BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

In the Matter of the Application of Atmos Energy's Schedule III - Schedule of Customer Advances for Construction of Mains and)	Docket No. 25-ATMG-399 -TAF
Company Service Lines that Reflects the Account Balances from the Annual Form 2 Filing Embedded Cost Analysis for 2024))	Docket No. 23-ATMG-

APPLICATION

Atmos Energy Corporation ("Atmos Energy") submits its Schedule III - Schedule of Customer Advances for Construction of Mains and Company Service Lines, along with a spreadsheet detailing the "Kansas Embedded Cost Analysis" that reflects the account balances from the Annual Form 2 filing for filing with the Kansas Corporation Commission ("Commission").

WHEREFORE, Atmos Energy requests that its Application be approved by the Commission.

James &. Flaherty, #11177

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Ottawa, Kansas 66067

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(785) 242-1279, facsimile

iflaherty@andersonbyrd.com

Attorneys for Atmos Energy Corporation

VERIFICATION

STATE OF KANSAS COUNTY OF FRANKLIN, ss:

James G. Flaherty, of lawful age, being first duly sworn on oath, states:

That he is the attorney for Atmos Energy Corporation, named in the foregoing Application and is authorized to make this affidavit; that he has read the foregoing and knows the contents thereof; and that the facts set forth therein are true and correct.

James G. Flaherty

SUBSCRIBED AND SWORN to before me this 7th day of May, 2025.

NOTARY PUBLIC - State of Kansas RONDA ROSSMAN My Appt. Expires May 25, 2026

Notary Public

Appointment/Commission Expires:

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was sent via electronic mail this 7th day of May, 2025, addressed to: Ms. Celeste Chaney-Tucker, <u>Celeste.Chaney-Tucker@ks.gov</u>.

James G. Flaherty

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION	SCHEDULE III: Schedule of Customer Advances for Construction of Mains and Company Service Lines
(Name of Issuing Utility)	
ENTIRE SERVICE AREA	
(Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 1 of 2 Sheets

<u>SCHEDULE III</u> - SC<u>HEDULE OF CUSTOMER ADVANCES FOR CONSTRUCTION</u> OF MAINS AND COMPANY SERVICE LINES

Applicability: Customer advances for Construction of Main, Company Service Lines, Meters and Meter Installation may be charged by Company from its customer under the circumstances and in the amount hereinafter set forth:

A. CUSTOMER ADVANCES FOR CONSTRUCTION OF MAIN

Whenever a customer pays to the Company the full Cost of a Main as a customer advance for construction, the Company shall refund for each Residential customer connected to such extended Main the average embedded cost per customer at the time the Main is installed.

Computation Formula for determining average embedded cost per customer:

P/C = Average embedded cost per customer - Mains = \$2,155.00

P = Kansas distribution plant in service for period ending December

31. (FPC Accounts Nos. 374, 375, 376, 378, 379 and 387,

inclusive)

C = Average number of customers for computation period.

B. <u>CUSTOMER ADVANCES FOR CONSTRUCTION OF COMPANY</u> SERVICE LINE, METER AND METER INSTALLATION

Whenever a customer pays to the Company the full cost of a Company Service Line, Meter and Meter Installation as a customer advance for construction, the Company shall refund for each Residential Customer connected to the company Service Line and Meter the average embedded cost per customer at the time the Customer Service Line, Meter and Meter Installation is made.

Issued:	May (Month)	7 (Day)	2025 (Year)
Effective:	(Month)	(Day)	(Year)
Ву:	/s/ Kathle	een Ocanas Vice Rates & Regula	e President,
	(Signature	of Officer)	(Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KAN	NSAS
ATMOS ENERGY CORPORATION	SCHEDULE III: Schedule of Customer Advances for Construction of Mains and Company Service Lines
(Name of Issuing Utility)	
ENTIRE SERVICE AREA	
(Territory to which Schedule is applicable)	
No Supplement or separate understanding	Chart O of O Charts

Computation formula for determining average embedded cost per customer:

S/C = Average embedded cost per customer - Services = \$1,547.00.

S = Service lines, meters and meter installation of Kansas Distribution plant in service for period ending December 31. (FPC Account 381, 382, 383, 384 and 385).

C = Average number of customers for computation period.

C. COMPUTATION PERIOD

The computation period shall be the twelve-month period ending December 31.

D. REPORTINGREQUIREMENTS

Annually, on or before May 1, the Company shall submit to the Commission the computed average embedded cost per customer for Mains and for Company Service Lines, Meters and Meter Installations.

E. <u>EFFECTIVE DATE</u>

The computed average embedded cost per customer (P/C or S/C) shall be effective upon the date of Commission approval.

Issued:	May	7	2025			
	(Month)	(Day)	(Year)			
Effective:						
	(Month)	(Day)	(Year)			
Ву:	By: /s/ Kathleen Ocanas Vice President, Rates & Regulatory Affairs					
	(Signature	of Officer)	(Title)			

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION	SCHEDULE III: Schedule of Customer Advances for Construction of Mains and Company Service Lines
(Name of Issuing Utility)	
ENTIRE SERVICE AREA	
(Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 1 of 2 Sheets

<u>SCHEDULE III</u> - SC<u>HEDULE OF CUSTOMER ADVANCES FOR CONSTRUCTION</u> OF MAINS AND COMPANY SERVICE LINES

Applicability: Customer advances for Construction of Main, Company Service Lines, Meters and Meter Installation may be charged by Company from its customer under the circumstances and in the amount hereinafter set forth:

A. CUSTOMER ADVANCES FOR CONSTRUCTION OF MAIN

Whenever a customer pays to the Company the full Cost of a Main as a customer advance for construction, the Company shall refund for each Residential customer connected to such extended Main the average embedded cost per customer at the time the Main is installed.

Computation Formula for determining average embedded cost per customer:

P/C = Average embedded cost per customer - Mains = \$1,995.00\$2,155.00

P = Kansas distribution plant in service for period ending December 31. (FPC Accounts Nos. 374, 375, 376, 378, 379 and 387, inclusive)

C = Average number of customers for computation period.

B. <u>CUSTOMER ADVANCES FOR CONSTRUCTION OF COMPANY</u> SERVICE LINE, METER AND METER INSTALLATION

Whenever a customer pays to the Company the full cost of a Company Service Line, Meter and Meter Installation as a customer advance for construction, the Company shall refund for each Residential Customer connected to the company Service Line and Meter the average embedded cost per customer at the time the Customer Service Line, Meter and Meter Installation is made.

Issued:	Septembe		202 4 2025
	(Month)	(Day)	(Year)
Effective:			
	(Month)	(Day)	(Year)
Ву:		een Ocanas Vice Rates & Regula	,
	(Signature		(Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION	SCHEDULE III: Schedule of Customer Advances for Construction of Mains and Company Service Lines
(Name of Issuing Utility)	
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
, , ,	
No Supplement or separate understanding shall modify the tariff as shown hereon	Sheet 2 of 2 Sheets

Computation formula for determining average embedded cost per customer:

S/C = Average embedded cost per customer - Services = \$1,436.00
S = \$1,547.00. Service lines, meters and meter installation of Kansas Distribution plant in service for period ending December 31.

(FPC Account 381, 382, 383, 384 and 385).
C = Average number of customers for computation period.

C. <u>COMPUTATION PERIOD</u>

The computation period shall be the twelve-month period ending December 31.

D. REPORTINGREQUIREMENTS

Annually, on or before May 1, the Company shall submit to the Commission the computed average embedded cost per customer for Mains and for Company Service Lines, Meters and Meter Installations.

E. <u>EFFECTIVE DATE</u>

The computed average embedded cost per customer (P/C or S/C) shall be effective upon the date of Commission approval.

Issued:	Septembe (Month)		2024 2025
	(Month)	(Day)	(Year)
Effective:			
	(Month)	(Day)	(Year)
Ву:		een Ocanas Vice Rates & Regula	
	(Signature	of Officer)	(Title)

KANSAS IMBEDDED COST ANALYSIS

Туре	Account	2011 Plant	2012 Plant	2013 Plant	2014 Plant	2015 Plant	2016 Plant	2017 Plant	2018 Plant	2019 Plant	2020 Plant	2021 Plant	2022 Plant	2023 Plant	2024 Plant
Avg. custs		128,207	128,570	129,952	130,457	131,541	132,401	133,586	134,807	135,684	137,459	138,871	140,089	141,221	141,915
Mains	374 375 376 378 379 387	\$963,586 \$119,494 \$125,834,195 \$3,564,993 \$2,230,070 \$613,731	\$963,586 \$119,494 \$138,876,702 \$3,817,427 \$2,253,184 \$613,731	\$982,760 \$152,685 \$152,852,858 \$4,319,263 \$2,316,489 \$617,861	\$1,004,435 \$152,685 \$158,615,440 \$4,472,715 \$2,406,065 \$617,861	\$1,004,435 \$152,685 \$171,603,450 \$5,583,639 \$3,354,284 \$617,861	\$1,004,360 \$152,685 \$179,161,221 \$5,537,072 \$3,393,678 \$617,861	\$1,004,360 \$152,685 \$189,724,271 \$5,616,963 \$3,471,575 \$628,454	\$1,004,410 \$152,685 \$202,282,946 \$5,606,146 \$3,504,885 \$628,454	\$1,004,410 \$152,685 \$210,862,959 \$5,684,993 \$3,548,346 \$628,454	\$1,004,410 \$152,685 \$217,037,867 \$5,890,932 \$3,611,034 \$701,471	\$1,004,410 \$152,685 \$231,336,574 \$6,098,247 \$3,685,723 \$786,744	\$1,004,410 \$152,685 \$249,057,488 \$6,331,146 \$4,293,704 \$786,744	\$1,004,410 \$152,685 \$268,653,432 \$6,816,269 \$4,321,700 \$786,744	\$1,004,410 \$152,685 \$292,054,965 \$7,463,504 \$4,361,270 \$786,744
	Total	\$133,326,069	\$146,644,124	\$161,241,916	\$167,269,201	\$182,316,354	\$189,866,877	\$200,598,308	\$213,179,526	\$221,881,847	\$228,398,399	\$243,064,383	\$261,626,177	\$281,735,240	\$305,823,578
	Imbedded cost	\$1,039.93	\$1,140.58	\$1,240.78	\$1,282.18	\$1,386.00	\$1,434.03	\$1,501.64	\$1,581.37	\$1,635.28	\$1,661.57	\$1,750.29	\$1,867.57	\$1,995.00	\$2,154.98
Services	380 381 382 383 384 385	\$58,203,179 \$15,120,558 \$24,414,775 \$2,206,607 \$209,461 \$1,019,911	\$60,138,600 \$16,133,306 \$25,874,560 \$2,696,623 \$209,461 \$1,269,780	\$62,788,888 \$17,354,855 \$26,568,508 \$2,830,874 \$209,461 \$1,447,468	\$65,855,772 \$21,052,830 \$27,175,459 \$2,300,665 \$209,461 \$1,584,536	\$71,284,518 \$22,574,382 \$26,712,711 \$2,570,011 \$209,461 \$1,731,998	\$75,005,240 \$23,638,460 \$27,062,404 \$2,475,688 \$209,461 \$1,830,325	\$80,188,195 \$26,437,598 \$27,681,748 \$2,391,067 \$209,461 \$1,830,296	\$83,556,265 \$29,215,184 \$28,108,674 \$2,010,869 \$209,461 \$1,830,296	\$87,659,124 \$33,251,419 \$28,940,405 \$2,048,686 \$209,461 \$1,830,578	\$94,116,558 \$36,105,092 \$30,442,960 \$1,994,309 \$209,461 \$1,830,578	\$101,811,541 \$39,213,603 \$35,596,221 \$2,218,127 \$209,461 \$1,860,687	\$109,997,725 \$43,745,180 \$36,715,478 \$2,166,354 \$209,461 \$1,850,269	\$117,077,999 \$43,009,417 \$38,119,412 \$2,459,953 \$209,461 \$1,850,269	\$126,233,744 \$46,850,848 \$41,832,386 \$2,556,503 \$209,461 \$1,850,269
	Total	\$101,174,491	\$106,322,330	\$111,200,054	\$118,178,723	\$125,083,081	\$130,221,578	\$138,738,365	\$144,930,749	\$153,939,673	\$164,698,958	\$180,909,640	\$194,684,467	\$202,726,511	\$219,533,211
	Imbedded cost	\$789.15	\$826.96	\$855.70	\$905.88	\$950.91	\$983.54	\$1,038.57	\$1,075.10	\$1,134.55	\$1,198.17	\$1,302.72	\$1,389.72	\$1,435.53	\$1,546.93