,189	\$ 31,189	\$ 28,037	\$ 31,189	\$ 31,189	\$ 31,189	\$ 31,189	\$ 31,189	\$ 352,399
9	Allocation for taxes other CSC	\$ 15,634	\$ 14,238	\$ 16,829	\$ 13,665	\$ 13,941	\$ 12,725	\$ 12,327	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 166,639
10	Allocation from taxes other SS	\$ 15,497	\$ 14,056	\$ 18,877	\$ 15,968	\$ 17,564	\$ 14,941	\$ 13,725	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 180,269
11	Allocation from taxes other Gen Office	\$ 10,439	\$ 8,686	\$ 15,609	\$ 8,142	\$ 9,004	\$ 9,279	\$ 8,663	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 109,961
12														
13	Total	\$ 455,464	\$ 551,122	\$ 603,830	\$ 554,660	\$ 583,075	\$ 562,688	\$ 557,609	\$ 532,755	\$ 517,484	\$ 483,306	\$ 540,899	\$ 494,761	\$ 6,437,545
14														
Div 002														
16	FICA	\$ 246,064	\$ 223,116	\$ 272,952	\$ 217,850	\$ 223,831	\$ 198,393	\$ 175,303	\$ 193,085	\$ 193,085	\$ 193,085	\$ 193,085	\$ 193,085	\$ 2,522,935
17	FUTA	\$ 294	\$ (298)	\$ 400	\$ 170	\$ 177	\$ 156	\$ 114	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 1,638
18	SUTA	\$ 3,331	\$ (586)	\$ 631	\$ 628	\$ 492	\$ 569	\$ 642	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	\$ 9,245
19	Ad Valorem	\$ 45,000	\$ 45,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 870,000
20	Benefit Load Projects	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45
21	Taxes Property And Other	\$ -	\$ 59	\$ -	\$ (1)	\$ 24,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,524
22														
23	Total Tax Other Than Income Tax	\$ 294,689	\$ 267,291	\$ 358,982	\$ 303,647	\$ 334,010	\$ 284,119	\$ 261,060	\$ 264,918	\$ 264,918	\$ 264,918	\$ 264,918	\$ 264,918	\$ 3,428,387
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)								10.71%	10.71%	10.71%	10.71%	10.71%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)								49.09%	49.09%	49.09%	49.09%	49.09%	
27														
28	Total Allocated Amount	\$ 15,497	\$ 14,056	\$ 18,877	\$ 15,968	\$ 17,564	\$ 14,941	\$ 13,725	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 180,269
29														
Div 012														
31	FICA	\$ 220,184	\$ 199,801	\$ 243,420	\$ 188,310	\$ 193,205	\$ 171,926	\$ 165,069	\$ 179,787	\$ 179,787	\$ 179,787	\$ 179,787	\$ 179,787	\$ 2,280,873
32	FUTA	\$ 265	\$ (267)	\$ 356	\$ 146	\$ 152	\$ 135	\$ 107	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 1,476
33	SUTA	\$ 2,985	\$ (522)	\$ 560	\$ 540	\$ 424	\$ 493	\$ 608	\$ 662	\$ 662	\$ 662	\$ 662	\$ 662	\$ 8,397
34	Ad Valorem	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 625,000
35														
36	Total Tax Other Than Income Tax	\$ 273,434	\$ 249,013	\$ 294,336	\$ 238,996	\$ 243,782	\$ 222,555	\$ 215,803	\$ 235,566	\$ 235,566	\$ 235,566	\$ 235,566	\$ 235,566	\$ 2,915,746
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)								10.86%	10.86%	10.86%	10.86%	10.86%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)								52.60%	52.60%	52.60%	52.60%	52.60%	
40														
41	Total Allocated Amount	\$ 15,634	\$ 14,238	\$ 16,829	\$ 13,665	\$ 13,941	\$ 12,725	\$ 12,327	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 166,639
42														
Div 091														
44	FICA	\$ 10,598	\$ 7,986	\$ 21,768	\$ 6,561	\$ 8,326	\$ 8,803	\$ 7,623	\$ 8,826	\$ 8,826	\$ 8,826	\$ 8,826	\$ 8,826	\$ 115,796
45	FUTA	\$ (110)	\$ (30)	\$ 4	\$ 5	\$ 1	\$ 0	\$ (15)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (235)
46	SUTA	\$ 833	\$ (321)	\$ (5)	\$ 12	\$ 4	\$ 3	\$ 39	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 591
47	Payroll Tax Projects	\$ 140	\$ 55	\$ 24	\$ 4	\$ 8	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321
48	Ad Valorem	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 107,500
49	Occupational Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
50														
51	Total Tax Other Than Income Tax	\$ 21,260	\$ 17,890	\$ 31,790	\$ 16,582	\$ 18,339	\$ 18,898	\$ 17,646	\$ 16,353	\$ 16,353	\$ 16,353	\$ 16,353	\$ 16,353	\$ 223,973
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)								100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)								49.09%	49.09%	49.09%	49.09%	49.09%	
55														
56	Total Allocated Amount	\$ 10,439	\$ 8,686	\$ 15,609	\$ 8,142	\$ 9,004	\$ 9,279	\$ 8,663	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 109,961

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Account 4081-Taxes Other than Income Tax by Sub-Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total	
		Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17		May-17
Div 009														
1	FICA	\$ 15,104	\$ 18,811	\$ 19,664	\$ 19,579	\$ 57,766	\$ 56,646	\$ 21,039	\$ 54,281	\$ 33,166	\$ 31,997	\$ 19,204	\$ 53,189	\$ 400,448
2	FUTA	12	2	1	(38)	(112)	(110)	(41)	(106)	(65)	(249)	(87)	10	(783)
3	SUTA	28	10	7	125	369	362	134	346	212	1,911	(927)	(12)	2,565
4	Payroll Tax Projects	77	102	(335)	-	-	-	-	-	-	-	-	-	(156)
5	Ad Valorem - Accrual	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	4,747,058
6	Dot Transmission User Tax	-	-	-	-	-	-	-	-	-	-	63,670	-	63,670
7	Taxes Property and Other	-	17,415	192	76	14,234	55	800	25,776	227	70	50,946	36	109,627
8	Public Service Commission Assessment	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	317,096
9	Allocation for taxes other CSC	14,262	14,543	13,294	12,897	13,766	13,766	13,766	13,766	13,766	16,682	15,202	17,949	173,657
10	Allocation from taxes other SS	15,573	15,890	14,516	13,267	14,234	14,234	14,234	14,234	14,234	17,504	16,224	19,004	183,150
11	Allocation from taxes other Gen Office	7,010	7,898	8,181	7,548	8,158	8,158	8,158	8,158	8,158	9,546	7,687	15,030	103,692
12														
13	Total	\$ 474,079	\$ 496,684	\$ 477,533	\$ 475,466	\$ 530,427	\$ 515,123	\$ 479,903	\$ 538,469	\$ 491,713	\$ 499,474	\$ 594,133	\$ 527,217	\$ 6,100,220
14														
Div 002														
16	FICA	\$ 224,366	\$ 230,546	\$ 204,345	\$ 180,563	\$ 198,878	\$ 198,878	\$ 198,878	\$ 198,878	\$ 198,878	\$ 261,049	\$ 236,704	\$ 289,575	\$ 2,621,555
17	FUTA	175	182	181	117	129	129	129	129	129	133	133	133	1,680
18	SUTA	647	508	586	662	729	729	729	729	729	751	751	751	8,297
19	Ad Valorem	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	852,000
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-
22														
23	Total Tax Other Than Income Tax	\$ 296,208	\$ 302,234	\$ 278,092	\$ 252,341	\$ 270,735	\$ 270,735	\$ 270,735	\$ 270,735	\$ 270,735	\$ 332,933	\$ 308,588	\$ 361,458	\$ 3,483,532
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	
27														
28	Total Allocated Amount from Div 2	15,573	15,890	14,516	13,267	14,234	14,234	14,234	14,234	14,234	17,504	16,224	19,004	183,150
29														
Div 012														
31	FICA	\$ 193,960	\$ 199,002	\$ 177,084	\$ 170,041	\$ 185,181	\$ 185,181	\$ 185,181	\$ 185,181	\$ 185,181	\$ 233,593	\$ 211,969	\$ 258,244	\$ 2,369,799
32	FUTA	\$ 150	\$ 157	\$ 139	\$ 110	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 281	\$ (283)	\$ 378	1,531
33	SUTA	\$ 556	\$ 437	\$ 508	\$ 628	\$ 662	\$ 662	\$ 662	\$ 662	\$ 662	\$ 3,167	\$ (554)	\$ 594	8,742
34	Ad Valorem	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	660,000
35														
36	Total Tax Other Than Income Tax	\$ 249,666	\$ 254,595	\$ 232,732	\$ 225,777	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983	\$ 292,041	\$ 266,133	\$ 314,215	\$ 3,040,072
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	
40														
41	Total Allocated Amount from Div 12	14,262	14,543	13,294	12,897	13,766	13,766	13,766	13,766	13,766	16,682	15,202	17,949	173,657
42														
Div 091														
44	FICA	\$ 6,758	\$ 8,575	\$ 9,067	\$ 7,852	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091	\$ 11,243	\$ 8,473	\$ 23,093	\$ 120,517
45	FUTA	\$ 5	\$ 1	\$ 0	\$ (16)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (117)	\$ (32)	\$ 4	(246)
46	SUTA	\$ 13	\$ 5	\$ 3	\$ 40	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 672	\$ (341)	\$ (6)	618
47	Payroll Tax Projects	\$ 4	\$ 8	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ 59	\$ 25	336
48	Ad Valorem	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Tax Other Than Income Tax	\$ 14,279	\$ 16,089	\$ 16,665	\$ 15,376	\$ 16,619	\$ 16,619	\$ 16,619	\$ 16,619	\$ 16,619	\$ 19,446	\$ 15,659	\$ 30,617	\$ 211,226
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	
55														
56	Total Allocated Amount from Div 91	7,010	7,898	8,181	7,548	8,158	8,158	8,158	8,158	8,158	9,546	7,687	15,030	103,692

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(d)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
 - (d) A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors;

RESPONSE:

Please see attachment FR_16(8)(d)_Att1, Schedules D.1 - D.2.3.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(d)_Att1 - Schedules D.1 - D.2.3.xlsx, 8 Pages.

Respondents: Gary Smith and Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(d) SCHEDULE D

Operating Income Summary

<u>Schedule</u>	<u>Description</u>
D-1	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	Detailed Adjustments
D-2.2	Detailed Adjustments
D-2.3	Detailed Adjustments

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

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	98,207,125	(2,384,095)					(2,384,095)
2	480 Gas Rev - Commercial	40,950,740	(1,088,295)					(1,088,295)
3	480 Gas Rev - Industrial	5,451,326	(570,799)					(570,799)
4	480 Gas Rev - Public Authority & Other	7,553,489	(363,880)					(363,880)
5								
6								
7	Total SALE of Gas	152,162,680	(4,407,068)	0	0	0	0	(4,407,068)
8								
9	Other Operating Income							
10	Forfeited discounts	1,230,384		(89,496)				(89,496)
11	488 MISC. Service Revenues	796,529		(704)				(704)
12	489 Revenue From Transporting Gas to Others	14,819,845		(326,241)				(326,241)
13	495 Other Gas Service Revenue	1,366,066		1,252,662				1,252,662
14								
15	Total Other Operating Income	18,212,824	0	836,220	0	0	0	836,220
16								
17	Total Operating Revenue	170,375,504	(4,407,068)	836,220	0	0	0	(3,570,848)
18								
19	Other Gas Supply Expenses - Operation							
20	803/804/812 Gas Purchase Costs	77,033,021			2,345,156			2,345,156
21								
22	Total Other Gas Supply Expenses - Operation	77,033,021	0	0	2,345,156	0	0	2,345,156
23								
24	Total Plant Revenue	93,342,483	(4,407,068)	836,220	(2,345,156)	0	0	(5,916,004)
25								
26	Blended Effective Tax Rate	38.90%	(1,714,350)	325,290	(912,266)	0	0	(2,301,326)
27								
28	NET Operating Income Impact		(2,692,719)	510,930	(1,432,890)	0	0	(3,614,679)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

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 & Engineeri	-	-	-	-	-	-	-
30	8140 814 Storage Supervision & Engineeri	(293)	-	-	220	-	-	220
31	8150 815 Maps and records	-	-	-	-	-	-	-
32	8160 816 Storage Wells Expense	95,658	(17)	-	(3,635)	-	-	(3,652)
33	8170 817 Storage Lines Expense	36,987	(12)	(107)	(433)	-	-	(552)
34	8180 818 Storage Compressor Station	27,288	(6)	(12)	(942)	-	-	(960)
35	8190 819 Storage Compressor Station Fur	767	-	(70)	-	-	-	(70)
36	8200 820 Storage Measuring & Regulating	2,892	(0)	(151)	-	-	-	(152)
37	8210 821 Storage Purification	49,077	(6)	(196)	(2,395)	-	-	(2,597)
38	8240 824 Storage Other Expense	1,398	-	(25)	(94)	-	-	(120)
39	8250 825 Storage Royalties	8,589	-	(728)	(493)	-	-	(1,221)
40	8310 831 Storage Maintenance Structure	4,135	-	-	(301)	-	-	(301)
41	8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
42	8340 834 Storage Maintenance Compress	3,307	(0)	-	(200)	-	-	(200)
43	8350 835 Storage Maintenance Meas/Reg	2,428	(1)	-	(4)	-	-	(5)
44	8360 836 Storage Maintenance Purificatio	248	(0)	-	-	-	-	(0)
45	8370 837 Maintenance of other equipment	-	-	-	-	-	-	-
46	8400 840 Other Storage Expense	-	-	-	-	-	-	-
47	8410 841 Storage Operation	129,928	(51)	-	(541)	-	-	(592)
48	8470 847 Storage Maintenance	-	-	-	-	-	-	-
49	8500 850 Trsm Supervision & Engineering	-	-	-	-	-	-	-
50	8520 852 Communication system expense	-	-	-	-	-	-	-
	8550 855 Other Fuel & Power Comp	55	-	(5)	-	-	-	-
51	8560 856 Trsm Mains Expense	316,657	(53)	(844)	(7,919)	-	-	(8,816)
52	8570 857 Trsm Measuring & Regulating	34,521	(9)	(642)	(318)	-	-	(970)
53	8590 859 Trsm Other Exp	-	-	-	-	-	-	-
54	8600 860 Rents	-	-	-	-	-	-	-
55	8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
56	8630 863 Trsm Maint of Mains	5,912	(2)	-	-	-	-	(2)
57	8640 864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-	-
58	8650 865 Trsm Maint Meas/Reg Sta	5,808	(2)	-	(4)	-	-	(6)
59	8670 867 Trsm Maint Other Eq	-	-	-	-	-	-	-
60	8700 870 Dist Supervision & Engineering	1,183,789	(256)	(4,125)	(113,068)	-	-	(117,449)
61	8710 871 Dist Load Dispatching	1,954	-	(179)	-	-	-	(179)
62	8711 8711 Odorization	10,650	-	-	(895)	-	-	(895)
63	8720 872 Dist Comp Sta	-	-	-	-	-	-	-
64	8740 874 Dist Main/Ser Exp	3,723,992	(535)	(4,837)	(65,270)	-	-	(70,642)
65	8750 875 Dist Meas/Reg Sta-Gen	399,000	(134)	(927)	(4,350)	-	-	(5,411)
66	8760 876 Dist Meas/Reg Sta-Ind	33,535	(9)	-	(990)	-	-	(998)
67	8770 877 Dist Meas/Reg Sta-Cty.	124,130	(6)	(523)	(8,606)	-	-	(9,134)
68	8780 878 Dist Mtr/House Reg	690,856	(330)	(891)	(4,735)	-	-	(5,956)
69	8790 879 Dist Cust Install	752	-	-	(63)	-	-	(63)
70	8800 880 Dist Other Exp	208,475	(80)	(32)	(684)	-	-	(796)
71	8810 881 Dist Rents	445,054	-	(39,131)	(1,256)	-	-	(40,388)
72	8850 885 Dist Maint Super/Eng	1,964	-	-	236	-	-	236
73	8860 886 Dist Maint Struc/Improv	23,371	-	(2,137)	-	-	-	(2,137)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

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	
74	8870 887 Dist Maint of Mains	46,026	(13)	-	(3,475)	-	-	(3,488)
75	8890 889 Dist Maint Meas/Reg Sta-Gen	6,698	-	-	(563)	-	-	(563)
76	8900 890 Dist Maint Meas/Reg Sta-Ind	10,826	-	-	(893)	-	-	(893)
77	8910 891 Dist Maint Meas/Reg Sta-Cty	25,852	-	(47)	(2,009)	-	-	(2,056)
78	8920 892 Dist Maint of Ser	3,575	(1)	-	(52)	-	-	(53)
79	8930 893 Dist Maint Mtr/House Reg	105,361	(42)	-	(27)	-	-	(69)
80	8940 894 Dist Maint Other Eq	72,160	-	-	(3,152)	-	-	(3,152)
81	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
82	9010 901 Cust Accts Supervision	-	-	-	-	-	-	-
83	9020 902 Cust Accts Mtr Exp	1,202,768	(107)	-	(72,646)	-	-	(72,752)
84	9030 903 Cust Accts Records/Collections	379,870	(141)	-	(2,705)	-	-	(2,846)
85	9040 904 Cust Accts Uncoll Accts	564,322	-	-	-	(250,896)	-	(250,896)
86	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
87	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
88	9090 909 Cust Ser Supervision	125,152	(40)	-	(2,134)	-	-	(2,174)
89	9100 910 Cust Ser Assist Exp	184	-	-	(5)	-	-	(5)
90	9110 911 Cust Ser Info Adv Exp	257,747	(64)	-	(5,422)	-	-	(5,486)
91	9120 912 Demonstrating and Selling Expe	56,175	-	-	(1,557)	-	-	(1,557)
92	9130 913 Advertising Expenses	23,114	-	-	(641)	-	-	(641)
93	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
94	9200 920 Administrative and General Sala	134,098	(54)	-	-	-	-	(54)
95	9210 921 Adm Gen Office Supply	7,810	-	-	(762)	-	-	(762)
96	9220 922 Administrative Expense Transfer	13,070,219	-	-	-	-	955,058	955,058
97	9230 923 Adm Gen Outside Services Emp	201,632	-	-	(14,708)	-	-	(14,708)
98	9240 924 Property insurance	84,991	-	-	(76,833)	-	-	(76,833)
99	9250 925 Adm Gen Injuries/Damages	232,181	1	-	(17,713)	-	-	(17,712)
100	9260 926 Adm Gen Empl Pen/Ben	2,194,044	21,816	-	(28,261)	-	-	(6,445)
101	9270 927 Adm Gen Franchise Req	386	-	-	(304)	-	-	(304)
102	9280 928 Adm Gen Reg Comm Exp	11,737	-	-	(631)	-	-	(631)
103	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
104	9301 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
105	9302 9302 Adm Gen Gen Exp	42,278	-	-	(11,527)	-	-	(11,527)
106	9310 931 A&G-Rents	13,647	-	(1,248)	-	-	-	(1,248)
107	9320 932 Adm Gen Maint Gen Plant	2,010	-	-	(552)	-	-	(552)
108	Total	<u>26,647,347</u>	<u>19,844</u>	<u>(56,859)</u>	<u>(463,312)</u>	<u>(250,896)</u>	<u>955,058</u>	<u>203,840</u>
109	Labor and Benefits	7,022,774	19,844	-	-	-	-	19,844
110	Rent, Maintenance and Utilities	621,710	-	(56,859)	-	-	-	(56,859)
111	Other O&M	5,368,420	-	-	(463,312)	-	-	(463,312)
112	Bad Debt	564,322	-	-	-	(250,896)	-	(250,896)
113	Costs allocated from SSU and KY-MDS General	<u>13,070,219</u>	<u>(0)</u>	<u>(0)</u>	<u>6</u>	<u>955,058</u>	<u>955,058</u>	<u>955,064</u>
114	Total	<u>26,647,445</u>	<u>19,844</u>	<u>(56,859)</u>	<u>(463,306)</u>	<u>(250,896)</u>	<u>955,058</u>	<u>203,841</u>
115	Blended Effective Tax Rate	38.90%	<u>(7,719)</u>	<u>22,118</u>	<u>180,226</u>	<u>97,598</u>	<u>(371,518)</u>	<u>(79,294)</u>
116	NET Operating Income Impact		<u>12,124</u>	<u>(34,741)</u>	<u>(283,080)</u>	<u>(153,297)</u>	<u>583,541</u>	<u>124,547</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

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	
117	403 DEPRECIATION Expense	18,252,730	1,191,736					1,191,736
118	404 Amortization Expense	0						0
119	406 AMORT. - Gas Plant AQUIST.	48,446						0
120								
121	Total DEPRECIATION and Amortization	<u>18,301,176</u>	<u>1,191,736</u>					<u>1,191,736</u>
122								
123	Blended Effective Tax Rate	38.90%	<u>463,585</u>					<u>463,585</u>
124								
125	NET Operating Income Impact		<u>728,151</u>					<u>728,151</u>
126								
127								
128								
129								
130	408 Taxes, Other than Income	<u>6,437,545</u>		<u>(337,325)</u>				<u>(337,325)</u>
131								
132	Blended Effective Tax Rate	38.90%		<u>(131,219)</u>				<u>(131,219)</u>
133								
134	NET Operating Income Impact			<u>(206,105)</u>				<u>(206,105)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Detailed Adjustments
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(d)2.1
Schedule D-2.1
Witness: Waller, Smith

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	\$95,823,030
3	due to colder weather in base period, continued efficiency gains in this market lowering the average	Base	98,207,125
4	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$2,384,095)
5			-2.4%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$39,862,445
8	due to colder weather in base period, continued efficiency gains in this market lowering the average	Base	40,950,740
9	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$1,088,295)
10			-2.7%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$4,880,527
13	increases and reductions, new plants and closings, shifts to transportation service from base period	Base	5,451,326
14	to test year and changes in gas costs between the periods.	Adjustment	(\$570,799)
15			-10.5%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$7,189,609
18	volumes due to colder weather in base period, continued efficiency gains in this market lowering the	Base	7,553,489
19	average normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$363,880)
20			-4.8%
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	\$1,140,887
28	payment fees from the base period to the test year.	Base	1,230,384
29		Adjustment	(\$89,496)
30			-7.3%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$795,825
33	revenues for the base period.	Base	796,529
34		Adjustment	(\$704)
35			-0.1%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$14,493,604
38	changes in demand for existing industries and account for migration to transportation service from	Base	14,819,845
39	sales services.	Adjustment	(\$326,241)
40			-2.2%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,618,728
43	individual customers and special contract reformations	Base	1,366,066
44		Adjustment	\$1,252,662
45			91.7%
46	ADJ3		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$79,378,177
48	for sales service. The Base period includes -\$3.9MM of Unbilled Gas Costs that will zero out by the end	Base	77,033,021
49	of the base period when replaced by actuals. This effectively brings the Base Period Gas costs to \$81MM.	Adjustment	\$2,345,156
50	The difference between the adjusted Base Period Gas Cost of \$81MM and the forecast period of \$79MM		3.0%
51	is due to the Base Period being a colder than normal period and higher gas cost than the forecast period.		
52			
53			
54	Summary of Revenue Adjustments.		
55	Base Year Revenues		170,375,504
56	Base Year Gas Costs		77,033,021
57	Base Year Gross Profit		93,342,483
58			
59	Test Year Revenues		166,804,655
60	Test Year Gas costs		79,378,177
61	Test Year Gross Profit		87,426,479

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Detailed Adjustments
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(d)2.2
Schedule D-2.2
Witness: Waller, Smith

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 7,042,617
3		due primarily to adjustments to labor capitalization rate and budgeted merit increase versus the base period.	Base 7,022,774
4		Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment 19,844
5		insurance. This adjustment pertains to labor and benefits for Kentucky operations.	0.3%
6			
7		ADJ 2	
8		Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted 564,851
9		and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base 621,710
10		driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment (\$56,859)
11		of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses	-9.1%
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 4,905,114
16		labor, benefits, rent, and bad debt.	Base 5,368,420
17		This adjustment pertains to expenses for Kentucky operations.	Adjustment (\$463,306)
18			-8.6%
19			
20		ADJ 4	
21		Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted 313,426
22		accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base 564,322
23		margins from the revenues projection.	Adjustment (\$250,896)
24			-80.0%
25		ADJ 5	
26		Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted 14,025,277
27		adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base 13,070,219
28		Shared Services Unit and Division General Office.	Adjustment \$955,058
29			7.3%
30			
31		<u>Summary of O & M adjustments.</u>	Forecasted 26,851,286
32			Base 26,647,445
33			Adjustment \$203,841
34			0.8%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Detailed Adjustments
Forecasted Test Period: Twelve Months Ended May 31, 2017

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, Smith

LN	NO	Purpose and Description	Amount
1		ADJ1	
2		Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted
3		depreciation expense due to the increased level of depreciable plant investment.	Base
4			Adjustment
5			6.5%
6		ADJ2	
7		Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted
8		changes in Taxes, Other than Income Taxes	Base
9			Adjustment
10			-5.2%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(e) SCHEDULE E

Income Tax Calculation

Schedule	Description
E	Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 31,501,159	\$ 4,906,044	\$ 36,407,204	C-2
2	Interest Deduction	7,229,770	527,964	7,757,734	*
3	Taxable Income	\$ 24,271,389	\$ 4,378,081	\$ 28,649,470	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 9,441,570	\$ 1,703,073	\$ 11,144,644	
* Interest Expense Calculation:					
6	13 Month Average Rate Base	\$ 296,786,302		\$ 335,832,639	B-1
7	Weighted cost of Debt	2.44%		2.31%	J-1
8	Interest Expense	\$ 7,229,770		\$ 7,757,734	
9	<u>2015 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 38.900%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(e)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
- (e) A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes;

RESPONSE:

Please see attachment FR_16(8)(e)_Att1, Schedule E.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(e)_Att1 - Schedule E.xlsx, 2 Pages.

Respondent: Greg Waller

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(f)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
- (f) Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses;

RESPONSE:

Please see attachment FR_16(8)(f)_Att1, Schedules F-1 through F-10.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(f)_Att1 - Schedules F-1 - F-10.xlsx, 14 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(f) SCHEDULE F

Schedule	Description
F-1	Social and Service Club Dues
F-2.1	Charitable Contributions
F-2.2	Initiation Fees/Country Club Expenses
F-2.3	Employee Party, Outing and Gift Expenses
F-3	Sales and Advertising Expenses
F-4	Advertising
F-5	Professional Service Expenses
F-6	Projected Rate Case Expense
F-7	Civic, Political and Related Activities
F-8	Expense Reports
F-9	Leases
F-10	Incentive Compensation Expense

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line	No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD						
1	Various		JOURNAL ENTRY	(312)	100%	(312)
2	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	400		400
3	Various		BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
4	Various		BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
5	Various		BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	405		405
6	Various		CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
7	Various		CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
8	Various		CAVE CITY CHAMBER OF COMMERCE	300		300
9	Various		CHAMBER OF COMMERCE	2,000		2,000
10	Various		CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,248		1,248
11	Various		CRITTENDEN COUNTY CHAMBER OF COMMERCE	525		525
12	Various		CRITTENDEN COUNTY ECONOMIC	500		500
13	Various		DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
14	Various		GARRARD COUNTY	300		300
15	Various		GARRARD COUNTY CHAMBER OF COMMERCE	300		300
16	Various		GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	4,125		4,125
17	Various		GRAND RIVERS CHAMBER OF COMMERCE	100		100
18	Various		GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
19	Various		GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
20	Various		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
21	Various		GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	200		200
22	Various		HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
24	Various		JUNIOR ACHIEVEMENT OF WEST KENTUCKY	500		500
25	Various		KENTUCKY ASSOCIATION OF MANUFACTURERS	1,540		1,540
26	Various		KENTUCKY CHAMBER	11,600		11,600
27	Various		KENTUCKY CHAMBER OF COMMERCE EXECUTIVES	3,000		3,000
28	Various		KENTUCKY GAS ASSOCIATION	10,950		10,950
29	Various		KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
30	Various		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
31	Various		KIWANIS CLUB	125		125
32	Various		KY STATE BOARD FOR LICENSURE FOR PROFESSIONAL ENGINE	150		150
33	Various		LAKE BARKLEY CHAMBER OF COMMERCE	125		125
34	Various		LEADERSHIP KENTUCKY	100		100
35	Various		LEADERSHIP SHELBY	350		350
36	Various		LINCOLN COUNTY CHAMBER OF COMMERCE	125		125
37	Various		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,312		1,312
38	Various		MADISONVILLE-HOPKINS COUNTY CHAMBER OF COMMERCE	305		305
39	Various		MARION COUNTY CHAMBER OF COMMERCE	400		400
40	Various		MARION MAIN STREET INC	20		20
41	Various		MAYFIELD/GRAVES COUNTY CHAMBER OF COMMERCE	890		890
42	Various		MERCER COUNTY CHAMBER OF COMMERCE	500		500
43	Various		OHIO COUNTY CHAMBER OF COMMERCE	300		300
44	Various		OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
45	Various		PADUCAH AREA CHAMBER OF COMMERCE	755		755
46	Various		PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
47	Various		ROTARY CLUB INTERNATIONAL	75		75
48	Various		SHELBY COUNTY CHAMBER OF COMMERCE	719		719
49	Various		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	130		130
50	Various		SOUTHWESTERN KENTUCKY ECONOMIC DEVELOPMENT COUNC	3,000		3,000
51	Various		SPRINGFIELD-WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
52	Various		TEXAS BOARD OF PROFESSIONAL ENGINEERS -OWENSBORO, K	240		240
53	Various		TODD COUNTY COMMUNITY ALLIANCE	250		250
54	Various		TRIGG COUNTY CHAMBER OF COMMERCE	275		275
55	Various		WARREN COUNTY CLERK	34		34
56	Various		AGA	0	5.26%	0
57	Various					0
Total Base Period				70,217		70,217

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line	No.	Account No	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
TEST PERIOD						
1	Various		JOURNAL ENTRY	(312)	100%	(312)
2	Various		ANDERSON COUNTY CHAMBER OF COMMERCE	400		400
3	Various		BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
4	Various		BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
5	Various		BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	405		405
6	Various		CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
7	Various		CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
8	Various		CAVE CITY CHAMBER OF COMMERCE	300		300
9	Various		CHAMBER OF COMMERCE	2,000		2,000
10	Various		CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,248		1,248
11	Various		CRITTENDEN COUNTY CHAMBER OF COMMERCE	525		525
12	Various		CRITTENDEN COUNTY ECONOMIC	500		500
13	Various		DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
14	Various		GARRARD COUNTY	300		300
15	Various		GARRARD COUNTY CHAMBER OF COMMERCE	300		300
16	Various		GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	4,125		4,125
17	Various		GRAND RIVERS CHAMBER OF COMMERCE	100		100
18	Various		GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
19	Various		GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
20	Various		GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
21	Various		GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	200		200
22	Various		HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various		HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
24	Various		JUNIOR ACHIEVEMENT OF WEST KENTUCKY	500		500
25	Various		KENTUCKY ASSOCIATION OF MANUFACTURERS	1,540		1,540
26	Various		KENTUCKY CHAMBER	11,600		11,600
27	Various		KENTUCKY CHAMBER OF COMMERCE EXECUTIVES	3,000		3,000
28	Various		KENTUCKY GAS ASSOCIATION	10,950		10,950
29	Various		KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
30	Various		KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
31	Various		KIWANIS CLUB	125		125
32	Various		KY STATE BOARD FOR LICENSURE FOR PROFESSIONAL ENGINE	150		150
33	Various		LAKE BARKLEY CHAMBER OF COMMERCE	125		125
34	Various		LEADERSHIP KENTUCKY	100		100
35	Various		LEADERSHIP SHELBY	350		350
36	Various		LINCOLN COUNTY CHAMBER OF COMMERCE	125		125
37	Various		LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,312		1,312
38	Various		MADISONVILLE-HOPKINS COUNTY CHAMBER OF COMMERCE	305		305
39	Various		MARION COUNTY CHAMBER OF COMMERCE	400		400
40	Various		MARION MAIN STREET INC	20		20
41	Various		MAYFIELD/GRAVES COUNTY CHAMBER OF COMMERCE	890		890
42	Various		MERCER COUNTY CHAMBER OF COMMERCE	500		500
43	Various		OHIO COUNTY CHAMBER OF COMMERCE	300		300
44	Various		OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
45	Various		PADUCAH AREA CHAMBER OF COMMERCE	755		755
46	Various		PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
47	Various		ROTARY CLUB INTERNATIONAL	75		75
48	Various		SHELBY COUNTY CHAMBER OF COMMERCE	719		719
49	Various		SOCIETY FOR MARKETING PROFESSIONAL SERVICES	130		130
50	Various		SOUTHWESTERN KENTUCKY ECONOMIC DEVELOPMENT COUNC	3,000		3,000
51	Various		SPRINGFIELD-WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
52	Various		TEXAS BOARD OF PROFESSIONAL ENGINEERS -OWENSBORO, K	240		240
53	Various		TODD COUNTY COMMUNITY ALLIANCE	250		250
54	Various		TRIGG COUNTY CHAMBER OF COMMERCE	275		275
55	Various		WARREN COUNTY CLERK	34		34
56	Various		AGA	0	5.26%	0
57	Various				0.00%	0
Total Forecasted Period				70,217		70,217

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
CHARITABLE CONTRIBUTIONS
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: Base Period Forecasted Period FR 16(8)(f)
Type of Filing: Original Updated Revised Schedule F-2.1
Workpaper Reference No(s). Witness: Waller

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Education	\$ 46,799	100%	\$ 46,799
2	Various	United Way Agencies	\$ 585		585
3	Various	Health	\$ 1,000		1,000
4	Various	Museums & Arts	\$ 14,850		14,850
5	Various	Youth Clubs & Centers	\$ 6,000		6,000
6	Various	Community Welfare	\$ 73,208		73,208
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$ 232,793		232,793
		Total	\$ 375,735		\$ 375,735
TEST PERIOD					
1	Various	Education	\$ 46,799	100%	\$ 46,799
2	Various	United Way Agencies	\$ 585		585
3	Various	Health	\$ 1,000		1,000
4	Various	Museums & Arts	\$ 14,850		14,850
5	Various	Youth Clubs & Centers	\$ 6,000		6,000
6	Various	Community Welfare	\$ 73,208		73,208
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$ 232,793		232,793
		Total	\$ 375,735		\$ 375,735

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. 2015-00343
INITIATION FEES/COUNTRY CLUB Expenses *
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Account No.	Payee Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	Jurisdiction
1	Various	Owensboro Country Club (dues)	\$ -	100%	\$ -	\$ -	100%	\$ -
2	Various	OCC - Expenses	0		0	0		0
3		Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

NOTE: Country Club dues will be excluded from O & M and therefore, excluded from the revenue requirements. A/C 870.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Div 009						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		Div 091						
7	Various	Sub Account 07421- Service Awards	\$ 84,441	49.09%	\$ 41,452	\$ 55,470	49.09%	\$ 27,230
8								
9		Total	\$ 84,441		\$ 41,452	\$ 55,470		\$ 27,230
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ 64,555	5.26%	\$ 3,394	\$ 59,130	5.26%	\$ 3,109
13								
14		Total	\$ 64,555		\$ 3,394	\$ 59,130		\$ 3,109
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 58,116	5.71%	\$ 3,320	\$ 45,820	5.71%	\$ 2,617
18								
19		Total	\$ 58,116		\$ 3,320	\$ 45,820		\$ 2,617
20								
21		Grand Total	\$ 207,112		\$ 48,166	\$ 160,420		\$ 32,957

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Customer Service and Informational SALES and General ADVERTISING Expense
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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)	125,152	100%	125,152	122,978	100%	122,978
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 125,152		\$ 125,152	\$ 122,978		\$ 122,978
9								
10		Div 091						
11	907	Supervision (1)	\$ -	49.09%	\$ -	\$ -	49.09%	\$ -
12	908	Customer Assistance	-	49.09%	-	-	49.09%	-
13	909	Informational Advertising (1)	-	49.09%	-	-	49.09%	-
14	910	Miscellaneous Customer Service and Informational (1)	664	49.09%	326	787	49.09%	386
15		Total	\$ 664		\$ 326	\$ 787		\$ 386
16								
17		Div 002						
18	907	Supervision (1)	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
19	908	Customer Assistance	-	5.26%	-	-	5.26%	-
20	909	Informational Advertising (1)	-	5.26%	-	-	5.26%	-
21	910	Miscellaneous Customer Service and Informational (1)	1,029	5.26%	54	1,198	5.26%	63
22		Total	\$ 1,029		\$ 54	\$ 1,198		\$ 63
23								
24		Div 012						
25	907	Supervision (1)	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
26	908	Customer Assistance	-	5.71%	-	-	5.71%	-
27	909	Informational Advertising (1)	-	5.71%	-	-	5.71%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.71%	-	-	5.71%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$ 257,747	100%	\$ 257,747	\$ 252,261	100%	\$ 252,261
35	912	Demonstration and Selling (1)	56,175	100%	56,175	54,618	100%	54,618
36	913	Advertising	23,114	100%	23,114	22,474	100%	22,474
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 337,036		\$ 337,036	\$ 329,353		\$ 329,353
39								
40		Div 091						
41	911	Supervision	\$ 143,003	49.09%	\$ 70,201	\$ 159,108	49.09%	\$ 78,107
42	912	Demonstration and Selling (1)	416	49.09%	204	493	49.09%	242
43	913	Advertising	7,408	49.09%	3,637	8,780	49.09%	4,310
44	916	Miscellaneous Sales Expense	0	49.09%	0	0	49.09%	0
45		Total	\$ 150,827		\$ 74,042	\$ 168,381		\$ 82,659
46								
47		Div 002						
48	911	Supervision	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
49	912	Demonstration and Selling (1)	5,899	5.26%	310	4,961	5.26%	261
50	913	Advertising	-	5.26%	-	-	5.26%	-
51	916	Miscellaneous Sales Expense	-	5.26%	-	-	5.26%	-
52		Total	\$ 5,899		\$ 310	\$ 4,961		\$ 261
53								
54		Div 012						
55	911	Supervision	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
56	912	Demonstration and Selling (1)	-	5.71%	-	-	5.71%	-
57	913	Advertising	-	5.71%	-	-	5.71%	-
58	916	Miscellaneous Sales Expense	-	5.71%	-	-	5.71%	-
59		Total	\$ -		\$ -	\$ -		\$ -

(1) Included in these accounts are advertising and promotional advertising expenses which are considered Non-recoverable and will be Excluded from O & M for ratemaking and therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
ADVERTISING
Forecasted Test Period: Twelve Months Ended May 31, 2017

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	\$ 32,917	\$ 2,962	\$ 35,879	100%	\$ 35,879	\$ 32,917	100%	\$ 32,917	
3										
4	Div 091									
5	Newspaper, Magazine, bill stuffer & Other	15,700	316,992	332,692	49.09%	163,320	15,700	49.09%	7,707	
6										
7	Div 002									
8	Newspaper, Magazine, bill stuffer & Other	95,820	-	95,820	5.26%	5,038	95,820	5.26%	5,038	
9										
10	Div 012									
11	Newspaper, Magazine, bill stuffer & Other	2,343	-	2,343	5.71%	134	2,343	5.71%	134	
12										
13	Grand Total	<u>\$ 146,781</u>	<u>\$ 319,954</u>	<u>\$ 466,735</u>		<u>\$ 204,371</u>	<u>\$ 146,781</u>		<u>\$ 45,796</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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	\$ 18,378	100%	\$ 18,378	\$ 17,041	100%	\$ 17,041
4	06121- Legal	\$ 183,060	100%	183,060	\$ 169,745	100%	169,745
5	Total	\$ 201,438		\$ 201,438	\$ 186,786		\$ 186,786
6							
7	Div 091						
8	06111- Contract Labor	\$ 15,586	49.09%	\$ 7,651	\$ 17,890	49.09%	\$ 8,782
9	06121- Legal	\$ 156,698	49.09%	76,924	\$ 179,866	49.09%	88,297
10	Total	\$ 172,284		\$ 84,575	\$ 197,756		\$ 97,079
11							
12	Div 002						
13	06111- Contract Labor	\$ 8,010,804	5.26%	\$ 421,175	\$ 8,679,257	5.26%	\$ 456,320
14	06121- Legal	\$ 65,961	5.26%	3,468	\$ 71,465	5.26%	3,757
15	Total	\$ 8,076,766		\$ 424,643	\$ 8,750,723		\$ 460,077
16							
17	Div 012						
18	06111- Contract Labor	\$ 353,034	5.71%	\$ 20,166	\$ 195,124	5.71%	\$ 11,146
19	06121- Legal	\$ -	5.71%	-	\$ -	5.71%	-
20	Total	\$ 353,034		\$ 20,166	\$ 195,124		\$ 11,146

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
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	\$ 37,486
3	Cost of Capital - Vander Weide, J. H.	36,425
4	Depreciation - D. Watson	55,200
5	sub-total	\$ 129,121
6		
7	Legal Fees	
8	(J. Hughes/R. Hutchinson)	246,897
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	29,565
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	63,326
15		
16	Total Projected Rate Case Expense	<u>\$ 468,910</u>
17		
18	Two (2) Year Amortization of Rate Case Expenses	<u>\$ 234,454.79</u>

PLR Regulatory Asset

	Regulated Asset Balance	Amortization Expense
May-16	33,033	0
Jun-16	30,281	2,753
Jul-16	27,528	2,753
Aug-16	24,775	2,753
Sep-16	22,022	2,753
Oct-16	19,269	2,753
Nov-16	16,517	2,753
Dec-16	13,764	2,753
Jan-17	11,011	2,753
Feb-17	8,258	2,753
Mar-17	5,506	2,753
Apr-17	2,753	2,753
May 17	0	2,753
	16,517	33,033
	(13 Month Average)	

Rate Case (2 year Amortization)

	Regulated Asset Balance	Amortization Expense
May-16	468,910	0
Jun-16	449,372	19,538
Jul-16	429,834	19,538
Aug-16	410,296	19,538
Sep-16	390,758	19,538
Oct-16	371,220	19,538
Nov-16	351,682	19,538
Dec-16	332,144	19,538
Jan-17	312,606	19,538
Feb-17	293,068	19,538
Mar-17	273,531	19,538
Apr-17	253,993	19,538
May 17	234,455	19,538
	351,682	234,455
	(13 Month Average)	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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)	49,382	100%	49,382	49,382	100%	49,382
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 49,382</u>		<u>\$ 49,382</u>	<u>\$ 49,382</u>		<u>\$ 49,382</u>
7							
8	Div 091						
9	Donations (1)	\$ -	49.09%	\$ -	\$ -	49.09%	\$ -
10	Civic Duties (2)	-	49.09%	-	-	49.09%	-
11	Political Activities (3)	(4,245)	49.09%	(2,084)	(4,245)	49.09%	(2,084)
12	Other	-	49.09%	-	-	49.09%	-
13	Total	<u>\$ (4,245)</u>		<u>\$ (2,084)</u>	<u>\$ (4,245)</u>		<u>\$ (2,084)</u>
14							
15	Div 002						
16	Donations (1)	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
17	Civic Duties (2)	-	5.26%	-	-	5.26%	-
18	Political Activities (3)	521,448	5.26%	27,416	521,448	5.26%	27,416
19	Other	-	5.26%	-	-	5.26%	-
20	Total	<u>\$ 521,448</u>		<u>\$ 27,416</u>	<u>\$ 521,448</u>		<u>\$ 27,416</u>
21							
22	Div 012						
23	Donations (1)	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
24	Civic Duties (2)	-	5.71%	-	-	5.71%	-
25	Political Activities (3)	-	5.71%	-	-	5.71%	-
26	Other	-	5.71%	-	-	5.71%	-
27	Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	Grand Total	<u>\$ 566,584</u>		<u>\$ 74,714</u>	<u>\$ 566,584</u>		<u>\$ 74,714</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. 2015-00343
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	\$ 14,795	100.00%	\$ 14,795	\$ 14,795	100%	\$ 14,795
2							
3	Div 091	33,602	49.09%	16,495	33,602	49.09%	16,495
4							
5	Div 002	277,655	5.26%	14,598	277,655	5.26%	14,598
6							
7	Div 012	149,360	5.71%	8,532	149,360	5.71%	8,532
8							
9	Total Expense Report Exclusions	<u>\$ 475,412</u>		<u>\$ 54,420</u>	<u>\$ 475,412</u>		<u>\$ 54,420</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. 2015-00343
 LEASE EXPENSE**

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

Line No.	Description	Monthly	Period affected	months	O&M factor	Total Amount
Division 009 - Direct Kentucky						
1	Danville	\$ 8,593.33	Oct 16 - May 17	8	0.2779	\$ 19,102
2						
3	Glasgow	\$ 1,166.50	Oct 16 - May 17	8	0.3909	\$ 3,648
4						
5	Total lease expense to be avoided					\$ 22,750
6						
7	Adjustment to O & M					\$ (22,750)

NOTES:

(1) Budgeted labor O&M percentage for FY2016

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
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
<u>Variable Pay & Management Incentive Plans</u>					
1	2	VPP & MIP	8,505,422	5.26%	447,180
2	12	VPP & MIP	0	5.71%	0
3	91	VPP & MIP	893,600	49.09%	438,672
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			885,852
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	3,773,020	5.26%	198,370
7		RSU-LTIP - Performance Based	5,929,807	5.26%	311,765
8	12	RSU-LTIP - Time Lapse	112,210	5.71%	6,410
9		RSU-LTIP - Performance Based	254,926	5.71%	14,562
10	91	RSU-LTIP - Time Lapse	48,663	49.09%	23,889
11		RSU-LTIP - Performance Based	103,081	49.09%	50,603
12	9	RSU-LTIP - Time Lapse	8,312	100.00%	8,312
13		RSU-LTIP - Performance Based	21,457	100.00%	21,457
14		Total Allocated Restricted Stock Plans			635,367
15		Grand Total Allocated Expense			1,521,219

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(g)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
 - (g) Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title;

RESPONSE:

Please see attachment FR_16(13)(g)_Att1, Schedules G-1 through G-3.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(g)_Att1 - Schedules G-1 - G-3.xlsx, 3 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 PAYROLL Costs

Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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		\$ 11,673,908	100.00%	\$ 11,673,908	\$ 382,580	\$ 12,056,488
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.14%	\$ 483,592	100.00%	\$ 483,592	\$ 15,848	\$ 499,440
6	FAS 106	5.36%	207,148	100.00%	207,148	263,568	470,716
7	Employee INSURANCE PLANS	19.92%	2,325,377	100.00%	2,325,377	76,208	2,401,585
8	ESOP PLAN Contributions	8.80%	1,027,265	100.00%	1,027,265	33,666	1,060,931
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,956,964		\$ 4,956,964	\$ 217,840	\$ 5,174,804
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 385,833	100.00%	\$ 385,833	\$ 14,615	\$ 400,448
14	Federal Unemployment		(751)	100.00%	(751)	(32)	(783)
15	State Unemployment		2,463	100.00%	2,463	102	2,565
16	Total Payroll Taxes		\$ 387,544		\$ 387,544	\$ 14,686	\$ 402,230
17							
18	Total Payroll Costs		\$ 17,018,416		\$ 17,018,416	\$ 615,106	\$ 17,633,522

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Most Recent Five Fiscal Years*

Line No.	Description	2010	% Change	2011	% Change	2012	% Change	2013	% Change	2014	% Change	Base Period	% Change	Forecasted Period
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	416,546	-5.92%	391,871	11.64%	437,473	-6.09%	410,825	-0.16%	410,171	10.55%	453,440	0.00%	453,440
5	OverTime Hours	23,281	2.78%	23,907	-24.03%	18,161	1.72%	18,473	15.01%	21,246	3.25%	21,937	0.00%	21,937
6	Total Manhours	<u>439,807</u>	-5.46%	<u>415,778</u>	9.59%	<u>455,634</u>	-5.78%	<u>429,298</u>	0.49%	<u>431,417</u>	10.19%	<u>475,377</u>	0.00%	<u>475,377</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>5.584%</u>		<u>6.101%</u>		<u>4.151%</u>		<u>4.497%</u>		<u>5.180%</u>		<u>4.838%</u>		<u>4.838%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	9,692,733	0.46%	9,737,325	1.29%	9,862,636	6.11%	10,464,861	1.29%	10,599,619	2.71%	10,887,028	2.75%	11,186,914
12	OverTime Dollars	606,303	7.75%	653,307	-10.38%	585,480	12.33%	657,642	15.99%	762,824	3.15%	786,880	10.51%	869,574
13	Total Labor Dollars	<u>10,299,036</u>	0.89%	<u>10,390,632</u>	0.55%	<u>10,448,116</u>	6.45%	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	2.74%	11,673,908	3.28%	12,056,488
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>6.255%</u>		<u>6.709%</u>		<u>5.936%</u>		<u>6.284%</u>		<u>7.197%</u>		<u>7.228%</u>		<u>7.773%</u>
16														
17	O&M Labor Dollars	5,692,325	-2.64%	5,541,779	-14.68%	4,728,247	7.74%	5,094,063	-1.84%	5,000,231	-1.41%	4,929,597	-0.04%	4,927,623
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>55.270%</u>		<u>53.334%</u>		<u>45.255%</u>		<u>45.800%</u>		<u>44.007%</u>		<u>42.227%</u>		<u>40.871%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,596,969	7.43%	4,938,502	-9.81%	4,453,878	36.12%	6,062,525	1.42%	6,148,916	-19.38%	4,956,964	4.39%	5,174,804
23	Employee Benefits Expensed	2,332,011	7.26%	2,501,338	-13.73%	2,157,841	37.75%	2,972,341	-5.54%	2,807,746	-25.45%	2,093,177	1.04%	2,114,994
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>50.729%</u>		<u>50.650%</u>		<u>48.449%</u>		<u>49.028%</u>		<u>45.662%</u>		<u>42.227%</u>		<u>40.871%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	950,698	-1.46%	936,794	-5.07%	889,257	-5.21%	842,968	32.66%	1,118,268	-17.93%	917,764	7.23%	984,145
30	Payroll Taxes Expensed	357,768	6.31%	380,339	-11.05%	338,313	-0.97%	335,033	0.08%	335,294	15.58%	387,544	3.79%	402,230
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>37.632%</u>		<u>40.600%</u>		<u>38.044%</u>		<u>39.744%</u>		<u>29.983%</u>		<u>42.227%</u>		<u>40.871%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	219	-3.65%	211	(0)	209	0.96%	211	1.90%	215	1.40%	218	0.00%	218
37	Year end Employee Levels	<u>217</u>	-4.61%	<u>207</u>	0	<u>209</u>	1.91%	<u>213</u>	2.35%	<u>218</u>	0.00%	218	0.00%	218

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Executive Compensation
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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	<u>Gross Payroll</u>				
3	Salary		\$ 2,503,302	\$ 100,132	\$ 2,603,435
4	Other Allowances and Compensation		7,609,109	304,364	\$ 7,913,474
5	Total Salary and Compensation		\$ 10,112,412	\$ 404,496	\$ 10,516,908
6	<u>Employee Benefits</u>				
		FY15 FY16			
7	Pensions	8.00% 7.40%	\$ 200,264	\$ (7,610)	\$ 192,654
8	Other Benefits	28.70% 27.75%	718,448	4,005	722,453
9	Total Employee Benefits		\$ 918,712	\$ (3,605)	\$ 915,107
10	<u>Payroll Taxes</u>				
11	F.I.C.A.		\$ 220,651	\$ 8,826	\$ 229,477
12	Federal Unemployment		210	8	\$ 218
13	State Unemployment		536	21	\$ 557
14	Total Payroll Taxes		\$ 221,397	\$ 8,856	\$ 230,252
15	Total Compensation		\$ 11,252,521	\$ 409,748	\$ 11,662,268

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

Positions included on this schedule are:
President and CEO
Senior Vice President, Utility Operations
Senior Vice President and General Counsel
Senior Vice President, Human Resources
Senior Vice President, Chief Financial Officer

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

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(h)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
- (h) A computation of the gross revenue conversion factor for the forecasted period;

RESPONSE:

Please see attachment FR_16(8)(h)_Att1 - Schedule H.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(h)_Att1 - Schedule H.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Computation of Gross Revenue Conversion Factor
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Line No.	Description	Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue	100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense	0.500000%	0.500000%
3	Less: PSC Fees	<u>0.195200%</u>	<u>0.190100%</u>
4	Net Revenues	99.304800%	99.309900%
5	SIT Rate	6.00% <u>5.958288%</u>	<u>5.958594%</u>
6	Income before Federal Income Tax	93.346512%	93.351306%
7	Federal Income Tax @	35% <u>32.671300%</u>	<u>32.673000%</u>
8	Operating Income Percentage	60.675212%	60.678306%
9	Gross Revenue Conversion Factor		
10	(100 % divided by Income after Income Tax)	1.648119	1.648035

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(i)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
 - (i) Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

RESPONSE:

Please see attachment FR_16(8)(i)_Att1, Schedules I.1 through I.3.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(i)_Att1 - Schedules I.1 - I.3.xlsx, 3 Pages.

Respondents: Jason Schneider, Gary Smith and Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Comparative Income Statement
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

Workpaper Reference No(s).

FR 16(8)(i)1

Schedule I

Witness: Schneider, Waller, Smith

	Most Recent Five Calendar Years					Base Year	Test Year			
	2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
	\$	\$	\$	\$		\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	144,566	136,919	121,689	148,865	180,147	141,659	147,756	148,202	151,064	152,888
Transportation	10,267	10,854	11,315	12,587	14,311	14,820	14,494	14,494	14,494	14,494
Other revenue	1,983	1,889	1,774	1,517	2,424	3,393	4,555	4,560	4,582	4,596
Total Operating Revenues	156,816	149,662	134,778	162,968	196,882	159,872	166,805	167,255	170,139	171,977
Purchase gas	98,777	87,028	70,663	94,657	118,107	77,033	79,378	79,792	82,530	84,229
Gross Profit	58,039	62,634	64,115	68,311	78,774	82,839	87,426	87,463	87,610	87,748
Operating Expenses										
Direct O&M	11,226	13,366	12,980	14,377	14,815	13,577	11,449	11,602	12,043	12,500
Allocated O&M	9,668	9,412	10,086	11,534	12,036	13,070	14,025	14,212	14,752	15,313
Depreciation & amortization	12,909	13,431	13,981	14,919	16,846	18,253	19,444	21,765	22,867	25,604
Taxes - other than income	4,070	2,982	4,317	3,871	4,648	6,438	6,100	6,966	7,800	8,709
Total Operating Expenses	37,872	39,191	41,364	44,701	48,344	51,338	51,019	54,545	57,462	62,126
Operating income(loss)	20,167	23,443	22,751	23,610	30,430	31,501	36,407	32,918	30,148	25,622
Other income										
Interest Income	153	0	64	83	69	75	85	31	34	21
Performance based rates	2,070	2,166	2,702	2,659	2,705	2,500	2,500	2,500	2,500	2,500
Other Income	172	1,120	46	71	61	61	61	61	61	61
Total other income	2,396	3,286	2,811	2,813	2,835	2,636	2,646	2,592	2,595	2,582
Interest Charges										
Total interest charges	6,632	6,398	6,276	7,215	7,235	7,230	7,758	7,240	8,906	9,174
Income Before Taxes	15,930	20,331	19,286	19,208	26,030	26,907	31,295	28,270	23,837	19,030
Provision for income taxes	5,227	8,020	5,350	7,420	9,672	10,467	12,174	11,263	9,496	7,581
Net Income	10,704	12,311	13,936	11,788	16,358	16,440	19,121	17,007	14,341	11,449

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Revenue Statistics
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)2
Schedule I
Witness: Schneider, Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
1	Revenue by Customer Class:										
2	Residential	\$ 93,088,349	\$ 88,493,241	\$ 78,630,275	\$ 96,055,210	\$ 115,327,134	\$ 91,419,831	\$ 95,823,030	\$ 96,045,489	\$ 97,861,094	\$ 99,046,032
3	Commercial	38,332,860	35,988,736	31,478,562	39,938,784	49,294,804	37,978,420	39,862,445	\$ 40,019,025	\$ 40,771,833	\$ 41,230,021
4	Industrial	4,589,558	4,854,620	4,926,385	4,796,885	5,845,776	5,336,528	4,880,527	\$ 4,918,708	\$ 5,051,038	\$ 5,134,408
5	Public Authority & Other	8,555,408	7,582,167	6,653,819	8,073,794	9,679,607	6,924,295	7,189,609	\$ 7,218,477	\$ 7,379,930	\$ 7,477,314
6	Unbilled										
7	Total	\$ 144,566,174	\$ 136,918,764	\$ 121,689,041	\$ 148,864,673	\$ 180,147,322	\$ 141,659,075	\$ 147,755,611	\$ 148,201,698	\$ 151,063,895	\$ 152,887,776
8	Number of Customer by Class:										
9	Residential	154,483	154,947	156,159	157,010	157,922	155,670	156,170	156,303	156,703	157,103
10	Commercial	17,580	17,591	17,710	17,473	17,699	17,324	17,324	17,324	17,324	17,324
11	Industrial	193	208	201	198	209	206	206	206	206	206
12	Public Authority & Other	1,574	1,579	1,596	1,564	1,559	1,554	1,554	1,554	1,554	1,554
13	Total	173,830	174,325	175,666	176,245	177,389	174,754	175,254	175,387	175,787	176,187
14	Average Revenue per Class:										
15	Residential	\$ 603	\$ 571	\$ 504	\$ 612	\$ 730	\$ 587	\$ 614	\$ 614	\$ 625	\$ 630
16	Commercial	2,180	2,046	1,777	2,286	2,785	2,192	2,301	2,310	2,353	2,380
17	Industrial	23,780	23,340	24,509	24,227	27,970	25,905	23,692	23,877	24,520	24,924
18	Public Authority & Other	5,435	4,802	4,169	5,162	6,209	4,456	4,627	4,645	4,749	4,812

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 SALES STATISTICS

Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)3
 Schedule I
 Witness: Schneider, Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
		Mcf	Mcf	Mcf	Mcf		Mcf	Mcf	Mcf	Mcf	
1	Sales by Customer Class:										
2	Residential	10,707,476	10,405,428	8,369,578	10,662,876	11,757,007	10,302,985	10,336,507	10,338,382	10,364,849	10,391,315
3	Commercial	4,946,030	4,737,930	3,946,440	5,112,548	5,657,641	5,105,607	5,105,607	5,105,607	5,105,607	5,105,607
4	Industrial	724,157	821,135	995,095	807,006	780,039	921,685	921,685	921,685	921,685	921,685
5	Public Authority & Other	1,198,524	1,125,936	967,627	1,185,264	1,241,310	1,084,704	1,084,704	1,084,704	1,084,704	1,084,704
6	Unbilled										
7											
8	Total	17,576,187	17,090,430	14,278,739	17,767,695	19,435,997	17,414,982	17,448,504	17,450,379	17,476,846	17,503,312
9											
10	Number of Customer by Class:										
11	Residential	154,483	154,947	156,159	157,010	157,922	155,670	156,170	156,303	156,703	157,103
12	Commercial	17,580	17,591	17,710	17,473	17,699	17,324	17,324	17,324	17,324	17,324
13	Industrial	193	208	201	198	209	206	206	206	206	206
14	Public Authority & Other	1,574	1,579	1,596	1,564	1,559	1,554	1,554	1,554	1,554	1,554
15											
16	Total	173,830	174,325	175,666	176,245	177,389	174,754	175,254	175,387	175,787	176,187
17											
18	Average Volume per Class:										
19	Residential	69	67	54	68	74	66	66	66	66	66
20	Commercial	281	269	223	293	320	295	295	295	295	295
21	Industrial	3,752	3,948	4,951	4,076	3,732	4,474	4,474	4,474	4,474	4,474
22	Public Authority & Other	761	713	606	758	796	698	698	698	698	698

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(j)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
 - (j) A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure;

RESPONSE:

Please see attachment FR_16(8)(j)_Att1, Schedules J-1 through J-4.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(j)_Att1 - Schedules J-1 - J-4.xlsx, 8 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Cost of Capital Summary
Base Period: Twelve Months Ended February 29, 2016

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: Waller

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT	J-3	\$ 415,876	6.81%	0.94%	0.06%
7	LONG-TERM DEBT	J-3	2,455,353	40.20%	5.90%	2.37%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,236,642</u>	<u>52.99%</u>	10.50%	<u>5.56%</u>
10	Total Capital		<u>\$ 6,107,870</u>	<u>100.00%</u>		<u>7.99%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
ANNUALIZED SHORT-TERM DEBT
as of February 29, 2016

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: Waller

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	\$ 415,876	0.396%	\$ 1,649	
2	COMMITMENT FEE			<u>2,273</u>	
3	TOTAL SHORT-TERM DEBT	\$ 415,876		\$ 3,922	0.94%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
AVERAGE ANNUALIZED LONG-TERM DEBT
Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(j)
Schedule J-3
Witness: Waller

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$10,125,000	
2	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	4.95% Sr Note due 10/15/2014	0	4.95%	0	
4	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
5	6.35% Sr Note due 6/15/2017	250,000,000	6.35%	15,875,000	
6	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
7	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
8	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
9	4.125% Sr Note due 10/15/2044	500,000,000	4.13%	20,625,000	
10	Total	\$2,460,000,000		\$140,192,000	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			\$4,681,607	
13	Less Unamortized Debt Discount	(\$4,647,442)			
14					
15					
16					
17					
18	Total LONG-TERM DEBT	\$2,455,352,558		144,873,607	5.90%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 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: Waller

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. 2015-00343
13 Month Average Capital Structure
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

PROPOSED RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		415,876	6.81%	0.94%	0.06%	415,876	6.47%	0.94%	0.06%
2	LONG-TERM DEBT		<u>2,455,353</u>	<u>40.20%</u>	5.90%	<u>2.37%</u>	<u>2,455,780</u>	<u>38.21%</u>	5.90%	<u>2.25%</u>
3	Total DEBT		2,871,228	47.01%		2.44%	2,871,656	44.68%		2.31%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		3,236,642	52.99%	10.50%	5.56%	3,554,717	55.32%	10.50%	5.81%
6	Other Capital		<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
7	Total Capital		<u>6,107,870</u>	<u>100.00%</u>		<u>8.00%</u>	<u>6,426,373</u>	<u>100.00%</u>		<u>8.12%</u>

CURRENT RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
8	SHORT-TERM DEBT		415,876	6.81%	0.94%	0.06%	415,876	6.47%	0.94%	0.06%
9	LONG-TERM DEBT		<u>2,455,353</u>	<u>40.20%</u>	5.90%	<u>2.37%</u>	<u>2,455,780</u>	<u>38.21%</u>	5.90%	<u>2.25%</u>
10	Total DEBT		2,871,228	47.01%		2.44%	2,871,656	44.68%		2.31%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		3,236,642	52.99%	9.43%	5.00%	3,554,717	55.32%	9.42%	5.21%
13	Other Capital		<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
14	Total Capital		<u>6,107,870</u>	<u>100.00%</u>		<u>7.43%</u>	<u>6,426,373</u>	<u>100.00%</u>		<u>7.52%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Cost of Capital Summary
Thirteen Month Average as of September 30, 2016

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

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

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Capital Structure</u>						
6	SHORT-TERM DEBT		\$ 415,876	6.5%	0.94%	0.06%
7	LONG-TERM DEBT	J-3	2,455,780	38.2%	5.90%	2.25%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,554,717</u>	<u>55.3%</u>	10.50%	<u>5.81%</u>
10	Total Capital		<u>\$ 6,426,373</u>	<u>100.0%</u>		<u>8.12%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 AVERAGE ANNUALIZED SHORT-TERM DEBT
 as of September 30, 2016

Data: _____ Base Period Forecasted PeriodType of Filing: Original _____ Updated _____ Revised

Workpaper Reference No(s). _____

FR 16(8)(j)
Schedule J-2
Witness: Waller

Issue	Amount Outstanding	Interest Rate	Effective Annual Cost	Composite Interest Rate
(A)	(B) \$000	(C)	(D) \$000	(E=D/B)
1 AVERAGE SHORT-TERM DEBT (1)	415,876	0.3964%	1,649	
2 COMMITMENT FEE			2,273	
3 TOTAL SHORT-TERM DEBT	<u>415,876</u>		<u>3,922</u>	<u>0.94%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
AVERAGE ANNUALIZED LONG-TERM DEBT
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____
FR 16(8)(j)
Schedule J-3
Sheet 1 of 1
Witness: Waller

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	4.95% Sr Note due 10/15/2014	0	4.95%	-	
4	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
5	6.35% Sr Note due 6/15/2017	250,000,000	6.35%	15,875,000	
6	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
7	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
8	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
9	4.125% Sr Note due 10/15/2044	500,000,000	4.13%	20,625,000	
10	Total	<u>\$ 2,460,000,000</u>		<u>\$ 140,192,000</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			4,681,607	
13	Less Unamortized Debt Discount	(\$4,219,584)			
14					
15					
16					
17					
18	Total LONG-TERM DEBT	<u>\$ 2,455,780,416</u>		<u>\$ 144,873,607</u>	<u>5.90%</u>

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(k)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
- (k) Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period;

RESPONSE:

Please see attachment FR_16(8)(k)_Att1, Schedule K.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(k)_Att1 - Schedule K.xlsx, 3 Pages.

Respondents: Jason Schneider and Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Comparative Financial Data
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017
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: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
1	<u>Plant Data: (\$000)</u>												
2	Plant in Service by functional class:												
3	Intangible Plant	764	764	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	636	901	901	901	901	901	901	901	907	907
5	Underground Storage	16,334	14,383	10,792	9,630	10,104	9,388	7,731	7,540	6,950	6,878	6,878	6,701
6	Transmission Plant	31,837	31,837	31,877	32,962	32,836	33,144	31,189	31,202	28,807	28,746	25,984	26,119
7	Distribution Plant	478,027	430,391	381,623	340,200	323,036	296,493	263,474	271,463	260,621	251,843	241,862	230,736
8	General Plant	43,027	39,308	16,683	15,589	15,238	16,000	15,103	14,696	15,422	15,165	14,116	16,263
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337	3,337	3,337
10													
11	Gross Plant	569,989	516,683	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998	293,212	284,191
12	Less: Accumulated depreciation	185,995	172,026	160,839	158,300	151,849	150,795	147,482	144,016	139,212	134,463	128,208	124,069
13	Net plant in Service	383,993	344,657	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535	165,004	160,122
14													
15	Construction Work in Progress	14,732	14,905	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983
16													
17	Total CWIP	14,732	14,905	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983
18													
19	Total	<u>398,725</u>	<u>359,563</u>	<u>296,887</u>	<u>260,967</u>	<u>239,679</u>	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u>182,169</u>	<u>174,432</u>	<u>168,577</u>	<u>162,105</u>
20													
21	% of Construction financed internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
22													
23													
24	<u>Capital structure: (Total Company)</u>												
25	<u>(based on year-end accounts)</u>												
26	Short-term debt (\$000)	415,876	415,876	196,695	367,984	570,929	206,396	126,100	72,550	350,542	150,599	382,416	144,809
27	Long-term debt (\$000)	2,455,780	2,455,353	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315	2,180,362	2,183,104
28	Preferred stock (\$000)	0	0	0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	3,554,717	3,236,642	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	1,965,754	1,648,098	1,602,422
30													
31	Total	<u>6,426,373</u>	<u>6,107,870</u>	<u>5,738,913</u>	<u>5,404,064</u>	<u>4,886,477</u>	<u>4,667,934</u>	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	<u>4,242,668</u>	<u>4,210,876</u>	<u>3,930,335</u>
32													

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Comparative Financial Data
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017
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: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
33	<u>Condensed Income Statement data: (\$000)</u>												
34	Operating Revenues	166,805	159,872	196,882	162,968	134,778	149,662	156,816	190,356	244,308	203,287	208,077	244,452
35	Operating Expenses (excludes Federal and State Taxes, includes gas cost)	130,397	128,371	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733	194,747	225,449
37	State Income Tax (current)												
38	Federal Income Tax (current)												
39	Federal and State Income Tax - net	12,174	10,467	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307	3,198	5,529
40	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0
41	Operating Income	24,233	21,034	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247	10,132	13,474
42	AFUDC	0	0	139	88	101	22	286	199	160	94	104	69
43	Other Income net	2,646	2,636	2,019	2,033	2,046	2,657	1,748	2,278	2,529	1,547	1,732	1,206
44	Income available for fixed charges	26,879	23,670	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888	11,968	14,749
45	Interest charges	7,758	7,230	6,559	6,524	5,612	5,792	6,270	6,633	6,138	6,155	6,782	6,097
46	Net Income	19,121	16,440	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652
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	19,121	16,440	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652
49													
50	AFUDC - % of Net Income	0.00%	0.00%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%
51	AFUDC - % of earnings available for common equity	0.00%	0.00%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%
52													
53													
54													
55													
56	<u>Costs of Capital (1)</u>												
57	Embedded cost of short-term debt (%)	0.94%	0.94%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%	5.60%	5.00%	3.30%
58	Embedded cost of long-term debt (%)	5.90%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%	6.10%	5.60%
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	5.03	4.72	4.69	3.91	3.06	2.97	3.00	2.84	3.06	2.75	2.55	2.59
63	Pre-Tax Interest Coverage (Excluding AFUDC)	5.03	4.72	4.70	3.92	3.04	2.95	2.99	2.80	3.12	2.81	2.62	2.64
64	After Tax Interest Coverage	3.46	3.27	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12	1.96	1.99
65	SEC Coverage	4.97	4.65	4.32	3.60	2.84	2.78	2.78	2.55	2.76	2.69	2.50	2.54
66	After Tax Interest Coverage (Excluding AFUDC)	3.46	3.27	3.25	2.81	2.35	2.24	2.21	2.16	2.31	2.16	2.01	2.02
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	7.74	7.26	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04	1.89	1.92
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3	Baa3	Baa3
72	S&P Bond Rating	N/A	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB	BBB	BBB	BBB
73	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75													

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Comparative Financial Data
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017
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: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
76	<u>Common Stock Related Data: (1)</u>												
77	Shares Outstanding Year End (000)	N/A	N/A	100,388	90,640	90,240	90,296	90,164	92,552	90,814	89,326	81,739	80,539
78	Shares Outstanding - Weighted	N/A	N/A										
79	Average (Monthly) (000)	N/A	N/A	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486	81,173	79,012
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91	1.81	1.72
81	Dividends Paid Per Share (\$)	N/A	N/A	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24
82	Dividends Declared Per Share (\$)	N/A	N/A	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24
83	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A	50%	53%	58%	60%	61%	64%	65%	67%	70%	72%
84	Market Price - High (Low)	N/A	N/A										
85	1st Quarter - High (\$)	N/A	N/A	47.06	36.86	35.40	31.72	30.06	27.88	29.46	33.01	28.36	27.43
86	1st Quarter - Low (\$)	N/A	N/A	41.08	33.20	30.97	29.10	27.39	21.17	26.11	28.45	25.79	24.85
87	2nd Quarter - High (\$)	N/A	N/A	48.01	42.69	33.15	34.98	29.52	25.95	28.96	33.00	27.00	29.09
88	2nd Quarter - Low (\$)	N/A	N/A	44.19	35.11	30.60	31.51	26.52	20.20	25.09	30.63	26.10	26.19
89	3rd Quarter - High (\$)	N/A	N/A	53.40	44.87	35.07	34.94	29.98	26.37	28.54	33.11	27.91	28.87
90	3rd Quarter - Low (\$)	N/A	N/A	46.94	38.59	30.91	31.34	26.41	22.81	25.81	29.38	26.00	25.94
91	4th Quarter - High (\$)	N/A	N/A	52.68	45.19	36.94	34.32	29.81	28.80	28.25	30.66	29.11	29.76
92	4th Quarter - Low (\$)	N/A	N/A	47.01	39.40	34.94	28.87	26.82	24.65	25.49	26.47	27.96	28.23
93	Book Amount Per Share (Year-end) (\$)	N/A	N/A	31.62	28.14	25.88	24.88	23.57	23.76	22.82	22.47	20.30	19.90
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)	N/A	N/A	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%	8.9%	9.0%
100	Return On Total Capital (Average)	N/A	N/A	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%	3.9%	3.9%
101	Return On Net Plant in Service (Average)	N/A	N/A	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%	4.2%	4.6%
102													
103	<u>Other Financial and Operating Data:</u>												
104	Mix of Sales: (MMcf)												
105	Residential	10,337	10,303	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,365	9,751	11,112
106	Commercial	5,106	5,106	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793	4,642	5,362
107	Industrial	922	922	810	811	995	821	724	960	1,715	1,757	1,327	2,268
108	Public authority & Other Sales	1,085	1,085	1,234	1,179	980	1,111	1,192	1,176	1,253	1,195	1,261	1,479
109	Unbilled	0	0										
110	Total Mix of Sales	17,449	17,415	19,423	17,828	14,380	16,761	17,700	17,056	18,839	18,130	16,982	20,221
111													
112	Mix of Fuel: (MMcf)												
113	Other	0	0	0	0	0	0	0	0	0	0	0	0
114		17,780	17,746	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589
115													
116	Total Mix of Fuel (2)	17,780	17,746	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589
117													
118	Composite Depreciation Rate	3.33%	3.47%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%	3.48%	3.70%	3.74%

(1) Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Atmos Energy Corporation, Kentucky.
(2) Kentucky gas purchases by accounting month.

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(I)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
- (I) A narrative description and explanation of all proposed tariff changes;

RESPONSE:

A narrative description and explanation of all proposed tariff changes is provided in the Direct Testimony of Mark Martin, Vice President - Rates & Regulatory Affairs, Kentucky/Mid-States Division.

Respondent: Mark Martin

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(m)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

(8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:

(m) A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes; and

RESPONSE:

Please see attachment FR_16(8)(m)_Att1 for the revenue statistics.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(m)_Att1 - Revenue Statistics.xlsx, 2 Page.

Respondent: Gary Smith

Atmos Energy Corporation
Case No. 2015-00343
REVENUE STATISTICS - Total Company
For the BASE PERIOD ending February 29, 2016

Line No.	Description	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)							
2														
3	Residential Sales	\$ 15,002	\$ 6,031	\$ 3,690	\$ 3,735	\$ 3,522	\$ 3,598	\$ 3,769	\$ 4,724	\$ 8,123	\$ 12,099	\$ 13,699	\$ 13,428	\$ 91,420
4	Commercial Sales	5,840	2,526	1,607	1,696	1,629	1,648	1,639	1,992	3,330	4,917	5,566	5,588	37,978
5	Industrial Sales	1,186	492	363	319	222	228	158	217	294	552	721	585	5,337
6	Public Authority Sales	1,182	451	313	237	215	231	229	317	617	958	1,101	1,074	6,924
7	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	0
8														
9	Total Sales	23,210	9,499	5,972	5,987	5,587	5,705	5,796	7,251	12,364	18,525	21,087	20,675	141,659
10														
11	Transportation	1,391	1,209	1,170	1,062	1,069	1,130	1,248	1,404	1,545	1,565	1,726	1,666	16,186
12	Other Revenue	264	279	146	114	112	97	106	166	182	153	198	212	2,027
13														
14	Total Operating Revenues	24,865	10,987	7,289	7,162	6,768	6,932	7,150	8,821	14,091	20,243	23,011	22,553	159,872
15	Purchase Gas Costs	16,297	4,576	2,001	1,983	1,627	1,762	1,596	2,690	6,630	11,273	13,257	13,342	77,033
16														
17	Gross Profit	8,568	6,411	5,287	5,180	5,141	5,170	5,554	6,132	7,461	8,970	9,754	9,211	82,839
18														
19														
20	Mcf by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)							
21														
22	Residential Sales	1,622	902	415	216	168	165	171	338	932	1,617	1,900	1,857	10,303
23	Commercial Sales	722	446	249	171	152	149	152	217	447	725	841	834	5,106
24	Industrial Sales	183	68	61	51	29	40	31	47	55	107	141	109	922
25	Public Authority Sales	164	94	50	32	28	27	28	44	97	158	185	177	1,085
26	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
27														
28	Total Sales	2,691	1,510	775	471	377	382	381	646	1,532	2,607	3,066	2,976	17,415
29														
30	Transportation	2,742	2,382	2,283	2,224	2,197	2,276	2,238	2,447	2,643	2,704	2,983	2,883	30,002
31														
32	Total Deliveries	5,433	3,892	3,058	2,695	2,574	2,658	2,619	3,093	4,175	5,311	6,050	5,859	47,417

Atmos Energy Corporation
Case No. 2015-00343
REVENUE STATISTICS - Total Company
For the TEST YEAR ending May 31, 2017

Line No.	Description	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)													
2														
3	Residential Sales	\$ 4,201	\$ 3,877	\$ 3,821	\$ 3,845	\$ 4,867	\$ 8,346	\$ 12,478	\$ 14,144	\$ 13,588	\$ 12,857	\$ 8,295	\$ 5,503	\$ 95,823
4	Commercial Sales	1,840	1,722	1,690	1,698	2,076	3,427	5,073	5,747	5,643	5,127	3,456	2,363	39,862
5	Industrial Sales	249	153	214	171	236	306	576	753	592	961	361	309	4,881
6	Public Authority Sales	263	238	230	239	335	638	992	1,141	1,085	1,031	619	377	7,190
7	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
8														
9	Total Sales	6,553	5,990	5,956	5,953	7,514	12,716	19,120	21,785	20,907	19,976	12,732	8,553	147,756
10														
11	Transportation	1,253	1,212	1,276	1,248	1,404	1,545	1,565	1,726	1,666	1,563	1,356	1,298	17,112
12	Other Revenue	118	103	97	107	167	184	156	202	217	224	207	156	1,937
13														
14	Total Operating Revenues	7,924	7,305	7,328	7,309	9,085	14,445	20,840	23,713	22,790	21,763	14,294	10,007	166,805
15	Purchase Gas Costs	2,114	1,708	1,738	1,745	2,944	6,971	11,855	13,941	13,560	12,229	6,870	3,704	79,378
16														
17	Gross Profit	5,810	5,597	5,590	5,564	6,141	7,474	8,986	9,772	9,231	9,534	7,425	6,303	87,426
18														
19														
20	Mcf by Customer Class (000's)													
21														
22	Residential Sales	217	168	166	171	339	935	1,621	1,905	1,862	1,629	907	417	10,337
23	Commercial Sales	171	152	149	152	217	447	725	841	834	722	446	249	5,106
24	Industrial Sales	51	29	40	31	47	55	107	141	109	183	68	61	922
25	Public Authority Sales	32	28	27	28	44	97	158	185	177	164	94	50	1,085
26	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
27														
28	Total Sales	472	378	382	382	647	1,535	2,611	3,071	2,981	2,698	1,514	777	17,449
29														
30	Transportation	2,224	2,197	2,276	2,238	2,447	2,643	2,704	2,983	2,883	2,742	2,382	2,283	30,002
31														
32	Total Deliveries	2,696	2,574	2,658	2,620	3,094	4,178	5,315	6,055	5,864	5,440	3,896	3,060	47,450

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(8)(n)
Page 1 of 1

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (8) Each application seeking a general adjustment in rates supported by a forecasted test period shall include:
- (n) A typical bill comparison under present and proposed rates for all customer classes.

RESPONSE:

Please see attachment FR_16(8)(n)_Att1 for the bill comparison.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(8)(n)_Att1 - Bill Comparison.xls,
1 Page.

Respondent: Mark Martin

FR 16(8)(n)

Atmos Energy Corporation
Case No. 2015-00343
TYPICAL BILL COMPARISON UNDER PRESENT
AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

Line No.	Description	Average Monthly Usage, Mcf (1)	Average Bill (2) Under Present Rates	Average Bill (2) Under Proposed Rates	Increase / Decrease
		(a)	(b)	(c)	(d)
1	Residential	5.5	\$51.13	\$52.18	\$1.05
2					
3	Commercial	24.5	\$191.46	\$194.02	\$2.56
4					
5	Industrial	256.1	\$1,495.52	\$1,540.72	\$45.20
6					
7	Public Authority	58.2	\$385.56	\$395.66	\$10.10

(1) Based on total annual Mcf requirements by class, divided by average number of customers, as projected for the test year ending May 31, 2017.

(2) The basis for gas costs in both present and proposed rates is based on the Company's Gas Cost Adjustment for Nov 2015, approved by the Commission in Case 2015-00327.

The impact on each customer's average bill will vary according to individual consumption and service type. The above calculations relate to firm sales service customers (G-1).

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(10)
Page 1 of 2

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (10) A request for a waiver from the requirements of this section shall include the specific reasons for the request. The commission shall grant the request upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider:
- (a) If other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
 - (b) If the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and
 - (c) The expense to the utility in providing the information that is the subject of the waiver request.

RESPONSE:

In its last two rate cases, Case No. 2009-00354 and Case No. 2013-00148, Atmos Energy filed fiscal year rather than calendar year data. After discussions with Staff, it was determined that it would be more efficient to provide fiscal year data rather than calendar year data as Atmos Energy maintains its budgets and managerial data by fiscal year. Atmos Energy's fiscal year runs October through September. Because Staff agreed to the use of fiscal year data versus calendar year data in the previous rate case, Atmos Energy has filed its data in conformity therewith.

Beginning in March 2015, Company management changed the reporting requirement for narrative explanations on internal monthly variance reports from a monthly basis to a quarterly basis. While variance information is still provided monthly, narrative explanations are now provided on a quarterly basis. In response to FR 16(7)(o), the Company is providing the monthly reports with narrative explanations through February 2015 and for periods beginning in March 2015, the monthly reports with quarterly narrative explanations.

Pursuant to this filing requirement, Atmos Energy specifically requests a waiver, to the extent that it is necessary, pertaining to its response to any of the filing requirements and subparts, including but not limited to the following:

FR 16(7)(u)(1)
FR 16(8)(i)

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(10)
Page 2 of 2

FR 16(8)(k)
FR 16(10)

Respondent: Mark Martin

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 17(1)(a)-(c)
Page 1 of 1

REQUEST:

Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.

- (1) Public postings.
 - (a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.
 - (b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:
 1. A copy of the public notice; and
 2. A hyperlink to the location on the commission's Web site where the case documents are available.
 - (c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

RESPONSE:

A sample of the notice will be posted upon filing of the application at all of Atmos Energy's public office locations in Kentucky. A copy of the public notice as well as a hyperlink to Atmos Energy's filed application on the Commission's website will be posted on Atmos Energy's public website upon filing of the application.

Respondent: Mark Martin

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 17(2)(b)3
Page 1 of 1

REQUEST:

Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.

(2) Customer Notice.

- (b) If a utility has more than twenty (20) customers, it shall provide notice by:
3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or

RESPONSE:

Please see the Company's response to FR 17(4)(a)-(j) for a copy of the notice. The notice is being published in local newspapers within the Atmos Energy service areas.

Respondent: Mark Martin

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 17(3)(b)
Page 1 of 1

REQUEST:

Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.

- (3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:
 - (b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or

RESPONSE:

Affidavits from the publishers will be furnished to the Commission within 45 days of submission of the application.

Respondent: Mark Martin

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 17(4)(a)-(j)
Page 1 of 2

REQUEST:

Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.

- (4) Notice Content. Each notice issued in accordance with this section shall contain:
- (a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;
 - (b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;
 - (c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;
 - (d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;
 - (e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);
 - (f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;
 - (g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;
 - (h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;
 - (i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and
 - (j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

RESPONSE:

Please see attachment FR_17(4)(a)-(j)_Att1 for the public notice.

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 17(4)(a)-(j)
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_17(4)(a)-(j)_Att1 - 2015 Public Notice Final.pdf, 1 Page.

Respondent: Mark Martin

**NOTICE OF PROPOSED CHANGES IN GAS TARIFFS
 WHICH WILL RESULT IN INCREASED CHARGES**

Notice is hereby given that Atmos Energy Corporation ("Atmos Energy"), a public utility furnishing natural gas service within the Commonwealth of Kentucky, on or about the 23rd day of November, 2015 pursuant to Kentucky Revised Statute 278.180 and the Rules of the Public Service Commission of Kentucky respecting tariffs filed its notice with the Kentucky Public Service Commission ("KPS-C"), proposing to change its gas rates effective December 23, 2015.

The present (including PRP charges) and proposed rates charged in all territory served by Atmos Energy are as follows:

Rate Classifications	Present Rates		Proposed Rates Charge		Rate Change	
	Charge	Unit	Charge	Unit	% Increase / (Decrease)	Change
Rate G-1, General Sales Service						
Residential Service						
Monthly Base Charge:	\$18.65	Per meter	\$18.25	Per meter	(\$0.40)	(2.14%)
Commodity Charge						
First 300 Mcf or less per month	\$5.4015	Per Mcf ¹	\$5.6635	Per Mcf	\$0.2620	4.85%
Next 14,700 Mcf per month	\$4.9635	Per Mcf	\$5.0935	Per Mcf	\$0.1300	2.62%
Over 15,000 Mcf per month*	\$4.7035	Per Mcf	\$4.8063	Per Mcf	\$0.1028	2.19%
Minimum Charge: The Base Charge						
Non-Residential Service						
Monthly Base Charge:	\$48.44	Per meter	\$45.00	Per meter	(\$3.44)	(7.10%)
Commodity Charge						
First 300 Mcf or less per month	\$5.4015	Per Mcf	\$5.6635	Per Mcf	\$0.2620	4.85%
Next 14,700 Mcf per month	\$4.9635	Per Mcf	\$5.0935	Per Mcf	\$0.1300	2.62%
Over 15,000 Mcf per month*	\$4.7035	Per Mcf	\$4.8063	Per Mcf	\$0.1028	2.19%
Minimum Charge: The Base Charge						
Rate G-2, Interruptible Sales Service						
Monthly Base Charge:	\$395.56	Per delivery point	\$375.00	Per delivery point	(\$20.56)	(5.20%)
Commodity Charge						
First 15,000 Mcf or less per month	\$3.5694	Per Mcf	\$3.6517	Per Mcf	\$0.0823	2.31%
Over 15,000 Mcf per month	\$3.3036	Per Mcf	\$3.3617	Per Mcf	\$0.0581	1.76%
Minimum Charge: The Base Charge plus any Transportation Fee and EFM facilities charge						
Rate T-3, Interruptible Transportation Service						
Transportation only service						
Monthly Base Charge:						
Meter Charge	\$388.79	Per meter	\$375.00	Per meter	(\$13.79)	(3.55%)
Administrative Charge	\$50.00		\$50.00		\$0.00	0.0%
Commodity Charge						
First 15,000 Mcf or less per month	\$0.8770	Per Mcf	\$0.8900	Per Mcf	\$0.0130	1.48%
Over 15,000 Mcf per month	\$0.5884	Per Mcf	\$0.6000	Per Mcf	\$0.0116	1.97%
Rate T-4, Firm Transportation Service						
Transportation only service						
Monthly Base Charge:						
Meter Charge	\$300.09	Per meter	\$375.00	Per meter	(\$15.09)	(3.87%)
Administrative Charge	\$50.00		\$50.00		\$0.00	0.0%
Commodity Charge						
First 300 Mcf or less per month	\$1.4401	Per Mcf	\$1.5800	Per Mcf	\$0.1399	9.71%
Next 14,700 Mcf per month	\$0.9615	Per Mcf	\$1.0100	Per Mcf	\$0.0485	5.04%
Over 15,000 Mcf per month*	\$0.6774	Per Mcf	\$0.7228	Per Mcf	\$0.0454	6.70%

¹ Mcf = 1,000 cubic feet

Atmos Energy also is proposing several tariff modifications:

- 1) Update the Company's Research & Development (R&D) unit charge.
- 2) Update the Company's cashout methodology for Transportation service.
- 3) Update the term period for Economic Development Rider (EDR) contracts.

All other charges not specifically mentioned herein shall remain the same as those presently in effect. The proposed rates will result in an overall approximate increase in the amount of \$3,307,846 or 1.96% with increases of approximately \$1,958,550 or 2.04% for residential consumers, and \$721,544 or 1.53% for commercial and public authority consumers, and approximately \$606,115 or 2.76% for industrial and transportation consumers. Charges from other gas revenue will increase \$21,437 or 1.11%. The average monthly bill for residential consumers will increase approximately \$1.05 or 2.04%. The average monthly bill for commercial and public authority consumers will increase approximately \$3.19 or 1.53%. The average monthly bill for industrial and transportation consumers will increase approximately \$121.71 or 2.76%.

Customer Class	Average Monthly Usage (Mcf)	Average Monthly Bill (Present Rates)	Average Monthly Bill (Proposed Rates)	Increase In Average Monthly Bill (\$)	Increase In Average Monthly Bill (%)
Residential	5.6	\$51.13	\$52.18	\$1.05	2.04%
Commercial/Pub Auth	27.3	\$297.70	\$310.89	\$13.19	1.53%
Industrial/Transportation	6,209	\$4,416.24	\$4,537.95	\$121.71	2.76%

The impact on each customer's average bill will vary according to individual consumption or transportation levels. However, this impact can be determined by each customer by applying the proposed rates listed above to their respective average consumption or transportation levels.

The rates contained in this notice are the rates proposed by Atmos Energy Corporation, however, the KPS-C may order rates to be charged that differ from the proposed rates contained in this notice. Such action may result in rates for customers higher or lower than the rates included in this notice.

Atmos Energy's application for rate adjustment is available for examination at its offices listed below. Any person may obtain a copy of the application, testimony or other documents or examine the rate application and any related filings at the offices of Atmos Energy listed below or at its website www.atmosenergy.com or the Commission office or its website listed below.

A person may also examine the application at the Public Service Commission's offices at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 9:00 a.m. to 4:30 p.m., or through the Public Service Commission's Web site at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602.

A person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of initial publication of this Notice, it may take final action on Atmos Energy's application.

Atmos Energy Corporation
 Attention: Mr. Mark A. Martin
 3275 Highland Pointe Drive
 Owensboro, KY 42303
 (270) 685-8000
mark.martin@atmosenergy.com
www.atmosenergy.com

Atmos Energy Corporation has the following local offices:

Atmos Energy 3275 Highland Pointe Drive Owensboro, KY 42303	Atmos Energy 105 Hudson Blvd. Shepherdsville, KY 40065	Atmos Energy 3510 Coleman Road Paducah, KY 42001
Atmos Energy 699 W. Broadway Madisonville, KY 42431	Atmos Energy 307 Marlon Road Princeton, KY 42445	Atmos Energy 338 Commonwealth Drive Campbellsville, KY 42218
Atmos Energy 1835 E. 5th Street Hopkinsville, KY 42240	Atmos Energy 449 Whiteway Drive Danville, KY 40422	Atmos Energy 600 Commonwealth Drive Mayfield, KY 42056
Atmos Energy 200 N. Broadway Glasgow, KY 42141	Atmos Energy 2850 Russellville Road Bowling Green, KY 42101	

Public Service Commission of Kentucky
 211 Sower Blvd.
 P.O. Box 615
 Frankfort, KY 40602(502) 564-3940
www.psc.ky.gov