



June 28, 2019

VIA HAND DELIVERY

Ms. Lynn M. Retz
Secretary to the Commission
Kansas Corporation Commission
1500 S. W. Arrowhead Road
Topeka, Kansas 66604-4027

19-ATMG-525-RTS

Re: Application of Atmos Energy Corporation

Dear Ms. Retz:

Atmos Energy Corporation hereby transmits four (4) copies of its Application for Adjustment of its Natural Gas Rates in the State of Kansas, together with three (3) electronic copies of the Application, all in accordance with K.A.R. 82-1-231.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Jared Geiger".

Jared N. Geiger,
Vice President, Rates & Regulatory Affairs

Enclosures

cc: James H. Jeffries IV
James G. Flaherty

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Filing Schedule Index

Line No.	Section (a)	Description (b)
1	<u>Section 1</u>	Application and Transmittal
2	<u>Section 2</u>	General Information and Press Release Section 2 (vii)
3	<u>Section 2A</u>	Communities Affected Section 2 (ii)
4	<u>Section 2B</u>	Customer Class Section 2 (iii)
5	<u>Section 2B</u>	Aggregate Annual Increase Section 2 (i) and Average Per Customer Increase Section 2 (iv)
6	<u>Section 2B</u>	Summary of Reasons for Filing the Application - Section 2 (v)
7	<u>Section 3</u>	Summary of Rate Base, Operating Income and Rate of Return
8	<u>Section 3A</u>	Summary of Adjustments to Rate Base, Operating Income and Rate of Return
9	<u>Section 4</u>	Plant Investment
10	<u>WP 4-1</u>	Functional Plant in Service Account 101 - Shared Services General Office
11	<u>WP 4-2</u>	Functional Plant in Service Account 101 - Shared Services Customer Support
12	<u>WP 4-3</u>	Functional Plant in Service Account 101 - Colorado/Kansas General Office
13	<u>WP 4-4</u>	Summary Plant in Service Account 101
14	<u>Section 4A</u>	Plant in Service - Kansas Direct
15	<u>Section 5</u>	Accumulated Depreciation Account 108 - Kansas Direct and Allocated
16	<u>WP 5-1</u>	Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
17	<u>WP 5-2</u>	Accumulated Depreciation Account 108 - Shared Services - Division 012 Customer Support
18	<u>WP 5-3</u>	Accumulated Depreciation Account 108 - Colorado/Kansas General Office - Division 030
19	<u>Section 6</u>	Working Capital
20	<u>WP 6-1</u>	Prepayments Account 165
21	<u>WP 6-1-1</u>	Prepayments - Account 165
22	<u>WP 6-2</u>	Underground Storage Gas - Account 164.1
23	<u>Section 7</u>	Capital and Cost of Money
24	<u>WP 7A</u>	Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
25	<u>Section 7A</u>	Consolidated Long-Term Debt Outstanding

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Filing Schedule Index

Line No.	Section (a)	Description (b)
26	<u>WP 7A-1</u>	Consolidated Long-Term Debt - Unamortized Discount Acct 2260
27	<u>WP 7A-2</u>	Annualized Amortization of Debt Expense and Debt Discount
28	<u>Section 7B</u>	Interest Coverage Computation - Atmos Consolidated
29	<u>Section 8A</u>	Consolidated Balance Sheet
30	<u>Section 8B</u>	Consolidated Statements Of Income
31	<u>Section 8C</u>	Consolidated Statements Of Shareholders' Equity
32	<u>Section 8D</u>	Operating Revenue and Expenses by Primary Account
33	<u>Section 8E</u>	Operating Statistics per Annual Report Filing For Test Year Ended March 31, 2019
34	<u>Section 8F</u>	Operating Statistics per Annual Report Filing for Test Year Ended March 31, 2018
35	<u>Section 8G</u>	Operating Statistics per Annual Report Filing For Twelve Months Ended December 31, 2016
36	<u>Section 8H-1</u>	Operating Statistics per Annual Report Filing For Twelve Months Ended December 31, 2016
37	<u>Section 8H-2</u>	Operating Statistics Per Annual Report Filing For Twelve Months Ended December 31, 2016
38	<u>Section 8I</u>	Operating Statistics per Annual Report Filing For Twelve Months Ended December 31, 2017
39	<u>Section 8J-1</u>	Operating Statistics Per Annual Report Filing For Twelve Months Ended December 31, 2017
40	<u>Section 8J-2</u>	Operating Statistics Per Annual Report Filing For Twelve Months Ended December 31, 2017
41	<u>Section 8K</u>	Operating Statistics per Annual Report Filing For Twelve Months Ended December 31, 2018
42	<u>Section 8L-1</u>	Operating Statistics Per Annual Report Filing For Twelve Months Ended December 31, 2018
43	<u>Section 8L-2</u>	Operating Statistics Per Annual Report Filing For Twelve Months Ended December 31, 2018
44	<u>Section 9</u>	Test Year and Pro-forma Income Statements
45	<u>WP 9-1</u>	Operation and Maintenance Expenses
46	<u>WP 9-1-1</u>	Detail Trial Balance - Income and Expense Account Per Book Activity
47	<u>WP 9-1-2</u>	Analysis of Account 922 Activity
48	<u>WP 9-2</u>	Labor Expense Adjustment
49	<u>WP 9-2-1</u>	G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
50	<u>WP 9-2-2</u>	Kansas Three Year Average Labor Expense Rate

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Filing Schedule Index

Line No.	Section	Description
(a)	(b)	
51	<u>WP 9-2-3</u>	G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
52	<u>WP 9-2-4</u>	G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
53	<u>WP 9-2-5</u>	General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
54	<u>WP 9-3</u>	Benefits Expense Adjustment
55	<u>WP 9-4</u>	Charitable Donations Adjustment
56	<u>WP 9-4-1</u>	Per Book Analysis of Donation Sub Accounts
57	<u>WP 9-5</u>	Rate Case Expense Adjustment
58	<u>WP 9-5-1</u>	Rate Case Expense - Current Estimate
59	<u>WP 9-6</u>	Miscellaneous Expense Adjustment
60	<u>WP 9-7</u>	Computation of Per Books, Allocated, Income Statement Items
61	<u>WP 9-8-1</u>	Pension/Post Retirement Benefits Adjustment - Kansas Direct
62	<u>WP 9-8-2</u>	Pension/Post Retirement Benefits Adjustment - Shared Services
63	<u>WP 9-8-3</u>	Pension/Post Retirement Benefits Adjustment - Kansas General Office
64	<u>WP 9-9</u>	Advertising Expense Adjustment
65	<u>WP 9-10</u>	Chamber of Commerce Dues Adjustment
66	<u>WP 9-11</u>	American Gas Association ("AGA") Dues Adjustment
67	<u>WP 9-11-1</u>	American Gas Association Recoverable Dues Calculation
68	<u>Section 10</u>	Depreciation and Amortization Expense
69	<u>WP 10-1</u>	Depreciation Adjustment Kansas Direct Plant
70	<u>WP 10-2</u>	Depreciation Adjustment General Office Division 002
71	<u>WP 10-3</u>	Depreciation Adjustment Customer Support Division 012
72	<u>WP 10-4</u>	Depreciation Adjustment Division 030 - Colorado/Kansas General Office
73	<u>WP 10-5</u>	Depreciation Expense Sub Account Analysis
74	<u>Section 11</u>	Taxes Other Than Income Taxes

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Filing Schedule Index

Line No.	Section	Description
(a)	(b)	
75	<u>WP 11-1</u>	Taxes Other Than Income Taxes, Account 4081, Per Books
76	<u>WP 11-2</u>	Ad Valorem Tax Adjustment
77	<u>WP 11-3</u>	Total Kansas Direct Ad Valorem Summary, Account 4081 Per Book
78	<u>WP 11-4</u>	Payroll Tax Adjustment
79	<u>WP 11-5</u>	Kansas Corporation Commission Assessment ("KCCA") Adjustment - Account 4081.30112
80	<u>Section 11B</u>	Computation of Income Taxes
81	<u>WP 11B-1</u>	Computation of Pro-forma Interest Expense, Long-Term Debt
82	<u>Section 11C</u>	Computation of Federal Income Taxes
83	<u>Section 11D</u>	Schedule of Investment Tax Credits
84	<u>Section 11E</u>	Schedule of Accumulated Deferred Income Taxes
85	<u>WP 11E-1</u>	Computation of Accumulated Deferred Income Taxes
86	<u>Section 12</u>	FY 2019 Allocation Factors - Cost Based on the 12 Month Period Ended September 30, 2018
87	<u>Section 13</u>	Annual Report to Stockholders and the U.S. Securities and Exchange Commission
88	<u>Section 14</u>	Class Cost Allocation Study
89	<u>Section 14A</u>	Summary of Other Rate Base Components
90	<u>WP 14-1</u>	Construction Work in Progress (CWIP) Adjustment
91	<u>WP 14-1-1</u>	Construction Work in Progress (CWIP) Account 107
92	<u>WP 14-2</u>	Customer Advances for Construction - Account 252
93	<u>WP 14-3</u>	Customer Deposits Account 235
94	<u>WP 14-4</u>	Accumulated Deferred Income Taxes (ADIT) - Accounts 1900, 2820, 2830
95	<u>WP 14-4-1</u>	Accumulated Deferred Income Taxes ("ADIT")
96	<u>WP 14-4-2</u>	Deferred Regulatory Liability Amortization- Account 2530 - 27909
97	<u>Section 14C</u>	Computation of Interest on Customer Deposits
98	<u>Section 14D</u>	Additional Evidence - Depreciation Study
99	<u>Section 15</u>	Additional Evidence

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Filing Schedule Index

Line No.	Section	Description
	(a)	(b)
100	<u>Section 16</u>	Financial Statements
101	<u>Section 17</u>	Summary of Revenue at Present and Proposed Rates
102	<u>WP 17-1</u>	WNA Volume Adjustment
103	<u>WP 17-2</u>	Other Revenues Adjusted
104	<u>WP 17-3</u>	Industrial Account Adjustments
105	<u>WP 17-4</u>	Proration of Bill Counts for Sales Service Customers
106	<u>Section 18</u>	Proposed Tariff Schedules

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of Atmos)
Energy Corporation for Adjustment of its)
Natural Gas Rates in the State of Kansas) Docket No. 19-ATMG-525-RTS

APPLICATION

Atmos Energy Corporation ("Atmos Energy") files this Application to make changes in its charges for natural gas service under K.S.A. 66-117, K.S.A. 66-1,200, *et seq.*, and K.A.R. 82-1-231.

In support thereof, Atmos Energy respectfully states:

1. Atmos Energy is a natural gas public utility operating in the State of Kansas pursuant to certificates of convenience and necessity issued by the State Corporation Commission of the State of Kansas ("Commission"). Atmos Energy's principal place of business within the State of Kansas is located at 25090 W. 110th Terr., Olathe, Kansas 66061.

2. Pleadings, notices, orders and other correspondence and communication regarding this Application should be sent to:

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3. Atmos Energy provides retail natural gas service to approximately 135,000 customers in Kansas, including natural gas service to 110 communities and one unincorporated irrigation customer in 32 counties. Atmos Energy filed its last rate case in August 2015, in Docket No. 16-ATMG-079-RTS ("079 Docket"). That rate case filing was based upon a test year that ended March 31, 2015. Several factors make the filing of this rate application necessary at this time. Atmos Energy has made a significant investment in plant since its last rate case filing. Although Atmos Energy has aggressively managed expenses, it has also experienced increases in wages, medical expenses, material and supplier costs. This Application supports Atmos Energy's request for an increase in its revenue requirement.

4. The testimony of eight witnesses and the schedules required by K.A.R. 82-1-231 are filed in support of this Application. The testimony and schedules show that as of March 31, 2019, Atmos Energy's adjusted rate base for Kansas operations was \$248,709,963. The earned return on Kansas gas operations investment was 5.13%. The schedules filed with this Application establish a total cost of service of \$70,327,557 million based upon normalized operating results for the 12 months ended March 31, 2019, adjusted for known and determinable changes in revenues, operating and maintenance expenses, cost of capital and taxes, including the impact of the decrease in federal

income taxes under the Tax Cut and Jobs Act ("TCJA") to the base rate cost of service. Atmos Energy's request for an overall net revenue increase of \$7.2 million is the result of increasing base rates by \$9.6 million, proposing a rate case expense surcharge of \$817,882, rebasing amounts currently collected through the Gas System Reliability Surcharge Rider ("GSRS") of \$3.3 million and adjusting \$1.4 million of our Ad Valorem Tax Surcharge Rider ("AVTS") into base rates. The \$4.7 million attributable to those riders will be moved into base rates.

5. Presently effective rates do not produce sufficient revenues to cover the reasonable cost of Atmos Energy's continued ability to render reasonably sufficient and efficient service. The existing retail natural gas rates of Atmos Energy are not just and reasonable in that its jurisdictional earnings are deficient. Atmos Energy must earn a reasonable return on its property dedicated to public service in order to acquire necessary capital at reasonable rates, carry out new construction, provide adequate gas supplies of gas and render the quality of service the public requires. The current return to Atmos Energy is not just and reasonable. Atmos Energy's proposal to increase its revenues will result in an overall rate of return of 7.98%.

6. Atmos Energy is filing a new depreciation study and depreciation rates for the Kansas Division direct general plant in service. The current depreciation rates for the Kansas Division direct general plant in service were approved by the Commission in Docket No. 12-ATMG-564-RTS. The current depreciation rates for Atmos Energy's Shared Services and Colorado/Kansas General Office divisions were approved in the 079 Docket and are not being changed in this rate case.

7. With respect to rate design, Atmos Energy is proposing a traditional two part rate design with an increase in the monthly facility and volumetric charges, which as explained by Atmos Energy Witness Paul Raab in his testimony, will maintain the existing balance between fixed

and volumetric utility cost recovery.

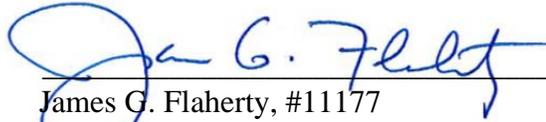
8. Atmos Energy is requesting approval of a System Integrity Program ("SIP") Tariff very similar to the SIP mechanism that was agreed upon by Atmos Energy, the Commission Staff ("Staff") and the Citizens' Utility Ratepayer Board ("CURB"), and received approval from one of the Commissioners in the 079 Docket, with the exception that the SIP mechanism would allow for quarterly instead of semi-annual updates and rate changes. The SIP tariff would allow the Company to accelerate its progress in the replacement of obsolete materials in the Kansas system and would provide for updates to rates for approved completed projects. The SIP is proposed for a 5-year pilot term. These tariffs, explained by Atmos Energy Witness Gary L. Smith, among others, ensure that rates are set appropriately.

9. Atmos Energy requests permission from the Commission to make an "abbreviated filing" pursuant to K.A.R. 82-1-231(b)(3)(A) within 12 months of the Commission's Order in this docket. In such proceeding, Atmos Energy would propose to update rates to reflect new non-growth revenue infrastructure investment that is not included in rates and is not eligible for recovery under the utility's GSRS tariff or SIP tariff but will have been placed in service by the time the audit of the abbreviated filing is completed. In connection with this request, Atmos Energy agrees that if it makes a filing pursuant to K.A.R. 82-1-231(b)(3)(A), it will adopt all of the regulatory procedures, principles, and the rate of return established by the Commission in the Order issued in this docket.

10. The total adjustment in rates requested in this Application is just and reasonable and in the public interest. The request to change Atmos Energy's schedules of charges is proposed to allow Atmos Energy to maintain financial integrity and to permit it to continue to make capital investment in its distribution system for the benefit of the public.

11. Atmos Energy has on file with the Commission certain schedules of charges and rates for its natural gas service. Atmos Energy desires to withdraw certain of the schedules and file new ones in accordance with Section 18 filed in support of this Application. The charges reflect the effects of the requested revenue increase and the proposed changes in rate design and General Terms and Conditions. Atmos Energy proposes that the revised schedules become effective thirty (30) days from the date of this filing, as permitted by law, or at such other date as the Commission may by order prescribe.

WHEREFORE, Atmos Energy respectfully requests the approval and consent of the Commission to withdraw and cancel its natural gas rate schedules and other provisions of its tariffs and to substitute therefore and place in effect the rate schedules and other provisions contained in Section 18 of the Application, which will provide a gross annual revenue increase of \$7.2 million; for authority to make an "abbreviated filing" pursuant to K.A.R. 82-1-231(b)(3)(A) within 12 months of the Commission's Order in this docket to update its rates to reflect new non-growth revenue infrastructure investment that is not included in rates and are not eligible for recovery under the utility's GSRS tariff or SIP tariff, but will have been placed in service by the time the audit of the "abbreviated filing" is completed; for approval of the proposed SIP mechanism; for approval of the rate case expense surcharge, and for such other relief as may be necessary and appropriate in this case.



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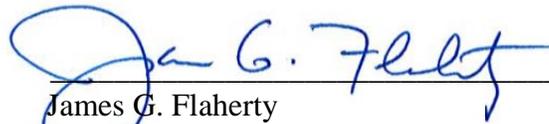
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Attorneys for Atmos Energy Corporation

VERIFICATION

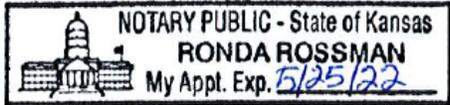
STATE OF KANSAS
COUNTY OF FRANKLIN, ss:

James G. Flaherty, being duly sworn on oath, states: That he is an attorney for Atmos Energy Corporation; that he has read and is familiar with the foregoing Application, knows the contents thereof; and that the statements contained therein are true and correct.



James G. Flaherty

SUBSCRIBED AND SWORN to before me this 25th day of June, 2019.





Notary Public

Appointment/Commission Expires:

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (vii)
General Information and Press Release
Test Year Ending March 31, 2019

The Press Release is not applicable

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2019

Line No.	County (a)	City (b)	County (c)	City (d)
1	Allen	Elsmore	Linn	Mound City
2	Allen	Savonburg	Linn	Pleasanton
3	Barber	Hazelton	Linn	Prescott
4	Bourbon	Fort Scott	Marion	Aulne
5	Bourbon	Fulton	Marion	Florence
6	Bourbon	Hammond	Marion	Hillsboro
7	Bourbon	Redfield	Marion	Lincolnvile
8	Chase	Cottonwood Falls	Marion	Lost Springs
9	Chase	Strong City	Marion	Marion
10	Chautauqua	Cedar Vale	Marion	Marion Lake
11	Chautauqua	Chautauqua	Marion	Peabody
12	Chautauqua	Elgin	Marion	Pilsen
13	Chautauqua	Hewins	Marion	Ramona
14	Chautauqua	Niotaze	Marion	Tampa
15	Chautauqua	Peru	Miami	Hillsdale
16	Chautauqua	Sedan	Montgomery	Caney
17	Coffey	Burlington	Montgomery	Coffeyville
18	Coffey	LeRoy	Montgomery	Dearing
19	Coffey	New Strawn	Montgomery	Elk City
20	Crawford	McCune	Montgomery	Havana
21	Dickinson	Herington	Montgomery	Independence
22	Douglas	Eudora	Montgomery	Liberty

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2019

Line No.	County (a)	City (b)	County (c)	City (d)
23	Douglas	Lawrence	Montgomery	Sycamore
24	Elk	Elk Falls	Montgomery	Tyro
25	Elk	Grenola	Morris	Council Grove
26	Elk	Longton	Morris	Delavan
27	Elk	Moline	Morris	White City
28	Grant	Hickock	Morris	Wilsey
29	Grant	Ulysses	Morton	Unincorporated Irrigation
30	Greenwood	Eureka	Neosho	Galesburg
31	Greenwood	Fall River	Neosho	Morehead
32	Greenwood	Hamilton	Neosho	Stark
33	Greenwood	Neal	Neosho	Thayer
34	Greenwood	Severy	Ness	Bazine
35	Hamilton	Kendall	Ness	Ness City
36	Hamilton	Syracuse	Rush	Alexander
37	Harper	Anthony	Rush	McCracken
38	Harper	Danville	Stanton	Johnson City
39	Johnson	De Soto	Stanton	Manter
40	Johnson	Gardner	Stevens	Unincorporated Irrigation
41	Johnson	Lenexa	Sumner	Caldwell
42	Johnson	New Century	Sumner	Hunnell
43	Johnson	Olathe	Sumner	South Haven
44	Johnson	Overland Park	Wilson	Altoona

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2019

Line No.	County (a)	City (b)	County (c)	City (d)
45	Johnson	Shawnee	Wilson	Benedict
46	Johnson	Spring Hill	Wilson	Buffalo
47	Labette	Bartlett	Wilson	Fredonia
48	Labette	Chetopa	Wilson	LaFontaine
49	Labette	Edna	Wilson	Neodesha
50	Labette	Mound Valley	Woodson	Toronto
51	Leavenworth	Basehor	Woodson	Yates Center
52	Leavenworth	Easton	Wyandotte	Bonner Springs
53	Leavenworth	Jarbalo	Wyandotte	Edwardsville
54	Leavenworth	Leavenworth	Wyandotte	Kansas City
55	Leavenworth	Linwood		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (iii), Section 2 (i), Section 2 (iv), Section 2 (v)
Test Year Ending March 31, 2019

Line No.	Customer Class	Number of Customers	Data Source			
(a)	(b)	(c)				
1	Section 2 (iii):					
2	Residential	124,795	Section 17, Column c, Line 2			
3	Commercial	9,966	Section 17, Column c, Sum of Lines 3, 4, 5, 7			
4	Industrial	15	Section 17, Column c, Sum of Lines 6 + 8			
5	Irrigation	258	Section 17, Column c, Line 10			
6	Transportation	450	Section 17, Column c, Line 27			
7	Total (Sum of Lines 2 through 6)	<u>135,484</u>				
8						
9	Section 2 (i) and (iv):					
10	Aggregate Annual Increase and Average Per Customer Increase					
11						
		Present Revenues	Proposed Revenues	Increase Amount	Average Increase / Customer (iv)	Data Source
12	Customer Class					
13	(a)	(b)	(c)	(d)	(e)	(f)
14						
15	Residential	\$42,069,092	\$ 49,550,184	\$ 7,481,092	60	Section 17
16	Commercial	10,149,581	11,525,101	1,375,520	138	Section 17
17	Industrial	84,523	99,116	14,593	973	Section 17
18	Irrigation	849,631	988,692	139,061	539	Section 17
19	Transportation	5,716,854	6,344,472	627,618	1,395	Section 17
20	Other Revenue	931,628	931,628	-		Section 17
21	Rounding		(1,215)	(1,215)		
22	Total (Sum of Lines 15 through 21)	<u>\$59,801,309</u>	<u>\$ 69,437,977</u>	<u>\$ 9,636,669</u>	71	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (iii), Section 2 (i), Section 2 (iv), Section 2 (v)
Test Year Ending March 31, 2019

23

24 **Summary of Reasons for Filing the Application - Section 2 (v)**

25 The Company is filing due to increases in the following areas: Property, Plant and Equipment, Depreciation, Operations and Maintenance costs, and the System Integrity spending.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2019

Line No.	Description	Reference	Total Adjusted Kansas Jurisdiction
	(a)	(b)	(c)
1	Rate Base:		
2	Plant In Service	Section 4, Column e, Line 80	\$ 394,392,074
3	Accumulated Depreciation	Section 5, Column e, Line 98	(119,803,444)
4	Net Plant in Service	(Line 2 + Line 3)	\$ 274,588,630
5	Construction Work in Progress	Section 3A, Column x, Line 5	\$ 11,110,143
6			
7	Working Capital		
8	Prepayments	WP 6-1, Column e, Line 6	\$ 1,406,259
9	Storage Gas	WP 6-2, Column b, Line 15	8,179,691
10	Cash Requirements	Section 6, Column d, Line 3	-
11	Total Working Capital	(Lines 8 + 9 + 10)	\$ 9,585,950
12			
13	Rate Base Deductions		
14	Customer Advances for Construction	WP 14-2, Column b, Line 15	\$ (623,571)
15	Customer Deposits	WP 14-3, Column d, Line 18	(842,605)
16	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 22	(26,427,412)
17	Regulatory Liability	WP 14-4-2, Column b, Line 1	(18,681,171)
18	Total Rate Base Deductions	(Lines 14 + 15 + 16 + 17)	\$ (46,574,760)
19			
20	Total Rate Base	(Lines 4 + 5 + 11 + 18)	\$ 248,709,963
21			
22	Rate of Return on Rate Base, Proposed	Section 7, Column d, Line 17	7.98%
23			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2019

Line No.	Description (a)	Reference (b)	Total Adjusted Kansas Jurisdiction (c)
24	Return on Rate Base	(Line 20 * Line 22)	\$ 19,847,055
25	Operation & Maintenance Expense	WP 9-1, Column d, Line 66	21,306,678
26	Depreciation & Amortization Expense	Section 10, Column d, Line 3	14,558,833
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 27	9,064,021
28	Interest on Customer Deposits	Section 14C, Column b, Line 5	22,919
29	Income Tax	Section 11B, Column b, Line 19	<u>5,528,051</u>
30			
31	Total Cost of Service	(Sum of Lines 24 through 29)	\$ 70,327,557
32			
33	Margin Revenue at Present Rates	Section 17, Column q, Line 33	<u>\$ 59,801,309</u>
34	Revenue Increase before Amortization of Excess		
35	Accumulated Deferred Income Taxes	(Line 31 - Line 33)	\$ 10,526,248
36	Amortization of Excess Accumulated Deferred Income		
37	Taxes	Section 14-4-2, Column c, Line 1	<u>889,580</u>
38			
39	Revenue Increase Required	(Line 35 - Line 37)	<u><u>\$ 9,636,668</u></u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Adjustments to Rate Base, Operating Income and Rate of
Return
Test Year Ending March 31, 2019

Line No.	Description (a)	Reference (b)	Kansas Unadjusted (c)	IS-1	IS-2	IS-3
				WP 9-2 Labor Expense Adjustment (d)	WP 9-3 Benefits Expense Adjustment (e)	WP 9-4 Charitable Donations Adjustment (f)
1	Rate Base:					
2	Plant In Service	Section 4, Column c, Line 80	\$ 394,392,074			
3	Accumulated Depreciation	Section 5, Column c, Line 98	(119,803,444)			
4	Net Plant in Service	(Line 2 + Line 3)	\$ 274,588,630	\$ -	\$ -	\$ -
5	Construction Work in Progress	Section 14A, Column b, Line 1	\$ 2,168,238			
6						
7	Working Capital					
8	Prepayments	WP 6-1, Column e, Line 6	\$ 1,406,259			
9	Cash Requirements	Section 6, Column c, Line 3	-			
10	Storage Gas	WP 6-2, Column b, Line 15	8,179,691			
11	Total Working Capital	(Lns 8+9+10)	\$ 9,585,950	\$ -	\$ -	\$ -
12						
13	Rate Base Deductions					
14	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 9	\$ (34,436,930)			
15	Customer Advances for Construction	WP 14-2, Column b, Line 15	(623,571)			
16	Customer Deposits	WP 14-3, Column d, Line 18	(842,605)			
	Regulatory Liability (Account 253, Sub-					
17	Account 27909)	WP 14-4-2, Column b, Line 1	(18,681,171)			
18	Total Rate Base Deductions	(Lns 14+15+16+17)	\$ (54,584,278)	\$ -	\$ -	\$ -
19						
20	Total Rate Base	(Lns 4+5+11+18)	\$ 231,758,540	\$ -	\$ -	\$ -
21						
22	Rate of Return on Rate Base	Section 7, Column d, Line 17	7.98%	7.98%	7.98%	7.98%
23						
24	Return on Rate Base	(Ln 20 x Ln 22)	\$ 18,494,331	\$ -	\$ -	\$ -
25	Operation & Maintenance Expense	Section 9, Column c, Line 3	22,493,140	126,322	36,541	89,357
26	Depreciation & Amortization Expense	Section 10, Column d, Line 1	12,235,600			
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 19	8,924,801			
28	Interest on Customer Deposits	Section 14C, Column b, Line 7	9,890			
29	Income Tax	Section 11B, Column b, Line 9	5,151,134			
30						
31	Total Cost of Service	(Sum Lns 24-29)	\$ 67,308,898	\$ 126,322	\$ 36,541	\$ 89,357
32						
33	Margin at Present Rates	Section 17	\$ 61,189,983			
34						
35	Revenue Increase Required	(Ln 31-33)	\$ 6,118,915	\$ 126,322	\$ 36,541	\$ 89,357

Atmos Energy Corporation
 Kansas Distribution System Filing Requirements
 Summary of Adjustments to Rate Base, Operating Income and Rate of
 Return
 Test Year Ending March 31, 2019

Line No.	Description (a)	Reference (b)	IS-6						
			IS-4 WP 9-5 Rate Case Expense Adjustment (g)	IS-5 WP 9-6 Miscellaneous Expense Adjustment (h)	IS-6 WP 9-8-1, WP 9-8-2 Pension/Post Retirement Benefits Adjustment (i)	IS-7 WP 9-9 Advertising Expense Adjustment (j)	IS-8 WP 9-10 Chamber of Commerce Dues Adjustment (k)	IS-9 WP 9-11 AGA Dues Adjustment (m)	
1	Rate Base:								
2	Plant In Service	Section 4, Column c, Line 80							
3	Accumulated Depreciation	Section 5, Column c, Line 98							
4	Net Plant in Service	(Line 2 + Line 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Construction Work in Progress	Section 14A, Column b, Line 1							
6									
7	Working Capital								
8	Prepayments	WP 6-1, Column e, Line 6							
9	Cash Requirements	Section 6, Column c, Line 3							
10	Storage Gas	WP 6-2, Column b, Line 15							
11	Total Working Capital	(Lns 8+9+10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12									
13	Rate Base Deductions								
14	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 9							
15	Customer Advances for Construction	WP 14-2, Column b, Line 15							
16	Customer Deposits	WP 14-3, Column d, Line 18							
17	Regulatory Liability (Account 253, Sub- Account 27909)	WP 14-4-2, Column b, Line 1							
18	Total Rate Base Deductions	(Lns 14+15+16+17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19									
20	Total Rate Base	(Lns 4+5+11+18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21									
22	Rate of Return on Rate Base	Section 7, Column d, Line 17	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%
23									
24	Return on Rate Base	(Ln 20 x Ln 22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Operation & Maintenance Expense	Section 9, Column c, Line 3	(365,263)	(71,654)	(879,935)	(91,494)	(19,702)	(10,634)	
26	Depreciation & Amortization Expense	Section 10, Column d, Line 1							
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 19							
28	Interest on Customer Deposits	Section 14C, Column b, Line 7							
29	Income Tax	Section 11B, Column b, Line 9							
30									
31	Total Cost of Service	(Sum Lns 24-29)	\$ (365,263)	\$ (71,654)	\$ (879,935)	\$ (91,494)	\$ (19,702)	\$ (10,634)	
32									
33	Margin at Present Rates	Section 17							
34									
35	Revenue Increase Required	(Ln 31-33)	\$ (365,263)	\$ (71,654)	\$ (879,935)	\$ (91,494)	\$ (19,702)	\$ (10,634)	

Atmos Energy Corporation
 Kansas Distribution System Filing Requirements
 Summary of Adjustments to Rate Base, Operating Income and Rate of
 Return
 Test Year Ending March 31, 2019

Line No.	Description	Reference	IS-10	IS-11	IS-12	IS-13	IS-14	IS-15	IS-16	RB-1
			Section 10 Depreciation Adjustment	WP 11-2 Ad Valorem Tax Adjustment	WP 11-4 Payroll Tax Adjustment	WP 11-5 KCCA Adjustment	Section 11B Income Tax Adjustment	Section 14C Interest on Customer Deposits	WP 17-1, WP 17-3 WNA Volume Adjustment Industrial Account Adjustment	WP 14-1 CWIP Adjustment
(a)	(b)	(n)	(o)	(p)	(q)	(r)	(t)	(u)	(v)	
1	Rate Base:									
2	Plant In Service	Section 4, Column c, Line 80								
3	Accumulated Depreciation	Section 5, Column c, Line 98								
4	Net Plant in Service	(Line 2 + Line 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Construction Work in Progress	Section 14A, Column b, Line 1								\$ 8,941,905
6										
7	Working Capital									
8	Prepayments	WP 6-1, Column e, Line 6								
9	Cash Requirements	Section 6, Column c, Line 3								
10	Storage Gas	WP 6-2, Column b, Line 15								
11	Total Working Capital	(Lns 8+9+10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12										
13	Rate Base Deductions									
14	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 9								
15	Customer Advances for Construction	WP 14-2, Column b, Line 15								
16	Customer Deposits	WP 14-3, Column d, Line 18								
17	Regulatory Liability (Account 253, Sub-Account 27909)	WP 14-4-2, Column b, Line 1								
18	Total Rate Base Deductions	(Lns 14+15+16+17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19										
20	Total Rate Base	(Lns 4+5+11+18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,941,905
21										
22	Rate of Return on Rate Base	Section 7, Column d, Line 17	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%
23										
24	Return on Rate Base	(Ln 20 x Ln 22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,564
25	Operation & Maintenance Expense	Section 9, Column c, Line 3								
26	Depreciation & Amortization Expense	Section 10, Column d, Line 1	2,323,233							
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 19		48,671	103,922	(13,374)				
28	Interest on Customer Deposits	Section 14C, Column b, Line 7						13,029		
29	Income Tax	Section 11B, Column b, Line 9					\$ 376,917			
30										
31	Total Cost of Service	(Sum Lns 24-29)	\$ 2,323,233	\$ 48,671	\$ 103,922	\$ (13,374)	\$ 376,917	\$ 13,029	\$ -	\$ 713,564
32										
33	Margin at Present Rates	Section 17							\$ (1,388,674)	
34										
35	Revenue Increase Required	(Ln 31-33)	\$ 2,323,233	\$ 48,671	\$ 103,922	\$ (13,374)	\$ 376,917	\$ 13,029	\$ 1,388,674	\$ 713,564

Atmos Energy Corporation
 Kansas Distribution System Filing Requirements
 Summary of Adjustments to Rate Base, Operating Income and Rate of
 Return
 Test Year Ending March 31, 2019

Line No.	Description (a)	Reference (b)	RB-2	
			WP 14-4 ADIT Adjustment (w)	Adjusted Kansas (x)
1	Rate Base:			
2	Plant In Service	Section 4, Column c, Line 80		\$ 394,392,074
3	Accumulated Depreciation	Section 5, Column c, Line 98		(119,803,444)
4	Net Plant in Service	(Line 2 + Line 3)	\$ -	\$ 274,588,630
5	Construction Work in Progress	Section 14A, Column b, Line 1		\$ 11,110,143
6				
7	Working Capital			
8	Prepayments	WP 6-1, Column e, Line 6		\$ 1,406,259
9	Cash Requirements	Section 6, Column c, Line 3		-
10	Storage Gas	WP 6-2, Column b, Line 15		8,179,691
11	Total Working Capital	(Lns 8+9+10)	\$ -	\$ 9,585,950
12				
13	Rate Base Deductions			
14	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 9	\$ 8,009,518	\$ (26,427,412)
15	Customer Advances for Construction	WP 14-2, Column b, Line 15		(623,571)
16	Customer Deposits	WP 14-3, Column d, Line 18		(842,605)
17	Regulatory Liability (Account 253, Sub- Account 27909)	WP 14-4-2, Column b, Line 1		(18,681,171)
18	Total Rate Base Deductions	(Lns 14+15+16+17)	\$ 8,009,518	\$ (46,574,760)
19				
20	Total Rate Base	(Lns 4+5+11+18)	\$ 8,009,518	\$ 248,709,963
21				
22	Rate of Return on Rate Base	Section 7, Column d, Line 17	7.98%	7.98%
23				
24	Return on Rate Base	(Ln 20 x Ln 22)	\$ 639,160	\$ 19,847,055
25	Operation & Maintenance Expense	Section 9, Column c, Line 3		21,306,678
26	Depreciation & Amortization Expense	Section 10, Column d, Line 1		14,558,833
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 19		9,064,021
28	Interest on Customer Deposits	Section 14C, Column b, Line 7		22,919
29	Income Tax	Section 11B, Column b, Line 9		5,528,051
30				
31	Total Cost of Service	(Sum Lns 24-29)	\$ 639,160	\$ 70,327,557
32				
33	Margin at Present Rates	Section 17		\$ 59,801,309
34				
35	Revenue Increase Required	(Ln 31-33)	\$ 639,160	\$ 10,526,248

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1		<u>Intangible Plant</u>			
2	30200	Franchises & Consents	\$ 37,160	\$ -	\$ 37,160
3	30300	Miscellaneous Intangible Plant	3,918	-	3,918
4	Total Intangible Plant (Line 2 + Line 3)		<u>\$ 41,078</u>	<u>\$ -</u>	<u>\$ 41,078</u>
5					
6		<u>Underground Storage</u>			
7	35010	Land	\$ 49,164	\$ -	\$ 49,164
8	35020	Rights-of-way	568,935	-	568,935
9	35100	Structures & Improvements	102,923	-	102,923
10	35200	Wells	1,391,005	-	1,391,005
11	35202	Reservoirs	36,515	-	36,515
12	35300	Pipelines	1,156,754	-	1,156,754
13	35400	Compressor Station Equipment	2,570,713	-	2,570,713
14	35500	Measurement & Regulation Equipment	220,011	-	220,011
15	35600	Purification Equipment	288,382	-	288,382
16	35700	Other Equipment	125,321	-	125,321
17	Total Underground Storage Plant (Sum of Lines 7 - 16)		<u>\$ 6,509,724</u>	<u>\$ -</u>	<u>\$ 6,509,724</u>
18					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
19		<u>Transmission Plant</u>			
20	36500	Land and Land Rights	\$ 4,761	\$ -	\$ 4,761
21	36700	Mains Cathodic Protection	1,511,139	-	1,511,139
22	36701	Mains Steel	115,655	-	115,655
23	36900	Measurement & Regulation Station Equipment	147,567	-	147,567
24	Total Transmission Plant (Sum of Lines 20 - 23)		\$ 1,779,122	\$ -	\$ 1,779,122
25					
26		<u>Distribution Plant</u>			
27	37400	Land & Land Rights	\$ 670,926	\$ -	\$ 670,926
28	37402	Land Rights	333,483	-	333,483
29	37500	Structures & Improvements	152,685	-	152,685
30	37600	Mains Cathodic Protection	13,679,251	(9,067,395)	4,611,856
31	37601	Mains Steel	68,347,883	(7,166,901)	61,180,982
32	37602	Mains Plastic	123,047,778	(2,297)	123,045,481
33	37603	Anode (1)	-	7,564,925	7,564,925
34	37604	Leak Clamp (1)	-	8,671,667	8,671,667
35	37800	Measurement & Regulating Station Equipment-General	5,605,983	-	5,605,983
36	37900	Measurement & Regulation City Gate	3,479,223	-	3,479,223
37	37908	Measurement & Regulation Station Equipment	14,851	-	14,851
38	38000	Services	84,498,900	-	84,498,900
39	38100	Meters	30,561,298	-	30,561,298
40	38200	Meter Installations	27,875,041	-	27,875,041
41	38300	House Regulators	2,019,174	-	2,019,174

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
42	38400	House Regulator Installations	209,461	-	209,461
43	38500	Industrial Measurement & Regulation Station Equipment	1,830,296	-	1,830,296
44	38700	Other Equipment	628,454	-	628,454
45	Total Distribution Plant (Sum of Lines 27 - 44)		\$ 362,954,687	\$ (0)	\$ 362,954,687
46					
47		<u>Direct General Plant</u>			
48	38900	Land & Land Rights	\$ 152,535	\$ -	\$ 152,535
49	39000	Structures & Improvements	2,162,577	-	2,162,577
50	39003	Improvements	1,513	-	1,513
51	39004	Air Conditioning Equipment	36,577	-	36,577
52	39009	Improvements to Leased Premises	39,013	-	39,013
53	39100	Office Furniture & Equipment	483,975	-	483,975
54	39103	Office Furniture, Copiers & Type	-	-	-
55	39200	Transportation Equipment	320,552	-	320,552
56	39300	Stores Equipment	15,268	-	15,268
57	39400	Tools, Shop, & Garage Equipment	3,987,605	-	3,987,605
58	39500	Laboratory Equipment	12,933	-	12,933
59	39600	Power Operated Equipment	28,786	-	28,786
60	39604	Backhoes	12,569	-	12,569
61	39605	Welders	-	-	-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
62	39700	Communication Equipment	670,634	-	670,634
63	39702	Comm. Equipment- Fixed Radios	250,007	-	250,007
64	39800	Miscellaneous Equipment	281,078	-	281,078
65	39900	Other Tangible Property	-	-	-
66	39901	Other Tangible Property - Servers - Hardware	47,499	-	47,499
67	39902	Other Tangible Property - Servers - Software	15,235	-	15,235
68	39903	Other Tangible Property - Network Hardware	679,511	-	679,511
69	39906	Other Tangible Property - PC Hardware	1,125,081	-	1,125,081
70	39907	Other Tangible Property - PC Software	71,326	-	71,326
71	39908	Other Tangible Property - Application Software	-	-	-
72	Total Direct General Plant (Sum of Lines 48 - 71)		\$ 10,394,275	\$ -	\$ 10,394,275
73					
74	Total Kansas Direct Gross Plant (Sum of Lines 4+17+24+45+72)		\$ 381,678,886	\$ (0)	\$ 381,678,886
75					
76	General Plant Allocated from General Office (WP 4-1, Column c, Line 61)		\$ 5,966,805	\$ -	\$ 5,966,805
77	General Plant Allocated from Customer Support (WP 4-2, Column c, Line 40)		6,123,146	-	6,123,146
78	General Plant Allocated from Colorado/Kansas General Office (WP 4-3, Column c, Line 16)		623,237	-	623,237
79					
80	Total Kansas Direct and Allocated Gross Plant (Sum of Lines 74+76+77+78)		\$ 394,392,074	\$ (0)	\$ 394,392,074
81					

82 Note:

83 1. The Company is proposing to establish two (2) new accounts, 37603 - Anodes and 37604 Leak Clamps, in order to begin amortization of these assets. The amounts included in these new accounts have been transferred from existing accounts 37600, 37601 and 37602.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 002 General Office Book Amount
(a)	(b)	(c)	
1		<u>SSU General Office - General Plant</u>	
2	39000	Structures & Improvements	\$ 1,411,390
3	39009	Improvements to Leased Premises	8,999,463
4	39100	Office Furniture & Equipment	5,436,257
5	39200	Transportation Equipment	7,125
6	39400	Tools, Shop, & Garage Equipment	76,071
7	39500	Laboratory Equipment	-
8	39700	Communication Equipment	1,039,344
9	39800	Miscellaneous Equipment	136,510
10	39900	Other Tangible Property	-
11	39901	Other Tangible Property - Servers - Hardware	20,925,326
12	39902	Other Tangible Property - Servers - Software	7,760,298
13	39903	Other Tangible Property - Network - Hardware	4,625,006
14	39906	Other Tangible Property - PC Hardware	2,142,285
15	39907	Other Tangible Property - PC Software	1,508,058
16	39908	Other Tangible Property - Application Software	73,669,703
17	39909	Other Tangible Property - Mainframe Software	-
18	Total General Office General Plant (Sum of Lines 2 - 17)		\$ 127,736,836
19			
20	Allocation Factor - General Office (Section 12)		3.72%
21			
22	Total SSU General Plant Allocated to Kansas (Line 18 * Line 20)		\$ 4,751,810

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 002 General Office Book Amount
(a)	(b)	(c)	
23			
24		<u>Greenville Data Center - General Plant</u>	
25	39005	G-Structures & Improvements	\$ 9,187,142
26	39104	G-Office Furniture & Equipment	71,036
27		Total Greenville Data Center General Plant (Line 25 + Line 26)	<u>\$ 9,258,178</u>
28			
29		Allocation Factor - Greenville Data Center (Section 12)	1.52%
30			
31		Total Greenville Data Center Allocated to Kansas (Line 27 * Line 29)	<u>\$ 140,566</u>
32			
33		<u>SSU Distribution & Marketing - General Plant</u>	
34	39020	Structures and Improvements	\$ 2,116
35	39029	Improvements to Leased Premises	51,455
36	39120	Office Furniture and Equipment	263,338
37	39420	Tools, Shop, and Garage Equipment	-
38	39720	Communication Equipment	8,824
39	39820	Miscellaneous Equipment	7,388
40	39921	Other Tangible Property - Servers Hardware	1,063,473
41	39922	Other Tangible Property - Servers Software	1,461,672
42	39923	Other Tangible Property - Network Hardware	22,205
43	39926	Other Tangible Property - PC Hardware	314,379
44	39928	Other Tangible Property - Application Software	20,681,360
45		Total SSU Distribution & Marketing General Plant (Sum of Lines 34 - 44)	<u>\$ 23,876,211</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 002 General Office Book Amount
(a)	(b)	(c)	
46			
47		Allocation Factor - SSU Distribution & Marketing (Section 12)	4.50%
48			
49		Total Distribution & Marketing Allocated to Kansas (Line 45 * Line 47)	<u>\$ 1,074,429</u>
50			
51		<u>SSU Aligne Pipe Project - General Plant</u>	
52	39931	Other Tangible Property - Servers Hardware	\$ 297,267
53	39932	Other Tangible Property - Servers Software	345,730
54	39938	Other Tangible Property - Application Software	19,742,145
55		Total Aligne Pipe Project Plant (Sum of Lines 52 - 54)	<u>\$ 20,385,141</u>
56			
57		Allocation Factor - SSU Aligne Pipe Project (Section 12)	0.00%
58			
59		Total Aligne Pipe Project Allocated to Kansas (Line 55 * Line 57)	<u>\$ -</u>
60			
61		Total SSU General Office Amount Allocated to Kansas (Line 22 + Line 31 + Line 49 + Line 59)	<u>\$ 5,966,805</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services Customer Support
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 012 Customer Support Book Amount
	(a)	(b)	(c)
1		<u>General Plant</u>	
2	38900	Land	\$ 2,874,240
3	39000	Structures & Improvements	12,731,367
4	39009	Improvements to Leased Premises	2,820,614
5	39100	Office Furniture & Equipment	2,398,885
6	39103	Office Furniture, Copiers & Type	-
7	39700	Communication Equipment	1,913,117
8	39800	Miscellaneous Equipment	71,377
9	39900	Other Tangible Property	-
10	39901	Other Tangible Property - Servers - Hardware	9,749,414
11	39902	Other Tangible Property - Servers - Software	2,208,691
12	39903	Other Tangible Property - Network - Hardware	629,226
13	39906	Other Tangible Property - PC Hardware	636,888
14	39907	Other Tangible Property - PC Software	-
15	39908	Other Tangible Property - Application Software	95,101,943
16	Total Customer Support General Plant (Sum of Lines 2 - 15)		\$ 131,135,762
17			
18	Allocation Factor - Customer Support		4.29%
19			
20	Total SSU General Plant Allocated to Kansas (Line 16 * Line 18)		\$ 5,625,724
21			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services Customer Support
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 012 Customer Support Book Amount
	(a)	(b)	(c)
22		<u>Charles K. Vaughn (CKV) Training Center - General Plant</u>	
23	38910	CKV-Land & Land Rights	\$ 1,886,443
24	39010	CKV-Structures & Improvements	12,505,541
25	39110	CKV-Office Furniture and Equipment	467,519
26	39210	CKV-Transportation Equipment	96,290
27	39410	CKV-Tools, Shop, and Garage Equipment	520,539
28	39510	CKV-Laboratory Equipment	23,632
29	39710	CKV-Communication Equipment	307,842
30	39810	CKV-Miscellaneous Equipment	526,525
31	39910	CKV-Other Tangible Property	295,692
32	39916	CKV-Other Tangible Property - PC Hardware	69,028
33	39917	CKV-Other Tangible Property - PC Software	3,299
34	Total CKV General Plant (Sum of Lines 23 - 33)		\$ 16,702,351
35			
36	Allocation Factor - Charles K. Vaughn (CKV)		2.98%
37			
38	Total CKV Allocated to Kansas (Line 34 * Line 36)		\$ 497,422
39			
40	Total SSU Customer Support Allocated to Kansas (Line 20 + Line 38)		\$ 6,123,146

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Colorado/Kansas General Office
Test Year Ending March 31, 2019

Line No.	Plant Account (a)	Description (b)	Division 030 Colorado/Kansas General Office Book Amount (c)	
1		<u>General Plant</u>		
2	39009	Improvements to Leased Premises	\$	275,783
3	39100	Office Furniture & Equipment		374,535
4	39200	Transportation Equipment		25,513
5	39400	Tools, Shop, & Garage Equipment		73,057
6	39700	Communication Equipment		39,177
7	39800	Miscellaneous Equipment		40,575
8	39901	Other Tangible Property - Servers - Hardware		48,328
9	39903	Other Tangible Property - Network - Hardware		116,026
10	39906	Other Tangible Property - PC Hardware		69,384
11	39907	Other Tangible Property - PC Software		57,342
12	Total Colorado/Kansas General Office General Plant (Sum of Lines 2 - 11)		\$	1,119,722
13				
14	Allocation Factor - Kansas General Office			55.66%
15				
16	Total Colorado/Kansas General Office Allocated to Kansas (Line 12 * Line 14)		\$	623,237

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary Plant in Service Account 101
Test Year Ending March 31, 2019

Line No.	Description	Reference	Per Book Amounts	Allocation Factor	Total Kansas and Allocated Amount
	(a)	(b)	(c)	(d)	(e) = (c) * (d)
1	Kansas - Direct	Section 4, Column e, Line 74	\$ 381,678,886	100.00%	\$ 381,678,886
2					
3	Allocated:				
4	General Office Division 002	WP 4-1, Column c, Line 18	\$ 127,736,836	3.72%	\$ 4,751,810
5	Greenville Data Center Division 002	WP 4-1, Column c, Line 27	9,258,178	1.52%	140,566
6	Distribution & Marketing Division 002	WP 4-1, Column c, Line 45	23,876,211	4.50%	1,074,429
7	Align Pipe Project Division 002	WP 4-1, Column c, Line 55	20,385,141	0.00%	-
8	Customer Support Division 012	WP 4-2, Column c, Line 16	131,135,762	4.29%	5,625,724
9	Charles K Vaughn Training Center Division 012	WP 4-2, Column c, Line 34	16,702,351	2.98%	497,422
10	Colorado/Kansas General Office Division 030	WP 4-3, Column c, Line 12	1,119,722	55.66%	623,237
11	Total Plant In Service (Sum of Line 1 + Lines 4 - 10)		<u>\$ 711,893,086</u>		<u>\$ 394,392,074</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 3/31/2018	Balance at 3/31/2019
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		Intangible Plant					
2	30100	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200	Franchises & Consents	37,160	37,160	37,160	37,160	37,160
4	30300	Other Miscellaneous Intangibles	3,918	3,918	3,918	3,918	3,918
5	Total Intangible Plant (Sum of Lines 2 - 4)		<u>\$ 41,078</u>	<u>\$ 41,078</u>	<u>\$ 41,078</u>	<u>\$ 41,078</u>	<u>\$ 41,078</u>
6							
7		Production and Gathering Plant					
8	32540	Rights of Way	\$ -	\$ -	\$ -	\$ -	\$ -
9	32800	Field Measurement & Regulation Structures	-	-	-	-	-
10	33200	Field Lines	-	-	-	-	-
11	33400	Field Measurement & Regulation Station Equipment	-	-	-	-	-
12	Total Storage Plant (Sum of Lines 8 - 11)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
13							
14		Underground Storage Plant					
15	35010	Land	\$ 49,164	\$ 49,164	\$ 49,164	\$ 49,164	\$ 49,164
16	35020	Leaseholds	568,935	568,935	568,935	568,935	568,935
17	35100	Structures & Improvements	160,436	102,923	102,923	102,923	102,923
18	35200	Wells	1,352,439	1,409,952	1,391,005	1,391,005	1,391,005
19	35202	Reservoirs	36,515	36,515	36,515	36,515	36,515
20	35300	Lines	1,198,358	1,198,358	1,156,754	1,198,358	1,156,754
21	35400	Compressor Station Equipment	2,570,714	2,570,714	2,570,714	2,570,713	2,570,713
22	35500	Measuring and Regulation Equipment	220,011	220,011	220,011	220,011	220,011
23	35600	Purification Equipment	288,382	288,382	288,382	288,382	288,382
24	35700	Other Equipment	125,321	125,321	125,321	125,321	125,321
25	Total Underground Storage Plant (Sum of Lines 15 - 24)		<u>\$ 6,570,275</u>	<u>\$ 6,570,275</u>	<u>\$ 6,509,724</u>	<u>\$ 6,551,328</u>	<u>\$ 6,509,724</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 3/31/2018	Balance at 3/31/2019
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
26							
27		Transmission Plant					
28	36500	Land & Land Rights	\$ 4,761	\$ 4,761	\$ 4,761	\$ 4,761	\$ 4,761
29	36520	Rights of Way	-	-	-	-	-
30	36600	Structures & Improvements	-	-	-	-	-
31	36700	Mains - Cathodic Protection	1,651,118	1,626,794	1,626,794	1,626,794	1,626,794
32	36800	Compressor station equipment	-	-	-	-	-
33	36900	Measurement & Regulation Station Equipment	147,567	147,567	147,567	147,567	147,567
34	37000	Communication Equipment	-	-	-	-	-
35	37100	Other Equipment	-	-	-	-	-
36	Total Transmission Plant (Sum of Lines 28 - 35)		\$ 1,803,446	\$ 1,779,122	\$ 1,779,122	\$ 1,779,122	\$ 1,779,122
37							
38		Distribution Plant					
39	37400	Land Rights	\$ 1,004,360	\$ 1,004,360	\$ 1,004,410	\$ 1,004,360	\$ 1,004,410
40	37500	Structures & Improvements	152,685	152,685	152,685	152,685	152,685
41	37600	Mains-Cathodic Protection	179,161,221	189,724,271	202,282,946	191,088,329	205,074,912
42	37800	Measurement & Regulation Station Equipment - General	5,537,072	5,616,963	5,606,146	5,606,135	5,605,983
43	37900	Measurement & Regulation Station Equipment - City Gate	3,393,678	3,471,575	3,504,885	3,494,815	3,494,074

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 3/31/2018	Balance at 3/31/2019
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
44	38000	Services	75,005,240	80,188,195	83,556,265	81,055,550	84,498,900
45	38100	Meters	23,638,460	26,437,598	29,215,184	27,213,181	30,561,298
46	38200	Meter Installations	27,062,404	27,681,748	28,108,674	27,832,646	27,875,041
47	38300	Regulators	2,475,688	2,391,067	2,010,869	2,335,465	2,019,174
48	38400	House Regulator Installations	209,461	209,461	209,461	209,461	209,461
49	38500	Industrial Measurement & Regulation Station Equipment	1,830,325	1,830,296	1,830,296	1,830,296	1,830,296
50	38700	Other Equipment	617,861	628,454	628,454	628,454	628,454
51	Total Distribution Plant (Sum of Lines 39 - 50)		<u>\$ 320,088,455</u>	<u>\$ 339,336,673</u>	<u>\$ 358,110,275</u>	<u>\$ 342,451,378</u>	<u>\$ 362,954,687</u>
52							
53		General Plant					
54	38900	Land & Land Rights	\$ 152,535	\$ 152,535	\$ 152,535	\$ 152,535	\$ 152,535
55	39000	Structures & Improvements	2,207,382	2,213,382	2,239,680	2,213,381	2,239,680
56	39100	Office Furniture & Equipment	503,836	483,441	483,975	484,244	483,975
57	39200	Transportation Equipment	409,379	378,006	327,475	329,765	320,552
58	39300	Stores Equipment	1,308	1,308	15,268	1,308	15,268
59	39400	Tools & Work Equipment	3,655,945	3,602,488	3,908,979	3,690,599	3,987,605
60	39500	Laboratory Equipment	12,933	12,933	12,933	12,933	12,933

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 3/31/2018	Balance at 3/31/2019
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
61	39600	Power Operated Equipment	70,314	64,419	28,786	64,419	41,355
62	39700	Communication Equipment - Telephones	879,343	895,405	920,642	895,405	920,641
63	39800	Miscellaneous Equipment	185,666	281,078	281,078	281,078	281,078
64	39900	Other Tangible Property	2,511,444	2,538,101	2,671,689	2,538,085	1,938,652
65	Direct General Plant (Sum of Lines 54 - 64)		<u>\$ 10,590,085</u>	<u>\$ 10,623,096</u>	<u>\$ 11,043,040</u>	<u>\$ 10,663,752</u>	<u>\$ 10,394,275</u>
66							
67	Total Plant in Service (Sum of Lines 5 + 12 + 25 + 36 + 51 + 65)		<u>\$ 339,093,339</u>	<u>\$ 358,350,244</u>	<u>\$ 377,483,239</u>	<u>\$ 361,486,659</u>	<u>\$ 381,678,886</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1		Intangible Plant Accumulated Depreciation			
2	30100	Organization	\$ (25,000)	\$ -	\$ (25,000)
3	30200	Franchise & Consent Group	15,036	-	15,036
4	30300	Intangibles Group	(10,081)	-	(10,081)
5	Total Intangible Plant (Sum of Lines 2 - 4)		\$ (20,045)	\$ -	\$ (20,045)
6					
7		Production and Gathering Plant Accumulated Depreciation			
8	32540	Rights-of-way	\$ -	\$ -	\$ -
9	32800	Field Measuring And Regulation	-	-	-
10	33200	Field Lines	-	-	-
11	33300	Field Compressor Station	-	-	-
12	33400	Field Measuring And Regulation	-	-	-
13	Total Production & Gathering Plant (Sum of Lines 8 - 12)		\$ -	\$ -	\$ -
14					
15		Underground Storage Accumulated Depreciation			
16	35020	Rights-of-way	\$ 476,535	\$ -	\$ 476,535
17	35100	Structures And Improvements	98,143	-	98,143
18	35103	Measurement & Regulation Structures	-	-	-
19	35104	Other Structures	-	-	-
20	35200	Wells	582,056	-	582,056
21	35201	Leaseholds & Rights	-	-	-
22	35202	Reservoirs	36,515	-	36,515

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
23	35300	Pipeline	520,570	-	520,570
24	35400	Compressor Equipment	1,207,390	-	1,207,390
25	35500	Measurement & Regulation Equipment	220,011	-	220,011
26	35600	Purification Equipment	288,382	-	288,382
27	35700	Other Equipment	125,321	-	125,321
28	Total Underground Storage Plant (Sum of Lines 16 - 27)		<u>\$ 3,554,924</u>	<u>\$ -</u>	<u>\$ 3,554,924</u>
29					
30		Transmission Plant Accumulated Depreciation			
31	36520	Rights-of-way	\$ 0	\$ -	\$ 0
32	36600	Structures And Improvements	(0)	-	(0)
33	36700	Mains - Cathodic Protection	197,544	-	197,544
34	36701	Mains-Steel	24,676	-	24,676
35	36800	Compressor Station Equipment	(12,031)	-	(12,031)
36	36900	Measuring And Regulation	58,937	-	58,937
37	37100	Other Equipment Storage	-	-	-
38	Total Transmission Plant (Sum of Lines 31 - 37)		<u>\$ 269,126</u>	<u>\$ -</u>	<u>\$ 269,126</u>
39					
40		Distribution Plant Accumulated Depreciation			
41	37400	Land Rights	\$ (797)	\$ -	\$ (797)
42	37402	Rights-of-way	118,173	-	118,173
43	37500	Structures & Improvement	114,047	-	114,047
44	37600	Mains - Cathodic Protection	3,057,003	(1,617,744)	1,439,258
45	37601	Mains - Steel	11,961,562	(1,185,931)	10,775,631

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
46	37602	Mains - Plastic	29,273,365	(983)	29,272,382
47	37603	Anode (1)	-	1,161,107	1,161,107
48	37604	Leak Clamp (1)	-	1,643,551	1,643,551
49	37800	Measurement & Regulating Station Equipment-General	1,745,379	-	1,745,379
50	37900	Measurement & Regulation City Gate	907,876	-	907,876
51	37908	Measurement & Regulation Station Equipment	8,933	-	8,933
52	38000	Services	34,177,308	-	34,177,308
53	38100	Meters	16,855,712	-	16,855,712
54	38200	Meter Installations	7,504,652	-	7,504,652
55	38300	House Regulators	(727,712)	-	(727,712)
56	38400	House Regulator Installations	251,354	-	251,354
57	38500	Industrial Measurement & Regulation Station Equipment	622,856	-	622,856
58	38700	Other Equipment	636,948	-	636,948
59	Total Distribution Plant (Sum of Lines 41 - 58)		<u>\$ 106,506,658</u>	<u>\$ (0)</u>	<u>\$ 106,506,658</u>
60					
61		Direct General Plant Accumulated Depreciation			
62	38900	Land & Land Rights	\$ -	\$ -	\$ -
63	39000	Structures & Improvements Group	532,186	-	532,186
64	39003	Improvements Group	621	-	621
65	39004	Air Condition Equipment Group	2,440	-	2,440
66	39009	Improvements - Leased Group	23,162	-	23,162
67	39100	Office Furniture And Fixtures	328,313	-	328,313
68	39103	Office Machines	(2,256)	-	(2,256)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
69	39200	Transportation Equipment - Group	285,112	-	285,112
70	39300	Stores Equipment	1,506	-	1,506
71	39400	Tools & Shop Equipment	1,743,767	-	1,743,767
72	39500	Laboratory Equipment	10,242	-	10,242
73	39600	Power Op Equipment-Group	(99,407)	-	(99,407)
74	39603	Ditchers	(42,312)	-	(42,312)
75	39604	Backhoes	(66,401)	-	(66,401)
76	39605	Welders	(12,383)	-	(12,383)
77	39700	Communication Equipment	421,728	-	421,728
78	39701	Communication Equipment	-	-	-
79	39702	Communication Equipment	126,886	-	126,886
80	39800	Miscellaneous Equipment	70,531	-	70,531
81	39900	Other Tangible Equipment	(3,220)	-	(3,220)
82	39901	Servers Hardware	23,646	-	23,646
83	39902	Servers Software	4,354	-	4,354
84	39903	Network Hardware	255,561	-	255,561
85	39905	Mainframe Hardware	-	-	-
86	39906	Pc Hardware	558,626	-	558,626
87	39907	Other Tangible Property - PC Software	39,382	-	39,382
88	39908	Application Software	-	-	-
89	Total Direct General Plant (Sum of Lines 62 - 88)		\$ 4,202,085	\$ -	\$ 4,202,085
90	RWIP	Retirement Work In Progress	26,625	-	26,625
91					
92	Total Kansas Direct Accumulated Depreciation (Sum of Lines 5 + 13 + 28 + 38 + 59 + 89 + 90)		\$ 114,539,373	\$ (0)	\$ 114,539,373

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
93		Accumulated Depreciation Allocated from General Office (WP 5-1, Column c, Line			
94	69)		\$ 2,863,303	\$ -	\$ 2,863,303
95		Accumulated Depreciation Allocated from Customer Support (WP 5-2, Column c, Line 41)	2,046,327	-	2,046,327
96		Accumulated Depreciation Allocated from Colorado/Kansas General Office (WP 5-3, Column c, Line 18)	354,441	-	354,441
97					
98		Total Kansas Direct and Allocated Accumulated Depreciation (Sum of Lines 92 - 97)	<u>\$ 119,803,444</u>	<u>\$ (0)</u>	<u>\$ 119,803,444</u>

99 Note:

100 1. The Company is proposing to establish two (2) new accounts, 37603 - Anodes and 37604 Leak Clamps, in order to begin
amortization of these assets. The amounts included in these new accounts have been transferred from existing accounts 37600,
101 37601 and 37602.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2019

Line No.	Plant Account (a)	Description (b)	Division 002 General Office Book Amount (c)
1		<u>General Plant</u>	
2	39000	Structure & Improvements	\$ 527,141
3	39009	Improvements - Leased	9,000,668
4	39100	Office Furniture And Fixtures	2,015,262
5	39102	Remittance Processing	1
6	39103	Office Machines	0
7	39200	Transportation Equipment	5,789
8	39300	Stores Equipment	-
9	39400	Tools Shop And Garage	37,727
10	39500	Laboratory Equipment	-
11	39700	Communication Equipment	579,320
12	39800	Miscellaneous Equipment	48,317
13	39900	Other Tangible Equipment	1,668
14	39901	Servers-Hardware	4,351,226
15	39902	Servers-Software	6,771,317

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2019

Line No.	Plant Account (a)	Description (b)	Division 002 General Office Book Amount (c)
16	39903	Network Hardware	2,637,041
17	39904	Mainframe CPU	-
18	39905	Mainframe Hardware	-
19	39906	PC Hardware	98,241
20	39907	PC Software	321,720
21	39908	Application Software	33,095,401
22	39909	Mainframe Software	6,731
23	39924	Other Tangible Property - General	-
24	Total General Office Accumulated Depreciation (Sum of Lines 2 - 23)		<u>\$ 59,497,569</u>
25	RWIP	Retirement Work in Progress	-
26	Total SSU General Office Accumulated Depreciation (Line 24 + Line 25)		<u>\$ 59,497,569</u>
27			
28	Allocation Factor - General Office (Section 12)		3.72%
29			
30	Total SSU General Office Accumulated Depreciation Allocated to Kansas (Line 26 * Line 28)		<u>\$ 2,213,310</u>
31			
32		<u>General Plant - Greenville Data Center</u>	
33	39005	Structure & Improvements	\$ 3,820,708
34	39104	Office Furniture And Fixtures	33,654
35	Total Greenville Data Center Accumulated Depreciation (Line 33 + Line 34)		<u>\$ 3,854,362</u>
36			
37	Allocation Factor - Greenville Data Center (Section 12)		1.52%
38			
39	Total Greenville Data Center Accumulated Depreciation Allocated to Kansas (Line 35 * Line 37)		<u>\$ 58,520</u>
40			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 002 General Office Book Amount
	(a)	(b)	(c)
41		<u>SSU Distribution & Marketing - General Plant</u>	
42	39020	Structures and Improvements	\$ 53
43	39029	Improvements to Leased Premises	372
44	39120	Office Furniture and Equipment	110,040
45	39420	Tools, Shop, and Garage Equipment	388
46	39720	Communication Equipment	4,142
47	39820	Miscellaneous Equipment	972
48	39921	Other Tangible Property - Servers Hardware	399,963
49	39922	Other Tangible Property - Servers Software	508,583
50	39923	Other Tangible Property - Network Hardware	8,891
51	39926	Other Tangible Property - PC Hardware	77,387
52	39928	Other Tangible Property - Application Software	12,033,057
53	Total SSU Distribution & Marketing General Plant (Line 42 + Line 52)		<u>\$ 13,143,848</u>
54			
55	Allocation Factor - SSU Distribution & Marketing (Section 12)		4.50%
56			
57	Total Distribution & Marketing Allocated to Kansas (Line 53 * Line 55)		<u>\$ 591,473</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 002 General Office Book Amount
	(a)	(b)	(c)
58			
59		<u>SSU Aligne Pipe Project - General Plant</u>	
60	39931	Other Tangible Property - Servers Hardware	\$ 74,883
61	39932	Other Tangible Property - Servers Software	71,960
62	39938	Other Tangible Property - Application Software	4,413,900
63	Total Aligne Pipe Project Plant (Line 60 + Line 62)		<u>\$ 4,560,743</u>
64			
65	Allocation Factor - SSU Aligne Pipe Project (Section 12)		0.00%
66			
67	Total Aligne Pipe Project Allocated to Kansas (Line 63 * Line 65)		<u>\$ -</u>
68			
69	Total SSU General Office Accumulated Depreciation Allocated to Kansas (Line 30 + Line 39+ Line 57 + Line 67)		<u>\$ 2,863,303</u>
70			
71	Total SSU General Plant Accumulated Depreciation (Before Allocation) (Line 24 + Line 35 + Line 53 + Line 63)		\$ 81,056,522
72	Retirement Work in Progress (Line 25)		<u>-</u>
73	Total General Office Accumulated Depreciation (Before Allocation) (Line 71 + Line 72)		<u>\$ 81,056,522</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 012 Customer Support
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 012 Customer Support Book Amount
	(a)	(b)	(c)
1		General Plant	
2	39000	Structures & Improvements	\$ 2,133,144
3	39009	Improvements - Leased	1,733,446
4	39100	Office Furniture And Fixtures	896,020
5	39103	Office Machines	-
6	39700	Communication Equipment	1,114,015
7	39800	Miscellaneous Equipment	13,359
8	39900	Other Tangible Equipment	(154,265)
9	39901	Servers-Hardware	4,428,162
10	39902	Servers-Software	1,279,038
11	39903	Network Hardware	390,791
12	39906	PC Hardware	(27,655)
13	39907	PC Software	(57,199)
14	39908	Application Software	33,327,676
15	Total Customer Support Accumulated Depreciation (Sum of Lines 2 - 14)		<u>\$ 45,076,532</u>
16	RWIP	Retirement Work in Progress	-
17	Total SSU Customer Support Accumulated Depreciation (Line 15 + Line 16)		<u>\$ 45,076,532</u>
18			
19	Allocation Factor - Customer Support (Section 12)		4.29%
20			
21	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas (Line 17 * Line 19)		<u>\$ 1,933,783</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 012 Customer Support
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 012 Customer Support Book Amount
	(a)	(b)	(c)
22			
23		General Plant - Charles K. Vaughn (CKV) Training Center	
24	39010	CKV-Structures & Improvements	\$ 3,067,907
25	39110	CKV-Office Furniture and Equipment	54,092
26	39210	CKV-Transportation Equipment	94,450
27	39410	CKV-Tools, Shop, and Garage Equipment	137,343
28	39510	CKV-Laboratory Equipment	17,161
29	39710	CKV-Communication Equipment	163,478
30	39810	CKV-Miscellaneous Equipment	144,381
31	39910	CKV-Other Tangible Equipment	102,174
32	39916	CKV-PC Hardware	36,204
33	39917	CKV-PC Software	(28,232)
34	39918	Other Tangible Property - Application Software	(9,966)
35	Total CKV Accumulated Depreciation (Sum of Lines 24 - 34)		<u>\$ 3,778,992</u>
36			
37	Allocation Factor - Charles K. Vaughn (CKV) (Section 12)		2.98%
38			
39	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas (Line 35 * Line 37)		<u>\$ 112,544</u>
40			
41	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas (Line 21 + Line 39)		<u>\$ 2,046,327</u>
42			
43	Total SSU General Plant Accumulated Depreciation (Before Allocation) (Line 15 + Line 35)		\$ 48,855,524
44	Retirement Work in Progress (Line 16)		-
45	Total Customer Support Accumulated Depreciation (Before Allocation) (Line 43 + Line 44)		<u>\$ 48,855,524</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Colorado/Kansas General Office - Division 030
Test Year Ending March 31, 2019

Line No.	Plant Account	Description	Division 030 Colorado/Kansas General Office Book Amount
	(a)	(b)	(c)
1		General Plant	
2	39009	Improvements to Lease Premises	\$ 193,289
3	39100	Office Furniture And Fixtures	175,304
4	39200	Transportation Equipment	17,331
5	39400	Tools Shop And Garage	73,057
6	39700	Communication Equipment	10,033
7	39800	Miscellaneous Equipment	40,575
8	39901	Servers Hardware	(6,995)
9	39903	Network Hardware	60,805
10	39906	PC Hardware	25,730
11	39907	PC Software	14,368
12	Total Colorado/Kansas General Office Accumulated Depreciation (Sum of Lines 2 - 11)		<u>\$ 603,498</u>
13	Retirement Work in Progress		33,298
14	Total Colorado/Kansas General Office Accumulated Depreciation (Line 12 + Line 13)		<u>\$ 636,796</u>
15			
16	Allocation Factor - Kansas General Office		55.66%
17			
18	Total Colorado/Kansas General Office Accumulated Depreciation Allocated to Kansas (Line 14 * Line 16)		<u><u>\$ 354,441</u></u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Working Capital
Test Year Ending March 31, 2019

Line No.	Description	Reference	Total Kansas	
			Direct & Allocated Amount	Adjusted Amount
	(a)	(b)	(c)	(d)
1	Prepayments (1)	WP 6-1, Column e, Line 6	\$ 1,406,259	\$ 1,406,259
2	Storage Gas (1)	WP 6-2, Column b, Line 15	8,179,691	8,179,691
3	Cash Requirements		-	-
4				
5	Total Working Capital (Sum of Lines 1 - 3)		\$ 9,585,950	\$ 9,585,950

6
7 Note:

8 1. The amounts shown in Columns c and d represent 13 month average amounts, after allocation as applicable.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Prepayments Account 165
Thirteen Month Average Balance Ended March 31, 2019

Line No.	Description (a)	Reference (b)	13-Month Average Amount (c)	Allocation Factor (d)	Allocated Amounts (e) = (c)*(d)
1	General Office Division 002	WP 6-1-1, Column p, Line 21	\$ 34,894,706	3.72%	\$ 1,298,083
2	Customer Support Division 012	WP 6-1-1, Column p, Line 25	2,063,308	4.29%	88,516
3	Colorado/Kansas General Office Division 030	WP 6-1-1, Column p, Line 29	32,148	55.66%	17,893
4	Kansas Direct Division 081	WP 6-1-1, Column p, Line 33	1,767	100.00%	<u>1,767</u>
5					
6	Total Allocated Prepayments (Sum of Lines 1 - 4)				<u><u>\$ 1,406,259</u></u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2019

Line No.	Sub Account No.	Description	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Division 002 General Office								
2	13000	Prepaid Expenses Misc	\$ 539,811	\$ 503,363	\$ 503,363	\$ 503,363	\$ 503,363	\$ 38,363	\$ 38,363
3	13001	Prepaid-Worker's Comp Ins	-	-	-	(24,000)	-	-	-
4	13004	Prepaid-Insurance-Other	25,078	18,078	11,077	4,076	64,773	57,772	50,772
5	13005	Prepaid-Insurance-D&O	448,813	299,209	149,604	0	1,644,482	1,494,984	1,345,486
6	13006	Prepaid Insurance-Public Liability	8,616,573	7,198,009	5,779,446	4,360,882	2,942,318	1,523,755	105,191
7	13012	Prepaid-COLI Ins Premium	69,464	129,271	104,476	215,051	190,256	165,461	142,757
8	13013	Prepaid-SS Mailroom Postage Machine	10,629	(3,108)	(2,884)	(5,556)	(5,661)	(4,909)	(2,347)
9	13015	Prepaid-Postage for Cust Billing	366,900	230,346	182,508	222,158	254,755	(152,774)	319,368
10	13017	Prepaid-Postage Due	6,549	6,470	6,436	6,408	6,372	6,337	6,310
11	13022	Prepaid Rent-Gilliland	112,065	112,065	112,065	112,065	112,065	112,065	118,565
12	13027	Prepaid-Southern Gas Dues	20,700	17,250	13,800	10,350	6,900	3,450	41,400
13	13028	Prepaid-American Gas Dues	705,167	626,815	548,463	470,111	391,759	313,407	235,056
14	13035	Prepaid-Revolving Credit Facility	1,360,796	1,356,629	1,352,463	1,348,296	1,344,129	1,339,963	1,335,796
15	13067	Prepaid-Blueflame Property Insurance	6,794,394	6,176,722	5,559,049	4,941,377	4,323,705	3,706,033	3,088,361
16	13124	Ppd SW & HW Maint	12,357,123	12,186,054	16,292,147	20,900,379	20,006,633	20,362,198	18,322,081
17	13128	Prepaid-KPMG Internal Audit	-	(150,000)	150,000	-	300,000	150,000	-
18	13130	Prepaid-Rating Agency Fee	244,375	214,167	183,958	153,750	123,542	93,333	116,771
19	13201	Prepaid admin fee BBT 200mm	5,000	4,167	3,333	2,500	1,667	833	10,000
20	13205	Ppd - ARI 6 year contract extension	-	-	-	-	-	(1,300,000)	-
21	Division 002 Total (Sum of Lines 2 thru 20)		\$ 31,683,436	\$ 28,925,506	\$ 30,949,304	\$ 33,221,211	\$ 32,211,059	\$ 27,910,272	\$ 25,273,928
22									

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2019

Line No.	Sub Account No.	Description	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
23	Division 012	Customer Support							
24	13124	Ppd SW & HW Maint	\$ 2,282,619	\$ 1,999,457	\$ 1,722,829	\$ 1,536,750	\$ 1,567,298	\$ 1,407,699	\$ 1,158,604
25	Division 012 Total (Line 24)		<u>\$ 2,282,619</u>	<u>\$ 1,999,457</u>	<u>\$ 1,722,829</u>	<u>\$ 1,536,750</u>	<u>\$ 1,567,298</u>	<u>\$ 1,407,699</u>	<u>\$ 1,158,604</u>
26									
27	Division 030	Colorado/Kansas General Office							
28	13012	Prepaid-COLI Ins Premium	\$ 38,876	\$ 34,017	\$ 29,157	\$ 24,298	\$ 19,438	\$ 14,579	\$ 9,719
29	Division 030 Total (Line 28)		<u>\$ 38,876</u>	<u>\$ 34,017</u>	<u>\$ 29,157</u>	<u>\$ 24,298</u>	<u>\$ 19,438</u>	<u>\$ 14,579</u>	<u>\$ 9,719</u>
30									
31	Division 081	Kansas Direct							
32	13090	Prepaid DOT Fee/Right-of-way	\$ (15,408)	\$ (17,977)	\$ 34,849	\$ 26,137	\$ 17,425	\$ 8,712	\$ -
33	Division 081 Total (Line 32)		<u>\$ (15,408)</u>	<u>\$ (17,977)</u>	<u>\$ 34,849</u>	<u>\$ 26,137</u>	<u>\$ 17,425</u>	<u>\$ 8,712</u>	<u>\$ -</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2019

Line No.	Sub Account No.	Description	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	13 Month Average
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Division 002 General Office								
2	13000	Prepaid Expenses Misc	\$ 38,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,258
3	13001	Prepaid-Worker's Comp Ins	-	-	-	-	-	-	(1,846)
4	13004	Prepaid-Insurance-Other	60,081	53,081	46,080	39,079	32,079	25,078	37,470
5	13005	Prepaid-Insurance-D&O	1,195,987	1,046,489	896,990	747,492	597,994	448,495	793,540
6	13006	Prepaid Insurance-Public Liability	14,491,260	14,508,358	13,067,015	11,625,673	10,184,331	8,742,989	7,934,292
7	13012	Prepaid-COLI Ins Premium	147,536	125,483	103,429	81,376	59,322	131,962	128,142
8	13013	Prepaid-SS Mailroom Postage Machine	(2,069)	93	580	10,580	483	(9,679)	(1,065)
9	13015	Prepaid-Postage for Cust Billing	409,968	368,765	304,573	531,669	248,649	54,184	257,005
10	13017	Prepaid-Postage Due	6,276	6,242	6,215	6,215	6,215	6,215	6,328
11	13022	Prepaid Rent-Gilliland	118,565	118,565	118,565	114,564	114,564	114,564	114,642
12	13027	Prepaid-Southern Gas Dues	37,950	34,500	31,050	27,600	24,150	20,700	22,292
13	13028	Prepaid-American Gas Dues	156,704	78,352	990,863	908,291	825,719	743,147	537,989
14	13035	Prepaid-Revolving Credit Facility	1,381,629	1,377,463	1,373,296	1,369,129	1,364,963	1,547,996	1,373,273
15	13067	Prepaid-Blueflame Property Insurance	2,470,689	1,853,016	1,235,344	617,672	(0)	6,893,784	3,666,165
16	13124	Ppd SW & HW Maint	24,047,417	23,226,818	22,615,645	22,478,093	21,624,652	21,364,561	19,675,677
17	13128	Prepaid-KPMG Internal Audit	(150,000)	150,000	-	300,000	150,000	-	69,231
18	13130	Prepaid-Rating Agency Fee	86,458	118,438	87,917	295,937	266,458	236,979	170,930
19	13201	Prepaid admin fee BBT 200mm	9,167	8,333	7,500	6,667	5,833	5,000	5,385
20	13205	Ppd - ARI 6 year contract extension	-	-	-	-	-	-	(100,000)
21	Division 002 Total (Sum of Lines 2 thru 20)		\$ 44,505,980	\$ 43,073,994	\$ 40,885,063	\$ 39,160,038	\$ 35,505,411	\$ 40,325,975	\$ 34,894,706
22									

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2019

Line No.	Sub Account No.	Description	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	13 Month Average
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
23	Division 012	Customer Support							
24	13124	Ppd SW & HW Maint	\$ 2,846,625	\$ 2,660,543	\$ 2,256,765	\$ 2,295,145	\$ 2,726,026	\$ 2,362,640	\$ 2,063,308
25	Division 012	Total (Line 24)	<u>\$ 2,846,625</u>	<u>\$ 2,660,543</u>	<u>\$ 2,256,765</u>	<u>\$ 2,295,145</u>	<u>\$ 2,726,026</u>	<u>\$ 2,362,640</u>	<u>\$ 2,063,308</u>
26									
27	Division 030	Colorado/Kansas General Office							
28	13012	Prepaid-COLI Ins Premium	\$ 4,860	\$ 58,315	\$ 53,455	\$ 48,595	\$ 43,736	\$ 38,876	\$ 32,148
29	Division 030	Total (Line 28)	<u>\$ 4,860</u>	<u>\$ 58,315</u>	<u>\$ 53,455</u>	<u>\$ 48,595</u>	<u>\$ 43,736</u>	<u>\$ 38,876</u>	<u>\$ 32,148</u>
30									
31	Division 081	Kansas Direct							
32	13090	Prepaid DOT Fee/Right-of-way	\$ (5,218)	\$ (10,256)	\$ (10,256)	\$ (10,256)	\$ 5,218	\$ -	\$ 1,767
33	Division 081	Total (Line 32)	<u>\$ (5,218)</u>	<u>\$ (10,256)</u>	<u>\$ (10,256)</u>	<u>\$ (10,256)</u>	<u>\$ 5,218</u>	<u>\$ -</u>	<u>\$ 1,767</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Underground Storage Gas - Account 164.1
Thirteen Month Average Balance Ended March 31, 2019

Line No.	Month/Year (a)	Kansas Jurisdiction (b)
1	March-18	\$ 4,785,203
2	April-18	4,752,237
3	May-18	5,958,451
4	June-18	7,411,488
5	July-18	8,018,028
6	August-18	9,290,921
7	September-18	11,645,765
8	October-18	12,873,956
9	November-18	11,534,949
10	December-18	10,355,195
11	January-19	8,285,358
12	February-19	6,324,041
13	March-19	5,100,389
14		
15	13 Month Average - Underground Storage Gas	<u><u>\$ 8,179,691</u></u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Capital and Cost of Money
Test Year Ending March 31, 2019

Line No.	Description (a)	Reference (b)	Beginning Balance 3/31/2018 (c)	Ending Balance 3/31/2019 (d)	Rate Base Allocation (e)
1	Long-Term Debt Capital		\$ 3,067,891,633	\$ 3,653,712,711	\$ 99,185,533
2	Equity Capital		4,721,346,388	5,508,101,667	149,524,430
3					
4	Total Capital	(Line 1 + Line 2)	<u>\$ 7,789,238,022</u>	<u>\$ 9,161,814,378</u>	<u>\$ 248,709,963</u>
5					
6	Long-Term Debt Capital Percentage	(Line 1 / Line 4)	39.39%	39.88%	
7	Equity Capital Percentage	(Line 2 / Line 4)	<u>60.61%</u>	<u>60.12%</u>	
8					
9	Total Capital Percentage	(Line 6 + Line 7)	<u>100.00%</u>	<u>100.00%</u>	
10					
11	Long-term Debt Rate	WP 7A-Test Period , Column p, Line 26		4.57%	
12	Cost of Equity			10.25%	
13					
14	Weighted Cost of Capital - Long-Term Debt	(Line 6 * Line 11)		1.82%	
15	Weighted Cost of Capital - Equity	(Line 7 * Line 12)		<u>6.16%</u>	
16					
17	Total Cost of Capital	(Line 14 + Line 15)		<u>7.98% ROR</u>	

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2019

Line No.	Debt Series	Issued	Outstanding 3/31/2018	Outstanding 4/30/2018	Outstanding 5/31/2018	Outstanding 6/30/2018	Outstanding 7/31/2018	Outstanding 8/31/2018
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Note due Jan 2013	1/13/2003	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	4.3% Sr Note due 10/1/2048	10/2018	-	-	-	-	-	-
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	3/23/2009	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	10/15/2014	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
17	4.125% Sr Note due 3/15/49 - Pending Amortization	03/2019	-	-	-	-	-	-
18	March 2019 - Swap Position	03/2019	-	-	-	-	-	-
19	\$200MM 3YR. Sr Credit Facility (Established 9/22/16)	1/0/1900	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
20	Subtotal -- Utility Long-Term Debt		<u>\$ 3,085,000,000</u>					
21								
22	Less Unamortized Debt Discount & Debt Premium		\$ (4,411,486)	\$ (4,416,043)	\$ (4,420,600)	\$ (4,425,158)	\$ (4,429,715)	\$ (4,434,272)
23	Less Unamortized Debt Expense		21,519,853	21,383,387	21,246,921	21,110,455	20,973,989	20,837,523
24	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.							
25			<u>\$ 3,067,891,633</u>	<u>\$ 3,068,032,657</u>	<u>\$ 3,068,173,680</u>	<u>\$ 3,068,314,703</u>	<u>\$ 3,068,455,726</u>	<u>\$ 3,068,596,749</u>
26	Effective Avg Cost of Consol Debt							
27	Consolidated & Utility							
28	Note:							
29	Includes current maturities.							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2019

Line No.	Debt Series	Issued	Outstanding 9/30/2018	Outstanding 10/31/2018	Outstanding 11/30/2018	Outstanding 12/31/2018	Outstanding 1/31/2019	Outstanding 2/28/2019
	(a)	(b)	(i)	(j)	(k)	(l)	(m)	(n)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Note due Jan 2013	1/13/2003	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	4.3% Sr Note due 10/1/2048	10/2018	-	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	3/23/2009	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	10/15/2014	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
17	4.125% Sr Note due 3/15/49 - Pending Amortization	03/2019	-	-	-	-	-	-
18	March 2019 - Swap Position	03/2019	-	-	-	-	-	-
19	\$200MM 3YR. Sr Credit Facility (Established 9/22/16)	1/0/1900	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
20	Subtotal -- Utility Long-Term Debt		<u>\$ 3,085,000,000</u>	<u>\$ 3,685,000,000</u>	<u>\$ 3,685,000,000</u>	<u>\$ 3,685,000,000</u>	<u>\$ 3,685,000,000</u>	<u>\$ 3,685,000,000</u>
21								
22	Less Unamortized Debt Discount & Debt Premium		\$ (4,438,829)	\$ (1,445,736)	\$ (1,458,643)	\$ (1,471,550)	\$ (1,484,457)	\$ (1,497,365)
23	Less Unamortized Debt Expense		20,773,777	26,823,909	26,669,933	26,692,691	26,538,295	26,438,438
24	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.							
25			<u>\$ 3,068,665,052</u>	<u>\$ 3,659,621,827</u>	<u>\$ 3,659,788,710</u>	<u>\$ 3,659,778,860</u>	<u>\$ 3,659,946,163</u>	<u>\$ 3,660,058,926</u>
26	Effective Avg Cost of Consol Debt							
27	Consolidated & Utility							
28	Note:							
29	Includes current maturities.							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2019

Line No.	Debt Series (a)	Issued (b)	Outstanding 3/31/2019 (o)	Ending Interest Rate (p)	Annual Interest at 3/31/2019 (q)	Outstanding 13-month Average (r)	Average Interest Rate (s)	Annual Interest Average (t)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	\$ -	9.40%	\$ -	\$ -	9.40%	\$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	6.75%	10,125,000	150,000,000	6.75%	10,125,000
3	5.125% Senior Note due Jan 2013	1/13/2003	-	5.13%	-	-	5.13%	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	10.43%	-	-	10.43%	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	9.75%	-	-	9.75%	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	9.32%	-	-	9.32%	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	8.77%	-	-	8.77%	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	6.67%	667,000	10,000,000	6.67%	667,000
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	4.95%	-	-	4.95%	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	5.95%	11,900,000	200,000,000	5.95%	11,900,000
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	4.30%	25,800,000	276,923,077	4.30%	11,907,692
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000	400,000,000	5.50%	22,000,000
13	8.50% Sr Note due 3/15/2019	3/23/2009	-	8.50%	-	415,384,615	8.50%	35,307,692
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	4.15%	20,750,000	500,000,000	4.15%	20,750,000
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	10/15/2014	750,000,000	4.13%	30,937,500	750,000,000	4.13%	30,937,500
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	3.00%	15,000,000	500,000,000	3.00%	15,000,000
17	4.125% Sr Note due 3/15/49 - Pending Amortization	03/2019	450,000,000	4.13%	18,562,500	34,615,385	4.13%	1,427,885
18	March 2019 - Swap Position	03/2019	-	0.00%	-	-	0.00%	-
19	\$200MM 3 YR. Sr Credit Facility (Established 9/22/16)	1/0/1900	125,000,000	3.46%	4,325,000	125,000,000	3.19%	3,986,538
20	Subtotal -- Utility Long-Term Debt		<u>\$ 3,685,000,000</u>		<u>\$ 160,067,000</u>	<u>\$ 3,361,923,077</u>		<u>\$ 164,009,308</u>
21								
22	Less Unamortized Debt Discount & Debt Premium		\$ 262,728			\$ (2,928,548)		
23	Less Unamortized Debt Expense		31,024,561			24,002,595		
24	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.				\$ 6,896,326			\$ 6,896,326
25			<u>\$ 3,653,712,711</u>		<u>\$ 166,963,326</u>	<u>\$ 3,340,849,030</u>		<u>\$ 170,905,634</u>
26	Effective Avg Cost of Consol Debt			<u>4.57%</u>	end of period		<u>5.12%</u>	13 month average
27	Consolidated & Utility			<u>4.57%</u>	end of period		<u>5.12%</u>	13 month average
28	Note:							
29	Includes current maturities.							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2019

Line No.	Debt Series (a)	Issued (b)	Annualized 4270 Amortization for T-lock/Swaps (u)	Annualized 4280-81 Amortization Debt Expense & Discount (v)	Unamortized Debt Expense 1810 Penalty 1890 Discount 2260 3/31/2019 (w)	4270.30937 Expense on Treasury Lock/Swaps 3/31/2019 (x)	4280 Monthly Debt Expense 3/31/2019 (y)	4280 Monthly Discount Expense 3/31/2019 (z)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	\$ -	\$ 560,397	\$ 1,167,495	\$ -	\$ -	\$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	-	99,938	929,070	-	4,641	3,688
3	5.125% Senior Note due Jan 2013	1/13/2003	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	-	0	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	337,581	365,712	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	362,746	785,950	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	368,719	1,136,884	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	-	7,777	52,170	-	648	-
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	(7,047)	115,724	1,799,982	(587)	6,266	3,378
11	4.3% Sr Note due 10/1/2048	10/2018	-	315,361	9,303,142	-	17,930	8,350
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	(669,302)	186,860	4,142,054	(55,775)	11,994	3,578
13	8.50% Sr Note due 3/15/2019	3/23/2009	(77,734)	1,161,169	(0)	(6,478)	30,869	7,013
14	4.15% Sr Note due 1/15/2043	1/15/2013	2,220,857	378,080	8,993,853	185,071	14,907	2,611
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	10/15/2014	908,016	(43,555)	(1,113,775)	75,668	23,538	(27,168)
16	3% Sr Note due 6/15/2027	06/2017	-	555,072	4,556,216	-	34,798	11,458
17	4.125% Sr Note due 3/15/49 - Pending Amortization	03/2019	-	-	6,568,059	-	-	-
18	March 2019 - Swap Position	03/2019	-	-	-	-	-	-
19	\$200MM 3YR. Sr Credit Facility (Established 9/22/16)	1/0/1900	-	115,667	55,192	-	9,639	-
20	Subtotal -- Utility Long-Term Debt		\$ 2,374,790	\$ 4,521,536	\$ 38,742,003	\$ 197,899	\$ 155,229	\$ 12,907
21								
22	Less Unamortized Debt Discount & Debt Premium		\$ 2,374,790	\$ 4,521,536	\$ 38,742,003	\$ 197,899	\$ 155,229	\$ 12,907
23	Less Unamortized Debt Expense							
24	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.							
25								
26	Effective Avg Cost of Consol Debt							
27	Consolidated & Utility							
28	Note:							
29	Includes current maturities.							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2019

Line No.	Debt Series	Issued	4281 Monthly Expense 3/31/2019	Unamortized Debt Expense 1810 Balance 3/31/2019	Unamortized Loss 1890 Balance 3/31/2019	Debt Discount 2260 Balance 3/31/2019	Applied Retained Earnings 2150 Treasury Lock/Swaps 3/31/2019
	(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	\$ 46,700	\$ -	\$ 1,167,495	\$ -	\$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	-	519,757	-	409,313	-
3	5.125% Senior Note due Jan 2013	1/13/2003	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	-	0	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	28,132	-	365,712	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	30,229	-	785,950	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	30,727	-	1,136,884	-	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	-	52,170	-	-	-
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	-	1,171,715	-	628,267	(109,817)
11	4.3% Sr Note due 10/1/2048	10/2018	-	6,347,242	-	2,955,900	-
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	-	3,190,365	-	951,689	(14,836,185)
13	8.50% Sr Note due 3/15/2019	3/23/2009	58,883	0	(0)	-	(0)
14	4.15% Sr Note due 1/15/2043	1/15/2013	13,988	4,256,013	3,993,673	744,167	52,930,420
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	10/15/2014	-	7,214,477	-	(8,328,252)	23,230,072
16	3% Sr Note due 6/15/2027	06/2017	-	3,427,570	-	1,128,646	-
17	4.125% Sr Note due 3/15/49 - Pending Amortization	03/2019	-	4,795,059	-	1,773,000	90,141,393
18	March 2019 - Swap Position	03/2019	-	-	-	-	-
19	\$200MM 3YR. Sr Credit Facility (Established 9/22/16)	1/0/1900	-	55,192	-	-	-
20	Subtotal -- Utility Long-Term Debt		\$ 208,658	\$ 31,029,561	\$ 7,449,714	\$ 262,728	\$ 151,355,883
21							
22	Less Unamortized Debt Discount & Debt Premium		\$ 208,658	\$ 31,029,561	\$ 7,449,714	\$ 262,728	\$ 151,355,883
23	Less Unamortized Debt Expense						
24	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.						
25							
26	Effective Avg Cost of Consol Debt						
27	Consolidated & Utility						
28	Note:						
29	Includes current maturities.						

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding
Calculation of Effective Interest Rates
As of March 31, 2016, March 31, 2017
and March 31, 2018

Line No.	Debt Series (a)	Issued (b)	Outstanding 3/31/2016 (c)	3/31/2016 Interest Rate (d)	Annual Interest at 3/31/2016 (e)	Outstanding 3/31/2017 (f)	3/31/2017 Interest Rate (g)	Annual Interest at 3/31/2017 (h)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	-	9.40%	-	-	9.40%	0
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	6.75%	10,125,000	150,000,000	6.75%	10,125,000
3	5.125% Senior Notes due Jan 2013	1/13/2003	-	5.13%	-	-	5.13%	0
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	10.43%	-	-	10.43%	0
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	9.75%	-	-	9.75%	0
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	9.32%	-	-	9.32%	0
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	8.77%	-	-	8.77%	0
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	6.67%	667,000	10,000,000	6.67%	667,000
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	4.95%	-	-	4.95%	0
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	5.95%	11,900,000	200,000,000	5.95%	11,900,000
11	6.35% Sr Note due 6/15/2017	6/2007	250,000,000	6.35%	15,875,000	250,000,000	6.35%	15,875,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000	400,000,000	5.50%	22,000,000
13	8.50% Sr Note due 3/15/2019	3/23/2009	450,000,000	8.50%	38,250,000	450,000,000	8.50%	38,250,000
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	4.15%	20,750,000	500,000,000	4.15%	20,750,000
15	4.125% Sr Note due 10/15/2044	10/15/2014	500,000,000	4.13%	20,625,000	500,000,000	4.13%	20,625,000
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	-	0.00%	-	-	0.00%	0
17	March 2019 - Swap Position	03/2019	-	0.00%	-	-	0.00%	0
18	\$200MM 3YR. Sr Credit Facility (Established 9/22/16)		-		-	125,000,000	1.95%	2,437,500
19	Subtotal -- Utility Long-Term Debt		<u>\$ 2,460,000,000</u>		<u>\$ 140,192,000</u>	<u>\$ 2,585,000,000</u>		<u>\$ 142,629,500</u>
20								
21	Atmos Leasing, Inc.							
22	Industrial Develop Revenue Bond 07/13	1991	\$ -	7.90%	\$ -	\$ -	7.90%	\$ -
23	Total Long-Term Debt		<u>\$ 2,460,000,000</u>		<u>\$ 140,192,000</u>	<u>\$ 2,585,000,000</u>		<u>\$ 142,629,500</u>
24	Less Unamortized Debt Discount & Debt Premium		\$ 4,440,722			\$ 4,098,439		
25	Less Unamortized Debt Expense				\$ 4,681,594	\$ 16,281,404		
26	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Disc.							\$ 4,797,260
27			<u>\$ 2,455,559,278</u>		<u>\$ 144,873,594</u>	<u>\$ 2,564,620,157</u>		<u>\$ 147,426,760</u>
28	Effective Average Cost of Consolidated Debt			<u>5.90%</u>			<u>5.75%</u>	
29	Utility Only							
30	Note:							
31	Includes current maturities							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding
Calculation of Effective Interest Rates
As of March 31, 2016, March 31, 2017
and March 31, 2018

Line No.	Debt Series (a)	Issued (b)	Outstanding 3/31/2018 (i)	3/31/2018 Interest Rate (j)	Annual Interest at 3/31/2018 (k)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	-	9.40%	0
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	6.75%	10,125,000
3	5.125% Senior Notes due Jan 2013	1/13/2003	-	5.13%	0
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	10.43%	0
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	9.75%	0
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	9.32%	0
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	8.77%	0
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	6.67%	667,000
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	4.95%	0
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	5.95%	11,900,000
11	6.35% Sr Note due 6/15/2017	6/2007	-	6.35%	0
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000
13	8.50% Sr Note due 3/15/2019	3/23/2009	450,000,000	8.50%	38,250,000
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	4.15%	20,750,000
15	4.125% Sr Note due 10/15/2044	10/15/2014	750,000,000	4.13%	30,937,500
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	500,000,000	3.00%	15,000,000
17	March 2019 - Swap Position	03/2019	-	0.00%	0
18	\$200MM 3YR. Sr Credit Facility (Established 9/22/16)		125,000,000	2.84%	3,550,000
19	Subtotal -- Utility Long-Term Debt		<u>\$ 3,085,000,000</u>		<u>\$ 153,179,500</u>
20					
21	Atmos Leasing, Inc.				
22	Industrial Develop Revenue Bond 07/13	1991	0	7.90%	0
23	Total Long-Term Debt		<u>\$ 3,085,000,000</u>		<u>\$ 153,179,500</u>
24	Less Unamortized Debt Discount & Debt Premium		\$ (4,411,486)		
25	Less Unamortized Debt Expense		\$ 21,519,853		
26	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Disc.				\$ 6,580,966
27			<u>\$ 3,067,891,633</u>		<u>\$ 159,760,466</u>
28	Effective Average Cost of Consolidated Debt			<u>5.21%</u>	End of Period
29	Utility Only				
30	Note:				
31	Includes current maturities				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Consolidated Long-Term Debt - Unamortized Discount Acct 2260
As of March 31, 2016, March 31, 2017, and March 31, 2018

Line No.	Debt Series	Year Issued	Full Discount	4280	2260	2260	2260
			Before Amortization At 3/31/2018	Monthly Amortization At 3/31/2018	Balance Unamortized Discount At 3/31/2016	Balance Unamortized Discount At 3/31/2017	Balance Unamortized Discount At 3/31/2018
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	6.75% Debentures Unsecured due July 2028	1998	\$1,327,500	\$ 3,688	\$ 542,063	\$ 497,813	\$ 453,563
2	5.125% Senior Notes due Jan 2013	2003	212,500	-	-	-	-
3	4.95% Sr Note due 10/15/2014	2004	35,000	-	(0)	(0)	-
4	5.95% Sr Note due 10/15/2034	2004	1,216,000	3,378	749,867	709,333	668,800
5	6.35% Sr Note due 6/15/2017	2007	677,500	5,646	84,688	16,938	-
6	Sr Note 5.50% Due 06/15/2041	2011	1,288,000	3,578	1,080,489	1,037,555	994,622
7	8.50% Sr Note due 3/15/2019	2009	841,500	7,013	252,450	168,300	84,150
8	4.15% Sr Note due 1/15/2043	2013	940,000	2,611	838,167	806,833	775,500
9	4.125% Sr Note due 10/15/2044	2014	940,000	2,611	893,000	861,667	830,333
10	3.000% Sr Note due 6/15/27	2017	1,375,000	11,458	-	-	1,266,146
	Total Utility Long-Term Debt Unamortized Discount						
11	(Sum Lines 1 - 10)		\$8,853,000	\$ 39,982	\$ 4,440,722	\$ 4,098,439	\$ 5,073,114

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Annualized Amortization of Debt Expense and Debt Discount
As of March 31, 2016, March 31, 2017, and March 31, 2018

Line No.	Debt Series	3/31/2016	3/31/2016	3/31/2017	3/31/2017	3/31/2018	3/31/2018
		Annualized 4270 Amortization for Treasury Lock	Annualized 4280-81 Amortization & Discount	Annualized 4270 Amortization for Treasury Lock	Annualized 4280-81 Amortization & Discount	Annualized 4270 Amortization for Treasury Lock	Annualized 4280-81 Amortization & Discount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	9.40% First Mortgage Bond J due May 2021/RET 200. \$	-	\$ 560,397	\$ -	\$ 560,397	\$ -	\$ 560,397
2	6.75% Debentures Unsecured due July 2028	-	99,938	-	99,938	-	99,938
3	5.125% Senior Note due Jan 2013	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	-	33,837	-	33,837	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 200	-	337,581	-	337,581	-	337,581
6	9.32% First Mortgage Bond T due June 2021/RET 200	-	362,746	-	362,746	-	362,746
7	8.77% First Mortgage Bond U due May 2022/RET 200	-	368,719	-	368,719	-	368,719
8	6.67% MTN A1 due Dec 2025	-	7,777	-	7,777	-	7,777
9	4.95% Sr Note due 10/15/2014	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	(7,047)	115,724	(7,047)	115,724	(7,047)	115,724
11	6.35% Sr Note due 6/15/2017	(474,980)	307,042	(474,980)	307,042	-	-
12	Sr Note 5.50% Due 06/15/2041	(669,302)	186,860	(669,302)	186,860	(669,302)	186,860
13	8.50% Sr Note due 3/15/2019	(77,734)	1,161,169	(77,734)	1,161,169	(77,734)	1,161,169
14	4.15% Sr Note due 1/15/2043	2,220,857	378,080	2,220,857	378,080	2,220,857	378,080
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017))	(445,478)	215,407	(445,478)	215,407	908,016	(43,555)
16	3% Sr Note due 6/15/2027	-	-	-	-	-	555,072
17	March 2019 - Swap Position	-	-	-	-	-	-
18	\$200MM 3YR. Sr Credit Facility (Established 9/22/16)	-	-	-	115,667	-	115,667
19	Annualized Amortization of Debt Expense & Debt Discount (Sum of Lines 1 - 18)	\$ 546,316	\$ 4,135,278	\$ 546,316	\$ 4,250,944	\$ 2,374,790	\$ 4,206,175

16

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Interest Coverage Computation - Atmos Consolidated
Test Year Ending March 31, 2019

Line No.	Description (a)	12/31/2016 (b)	12/31/2017 (c)	12/31/2018 (d)	3/31/2018 (e)	3/31/2019 (f)
1	Net Income Before Interest and Income Taxes	\$ 698,198,632	\$ 767,806,782	\$ 707,005,222	\$ 737,606,625	\$ 740,179,402
2						
3	Interest Expense	\$ 113,985,402	\$ 117,083,477	\$ 92,759,377	\$ 116,707,828	\$ 90,515,355
4	Capitalized Interest	2,518,683	3,576,533	10,227,498	4,312,356	12,115,727
5	Total Interest Expense (Line 3 + Line 4)	<u>\$ 116,504,085</u>	<u>\$ 120,660,011</u>	<u>\$ 102,986,875</u>	<u>\$ 121,020,185</u>	<u>\$ 102,631,082</u>
6						
7	Times Interest Earned Before Income Taxes (Line 1 / Line 5)	5.99	6.36	6.87	6.09	7.21
8						
9						

Atmos Energy Corporation
Financial and Operating Data
Consolidated Balance Sheet

Line No.	Description (a)	March 31		December 31		
		2019 (b)	2018 (c)	2018 (d)	2017 (e)	2016 (f)
1	ASSETS					
2						
3	Property, plant and equipment	\$ 13,272,148	\$ 11,903,715	\$ 12,948,229	\$ 11,609,627	\$ 10,492,625
4	Less accumulated depreciation and amortization	2,300,414	2,142,386	2,250,000	2,090,835	1,939,663
5	Net property, plant & equipment	\$ 10,971,734	\$ 9,761,329	\$ 10,698,229	\$ 9,518,792	\$ 8,552,962
6	Current assets					
7	Cash and cash equivalents	\$ 108,353	\$ 71,074	\$ 218,197	\$ 54,750	\$ 44,624
8	Accounts receivable, net	419,612	407,134	478,373	489,217	458,813
9	Gas stored underground	78,148	89,265	146,552	163,959	163,763
10	Other current assets and prepayments	65,068	55,263	69,616	70,984	312,232
11	Total current assets	\$ 671,181	\$ 622,736	\$ 912,738	\$ 778,910	\$ 979,432
12	Goodwill and intangible assets	730,419	730,132	730,419	730,132	729,673
13	Deferred charges and other assets	301,616	242,125	274,403	236,886	317,088
14		<u>\$ 12,674,950</u>	<u>\$ 11,356,322</u>	<u>\$ 12,615,789</u>	<u>\$ 11,264,720</u>	<u>\$ 10,579,155</u>
15						
16						

Atmos Energy Corporation
Financial and Operating Data
Consolidated Balance Sheet

Line No.	Description (a)	March 31		December 31		
		2019 (b)	2018 (c)	2018 (d)	2017 (e)	2016 (f)
17	CAPITALIZATION AND LIABILITIES					
18						
19	Shareholders' equity					
20	Common Stock	\$ 585	\$ 555	\$ 584	\$ 555	\$ 526
21	Additional paid in capital	3,485,794	2,951,545	3,476,476	2,940,062	2,451,277
22	Retained earnings	2,138,532	1,854,257	1,985,250	1,729,319	1,339,826
23	Accum. Other comprehensive income (loss)	(116,810)	(85,011)	(114,115)	(106,316)	(92,654)
24	Shareholders' equity	\$ 5,508,101	\$ 4,721,346	\$ 5,348,195	\$ 4,563,620	\$ 3,698,975
25	Long-term debt	3,528,713	2,617,892	3,084,779	3,067,469	2,314,199
26	Total capitalization	\$ 9,036,814	\$ 7,339,238	\$ 8,432,974	\$ 7,631,089	\$ 6,013,174
27						
28	Current liabilities					
29	Accounts payable and accrued liabilities	\$ 244,042	\$ 230,823	\$ 301,734	\$ 285,675	\$ 268,647
30	Other current liabilities	495,097	538,702	578,764	336,919	490,421
31	Short-term debt	-	129,602	-	336,816	940,747
32	Current maturities of long-term debt	125,000	450,000	575,000	-	250,000
33	Total current liabilities	\$ 864,139	\$ 1,349,127	\$ 1,455,498	\$ 959,410	\$ 1,949,815
34	Deferred income taxes	1,251,836	1,107,036	1,191,824	1,033,206	1,725,433
35	Regulatory excess deferred taxes	712,681	737,798	717,758	746,246	-
36	Regulatory cost of removal obligation	462,249	484,746	468,825	480,086	430,407
37	Pension and postretirement liabilities	176,593	237,448	176,582	233,337	301,715
38	Deferred credits and other liabilities	170,638	100,929	172,328	181,346	158,611
39		\$ 12,674,950	\$ 11,356,322	\$ 12,615,789	\$ 11,264,720	\$ 10,579,155

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

Line No.	Description (a)	Year Ended March 31		Year Ended December 31		
		2019 (b)	2018 (c)	2018 (d)	2017 (e)	2016 (f)
1	Operating Revenues					
2	Distribution segment	\$ 2,839,688	\$ 2,992,061	\$ 2,981,090	\$ 2,755,311	\$ 2,444,991
3	Pipeline and storage segment	530,415	482,524	515,720	473,541	438,732
4	Intersegment eliminations	(390,731)	(374,603)	(392,674)	(360,093)	(323,660)
5		<u>\$ 2,979,372</u>	<u>\$ 3,099,982</u>	<u>\$ 3,104,136</u>	<u>\$ 2,868,759</u>	<u>\$ 2,560,063</u>
6						
7	Purchase gas cost					
8	Distribution segment	\$ 1,377,105	\$ 1,551,825	\$ 1,533,810	\$ 1,337,868	\$ 1,139,931
9	Pipeline and storage segment	185	2,771	708	3,063	856
10	Intersegment eliminations	(389,478)	(373,982)	(391,422)	(359,783)	(323,616)
11		<u>\$ 987,812</u>	<u>\$ 1,180,614</u>	<u>\$ 1,143,096</u>	<u>\$ 981,148</u>	<u>\$ 817,171</u>
12						
13	Gross Profit	\$ 1,991,560	\$ 1,919,368	\$ 1,961,040	\$ 1,887,611	\$ 1,742,892
14	Operating expenses					
15	Operation and maintenance	\$ 599,418	\$ 580,261	\$ 609,150	\$ 551,427	\$ 543,702
16	Depreciation and amortization	376,165	342,578	368,774	330,864	297,093
17	Taxes, other than income	271,687	253,524	265,601	246,131	227,678
18	Total operating expenses	<u>\$ 1,247,270</u>	<u>\$ 1,176,363</u>	<u>\$ 1,243,525</u>	<u>\$ 1,128,422</u>	<u>\$ 1,068,473</u>
19	Operating income	<u>\$ 744,290</u>	<u>\$ 743,005</u>	<u>\$ 717,515</u>	<u>\$ 759,189</u>	<u>\$ 674,419</u>

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

Line No.	Description	Year Ended March 31		Year Ended December 31		
		2019	2018	2018	2017	2016
	(a)	(b)	(c)	(d)	(e)	(f)
20	Miscellaneous income (expense), net	(4,111)	(5,397)	(10,510)	(4,311)	(349)
21	Interest charges	102,631	121,021	102,986	120,661	116,305
22	Income before income taxes	\$ 637,548	\$ 616,587	\$ 604,019	\$ 634,217	\$ 557,765
23	Income tax expense	155,074	16,802	157,441	51,412	199,731
24	Income from continuing operations	\$ 482,474	\$ 599,785	\$ 446,578	\$ 582,805	\$ 358,034
25	Income from discontinued operations, net	-	-	-	-	14,241
26	Gain on sale of discontinued operations, net	-	-	-	2,716	-
27	Net Income	\$ 482,474	\$ 599,785	\$ 446,578	\$ 585,521	\$ 372,275
28						
29	Per share data					
30	Basic net income per share	\$ 4.17	\$ 5.45	\$ 3.92	\$ 5.39	\$ 3.54
31	Diluted net income per share	\$ 4.17	\$ 5.45	\$ 3.92	\$ 5.39	\$ 3.54
32						
33	Weighted average shares outstanding:					
34	Basic	115,690	110,135	113,800	108,564	105,284
35	Diluted	115,794	110,135	113,832	108,564	105,284

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

Line No.	Description	Common Stock		Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
		Number of Shares	Stated Value				
(In thousands, except share data)							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Balance, September 30, 2013	90,640,211	\$ 453	\$ 1,765,811	\$ 38,878	\$ 775,267	\$ 2,580,409
2							
3	Comprehensive income:						
4	Net income	-	\$ -	\$ -	\$ -	\$ 289,817	\$ 289,817
5	Other comprehensive loss	-	-	-	(51,271)	-	(51,271)
6	Repurchase of equity awards	(190,134)	(1)	(8,716)	-	-	(8,717)
7	Cash dividends	-	-	-	-	(146,248)	(146,248)
8	Common stock issued						
9	Public offering	9,200,000	46	390,159	-	-	390,205
10	Direct stock purchase plan	83,150	1	4,066	-	-	4,067
11	Long-term incentive plan	653,130	3	5,214	-	(864)	4,353
12	Employee stock-based compensation	-	-	23,536	-	-	23,536
13	Outside directors stock-for-fee plan	1,735	-	81	-	-	81
14	Balance, September 30, 2014	<u>100,388,092</u>	<u>\$ 502</u>	<u>\$ 2,180,151</u>	<u>\$ (12,393)</u>	<u>\$ 917,972</u>	<u>\$ 3,086,232</u>
15							

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

Line No.	Description	Common Stock		Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
		Number of Shares	Stated Value				
(In thousands, except share data)							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
16	Comprehensive income:						
17	Net income	-	\$ -	\$ -	\$ -	\$ 315,075	\$ 315,075
18	Other comprehensive loss	-	-	-	(96,937)	-	(96,937)
19	Repurchase of common stock	(148,464)	(1)	(7,984)	-	-	(7,985)
20	Cash dividends	-	-	-	-	(160,018)	(160,018)
21	Common stock issued						
22	Direct stock purchase plan	176,391	1	10,625	-	-	10,626
23	Retirement savings plan	398,047	2	20,324	-	-	
24	Long-term incentive plan	664,752	3	2,263	-	-	2,266
25	Employee stock-based compensation	-	-	25,212	-	-	25,212
26	Balance, September 30, 2015	<u>101,478,818</u>	<u>\$ 507</u>	<u>\$ 2,230,591</u>	<u>\$ (109,330)</u>	<u>\$ 1,073,029</u>	<u>\$ 3,194,797</u>
27							
28	Comprehensive income:						
29	Net income	-	\$ -	\$ -	\$ -	\$ 350,104	\$ 350,104
30	Other comprehensive loss	-	-	-	(78,692)	-	(78,692)
31	Cash dividends	-	-	-	-	(175,126)	(175,126)
32	Cumulative effect of accounting change	-	-	-	-	14,527	14,527
33	Common stock issued						
34	Public offering	1,360,756	7	98,567	-	-	98,574
35	Direct stock purchase plan	133,133	1	9,228	-	-	9,229
36	Retirement savings plan	359,414	2	25,047	-	-	25,049
37	Long-term incentive plan	598,439	3	3,175	-	-	3,178
38	Employee stock-based compensation	-	-	21,419	-	-	21,419
39	Balance, September 30, 2016	<u>103,930,560</u>	<u>\$ 520</u>	<u>\$ 2,388,027</u>	<u>\$ (188,022)</u>	<u>\$ 1,262,534</u>	<u>\$ 3,463,059</u>
40							

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

Line No.	Description	Common Stock		Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
		Number of Shares	Stated Value				
(In thousands, except share data)							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
41	Comprehensive income:						
42	Net income	-	\$ -	\$ -	\$ -	\$ 396,421	\$ 396,421
43	Other comprehensive loss	-	-	-	82,768	-	82,768
44	Cash dividends	-	-	-	-	(191,931)	(191,931)
45	Common stock issued						
46	Public offering	1,303,494	6	98,749	-	-	98,755
47	Direct stock purchase plan	112,592	1	8,970	-	-	8,971
48	Retirement savings plan	228,326	1	17,551	-	-	17,552
49	Long-term incentive plan	529,662	3	3,698	-	-	3,701
50	Employee stock-based compensation	-	-	19,370	-	-	19,370
51	Balance, September 30, 2017	<u>106,104,634</u>	<u>\$ 531</u>	<u>\$ 2,536,365</u>	<u>\$ (105,254)</u>	<u>\$ 1,467,024</u>	<u>\$ 3,898,666</u>
52							
53	Comprehensive income:						
54	Net income	-	\$ -	\$ -	\$ -	\$ 603,064	\$ 603,064
55	Other comprehensive loss	-	-	-	44,541	-	44,541
56	Cash dividends	-	-	-	-	(214,906)	(214,906)
57	Cumulative effect of accounting change	-	-	-	(22,934)	22,934	-
58	Common stock issued						
59	Public Offering	4,558,404	22	395,070	-	-	395,092
60	Direct stock purchase plan	131,213	1	11,322	-	-	11,323
61	Retirement savings plan	94,081	-	8,240	-	-	8,240
62	Long-term incentive plan	385,351	2	3,469	-	-	3,471
63	Employee stock-based compensation	-	-	20,460	-	-	20,460
64	Balance, September 30, 2018	<u>111,273,683</u>	<u>\$ 556</u>	<u>\$ 2,974,926</u>	<u>\$ (83,647)</u>	<u>\$ 1,878,116</u>	<u>\$ 4,769,951</u>

66 Note:

67 The Consolidated Statement of Shareholder's Equity is prepared on a Fiscal Year basis only and is included in our Form 10-K.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2019	March 2018	December 2018	December 2017	December 2016
	(a)	(b)	(c)	(d)	(e)	(f)
1	4030	\$ 11,862,182	\$ 11,466,871	\$ 11,765,236	\$ 11,341,200	\$ 10,866,546
2	4060	373,418	373,418	373,418	399,332	364,271
3	4081	8,924,801	8,338,861	8,673,868	7,991,995	7,417,546
4	4091	1,751,817	4,888,778	3,267,089	2,520,925	803,813
5	4101	10,795,015	1,356,038	8,718,984	1,893,622	4,123,487
6	4190	(23,273)	(9,600)	1,781	(18,022)	(25,746)
7	4210	(1,450,001)	(1,057,333)	(1,348,268)	(1,058,625)	(1,049,629)
8	4261	86,106	75,896	74,459	74,092	76,861
9	4263	55	92	30	121	207
10	4264	59,602	42,842	62,579	34,540	38,516
11	4265	116,669	118,068	116,540	135,528	157,166
12	4270	4,586,342	4,334,269	4,469,749	4,273,204	4,249,928
13	4280	59,937	56,038	58,554	53,765	48,123
14	4281	68,356	71,695	69,233	72,520	77,057
15	4290	(9,756)	(7,994)	(9,881)	(5,493)	-
16	4300	96,549	68,387	85,451	63,257	34,529
17	4310	203,875	227,777	231,393	255,006	263,555
18	4320	(78,394)	(12,005)	(72,658)	(12,562)	(29,706)
19	4800	(89,668,567)	(91,108,110)	(94,490,176)	(82,759,530)	(75,873,430)
20	4805	732,392	(853,954)	1,577,468	(2,693,481)	(1,035,796)
21	4811	(24,735,893)	(24,703,549)	(26,155,098)	(21,876,548)	(19,296,488)
22	4812	(312,868)	(323,916)	(322,244)	(310,753)	(251,717)
23	4813	(3,603,589)	(3,224,587)	(3,932,317)	(3,161,700)	(4,086,670)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2019	March 2018	December 2018	December 2017	December 2016
	(a)	(b)	(c)	(d)	(e)	(f)
24	4815	202,691	(224,772)	404,467	(857,500)	(222,176)
25	4820	(1,475,399)	(1,535,040)	(1,568,862)	(1,415,967)	(1,320,589)
26	4825	22,247	(39,950)	38,498	(79,243)	(4,755)
27	4870	(347,735)	(356,210)	(388,774)	(339,385)	(287,985)
28	4880	(591,984)	(557,340)	(593,747)	(559,908)	(569,062)
29	4893	(6,064,631)	(6,276,152)	(6,089,662)	(6,366,992)	(5,971,909)
30	4950	(1,415,432)	(845,582)	(1,193,161)	(438,360)	59,908
31	4960	(1,249,395)	1,191,695	345,890	-	-
32	7520	3,899	16,976	2,487	82,539	476,360
33	8001	(1,821,880)	(130,190)	(225,050)	(1,152,575)	(47,020)
34	8010	793,611	701,904	716,112	660,127	731,807
35	8040	47,046,783	37,006,105	41,045,548	35,213,088	26,144,343
36	8050	(8,145)	(7,893)	(9,338)	(8,990)	(5,136)
37	8051	47,356,269	46,871,418	51,224,036	39,383,318	33,342,866
38	8052	15,110,885	14,827,326	16,339,251	12,394,629	10,180,117
39	8053	192,260	201,279	201,585	190,195	143,281
40	8054	921,988	946,998	1,004,699	835,088	738,003
41	8055	2,738,832	2,355,806	2,998,995	2,302,843	2,994,859
42	8057	186,733	161,085	178,563	156,459	183,767
43	8058	(958,691)	1,345,006	(1,842,718)	3,000,732	947,983
44	8059	(66,103,430)	(57,932,376)	(63,099,184)	(54,350,293)	(48,176,643)
45	8060	(100,162)	(134,489)	(212,964)	(134,210)	19,119
46	8081	8,383,885	11,540,016	11,513,357	9,472,645	11,419,946

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2019	March 2018	December 2018	December 2017	December 2016
	(a)	(b)	(c)	(d)	(e)	(f)
47	8082	(8,659,810)	(11,253,161)	(10,171,112)	(9,741,858)	(9,994,458)
48	8120	(114,239)	(31,166)	(91,112)	(38,370)	(48,883)
49	8130	0	0	0	0	-
50	8160	48,529	61,180	40,925	113,493	599,005
51	8170	-	5,025	(2,459)	7,484	-
52	8180	436,009	496,265	455,667	462,518	-
53	8190	133,455	14,545	94,275	37,939	(14,077)
54	8200	2,255	-	829	-	52
55	8210	-	930	-	930	-
56	8240	9,262	(2,220)	9,230	(1,395)	30,595
57	8250	45,136	63,746	57,423	64,760	109,041
58	8260	-	155	155	-	-
59	8310	-	-	-	-	3,878
60	8320	-	103	-	(662)	19,109
61	8340	12,063	16,053	13,602	1,122	12,526
62	8350	482	265	265	-	-
63	8400	-	-	-	-	67
64	8410	44,669	24,414	50,136	38,013	36,339
65	8560	526	495	523	486	507
66	8570	1,926	1,035	1,819	986	2,865
67	8580	20,583,388	20,241,249	20,533,743	20,080,437	19,956,925
68	8700	1,703,331	1,371,122	1,463,661	1,301,382	979,126
69	8710	9,407	12,728	9,845	12,513	18,484

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2019	March 2018	December 2018	December 2017	December 2016
	(a)	(b)	(c)	(d)	(e)	(f)
70	8711	1,028	2,052	1,028	2,052	9,292
71	8740	4,274,995	4,096,919	4,255,376	4,009,949	4,078,847
72	8750	33,627	51,129	34,883	66,009	106,254
73	8760	1,330	-	1,075	-	178
74	8770	29,215	28,137	28,018	23,088	5,828
75	8780	247,404	347,973	263,006	404,890	503,551
76	8790	145,278	140,210	162,203	113,749	117,626
77	8800	272,858	355,964	274,881	403,708	382,748
78	8810	64,650	72,636	63,437	76,347	66,037
79	8850	209,037	284,726	218,531	304,093	270,211
80	8870	283,141	191,184	290,841	112,493	73,723
81	8890	146,579	54,849	145,852	41,996	41,288
82	8900	-	5,506	-	5,378	8,433
83	8910	-	87	-	87	-
84	8920	2,114	3,274	1,877	5,718	3,753
85	8930	54,070	24,422	41,887	24,043	10,840
86	9010	56,984	49,688	55,733	46,584	40,454
87	9020	932,006	914,911	912,058	936,515	931,803
88	9030	131,148	73,552	135,715	73,766	94,008
89	9040	539,150	398,096	497,569	392,810	438,529
90	9050	5,145	5,292	5,274	5,431	4,978
91	9070	408	394	394	419	263
92	9080	62,602	36,127	53,303	26,751	37,131

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2019	March 2018	December 2018	December 2017	December 2016
	(a)	(b)	(c)	(d)	(e)	(f)
93	9090	3,175	2,264	3,484	1,916	4,888
94	9100	79,349	86,740	101,223	79,838	106,625
95	9110	128,068	120,189	118,952	129,169	109,004
96	9120	16,091	11,424	13,516	12,041	9,177
97	9130	100	709	100	709	196
98	9200	76,526	105,542	94,224	101,871	84,715
99	9210	17,100	21,301	19,517	20,487	22,171
100	9220	9,344,287	9,402,989	9,770,885	9,554,540	9,223,353
101	9230	98,841	154,182	107,679	139,267	233,522
102	9240	103,247	111,530	104,664	112,924	111,507
103	9250	38,883	263,002	(24,770)	255,402	103,916
104	9260	2,181,386	2,084,031	2,116,142	2,093,073	2,115,752
105	9270	-	2,552	-	2,552	2,404
106	9280	365,263	365,263	365,263	365,263	336,990
107	9302	97,107	104,766	100,976	107,467	51,437

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending March 31, 2019

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content <hr/> (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	11,390,812	88,936,175	124,799	91.3	7.81
5						
9	TOTAL	11,390,812	88,936,175	124,799	91.3	7.81
10	COMMERCIAL - A/C 481.1					
11						
12						
13	Division 81	3,611,516	24,533,201	9,402	384.1	6.79
14						
18	TOTAL	3,611,516	24,533,201	9,402	384.1	6.79
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	46,301	312,868	90	514.5	6.76
23						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending March 31, 2019

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
28	TOTAL	46,301	312,868	90	514.5	6.76
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	-	-	-	-
31	TOTAL	-	-	-	-	-
32						
33						
34	IRRIGATION 481.5	600,109	3,603,589	258	2,326.0	6.00
35	TOTAL	600,109	3,603,589	258	2,326.0	6.00
36						
37	PUBLIC AUTHORITIES 482	214,631	1,453,153	489	438.9	6.77
38						
39	TOTAL	214,631	1,453,153	489	438.9	6.77
40						
41						
42	TOTAL	15,863,369	118,838,986	135,038	117.5	7.49
43						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending March 31, 2018

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).						
2. Provide a sub-heading and total for each gas service revenue account.						
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.						
Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	9,938,836	91,962,064	123,673	80.4	9.25
5						
9	TOTAL	9,938,836	91,962,064	123,673	80.4	9.25
10	COMMERCIAL - A/C 481.1					
11						
12						
13	Division 81	3,133,145	24,928,321	9,356	334.9	7.96
14						
18	TOTAL	3,133,145	24,928,321	9,356	334.9	7.96
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	42,009	323,916	92	456.6	7.71
23						
28	TOTAL	42,009	323,916	92	456.6	7.71

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending March 31, 2018

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).						
2. Provide a sub-heading and total for each gas service revenue account.						
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.						
Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	-	-	-	-
31	TOTAL	-	-	-	-	-
32						
33						
34	IRRIGATION 481.5	549,922	3,224,587	267	2,059.6	5.86
35	TOTAL	549,922	3,224,587	267	2,059.6	5.86
36						
37	PUBLIC AUTHORITIES 482	197,494	1,574,990	493	400.6	7.97
38						
39	TOTAL	197,494	1,574,990	493	400.6	7.97
40						
41						
42	TOTAL	13,861,406	122,013,878	133,881	103.5	8.80
43						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2016

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	8,262,516	76,909,225	122,221	67.6	9.31
5						
9	TOTAL	8,262,516	76,909,225	122,221	67.6	9.31

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2016

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
10	COMMERCIAL - A/C 481.1					
11						
12						
13	Division 81	2,488,722	19,518,664	9,310	267.3	7.84
14						
18	TOTAL	2,488,722	19,518,664	9,310	267.3	7.84
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	35,085	251,717	92	381.4	7.17
23						
27						
28	TOTAL	35,085	251,717	92	381.4	7.17
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	-	-	-	-
31	TOTAL	-	-	-	-	-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2016

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content <hr/> (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
32	IRRIGATION 481.5					
33						
34	Division 81	771,843	4,086,670	282	2,737.0	5.29
35	TOTAL	771,843	4,086,670	282	2,737.0	5.29
36						
37	PUBLIC AUTHORITIES 482	174,062	1,325,344	496	350.9	7.61
38						
39	TOTAL	174,062	1,325,344	496	350.9	7.61
40						
41						
42	TOTAL	11,732,228	102,091,620	132,401	88.6	8.70
43						
44						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2016

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			65,014,943	7,256,957	107,786
2	Ramona			24,031	2,525	42
3	Redfield			12,081	1,353	20
4	Savonburg			16,644	1,817	29
5	Sedan			245,297	25,566	460
6	Severy			23,730	2,396	47
7	Shawnee			434,482	51,427	627
8	South Haven			63,273	6,483	118
9	Spring Hill			671,224	70,289	1,235
10	Stark			13,069	1,349	25
11	Strong City			110,196	10,951	214
12	Syracuse			445,277	45,836	719
13	Tampa			30,815	3,157	57
14	Thayer			433	42	1
15	Toronto			67,254	6,864	126
16	Tyro			37,198	3,620	77

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2016

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
17	Ulysses			1,257,782	127,022	2,131
18	White City			104,216	11,005	185
19	Wilsey			38,170	3,979	68
20	Yates Center			334,225	36,317	586
21	Unincorporated Areas			4,626,611	509,732	7,668
22						
23	Total Division 81			73,570,951	8,178,687	122,221
24						
25	PUBLIC AUTHORITY					
26						
27						
28				73,570,951	8,178,687	122,221
29						
30	NOT ASSIGNED			2,302,478	-	-
31	UNBILLED			1,035,796	83,829	-
32						
33	TOTAL KANSAS			76,909,225	8,262,516	122,221

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ended December 31, 2016

SALES OF NATURAL GAS BY KANSAS COMMUNITIES									
3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found. 4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.									
COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
15,830,794	2,094,221	7,854	143,837	17,136	86	80,989,574	9,368,314	115,726	1
4,017	257	5	-	-	-	28,048	2,782	47	2
989	85	1	-	-	-	13,070	1,438	21	3
2,390	155	3	-	-	-	19,034	1,972	32	4
118,570	13,035	89	-	-	-	363,867	38,601	549	5
4,815	399	5	-	-	-	28,545	2,795	52	6
44,353	5,288	30	-	-	-	478,835	56,715	657	7
7,128	526	8	-	-	-	70,401	7,009	126	8
193,049	23,950	118	-	-	-	864,273	94,239	1,353	9
3,340	323	3	-	-	-	16,409	1,672	28	10
27,128	2,374	27	-	-	-	137,324	13,325	241	11
123,604	12,831	87	-	-	-	568,881	58,667	806	12
20,567	2,596	11	-	-	-	51,382	5,753	68	13
-	-	-	-	-	-	433	42	1	14
9,142	659	11	-	-	-	76,396	7,523	137	15
8,997	877	8	-	-	-	46,195	4,497	85	16
316,265	33,656	217	8,317	1,478	1	1,582,364	162,156	2,349	17
16,958	1,376	18	-	-	-	121,174	12,381	203	18

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ended December 31, 2016

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.
4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
3,989	342	4	-	-	-	42,159	4,321	72	19
121,041	13,002	95	-	-	-	455,266	49,319	681	20
1,907,129	269,644	716	4,186,233	788,314	287	10,719,973	1,567,690	8,671	21
18,764,265	2,475,596	9,310	4,338,387	806,928	374	96,673,603	11,461,211	131,905	22
-	-	-	-	-	-	1,325,344	174,062	496	23
18,764,265	2,475,596	9,310	4,338,387	806,928	374	97,998,947	11,635,273	132,401	24
532,223	-	-	-	-	-	2,834,701	-	-	25
222,176	13,126	-	-	-	-	1,257,972	96,955	-	26
19,518,664	2,488,722	9,310	4,338,387	806,928	374	102,091,620	11,732,228	132,401	27
									28
									29
									30
									31
									32
									33
									34
									35

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2017

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party). 2. Provide a sub-heading and total for each gas service revenue account. 3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.						
Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	8,921,512	85,453,011	123,400	72.3	9.58
5						
9	TOTAL	8,921,512	85,453,011	123,400	72.3	9.58

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2017

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

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3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
10	COMMERCIAL - A/C 481.1					
11						
12						
13	Division 81	2,802,941	22,734,047	9,331	300.4	8.11
14						
18	TOTAL	2,802,941	22,734,047	9,331	300.4	8.11
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	40,935	310,753	92	444.9	7.59
23						
24						
28	TOTAL	40,935	310,753	92	444.9	7.59

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2017

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

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3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	-	-	-	-
31	TOTAL	-	-	-	-	-
32						
33	IRRIGATION 481.5					
34	Division 81	542,512	3,161,700	270	2,009.3	5.83
35	TOTAL	542,512	3,161,700	270	2,009.3	5.83
36						
37	PUBLIC AUTHORITIES 482	185,967	1,495,210	493	377.2	8.04
38						
39	TOTAL	185,967	1,495,210	493	377.2	8.04
40						
41						
42	TOTAL	12,493,867	113,154,721	133,586	93.5	9.06

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2017

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below such information for the state of Kansas is to be listed for all communities served.
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			73,667,959	7,518,573	108,872
2	Ramona			26,995	2,631	41
3	Redfield			12,276	1,243	18
4	Savonburg			18,242	1,849	27
5	Sedan			278,769	26,909	463
6	Severy			25,377	2,413	45
7	Shawnee			543,364	58,939	680
8	South Haven			71,243	6,721	119
9	Spring Hill			759,471	72,175	1,281
10	Stark			13,549	1,283	23
11	Strong City			128,743	12,027	217
12	Syracuse			509,710	48,186	726
13	Tampa			33,102	3,019	57
14	Thayer			-	-	-
15	Toronto			72,353	6,859	120

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2017

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below such information for the state of Kansas is to be listed for all communities served.
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
16	Tyro			42,031	3,841	75
17	Ulysses			1,427,983	133,733	2,109
18	White City			121,690	12,002	185
19	Wilsey			44,644	4,391	67
20	Yates Center			358,738	34,814	588
21	Unincorporated Areas			5,169,545	520,118	7,687
22						
23	Total Division 81			83,325,784	8,471,726	123,400
24						
25	PUBLIC AUTHORITY					
26						
27						
28				83,325,784	8,471,726	123,400
29						
30	NOT ASSIGNED			(566,254)	-	-
31	UNBILLED			2,693,481	449,786	-
32						
33	TOTAL KANSAS			85,453,011	8,921,512	123,400

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ended

December 31, 2017

SALES OF NATURAL GAS BY KANSAS COMMUNITIES									
3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.									
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COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
18,757,120	2,251,922	7,905	166,263	18,837	86	92,591,342	9,789,332	116,863	1
4,030	218	5	-	-	-	31,025	2,849	46	2
1,007	74	1	-	-	-	13,283	1,317	19	3
2,677	171	3	-	-	-	20,919	2,020	30	4
135,127	13,682	90	-	-	-	413,896	40,591	553	5
5,917	447	6	-	-	-	31,294	2,860	51	6
50,177	5,381	30	-	-	-	593,541	64,320	710	7
6,096	369	7	-	-	-	77,339	7,090	126	8
221,069	24,797	117	-	-	-	980,540	96,972	1,398	9
5,314	571	3	-	-	-	18,863	1,854	26	10
30,630	2,471	27	-	-	-	159,373	14,498	244	11
150,815	14,748	89	-	-	-	660,525	62,934	815	12
17,943	1,844	11	-	-	-	51,045	4,863	68	13
-	-	-	-	-	-	-	-	-	14
10,837	797	11	-	-	-	83,190	7,656	131	15
10,548	992	8	-	-	-	52,579	4,833	83	16
392,445	39,946	216	7,907	1,307	1	1,828,335	174,986	2,326	17
17,219	1,309	16	-	-	-	138,909	13,311	201	18
4,425	351	4	-	-	-	49,069	4,742	71	19
128,355	12,280	93	-	-	-	487,093	47,094	681	20
2,237,518	287,025	689	3,298,283	563,303	275	10,705,346	1,370,446	8,651	21
									22
22,189,269	2,659,395	9,331	3,472,453	583,447	362	108,987,506	11,714,568	133,093	23
									24

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ended

December 31, 2017

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
-	-	-	-	-	-	1,495,210	185,967	493	25
22,189,269	2,659,395	9,331	3,472,453	583,447	362	110,482,716	11,900,535	133,586	26
(312,722)	-	-	-	-	-	(878,976)	-	-	27
857,500	143,546	-	-	-	-	3,550,981	593,332	-	28
									29
22,734,047	2,802,941	9,331	3,472,453	583,447	362	113,154,721	12,493,867	133,586	30
									31
									32
									33
									34

**Atmos Energy Corporation
 Kansas Distribution System Filing Requirements
 Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2018

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party). 2. Provide a sub-heading and total for each gas service revenue account. 3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g. 12 if all are billed monthly).						
Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	10,904,747	92,912,709	124,569	87.5	8.52
8						
9	TOTAL	10,904,747	92,912,709	124,569	87.5	8.52

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2018

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold _____ @ _____ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
10	COMMERCIAL - A/C 481.1					
11						
12						
13	Division 81	3,475,442	25,750,630	9,399	369.8	7.41
14						
18	TOTAL	3,475,442	25,750,630	9,399	369.8	7.41

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2018

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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold _____ @ _____ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	44,186	322,244	90	491.0	7.29
23						
27						
28	TOTAL	44,186	322,244	90	491.0	7.29
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	-	-	-	-
31	TOTAL	-	-	-	-	-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2018

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold _____ @ _____ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
32						
33	IRRIGATION 481.5					
34	Division 81	652,486	3,932,317	260	2,509.6	6.03
35	TOTAL	652,486	3,932,317	260	2,509.6	6.03
36						

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2018

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold _____ @ _____ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
37	PUBLIC AUTHORITIES 482	207,116	1,530,364	489	423.6	7.39
38						
39	TOTAL	207,116	1,530,364	489	423.6	7.39
40						
41						
42	TOTAL	15,283,977	124,448,264	134,807	113.4	8.14
43						
44						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2018

SALES OF NATURAL GAS BY KANSAS COMMUNITIES						
1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below such information for the state of Kansas is to be listed for all communities served.						
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.						
Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			87,130,479	9,972,704	110,197
2	Ramona			31,735	3,464	44
3	Redfield			14,375	1,615	19
4	Savonburg			20,034	2,337	25
5	Sedan			318,790	34,768	459
6	Severy			37,304	3,923	61
7	Shawnee			651,260	78,265	683
8	South Haven			87,490	9,411	125
9	Spring Hill			975,748	105,340	1,437
10	Stark			15,215	1,634	23
11	Strong City			140,922	14,553	212
12	Syracuse			532,789	54,017	734
13	Tampa			37,356	3,924	56
14	Thayer			-	-	-
15	Toronto			76,577	7,970	118
16	Tyro			45,962	4,758	73
17	Ulysses			1,475,427	148,106	2,104
18	White City			146,457	16,152	192
19	Wilsey			50,746	5,552	68
20	Yates Center			425,549	47,710	590

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2018

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	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			87,130,479	9,972,704	110,197
21	Unincorporated Areas			5,741,300	648,513	7,349
22						
23	Total Division 81			97,955,515	11,164,716	124,569
24						
25	PUBLIC AUTHORITY					
26						
27				97,955,515	11,164,716	124,569
28						
29	WEATHER NORMALIZATION ADJUSTMENTS AND OTHER ACCRUALS			(3,465,339)	-	-
30	UNBILLED			(1,577,468)	(259,969)	-
31						
32	TOTAL KANSAS			92,912,709	10,904,747	124,569
33						
34						
35						
36						
37						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ended

December 31, 2018

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
23,408,297	3,054,571	8,098	227,866	29,594	87	110,766,642	13,056,869	118,382	1
4,054	316	4	-	-	-	35,789	3,780	48	2
1,055	82	1	-	-	-	15,430	1,697	20	3
3,973	311	4	-	-	-	24,007	2,648	29	4
162,837	18,415	93	-	-	-	481,627	53,183	552	5
7,687	659	7	-	-	-	44,991	4,582	68	6
92,887	11,839	35	-	-	-	744,147	90,104	718	7
11,978	953	12	-	-	-	99,468	10,364	137	8
281,557	35,318	123	-	-	-	1,257,305	140,658	1,560	9
9,219	992	6	-	-	-	24,434	2,626	29	10
42,274	4,126	30	-	-	-	183,196	18,679	242	11
164,481	17,465	90	-	-	-	697,270	71,482	824	12
14,336	1,587	9	-	-	-	51,692	5,511	65	13
-	-	-	-	-	-	-	-	-	14
12,690	1,176	10	-	-	-	89,267	9,146	128	15
14,210	1,572	9	-	-	-	60,172	6,330	82	16
456,057	49,795	231	17,131	2,796	2	1,948,615	200,697	2,337	17
19,294	1,749	16	-	-	-	165,751	17,901	208	18
4,723	416	4	-	-	-	55,469	5,968	72	19
153,024	16,868	95	-	-	-	578,573	64,578	685	20
2,315,675	325,500	522	4,009,564	664,282	261	12,066,539	1,638,295	8,132	21
									22

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ended

December 31, 2018

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27,180,308	3,543,710	9,399	4,254,561	696,672	350	129,390,384	15,405,098	134,318	23
-	-	-	-	-	-	1,530,364	207,116	489	24
-	-	-	-	-	-	-	-	-	25
27,180,308	3,543,710	9,399	4,254,561	696,672	350	130,920,748	15,612,214	134,807	26
(1,025,211)	-	-	-	-	-	(4,490,549)	-	-	27
(404,467)	(68,268)	-	-	-	-	(1,981,935)	(328,237)	-	28
-	-	-	-	-	-	-	-	-	29
25,750,630	3,475,442	9,399	4,254,561	696,672	350	124,448,264	15,283,977	134,807	30
-	-	-	-	-	-	-	-	-	31
-	-	-	-	-	-	-	-	-	32
-	-	-	-	-	-	-	-	-	33
-	-	-	-	-	-	-	-	-	34
-	-	-	-	-	-	-	-	-	35
-	-	-	-	-	-	-	-	-	36
-	-	-	-	-	-	-	-	-	37

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year and Pro-forma Income Statements
Test Year Ending March 31, 2019, As Adjusted

Line No.	Description	Reference (1)	Total (2)	Total Pro-forma Adjusted with Allocations (1)
	(a)	(b)	(c)	(d)
1	Net Margin	Section 17, Column q, Line 33	\$ 62,959,884	\$ 59,801,309
2				
3	O&M Expense	WP 9-1, Column c, Line 89	\$ 22,493,140	\$ 21,306,678
4	Depreciation Expense	Section 10, Column c, Line 3	12,235,600	14,558,833
5	Taxes Other than Income Taxes	Section 11, Column b, Line 27	8,965,903	9,064,021
6	Interest on Customer Deposits	Section 14C, Column b, Line 5	9,890	22,919
7	Income Taxes (Current)	Section 11B, Column b, Line 19	1,561,405	5,528,051
8	Total Expense (Sum of Lines 3 - 7)		<u>\$ 45,265,938</u>	<u>\$ 50,480,502</u>
9				
10	Net Operating Income (Sum of Lines 1 - 8)		\$ 17,693,946	\$ 9,320,807
11				
12	Other Income (Expenses)			
13	Other Income (Expenses)	WP 9-7	\$ (1,210,843)	\$ (1,210,843)
14	Interest Expense (other than Customer Deposits)	WP 11B-1, Column b, Line 15	4,917,019	4,532,471
15				
16	Net Income (Line 10 - Line 13 - Line 14)		<u>\$ 13,987,770</u>	<u>\$ 5,999,179</u>
17				
18	Notes:			
19	1. References are for Column (d).			
20	2. Data source for amounts shown in Column (c) is WP 9-7.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2019, As Adjusted

Line No.	Account Number	Description	Reference	Kansas Direct
	(a)	(b)	(c)	(d)
1	752	Gas Wells Expenses		\$ 3,899
2	816	Wells Expense		48,529
3	818	Compressor Station Expense		436,009
4	819	Compressor Station Fuel and Power		133,455
5	820	Measuring and regulating station expenses		2,255
6	824	Other Expenses		9,262
7	825	Storage Well Royalties		45,136
8	834	Maintenance of Compressor Station Equipment		12,063
9	835	Maintenance of Measuring and Regulating Station Equipment		482
10	841	Operation Labor and Expense		44,669
11	856	Mains Expense		526
12	857	Measuring & Regulating Station Equipment		1,926
13	870	Supervision & Engineering		1,703,331
14	871	Load Dispatching & Odorization		9,407
15	871.1	Load Dispatching & Odorization - Supervising		1,028
16	874	Mains & Service Expenses		4,274,995
17	875	Measurement & Regulation Station Expenses - General		33,627
18	876	Measurement & Regulation Station Expenses - Industrial		1,330
19	877	Measurement & Regulation Station Expenses - City Gate		29,215
20	878	Meter & House Regulation Expenses		247,404

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2019, As Adjusted

Line No.	Account Number	Description	Reference	Kansas Direct
(a)	(b)	(c)	(d)	
21	879	Customer Installations Expenses		145,278
22	880	Other Expenses		272,858
23	881	Distribution-Rents		64,650
24	885	Supervision & Engineering		209,037
25	887	Mains		283,141
26	889	Measurement & Regulation Station Equipment - General		146,579
27	892	Services		2,114
28	893	Meter & House Regulators		54,070
29	901	Supervision		56,984
30	902	Meter Reading Expenses		932,006
31	903	Customer Records & Collection Expenses		131,148
32	904	Uncollectible Accounts		539,150
33	905	Miscellaneous Customer Accounts Expenses		5,145
34	907	Supervision		408
35	908	Customer Assistance Expenses		62,602
36	909	Informational Advertising		3,175
37	910	Miscellaneous Customer Service Expenses		79,349
38	911	Supervision		128,068
39	912	Demonstrating and Selling		16,091
40	913	Promotional Advertising Expenses		100

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2019, As Adjusted

Line No.	Account Number	Description	Reference	Kansas Direct
	(a)	(b)	(c)	(d)
41	920	Administrative and General Salaries		76,526
42	921	Office Supplies & Expense		17,100
43	922	Administrative Expense Transfer - Credit		9,344,287
44	923	Outside Services		98,841
45	924	Property Insurance		103,247
46	925	Injuries and Damages		38,883
47	926	Employee Welfare and Pensions		2,181,386
48	928	Regulatory Commission Expense		365,263
49	930.2	Miscellaneous General Expense		97,107
50	Total Operation and Maintenance Expense (Sum of Lines 1 - 49)			\$ 22,493,140
51				
52	Allocation of Division 030 (WP 9-7, Column d, Line 5)			\$ (0)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2019, As Adjusted

Line No.	Account Number	Description	Reference	Kansas Direct
	(a)	(b)	(c)	(d)
53				
54		<u>Adjustments to Operation & Maintenance Expenses</u>		
55		Labor Expense Adjustment (WP 9-2, Column f, Line 12)	IS-1	\$ 126,322
56		Benefits Expense Adjustment (WP 9-3, Column f, Line 5)	IS-2	36,541
57		Charitable Donations Adjustment (WP 9-4, Column g, Line 14)	IS-3	89,357
58		Rate Case Expense Adjustment (WP 9-5, Column b, Line 4)	IS-4	(365,263)
59		Miscellaneous Expense Adjustment (WP 9-6, Column e, Line 13)	IS-5	(71,654)
60		Pension/Post Retirement Benefits Adjustment (WP 9-8-1, Column g, Line 116, WP 9-8-2, Column m, Line 116)	IS-6	(879,935)
61		Advertising Expense Adjustment (WP 9-9, Column g, Line 10)	IS-7	(91,494)
62		Chamber of Commerce Dues Adjustment (WP 9-10, Column h, Line 8)	IS-8	(19,702)
63		AGA Dues Adjustment (WP 9-11, Column d, Line 26)	IS-9	(10,634)
64		Total Adjustments (Sum of Lines 55 - 63)		<u>\$ (1,186,462)</u>
65				
66		Total Adjusted Operation and Maintenance Expenses (Line 50 + Line 52 + Line 64)		<u><u>\$ 21,306,678</u></u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2019

Line No.	Account	Account Description	Division 030					Grand Total
			Division 002 General Office	Division 012 Customer Support	Colorado/Kansas General Office	Kansas Direct		
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1	4030	Depreciation Expense	\$ 0	\$ -	\$ (0)	\$ 11,862,182	\$ 11,862,182	
2	4060	Amortization of gas plant acquisition adjustments	-	-	-	373,418	373,418	
3	4081	Taxes other than income taxes, utility operating income	(1,095,601)	0	73,843	8,924,801	7,903,044	
4	4091	Income taxes, utility operating income	200,417,640	(6,160,934)	(342,099)	1,751,817	195,666,424	
5	4101	Provision for deferred income taxes	(211,156,897)	1,575,052	520,112	10,795,015	(198,266,718)	
6	4190	Interest and dividend income	(0)	-	-	(23,273)	(23,274)	
7	4210	Miscellaneous nonoperating income	-	-	-	(1,450,001)	(1,450,001)	
8	4211	Gain on Disposition of Property	(850,000)	-	-	-	(850,000)	
9	4261	Donations	2,344,813	5,187	(0)	86,106	2,436,106	
10	4263	Penalties	(0)	-	-	55	55	
11	4264	Civic, Political and Related	0	-	(0)	59,602	59,602	
12	4265	Other deductions	2,395,849	107,233	(0)	116,669	2,619,751	
13	4270	Interest on long-Term debt	0	-	-	4,586,342	4,586,342	
14	4280	Amortization of debt discount and expense	(0)	-	-	59,937	59,937	
15	4281	Amortization of loss on reacquired debt	0	-	-	68,356	68,357	
16	4290	Amortization of debt premium	(0)	-	-	(9,756)	(9,756)	
17	4300	Interest on debt to associated companies	(0)	-	-	96,549	96,549	
18	4310	Other interest expense	1,301,165	-	-	203,875	1,505,040	
19	4320	Allowance for borrowed funds used during construction	-	-	-	(78,394)	(78,394)	
20	4800	Residential sales	-	-	-	(89,668,567)	(89,668,567)	
21	4805	Unbilled Residential Revenue	-	-	-	732,392	732,392	
22	4811	Commercial Revenue-Banner	-	-	-	(24,735,893)	(24,735,893)	
23	4812	Industrial Revenue-Banner	-	-	-	(312,868)	(312,868)	
24	4813	Irrigation Revenue-Banner	-	-	-	(3,603,589)	(3,603,589)	
25	4815	Unbilled Comm Revenue	-	-	-	202,691	202,691	
26	4820	Other Sales to Public Authorities	-	-	-	(1,475,399)	(1,475,399)	
27	4825	Unbilled Public Authority Revenue	-	-	-	22,247	22,247	
28	4870	Forfeited discounts	-	-	-	(347,735)	(347,735)	
29	4880	Miscellaneous service revenues	-	-	-	(591,984)	(591,984)	
30	4893	Revenue-Transportation Distribution	-	-	-	(6,064,631)	(6,064,631)	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2019

Line No.	Account	Account Description	Division 002	Division 012	Division 030		Grand Total
			General Office	Customer Support	Colorado/Kansas General Office	Kansas Direct	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
31	4950	Other gas revenues	-	-	-	(1,415,432)	(1,415,432)
32	4960	Provision for Rate Refunds	-	-	-	(1,249,395)	(1,249,395)
33	7520	Gas wells expenses	-	-	-	3,899	3,899
34	8001	Intercompany Gas Well-head Purchases	-	-	-	(1,821,880)	(1,821,880)
35	8010	Natural gas field line purchases	-	-	-	793,611	793,611
36	8040	Natural gas city gate purchases	-	-	-	47,046,783	47,046,783
37	8050	Other purchases	-	-	-	(8,145)	(8,145)
38	8051	PGA for Residential	-	-	-	47,356,269	47,356,269
39	8052	PGA for Commercial	-	-	-	15,110,885	15,110,885
40	8053	PGA for Industrial	-	-	-	192,260	192,260
41	8054	PGA for Public Authorities	-	-	-	921,988	921,988
42	8055	PGA for Irrigation Sales	-	-	-	2,738,832	2,738,832
43	8057	PGA for Transportation Sales	-	-	-	186,733	186,733
44	8058	Unbilled PGA Cost	-	-	-	(958,691)	(958,691)
45	8059	PGA Offset to Unrecovered Gas Cost	-	-	-	(66,103,430)	(66,103,430)
46	8060	Exchange gas	-	-	-	(100,162)	(100,162)
47	8081	Gas withdrawn from storage-Debit	-	-	-	8,383,885	8,383,885
48	8082	Gas delivered to storage-Credit	-	-	-	(8,659,810)	(8,659,810)
49	8120	Gas used for other utility operations-Credit	-	-	-	(114,239)	(114,239)
50	8130	Other gas supply expenses	-	-	-	-	-
51	8160	Wells expenses	-	-	-	48,529	48,529
52	8180	Compressor station expenses	-	-	-	436,009	436,009
53	8190	Compressor station fuel and power	-	-	-	133,455	133,455
54	8200	Storage-Measuring and regulating station expenses	-	-	-	2,255	2,255
55	8210	Storage-Purification expenses	78	-	-	-	78
56	8240	Storage-Other expenses	-	-	-	9,262	9,262
57	8250	Storage well royalties	-	-	-	45,136	45,136
58	8260	Storage-Rents	-	-	-	-	-
59	8340	Maintenance of compressor station equipment	-	-	-	12,063	12,063
60	8350	Maintenance of measuring and regulating station equipment	-	-	-	482	482
61	8410	Other storage expenses-Operation labor and expenses	-	-	-	44,669	44,669

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2019

Line No.	Account	Account Description	Division 002	Division 012	Division 030		Grand Total
			General Office	Customer Support	Colorado/Kansas General Office	Kansas Direct	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
62	8560	Mains expenses	(4,899)	-	-	526	(4,374)
63	8570	Transmission-Measuring and regulating station expenses	-	-	-	1,926	1,926
64	8580	Transmission and compression of gas by others	-	-	-	20,583,388	20,583,388
65	8700	Distribution-Operation supervision and engineering	20,362	6,978	2,333,563	1,703,331	4,064,234
66	8710	Distribution load dispatching	-	-	-	9,407	9,407
67	8711	Odorization	-	-	-	1,028	1,028
68	8740	Mains and Services Expenses	42,619	68,143	236,636	4,274,995	4,622,393
69	8750	Distribution-Measuring and regulating station expenses	-	-	-	33,627	33,627
70	8760	Distribution-Measuring and regulating station expenses-Industrial	-	-	-	1,330	1,330
71	8770	Distribution-Measuring and regulating station expenses-City gate check station	-	-	-	29,215	29,215
72	8780	Meter and house regulator expenses	-	-	-	247,404	247,404
73	8790	Customer installations expenses	1,257	-	-	145,278	146,535
74	8800	Distribution-Other expenses	521	-	3,187	272,858	276,566
75	8810	Distribution-Rents	-	-	-	64,650	64,650
76	8850	Distribution-Maintenance supervision and engineering	1,906,314	-	-	209,037	2,115,350
77	8870	Distribution-Maintenance of mains	-	-	1,374	283,141	284,515
78	8890	Maintenance of measuring and regulating station equipment-General	-	-	-	146,579	146,579
79	8920	Maintenance of services	-	-	-	2,114	2,114
80	8930	Maintenance of meters and house regulators	-	-	-	54,070	54,070
81	9010	Customer accounts-Operation supervision	6,026	4,065,999	16,973	56,984	4,145,983
82	9020	Customer accounts-Meter reading expenses	-	213	324	932,006	932,544
83	9030	Customer accounts-Customer records and collections expenses	119,736	19,267,525	2,306,873	131,148	21,825,282
84	9040	Customer accounts-Uncollectible accounts	-	-	-	539,150	539,150
85	9050	Customer accounts-Miscellaneous customer accounts	-	-	-	5,145	5,145
86	9070	Customer service-Supervision	-	-	-	408	408
87	9080	Customer service-Operating assistance expense	-	-	13,140	62,602	75,742
88	9090	Customer service-Operating informational and instructional advertising expens	136	-	1,443	3,175	4,754
89	9100	Customer service-Miscellaneous customer service	5,126	-	-	79,349	84,474
90	9110	Sales-Supervision	-	-	-	128,068	128,068
91	9120	Sales-Demonstrating and selling expenses	6,683	-	3,088	16,091	25,862
92	9130	Sales-Advertising expenses	-	-	5,157	100	5,257

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2019

Line No.	Account	Account Description	Division 002	Division 012	Division 030		Grand Total
			General Office	Customer Support	Colorado/Kansas General Office	Kansas Direct	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
93	9160	Sales-Miscellaneous sales expenses	3,206	-	-	-	3,206
94	9200	A&G-Administrative & general salaries	(17,918,793)	4,047,740	(97,217)	76,526	(13,891,743)
95	9210	A&G-Office supplies & expense	29,306,927	8,128,381	(69,583)	17,100	37,382,825
96	9220	A&G-Administrative expense transferred-Credit	(102,523,808)	(47,385,450)	(6,005,309)	9,344,287	(146,570,280)
97	9230	A&G-Outside services employed	15,064,217	1,023,233	135,991	98,841	16,322,282
98	9240	A&G-Property insurance	128,762	91,384	(18,223)	103,247	305,170
99	9250	A&G-Injuries & damages	21,775,994	-	127,817	38,883	21,942,694
100	9260	A&G-Employee pensions and benefits	46,022,697	9,066,830	1,000,448	2,181,386	58,271,360
101	9280	A&G-Regulatory commission expenses	-	-	-	365,263	365,263
102	9302	Miscellaneous general expenses	6,126,439	1,279	4,316	97,107	6,229,142
103	9310	A&G-Rents	5,043,241	1,612,414	-	-	6,655,655
104	9320	A&G-Maintenance of general plant	477,337	5,331	-	-	482,667
105		Total (Sum of Lines 1 - 104)	\$ (1,032,855)	\$ (4,473,462)	\$ 251,857	\$ (3,043,444)	\$ (8,297,904)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Analysis of Account 922 Activity
Test Year Ending March 31, 2019

Line No.	Account	Sub Account	Sub Account Description	Division 030			Grand Total	
				Division 002 General Office	Division 012 Customer Support	Colorado/Kansas General Office		Kansas Direct
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	9220	09341	Admin & General Expenses	\$ -	\$ -	\$ (6,005,309)	\$ 3,368,732	\$ (2,636,577)
2	9220	40001	Billed to West Tex Div	(8,513,016)	(4,572,557)	-	-	(13,085,573)
3	9220	40002	Billed to CO/KS Div	(6,991,836)	(3,845,364)	-	-	(10,837,201)
4	9220	40003	Billed to LA Div	(9,511,356)	(5,290,342)	-	-	(14,801,697)
5	9220	40004	Billed to Mid St Div	(10,814,606)	(5,198,323)	-	-	(16,012,930)
6	9220	40008	Billed to Mid-Tex Div	(41,243,259)	(24,735,693)	-	-	(65,978,952)
7	9220	40009	Billed to MS Div	(7,737,740)	(3,743,172)	-	-	(11,480,912)
8	9220	40010	Billed to Atmos Pipeline Div	(17,210,345)	-	-	-	(17,210,345)
9	9220	40011	Billed to AELIG	(159,339)	-	-	-	(159,339)
10	9220	40012	Billed to WKGS	(77,968)	-	-	-	(77,968)
11	9220	40014	Billed to UCGS	(46,530)	-	-	-	(46,530)
12	9220	40015	Billed to TLGP	(187,816)	-	-	-	(187,816)
13	9220	40016	Billed to TLGS	(28,141)	-	-	-	(28,141)
14	9220	40017	Billed to AP&S	(1,857)	-	-	-	(1,857)
15	9220	41101	Billed from Accounting & Tax	-	-	1,385,947	-	1,385,947
16	9220	41103	Billed from Customer Service Center	-	-	3,335,580	-	3,335,580
17	9220	41105	Billed from Gas Control	-	-	843,564	-	843,564
18	9220	41107	Billed from HR	-	-	906,940	-	906,940
19	9220	41108	Billed from HR Other	-	-	1,308,818	-	1,308,818
20	9220	41109	Billed from IT	-	-	3,093,485	-	3,093,485
21	9220	41112	Billed from Investor Relations	-	-	88,101	-	88,101

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Analysis of Account 922 Activity
Test Year Ending March 31, 2019

Line No.	Account	Sub Account	Sub Account Description	Division 002	Division 012	Division 030		Grand Total
				General Office	Customer Support	Colorado/Kansas General Office	Kansas Direct	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
22	9220	41113	Billed from Legal & Gov't Affairs	-	-	1,134,241	-	1,134,241
23	9220	41115	Billed from Planning & Rates	-	-	382,359	-	382,359
24	9220	41119	Billed from Treasury	-	-	165,809	-	165,809
25	9220	41120	Billed from Risk Mgmt	-	-	1,324,417	-	1,324,417
26	9220	41121	Billed from Management Committee	-	-	668,741	-	668,741
27	9220	41123	Billing for Overhead Capitalized	-	-	(4,497,365)	-	(4,497,365)
28	9220	41126	Billed from Utility Operations Council	-	-	6,776	-	6,776
29	9220	41131	Billing for CSC O&M	-	-	(3,335,580)	1,761,992	(1,573,588)
30	9220	41132	Billing for SS O&M	-	-	(7,494,399)	4,213,563	(3,280,836)
31	9220	41138	Billed from Safety & Enterprise Svc	-	-	682,566	-	682,566
32	Total Account 9220 Activity (Sum of Lines 1 - 31)			\$ (102,523,808)	\$ (47,385,450)	\$ (6,005,309)	\$ 9,344,287	\$ (146,570,280)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Labor Expense Adjustment
Test Year Ending March 31, 2019

Line No.	Description	Total Kansas Direct	Administrative & General Offices			Total
			Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	
	(a)	(b)	(c)	(d)	(e)	(f) = Σ(b) thru (e)
1	<u>Computation of Labor Expense Adjustment</u>					
2	Gross Labor - Test Year (Before Allocations) (WP 9-2-1)	\$ 11,540,257	\$ 48,515,787	\$ 27,116,947	\$ 3,748,614	\$ 90,921,604
3	Percentage of FY2019 Budgeted Merit Increase (1)	1.50%	1.50%	1.50%	1.50%	1.50%
4						
5	Gross Labor with Annualized Merit Increase (Line 2 + Line 6)	\$ 11,713,361	\$ 49,243,524	\$ 27,523,701	\$ 3,804,843	\$ 92,285,428
6	Amount of Increase (Line 2 * Line 3)	\$ 173,104	\$ 727,737	\$ 406,754	\$ 56,229	\$ 1,363,824
7	Allocation to Kansas - Section 12	100.00%	3.72%	4.29%	55.66%	
8						
9	Increase Allocated to Kansas (Line 6 * Line 7)	\$ 173,104	\$ 27,072	\$ 17,450	\$ 31,297	\$ 248,923
10	3 Year Average Expense Rate (WP 9-2-2)	50.75%	50.75%	50.75%	50.75%	
11						
12	Total Labor Expense Adjustment (Line 9 * Line 10)	\$ 87,846	\$ 13,738	\$ 8,855	\$ 15,883	\$ 126,322

IS-1

15 Note:

16 1. The merit increase in the test year occurred on October 1, 2018; therefore, the test year includes six (6) months of the merit increase. The annual increase of 3% has been reduced to reflect only an additional six (6) months of the increase [i.e., (3% / 12 months) x 6 = 1.5%].

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2019

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Summary</u>						
		01001, 01003,					
2	Capitalized Labor: CWIP and Sub Accounts	01009	\$ 6,379,902	\$ 13,277,619	\$ 3,417,889	\$ 2,195,454	\$ 25,270,865
3	Undistributed Stores 1630		14,764	142,913	-	56,512	214,189
4	Below the Line 4264, 4265		-	276,097	-	-	276,097
		01000, 01006,					
5	O&M Labor Expense	01008	5,145,591	34,819,157	23,699,057	1,496,647	65,160,452
6	Total Gross Labor Summary (Sum of Lines 2 - 5)		<u>\$ 11,540,257</u>	<u>\$ 48,515,787</u>	<u>\$ 27,116,947</u>	<u>\$ 3,748,614</u>	<u>\$ 90,921,604</u>
7							
8	Above amounts include the following reclassification:						
9	Divisions 002 and 012 Labor Expense to Capital (WP 9-2-5)			<u>\$ 11,936,557</u>	<u>\$ 3,061,697</u>		
10							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2019

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
11	<u>Detail</u>						
12	CWIP 1070	1000	\$ -	\$ 74,587	\$ -	\$ -	\$ 74,587
13	CWIP 1070	1001	-	-	-	-	-
14	CWIP 1070	1009	113,328	26,831	16,495	163,121	319,774
15	Undistributed Stores 1630	1000	13,849	142,155	-	56,506	212,511
16	Undistributed Stores 1630	1008	914	758	-	6	1,679
17	Below the Line 4264	1000	-	276,888	-	-	276,888
18	Below the Line 4264	1008	-	(790)	-	-	(790)
19	Below the Line 4265	1000	-	-	-	-	-
20	Below the Line 4265	1008	-	-	-	-	-
21	O&M Expense 7010-9320	1000	5,122,634	46,657,920	26,732,644	1,519,569	80,032,766
22	O&M Expense 7010-9320	1001	6,266,574	1,314,231	339,697	2,032,334	9,952,837
23	O&M Expense 7010-9320	1003	-	-	-	-	-
24	O&M Expense 7010-9320	1006	21,946	5,391	2,850	(6,943)	23,245
25	O&M Expense 7010-9320	1008	1,011	17,815	25,261	(15,979)	28,108
26	O&M Expense 7010-9320	1009	-	-	-	-	-
27	Total Gross Labor Detail (Sum of Lines 12 - 26)		\$ 11,540,257	\$ 48,515,787	\$ 27,116,947	\$ 3,748,614	\$ 90,921,604

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Kansas Three Year Average Labor Expense Rate
Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Twelve Months Ended March 31, 2017, March 31, 2018 and March 31, 2019

Line No.	Account Description	Division 081 Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Total
	(a)	(b)	(c)	(d)	(e)	(g)
1	<u>12 Months Ended March 31, 2017</u>					
2	O&M Labor Expense (WP 9-2-4, Line 5)	\$ 5,013,112	\$ 33,903,185	\$ 26,043,468	\$ 1,337,137	\$ 66,296,902
3	Gross Labor (WP 9-2-4, Line 6)	\$ 11,285,699	\$ 50,486,135	\$ 29,741,566	\$ 3,256,759	\$ 94,770,158
4						
5	FY2017 Allocation	100.00%	3.91%	4.28%	57.49%	
6						
7	Kansas Expense (Line 2 x Line 5)	\$ 5,013,112	\$ 1,325,615	\$ 1,114,660	\$ 768,720	\$ 8,222,107
8	Kansas Gross Labor (Line 3 x Line 5)	\$ 11,285,699	\$ 1,974,008	\$ 1,272,939	\$ 1,872,311	\$ 16,404,956
9						
10	<u>12 Months Ended March 31, 2018</u>					
11	O&M Labor Expense (WP 9-2-3, Line 5)	\$ 5,240,719	\$ 33,321,857	\$ 22,859,714	\$ 1,691,963	\$ 63,114,253
12	Gross Labor (WP 9-2-3, Line 6)	\$ 11,258,103	\$ 46,860,848	\$ 26,431,117	\$ 3,557,578	\$ 88,107,645
13						
14	FY2018 Allocation	100.00%	3.83%	4.29%	56.72%	
15						
16	Kansas Expense (Line 11 x Line 14)	\$ 5,240,719	\$ 1,276,227	\$ 980,682	\$ 959,681	\$ 8,457,309
17	Kansas Gross Labor (Line 12 x Line 14)	\$ 11,258,103	\$ 1,794,770	\$ 1,133,895	\$ 2,017,858	\$ 16,204,626

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Kansas Three Year Average Labor Expense Rate
Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Twelve Months Ended March 31, 2017, March 31, 2018 and March 31, 2019

Line No.	Account Description	Division 081 Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Total
	(a)	(b)	(c)	(d)	(e)	(g)
18						
19	<u>12 Months Ended March 31, 2019</u>					
20	O&M Labor Expense (WP 9-2-1, Line 5)	\$ 5,145,591	\$ 34,819,157	\$ 23,699,057	\$ 1,496,647	\$ 65,160,452
21	Gross Labor (WP 9-2-1, Line 6)	\$ 11,540,257	\$ 48,515,787	\$ 27,116,947	\$ 3,748,614	\$ 90,921,604
22						
23	FY2019 Allocation*	100.00%	3.72%	4.29%	55.66%	
24						
25	Kansas Expense (Line 20 x Line 23)	\$ 5,145,591	\$ 1,295,273	\$ 1,016,690	\$ 833,034	\$ 8,290,587
26	Kansas Gross Labor (Line 21 x Line 23)	\$ 11,540,257	\$ 1,804,787	\$ 1,163,317	\$ 2,086,478	\$ 16,594,840
27						
28	3 Year Average Kansas Expense Rate					
29	O&M Labor Expense (Sum Line 7, Line 16 & Line 25/ 3)	\$ 5,133,141	\$ 1,299,038	\$ 1,037,344	\$ 853,812	\$ 8,323,335
30	Gross Labor (Sum Line 8, Line 17 & Line 26/ 3)	\$ 11,361,353	\$ 1,857,855	\$ 1,190,050	\$ 1,992,216	\$ 16,401,474
31	O&M Labor Percent (Line 29 / Line 30)	45.18%	69.92%	87.17%	42.86%	
32						
33	3 Year Average Expense Rate Allocation Factor (Col. (g) Line 29/ Col. (g) Line 30)					50.75%
34						
35	* See Section 12 Allocations					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2018

Line No	Account Description	Sub Accounts	Kansas Direct	Division 002	Division 012	Division 030	Grand Total
				General Office	General Support	Customer General Office	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Summary</u>						
		01001, 01003,					
2	Capitalized Labor: CWIP and Sub Accounts	01009	\$ 6,007,007	\$ 12,818,188	\$ 3,571,403	\$ 1,806,880	\$ 24,203,477
3	Undistributed Stores 1630		10,377	121,175	-	58,735	190,287
4	Below the Line 4264, 4265		-	599,628	-	-	599,628
		01000, 01006,					
5	O&M Labor Expense	01008	5,240,719	33,321,857	22,859,714	1,691,963	63,114,253
6	Total Gross Labor Summary (Sum of Lines 2 - 5)		<u>\$ 11,258,103</u>	<u>\$ 46,860,848</u>	<u>\$ 26,431,117</u>	<u>\$ 3,557,578</u>	<u>\$ 88,107,645</u>
7							
8	Above amounts include the following reclassification:						
9	Divisions 002 and 012 Labor Expense to Capital (WP 9-2-5)			<u>\$ 11,537,940</u>	<u>\$ 3,081,112</u>		
10							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2018

Line No	Account Description	Sub Accounts	Kansas Direct	Division 002	Division 012	Division 030	Grand Total
				General Office	General Support	Customer General Office	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
11	<u>Detail</u>						
12	CWIP 1070	1000	\$ -	\$ 74,587	\$ -	\$ -	\$ 74,587
13	CWIP 1070	1001	-	-	-	-	-
14	CWIP 1070	1009	102,669	16,228	10,068	153,687	282,652
15	Undistributed Stores 1630	1000	9,605	121,241	-	58,626	189,473
16	Undistributed Stores 1630	1008	772	(67)	-	109	814
17	Below the Line 4264	1000	-	255,287	-	-	255,287
18	Below the Line 4264	1008	-	(411)	-	-	(411)
19	Below the Line 4265	1000	-	348,562	-	-	348,562
20	Below the Line 4265	1008	-	(3,809)	-	-	(3,809)
21	O&M Expense 7010-9320	1000	5,166,108	44,668,428	25,850,516	1,690,890	77,375,942
22	O&M Expense 7010-9320	1001	5,904,337	1,264,020	480,223	1,653,193	9,301,773
23	O&M Expense 7010-9320	1003	-	-	-	-	-
24	O&M Expense 7010-9320	1006	78,133	33,821	69,508	(630)	180,832
25	O&M Expense 7010-9320	1008	(3,522)	82,961	20,802	1,703	101,945
26	O&M Expense 7010-9320	1009	-	-	-	-	-
27	Total Gross Labor Detail (Sum of Lines 12 - 26)		\$ 11,258,103	\$ 46,860,848	\$ 26,431,117	\$ 3,557,578	\$ 88,107,645

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2017

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	<u>Summary</u>							
2	Capitalized Labor: CWIP and Sub Accounts	01001, 01003, 01009	\$ 6,272,586	\$ 16,069,678	\$ 3,698,098	\$ 1,862,468	\$ 27,902,829	
3	Undistributed Stores 1630		-	138,973	-	57,155	196,128	
4	Below the Line 4264, 4265 O&M Labor Expense	01000, 01006, 01008	-	374,299	-	-	374,299	
5			5,013,112	33,903,185	26,043,468	1,337,137	66,296,902	
6	Total Gross Labor Summary (Sum of Lines 2 - 5)		<u>\$ 11,285,699</u>	<u>\$ 50,486,135</u>	<u>\$ 29,741,566</u>	<u>\$ 3,256,759</u>	<u>\$ 94,770,158</u>	
7								
8	Above amounts include the following reclassification:							
9	Divisions 002 and 012 Labor Expense to Capital (WP 9-2-5)			<u>\$ 14,172,053</u>	<u>\$ 3,261,383</u>			
10								

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2017

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
11	<u>Detail</u>						
12	CWIP 1070	1000	\$ -	\$ 74,587	\$ -	\$ -	\$ 74,587
13	CWIP 1070	1009	110,754	26,653	11,161	153,771	302,338
14	Undistributed Stores 1630	1000	-	138,959	-	57,146	196,105
15	Undistributed Stores 1630	1008	-	15	-	9	23
16	Below the Line 4264	1000	-	275,743	-	-	275,743
17	Below the Line 4264	1008	-	(8,584)	-	-	(8,584)
18	Below the Line 4265	1000	-	99,997	-	-	99,997
19	Below the Line 4265	1008	-	7,143	-	-	7,143
20	O&M Expense 7010-9320	1000	5,165,193	49,456,232	30,459,225	1,370,216	86,450,867
21	O&M Expense 7010-9320	1001	6,161,832	1,796,385	425,554	1,708,697	10,092,467
22	O&M Expense 7010-9320	1003	-	-	-	-	-
23	O&M Expense 7010-9320	1006	13,420	1,204	607	-	15,231
24	O&M Expense 7010-9320	1008	(165,501)	(1,382,198)	(1,154,981)	(33,080)	(2,735,759)
25	O&M Expense 7010-9320	1009	-	-	-	-	-
26	Total Gross Labor Detail (Sum of Lines 12 - 25)		\$ 11,285,699	\$ 50,486,135	\$ 29,741,566	\$ 3,256,759	\$ 94,770,158

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2019, March 31, 2018 and March 31, 2017

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Twelve Months Ended March 31, 2019								
1	002	1001	\$ 813,077	\$ -	\$ 813,077	79.02%	\$ (642,522)	\$ 170,555
2	002	1101	480,874	-	480,874	79.02%	(380,003)	100,871
3	002	1102	389,733	-	389,733	81.10%	(316,074)	73,659
4	002	1106	296,023	-	296,023	56.96%	(168,615)	127,408
5	002	1107	671,585	-	671,585	79.02%	(530,709)	140,875
6	002	1108	332,371	-	332,371	80.00%	(265,897)	66,474
7	002	1110	111,398	-	111,398	48.85%	(54,420)	56,978
8	002	1112	110,208	-	110,208	15.05%	(16,583)	93,626
9	002	1114	212,544	-	212,544	31.39%	(66,708)	145,836
10	002	1116	284,065	-	284,065	1.33%	(3,790)	280,275
11	002	1117	141,751	-	141,751	82.78%	(117,339)	24,412
12	002	1118	424,374	-	424,374	40.12%	(170,273)	254,101
13	002	1119	456,279	-	456,279	79.02%	(360,568)	95,712
14	002	1120	448,049	-	448,049	37.47%	(167,888)	280,161
15	002	1121	571,377	-	571,377	90.91%	(519,466)	51,911
16	002	1123	291,399	-	291,399	0.00%	-	291,399
17	002	1125	943,468	-	943,468	0.00%	-	943,468
18	002	1126	372,939	-	372,939	79.02%	(294,709)	78,230
19	002	1128	1,442,001	-	1,442,001	1.18%	(16,965)	1,425,036
20	002	1129	546,680	-	546,680	2.00%	(10,934)	535,746
21	002	1130	866,707	-	866,707	59.61%	(516,628)	350,078
22	002	1132	451,215	-	451,215	0.00%	-	451,215
23	002	1133	733,250	-	733,250	0.00%	-	733,250
24	002	1134	1,434,934	-	1,434,934	38.57%	(553,474)	881,459
25	002	1135	2,005,655	617,512	2,623,167	21.14%	(424,053)	1,581,602
26	002	1137	3,778,047	388,543	4,166,590	23.43%	(885,142)	2,892,904
27	002	1141	507,827	-	507,827	0.00%	-	507,827
28	002	1144	629,548	-	629,548	0.00%	-	629,548
29	002	1145	277,634	-	277,634	0.00%	-	277,634
30	002	1150	429,171	-	429,171	72.58%	(311,508)	117,663

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2019, March 31, 2018 and March 31, 2017

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
31	002	1153	613,626	-	613,626	0.00%	-	613,626
32	002	1154	1,803,593	-	1,803,593	79.02%	(1,425,262)	378,331
33	002	1155	131,081	-	131,081	0.00%	-	131,081
34	002	1159	289,606	-	289,606	0.00%	-	289,606
35	002	1161	390,227	-	390,227	79.02%	(308,371)	81,856
36	002	1164	1,015,846	37,712	1,053,557	17.00%	(172,694)	843,152
37	002	1167	563,723	190,874	754,596	20.00%	(112,745)	450,978
38	002	1171	99,372	-	99,372	79.02%	(78,527)	20,845
39	002	1201	974,065	-	974,065	79.02%	(769,740)	204,325
40	002	1205	294,662	-	294,662	12.62%	(37,172)	257,489
41	002	1209	654,176	4,080	658,255	2.14%	(14,018)	640,158
42	002	1216	12,500	-	12,500	0.00%	-	12,500
43	002	1227	1,718,593	48,046	1,766,639	3.31%	(56,835)	1,661,758
44	002	1229	706,597	-	706,597	41.90%	(296,083)	410,514
45	002	1401	493,630	-	493,630	0.00%	-	493,630
46	002	1403	755,398	-	755,398	0.00%	-	755,398
47	002	1405	712,784	1,594	714,378	0.00%	-	712,784
48	002	1407	510,073	-	510,073	33.00%	(168,324)	341,749
49	002	1408	452,196	-	452,196	0.00%	-	452,196
50	002	1414	1,231,523	-	1,231,523	0.00%	-	1,231,523
51	002	1415	761,408	-	761,408	0.00%	-	761,408
52	002	1416	878,309	-	878,309	0.00%	-	878,309
53	002	1417	326,595	-	326,595	0.00%	-	326,595
54	002	1501	3,211,513	-	3,211,513	35.89%	(1,152,754)	2,058,759
55	002	1503	502,005	-	502,005	0.00%	-	502,005
56	002	1504	250,694	-	250,694	79.02%	(198,107)	52,587
57	002	1505	1,030	-	1,030	0.00%	-	1,030
58	002	1508	434,895	-	434,895	0.00%	-	434,895
59	002	1821	404,187	-	404,187	0.00%	-	404,187
60	002	1822	271,145	-	271,145	0.00%	-	271,145
61	002	1823	347,997	-	347,997	0.00%	-	347,997
62	002	1825	412,415	25,812	438,227	0.00%	-	412,415
63	002	1826	130,978	59	131,036	0.00%	-	130,978
64	002	1827	443,228	-	443,228	0.00%	-	443,228
65	002	1828	185,344	-	185,344	0.00%	-	185,344
66	002	1831	612,160	-	612,160	0.00%	-	612,160
67	002	1833	115,900	-	115,900	0.00%	-	115,900
68	002	1835	882,296	-	882,296	0.00%	-	882,296
69	002	1836	278,493	-	278,493	0.00%	-	278,493
70	002	1837	713,860	-	713,860	0.00%	-	713,860

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2019, March 31, 2018 and March 31, 2017

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
71	002	1838	757,431	-	757,431	0.00%	-	757,431
72	002	1839	226,580	-	226,580	0.00%	-	226,580
73	002	1901	52,926	-	52,926	0.00%	-	52,926
74	002	1913	608,684	-	608,684	57.77%	(351,658)	257,026
75	012	1156	2,384,565	308,164	2,692,728	11.09%	(264,451)	2,120,113
76	012	1212	14,313,235	983	14,314,218	19.46%	(2,785,109)	11,528,126
77	012	1215	4,780,678	-	4,780,678	0.00%	-	4,780,678
78	012	1224	471,249	-	471,249	0.00%	-	471,249
79	012	1226	1,289,468	26,857	1,316,325	0.94%	(12,137)	1,277,331
80	012	1228	3,457,718	3,693	3,461,412	0.00%	-	3,457,718
81	012	1901	63,842	-	63,842	0.00%	-	63,842
82	Total TME 3/31/19 (Sum of Lines 1 - 81)		<u>\$ 73,448,279</u>	<u>\$ 1,653,929</u>	<u>\$ 75,102,207</u>		<u>\$ (14,998,254)</u>	<u>\$ 58,450,025</u>
83								
84	<u>Twelve Months Ended March 31, 2019 Division 012 and 002 Totals:</u>							
85	Division 012 (Sum of Lines 75 - 81)		<u>\$ 26,760,755</u>		<u>\$ 27,100,452</u>		<u>\$ (3,061,697)</u>	<u>\$ 23,699,057</u>
86	-11.44%							
87								
88	Division 002 (Sum of Lines 1 - 74)		<u>\$ 46,687,524</u>		<u>\$ 48,001,755</u>		<u>\$ (11,936,557)</u>	<u>\$ 34,750,967</u>
89	-25.57%							
90								
91								
92	<u>Twelve Months Ended March 31, 2018</u>							
93	002	1001	\$ 742,456	\$ -	\$ 742,456	75.37%	\$ (559,596)	\$ 182,859
94	002	1101	449,866	-	449,866	75.37%	(339,068)	110,797
95	002	1102	364,561	-	364,561	79.11%	(288,417)	76,145
96	002	1106	287,191	-	287,191	77.48%	(222,520)	64,671
97	002	1107	635,866	-	635,866	75.37%	(479,259)	156,607
98	002	1108	412,154	-	412,154	80.00%	(329,723)	82,431
99	002	1110	108,153	-	108,153	50.77%	(54,914)	53,239
100	002	1112	119,687	-	119,687	15.75%	(18,849)	100,838
101	002	1114	265,408	-	265,408	30.75%	(81,615)	183,793
102	002	1116	220,456	-	220,456	1.62%	(3,576)	216,880
103	002	1117	152,347	-	152,347	68.36%	(104,138)	48,209
104	002	1118	415,331	3,574	418,905	46.51%	(193,151)	222,180
105	002	1119	440,619	-	440,619	75.37%	(332,099)	108,520
106	002	1120	443,390	-	443,390	35.19%	(156,027)	287,363
107	002	1121	582,798	-	582,798	91.20%	(531,526)	51,271
108	002	1123	282,683	-	282,683	0.00%	-	282,683
109	002	1125	871,831	-	871,831	0.00%	-	871,831

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2019, March 31, 2018 and March 31, 2017

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
110	002	1126	327,795	-	327,795	75.37%	(247,062)	80,733
111	002	1128	1,326,822	-	1,326,822	1.43%	(18,955)	1,307,868
112	002	1129	576,688	-	576,688	2.00%	(11,534)	565,154
113	002	1130	721,120	-	721,120	58.26%	(420,099)	301,021
114	002	1132	461,920	-	461,920	0.00%	-	461,920
115	002	1133	728,972	-	728,972	0.00%	-	728,972
116	002	1134	1,391,011	-	1,391,011	38.57%	(536,533)	854,478
117	002	1135	2,026,904	508,281	2,535,185	21.62%	(438,139)	1,588,765
118	002	1137	3,675,616	399,754	4,075,370	23.46%	(862,315)	2,813,301
119	002	1141	502,655	-	502,655	0.00%	-	502,655
120	002	1144	648,267	-	648,267	0.00%	-	648,267
121	002	1145	245,080	-	245,080	0.00%	-	245,080
122	002	1150	417,594	-	417,594	56.94%	(237,797)	179,797
123	002	1153	602,003	-	602,003	0.00%	-	602,003
124	002	1154	1,533,334	-	1,533,334	75.37%	(1,155,690)	377,645
125	002	1155	126,316	-	126,316	0.00%	-	126,316
126	002	1159	403,143	-	403,143	0.00%	-	403,143
127	002	1161	378,765	-	378,765	75.37%	(285,479)	93,286
128	002	1164	953,678	21,512	975,191	17.00%	(162,125)	791,553
129	002	1167	497,841	175,812	673,653	20.00%	(99,568)	398,273
130	002	1171	189,405	-	189,405	75.37%	(142,756)	46,649
131	002	1201	1,010,382	-	1,010,382	75.37%	(761,535)	248,847
132	002	1205	356,669	-	356,669	22.07%	(78,731)	277,938
133	002	1209	672,837	-	672,837	1.43%	(9,612)	663,225
134	002	1216	290,144	-	290,144	0.00%	-	290,144
135	002	1221	77,621	-	77,621	0.00%	-	77,621
136	002	1227	1,618,515	154,281	1,772,796	3.60%	(58,258)	1,560,257
137	002	1229	556,592	-	556,592	48.33%	(269,019)	287,572
138	002	1401	594,056	-	594,056	0.00%	-	594,056
139	002	1403	726,716	-	726,716	0.00%	-	726,716
140	002	1405	618,395	-	618,395	0.00%	-	618,395
141	002	1407	522,527	-	522,527	31.67%	(165,467)	357,060
142	002	1408	542,168	-	542,168	0.00%	-	542,168
143	002	1414	1,019,436	-	1,019,436	0.00%	-	1,019,436
144	002	1415	601,549	-	601,549	0.00%	-	601,549
145	002	1416	839,594	-	839,594	0.00%	-	839,594
146	002	1417	118,109	-	118,109	0.00%	-	118,109
147	002	1501	2,666,364	-	2,666,364	52.29%	(1,394,228)	1,272,135
148	002	1503	361,133	-	361,133	0.00%	-	361,133
149	002	1504	242,276	-	242,276	75.37%	(182,606)	59,670

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2019, March 31, 2018 and March 31, 2017

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
150	002	1505	121,036	-	121,036	0.00%	-	121,036
151	002	1508	446,158	-	446,158	0.00%	-	446,158
152	002	1821	401,087	-	401,087	0.00%	-	401,087
153	002	1822	276,895	-	276,895	0.00%	-	276,895
154	002	1823	343,786	-	343,786	0.00%	-	343,786
155	002	1825	393,573	-	393,573	0.00%	-	393,573
156	002	1826	194,865	-	194,865	0.00%	-	194,865
157	002	1827	374,604	-	374,604	0.00%	-	374,604
158	002	1828	63,711	-	63,711	0.00%	-	63,711
159	002	1831	513,439	-	513,439	0.00%	-	513,439
160	002	1833	110,857	-	110,857	0.00%	-	110,857
161	002	1835	896,357	-	896,357	0.00%	-	896,357
162	002	1836	237,604	-	237,604	0.00%	-	237,604
163	002	1837	796,894	806	797,700	0.00%	-	796,894
164	002	1838	424,462	-	424,462	0.00%	-	424,462
165	002	1839	238,203	-	238,203	0.00%	-	238,203
166	002	1901	392,890	-	392,890	0.00%	-	392,890
167	002	1913	565,793	-	565,793	54.08%	(305,955)	259,838
168	012	1156	2,178,446	426,584	2,605,030	11.13%	(242,489)	1,935,957
169	012	1212	14,388,704	6,694	14,395,398	19.55%	(2,812,522)	11,576,183
170	012	1215	4,647,732	127	4,647,859	0.00%	-	4,647,732
171	012	1216	-	-	-	0.00%	-	-
172	012	1224	471,056	-	471,056	0.00%	-	471,056
173	012	1226	1,179,387	46,817	1,226,205	2.21%	(26,101)	1,153,286
174	012	1228	3,043,077	-	3,043,077	0.00%	-	3,043,077
175	012	1901	32,424	-	32,424	0.00%	-	32,424
176	Total TME 3/31/18 (Sum of Lines 93 - 175)		<u>\$ 70,697,850</u>	<u>\$ 1,744,242</u>	<u>\$ 72,442,092</u>		<u>\$ (14,619,052)</u>	<u>\$ 56,078,798</u>
177								
178	<u>Twelve Months Ended March 31, 2018 Division 012 and 002 Totals:</u>							
179	Division 012 (Sum of Lines 168 - 175)		<u>\$ 25,940,826</u>		<u>\$ 26,421,048</u>		<u>\$ (3,081,112)</u>	<u>\$ 22,859,714</u>
180								-11.88%
181								
182	Division 002 (Sum of Lines 93 - 167)		<u>\$ 44,757,024</u>		<u>\$ 46,021,044</u>		<u>\$ (11,537,940)</u>	<u>\$ 33,219,084</u>
183								-25.78%
184								
185	Twelve Months Ended March 31, 2017							
186	002	1001	\$ 547,365	\$ -	\$ 547,365	73.74%	\$ (403,611)	\$ 143,754
187	002	1101	3,129,004	-	3,129,004	73.74%	(2,307,235)	821,769
188	002	1102	90,000	-	90,000	77.16%	(69,447)	20,553

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2019, March 31, 2018 and March 31, 2017

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense (h)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
189	002	1106	394,718	-	394,718	77.15%	(304,515)	90,203
190	002	1107	440,805	-	440,805	73.74%	(325,037)	115,768
191	002	1108	399,912	-	399,912	80.00%	(319,929)	79,982
192	002	1110	105,149	-	105,149	46.64%	(49,044)	56,105
193	002	1112	123,084	-	123,084	15.73%	(19,364)	103,719
194	002	1114	327,191	-	327,191	29.34%	(95,997)	231,194
195	002	1116	214,800	-	214,800	2.37%	(5,098)	209,702
196	002	1117	164,526	-	164,526	65.19%	(107,259)	57,267
197	002	1118	423,964	-	423,964	46.51%	(197,166)	226,798
198	002	1119	428,451	-	428,451	73.74%	(315,927)	112,524
199	002	1120	448,754	-	448,754	31.54%	(141,541)	307,213
200	002	1121	607,892	-	607,892	91.20%	(554,413)	53,479
201	002	1123	251,075	-	251,075	0.00%	-	251,075
202	002	1125	796,043	-	796,043	0.00%	-	796,043
203	002	1126	361,589	-	361,589	73.74%	(266,625)	94,964
204	002	1128	1,200,475	-	1,200,475	2.50%	(30,012)	1,170,463
205	002	1129	470,402	-	470,402	2.00%	(9,408)	460,994
206	002	1130	765,720	-	765,720	56.60%	(433,366)	332,354
207	002	1131	61,318	-	61,318	0.00%	-	61,318
208	002	1132	337,548	-	337,548	0.00%	-	337,548
209	002	1133	823,205	-	823,205	0.00%	-	823,205
210	002	1134	1,361,918	380	1,362,299	38.57%	(525,311)	836,607
211	002	1135	2,000,042	504,045	2,504,086	23.12%	(462,437)	1,537,604
212	002	1137	3,596,848	372,399	3,969,247	24.96%	(897,809)	2,699,039
213	002	1141	483,423	-	483,423	0.00%	-	483,423
214	002	1144	698,748	-	698,748	0.00%	-	698,748
215	002	1145	269,169	-	269,169	0.00%	-	269,169
216	002	1150	405,297	-	405,297	55.56%	(225,165)	180,132
217	002	1153	619,300	-	619,300	0.00%	-	619,300
218	002	1154	1,535,541	-	1,535,541	74.97%	(1,151,232)	384,309
219	002	1155	88,070	89,498	177,568	0.00%	-	88,070
220	002	1159	328,861	-	328,861	0.00%	-	328,861
221	002	1161	368,887	-	368,887	73.74%	(272,006)	96,881
222	002	1164	880,655	32,618	913,272	17.00%	(149,711)	730,943
223	002	1167	486,517	293,110	779,627	20.00%	(97,303)	389,214
224	002	1171	182,750	-	182,750	74.97%	(137,012)	45,738
225	002	1201	1,075,330	-	1,075,330	73.74%	(792,916)	282,413
226	002	1205	309,948	23,496	333,444	12.02%	(37,253)	272,694
227	002	1209	546,856	-	546,856	0.00%	-	546,856
228	002	1221	39,434	-	39,434	0.00%	-	39,434

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
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For Twelve Months Ended March 31, 2019, March 31, 2018 and March 31, 2017

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
229	002	1227	2,163,203	425,418	2,588,621	3.90%	(84,320)	2,078,883
230	002	1229	701,947	-	701,947	30.00%	(210,584)	491,363
231	002	1401	574,282	-	574,282	0.00%	-	574,282
232	002	1403	634,412	-	634,412	0.00%	-	634,412
233	002	1405	595,864	-	595,864	0.00%	-	595,864
234	002	1407	634,522	-	634,522	29.28%	(185,816)	448,706
235	002	1408	1,022,991	-	1,022,991	0.00%	-	1,022,991
236	002	1414	825,342	-	825,342	0.00%	-	825,342
237	002	1415	188,798	-	188,798	0.00%	-	188,798
238	002	1416	796,048	-	796,048	0.00%	-	796,048
239	002	1501	4,934,733	-	4,934,733	52.29%	(2,580,303)	2,354,430
240	002	1503	365,254	-	365,254	0.00%	-	365,254
241	002	1504	221,711	-	221,711	73.74%	(163,483)	58,228
242	002	1505	133,694	-	133,694	0.00%	-	133,694
243	002	1508	474,511	-	474,511	0.00%	-	474,511
244	002	1821	331,010	-	331,010	0.00%	-	331,010
245	002	1822	265,806	-	265,806	0.00%	-	265,806
246	002	1823	352,519	-	352,519	0.00%	-	352,519
247	002	1825	330,182	-	330,182	0.00%	-	330,182
248	002	1826	189,368	-	189,368	0.00%	-	189,368
249	002	1827	435,395	-	435,395	0.00%	-	435,395
250	002	1828	116,675	-	116,675	0.00%	-	116,675
251	002	1833	113,313	-	113,313	0.00%	-	113,313
252	002	1835	928,289	-	928,289	0.00%	-	928,289
253	002	1836	253,313	-	253,313	0.00%	-	253,313
254	002	1837	720,891	55,421	776,311	0.00%	-	720,891
255	002	1838	568,574	-	568,574	0.00%	-	568,574
256	002	1839	202,265	-	202,265	0.00%	-	202,265
257	002	1901	286,972	-	286,972	0.00%	-	286,972
258	002	1913	522,774	-	522,774	46.75%	(244,395)	278,379
259	012	1156	2,235,686	358,209	2,593,895	12.27%	(274,255)	1,961,431
260	012	1212	14,220,789	4,304	14,225,093	20.86%	(2,966,356)	11,254,433
261	012	1213	(15,050)	-	(15,050)	0.00%	-	(15,050)
262	012	1214	288,497	-	288,497	0.00%	-	288,497
263	012	1215	4,302,410	-	4,302,410	0.00%	-	4,302,410
264	012	1216	871,355	-	871,355	0.00%	-	871,355
265	012	1224	443,524	-	443,524	0.00%	-	443,524
266	012	1226	854,479	61,666	916,145	2.43%	(20,773)	833,707
267	012	1228	6,047,044	1,375	6,048,419	0.00%	-	6,047,044
268	012	1901	56,117	-	56,117	0.00%	-	56,117

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2019, March 31, 2018 and March 31, 2017

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
269	Total TME 3/31/17 (Sum of Lines 186 - 268)		<u>\$ 77,380,090</u>	<u>\$ 2,221,938</u>	<u>\$ 79,602,028</u>		<u>\$ (17,433,437)</u>	<u>\$ 59,946,653</u>
270								
271		<u>Twelve Months Ended March 31, 2017 Division 012 and 002 Totals:</u>						
272	Division 012 (Sum of Lines 259 - 268)		<u>\$ 29,304,851</u>		<u>\$ 29,730,405</u>		<u>\$ (3,261,383)</u>	<u>\$ 26,043,468</u>
273							-11.13%	
274								
275	Division 002 (Sum of Lines 186 - 258)		<u>\$ 48,075,238</u>		<u>\$ 49,871,623</u>		<u>\$ (14,172,053)</u>	<u>\$ 33,903,185</u>
276							-29.48%	
277	Note:							
278	1. Expense Adjustment to be added to capitalization.							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Benefits Expense Adjustment
Test Year Ending March 31, 2019

Line No.	Description (a)	Total Kansas Direct (b)	Administrative & General Offices			Grand Total (f)
			Division 002 General Office (c)	Division 012 Customer Support (d)	Division 030 Colorado/Kansas General Office (e)	
1	Kansas Labor Expense Adjustment (WP 9-2, Column b, Line 12)	\$ 87,846	\$ 13,738	\$ 8,855	\$ 15,883	\$ 126,322
2						
3	Fiscal Year 2019 Budget Benefits Percentage (Line 17)	28.15%	32.51%	32.51%	28.15%	
4						
5	Total Benefits Expense Adjustment (Line 1 * Line 3)	<u>\$ 24,725</u>	<u>\$ 4,466</u>	<u>\$ 2,879</u>	<u>\$ 4,470</u>	<u>\$ 36,541</u>

IS-2

	Company 060 Colorado/Kansas Business Unit	Company 010 Shared Services Business Unit
10	<u>Fiscal Year 2019 Budgeted Benefits Percent Calculation:</u>	
11	\$ 6,205,927	\$ 28,147,522
12	264,715	160,791
13	<u>\$ 6,470,642</u>	<u>\$ 28,308,313</u>
14		
15	<u>\$ 22,989,326</u>	<u>\$ 87,077,737</u>
16		
17	<u>28.15%</u>	<u>32.51%</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Charitable Donations Adjustment
Test Year Ending March 31, 2019

Line No.	Description	Sub Account	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>FERC Account 4261 Charitable Donations - Recorded Below the Line:</u>						
2	Education	30702	\$ 150	\$ 32,529	\$ 2,287	\$ -	\$ 34,966
3	United Way Agencies	30703	-	342,437	-	-	342,437
4	Health	30705	-	80,915	-	-	80,915
5	Salvation Army	30709	-	1,500,000	-	-	1,500,000
6	Youth Clubs & Centers	30710	5,500	7,500	-	-	13,000
7	Energy Assistance Program	30711	38,461	25,000	-	-	63,461
8	American Red Cross	30713	-	-	-	9,170	9,170
9	Community Welfare	30736	17,835	932,570	2,900	5,000	958,305
10	Per Book Charitable Donations (Sum of Lines 2 - 9)		\$ 61,946	\$ 2,920,951	\$ 5,187	\$ 14,170	\$ 3,002,254
11	Kansas Allocation Rate (Schedule 12)		100.00%	3.72%	4.29%	55.66%	
12	Kansas Charitable Donations (Line 10 * Line 11)		\$ 61,946	\$ 108,659	\$ 223	\$ 7,887	\$ 178,715
13	Allocation Percentage - to Cost of Service		50.00%	50.00%	50.00%	50.00%	
14	Total Charitable Donations Adjustment (Line 12 * Line 13)		\$ 30,973	\$ 54,330	\$ 111	\$ 3,944	\$ 89,357

IS-3

16 Note:
 17 1. 50% of the below the line charitable donations have been added to O&M. The calculation is in accordance with K.S.A. 66-1,206.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Per Book Analysis of Donation Sub Accounts
Test Year Ending March 31, 2019

Line No.	FERC Acct	Sub Account	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	4261	30702	\$ 150	\$ 32,529	\$ 2,287	\$ -	\$ 34,966
2	4261	30703	-	342,437	-	-	342,437
3	4261	30705	-	80,915	-	-	80,915
4	4261	30709	-	1,500,000	-	-	1,500,000
5	4261	30710	5,500	7,500	-	-	13,000
6	4261	30711	38,461	25,000	-	-	63,461
7	4261	30713	-	-	-	9,170	9,170
8	4261	30736	17,835	932,570	2,900	5,000	958,305
9	4264	30703	-	-	-	-	-
10	4264	30736	65	-	-	-	65
11	4264	30737	48,853	244,554	-	1,160	294,568
12	4264	30743	-	-	-	-	-
13	4265	30702	-	1,210	-	-	1,210
14	4265	30705	-	515	6,920	-	7,435
15	4265	30710	-	-	5,000	-	5,000
16	4265	30736	-	-	11,559	-	11,559
17	4265	30740	2,310	(166,618)	7,960	998	(155,349)
18	4265	30743	13,658	895,741	17,498	14,225	941,122
19	Total Per Book (Sum of Lines 1 - 18)		\$ 126,833	\$ 3,896,353	\$ 54,124	\$ 30,554	\$ 4,107,864
20							
21	Excluded Expense (Sum of Lines 9 - 18)		\$ (64,887)	\$ (975,402)	\$ (48,937)	\$ (16,384)	\$ (1,105,610)
22	Total Account 4261 Donations (Sum of Lines 1 - 8)		\$ 61,946	\$ 2,920,951	\$ 5,187	\$ 14,170	\$ 3,002,254

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Per Book Analysis of Donation Sub Accounts
Test Year Ending March 31, 2019

Line No.	FERC Acct	Sub Account	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)

23

24 Note:

25 1. The below the line items excluded are shown on lines 9 through 18.

26

27 List of Donation Sub Accounts:

28

29	Sub Account	Sub Description
30	30702	Education
31	30703	United Way Agencies
32	30705	Health
33	30709	Salvation Army
34	30710	Youth Clubs & Centers
35	30711	Energy Assistance Program
36	30713	American Red Cross
37	30736	Community Welfare
38	30737	Political Activities
39	30740	Misc. Income Deductions
40	30743	Entertainment & Sports Events

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Rate Case Expense Adjustment
Test Year Ending March 31, 2019

Line No.	Description (a)	Amount (b)
1	Rate Case Expenses from Previous Dockets:	
2	Rate Case Expenses Recorded to Account 928 from Previous Dockets Booked during Test Year Ending March 31, 2019	<u>\$ 365,263</u>
3		
4	Total Rate Case Expense Adjustment (Minus Line 2)	<u><u>\$ (365,263)</u></u>
5		IS-4
6	Note:	
7	1. This adjustment is to remove rate case expenses recorded in the test year ending March 31, 2019 that relate to previous dockets as per Order Approving in Part; Denying in Part Unanimous Settlement Agreement at P 37, In the Matter of the Application of Atmos Energy Corporation for Adjustment of its Natural Gas Rates in the State of Kansas, Docket No. 16-ATMG-079-RTS (March 17, 2016), affirmed in relevant part, Final Order at 6 (Dec. 22, 2016).	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Rate Case Expense - Current Estimate
Test Year Ending March 31, 2019

Line No.	Description (a)	Reference (b)	Amount (c)
1	Unamortized Portion of Previous Rate Case Expenses		\$ 0
2	Estimated Rate Case Expenses for Current Rate Case Filing, TYE March 31, 2019 (1)		817,882
3	Total Unrecovered Rate Case Expenses (Line 1 + Line 2)		<u>\$ 817,882</u>
4			
5	Customer Rate Class	Number of Annual Bills	Amount Per Customer
6	Residential Sales Service	1,474,356	
7	Commercial/Public Authority Sales Service	116,447	
8	School Sales Service	528	
9	Industrial Sales Service	174	
10	Small Generator Sales Service	911	
11	Irrigation Engine Sales Service	3,100	
12	Firm Transportation Service	2,127	
13	School Transportation Service	2,760	
14	Interruptible Transportation Service	396	
15	Total Annual Bills (Sum of Lines 6 - 14)	<u>1,600,799</u>	
16	Total Monthly Amount Per Customer (Line 3, Col c divided by Line 15, Col b) (2)		<u>\$ 0.51</u>
17			
18	Notes:		
19	1. The Estimated Rate Case Expenses have been calculated based upon the prior case amounts incurred with current		
20	2. The monthly amount per customer will be included in the customer charge for a one-year period.		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Miscellaneous Expense Adjustment
Test Year Ending March 31, 2019

Line No.	Description	Reference	Amount Before Allocation	Allocation Factor	Total
	(a)	(b)	(c)	(d)	(e) = (c) * (d)
1	Kansas Direct Expense Report	1	\$ (22,314)	100%	\$ (22,314)
2	Kansas Direct 5400 Expense Review	2	(692)	100%	(692)
3	SSU Customer Support (012) Expense Reports	1	(171,717)	4.29%	(7,367)
4	SSU Customer Support (012) 5400 Expense Review	2	(17,311)	4.29%	(743)
5	SSU General Office (002) Expense Reports	1	(461,327)	3.72%	(17,161)
6	SSU General Office (002) 5400 Expense Review	2	(146,537)	3.72%	(5,451)
7	Legal and Other Expense Adjustment	3	(1,712,027)	3.72%	(63,687)
8	OPEB and Pension Amortization Expense	4	118,586	100%	118,586
9	Legal Expense Adjustment - Colorado/Kansas General Office	5	(99,010)	55.66%	(55,109)
10	Settlement Expenses - Division 012	6	(17,100)	4.29%	(734)
11	Settlement Expenses - Division 002	6	(456,500)	3.72%	(16,982)
12					
13	Total Miscellaneous Expense Adjustment (Sum of Lines 1 - 11)		<u>\$ (2,985,949)</u>	IS-5	<u>\$ (71,654)</u>

14
 15 Notes:

- 16 1. This adjustment removes expenses recorded via employee expense reports that might be deemed controversial.
- 17 2. This adjustment removes employee expenses recorded via invoices in 5400 accounts that might be deemed controversial.
- 18 3. This adjustment removes legal and other expenses that were subsequently recorded to other cost centers, which do not allocate to the Kansas Division.
- 19 4. This adjustment removes OPEB and Pension Amortization expense recorded during the test year.
- 20 5. This adjustment removes legal expense charged to Colorado/Kansas General Office which was subsequently recorded to Colorado service area.
- 21 6. This adjustment removes settlement expenses the Company has elected to remove from the filing.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Per Books, Allocated, Income Statement Items
Test Year Ending March 31, 2019

Line N	Description	Division 030 Colorado/Kansas General Office	Division 030 Allocation Factor	Allocated Amount	Total Kansas Direct	Total Amounts
	(a)	(b)	(c)	(d) = (b) * (c)	(e)	(f) = (d)+(e)
1	Revenues	\$ -	55.66%	\$ -	\$ 128,508,161	\$ 128,508,161
2	Gas Cost	-	55.66%	-	65,548,277	65,548,277
3	Margin (Line 1 - Line 2)	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 62,959,884</u>	<u>\$ 62,959,884</u>
4						
5	O&M	\$ (0)	55.66%	\$ (0)	\$ 22,493,140	\$ 22,493,140
6	Depreciation	-	55.66%	-	12,235,600	12,235,600
7	Taxes, Other	73,844	55.66%	41,101	8,924,801	8,965,903
8	Income Taxes - Current	(342,099)	55.66%	(190,412)	1,751,817	1,561,405
9	Income Taxes - Deferred	520,112	55.66%	289,494	10,795,015	11,084,509
10	Interest on Customer Deposits	-	55.66%	-	9,890	9,890
11	Other Income and Deductions	(0)	55.66%	(0)	(1,210,843)	(1,210,843)
12	Interest	-	55.66%	-	4,917,019	4,917,019
13						
14	Net Income (Line 3 - Sum of Lines 5 - 12)	<u>\$ (251,857)</u>		<u>\$ (140,183)</u>	<u>\$ 3,043,444</u>	<u>\$ 2,903,261</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Cumulative	Expense in Excess of (Less than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) - (b)	(g)
1	<u>FAS 87</u>						
2	Oct-15	\$ 38,875	\$ 38,875	\$ 36,917	\$ 36,917	\$ (1,958)	\$ (1,958)
3	Nov-15	38,875	77,750	32,390	69,307	(6,485)	(8,443)
4	Dec-15	38,875	116,625	38,117	107,425	(758)	(9,200)
5	Jan-16	38,875	155,500	33,874	141,298	(5,001)	(14,202)
6	Feb-16	38,875	194,375	33,851	175,149	(5,024)	(19,226)
7	Mar-16	33,742	228,117	36,144	211,293	2,402	(16,824)
8	Apr-16	33,742	261,859	34,527	245,820	785	(16,039)
9	May-16	33,742	295,601	37,316	283,136	3,574	(12,465)
10	Jun-16	33,742	329,343	36,609	319,745	2,867	(9,598)
11	Jul-16	33,742	363,085	33,281	353,025	(461)	(10,060)
12	Aug-16	33,742	396,827	34,559	387,585	817	(9,242)
13	Sep-16	33,742	430,569	31,517	419,102	(2,225)	(11,467)
14	Oct-16	33,742	464,311	25,471	444,573	(8,271)	(19,738)
15	Nov-16	33,742	498,053	26,773	471,346	(6,969)	(26,707)
16	Dec-16	33,742	531,795	30,206	501,552	(3,536)	(30,243)
17	Jan-17	33,742	565,537	28,968	530,520	(4,774)	(35,017)
18	Feb-17	33,742	599,279	23,684	554,204	(10,058)	(45,075)
19	Mar-17	33,742	633,021	31,114	585,318	(2,628)	(47,703)
20	Apr-17	33,742	666,763	26,700	612,017	(7,042)	(54,746)
21	May-17	33,742	700,505	31,939	643,956	(1,803)	(56,549)
22	Jun-17	33,742	734,247	29,899	673,855	(3,843)	(60,392)
23	Jul-17	33,742	767,989	29,084	702,939	(4,658)	(65,050)
24	Aug-17	33,742	801,731	29,143	732,082	(4,599)	(69,649)
25	Sep-17	33,742	835,473	27,015	759,097	(6,727)	(76,376)
26	Oct-17	33,742	869,215	19,783	778,880	(13,959)	(90,335)
27	Nov-17	33,742	902,957	19,797	798,677	(13,945)	(104,280)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Amount in Base		Actual / Estimated	Cumulative	Expense in Excess of (Less than) Amount		
		Rates	Cumulative	Pension Expense (2)		In Base Rates	Cumulative	
	(a)	(b)	(c)	(d)	(e)	(f) = (d) - (b)	(g)	
28	Dec-17	33,742	936,699	18,317	816,994	(15,425)	(119,705)	
29	Jan-18	33,742	970,441	21,617	838,611	(12,125)	(131,830)	
30	Feb-18	33,742	1,004,183	20,325	858,936	(13,417)	(145,247)	
31	Mar-18	33,742	1,037,925	18,599	877,535	(15,143)	(160,390)	
32	Apr-18	33,742	1,071,667	18,013	895,548	(15,729)	(176,119)	
33	May-18	33,742	1,105,409	22,462	918,009	(11,280)	(187,400)	
34	Jun-18	33,742	1,139,151	21,073	939,082	(12,669)	(200,069)	
35	Jul-18	33,742	1,172,893	20,651	959,733	(13,091)	(213,160)	
36	Aug-18	33,742	1,206,635	19,902	979,635	(13,840)	(227,000)	
37	Sep-18	33,742	1,240,377	18,659	998,294	(15,083)	(242,083)	
38	Oct-18	33,742	1,274,119	19,142	1,017,436	(14,600)	(256,683)	
39	Nov-18	33,742	1,307,861	20,059	1,037,495	(13,683)	(270,366)	
40	Dec-18	33,742	1,341,603	15,414	1,052,908	(18,328)	(288,695)	
41	Jan-19	33,742	1,375,345	18,687	1,071,596	(15,055)	(303,749)	
42	Feb-19	33,742	1,409,087	17,392	1,088,988	(16,350)	(320,099)	
43	Mar-19	33,742	1,442,829	16,741	1,105,729	(17,001)	(337,100)	
44	Apr-19	33,742	1,476,571	19,703	1,125,431	(14,039)	(351,140)	
45	May-19	33,742	1,510,313	20,467	1,145,898	(13,275)	(364,415)	
46	Jun-19	33,742	1,544,055	18,391	1,164,289	(15,351)	(379,766)	
47	Jul-19	33,742	1,577,797	20,379	1,184,668	(13,363)	(393,129)	
48	Aug-19	33,742	1,611,539	19,040	1,203,708	(14,702)	(407,831)	
49	Sep-19	33,742	1,645,281	18,326	1,222,035	(15,416)	(423,246)	
50	Oct-19	33,742	1,679,023	18,326	1,240,361	(15,416)	(438,662)	
51	Nov-19	33,742	1,712,765	18,326	1,258,687	(15,416)	(454,078)	
52	Dec-19	33,742	1,746,507	18,326	1,277,014	(15,416)	(469,493)	
53	Jan-20	33,742	1,780,249	18,326	1,295,340	(15,416)	(484,909)	
54	Feb-20	33,742	1,813,991	18,326	1,313,666	(15,416)	(500,325)	
55	Mar-20	33,742	1,847,733	18,326	1,331,992	(15,416)	(515,741)	
56								
57	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Line 55, Column g / 3)						<u>\$ (171,914)</u>	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Cumulative	Expense in Excess of (Less than) Amount In Base Rates	Cumulative
(a)	(b)	(c)	(d)	(e)	(f) = (d) - (b)	(g)	
58	<u>FAS I06</u>						
59	Oct-15	\$ 31,481	\$ 31,481	\$ 3,737	\$ 3,737	\$ (27,744)	\$ (27,744)
60	Nov-15	31,481	62,962	3,296	7,033	(28,185)	(55,929)
61	Dec-15	31,481	94,443	3,862	10,895	(27,619)	(83,548)
62	Jan-16	31,481	125,924	3,437	14,332	(28,044)	(111,592)
63	Feb-16	31,481	157,405	3,435	17,767	(28,046)	(139,638)
64	Mar-16	22,896	180,301	3,674	21,441	(19,222)	(158,860)
65	Apr-16	22,896	203,197	3,500	24,940	(19,396)	(178,257)
66	May-16	22,896	226,093	3,783	28,723	(19,113)	(197,370)
67	Jun-16	22,896	248,989	3,714	32,438	(19,182)	(216,551)
68	Jul-16	22,896	271,885	3,387	35,825	(19,509)	(236,060)
69	Aug-16	22,896	294,781	3,530	39,354	(19,366)	(255,427)
70	Sep-16	22,896	317,677	3,234	42,588	(19,662)	(275,089)
71	Oct-16	22,896	340,573	4,084	46,672	(18,812)	(293,901)
72	Nov-16	22,896	363,469	4,293	50,964	(18,603)	(312,505)
73	Dec-16	22,896	386,365	4,812	55,777	(18,084)	(330,589)
74	Jan-17	22,896	409,261	4,625	60,401	(18,271)	(348,860)
75	Feb-17	22,896	432,157	3,803	64,204	(19,093)	(367,953)
76	Mar-17	22,896	455,053	4,960	69,164	(17,936)	(385,889)
77	Apr-17	22,896	477,949	4,259	73,424	(18,637)	(404,525)
78	May-17	22,896	500,845	5,086	78,509	(17,810)	(422,336)
79	Jun-17	22,896	523,741	4,766	83,275	(18,130)	(440,466)
80	Jul-17	22,896	546,637	4,659	87,934	(18,237)	(458,703)
81	Aug-17	22,896	569,533	4,772	92,706	(18,124)	(476,827)
82	Sep-17	22,896	592,429	4,392	97,098	(18,504)	(495,331)
83	Oct-17	22,896	615,325	(8,731)	88,367	(31,627)	(526,958)
84	Nov-17	22,896	638,221	(8,736)	79,631	(31,632)	(558,590)
85	Dec-17	22,896	661,117	(8,068)	71,563	(30,964)	(589,554)
86	Jan-18	22,896	684,013	(9,574)	61,990	(32,470)	(622,023)
87	Feb-18	22,896	706,909	(9,056)	52,934	(31,952)	(653,975)
88	Mar-18	22,896	729,805	(8,431)	44,503	(31,327)	(685,302)
89	Apr-18	22,896	752,701	(7,979)	36,524	(30,875)	(716,177)
90	May-18	22,896	775,597	(9,958)	26,566	(32,854)	(749,031)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Amount in Base Rates (b)	Cumulative (c)	Actual / Estimated Pension Expense (2) (d)	Cumulative (e)	Expense in Excess of (Less than) Amount In Base Rates (f) = (d) - (b)	Cumulative (g)
91	Jun-18	22,896	798,493	(9,371)	17,195	(32,267)	(781,298)
92	Jul-18	22,896	821,389	(9,147)	8,048	(32,043)	(813,341)
93	Aug-18	22,896	844,285	(9,571)	(1,522)	(32,467)	(845,807)
94	Sep-18	22,896	867,181	(8,379)	(9,901)	(31,275)	(877,082)
95	Oct-18	22,896	890,077	(11,391)	(21,293)	(34,287)	(911,370)
96	Nov-18	22,896	912,973	(12,210)	(33,503)	(35,106)	(946,476)
97	Dec-18	22,896	935,869	(9,644)	(43,147)	(32,540)	(979,016)
98	Jan-19	22,896	958,765	(11,398)	(54,544)	(34,294)	(1,013,309)
99	Feb-19	22,896	981,661	(10,618)	(65,162)	(33,514)	(1,046,823)
100	Mar-19	22,896	1,004,557	(10,208)	(75,370)	(33,104)	(1,079,927)
101	Apr-19	22,896	1,027,453	11,511	(63,859)	(11,385)	(1,091,312)
102	May-19	22,896	1,050,349	11,957	(51,902)	(10,939)	(1,102,251)
103	Jun-19	22,896	1,073,245	10,744	(41,158)	(12,152)	(1,114,403)
104	Jul-19	22,896	1,096,141	11,905	(29,253)	(10,991)	(1,125,394)
105	Aug-19	22,896	1,119,037	11,123	(18,129)	(11,773)	(1,137,166)
106	Sep-19	22,896	1,141,933	10,706	(7,423)	(12,190)	(1,149,356)
107	Oct-19	22,896	1,164,829	10,706	3,284	(12,190)	(1,161,545)
108	Nov-19	22,896	1,187,725	10,706	13,990	(12,190)	(1,173,735)
109	Dec-19	22,896	1,210,621	10,706	24,696	(12,190)	(1,185,925)
110	Jan-20	22,896	1,233,517	10,706	35,403	(12,190)	(1,198,114)
111	Feb-20	22,896	1,256,413	10,706	46,109	(12,190)	(1,210,304)
112	Mar-20	22,896	1,279,309	10,706	56,815	(12,190)	(1,222,494)

113
114 Amortization of Excess (Less Than) Funding over 3 Years (Line 112, Column g / 3) \$ (407,498)
115

116 Total Pension/Post Retirement Benefits Adjustment (Line 57 + Line 114) **IS-6** \$ (579,412)
117

118 Notes:

1. New Pension and Post Retirement Benefits trackers were implemented in March 2016 with the Final Order from Docket 16-ATMG-079-RTS.
2. The amounts are the pension expense recorded for each month except: the amounts for April 2019 - September 2019 are budgeted amounts and the amounts for October 2019 - March 2020 have been estimated using September 2019's budgeted expense amount.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Total Shared Service		Division 002				Division 012				Shared Services	Shared Services	Expense in	Cumulative
		Amount in Base Rates (b)	Cumulative Shared Services Amount in Base Rates (c)	Actual / Estimated Pension Expense (2) (d)	Allocation Factor (3) (e)	Allocated Actual Expense (f) = (d) * (e)	Actual / Estimated Pension Expense (2) (g)	Allocation Factor (3) (h)	Allocated Actual Expense (i) = (g) * (h)	Total Actual Expense (j) = (i) + (f)	Total Cumulative (k)	Excess of (Less than) Amount In Base Rates (l) = (j) - (b)			
													Amount in Base Rates (a)	Services Amount in Base Rates (c)	
1	FAS 87														
2	Oct-15	\$ 22,567	\$ 22,567	\$ 151,630	3.84%	\$ 5,823	\$ 168,085	4.28%	\$ 7,194	\$ 13,017	\$ 13,017	\$ 13,017	\$ (9,550)	\$ (9,550)	
3	Nov-15	22,567	45,134	158,703	3.84%	6,094	165,356	4.28%	7,077	13,171	26,188	26,188	(9,396)	(18,946)	
4	Dec-15	22,567	67,701	133,945	3.84%	5,143	183,213	4.28%	7,842	12,985	39,173	39,173	(9,582)	(28,528)	
5	Jan-16	22,567	90,268	178,014	3.84%	6,836	168,592	4.28%	7,216	14,051	53,225	53,225	(8,516)	(37,043)	
6	Feb-16	22,567	112,835	158,557	3.84%	6,089	163,187	4.28%	6,984	13,073	66,298	66,298	(9,494)	(46,537)	
7	Mar-16	20,292	133,127	130,653	3.84%	5,017	180,373	4.28%	7,720	12,737	79,035	79,035	(7,555)	(54,092)	
8	Apr-16	20,292	153,419	181,173	3.84%	6,957	169,227	4.28%	7,243	14,200	93,235	93,235	(6,092)	(60,184)	
9	May-16	20,292	173,711	161,111	3.84%	6,187	164,194	4.28%	7,028	13,214	106,449	106,449	(7,078)	(67,262)	
10	Jun-16	20,292	194,003	168,137	3.84%	6,456	162,661	4.28%	6,962	13,418	119,867	119,867	(6,874)	(74,136)	
11	Jul-16	20,292	214,295	171,961	3.84%	6,603	158,773	4.28%	6,796	13,399	133,266	133,266	(6,893)	(81,029)	
12	Aug-16	20,292	234,587	150,744	3.84%	5,789	171,565	4.28%	7,343	13,132	146,397	146,397	(7,160)	(88,190)	
13	Sep-16	20,292	254,879	141,870	3.84%	5,448	179,484	4.28%	7,682	13,130	159,527	159,527	(7,162)	(95,352)	
14	Oct-16	20,292	275,171	205,904	3.91%	8,051	133,714	4.28%	5,723	13,774	173,301	173,301	(6,518)	(101,870)	
15	Nov-16	20,292	295,463	167,655	3.91%	6,555	139,209	4.28%	5,958	12,513	185,814	185,814	(7,779)	(109,649)	
16	Dec-16	20,292	315,755	176,890	3.91%	6,916	106,303	4.28%	4,550	11,466	197,281	197,281	(8,826)	(118,474)	
17	Jan-17	20,292	336,047	180,451	3.91%	7,056	117,978	4.28%	5,049	12,105	209,386	209,386	(8,187)	(126,661)	
18	Feb-17	20,292	356,339	253,495	3.91%	9,912	104,483	4.28%	4,472	14,384	223,769	223,769	(5,908)	(132,570)	
19	Mar-17	20,292	376,631	172,421	3.91%	6,742	120,827	4.28%	5,171	11,913	235,682	235,682	(8,379)	(140,949)	
20	Apr-17	20,292	396,923	199,653	3.91%	7,806	97,787	4.28%	4,185	11,992	247,674	247,674	(8,300)	(149,249)	
21	May-17	20,292	417,215	170,802	3.91%	6,678	113,235	4.28%	4,846	11,525	259,199	259,199	(8,767)	(158,016)	
22	Jun-17	20,292	437,507	181,733	3.91%	7,106	109,513	4.28%	4,687	11,793	270,992	270,992	(8,499)	(166,515)	
23	Jul-17	20,292	457,799	182,342	3.91%	7,130	102,670	4.28%	4,394	11,524	282,516	282,516	(8,768)	(175,283)	
24	Aug-17	20,292	478,091	175,946	3.91%	6,879	111,305	4.28%	4,764	11,643	294,159	294,159	(8,649)	(183,932)	
25	Sep-17	20,292	498,383	188,553	3.91%	7,372	103,973	4.28%	4,450	11,822	305,981	305,981	(8,470)	(192,402)	
26	Oct-17	20,292	518,675	169,335	3.83%	6,486	83,617	4.29%	3,587	10,073	316,054	316,054	(10,219)	(202,621)	
27	Nov-17	20,292	538,967	171,711	3.83%	6,577	82,101	4.29%	3,522	10,099	326,153	326,153	(10,193)	(212,814)	
28	Dec-17	20,292	559,259	182,637	3.83%	6,995	81,852	4.29%	3,511	10,506	336,659	336,659	(9,786)	(222,600)	
29	Jan-18	20,292	579,551	163,432	3.83%	6,259	92,231	4.29%	3,957	10,216	346,875	346,875	(10,076)	(232,676)	
30	Feb-18	20,292	599,843	178,846	3.83%	6,850	78,522	4.29%	3,369	10,218	357,094	357,094	(10,074)	(242,749)	
31	Mar-18	20,292	620,135	164,155	3.83%	6,287	88,732	4.29%	3,807	10,094	367,187	367,187	(10,198)	(252,948)	
32	Apr-18	20,292	640,427	178,117	3.83%	6,822	82,030	4.29%	3,519	10,341	377,528	377,528	(9,951)	(262,899)	
33	May-18	20,292	660,719	163,467	3.83%	6,261	86,736	4.29%	3,721	9,982	387,510	387,510	(10,310)	(273,209)	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Division 002			Division 012			Shared Services Total Actual Expense	Shared Services Total Cumulative	Expense in Excess of (Less than) Amount In Base Rates	Cumulative		
		Total Shared Service Amount in Base Rates	Cumulative Shared Services Amount in Base Rates	Actual / Estimated Pension Expense (2)	Allocation Factor (3)	Allocated Actual Expense	Actual / Estimated Pension Expense (2)					Allocation Factor (3)	
(a)	(b)	(c)	(d)	(e)	(f) = (d) * (e)	(g)	(h)	(i) = (g) * (h)	(j) = (i) + (f)	(k)	(l) = (j) - (b)	(m)	
34	Jun-18	20,292	681,011	175,257	3.83%	6,712	79,614	4.29%	3,415	10,128	397,638	(10,164)	(283,373)
35	Jul-18	20,292	701,303	174,970	3.83%	6,701	81,824	4.29%	3,510	10,212	407,849	(10,080)	(293,454)
36	Aug-18	20,292	721,595	169,967	3.83%	6,510	81,660	4.29%	3,503	10,013	417,862	(10,279)	(303,733)
37	Sep-18	20,292	741,887	186,463	3.83%	7,142	72,313	4.29%	3,102	10,244	428,106	(10,048)	(313,781)
38	Oct-18	20,292	762,179	45,374	3.72%	1,688	85,950	4.29%	3,687	5,375	433,481	(14,917)	(328,698)
39	Nov-18	20,292	782,471	62,630	3.72%	2,330	85,807	4.29%	3,681	6,011	439,492	(14,281)	(342,979)
40	Dec-18	20,292	802,763	122,920	3.72%	4,573	80,925	4.29%	3,472	8,044	447,537	(12,248)	(355,226)
41	Jan-19	20,292	823,055	72,108	3.72%	2,682	91,071	4.29%	3,907	6,589	454,126	(13,703)	(368,929)
42	Feb-19	20,292	843,347	83,298	3.72%	3,099	76,797	4.29%	3,295	6,393	460,519	(13,899)	(382,828)
43	Mar-19	20,292	863,639	76,603	3.72%	2,850	81,887	4.29%	3,513	6,363	466,882	(13,929)	(396,757)
44	Apr-19	20,292	883,931	175,338	3.72%	6,523	111,916	4.29%	4,801	11,324	478,206	(8,968)	(405,725)
45	May-19	20,292	904,223	183,293	3.72%	6,819	116,855	4.29%	5,013	11,832	490,037	(8,460)	(414,186)
46	Jun-19	20,292	924,515	159,427	3.72%	5,931	102,037	4.29%	4,377	10,308	500,345	(9,984)	(424,170)
47	Jul-19	20,292	944,807	183,293	3.72%	6,819	113,940	4.29%	4,888	11,707	512,052	(8,585)	(432,755)
48	Aug-19	20,292	965,099	175,338	3.72%	6,523	109,001	4.29%	4,676	11,199	523,251	(9,093)	(441,848)
49	Sep-19	20,292	985,391	167,394	3.72%	6,227	104,061	4.29%	4,464	10,691	533,942	(9,601)	(451,449)
50	Oct-19	20,292	1,005,683	167,394	3.72%	6,227	104,061	4.29%	4,464	10,691	544,633	(9,601)	(461,050)
51	Nov-19	20,292	1,025,975	167,394	3.72%	6,227	104,061	4.29%	4,464	10,691	555,324	(9,601)	(470,651)
52	Dec-19	20,292	1,046,267	167,394	3.72%	6,227	104,061	4.29%	4,464	10,691	566,016	(9,601)	(480,251)
53	Jan-20	20,292	1,066,559	167,394	3.72%	6,227	104,061	4.29%	4,464	10,691	576,707	(9,601)	(489,852)
54	Feb-20	20,292	1,086,851	167,394	3.72%	6,227	104,061	4.29%	4,464	10,691	587,398	(9,601)	(499,453)
55	Mar-20	20,292	1,107,143	167,394	3.72%	6,227	104,061	4.29%	4,464	10,691	598,090	(9,601)	(509,053)
56													
57	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Line 55, Column m / 3)												\$ (169,684)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Division 002				Division 012				Shared Services Total Actual Expense (j) = (i) + (f)	Shared Services Total Cumulative (k)	Expense in Excess of (Less than) Amount In Base Rates (l) = (j) - (b)	Cumulative (m)
		Total Shared Service Amount in Base Rates (b)	Cumulative Shared Services Amount in Base Rates (c)	Actual / Estimated Pension Expense (2) (d)	Allocation Factor (3) (e)	Allocated Actual Expense (f) = (d) * (e)	Actual / Estimated Pension Expense (2) (g)	Allocation Factor (3) (h)	Allocated Actual Expense (i) = (g) * (h)				
58	FAS 106												
59	Oct-15	\$ 15,415	\$ 15,415	\$ 94,261	3.84%	\$ 3,620	\$ 88,585	4.28%	\$ 3,791	\$ 7,411	\$ 7,411	\$ (8,004)	\$ (8,004)
60	Nov-15	15,415	30,830	97,531	3.84%	3,745	87,147	4.28%	3,730	7,475	14,886	(7,940)	(15,944)
61	Dec-15	15,415	46,245	83,292	3.84%	3,198	96,558	4.28%	4,133	7,331	22,217	(8,084)	(24,028)
62	Jan-16	15,415	61,660	98,216	3.84%	3,771	88,852	4.28%	3,803	7,574	29,792	(7,841)	(31,868)
63	Feb-16	15,415	77,075	96,910	3.84%	3,721	86,004	4.28%	3,681	7,402	37,194	(8,013)	(39,881)
64	Mar-16	14,058	91,133	81,754	3.84%	3,139	95,062	4.28%	4,069	7,208	44,402	(6,850)	(46,731)
65	Apr-16	14,058	105,191	93,836	3.84%	3,603	89,187	4.28%	3,817	7,421	51,822	(6,637)	(53,369)
66	May-16	14,058	119,249	95,071	3.84%	3,651	86,535	4.28%	3,704	7,354	59,177	(6,704)	(60,072)
67	Jun-16	14,058	133,307	97,543	3.84%	3,746	85,726	4.28%	3,669	7,415	66,592	(6,643)	(66,715)
68	Jul-16	14,058	147,365	104,605	3.84%	4,017	83,678	4.28%	3,581	7,598	74,190	(6,460)	(73,175)
69	Aug-16	14,058	161,423	97,590	3.84%	3,747	90,419	4.28%	3,870	7,617	81,807	(6,441)	(79,616)
70	Sep-16	14,058	175,481	94,800	3.84%	3,640	94,593	4.28%	4,049	7,689	89,496	(6,369)	(85,985)
71	Oct-16	14,058	189,539	104,040	3.91%	4,068	91,371	4.28%	3,911	7,979	97,475	(6,079)	(92,064)
72	Nov-16	14,058	203,597	79,072	3.91%	3,092	95,126	4.28%	4,071	7,163	104,638	(6,895)	(98,959)
73	Dec-16	14,058	217,655	80,318	3.91%	3,140	72,641	4.28%	3,109	6,249	110,887	(7,809)	(106,768)
74	Jan-17	14,058	231,713	102,457	3.91%	4,006	80,618	4.28%	3,450	7,457	118,344	(6,601)	(113,369)
75	Feb-17	14,058	245,771	88,515	3.91%	3,461	71,397	4.28%	3,056	6,517	124,861	(7,541)	(120,910)
76	Mar-17	14,058	259,829	75,789	3.91%	2,963	82,565	4.28%	3,534	6,497	131,358	(7,561)	(128,471)
77	Apr-17	14,058	273,887	94,816	3.91%	3,707	66,821	4.28%	2,860	6,567	137,925	(7,491)	(135,962)
78	May-17	14,058	287,945	77,263	3.91%	3,021	77,377	4.28%	3,312	6,333	144,258	(7,725)	(143,687)
79	Jun-17	14,058	302,003	85,259	3.91%	3,334	74,834	4.28%	3,203	6,537	150,794	(7,521)	(151,209)
80	Jul-17	14,058	316,061	88,207	3.91%	3,449	70,158	4.28%	3,003	6,452	157,246	(7,606)	(158,815)
81	Aug-17	14,058	330,119	81,396	3.91%	3,183	76,058	4.28%	3,255	6,438	163,684	(7,620)	(166,435)
82	Sep-17	14,058	344,177	90,444	3.91%	3,536	71,048	4.28%	3,041	6,577	170,261	(7,481)	(173,916)
83	Oct-17	14,058	358,235	103,050	3.83%	3,947	60,813	4.29%	2,609	6,556	176,817	(7,502)	(181,418)
84	Nov-17	14,058	372,293	104,742	3.83%	4,012	59,709	4.29%	2,562	6,573	183,390	(7,485)	(188,903)
85	Dec-17	14,058	386,351	107,535	3.83%	4,119	59,529	4.29%	2,554	6,672	190,062	(7,386)	(196,289)
86	Jan-18	14,058	400,409	96,555	3.83%	3,698	67,077	4.29%	2,878	6,576	196,638	(7,482)	(203,771)
87	Feb-18	14,058	414,467	110,108	3.83%	4,217	57,107	4.29%	2,450	6,667	203,305	(7,391)	(211,162)
88	Mar-18	14,058	428,525	98,949	3.83%	3,790	64,532	4.29%	2,768	6,558	209,863	(7,500)	(218,662)
89	Apr-18	14,058	442,583	106,398	3.83%	4,075	59,658	4.29%	2,559	6,634	216,497	(7,424)	(226,086)
90	May-18	14,058	456,641	98,889	3.83%	3,787	63,081	4.29%	2,706	6,494	222,991	(7,564)	(233,650)
91	Jun-18	14,058	470,699	107,116	3.83%	4,103	57,901	4.29%	2,484	6,587	229,578	(7,471)	(241,121)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Division 002			Division 012			Shared Services Total Expense	Shared Services Cumulative	Expense in Excess of (Less than) Amount In Base Rates	Cumulative		
		Total Shared Service Amount in Base Rates	Cumulative Shared Services Amount in Base Rates	Actual / Estimated Pension Expense (2)	Allocation Factor (3)	Allocated Actual Expense	Actual / Estimated Pension Expense (2)					Allocation Factor (3)	Allocated Actual Expense
(a)	(b)	(c)	(d)	(e)	(f) = (d) * (e)	(g)	(h)	(i) = (g) * (h)	(j) = (i) + (f)	(k)	(l) = (j) - (b)	(m)	
92	Jul-18	14,058	484,757	105,725	3.83%	4,049	59,508	4.29%	2,553	6,602	236,180	(7,456)	(248,577)
93	Aug-18	14,058	498,815	102,027	3.83%	3,908	59,389	4.29%	2,548	6,455	242,635	(7,603)	(256,180)
94	Sep-18	14,058	512,873	113,607	3.83%	4,351	52,592	4.29%	2,256	6,607	249,242	(7,451)	(263,631)
95	Oct-18	14,058	526,931	63,915	3.72%	2,378	68,123	4.29%	2,922	5,300	254,543	(8,758)	(272,388)
96	Nov-18	14,058	540,989	68,800	3.72%	2,559	68,010	4.29%	2,918	5,477	260,020	(8,581)	(280,969)
97	Dec-18	14,058	555,047	70,131	3.72%	2,609	64,140	4.29%	2,752	5,361	265,380	(8,697)	(289,667)
98	Jan-19	14,058	569,105	64,632	3.72%	2,404	72,182	4.29%	3,097	5,501	270,881	(8,557)	(298,224)
99	Feb-19	14,058	583,163	72,723	3.72%	2,705	60,868	4.29%	2,611	5,317	276,198	(8,741)	(306,965)
100	Mar-19	14,058	597,221	67,402	3.72%	2,507	64,903	4.29%	2,784	5,292	281,489	(8,766)	(315,732)
101	Apr-19	14,058	611,279	122,822	3.72%	4,569	78,395	4.29%	3,363	7,932	289,421	(6,126)	(321,858)
102	May-19	14,058	625,337	128,395	3.72%	4,776	81,855	4.29%	3,512	8,288	297,709	(5,770)	(327,628)
103	Jun-19	14,058	639,395	111,677	3.72%	4,154	71,475	4.29%	3,066	7,221	304,930	(6,837)	(334,465)
104	Jul-19	14,058	653,453	128,395	3.72%	4,776	79,814	4.29%	3,424	8,200	313,130	(5,858)	(340,323)
105	Aug-19	14,058	667,511	122,822	3.72%	4,569	76,354	4.29%	3,276	7,845	320,975	(6,213)	(346,536)
106	Sep-19	14,058	681,569	117,258	3.72%	4,362	72,894	4.29%	3,127	7,489	328,464	(6,569)	(353,105)
107	Oct-19	14,058	695,627	117,258	3.72%	4,362	72,894	4.29%	3,127	7,489	335,953	(6,569)	(359,674)
108	Nov-19	14,058	709,685	117,258	3.72%	4,362	72,894	4.29%	3,127	7,489	343,442	(6,569)	(366,243)
109	Dec-19	14,058	723,743	117,258	3.72%	4,362	72,894	4.29%	3,127	7,489	350,931	(6,569)	(372,812)
110	Jan-20	14,058	737,801	117,258	3.72%	4,362	72,894	4.29%	3,127	7,489	358,420	(6,569)	(379,381)
111	Feb-20	14,058	751,859	117,258	3.72%	4,362	72,894	4.29%	3,127	7,489	365,910	(6,569)	(385,949)
112	Mar-20	14,058	765,917	117,258	3.72%	4,362	72,894	4.29%	3,127	7,489	373,399	(6,569)	(392,518)

113
114 Amortization of Excess (Less Than) Funding over 3 Years (Line 112, Column m / 3) \$ (130,839)
115

116 Total Pension/Post Retirement Benefits Adjustment (Line 57 + Line 114) \$ (300,523)
117

118 Notes: IS-6

- 119 1. New Pension and Post Retirement Benefits trackers were implemented in March 2016 with the Final Order from Docket 16-ATMG-079-RTS.
120 2. The amounts are the pension expense recorded for each month except: the amounts for April 2019 - September 2019 are budgeted amounts and the amounts for October
121 2019 - March 2020 have been estimated using September 2019's budgeted expense amount.
122 3. The allocation factors for the period October 2019 - March 2020 are based on fiscal year 2019.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas General Office
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Actual Pension Expense (2)	Allocation Factor	Allocated Actual Expense	Cumulative
	(a)	(b)	(c)	(d)	(e)
1	<u>FAS 87</u>				
2	Apr-18	\$ 12,207	56.72%	\$ 6,924	\$ 6,924
3	May-18	10,696	56.72%	6,067	12,991
4	Jun-18	12,751	56.72%	7,233	20,223
5	Jul-18	11,327	56.72%	6,425	26,648
6	Aug-18	7,896	56.72%	4,479	31,126
7	Sep-18	13,375	56.72%	7,587	38,713
8	Oct-18	(3,979)	55.66%	(2,214)	36,498
9	Nov-18	(2,986)	55.66%	(1,662)	34,836
10	Dec-18	(5,442)	55.66%	(3,029)	31,807
11	Jan-19	(2,293)	55.66%	(1,277)	30,531
12	Feb-19	(2,890)	55.66%	(1,608)	28,922
13	Mar-19	(1,654)	55.66%	(921)	28,001
14					
15	FAS 87 Balance at March 2019 (Column (e), Line 13)				<u>\$ 28,001</u>
16					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas General Office
Test Year Ending March 31, 2019

Line No.	Month / Year (1)	Actual Pension Expense (2)	Allocation Factor	Allocated Actual Expense	Cumulative
	(a)	(b)	(c)	(d)	(e)
17	<u>FAS 106</u>				
18	Apr-18	\$ (8,353)	56.72%	\$ (4,738)	\$ (4,738)
19	May-18	(5,459)	56.72%	(3,096)	(7,834)
20	Jun-18	(5,239)	56.72%	(2,972)	(10,806)
21	Jul-18	(4,485)	56.72%	(2,544)	(13,350)
22	Aug-18	(316)	56.72%	(179)	(13,529)
23	Sep-18	(5,579)	56.72%	(3,164)	(16,693)
24	Oct-18	(20,185)	55.66%	(11,235)	(27,928)
25	Nov-18	(22,292)	55.66%	(12,408)	(40,336)
26	Dec-18	(23,134)	55.66%	(12,876)	(53,212)
27	Jan-19	(22,003)	55.66%	(12,247)	(65,459)
28	Feb-19	(24,145)	55.66%	(13,439)	(78,898)
29	Mar-19	(24,291)	55.66%	(13,520)	(92,418)
30					
31	FAS 106 at March 2019 (Column (e), Line 29)				<u>\$ (92,418)</u>

33 Notes:

- 34 1. The Company is proposing a Pension and a Post Retirements Benefits Tracker for the Kansas General Office - Division 30.
 35 2. The amounts in Column (b) are the amounts recorded for Pension and Post Retirement Benefits expense for the test year.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Advertising Expense Adjustment

Line No.	Sub Account Number	Sub Account Description	Division 002		Division 030		Total	
			General Office	Division 012 Customer Support	Colorado/Kansas General Office	Kansas Direct		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	4021	Promo Other, Misc.	\$ 4,315	\$ 1,097	\$ 2,722	\$ 43,373	\$ 51,507	
2	4040	Community Rel&Trade Shows	39,574	41,737	4,100	18,246	103,657	
3	4046	Customer Relations & Assist	41,051	-	9,110	16,010	66,172	
4	Totals Before Allocation (Sum of Lines 1 - 3)		<u>\$ 84,940</u>	<u>\$ 42,834</u>	<u>\$ 15,932</u>	<u>\$ 77,629</u>	<u>\$ 221,336</u>	
5								
6		FY 2019 Allocations	3.72%	4.29%	55.66%	100.00%		
7								
8	Allocated Amounts (Line 4 * Line 6)		<u>\$ (3,160)</u>	<u>\$ (1,838)</u>	<u>\$ (8,868)</u>	<u>\$ (77,629)</u>		
9								
10	Total Advertising Expense Adjustment (Sum of Line 8, Columns c - f)						IS-7	<u><u>\$ (91,494)</u></u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Chamber of Commerce Dues Adjustment
Test Year Ending March 31, 2019

Line No.	Division	Vendor	Account	Amount	Kansas Allocation Percentage	Kansas Amount	Percentage Allowed	Total Adjustment
	(a)	(b)	(c)	(d)	(e)	(f) = (d)*(e)	(g)	(h) = (f)*(g)
1	081	Chamber of Commerce (1)	9302	\$ 18,079	100%	\$ 18,079	50%	\$ (9,040)
2	081	Chamber of Commerce (2)	9302	5,000	100%	5,000	100%	(5,000)
3	081	Independence Main Street (1)	9302	275	100%	275	50%	(138)
4	081	Montgomery County Action Council (1)	9302	1,050	100%	1,050	50%	(525)
5	081	Olathe Economic Development (1)	9302	2,500	100%	2,500	50%	(1,250)
6	081	Wyandotte Economic Development Council Inc. (1)	9302	2,500	100%	2,500	50%	(1,250)
7	030	Chamber of Commerce (3)	9302	2,500	100%	2,500	100%	(2,500)
8	Total Chamber of Commerce Dues Adjustment (Sum of Lines 1 - 7)			<u>\$ 31,904</u>		<u>\$ 31,904</u>	IS-8	<u>\$ (19,702)</u>

- 9
- 10 Notes:
- 11 1. 50% of the Chamber of Commerce Dues have been added to O&M. The calculation is in accordance with K.S.A. 66-1,206.
- 12 2. The expenditure is associated with a voluntary PAC contribution. The full amount is adjusted.
- 13 3. The expenditure is associated with a Colorado Chamber Advocacy Program. The full amount is adjusted.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association ("AGA") Dues Adjustment
Division 081, Account 9302, Sub Account 07510
Test Year Ending March 31, 2019

Line No.	Period	Description	Reference	Total
	(a)	(b)	(c)	(d)
1	Apr-18	Amortization of AGA Dues		\$ 4,452
2	May-18	Amortization of AGA Dues		4,452
3	Jun-18	Amortization of AGA Dues		4,452
4	Jul-18	Amortization of AGA Dues		4,452
5	Aug-18	Amortization of AGA Dues		4,452
6	Sep-18	Amortization of AGA Dues		4,452
7	Oct-18	Amortization of AGA Dues		3,373
8	Nov-18	Amortization of AGA Dues		3,164
9	Dec-18	Amortization of AGA Dues		3,269
10	Jan-19	Amortization of AGA Dues		3,414
11	Feb-19	Amortization of AGA Dues		3,414
12	Mar-19	Amortization of AGA Dues		3,414
13				
14	Total AGA Dues Division 081 (Sum of Lines 1 - 12)			\$ 46,762
15				
16	AGA Dues April 2018 - December 2018 (Sum of Lines 1 - 9)			\$ 36,520
17	AGA Dues January 2019 - March 2019 (Sum of Lines 10 - 12)			10,242
18	Total (Line 16 + Line 17)			\$ 46,762
19				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association ("AGA") Dues Adjustment
Division 081, Account 9302, Sub Account 07510
Test Year Ending March 31, 2019

Line No.	Period (a)	Description (b)	Reference (c)	Total (d)
20		2018 Percent Advertising & Public Affairs	Source: AGA 2018 Budget - WP 9-11-1, Column c, Line 30	23.15%
21		2019 Percent Advertising & Public Affairs	Source: AGA 2019 Budget - WP 9-11-1, Column c, Line 14	21.26%
22				
23		Adjustment Calculation to remove AGA Dues for Advertising and Public Affairs:		
24		2018 AGA dues for Advertising & Public Affairs	April 2018 - December 2018 (Line 16 * Line 20)	\$ (8,456)
25		2019 AGA dues for Advertising & Public Affairs	January 2019 - March 2019 (Line 17 * Line 21)	(2,177)
26		Total AGA Dues Adjustment (Line 24 + Line 25)	IS-9	<u><u>\$ (10,634)</u></u>
27				
28		Source: AGA Dues Account 9302-07510_TYE 3-31-2015.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association Recoverable Dues Calculation
Division 081, Account 9302, Sub Account 07510
Test Year Ending March 31, 2019

Line No.	Description (a)	Amount (b)	Percentage (c)
1	American Gas Association		
2	2019 Budget		
3	Communications (1)	\$ 3,551,000	9.51%
4	Corporate Affairs	4,603,000	12.32%
5	Energy Markets, Analysis, and Standards	4,503,000	12.06%
6	General and Administrative	8,298,000	22.22%
7	General Counsel and Regulatory Affirms	2,616,000	7.00%
8	Government Affairs and Public Policy (1)	4,390,000	11.75%
9	Industry Finance & Administrative Programs	1,073,000	2.87%
10	Operations & Engineering	8,319,000	22.27%
11			
12	Total 2019 Budget (Sum of Lines 3 - 10)	<u>\$ 37,353,000</u>	<u>100.00%</u>
13			
14	2019 Percent Advertising & Public Affairs (Line 3 + Line 8)		21.26%
15	2019 Percent AGA Recoverable Dues (Line 12 -Line 14)		78.74%
16			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association Recoverable Dues Calculation
Division 081, Account 9302, Sub Account 07510
Test Year Ending March 31, 2019

Line No.	Description (a)	Amount (b)	Percentage (c)
17	American Gas Association		
18	2018 Budget		
19	Communications (1)	\$ 4,826,000	12.11%
20	Corporate Affairs	4,971,000	12.47%
21	Energy Markets, Analysis, and Standards	5,556,000	13.94%
22	General and Administrative	8,491,000	21.31%
23	General Counsel and Regulatory Affirms	3,218,000	8.08%
24	Government Affairs and Public Policy (1)	4,401,000	11.04%
25	Industry Finance & Administrative Programs	1,161,000	2.91%
26	Operations & Engineering	<u>7,225,000</u>	<u>18.13%</u>
27			
28	Total 2018 Budget (Sum of Lines 19 - 26)	<u>\$ 39,849,000</u>	<u>100.00%</u>
29			
30	2018 Percent Advertising & Public Affairs (Line 19 + Line 24)		23.15%
31	2018 Percent AGA Recoverable Dues (Line 28 - Line 30)		76.85%
32			
33	Note:		
34	1. The amounts related to 'Communication' and 'Government Affairs and Public Policy' are not recoverable.		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation and Amortization Expense
Test Year Ending March 31, 2019

Line No.	Account No.	Description	Reference	Total
	(a)	(b)	(c)	(d)
1	4030, 4060	Depreciation and Amortization Expense	WP 9-7, Column f, Line 6	\$ 12,235,600
2				
3	4030	Depreciation and Amortization Expense, As Adjusted	WP 10-1, Column k, Line 83	\$ <u>14,558,833</u>
4				
		Total Depreciation and Amortization Expense Adjustment (Line 3 -		
5	4030	Line 1)	IS-10	\$ <u><u>2,323,233</u></u>
6				

7 Notes:

- 8 1. Adjustment reflects the pro-forma depreciation expense associated with the adjusted test-year end plant in service balances.
- 9 2. The Company is proposing an adjustment to the depreciation rates for the Kansas Direct (i.e. Division 081).

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2019
Kansas Direct Plant

Line No.	Plant Account	Description	Section 4 Balance at 3/31/2019	Amortization / Retirements (1)	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Current Depreciation Rates		Proposed Depreciation Rates		
								Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)	Depreciation Rates (4)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1		Intangible Plant										
2	30200	Franchises & Consents	\$ 37,160	\$ -	\$ -	\$ 37,160	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
3	30300	Misc. Intangible Plant	3,918	-	-	3,918	0.00%	-	-	0.00%	-	-
4	Total Intangible Plant (Line 2 + Line 3)		\$ 41,078	\$ -	\$ -	\$ 41,078		\$ -	\$ -		\$ -	\$ -
5												
6		Storage Plant										
7	35010	Land	\$ 49,164	\$ -	\$ 49,164	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
8	35020	Rights-of-way	568,935	-	-	568,935	1.71%	9,729	-	1.27%	7,225	-
9	35100	Well Structures	102,923	-	-	102,923	1.97%	2,028	-	0.67%	690	-
10	35200	Wells	1,391,005	-	-	1,391,005	2.06%	28,655	-	2.95%	41,035	-
11	35202	Reservoirs	36,515	-	36,515	-	3.09%	-	-	3.09%	-	-
12	35300	Pipelines	1,156,754	-	-	1,156,754	1.55%	17,930	-	1.98%	22,904	-
13	35400	Compressor Station Equipment	2,570,713	-	-	2,570,713	0.92%	23,651	-	2.24%	57,584	-
14	35500	Measurement & Regulation Equipment	220,011	-	220,011	-	2.50%	-	-	0.44%	-	-
15	35600	Purification Equipment	288,382	-	288,382	-	1.70%	-	-	0.65%	-	-
16	35700	Other Equipment	125,321	-	125,321	-	2.02%	-	-	1.05%	-	-
17	Total Storage Plant (Sum of Lines 7 - 16)		\$ 6,509,724	\$ -	\$ 719,393	\$ 5,790,330		\$ 81,991	\$ -		\$ 129,437	\$ -
18												
19		Transmission Plant										
20	36500	Land and Land Rights	\$ 4,761	\$ -	\$ 4,761	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
21	36700	Mains - Cathodic Protection	1,511,139	-	-	1,511,139	2.06%	31,129	-	4.85%	73,290	-
22	36701	Mains - Steel	115,655	-	-	115,655	2.10%	2,429	-	2.79%	3,227	-
23	36900	M&R Station Equipment	147,567	-	-	147,567	3.55%	5,239	-	2.73%	4,029	-
24	Total Transmission Plant (Sum of Lines 20 - 23)		\$ 1,779,122	\$ -	\$ 4,761	\$ 1,774,361		\$ 38,797	\$ -		\$ 80,546	\$ -
25												
26		Distribution Plant										
27	37400	Land & Land Rights	\$ 670,926	\$ -	\$ -	\$ 670,926	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
28	37402	Land Rights	333,483	-	-	333,483	2.07%	6,903	-	1.57%	5,236	-
29	37500	Structures & Improvements	152,685	-	-	152,685	3.37%	5,145	-	1.77%	2,703	-
30	37600	Mains - Cathodic Protection	4,611,856	-	-	4,611,856	1.74%	80,246	-	2.80%	129,132	-
31	37601	Mains - Steel	61,180,982	-	-	61,180,982	1.90%	1,162,439	-	3.94%	2,410,531	-
32	37602	Mains - Plastic	123,045,481	-	-	123,045,481	2.01%	2,473,214	-	2.89%	3,556,014	-
33	37603	Anode (2)	7,564,925	1,310,014	-	6,254,912	1.74%	108,835	-	6.67%	417,203	-
34	37604	Leak Clamp (2)	8,671,667	5,501,450	-	3,170,218	(5)	59,976	-	7.14%	226,354	-
35	37800	Measurement & Regulation Station Equipment-General	5,605,983	-	-	5,605,983	3.82%	214,149	-	4.47%	250,587	-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2019
Kansas Direct Plant

Line No.	Plant Account	Description	Section 4 Balance at 3/31/2019	Amortization / Retirements (1)	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Current Depreciation Rates		Proposed Depreciation Rates		
								Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)	Depreciation Rates (4)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
36	37900	Measurement & Regulation City Gate	3,479,223	-	-	3,479,223	3.52%	122,469	-	3.58%	124,556	-
37	37908	Measurement & Regulation Station Equipment	14,851	-	-	14,851	3.52%	523	-	3.58%	532	-
38	38000	Services	84,498,900	-	-	84,498,900	3.30%	2,788,464	-	3.73%	3,151,809	-
39	38100	Meters	30,561,298	-	-	30,561,298	5.80%	1,772,555	-	2.98%	910,727	-
40	38200	Meter Installations	27,875,041	-	-	27,875,041	5.65%	1,574,940	-	5.76%	1,605,602	-
41	38300	House Regulators	2,019,174	-	-	2,019,174	5.85%	118,122	-	12.03%	242,907	-
42	38400	House Reg. Installations	209,461	-	209,461	-	6.62%	-	-	5.79%	-	-
43	38500	Industrial Measurement & Regulation Station Equipment	1,830,296	-	-	1,830,296	4.19%	76,689	-	4.45%	81,448	-
44	38700	Other Equipment	628,454	-	628,454	-	6.25%	-	-	0.62%	-	-
45	Total Distribution Plant (Sum of Lines 27 - 44)		\$ 362,954,687	\$ 6,811,463	\$ 837,916	\$ 355,305,308		\$ 10,564,669	\$ -		\$ 13,115,339	\$ -
46	General Plant											
48	38900	Land & Land Rights	\$ 152,535	\$ -	\$ 152,535	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
49	39000	Structures & Improvements	2,162,577	-	-	2,162,577	2.51%	54,281	-	3.29%	71,149	-
50	39003	Improvements	1,513	-	-	1,513	2.51%	38	-	3.29%	50	-
51	39004	Air Conditioning Equipment	36,577	-	-	36,577	2.51%	918	-	3.29%	1,203	-
52	39009	Improvements to Leased Premises	39,013	-	-	39,013	3.59%	1,401	-	3.87%	1,510	-
53	39100	Office Furniture & Equipment	483,975	-	-	483,975	6.67%	32,281	-	6.67%	32,281	-
54	39200	Transportation Equipment	320,552	-	-	320,552	17.04%	25,012	29,610	13.24%	19,434	23,007
55	39300	Stores Equipment	15,268	639	-	14,629	3.57%	232	290	4.00%	260	325
56	39400	Tools, Shop, & Garage Equipment	3,987,605	-	-	3,987,605	6.67%	120,332	145,641	5.00%	90,204	109,176
57	39500	Laboratory Equipment	12,933	-	-	12,933	6.67%	390	472	6.67%	390	472
58	39600	Power Operated Equipment	28,786	-	-	28,786	14.72%	85	4,153	3.84%	22	1,083
59	39604	Backhoes	12,569	-	-	12,569	14.05%	35	1,731	3.84%	10	473
60	39700	Communication Equipment	670,634	-	-	670,634	8.33%	55,864	-	6.67%	44,731	-
61	39702	Communication Equipment Fixed Radios	250,007	-	-	250,007	8.33%	20,826	-	6.67%	16,675	-
62	39800	Miscellaneous Equipment	281,078	-	-	281,078	6.67%	18,748	-	6.67%	18,748	-
63	39901	Other Tangible Property - Servers - H/W	47,499	-	-	47,499	14.29%	6,788	-	14.29%	6,788	-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2019
Kansas Direct Plant

Line No.	Plant Account	Description	Section 4 Balance at 3/31/2019	Amortization / Retirements (1)	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Current Depreciation Rates			Proposed Depreciation Rates		
								Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)	Depreciation Rates (4)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
64	39902	Other Tangible Property - Servers - S/W	15,235	-	-	15,235	14.29%	2,177	-	14.29%	2,177	-	
65	39903	Other Tangible Property - Network H/W	679,511	-	-	679,511	14.29%	97,102	-	14.29%	97,102	-	
66	39906	Other Tangible Property - PC Hardware	1,125,081	421,759	-	703,322	14.29%	100,505	-	20.00%	140,664	-	
67	39907	Other Tangible Property - PC Software	71,326	32,821	-	38,505	14.29%	5,502	-	20.00%	7,701	-	
68	39908	Other Tangible Property - Application Software	-	-	-	-	14.29%	-	-	14.29%	-	-	
69	Total General Plant (Sum of Lines 48 - 68)		\$ 10,394,275	\$ 455,219	\$ 152,535	\$ 9,786,520		\$ 542,517	\$ 181,897		\$ 551,100	\$ 134,537	
71	Total Kansas Direct (Sum of Lines 4+17+24+45+69))		\$ 381,678,886	\$ 7,266,683	\$ 1,714,605	\$ 372,697,598		\$ 11,227,974	\$ 181,897		\$ 13,876,423	\$ 134,537	

73 Allocation of Depreciation Expense	Depreciation Expense	Allocation Factors	Allocated Current		Allocation Factors	Allocated Proposed	
			Depreciation Expense	Pro-Forma Depreciation Expense		Depreciation Expense	Pro-Forma Depreciation Expense
74 General Office Division 002 (WP 10-2, Column h, Line 17)	\$ 6,902,613	3.72%	\$ 256,777	\$ 6,902,613	3.72%	\$ 256,777	
75 Greenville Data Center (WP 10-2, Column h, Line 22)	216,682	1.52%	3,290	216,682	1.52%	3,290	
76 Distribution & Marketing (WP 10-2, Column h, Line 35)	1,290,660	4.50%	58,080	1,290,660	4.50%	58,080	
77 Align Pipe Project (WP 10-2, Column h, Line 41)	1,056,893	0.00%	-	1,056,893	0.00%	-	
78 Division 012 Customer Support (WP 10-3, Column h, Line 12)	6,475,162	4.29%	277,784	6,475,162	4.29%	277,784	
79 Charles K. Vaughn Center (WP 10-3, Column h, Line 27)	450,427	2.98%	13,414	450,427	2.98%	13,414	
80 Colorado/Kansas General Office (WP 10-4, Column h, Line 27)	131,269	55.66%	73,064	131,269	55.66%	73,064	
81 Allocation Depreciation Expense Amounts (Sum of Lines 74 - 80)			\$ 682,410			\$ 682,410	
83 Total Kansas Direct Plus Allocated Depreciation Expense Amounts (Line 71 + Line 81)			\$ 11,910,384			\$ 14,558,833	

85 Notes:

- 86 1. Retirements are reflected for amortization accounts where the life of the assets are greater than the proposed average service life.
 2. The Company is proposing to establish two (2) new accounts, 37603 - Anodes and 37604 Leak Clamps, in order to begin amortization of these assets. The amounts included in these new accounts have been transferred from existing accounts 37600, 37601 and 37602.

88 3. The following accounts have a portion of their depreciation expense capitalized to projects:

Account Numbers	Cap Percentage
392	54.21%
393	55.53%
394	54.76%
395	54.74%
396	98.00%

94 4. The Company is proposing new depreciation rates for Kansas Direct.

95 5. The calculation of current depreciation for account 37604 is as follows:

37600	\$ 161,458	1.74%	\$ 2,809
37601	3,008,759	1.90%	57,166
	<u>\$ 3,170,218</u>		<u>\$ 59,976</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2019
General Office Division 002

Line No.	Plant Account	Description	Balance at 3/31/2019	Amortization / Retirements	Fully & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates			Depreciation Rates		
							Depreciation Rates	Pro-Forma Capitalized Depreciation Expense	Pro-Forma Capitalized Depreciation Expense	Depreciation Rates (1)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1		<u>General Plant</u>										
2	39000	Structures & Improvements	\$ 1,411,390	\$ -	\$ -	\$ 1,411,390	2.33%	\$ 32,885	\$ -	2.33%	\$ 32,885	\$ -
3	39009	Improvements to Leased Premises	8,999,463	-	8,999,463	-	3.12%	-	-	3.12%	-	-
4	39100	Office Furniture & Equipment	5,436,257	-	-	5,436,257	3.69%	200,598	-	3.69%	200,598	-
5	39200	Transportation Equipment	7,125	-	-	7,125	6.47%	461	-	6.47%	461	-
6	39400	Tools, Shop, & Garage Equipment	76,071	-	-	76,071	8.29%	6,306	-	8.29%	6,306	-
7	39700	Communication Equipment	1,039,344	-	-	1,039,344	5.69%	59,139	-	5.69%	59,139	-
8	39800	Miscellaneous Equipment	136,510	-	-	136,510	5.35%	7,303	-	5.35%	7,303	-
9	39900	Other Tangible Property	-	-	-	-	12.70%	-	-	12.70%	-	-
10	39901	Other Tangible Property Servers H/W	20,925,326	-	-	20,925,326	7.82%	1,636,360	-	7.82%	1,636,360	-
11	39902	Other Tangible Property Servers S/W	7,760,298	-	-	7,760,298	7.18%	557,189	-	7.18%	557,189	-
12	39903	Other Tangible Property Network H/W	4,625,006	-	-	4,625,006	6.99%	323,288	-	6.99%	323,288	-
13	39906	Other Tangible Property PC Hardware	2,142,285	-	-	2,142,285	10.15%	217,442	-	10.15%	217,442	-
14	39907	Other Tangible Property PC Software	1,508,058	-	-	1,508,058	6.44%	97,119	-	6.44%	97,119	-
15	39908	Other Tangible Property Application Software	73,669,703	-	-	73,669,703	5.11%	3,764,522	-	5.11%	3,764,522	-
16	39909	Other Tangible Property Mainframe S/W	-	-	-	-	0.00%	-	-	0.00%	-	-
17	Total Division 002 General Office - General Plant (Sum of Lines 2 - 16)		\$ 127,736,836	\$ -	\$ 8,999,463	\$ 118,737,373		\$ 6,902,613	\$ -		\$ 6,902,613	\$ -
18												
19		<u>Greenville Data Center - General Plant</u>										
20	39005	G-Structures & Improvements	\$ 9,187,142	\$ -	\$ -	\$ 9,187,142	2.33%	\$ 214,060	\$ -	2.33%	\$ 214,060	\$ -
21	39104	G-Office Furniture & Equipment	71,036	-	-	71,036	3.69%	2,621	-	3.69%	2,621	-
22	Total Greenville Data Center - General Plant (Line 20 + Line 21)		\$ 9,258,178	\$ -	\$ -	\$ 9,258,178		\$ 216,682	\$ -		\$ 216,682	\$ -
23												

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2019
General Office Division 002

Line No.	Plant Account	Description	Balance at 3/31/2019	Amortization / Retirements	Fully & Non-Depreciable Plant	Fully & Non-Depreciable Plant	Current Depreciation Rates			Depreciation Rates		
							Depreciation Rates	Pro-Forma Capitalized Depreciation Expense	Pro-Forma Capitalized Depreciation Expense	Depreciation Rates (1)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
24		SSU Distribution & Marketing - General Plant										
25	39020	Structures and Improvements	\$ 2,116	\$ -	\$ -	\$ 2,116	2.33%	\$ 49	\$ -	2.33%	\$ 49	
26	39029	Improvements to Leased Premises	51,455	-	-	51,455	3.12%	1,605	-	3.12%	1,605	
27	39120	Office Furniture and Equipment	263,338	-	-	263,338	3.69%	9,717	-	3.69%	9,717	
28	39720	Communication Equipment	8,824	-	-	8,824	5.69%	502	-	5.69%	502	
29	39820	Miscellaneous Equipment	7,388	-	-	7,388	5.35%	395	-	5.35%	395	
30	39921	Other Tangible Property - Servers Hardware	1,063,473	-	-	1,063,473	7.82%	83,164	-	7.82%	83,164	
31	39922	Other Tangible Property - Servers Software	1,461,672	-	-	1,461,672	7.18%	104,948	-	7.18%	104,948	
32	39923	Other Tangible Property - Network Hardware	22,205	-	-	22,205	6.99%	1,552	-	6.99%	1,552	
33	39926	Other Tangible Property - PC Hardware	314,379	-	-	314,379	10.15%	31,910	-	10.15%	31,910	
34	39928	Other Tangible Property - Application Software	20,681,360	-	-	20,681,360	5.11%	1,056,817	-	5.11%	1,056,817	
35	Total SSU Distribution & Marketing General Plant (Line 25 + Line 34)		\$ 23,876,211	\$ -	\$ -	\$ 23,876,211		\$ 1,290,660	\$ -		\$ 1,290,660	
36												
37		SSU Align Pipe Project - General Plant										
38	39931	Other Tangible Property - Servers Hardware	\$ 297,267	\$ -	\$ -	\$ 297,267	7.82%	\$ 23,246	\$ -	7.82%	\$ 23,246	
39	39932	Other Tangible Property - Servers Software	345,730	-	-	345,730	7.18%	24,823	-	7.18%	24,823	
40	39938	Other Tangible Property - Application Software	19,742,145	-	-	19,742,145	5.11%	1,008,824	-	5.11%	1,008,824	
41	Total Align Pipe Project Plant (Line 38 + Line 40)		\$ 20,385,141	\$ -	\$ -	\$ 20,385,141		\$ 1,056,893	\$ -		\$ 1,056,893	
42												
43	Total Division 002 General Office (Line 17 + Line 22 + Line 35 + Line 41)		\$ 181,256,366	\$ -	\$ 8,999,463	\$ 172,256,903		\$ 9,466,848	\$ -		\$ 9,466,848	
44												
45	Note:											
46	1. The Company isn't proposing new depreciation rates for Division 002.											

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2019
Customer Support Division 012

Line No.	Plant Account	Description	Balance at 3/31/2019	Amortization / Retirements	Fully & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates			Depreciation Rates			
							Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense	Depreciation Rates (1)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
1	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	
2	39000	Structures & Improvements	12,731,367	-	-	12,731,367	2.33%	296,641	-	2.33%	296,641	-	
3	39009	Improvements to Leased Premises	2,820,614	-	-	2,820,614	3.12%	88,003	-	3.12%	88,003	-	
4	39100	Office Furniture & Equipment	2,398,885	-	-	2,398,885	3.69%	88,519	-	3.69%	88,519	-	
5	39700	Communication Equipment	1,913,117	-	-	1,913,117	5.69%	108,856	-	5.69%	108,856	-	
6	39800	Miscellaneous Equipment	71,377	-	-	71,377	5.35%	3,819	-	5.35%	3,819	-	
7	39901	Other Tangible Property Servers H/W	9,749,414	-	-	9,749,414	7.82%	762,404	-	7.82%	762,404	-	
8	39902	Other Tangible Property Servers S/W	2,208,691	-	-	2,208,691	7.18%	158,584	-	7.18%	158,584	-	
9	39903	Other Tangible Property Network H/W	629,226	-	-	629,226	6.99%	43,983	-	6.99%	43,983	-	
10	39906	Other Tangible Property PC Hardware	636,888	-	-	636,888	10.15%	64,644	-	10.15%	64,644	-	
11	39908	Other Tangible Property Application Software	95,101,943	-	-	95,101,943	5.11%	4,859,709	-	5.11%	4,859,709	-	
12	Total Division 012 Customer Support (Sum of Lines 1 - 11)			\$ 131,135,762	\$ -	\$ 2,874,240	\$ 128,261,522		\$ 6,475,162	\$ -		\$ 6,475,162	\$ -
13													
14													
15		Charles K. Vaughn (CKV) Training Center - General Plant											
16	38910	CKV-Land & Land Rights	\$ 1,886,443	\$ -	\$ 1,886,443	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	
17	39010	CKV-Structures & Improvements	12,505,541	-	-	12,505,541	2.33%	291,379	-	2.33%	291,379	-	
18	39110	CKV-Office Furniture and Equipment	467,519	-	-	467,519	3.69%	17,251	-	3.69%	17,251	-	
19	39210	CKV-Transportation Equipment	96,290	-	-	96,290	6.47%	6,230	-	6.47%	6,230	-	
20	39410	CKV-Tools, Shop, and Garage Equipment	520,539	-	-	520,539	8.29%	43,153	-	8.29%	43,153	-	
21	39510	CKV-Laboratory Equipment	23,632	-	-	23,632	8.28%	1,957	-	8.28%	1,957	-	
22	39710	CKV-Communication Equipment	307,842	-	-	307,842	5.69%	17,516	-	5.69%	17,516	-	
23	39810	CKV-Miscellaneous Equipment	526,525	-	-	526,525	5.35%	28,169	-	5.35%	28,169	-	
24	39910	CKV-Other Tangible Property	295,692	-	-	295,692	12.70%	37,553	-	12.70%	37,553	-	
25	39916	CKV-Other Tangible Property-PC Hardware	69,028	-	-	69,028	10.15%	7,006	-	10.15%	7,006	-	
26	39917	CKV-Other Tangible Property-PC Software	3,299	-	-	3,299	6.44%	212	-	6.44%	212	-	
27	Total CKV General Plant (Sum of Lines 16 - 26)			\$ 16,702,351	\$ -	\$ 1,886,443	\$ 14,815,908		\$ 450,427	\$ -		\$ 450,427	\$ -
28													
29													
30	Total Division 012 Customer Support (Line 12 + Line 27)			\$ 147,838,113	\$ -	\$ 4,760,683	\$ 143,077,430		\$ 6,925,589	\$ -		\$ 6,925,589	\$ -

31
32 Note:
33 1. The Company isn't proposing new depreciation rates for Division 012.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2019
Division 030 - Colorado/Kansas General Office

Line No.	Plant Account	Description	Balance at 3/31/2019	Amortization / Retirements	Fully & Non-Depreciable Plant	Depreciation Plant	Current Depreciation Rates			Depreciation Rates		
							Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense	Depreciation Rates (1)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	39009	Improvements to Leased Premises	\$ 275,783	\$ -	\$ -	\$ 275,783	12.07%	\$ 33,287	\$ -	12.07%	\$ 33,287	\$ -
2	39100	Office Furniture & Equipment	374,535	-	-	374,535	7.80%	29,214	-	7.80%	29,214	-
3	39200	Transportation Equipment	25,513	-	-	25,513	20.00%	5,103	-	20.00%	5,103	-
4	39400	Tools, Shop, & Garage Equipment	73,057	-	73,057	-	16.39%	-	-	16.39%	-	-
5	39700	Communication Equipment	39,177	-	-	39,177	10.67%	4,180	-	10.67%	4,180	-
6	39800	Miscellaneous Equipment	40,575	-	40,575	-	16.74%	-	-	16.74%	-	-
7	39901	Other Tangible Property Servers H/W	48,328	-	-	48,328	21.70%	10,487	-	21.70%	10,487	-
8	39903	Other Tangible Property Network H/W	116,026	-	-	116,026	19.19%	22,265	-	19.19%	22,265	-
9	39906	Other Tangible Property PC Hardware	69,384	-	-	69,384	22.00%	15,265	-	22.00%	15,265	-
10	39907	Other Tangible Property PC Software	57,342	-	-	57,342	20.00%	11,468	-	20.00%	11,468	-
Total Division 030 Colorado/Kansas General Office												
11	(Sum of Lines 1 - 10)		<u>\$ 1,119,722</u>	<u>\$ -</u>	<u>\$ 113,632</u>	<u>\$ 1,006,089</u>		<u>\$ 131,269</u>	<u>\$ -</u>		<u>\$ 131,269</u>	<u>\$ -</u>

12
13 Note:
14 1. The Company isn't proposing new depreciation rates for Division 030.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Expense Sub Account Analysis
Test Year Ending March 31, 2019

Line No.	Sub Account (a)	Sub Account Description (b)	Kansas Direct (c)	Division 002	Division 012	Division 030	Grand Total (g)
				General Office (d)	Customer Support (e)	Colorado/Kansas General Office (f)	
1	FERC Account: 4030 Depreciation Expense						
2	09344	Depr & Taxes Other Expense	\$ 73,882	\$ -	\$ -	\$ (131,501)	\$ (57,619)
3	30003	Depr Exp-Underground Storage	82,040	-	-	-	82,040
4	30004	Depr Exp-Transmission Plant	38,797	-	-	-	38,797
5	30005	Depr Exp-Distribution Plant	10,398,490	-	-	-	10,398,490
6	30007	Depr Exp-General Plant	521,853	11,763,248	8,283,277	123,696	20,692,075
7	30031	Vehicle Depreciation (1a)	2,391	407	1,884	5,500	10,183
8	30032	Vehicle Depreciation Capitalized (1a)	(1,296)	-	-	(3,011)	(4,308)
9	30041	Heavy Equipment Depreciation (1e)	5,105	-	-	-	5,105
10	30042	Heavy Equipment Depreciation Capitalized (1e)	(5,003)	-	-	-	(5,003)
11	30051	Stores Depreciation (1b)	559	-	-	-	559
12	30052	Stores Depreciation Capitalized (1b)	(310)	-	-	-	(310)
13	30061	Tools & Shop Depreciation (1c)	288,944	6,588	41,776	11,752	349,059
14	30062	Tools & Shop Depreciation Capitalized (1c)	(158,219)	-	-	(6,435)	(164,654)
15	30071	Lab Depreciation (1d)	1,035	-	2,360	-	3,395
16	30072	Lab Depreciation Capitalized (1d)	(567)	-	-	-	(567)
17	40001	Billed to West Tex Div	-	(874,941)	(787,477)	-	(1,662,418)
18	40002	Billed to CO/KS Div	-	(652,431)	(595,969)	-	(1,248,400)
19	40003	Billed to LA Div	-	(933,231)	(896,036)	-	(1,829,267)
20	40004	Billed to Mid St Div	-	(1,121,896)	(877,700)	-	(1,999,596)
21	40008	Billed to Mid-Tex Div	-	(4,431,081)	(4,523,062)	-	(8,954,143)
22	40009	Billed to MS Div	-	(790,057)	(649,053)	-	(1,439,110)
23	40010	Billed to Atmos Pipeline Div	-	(2,867,083)	-	-	(2,867,083)
24	41124	Billing for Taxes Other and Depr	332,709	(99,523)	-	-	233,186
25	41129	Billing for CSC Depr & Taxes Other	281,773	-	-	-	281,773
26	Total (Sum of Lines 2 - 25)		\$ 11,862,182	\$ 0	\$ (0)	\$ (0)	\$ 11,862,182

27

28 Note:

29	1. The following accounts have a portion of their depreciation expense capitalized to projects:	Account Numbers	Cap Percentage
30		1a. 392	54.21%
31		1b. 393	55.53%
32		1c. 394	54.76%
33		1d. 395	54.74%
34		1e. 396	98.00%

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes
Test Year Ending March 31, 2019, As Adjusted

Line No.	Description (a)	Total (b)
1	<u>Taxes Other Than Income Taxes, Account 4081 Per Book</u>	
2	FICA (01210) (WP 11-1)	\$ 340,389
3	Federal Unemployment (01211) (WP11-1)	2,675
4	State Unemployment (01212) (WP 11-1)	7,353
5	FICA Accrual (01213) (WP11-1)	1,527
6	FUTA Accrual (01214) (WP 11-1)	(7)
7	SUTA Accrual (01215) (WP 11-1)	116
8	Denver City Head Tax (01220) (WP 11-1)	195
9	Benefit Load Projects (01256) (WP 11-1)	(1,436)
10	Taxes Other Allocated (09344-5, 41124,29-30) (WP 11-1)	408,473
11	Ad Valorem accrual (30101) (WP 11-1)	6,454,277
12	Taxes Property and Other (30102) (WP 11-1)	1,454,705
13	Occupational License (30103) (WP 11-1)	75
14	Corporate/State Franchise Tax (30105) (WP 11-1)	-
15	City Franchise (30107) (WP 11-1)	-
16	US DOT Pipe Safety funding (30108) (WP 11-1)	76,899
17	Public Service Commission Assessment (30112) (WP 11-1)	179,561
18		
19	Total Taxes Other Than Income Taxes Per Books (Sum of Lines 2 - 17)	<u>\$ 8,924,801</u>
20		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes
Test Year Ending March 31, 2019, As Adjusted

Line No.	Description (a)	Total (b)
21	<u>Adjustments</u>	
22	Ad Valorem Adjustment - Current (WP 11-2, Column d, Line 5) IS-11	\$ 48,671
23	Payroll Tax Adjustment (WP 11-4, Column b, Line 12) IS-12	103,922
24	Kansas Corporation Commission Assessment Adjustment (WP 11-5, Column b, Line 20) IS-13	(13,374)
25	Total Adjustments to Taxes Other than Income Taxes (Sum of Lines 22 - 24)	<u>\$ 139,220</u>
26		
27	Total Adjusted Taxes Other Than Income Taxes (Line 19 + Line 25)	<u>\$ 9,064,021</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes, Account 4081, Per Books
Test Year Ending March 31, 2019

Line No.	Sub Account	Sub Account Description	Kansas	Division 002	Division 012	Division 030	Total
			Direct	General Office	Customer Support	Colorado/Kansas General Office	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	01210	Fica Load	\$ 340,389	\$ 3,466,944	\$ 2,297,879	\$ 242,370	\$ 6,347,582
2	01211	Futa Load	2,675	32,093	18,975	684	54,427
3	01212	Suta Load	7,353	63,822	37,726	1,852	110,752
4	01213	Fica Load Accrual	1,527	3,195	949	(935)	4,736
5	01214	Futa Load Accrual	(7)	(16)	(16)	(5)	(45)
6	01215	Suta Load Accrual	116	(201)	(139)	(11)	(235)
7	01220	Denver City Tax Load	195	-	-	57	252
8	01256	Dental Benefits load Projects	(1,436)	1,046	-	702	312
9	09345	Taxes Other Than Inc Tax	152,145	-	-	(270,513)	(118,368)
10	30101	Ad Valorem - Accrual	6,454,277	857,700	625,500	25,800	7,963,277
11	30102	Taxes Property And Other	1,454,705	(991,821)	-	-	462,885
12	30103	Occupational Licenses	75	-	-	-	75
13	30108	Dot Transmission User Tax	76,899	-	-	-	76,899
14	30112	Public Serv Comm Assessment	179,561	-	-	-	179,561
15	40001	Billed to West Tex Div	-	(368,736)	(287,579)	-	(656,314)
16	40002	Billed to CO/KS Div	-	(303,660)	(241,917)	-	(545,577)
17	40003	Billed to LA Div	-	(413,377)	(332,682)	-	(746,059)
18	40004	Billed to Mid St Div	-	(467,072)	(327,078)	-	(794,149)
19	40008	Billed to Mid-Tex Div	-	(1,839,275)	(1,556,281)	-	(3,395,556)
20	40009	Billed to MS Div	-	(329,994)	(235,338)	-	(565,332)
21	40010	Billed to Atmos Pipeline Div	-	(785,803)	-	-	(785,803)
22	40011	Billed to AELIG	-	(5,047)	-	-	(5,047)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes, Account 4081, Per Books
Test Year Ending March 31, 2019

Line No.	Sub Account	Sub Account Description	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
23	40012	Billed to WKGS	-	(3,558)	-	-	(3,558)
24	40014	Billed to UCGS	-	(2,458)	-	-	(2,458)
25	40015	Billed to TLGP	-	(8,217)	-	-	(8,217)
26	40016	Billed to TLGS	-	(1,166)	-	-	(1,166)
27	41124	Billing for Taxes Other and Depr	-	-	-	303,660	303,660
28	41129	Billing for CSC Depr & Taxes Other	127,789	-	-	-	127,789
29	41130	Billing for SS Depr & Taxes Other	128,539	-	-	(229,817)	(101,278)
30	Total Account 4081 (Sum of Lines 1 - 29)		<u>\$8,924,801</u>	<u>\$ (1,095,601)</u>	<u>\$ 0</u>	<u>\$ 73,843</u>	<u>\$ 7,903,044</u>
31							
32	Summary Components of Per Book Taxes Other than Income Taxes:						
33	Direct Tax (Sum of Lines 1 - 8, Lines 10 - 14)		\$8,516,328	\$ 3,432,762	\$ 2,980,873	\$ 270,513	\$ 15,200,477
34	Taxes Allocated In (Sum of Line 9, Lines 27 - 29)		408,473	-	-	(196,670)	211,803
35	Taxes Allocated Out (Sum of Lines 15 - 26)		-	(4,528,363)	(2,980,873)	-	(7,509,236)
36	Total 4081 Per Book (Sum of Lines 33 - 35)		<u>\$8,924,801</u>	<u>\$ (1,095,601)</u>	<u>\$ 0</u>	<u>\$ 73,843</u>	<u>\$ 7,903,044</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Ad Valorem Tax Adjustment
Adjust Tax Expense to Most Current Tax Assessed

Line No.	Description (a)	Actual Tax Assessment (b)	Less Amount Capitalized (c)	Total (d)
1	Kansas Direct Ad Valorem Tax Assessment - Calendar Year 2018	\$ 8,006,085	\$ (87,597)	\$ 7,918,488
2				
3	Test Year Ad-Valorem Expense Per Book 4081.30101 (WP 11-3, Column f, Line 1)			<u>\$ 7,869,817</u>
4				
5	Total Ad Valorem Tax Adjustment (1) (Line 1 - Line 3)			<u><u>\$ 48,671</u></u>
6				IS-11

7 Note:

8 1. This adjustment is to set the per book Ad Valorem Tax Expense to the Calendar Year 2018 Assessment Level.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Total Kansas Direct Ad Valorem Summary, Account 4081 Per Book
Test Year Ending March 31, 2019

Line No.	Description	4081 DR Gross Expense Accrual	4081 CR Less Capitalized Amount	4081 CR Less Regulated Asset 1823 DR	4081 DR Ad Valorem Surcharge	Total 4081 Net Expense
	(a)	(b)	(c)	(d)	(e)	(f)
1	Total Kansas Direct Ad Valorem					
	Tax Expense	\$ 8,195,993	\$ (72,997)	\$ (1,668,719)	\$ 1,415,540	\$ 7,869,817
2						
3	Kansas Direct Ad Valorem Summary By Month/Year:					
4						
5		4081 DR	4081 CR	4081 CR	4081 DR	Total
6		Gross Expense	Less Capitalized	Less Regulated	Ad Valorem	4081
7	Month/Year	Accrual	Amount	Asset 1823 DR	Surcharge	Net Expense
8	(a)	(b)	(c)	(d)	(e)	(f)
9						
10	April-18	\$ 675,410	\$ (7,300)	\$ (130,696)	\$ 138,970	\$ 676,384
11	May-18	665,171	(7,300)	(120,573)	72,410	609,708
12	June-18	665,171	(7,300)	(120,573)	35,971	573,269
13	July-18	665,171	(7,300)	(120,573)	36,774	574,072
14	August-18	665,171	(7,300)	(120,573)	32,849	570,147
15	September-18	665,171	(7,300)	(120,573)	31,760	569,058
16	October-18	665,171	(7,300)	(120,573)	36,424	573,722
17	November-18	665,171	(7,300)	(120,573)	99,587	636,885
18	December-18	657,463	(7,297)	(112,816)	184,633	721,983

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Total Kansas Direct Ad Valorem Summary, Account 4081 Per Book
Test Year Ending March 31, 2019

Line No.	Description	4081 DR Gross Expense Accrual	4081 CR Less Capitalized Amount	4081 CR Less Regulated Asset 1823 DR	4081 DR Ad Valorem Surcharge	Total 4081 Net Expense
	(a)	(b)	(c)	(d)	(e)	(f)
19	January-19	735,641	(7,300)	(199,342)	199,185	728,184
20	February-19	735,641	-	(190,927)	281,234	825,948
21	March-19	735,641	-	(190,927)	265,744	810,458
22	Total Amount (Sum of Lines 10 - 21)	\$ 8,195,993	\$ (72,997)	\$ (1,668,719)	\$ 1,415,540	\$ 7,869,817

23

24 Notes:

- 25 1. Beginning in September 2013, Ad Valorem transactions are booked only to Division 081 - Kansas jurisdiction.
- 26 2. Columns b through d recorded to sub account 30101. Column e is recorded to sub account 30102.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Payroll Tax Adjustment
Test Year Ending March 31, 2019

Line No.	Description (a)	Kansas Total (b)
1	<u>Payroll Tax Adjustment Calculation (Exclude General Office):</u>	
2	Gross Direct Labor with Annualized Merit Increase (WP 9-2, Column b, Line 5)	\$ 11,713,361
3	3 Year Average Expense Rate (WP 9-2-2, Column g, Line 33)	50.75%
4		
5	Kansas Direct Proforma Labor Expense (Line 2 * Line 3)	<u>\$ 5,944,235</u>
6		
7	Projected FY2019 Payroll Tax rates	7.65%
8		
9	Normalized Payroll Tax Rate (Line 5 * Line 7)	\$ 454,734
10	Per Book Kansas Direct Payroll Tax (Section 11, Lines 1-8)	<u>\$ (350,812)</u>
11		
12	Total Payroll Tax Adjustment (Line 9 + Line 10)	<u>\$ 103,922</u>
13		IS-12
14	Note:	
15	1. This adjustment is to align payroll tax expense with the labor adjustment.	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Kansas Corporation Commission Assessment ("KCCA") Adjustment - Account 4081.30112

Line No.	Month/Year (a)	Division 81 KCCA Paid and Expensed (b)
1	Apr-18	\$ 44,174
2	May-18	-
3	Jun-18	-
4	Jul-18	41,692
5	Aug-18	-
6	Sep-18	-
7	Oct-18	-
8	Nov-18	41,552
9	Dec-18	-
10	Jan-19	38,239
11	Feb-19	-
12	Mar-19	-
13	Total Test Year KCCA Paid (Sum of Lines 1 - 12)	<u>\$ 165,658</u>
14		
15	Apr-19	\$ 30,801
16	May-19	-
17	Jun-19	-
18	Total KCCA 12 Months Ended June 2019 [(Lines 4 - 12) + (Lines 15 - 17)]	<u>\$ 152,284</u>
19		
20	Total KCCA Adjustment (1) (Line 18 - Line 13)	<u>\$ (13,374)</u>
21		IS-13

22 Note:

23 1. This adjustment is to set the test year KCCA amount paid to the amount estimated to be paid during the TME June 30, 2019.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Income Taxes
Test Year Ending March 31, 2019

Line No.	Description (a)	Total (b)
1	<u>Per Books:</u>	
2	Required Return (Section 3A, Column c, Line 24)	\$ 18,494,331
3	Interest Deduction (WP 11B-1, Column b, Line 7)	4,223,550
4	Equity Portion of Return (Line 2 -Line 3)	\$ 14,270,782
	Application of Composite Tax Rate to Net Income Before Taxes	
5	(Line 4, Column b * Line 25, Column b)	\$ 3,786,038
6	Allowance for Step Rate (\$50,000 * 3.0%)	(1,500)
7	Subtotal (Line 5 + Line 6)	\$ 3,784,538
8	Tax Expansion Factor (=1/(1-26.530%))	1.3611
9	Total Income Tax Liability - Before Adjustment (Line 7 * Line 8)	\$ 5,151,134
10		
11	<u>After Adjustments:</u>	
12	Required Return (Section 3A, Column y, Line 24)	\$ 19,847,055
13	Interest Deduction (WP 11B-1, Column b, Line 15)	4,532,471
14	Equity Portion of Return (Line 12 - Line 13)	\$ 15,314,584
	Application of Composite Tax Rate to Net Income Before Taxes	
15	(Line 14, Column b * Line 25, Column b)	\$ 4,062,959
16	Allowance for Step Rate (\$50,000 * 3.0%)	(1,500)
17	Subtotal (Line 15 + Line 16)	\$ 4,061,459
18	Tax Expansion Factor (=1/(1-26.530%))	1.3611
19	Total Income Tax Liability - After Adjustment (Line 17 + Line 18)	\$ 5,528,051
20		
21	Total Income Tax Adjustment (Line 19 - Line 9)	\$ 376,917
22		IS-14
23		
24	State Tax Rate	7.00%
25	Federal Tax Rate	<u>21.00%</u>
26	Composite Tax Rate (Line 23 + Line 24)	26.53%

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Pro-forma Interest Expense, Long-Term Debt
Test Year Ending March 31, 2019

Line No.	Description (a)	Kansas Amount (b)
1	Rate Base (Before Adjustments) (Section 3A, Column c, Line 20)	\$ 231,758,540
2	Debt Percentage of Capital Structure (Section 7, Column d, Line 6)	39.88%
3		
4	Debt portion of Rate Base (Line 1 * Line 2)	\$ 92,425,306
5	Long Term Debt Rate (Section 7, Column d, Line 11)	4.57%
6		
7	Interest Expense, Long Term Debt (Before Adjustments) (Line 4 * Line 5)	<u>\$ 4,223,550</u>
8		
9	Rate Base (After Adjustments) (Section 3, Column c, Line 20)	\$ 248,709,963
10	Debt Percentage of Capital Structure (Section 7, Column d, Line 6)	39.88%
11		
12	Debt Portion of Rate Base (Line 9 * Line 10)	\$ 99,185,533
13	Long Term Debt Rate (Section 7, Column d, Line 11)	4.57%
14		
15	Interest Expense, Long Term Debt (After Adjustments) (Line 12 * Line 13)	<u>\$ 4,532,471</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Federal Income Taxes
Twelve Months Ended March 31, 2019, As Adjusted

Line No.	Description (a)	Total (b)
1	Income Taxes - Current (Section 11B, Column b, Line 19 minus Column b, Line 2)	\$ 891,065
2	Income Taxes - Deferred (Line 9)	4,636,986
3	Total Income Tax Expense (Line 1 + Line 2)	<u>\$ 5,528,051</u>
4		
5		
6	Accumulated Deferred Income Taxes (ADIT) Balances:	
7	3/31/2018 (WP 11E-1, Column i, Line 4)	\$ (29,799,945)
8	3/31/2019 (WP 14-4, Column g, Line 9)	<u>(34,436,930)</u>
9	Change in ADIT Balance (Line 7 - Line 8)	<u>\$ 4,636,986</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Schedule of Investment Tax Credits

Line No.	Description (a)	Beginning Balance (b)	Activity (c)	Ending Balance (d)
1	1998	\$ 804,847	\$ (122,383)	\$ 682,464
2	1999	682,464	(61,737)	620,727
3	2000	620,727	210,465	831,192
4	2001	831,192	(508,459)	322,733
5	2002	322,733	329,913	652,646
6	2003	652,646	(88,912)	563,734
7	2004	563,734	(88,912)	474,822
8	2005	474,822	(88,912)	385,910
9	2006	385,910	(88,912)	296,998
10	2007	296,998	(88,912)	208,086
11	2008	208,086	(88,912)	119,174
12	2009	119,174	(88,912)	30,262
13	2010	30,262	(26,624)	3,638
14	2011	3,638	(3,360)	278
15	2012	278	(277)	1
16	2013	-	1	1
17	2014	-	1	1
18	2015	-	1	1
19	2016	-	1	1
20	2017	-	-	-
21	2018	-	-	-
22				

23 Note:

24 1. Data is presented as of the end of the Company's fiscal year ending September 30.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Schedule of Accumulated Deferred Income Taxes
Test Year Ending March 31, 2019

Line No.	Description	Beginning Balance	Activity	Ending Balance
	(a)	(b)	(c)	(d)
1	Atmos Energy Corporation (1) (in 000's)			
2	1997	\$ 72,073	\$ 87,756,097	\$ 87,828,170
3	1998	87,828,170	(7,091,809)	80,736,362
4	1999	80,736,362	31,938,785	112,675,146
5	2000	112,675,146	18,944,185	131,619,332
6	2001	131,619,332	7,315,116	138,934,448
7	2002	138,934,448	(4,394,872)	134,539,576
8	2003	134,539,576	88,810,027	223,349,603
9	2004	223,349,603	(9,419,049)	213,930,554
10	2005	213,930,554	10,911,593	224,842,147
11	2006	224,842,147	62,387,325	287,229,472
12	2007	287,229,472	78,675,292	365,904,764
13	2008	365,904,764	77,230,051	443,134,815
14	2009	443,134,815	136,858,994	579,993,809
15	2010	579,993,809	195,207,806	775,201,614
16	2011	775,201,614	108,166,667	883,368,282
17	2012	883,368,282	104,624,377	987,992,659
18	2013	987,992,659	190,757,841	1,178,750,499
19	2014	1,178,750,499	156,616,611	1,335,367,110
20	2015	1,335,367,110	131,865,515	1,467,232,625
21	2016	1,467,232,625	135,822,941	1,603,055,566
22	2017	1,603,055,566	275,643,502	1,878,699,068
23	2018	1,878,699,068	(724,632,560)	1,154,066,508
25				
26	Total Kansas Direct and Allocated at March 31, 2018		WP 11E-1, Column i, Line 4	<u>\$ 29,799,945</u>
27				
28	Total Kansas Direct and Allocated at March 31, 2019		WP 14-4, Column g, Line 9	<u>\$ 34,436,930</u>
29				
30	Note:			
31	1. Data is presented as of the end of the Company's fiscal year ending September 30.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2019
Computation of Accumulated Deferred Income Taxes
Twelve Months Ending March 31, 2018

Line No.	FERC Account	Division 030		Division 012	Allocated Amounts			Division 081 Kansas Direct	Total Allocated and Direct
		Colorado/Kansas General Office	Division 002 General Office	Customer Support	Division 030 Colorado/Kansas General Office	Division 002 General Office	Customer Support		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	190	\$ 868,999	\$ 321,543,999	\$ 10,674	\$ 483,685	\$ 11,961,437	\$ 458	\$ 7,818,989	\$ 20,264,568
2	282	(100,151)	(17,345,033)	(16,885,722)	(55,744)	(645,235)	(724,397)	(46,829,355)	(48,254,732)
3	283	(77,466)	10,671,627	(1,140,218)	(43,118)	396,985	(48,915)	(2,114,732)	(1,809,781)
Total (Line 1 + 2 + 3)		\$ 691,382	\$ 314,870,594	\$ (18,015,266)	\$ 384,823	\$ 11,713,186	\$ (772,855)	\$ (41,125,099)	\$ (29,799,945)
Section 12 Allocation Factors					55.66%	3.72%	4.29%		

7 Note:

8 1. Columns e - g are allocated amounts, calculated using the Allocation Factors on Line 5.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
FY 2019 Allocation Factors - Cost Based on the 12 Month Period Ended September 30, 2018

Line No.	Company No	Company Name	Gross Direct PP&E	Percent of PP&E	Direct O&M	Percent of O&M	Average Number of Customers	Percent of Customers	Allocation Percentage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	<u>Utility only Allocation to Business Units (Division 002 uses Column (i); Division 012 uses Column (h))</u>								
2	030	West Texas Division	\$ 866,314,423	9.22%	\$ 34,567,940	11.17%	303,294	9.63%	10.01%
3	060	Colorado-Kansas Division	661,854,693	7.04%	28,527,236	9.22%	255,674	8.12%	8.13%
4	020	Louisiana Division - Service Area 007	296,334,709	3.15%	9,162,449	2.96%	73,846	2.34%	2.82%
5	020	Louisiana Division - Service Area 077	741,728,221	7.89%	24,519,963	7.93%	276,799	8.79%	8.20%
6	050	Kentucky/Mid-States Division	1,307,707,630	13.92%	40,023,339	12.94%	346,061	10.99%	12.61%
7	070	Mississippi Division	719,689,913	7.66%	34,119,972	11.03%	247,537	7.86%	8.85%
8	080	Mid-Tex Division	4,801,661,216	51.11%	138,435,130	44.75%	1,646,161	52.27%	49.38%
9		Total (Sum of Lines 2 - 8)	<u>\$ 9,395,290,805</u>	<u>100.00%</u>	<u>\$ 309,356,028</u>	<u>100.00%</u>	<u>3,149,372</u>	<u>100.00%</u>	<u>100.00%</u>
10									
11	<u>Composite Allocation to All Business Units (Division 002 uses Column (i); Division 012 uses Column (h))</u>								
12	030	West Texas Division	\$ 866,314,423	6.89%	\$ 34,567,940	8.07%	303,294	9.63%	8.20%
13	060	Colorado-Kansas Division	661,854,693	5.26%	28,527,236	6.66%	255,674	8.12%	6.68%
14	020	Louisiana Division - Service Area 007	296,334,709	2.36%	9,162,449	2.14%	73,846	2.34%	2.28%
15	020	Louisiana Division - Service Area 077	741,728,221	5.90%	24,519,963	5.73%	276,799	8.79%	6.80%
16	050	Kentucky/Mid-States Division	1,307,707,630	10.40%	40,023,339	9.35%	346,061	10.99%	10.24%
17	070	Mississippi Division	719,689,913	5.72%	34,119,972	7.97%	247,537	7.86%	7.18%
18	080	Mid-Tex Division	4,801,661,216	38.19%	138,435,130	32.33%	1,646,161	52.26%	40.92%
19	180	Atmos Pipeline - Texas Division	3,116,978,246	24.79%	116,178,894	27.13%	322	0.01%	17.31%
20		Non-Regulated Operations	61,441,858	0.49%	2,713,602	0.63%	262	0.01%	0.38%
21		Total (Sum of Lines 12 - 20)	<u>\$ 12,573,710,909</u>	<u>100.00%</u>	<u>\$ 428,248,524</u>	<u>100.00%</u>	<u>3,149,956</u>	<u>100.00%</u>	<u>100.00%</u>
22									
23	<u>Composite Allocation to All Business Units Excluding APT (Division 002 uses Column (i); Division 012 uses Column (h))</u>								
24	030	West Texas Division	\$ 866,314,423	9.16%	\$ 34,567,940	11.08%	303,294	9.63%	9.96%
25	060	Colorado-Kansas Division	661,854,693	7.00%	28,527,236	9.14%	255,674	8.12%	8.09%
26	020	Louisiana Division - Service Area 007	296,334,709	3.13%	9,162,449	2.94%	73,846	2.34%	2.80%
27	020	Louisiana Division - Service Area 077	741,728,221	7.84%	24,519,963	7.86%	276,799	8.79%	8.16%
28	050	Kentucky/Mid-States Division	1,307,707,630	13.83%	40,023,339	12.83%	346,061	10.99%	12.55%
29	070	Mississippi Division	719,689,913	7.61%	34,119,972	10.93%	247,537	7.86%	8.80%
30	080	Mid-Tex Division	4,801,661,216	50.78%	138,435,130	44.36%	1,646,161	52.27%	49.13%
31		Non-Regulated Operations	61,441,858	0.65%	2,713,602	0.87%	262	0.01%	0.51%
32		Total (Sum of Lines 24 - 30)	<u>\$ 9,456,732,663</u>	<u>100.00%</u>	<u>\$ 312,069,630</u>	<u>100.00%</u>	<u>3,149,634</u>	<u>100.00%</u>	<u>100.00%</u>
33									
34	<u>Colorado/Kansas General Office Division 30 Allocation to Colorado and Kansas</u>								
35		Colorado	\$ 291,252,516	44.08%	\$ 9,203,519	41.71%	120,724	47.22%	44.33%
36		Kansas	369,529,937	55.92%	12,862,228	58.29%	134,950	52.78%	55.66%
37		Total (Line 35 + Line 36)	<u>\$ 660,782,453</u>	<u>100.00%</u>	<u>\$ 22,065,747</u>	<u>100.00%</u>	<u>255,674</u>	<u>100.00%</u>	<u>100.00%</u>
38									
39	<u>Kansas Administration Office Division 81 Allocation to Kansas Divisions</u>								
40		Total	<u>\$ 369,529,937</u>	<u>100.00%</u>	<u>\$ 12,862,228</u>	<u>100.00%</u>	<u>134,950</u>	<u>100.00%</u>	<u>100.00%</u>
41									
42	General Office Division 002 Allocation to Kansas Divisions (Uses the Composite Factor - Column (i), Line 13 * Line 36)								<u>3.72%</u>
43	General Office - Greenville Data Center Allocation to Kansas Division (see Relied File)								<u>1.52%</u>
44	General Office - Distribution & Marketing Allocation to Kansas Division (Uses the Composite Factor - Column (i), Line 25 * Line 36)								<u>4.50%</u>
45	General Office - Aligns Allocation to Kansas Division (see Relied File)								<u>0.00%</u>
46	Customer Support Division 012 Allocation to Kansas Divisions (Uses the Customer Factor - Column (h), Line 13 * Line 36)								<u>4.29%</u>
47	Customer Support - CKV - Allocation to Kansas Division (See Relied File)								<u>2.98%</u>



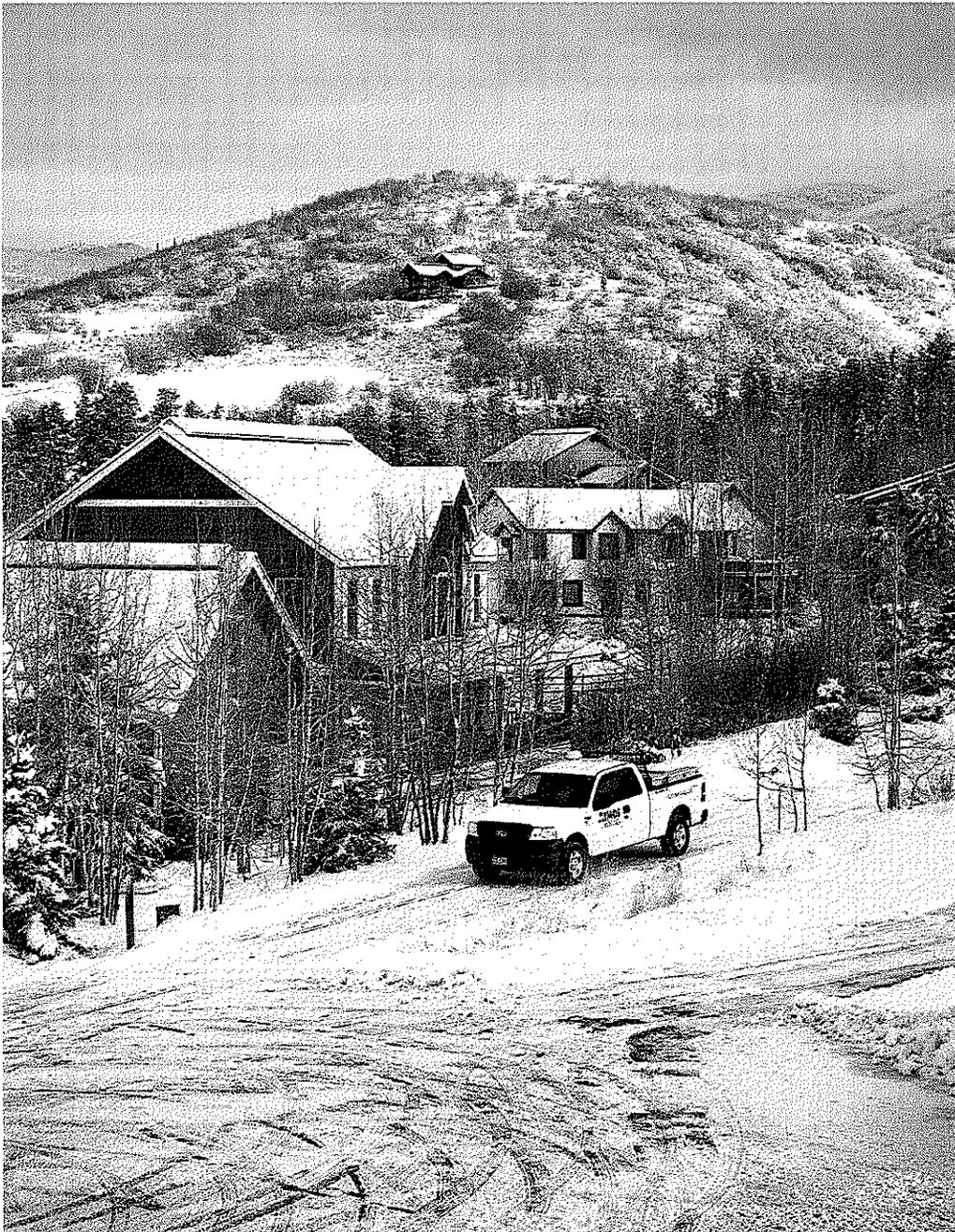
Atmos Energy Corporation
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Atmos Energy Corporation
2018 Integrated Annual Report



Our Vision:
To Be the Nation's
Safest Natural
Gas Company



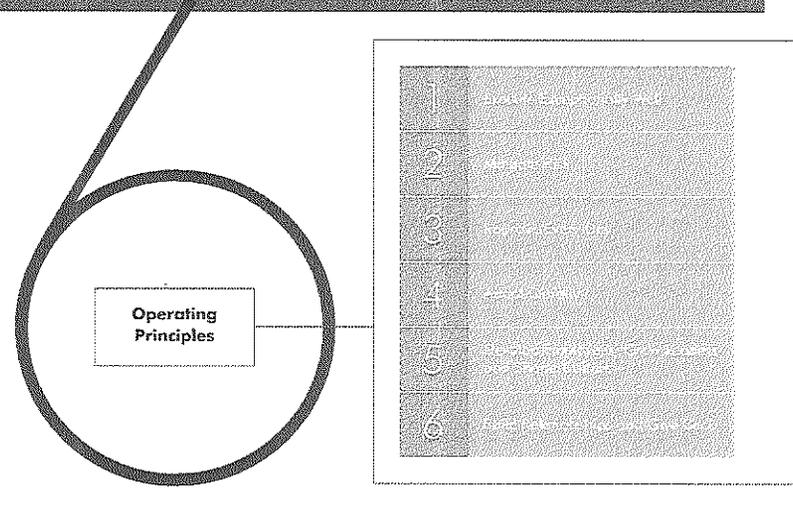


Corporate Governance

Strong governance is core to accomplishing our vision. From our Board of Directors to all of our employees, we expect everyone to take responsibility for doing what is right for all our stakeholders. That means conducting business ethically, instilling accountability in our employees, and working with business partners who share our high standards and principles.

Our Operating Principles

Being the largest publicly traded, fully regulated natural gas-only company comes with great responsibility. Our example reflects on the entire industry. We have a bold vision: to be the safest provider of natural gas services, to be recognized for exceptional service, to be a great employer and to achieve superior financial results. To achieve this vision, we must operate our business exceptionally well, invest in our people and infrastructure, and enhance our culture. Our operating principles are essential to executing our strategy and to sustaining our operating and financial performance.



We evaluate new business partners not only for their quality and competence, but also for their **alignment** with our ethical standards and values.

Leading with Integrity

Our Code of Conduct sets guidelines for ethical business conduct among our directors, officers and employees. They are required to complete annual code-of-conduct training, which helps them recognize and deal with ethical issues including, but not limited to, conflicts of interest, gifts and entertainment, use of confidential information, fair dealing, protection of corporate assets, and compliance with rules and regulations. We provide an anonymous hotline for employees and the public to report any suspected violations.

We also expect our business partners to operate ethically. We evaluate new business partners not only for their quality and competence, but also for their alignment with our ethical standards and values. Moreover, we use local and minority-owned businesses in many of our contracting services. We are a proud government contractor, and we partner with a full range of well-qualified, diverse

local businesses, from landscapers and general contractors to auto mechanics and plumbers.

Board of Directors

Our Board of Directors has the responsibility for risk oversight of the Company as a whole. The Board's leadership structure is designed so that independent directors exercise oversight of the Company's management and key issues related to strategy and risk. Only independent directors serve on the Board's Audit Committee, Human Resources Committee, and Nominating and Corporate Governance Committee, and all standing Board committees are chaired by independent directors. Additionally, independent directors regularly hold executive sessions of the Board outside the presence of the Executive Chairman, the President and CEO, or any other Company employee. And they generally meet in a private session with the Executive Chairman and the CEO at regularly scheduled Board

Leadership Demographics

21%

36%

60%

26%

New Hire Demographics

38%

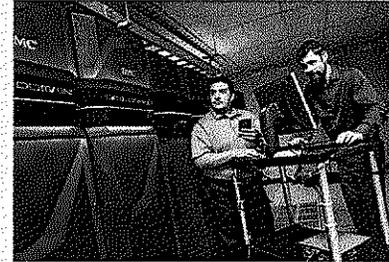
Women or minority new hires

38%

Women or minority senior engineers

48%

Women or minority entry-level engineers



We are dedicated to keeping sensitive information about our employees, customers, vendors and company secure. We are vigilant in assessing our risk of cyber threats and respond accordingly. We have a continued cycle of process improvement to help us respond to the changing cybersecurity landscape.

meetings. Directors serve one-year terms upon election and are re-elected to subsequent one-year terms by a shareholder vote at the annual shareholder's meeting.

Knowing that an effective Board of Directors represents diverse viewpoints and backgrounds, we evaluate each Director's continued service annually, considering factors such as diversity of skills, background and experience, age, professional background, financial literacy, availability, independence and other relevant leadership qualities.

Our Audit Committee is responsible for overseeing risks associated with financial and accounting matters, including compliance with all legal and regulatory requirements, and internal control over financial reporting. In addition, the Audit Committee has oversight responsibility for the Company's overall business risk management process, which includes the identification, assessment, mitigation and monitoring of key business risks, including cybersecurity, on a company-wide basis.

Being a Diverse Company

Part of being a responsible business is recognizing the value of diversity in our leadership and workforce. We are committed to having a workforce that reflects the diversity of each of the 1,400 unique communities we serve. We are constantly striving to enhance our talent pipeline by recruiting and hiring the best candidates.

Supporting Strong Governance

In addition to our Code of Conduct, our Board has adopted several policies and guidelines to support good conduct and governance:

- Our Corporate Governance Guidelines assist the Board in exercising its responsibilities to the Company and our shareholders by providing a framework under which the Board may conduct business.
- Our Insider Trading Prevention Program governs the purchase or sale of Company securities by our directors and employees, especially when any material, nonpublic information relating to the Company may be in the possession of any director or employee.
- Our Political Activities Policy provides guidelines on our Company lobbying and political spending activities, as well as engagement by our employees in the overall political process.
- Our Risk Compliance Committee has oversight over our safety practices and cybersecurity.
- Our shareholders vote on executive compensation every year at our annual shareholders' meeting.

Management Committee

Our Management Committee, composed of senior leaders, leads the execution of the Company's strategy as approved by the Board of Directors. The Committee actively monitors our operations and financial performance; ensures compliance with our policies, procedures and ethical business practices; and develops our strategy to achieve sustainable, long-term performance.

Fiscal 2018 Highlights

Earnings per diluted share increased for the 16th consecutive year, and dividends increased for the 34th consecutive year. We invested \$1.5 billion in modernizing our transmission and distribution system. In addition, our consistent investment in the safety and technical training of our workforce and our successful completion of infrastructure projects helped sustain our financial stability and continued growth.

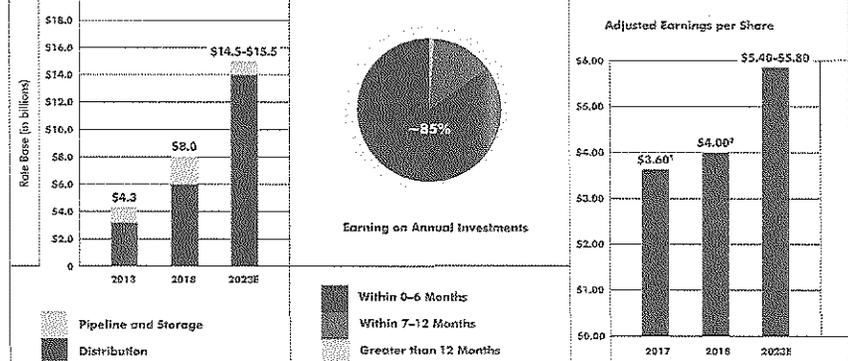
<p>735 distribution miles</p> <p>We replaced 735 miles of aging distribution lines with modern equipment to improve safety, system reliability and reduce losses.</p>	<p>155 transmission miles</p> <p>We replaced 155 miles of transmission lines with modern equipment.</p>	<p>54,000 lines</p> <p>We replaced 54,000 lines with modern equipment.</p>	<p>127,000 hours</p> <p>We invested 127,000 hours in safety and technical training of our workforce.</p>
<p>11.1%</p> <p>Adjusted earnings per diluted share from continuing operations increased 11.1 percent, to \$4.00¹ for fiscal 2018, marking our 16th consecutive annual increase. Adjusted net income for the fiscal year was \$444 million, compared to \$396 million in fiscal 2017.</p>	<p>\$1.94 per share</p> <p>Dividends paid in fiscal 2018 were \$1.94 per share. In November 2018, the Board of Directors increased the dividend for the 35th consecutive year by raising the indicated rate for fiscal 2019 to \$2.10 per share, an 8.2 percent increase over fiscal 2018.</p>	<p>255% return</p> <p>Total shareholder return in fiscal 2018 was 14.5 percent. Since we launched our growth strategy in October 2011, total return to our shareholders has been 255.6 percent.</p>	<p>\$93.91 per share</p> <p>Our stock closed at \$93.91 per share on September 28, 2018.</p>

¹This is a Non-GAAP measure. See page 8 for a reconciliation of our adjusted earnings per share to our GAAP financial results.

System Modernization Supports Earnings Growth

Constructive Regulatory Mechanisms Support Efficient Conversion of Investments in Safety and Reliability into Financial Results

\$9 to \$10 billion in annual capital investments through 2020 + Constructive rate mechanisms reducing regulatory lag = 6% to 8% consolidated EPS growth

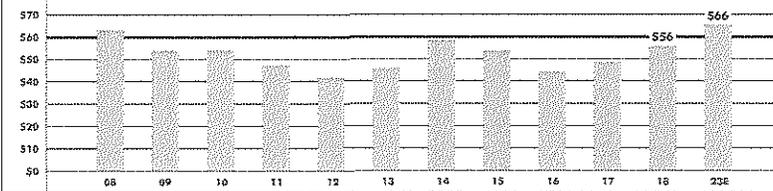


¹ Excludes \$0.13 per share associated with discontinued operations
² Excludes \$1.43 per share associated with the implementation of the 2017 Tax Cuts and Jobs Act (TCJA)

<p>5,000-6,000 miles</p> <p>Over the next five years, we expect to replace 5,000-6,000 miles of aging natural gas distribution and transmission pipelines to make our system even safer and more reliable.</p>	<p>250,000-300,000 service lines</p> <p>Over the next five years, we expect to replace 250,000-300,000 steel service lines.</p>	<p>10 to 15% methane emissions reduction</p> <p>Over the next five years, our system modernization efforts are expected to reduce methane emissions from our system by 10-15 percent.</p>	<p>\$65 monthly bill</p> <p>Our customers will continue to enjoy safe and clean natural gas at affordable prices. By 2023, we anticipate their average monthly bill will be \$65, which is just 6 percent higher than the average monthly bill in 2008.</p>
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Customer bills remain **affordable**, while shareholders have benefited from our investments as our share price has appreciated with earnings growth.

Average Monthly Customer Bill:

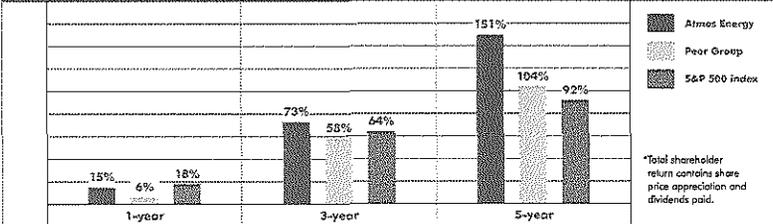


Estimated bills for 2023 are based on normal weather.

Shareholder Value

Combining share appreciation and dividends, Atmos Energy has consistently delivered total shareholder return above its gas distribution peers and the broader market over the past three and five years.

Continued Outstanding Positive Total Returns to our Shareholders*



Non-GAAP Reconciliation (in thousands, except per share data)

	2018	2017
Income from continuing operations	\$ 603,064	\$ 382,711
TCJA non-cash income tax benefit	(158,782)	—
Adjusted income from continuing operations	\$ 444,282	\$ 382,711
Consolidated diluted EPS from continuing operations	\$ 5.43	\$ 3.60
Diluted EPS from TCJA non-cash income tax benefit	(1.43)	—
Adjusted diluted EPS from continuing operations	\$ 4.00	\$ 3.60

Safety

With a commitment to being the safest provider of natural gas, we are doing our part to replace the nation's aging natural gas delivery network. Over the last ten years, we have invested approximately \$9 billion to modernize our pipeline infrastructure, which is more than three times our profits during that time. We continued our trend of investment this year, with \$1.5 billion spent to make our safe system even safer.

There's Safety in Partnerships

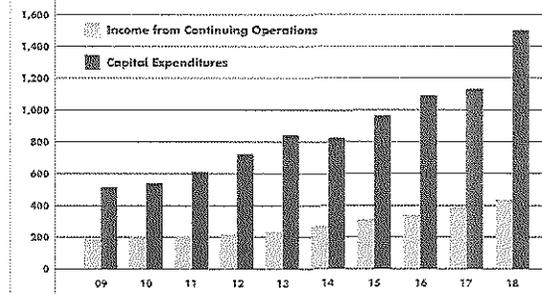
We own and operate over 75,000 miles of natural gas pipelines, serving some of the fastest-growing communities in the country. Safely owning, operating and modernizing such a dynamic system requires strong partnerships between the communities we serve, the regulators who oversee our activities, and the investors and creditors who assure we have the financial resources necessary to continue improving our system.

In the jurisdictions where we operate, regulators understand that it takes significant investment to modernize our natural gas delivery network. Regulatory mechanisms allow us to recover our costs and provide investors with a reasonable

return so that we can make these needed investments. Today, we begin to earn on 85 percent of our capital spending within the first six months and 99 percent within the first year.

Furthermore, the low price of natural gas enables us to

Earnings vs. Investments (\$ Millions)



continue investing in the safety and reliability of our system while keeping customers' bills affordable. During fiscal 2018, we were among the first utilities in the country to begin returning the benefits of the 2017 Tax Cuts and Jobs Act to our customers. Once the TCJA is fully implemented, our customers will save over \$125 million per year. Since 2008, the average customer monthly bill has remained less than \$60 a month. While we plan to invest \$9-\$10 billion over the next five years, we project that the average monthly bill will remain a great value for our customers.

As a company, we held over **53,000** hours of safety training in fiscal 2018. Our OSHA rate of recordable injuries has decreased **23%** since 2013.

Safety is Our Business

We operate our system safely and in full compliance with state and federal regulations. We do this by monitoring our system, repairing leaks, and operating an emergency hotline 24 hours a day, 7 days a week to respond to and investigate reports of natural gas leaks. Every working day of the year, company employees are performing regularly scheduled leak surveys of our system, the frequency of which is governed by regulations. To determine the schedule for pipeline replacements, we use a risk-based prioritization model that considers factors like the pipe's age, location, material, leak history, environmental factors and more.

Our number-one priority is the safety of our employees, the public and our natural gas distribution system. To perform their work well, Atmos Energy employees involved in pipeline inspection and improvement are highly trained. Field employees spend about one-fifth of their time in the classroom, in addition to on-the-job training and education. They also receive extensive training in safe processes and how to keep customers and communities safe. As part of our never-ending quest to be the safest provider of natural gas

services, field employees start each day with a safety meeting. As a company, we conducted over 53,000 hours of safety training in fiscal 2018. Our OSHA rate of recordable injuries has decreased 23 percent in the last five years.

We have robust, multi-channel safety outreach efforts through our public awareness campaigns, community involvement, and continued relationships with regulators, city leaders and first responders. We use a variety of ways to deliver safety information to our customers and the public, including bill inserts, on-hold messaging, signage, customer e-mails and social media campaigns. In fiscal 2018, our social media safety campaigns received over 11 million views.

Our safety mascots, Gus the Gopher and Rosie the Skunk, engage our customers and the public in learning how to call 811 before you dig, and what to do if you smell natural gas. We also partner with fire departments and other first responders in order to provide a seamless response in the event of a natural gas emergency. Our Atmos Energy First Responder Natural Gas Workshops provide emergency response teams with detailed information and procedures on how to safely work around natural gas and carbon monoxide.

Investing in Technology to Improve Safety

Atmos Energy reviews advances in technology and incorporates them as appropriate for leak detection and monitoring. This includes state-of-the-art technologies for leak detection, monitoring and leak repair prioritization. We use the best available monitoring methods to better serve our customers, including advanced mobile detection technology for surveying our distribution system that is 1,000 times more sensitive than traditional technologies. Examples include:

- Remote Methane Leak Detection (laser-based gas detector - RMLD)
- Flame Ionization Detector (FID)
- Cavity Ring-Down Spectroscopy (CRDS)
- Combustible Gas Detector (CGI)
- Optical Methane Detector (OMD)
- Forward Looking Infrared Camera (FLIR)

We use FLIR cameras, RMLDs, FIDs and CGIs to monitor compressor, distribution gate stations and storage fields. RMLD, CGI, CRDS and OMD are used to conduct mobile inspections of buried natural gas distribution and transmission pipelines. Choosing the proper equipment to do a leak survey is dependent on several different criteria, including but not limited to safety, weather, instrument capabilities, location, application and experience.



Meet Gus and Rosie

Gus the Gopher and Rosie the Skunk are our natural gas safety ambassadors. Gus reminds people to call 811 before digging, and Rosie teaches people to detect natural gas using their senses.

Gus the Gopher wins

Our video "Gus the Gopher for Call 811" won the top video in the external category of the American Gas Association Safety Awareness Video Excellence awards.

New Technologies Keep Everyone Safer
 At Atmos Energy, we continually leverage new technologies to keep our employees, our delivery network and the public safe. We use multiple technologies to perform leak surveys, some of which include infrared-based leak detection, laser-based technologies and new technologies that have been developed for our industry. We are always working with industry and technology partners to develop and evaluate new technologies to enhance safety. For years we have partnered with the Gas Technology Institute, which develops technology-based solutions for the natural gas industry. We were among the early participants in our industry to evaluate technologies that had the potential to be adapted to our business. This partnership has produced tools we are incorporating into our daily processes, such as mobile technology that captures critical infrastructure data during construction and operations.

Safety Performance by the Numbers

- OSHA RATE - Recordable Injuries per hours worked
- DART RATE - Days Away/Restricted Duty/Transfer Injuries per hours worked
- RMVC RATE - Reportable Motor Vehicle Collision Rate

	OSHA RATE	DART RATE	RMVC RATE
2013	3.79	1.93	4.9%
2017	2.91	1.92	4.9%

Reported on a calendar-year basis.

All Atmos Energy operations employees who are new to their roles spend weeks at **Gas City** perfecting their skills and enhancing their knowledge.

A City Built for Training

We are proud of our state-of-the-art training facility in Plano, Texas, the Charles K. Vaughan Center. It's home to Gas City, where employees received more than 73,000 hours of hands-on technical training in fiscal 2018 and over 850,000 hours since the facility opened in 2010. All Atmos Energy operations employees who are new to their roles spend weeks at Gas City perfecting their skills and enhancing their knowledge. We also hold natural gas safety events for first responders, community officials and school children at the center. Class is always in session at Gas City.



Training Facts

53,000

Approximate total safety training hours in FY 2018

73,000

Approximate total technical training hours in FY 2018

850,000

Approximate training hours since the Charles K. Vaughan Center opened in 2010



Environment

As a distributor of natural gas, we work with the cleanest fossil fuel in existence. And thanks to advances in technology, America's supply of natural gas will likely meet our energy needs for the next 100 years. Delivering this vital energy resource safely, reliably and with minimal environmental impact is our top priority.

Natural Gas, the Cleanest Fossil Fuel

Natural gas is the cleanest fossil fuel. From extraction to delivery, natural gas is 92 percent energy efficient and it keeps improving. Local gas distribution systems are estimated to account for only 0.1 percent of natural gas emissions, down 74 percent since 1990. Leaks are decreasing, too. They're down 25 percent from mains and 16 percent from service lines.

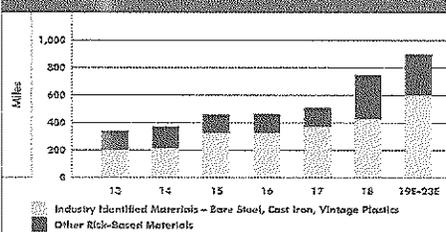
Modernizing Infrastructure to Reduce our Carbon Footprint

Replacing pipelines also reduces leaks and methane emissions. We track and report greenhouse gas emissions in accordance with the Environmental Protection Agency's (EPA) Greenhouse Gas Reporting Rule, which requires reporting of greenhouse gas data and other relevant information from large sources and suppliers in the United States. In addition, all of our operating divisions report to various state agencies that have environmental jurisdiction over our activities.

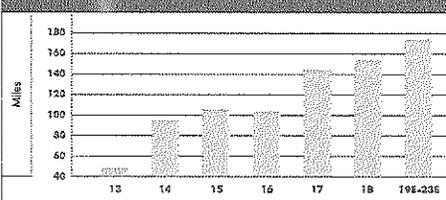
We are a founding partner of the EPA's Natural Gas STAR Methane Challenge Program, a voluntary partnership that encourages oil and natural gas companies to improve efficiency and reduce methane emissions.

Since 2012, we've replaced over 3,500 miles of pipe. In that time, we've decreased total emissions due to the use and loss of natural gas by 13.7 percent. Over the next five years, we plan to replace between 5,000 and 6,000 miles of distribution and transmission pipes. Included in this total is the replacement of all remaining cast iron main by 2021. As we continue to replace infrastructure, we estimate a 50-percent reduction in methane emissions by 2035.

Distribution Miles Replacement Rate



Transmission Miles Replacement Rate

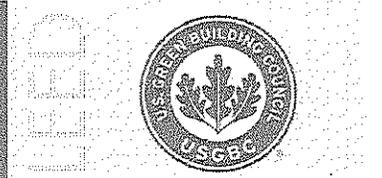


Our LEED-certified buildings reduce water usage by about **50 to 60%** annually.

Protecting People, Places and Our Planet

The environment we share with our customers, shareholders and communities is as important to us as it is to all stakeholders. Our goals are to minimize the release of any environmentally damaging substance; to reduce waste and dispose of it wisely; and to lessen our environmental impact by using safe technologies and procedures.

We strive to minimize methane emissions when we install, repair and remove pipe. When possible, we use compression to transport natural gas into another pipe when we are temporarily taking assets out of service, which reduces the loss of natural gas into the environment. When compression is not a viable alternative, we flare or burn the natural gas versus venting it. Burning the natural gas converts it into carbon dioxide, which has a 21 percent smaller global warming impact compared to the methane released during venting.



We also practice sustainable facility design using responsible materials and efficient building operations. We are proud to have built nine LEED-certified buildings, with four more underway as of September 30, 2018. Due to the sustainable design of our buildings, we have reduced our environmental footprint by approximately 541 metric tons of carbon dioxide, 4,868 grams of sulfur dioxide and 2,372 grams of nitrous oxide per year. Additionally, we estimate that our LEED-certified buildings reduce water usage by about 50 to 60 percent annually.

Reclamation of areas disturbed during construction projects is also a priority. Before beginning any project, we conduct a comprehensive environmental review in order to understand our possible impact on species habitat, water and cultural resources. And when a project is finished,

we strive to leave the smallest possible footprint. We sow seeds of native grasses to help with environmental restoration, and continue to monitor the surrounding vegetation density of the project area. In addition, we purchase credits from wetland mitigation banks, if necessary, to replace any wetlands that may have been impacted in the area in which we've worked.

Partnering with Others to Promote Environmental Responsibility

According to the EPA, municipal solid waste landfills are the third-largest source of human-related methane emissions in the United States. To prevent methane from migrating into the atmosphere, landfill gas producers capture and convert the emissions from landfills into a renewable energy source. Landfill gas producers need transmission companies like Atmos Energy to transport their renewable gas to market. Since 2010, we have partnered with one of the largest landfill gas producers in Louisiana at up to 4,500 Mcf/day. During non-peak demand periods, we purchase pipeline-quality natural gas, blend it with the natural gas from the landfill gas so that it meets pipeline quality standards, and then sell this gas to a power generator and local distribution company at cost.

Similarly in Texas, we partner with two landfill facilities to receive and transport pipeline quality natural gas. Atmos Energy receives up to 7,000 Mcf/day of gas from one landfill and 3,100 Mcf/day of gas from the other. The methane produced naturally at these landfills is captured and processed before it's received to ensure it meets our current pipeline gas specification. While the transportation of landfill gas is a small part of what we do, it is an important part of a solution to economically reduce methane emissions.



Pipeline Projects Aboard

Pipeline replacement projects are in the works throughout our eight-state service area. The D-2 Project in Texas (pictured above), which is replacing 1.3 miles of 18-inch, 1955-vintage pipe with 20-inch high-pressure steel pipe, not only makes our system safer but also adds much-needed natural gas capacity.

Reducing the consumption and transportation of paper can make a big impact on our environment. That's why we have provided our customers with a better, more environmentally friendly choice for receiving and paying their utility bills. Over 40 percent of our customers have signed up for electronic billing, giving us one of the highest e-bill percentages in the industry. In 2018, we saved over 152,000 pounds of paper, or the equivalent of approximately 1,800 trees, which we could not have done without the participation of our customers.

Natural Gas: Making America Stronger

Natural gas is more than a clean, reliable energy source: It's a great investment in America's future. By creating jobs, saving families money and helping protect the environment, natural gas is doing good things for Americans all across the country.



number one

America is now the world's number-one producer of natural gas.



Low natural gas prices have saved American businesses about \$76 billion in energy savings since 2009.

\$76 billion



2 million jobs

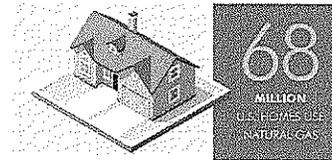
The industry supplies nearly 2 million jobs in America. By 2035, this is expected to rise to 3.5 million.



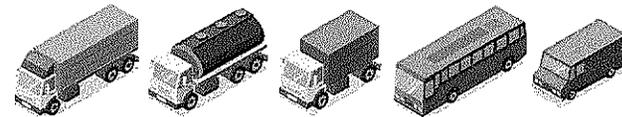
Families save about \$875 a year using natural gas appliances.

\$875 annually

Natural Gas Advantage: Enhancing Communities



It's a fact that natural gas is helping to transform communities. Along with creating good-paying jobs, natural gas is a cornerstone of industries across our states, like manufacturing and agriculture. It reduces costs and increases energy efficiency at our schools. Because it's reliable, natural gas ensures that hospitals have dependable and efficient operations and patient comfort.



Shippers, trucking fleets, municipalities, trash companies and public transit systems are achieving lower greenhouse gas emissions through greater use of natural gas vehicles. In fact, there are over 175,000 natural gas vehicles being used by companies such as UPS, Waste Management, AT&T, Ryder, Anheuser-Busch, Fed-Ex and others. That's not all – over 11,000 public transit buses and new bus orders use natural gas.

Natural Gas Advantage: Protecting Our Environment



You can breathe a little easier thanks to natural gas. Natural gas produces lower levels of emissions than other fossil fuels, and helps to protect the environment. So while U.S. natural gas production has risen significantly, our nation's greenhouse gas emissions have dropped to their lowest level in over 25 years. That's a win-win for us and for our planet.

Building Relationships

Beyond a doubt, we believe people are the ultimate source of energy. Our relationships with our communities, employees and customers have earned us a reputation as an organization with a deeply human spirit. We never forget that we live in the communities we serve, which is all the more reason to give them our best.

Giving Where We Serve and Making a Difference

Giving back to the community is part of who we are as a company. We make a difference by offering customer assistance programs to help the elderly, disabled, veterans and low-income families in our service areas. Our Share the Warmth program, supported by donations from customers, employees and shareholders, distributes funds to local nonprofit organizations to help pay natural gas bills for eligible customers. We also participate in the federally funded Low Income Home Energy Assistance Program (LIHEAP), which helps meet the energy needs of underserved families.

Being Good Neighbors

Living, working and raising families in the communities we serve makes this commitment personal to all of our employees. Community service is a key part of our culture. In addition to providing energy assistance, we have a long history of committing 1.5 percent of our distribution division earnings to charitable organizations that offer community services in the areas we care most about: health, education and community development.

We partner with agencies such as United Way and The Salvation Army during our annual week of giving campaign. We offer employees the opportunity to make a company-matched donation that supports the organization of their choice. We host Science, Technology, Engineering and Math (STEM) camps for youth, where we share information about energy industry careers. Individually, our employees also give generously of their time. Every year, Atmos Energy employees volunteer an average of more than 35,000 hours. Employees adopt a school, read to children, deliver Meals on Wheels, support Special Olympics, serve on local boards and commissions, and volunteer through Habitat for Humanity.

FY 2018 Energy Assistance Programs

\$2.7 million

in assistance provided

11th

annual record for assistance provided

11,478

customers assisted

\$1.2 million

in assistance provided

FY 2018 Charitable Contributions

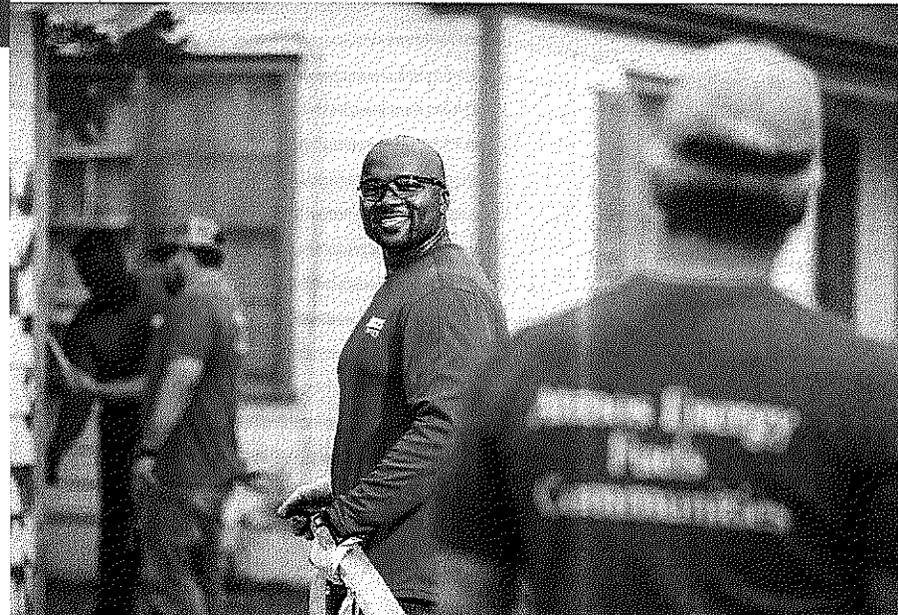
\$6.1 million

Donated by Atmos Energy

\$700,000

Donated by employees

We provided our employees more than **\$1 million** in education assistance over the last five years.



Empowering Our People

Our employees are our greatest asset. They're also our most important investment. From recruitment to training to career development, we believe in providing our employees with the best tools and the most opportunities to succeed.

We recruit and hire people with a variety of skills, talents, backgrounds and experiences who want to be part of our energetic, diverse and safety-conscious workforce. They learn about and experience our corporate culture in our three-day onboarding program. Those who teach the program are chosen based on how well they embody the AtmoSpirit culture. Also, we have a Culture Council made

up of employees from across the enterprise chartered to strengthen, promote and sustain our culture.

Employees who go through technical training learn every aspect of their jobs, from safety to customer service, and spend most of their time in hands-on training. They're also trained on the job with coaches who ensure each person is ready to work properly and safely.

We also want our employees to take their education as far as they desire, and we help them do so through the Robert W. Best Education Assistance program. Over the last five years, we provided our employees more than \$1 million in education assistance.

Whether chatting with an agent or scheduling a service technician, customers receive efficient, knowledgeable and **courteous service** from our customer contact centers.



Customer service by the numbers

3.9m

Calls in FY18

96%

Customers satisfied with agents

97%

Customers satisfied with on-site technicians

Our 24/7 online Account Center **makes it easy** for customers to interact with us when it is convenient for them.

18-Year ESL Volunteer

Collections Specialist Sonia Vazquez is director of the 250-student English as a Second Language (ESL) program at Prestonwood Baptist Church in Plano, Texas, where she has volunteered for 18 years, overseeing 11 classes. The primary student language is Spanish, followed by Portuguese.

Classes are held two nights a week from September to May. The five-level course curriculum starts with basic English and ends with idioms. "Idioms are the most difficult for the students to grasp because they translate the phrase literally," Vazquez says. "Something like, I am feeling under the weather" makes them think, standing under an umbrella when it is raining or snowing."



Going the Extra Mile for Customers

Among the core values that make our company sustainable is our dedication to exceptional customer service. Because we continue to invest in technologies which enable our customers to interact with us efficiently and at times that are convenient for them, our customer satisfaction scores keep climbing.

Customers certainly appreciate our relentless drive to keep them safe, but they also notice that we go out of our way to make every customer's experience a pleasant one. We're friendly and efficient, we respond to their needs quickly, and we're easy to interact with.

We have continued to understand our customers' needs and to invest in an advanced customer service system that provides flexibility in how they interact with us. These efforts have resulted in bills that are easier to read and a convenient, user-friendly online account center, which has increased the number of customers managing their accounts online by 35 percent. When customers do use our call center, we score high marks on customer satisfaction.



When the temperature drops, Atmos Energy generously kicks in to help the elderly, disabled and other vulnerable customers. We work with hundreds of community action agencies to help customers pay their bills and stay warm.

Leadership

Board of Directors

Robert W. Best
Former Chairman of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 1997

Kim R. Cocklin
Executive Chairman of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 2009

Kelly H. Compton
Executive Director,
The Heglund Foundation
Dallas, Texas
Board member since 2016
Committees: Audit,
Human Resources

Sean Donohue
Chief Executive Officer
Dallas/Fort Worth
International Airport
Dallas, Texas
Board member since 2018

Ruben E. Esquivel
Vice President for Community and
Corporate Relations,
UT Southwestern Medical Center
Dallas, Texas
Board member since 2008
Committees: Audit, Executive,
Human Resources, Work Session/
Annual Meeting (Chair)

Rafael G. Garza
President and Founder
of RGG Capital Partners, LLC,
and Co-Founder and
Managing Director, Bravo Equity, LP
Fort Worth, Texas
Board member since 2016
Committees: Audit, Nominating
and Corporate Governance

Richard K. Gordon
General Partner of Juniper
Capital LP, and Juniper Capital III;
Co-founder of Juniper Capital II,
Houston, Texas
Board member since 2001
Lead Director since 2016
Committees: Human Resources,
Nominating and Corporate
Governance

Robert C. Grable
Founding Partner, Kelly Hart &
Hallman LLP
Fort Worth, Texas
Board member since 2009
Committees: Audit, Executive,
Nominating and Corporate
Governance (Chair), Work Session/
Annual Meeting

Michael E. Haefner
President and Chief Executive Officer,
Atmos Energy Corporation
Dallas, Texas
Board member since 2015

Nancy K. Quinn
Independent Energy Consultant
Key Biscayne, Florida
Board member since 2004
Former Lead Director
Committees: Audit, Executive,
Human Resources (Chair)

Richard A. Sampson
General Partner and Founder,
RS Core Capital, LLC
Denver, Colorado
Board member since 2012
Committees: Audit (Chair),
Executive, Human Resources

Stephen R. Springer
Retired Senior Vice President
and General Manager,
Midstream Division,
The Williams Companies, Inc.
Fort Myers Beach, Florida
Board member since 2005
Committee: Work Session/
Annual Meeting

Diana J. Walters
Founder and Managing Partner,
575 Grant, LLC
New York, NY
Board member since 2018

Richard Ware II
Chairman, Amarillo National Bank
Amarillo, Texas
Board member since 1994
Committees: Nominating and
Corporate Governance, Audit,
Work Session/Annual Meeting

Charles K. Vaughan
Honorary Director, Retired Chairman
of the Board and Retired Lead Director,
Atmos Energy Corporation
Dallas, Texas
Board member from 1983 to 2012

Senior Management Team

Michael E. Haefner
President and Chief Executive Officer

J. Kevin Akers
Executive Vice President,
Safety and Enterprise Services

Christopher T. Forsythe
Senior Vice President and
Chief Financial Officer

Keran E. Hartsfield
Senior Vice President, General
Counsel and Corporate Secretary

David J. Park
Senior Vice President,
Utility Operations

J. Matt Robbins
Senior Vice President,
Human Resources

Corporate Information

Common Stock Listing
New York Stock Exchange, ticker symbol: ATE

Stock Transfer Agent and Registrar
American Stock Transfer & Trust Company, LLC
One Penn Plaza
22nd Floor, New York, NY
10001
212-850-2000

Go to www.atmosenergy.com for more information. All information is provided for informational purposes only and does not constitute an offer or recommendation to buy or sell securities. Please refer to the prospectus for more information.

For more information on our services, please call the same number as listed above or visit our website at www.atmosenergy.com.

You may also find information on our website at www.atmosenergy.com. All information is provided for informational purposes only and does not constitute an offer or recommendation to buy or sell securities.

Independent Registered Public Accounting Firm

PricewaterhouseCoopers
One Victory Park
Suite 2000
2525 Victory Avenue
Dallas, Texas 75219
214-949-8000

Annual Report

Atmos Energy Corporation's 2018 Integrated Annual Report and Investor Presentation can be found at www.atmosenergy.com. The 2018 Annual Report is available at www.atmosenergy.com. The 2018 Annual Report is available at www.atmosenergy.com. The 2018 Annual Report is available at www.atmosenergy.com.

Annual Meeting of Shareholders

The 2019 Annual Meeting of Shareholders will be held on Thursday, February 7, 2019, at 10:00 a.m. Central Time at the Hyatt Regency Dallas, 3500 Ross Avenue, Dallas, Texas 75218.

Direct Stock Purchase Plan

Atmos Energy has a Direct Stock Purchase Plan that is available to all investors. For more information, please visit www.atmosenergy.com or call the plan administrator at 800-543-3088. The plan is subject to the terms and conditions of the Direct Stock Purchase Plan, which can be found at www.atmosenergy.com.

This document is not a prospectus. For more information, please visit www.atmosenergy.com or call the plan administrator at 800-543-3088.

Atmos Energy on the Internet

Information about Atmos Energy is available at www.atmosenergy.com. Our website includes news releases, financial and statistical information, other investor relations information, governance documents, and information about our products and services.

Atmos Energy Corporation Contacts

To contact Atmos Energy, please call 972-952-5770, Monday through Friday, between 8:00 a.m. and 5:00 p.m. Central Time, or send an email message to info@atmosenergy.com.

Security Analysts and Investment Managers

For more information, please call
Vice President, Investor Relations
972-952-5770 (Area) 972-655-3140 (fax)
InvestorRelations@atmosenergy.com

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Form 10-K

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 2018

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from to

Commission file number 1-10042

Atmos Energy Corporation

(Exact name of registrant as specified in its charter)

Texas and Virginia
(State or other jurisdiction of
incorporation or organization)

75-1743247
(IRS employer
identification no.)

Three Lincoln Centre, Suite 1800
5430 LBJ Freeway, Dallas, Texas
(Address of principal executive offices)

75240
(Zip code)

Registrant's telephone number, including area code:

(972) 934-9227

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of Each Class</u>	<u>Name of Each Exchange on Which Registered</u>
Common stock, No Par Value	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act:

None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of the common voting stock held by non-affiliates of the registrant as of the last business day of the registrant's most recently completed second fiscal quarter, March 31, 2018, was \$9,175,655,493.

As of November 8, 2018, the registrant had 111,352,649 shares of common stock outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant's Definitive Proxy Statement to be filed for the Annual Meeting of Shareholders on February 6, 2019 are incorporated by reference into Part III of this report.

TABLE OF CONTENTS

	<u>Page</u>
<u>Glossary of Key Terms</u>	<u>3</u>
Part I	
Item 1. <u>Business</u>	<u>4</u>
Item 1A. <u>Risk Factors</u>	<u>13</u>
Item 1B. <u>Unresolved Staff Comments</u>	<u>17</u>
Item 2. <u>Properties</u>	<u>17</u>
Item 3. <u>Legal Proceedings</u>	<u>18</u>
Item 4. <u>Mine Safety Disclosures</u>	<u>18</u>
Part II	
Item 5. <u>Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities</u>	<u>19</u>
Item 6. <u>Selected Financial Data</u>	<u>21</u>
Item 7. <u>Management's Discussion and Analysis of Financial Condition and Results of Operations</u>	<u>22</u>
Item 7A. <u>Quantitative and Qualitative Disclosures About Market Risk</u>	<u>38</u>
Item 8. <u>Financial Statements and Supplementary Data</u>	<u>40</u>
Item 9. <u>Changes in and Disagreements With Accountants on Accounting and Financial Disclosure</u>	<u>92</u>
Item 9A. <u>Controls and Procedures</u>	<u>92</u>
Item 9B. <u>Other Information</u>	<u>94</u>
Part III	
Item 10. <u>Directors, Executive Officers and Corporate Governance</u>	<u>94</u>
Item 11. <u>Executive Compensation</u>	<u>95</u>
Item 12. <u>Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters</u>	<u>95</u>
Item 13. <u>Certain Relationships and Related Transactions, and Director Independence</u>	<u>95</u>
Item 14. <u>Principal Accountant Fees and Services</u>	<u>95</u>
Part IV	
Item 15. <u>Exhibits and Financial Statement Schedules</u>	<u>95</u>

GLOSSARY OF KEY TERMS

Adjusted diluted EPS from continuing operations	Non-GAAP measure defined as diluted earnings per share from continuing operations before the one-time, non-cash income tax benefit
Adjusted income from continuing operations	Non-GAAP measure defined as income from continuing operations before the one-time, non-cash income tax benefit
AEC	Atmos Energy Corporation
AEH	Atmos Energy Holdings, Inc.
AEM	Atmos Energy Marketing, LLC
AOCI	Accumulated Other Comprehensive Income
ARM	Annual Rate Mechanism
ATO	Trading symbol for Atmos Energy Corporation common stock on the NYSE
Bcf	Billion cubic feet
Contribution Margin	Non-GAAP measure defined as operating revenues less purchased gas cost
COSO	Committee of Sponsoring Organizations of the Treadway Commission
DARR	Dallas Annual Rate Review
ERISA	Employee Retirement Income Security Act of 1974
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
GAAP	Generally Accepted Accounting Principles
GRIP	Gas Reliability Infrastructure Program
GSRs	Gas System Reliability Surcharge
LTIP	1998 Long-Term Incentive Plan
Mcf	Thousand cubic feet
MDWQ	Maximum daily withdrawal quantity
Mid-Tex ATM Cities	Represents a coalition of 47 incorporated cities or approximately 8 percent of the Mid-Tex Division's customers.
Mid-Tex Cities	Represents all incorporated cities other than Dallas and Mid-Tex ATM Cities, or approximately 72 percent of the Mid-Tex Division's customers.
MMcf	Million cubic feet
Moody's	Moody's Investor Service, Inc.
NGA	Natural Gas Act of 1938
NYMEX	New York Mercantile Exchange, Inc.
NYSE	New York Stock Exchange
PHMSA	Pipeline and Hazardous Materials Safety Administration
PPA	Pension Protection Act of 2006
PRP	Pipeline Replacement Program
RRC	Railroad Commission of Texas
RRM	Rate Review Mechanism
RSC	Rate Stabilization Clause
S&P	Standard & Poor's Corporation
SAVE	Steps to Advance Virginia Energy
SEC	United States Securities and Exchange Commission
SGR	Supplemental Growth Rider
SIR	System Integrity Rider
SRF	Stable Rate Filing
SSIR	System Safety and Integrity Rider
TCJA	Tax Cuts and Jobs Act of 2017
WNA	Weather Normalization Adjustment

PART I

The terms “we,” “our,” “us,” “Atmos Energy” and the “Company” refer to Atmos Energy Corporation and its subsidiaries, unless the context suggests otherwise.

ITEM 1. *Business.*

Overview and Strategy

Atmos Energy Corporation, headquartered in Dallas, Texas, and incorporated in Texas and Virginia, is one of the country’s largest natural-gas-only distributors based on number of customers. We deliver safe, clean, reliable, efficient, affordable and abundant natural gas through regulated sales and transportation arrangements to over three million residential, commercial, public authority and industrial customers in eight states located primarily in the South. We also operate one of the largest intrastate pipelines in Texas based on miles of pipe.

Atmos Energy's vision is to be the safest provider of natural gas services. We intend to achieve this vision by:

- operating our business exceptionally well
- investing in our people and infrastructure
- enhancing our culture.

Since 2011, our operating strategy has focused on modernizing our distribution and transmission system to improve safety and reliability. Since that time, our capital expenditures have increased approximately 13% annually. Additionally, during this period, we have added new or modified existing regulatory mechanisms to reduce regulatory lag. Our ability to increase capital spending annually to modernize our system has increased our rate base, which has resulted in rising earnings per share and shareholder value.

Our core values include focusing on our employees and customers while conducting our business with honesty and integrity. We continue to strengthen our culture through ongoing communications with our employees and enhanced employee training.

Operating Segments

As of September 30, 2018, we manage and review our consolidated operations through the following three reportable segments:

- The *distribution segment* is primarily comprised of our regulated natural gas distribution and related sales operations in eight states.
- The *pipeline and storage segment* is comprised primarily of the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana.
- The *natural gas marketing segment* is comprised of our discontinued natural gas marketing business.

These operating segments are described in greater detail below.

Distribution Segment Overview

Our distribution segment is primarily comprised of our regulated natural gas distribution and related sales operations in eight states. The following table summarizes key information about our six regulated natural gas distribution divisions, presented in order of total rate base.

Table of Contents

<u>Division</u>	<u>Service Areas</u>	<u>Communities Served</u>	<u>Customer Meters</u>
Mid-Tex	Texas, including the Dallas/Fort Worth Metroplex	550	1,697,171
Kentucky/Mid-States	Kentucky	230	182,510
	Tennessee		150,661
	Virginia		24,396
Louisiana	Louisiana	270	362,233
West Texas	Amarillo, Lubbock, Midland	80	313,828
Mississippi	Mississippi	110	269,333
Colorado-Kansas	Colorado	170	120,384
	Kansas		135,820

We operate in our service areas under terms of non-exclusive franchise agreements granted by the various cities and towns that we serve. At September 30, 2018, we held 1,013 franchises having terms generally ranging from five to 35 years. A significant number of our franchises expire each year, which require renewal prior to the end of their terms. Historically, we have successfully renewed these franchises and believe that we will continue to be able to renew our franchises as they expire.

Revenues in this operating segment are established by regulatory authorities in the states in which we operate. These rates are intended to be sufficient to cover the costs of conducting business, including a reasonable return on invested capital. In addition, we transport natural gas for others through our distribution systems.

Rates established by regulatory authorities often include cost adjustment mechanisms for costs that (i) are subject to significant price fluctuations compared to our other costs, (ii) represent a large component of our cost of service and (iii) are generally outside our control.

Purchased gas cost adjustment mechanisms represent a common form of cost adjustment mechanism. Purchased gas cost adjustment mechanisms provide natural gas distribution companies a method of recovering purchased gas costs on an ongoing basis without filing a rate case because they provide a dollar-for-dollar offset to increases or decreases in the cost natural gas. Therefore, although substantially all of our distribution operating revenues fluctuate with the cost of gas that we purchase, distribution Contribution Margin (a Non-GAAP measure defined as operating revenues less purchased gas cost) is generally not affected by fluctuations in the cost of gas.

Additionally, some jurisdictions have performance-based ratemaking adjustments to provide incentives to distribution companies to minimize purchased gas costs through improved storage management and use of financial instruments to lock in gas costs. Under the performance-based ratemaking adjustments, purchased gas costs savings are shared between the utility and its customers.

Our supply of natural gas is provided by a variety of suppliers, including independent producers, marketers and pipeline companies, withdrawals of gas from proprietary and contracted storage assets and peaking and spot purchase agreements, as needed.

Supply arrangements consist of both base load and swing supply (peaking) quantities and are contracted from our suppliers on a firm basis with various terms at market prices. Base load quantities are those that flow at a constant level throughout the month and swing supply quantities provide the flexibility to change daily quantities to match increases or decreases in requirements related to weather conditions.

Except for local production purchases, we select our natural gas suppliers through a competitive bidding process by periodically requesting proposals from suppliers that have demonstrated that they can provide reliable service. We select these suppliers based on their ability to deliver gas supply to our designated firm pipeline receipt points at the lowest reasonable cost. Major suppliers during fiscal 2018 were Castleton Commodities Merchant Trading L.P., CenterPoint Energy Services, Inc., Concord Energy LLC, ConocoPhillips Company, Devon Gas Services, L.P., DTE Energy Trading Inc., Mico Inc., Sequent Energy Management, L.P., Targa Gas Marketing LLC and Tenaska Gas Storage & Marketing Ventures, LLC.

The combination of base load, peaking and spot purchase agreements, coupled with the withdrawal of gas held in storage, allows us the flexibility to adjust to changes in weather, which minimizes our need to enter into long-term firm commitments. We estimate our peak-day availability of natural gas supply to be approximately 4.4 Bcf. The peak-day demand for our distribution operations in fiscal 2018 was on January 16, 2018, when sales to customers reached approximately 3.8 Bcf.

Currently, our distribution divisions utilize 38 pipeline transportation companies, both interstate and intrastate, to transport our natural gas. The pipeline transportation agreements are firm and many of them have “pipeline no-notice” storage service, which provides for daily balancing between system requirements and nominated flowing supplies. These agreements have been negotiated with the shortest term necessary while still maintaining our right of first refusal. The natural gas supply for our Mid-Tex Division is delivered primarily by our Atmos Pipeline — Texas Division (APT).

To maintain our deliveries to high priority customers, we have the ability, and have exercised our right, to curtail deliveries to certain customers under the terms of interruptible contracts or applicable state regulations or statutes. Our customers’ demand on our system is not necessarily indicative of our ability to meet current or anticipated market demands or immediate delivery requirements because of factors such as the physical limitations of gathering, storage and transmission systems, the duration and severity of cold weather, the availability of gas reserves from our suppliers, the ability to purchase additional supplies on a short-term basis and actions by federal and state regulatory authorities. Curtailment rights provide us the flexibility to meet the human-needs requirements of our customers on a firm basis. Priority allocations imposed by federal and state regulatory agencies, as well as other factors beyond our control, may affect our ability to meet the demands of our customers. We do not anticipate any problems with obtaining additional gas supply as needed for our customers.

Pipeline and Storage Segment Overview

Our pipeline and storage segment consists of the pipeline and storage operations of APT and our natural gas transmission operations in Louisiana. APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Delaware and Val Verde Basins of West Texas. Through its system, APT provides transportation and storage services to our Mid-Tex Division, other third party local distribution companies, industrial and electric generation customers, marketers and producers. As part of its pipeline operations, APT owns and operates five underground storage reservoirs in Texas.

Revenues earned from transportation and storage services for APT are subject to traditional ratemaking governed by the RRC. Rates are updated through periodic filings made under Texas’ Gas Reliability Infrastructure Program (GRIP). GRIP allows us to include in our rate base annually approved capital costs incurred in the prior calendar year provided that we file a complete rate case at least once every five years; the most recent of which was completed in August 2017. APT’s existing regulatory mechanisms allow certain transportation and storage services to be provided under market-based rates.

Our natural gas transmission operations in Louisiana are comprised of a proprietary 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and on a more limited basis, to third parties. The demand fee charged to our Louisiana distribution division for these services is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans in Louisiana that serve distribution affiliates of the Company, which have been approved by applicable state regulatory commissions. Generally, these asset management plans require us to share with our distribution customers a significant portion of the cost savings earned from these arrangements.

Natural Gas Marketing Segment Overview

Through December 31, 2016, we were engaged in a nonregulated natural gas marketing business, which was conducted by Atmos Energy Marketing (AEM). AEM’s primary business was to aggregate and purchase gas supply, arrange transportation and storage logistics and ultimately deliver gas to customers at competitive prices. Additionally, AEM utilized proprietary and customer-owned transportation and storage assets to provide various services to its customers requested.

As more fully described in Note 15, effective January 1, 2017, we sold all of the equity interests of AEM to CenterPoint Energy Services, Inc. (CES), a subsidiary of CenterPoint Energy Inc. As a result of the sale, Atmos Energy has fully exited the nonregulated natural gas marketing business. Accordingly, these operations have been reported as discontinued operations.

Ratemaking Activity

Overview

The method of determining regulated rates varies among the states in which our regulated businesses operate. The regulatory authorities have the responsibility of ensuring that utilities in their jurisdictions operate in the best interests of customers while providing utility companies the opportunity to earn a reasonable return on their investment. Generally, each regulatory authority reviews rate requests and establishes a rate structure intended to generate revenue sufficient to cover the costs of conducting business, including a reasonable return on invested capital.

Our rate strategy focuses on reducing or eliminating regulatory lag, obtaining adequate returns and providing stable, predictable margins, which benefit both our customers and the Company. As a result of our ratemaking efforts in recent years, Atmos Energy has:

- Formula rate mechanisms in place in four states that provide for an annual rate review and adjustment to rates.

Table of Contents

- Infrastructure programs in place in the majority of our states that provide for an annual adjustment to rates for qualifying capital expenditures. Through our annual formula rate mechanisms and infrastructure programs, we have the ability to recover over 85 percent of our capital expenditures within six months and 99 percent within twelve months.
- Authorization in tariffs, statute or commission rules that allows us to defer certain elements of our cost of service such as depreciation, ad valorem taxes and pension costs, until they are included in rates.
- WNA mechanisms in seven states that serve to minimize the effects of weather on approximately 97 percent of our distribution Contribution Margin.
- The ability to recover the gas cost portion of bad debts in five states.

The following table provides a jurisdictional rate summary for our regulated operations as of September 30, 2018. This information is for regulatory purposes only and may not be representative of our actual financial position.

Division	Jurisdiction	Effective Date of Last Rate/GRIP Action	Rate Base (thousands) ⁽¹⁾	Authorized Rate of Return ⁽¹⁾	Authorized Debt/Equity Ratio	Authorized Return on Equity ⁽¹⁾
Atmos Pipeline — Texas	Texas	05/22/2018	\$2,122,194	8.87%	47/53	11.50%
Colorado-Kansas	Colorado	05/03/2018	134,726	7.55%	44/56	9.45%
	Colorado SSIR	01/01/2018	29,855	7.82%	48/52	9.60%
	Kansas	03/17/2016	200,564	(3)	(3)	(3)
	Kansas GRSR	02/27/2018	12,514	(3)	(3)	(3)
Kentucky/Mid-States	Kentucky	05/03/2018	427,646	7.41%	47/53	9.70%
	Tennessee ⁽⁸⁾	06/01/2017	302,953	7.49%	47/53	9.80%
	Virginia	12/27/2016	47,581	(3)	(3)	(3)
Louisiana	Trans La	05/01/2018	169,120	7.26%	49/51	9.80%
	LGS	07/01/2018	419,080	7.55%	44/56	9.80%
Mid-Tex Cities	Texas ⁽⁹⁾	06/01/2017	2,362,937 ⁽²⁾	8.36%	45/55	10.50%
Mid-Tex — Dallas	Texas	02/14/2018	(3)	(3)	(3)	(3)
Mississippi	Mississippi ⁽⁷⁾	01/01/2018	377,954	7.47%	47/53	9.67%
	Mississippi - SIR ⁽⁷⁾	01/01/2018	70,141	7.60%	47/53	9.92%
	Mississippi - SGR	01/01/2018	23,718	8.70%	47/53	12.00%
West Texas ⁽⁴⁾	Texas ⁽¹⁰⁾	03/15/2017	(3)	(3)	(3)	10.50%
	Texas-GRIP	06/05/2018	507,831	8.57%	48/52	10.50%

Table of Contents

Division	Jurisdiction	Bad Debt Rider ⁽⁵⁾	Formula Rate	Infrastructure Mechanism	Performance Based Rate Program ⁽⁶⁾	WNA Period
Atmos Pipeline — Texas	Texas	No	Yes	Yes	N/A	N/A
Colorado-Kansas	Colorado	No	No	Yes	No	N/A
	Kansas	Yes	No	Yes	No	October-May
Kentucky/Mid-States	Kentucky	Yes	No	No	Yes	November-April
	Tennessee	Yes	Yes	No	Yes	October-April
Louisiana	Virginia	Yes	No	Yes	No	January-December
	Trans La	No	Yes	Yes	No	December-March
	LGS	No	Yes	Yes	No	December-March
Mid-Tex Cities	Texas	Yes	Yes	Yes	No	November-April
Mid-Tex — Dallas	Texas	Yes	Yes	Yes	No	November-April
Mississippi	Mississippi	No	Yes	Yes	Yes	November-April
West Texas ⁽⁴⁾	Texas	Yes	Yes	Yes	No	October-May

- (1) The rate base, authorized rate of return and authorized return on equity presented in this table are those from the most recent regulatory filing for each jurisdiction. These rate bases, rates of return and returns on equity are not necessarily indicative of current or future rate bases, rates of return or returns on equity.
- (2) The Mid-Tex rate base represents a “system-wide”, or 100 percent, of the Mid-Tex Division’s rate base.
- (3) A rate base, rate of return, return on equity or debt/equity ratio was not included in the respective state commission’s final decision.
- (4) The West Texas Cities includes all West Texas Division cities except Amarillo, Channing, Dalhart and Lubbock.
- (5) The bad debt rider allows us to recover from ratepayers the gas cost portion of uncollectible accounts.
- (6) The performance-based rate program provides incentives to distribution companies to minimize purchased gas costs by allowing the companies and their customers to share the purchased gas costs savings.
- (7) The Mississippi Public Service Commission approved a settlement at its meeting on October 23, 2018, which included a rate base of \$541.7 million, an authorized return of 7.81%, a debt/equity ratio of 45/55 and an authorized ROE of 10.24%. New rates were implemented November 1, 2018.
- (8) The Tennessee Public Utility Commission approved the Formula Rate Mechanism filing at its meeting on October 15, 2018, which included a rate base of \$351.8 million, an authorized return of 7.26%, a debt/equity ratio of 49/51 and an authorized ROE of 9.8%.
- (9) The Mid-Tex Cities approved the Formula Rate Mechanism filing with rates effective October 1, 2018, which included a rate base of \$2,587.3 million, an authorized return of 7.87%, a debt/equity ratio of 42/58 and an authorized ROE of 9.80%.
- (10) The West Texas Cities approved the Formula Rate Mechanism filing with rates effective October 1, 2018, which included a rate base of \$505.7 million, an authorized return of 7.87%, a debt/equity ratio of 42/58 and an authorized ROE of 9.80%.

Although substantial progress has been made in recent years to improve rate design and recovery of investment across our service areas, we are continuing to seek improvements in rate design to address cost variations and pursue tariffs that reduce regulatory lag associated with investments. Further, potential changes in federal energy policy, federal safety regulations and changing economic conditions will necessitate continued vigilance by the Company and our regulators in meeting the challenges presented by these external factors.

Recent Ratemaking Activity

Net operating income increases resulting from ratemaking activity totaling \$80.1 million, \$104.2 million and \$122.5 million, became effective in fiscal 2018, 2017 and 2016, as summarized below. The ratemaking outcomes for fiscal 2018 include the effect of tax reform legislation enacted effective January 1, 2018 and do not reflect the true economic benefit of the outcomes because they do not include the corresponding income tax benefit we will receive due to the decrease in our statutory tax rate.

Rate Action	Annual Increase (Decrease) to Operating Income For the Fiscal Year Ended September 30		
	2018	2017	2016
	(In thousands)		
Annual formula rate mechanisms	\$ 92,472	\$ 90,427	\$ 114,974
Rate case filings	(12,853)	12,961	7,716
Other ratemaking activity	457	784	(183)
	<u>\$ 80,076</u>	<u>\$ 104,172</u>	<u>\$ 122,507</u>

Table of Contents

Additionally, the following ratemaking efforts seeking \$52.8 million in annual operating income were initiated during fiscal 2018 but had not been completed as of September 30, 2018:

Division	Rate Action	Jurisdiction	Operating Income Requested (In thousands)
Mid-Tex	Formula Rate Mechanism	Mid-Tex Cities ⁽¹⁾⁽²⁾	\$ 28,036
Mid-Tex	Rate Case	ATM Cities ⁽¹⁾	4,252
Mid-Tex	Rate Case	Environs ⁽¹⁾⁽⁷⁾	(1,875)
Mississippi	Infrastructure Mechanism	Mississippi ⁽¹⁾⁽³⁾	7,976
Mississippi	Formula Rate Mechanism	Mississippi ⁽¹⁾⁽³⁾	4,119
Kentucky/Mid-States	Formula Rate Mechanism	Tennessee ⁽¹⁾⁽⁴⁾	(5,032)
Kentucky/Mid-States	Formula Rate Mechanism True-Up	Tennessee ⁽¹⁾⁽⁵⁾	(3,220)
Kentucky/Mid-States	Rate Case	Kentucky ⁽¹⁾	14,424
Kentucky/Mid-States	Rate Case	Virginia ⁽¹⁾	605
West Texas	Formula Rate Mechanism	WT Cities ⁽¹⁾⁽⁶⁾	4,030
West Texas	Rate Case	Environs ⁽¹⁾⁽⁷⁾	(485)
			\$ 52,830

- (1) The filing amount reflects a 21% federal income tax rate resulting from the Tax Cuts and Jobs Act of 2017 (TCJA).
- (2) The Mid-Tex Cities approved a rate increase of \$17.6 million effective October 1, 2018.
- (3) The Mississippi Public Service Commission approved a settlement at its meeting on October 23, 2018, for a combined \$7.0 million increase. New rates were implemented November 1, 2018.
- (4) The Tennessee Public Utility Commission approved the Formula Rate Mechanism filing, which included \$0.4 million related to the May 2017 true-up, at its October 15, 2018 meeting.
- (5) The Tennessee Formula Rate Mechanism Test Period Ended May 2018 reflects the discontinuance of the prior year true-up.
- (6) The West Texas Cities approved a rate increase of \$2.8 million effective October 1, 2018.
- (7) Settlement pending Texas Railroad Commission approval.

Our recent ratemaking activity is discussed in greater detail below.

Annual Formula Rate Mechanisms

As an instrument to reduce regulatory lag, formula rate mechanisms allow us to refresh our rates on an annual basis without filing a formal rate case. However, these filings still involve discovery by the appropriate regulatory authorities prior to the final determination of rates under these mechanisms. The following table summarizes our annual formula rate mechanisms by state.

State	Annual Formula Rate Mechanisms	
	Infrastructure Programs	Formula Rate Mechanisms
Colorado	System Safety and Integrity Rider (SSIR)	—
Kansas	Gas System Reliability Surcharge (GSRS)	—
Kentucky	Pipeline Replacement Program (PRP)	—
Louisiana	(1)	Rate Stabilization Clause (RSC)
Mississippi	System Integrity Rider (SIR)	Stable Rate Filing (SRF), Supplemental Growth Filing (SGR)
Tennessee	—	Annual Rate Mechanism (ARM)
Texas	Gas Reliability Infrastructure Program (GRIP), (1)	Dallas Annual Rate Review (DARR), Rate Review Mechanism (RRM)
Virginia	Steps to Advance Virginia Energy (SAVE)	—

- (1) Infrastructure mechanisms in Texas and Louisiana allow for the deferral of all expenses associated with capital expenditures incurred pursuant to these rules, which primarily consists of interest, depreciation and other taxes (Texas only), until the next rate proceeding (rate case or annual rate filing), at which time investment and costs would be recoverable through base rates.

Table of Contents

The following table summarizes our annual formula rate mechanisms with effective dates during the fiscal years ended September 30, 2018, 2017 and 2016:

Division	Jurisdiction	Test Year Ended	Increase (Decrease) in Annual Operating Income (In thousands)	Effective Date
<i>2018 Filings:</i>				
Louisiana	LGS ⁽¹⁾	12/2017	\$ (1,521)	07/01/2018
West Texas	Amarillo, Lubbock, Dalhart and Channing ⁽¹⁾	12/2017	4,418	06/08/2018
Mid-Tex	Environs ⁽¹⁾	12/2017	1,604	06/05/2018
West Texas	Environs ⁽¹⁾	12/2017	826	06/05/2018
Atmos Pipeline - Texas	Texas ⁽¹⁾	12/2017	42,173	05/22/2018
Louisiana	Trans La ⁽¹⁾	09/2017	(1,913)	05/01/2018
Colorado-Kansas	Kansas GSRS	09/2018	820	02/27/2018
Mississippi	Mississippi - SIR	10/2018	7,658	01/01/2018
Mississippi	Mississippi - SGR ⁽²⁾	10/2018	1,245	01/01/2018
Mississippi	Mississippi - SRF ⁽²⁾	10/2018	—	01/01/2018
Colorado-Kansas	Colorado SSIR	12/2018	2,228	12/20/2017
Atmos Pipeline - Texas	Texas	12/2016	28,988	12/05/2017
Kentucky/Mid-States	Kentucky - PRP	09/2018	5,638	10/27/2017
Kentucky/Mid-States	Virginia - SAVE ⁽³⁾	09/2017	308	10/01/2017
Total 2018 Filings			<u>\$ 92,472</u>	
<i>2017 Filings:</i>				
Louisiana	LGS	12/2016	\$ 6,237	07/01/2017
Mid-Tex	Mid-Tex DARR	09/2016	9,672	06/01/2017
Mid-Tex	Mid-Tex Cities RRM	12/2016	36,239	06/01/2017
Kentucky/Mid-States	Tennessee ARM	05/2018	6,740	06/01/2017
Mid-Tex	Mid-Tex Environs	12/2016	1,568	05/23/2017
West Texas	West Texas Environs	12/2016	872	05/23/2017
West Texas	West Texas ALDC	12/2016	4,682	04/25/2017
Louisiana	Trans La	09/2016	4,392	04/01/2017
West Texas	West Texas Cities RRM	09/2016	4,255	03/15/2017
Colorado-Kansas	Kansas	09/2016	801	02/09/2017
Mississippi	Mississippi - SRF	10/2017	4,390	02/01/2017
Mississippi	Mississippi - SIR	10/2017	3,334	01/01/2017
Mississippi	Mississippi - SGR	10/2017	1,292	01/01/2017
Colorado-Kansas	Colorado - SSIR	12/2017	1,350	01/01/2017
Kentucky/Mid-States	Kentucky - PRP	09/2017	4,981	10/14/2016
Kentucky/Mid-States	Virginia - SAVE	09/2017	(378)	10/01/2016
Total 2017 Filings			<u>\$ 90,427</u>	
<i>2016 Filings:</i>				
Louisiana	LGS	12/2015	\$ 8,686	07/01/2016
Kentucky/Mid-States	Tennessee	05/2017	4,888	06/01/2016
Mid-Tex	Mid-Tex Cities RRM	12/2015	25,816	06/01/2016

Table of Contents

Mid-Tex	Mid-Tex DARR	09/2015	5,429	06/01/2016
Mid-Tex	Mid-Tex Environs	12/2015	1,325	05/03/2016
Atmos Pipeline - Texas	Texas	12/2015	40,658	05/03/2016
West Texas	West Texas Environs	12/2015	646	05/03/2016
West Texas	West Texas ALDC	12/2015	3,484	04/26/2016
Louisiana	Trans La	09/2015	6,216	04/01/2016
Colorado-Kansas	Colorado	12/2016	764	01/01/2016
Mississippi	Mississippi - SRF	10/2016	9,192	01/01/2016
Mississippi	Mississippi - SGR	10/2016	250	12/01/2015
Kentucky/Mid-States	Kentucky - PRP	09/2016	3,786	10/01/2015
Kentucky/Mid-States	Virginia - SAVE	09/2016	118	10/01/2015
West Texas	West Texas Cities	09/2015	3,716	10/01/2015
Total 2016 Filings			<u>\$ 114,974</u>	

- (1) The operating income reflects a 21% federal income tax rate resulting from the TCJA.
- (2) In our next SRF filing, the SGR rate base will be combined with the SRF rate base, per Commission order.
- (3) The Company completed our Steps to Advance Virginia Energy (SAVE) program. On October 1, 2017 a refund factor was removed from the rate resulting in an operating income increase of \$0.3 million.

Rate Case Filings

A rate case is a formal request from Atmos Energy to a regulatory authority to increase rates that are charged to customers. Rate cases may also be initiated when the regulatory authorities request us to justify our rates. This process is referred to as a “show cause” action. Adequate rates are intended to provide for recovery of the Company’s costs as well as a fair rate of return to our shareholders and ensure that we continue to safely deliver reliable, reasonably priced natural gas service to our customers. The following table summarizes our recent rate cases:

Division	State	Increase (Decrease) in Annual Operating Income (In thousands)	Effective Date
<i>2018 Rate Case Filings:</i>			
Colorado-Kansas	Colorado ⁽¹⁾	\$ (241)	05/03/2018
Kentucky/Mid-States	Kentucky ⁽¹⁾	(7,504)	05/03/2018
Mid-Tex	City of Dallas ⁽¹⁾	(5,108)	02/14/2018
Total 2018 Rate Case Filings		<u>\$ (12,853)</u>	
<i>2017 Rate Case Filings:</i>			
Atmos Pipeline - Texas	Texas	\$ 12,955	08/01/2017
Kentucky/Mid-States	Virginia	6	12/27/2016
Total 2017 Rate Case Filings		<u>\$ 12,961</u>	
<i>2016 Rate Case Filings:</i>			
Kentucky/Mid-States	Kentucky	\$ 2,723	08/15/2016
Kentucky/Mid-States	Virginia	537	04/01/2016
Colorado-Kansas	Kansas	2,372	03/17/2016
Colorado-Kansas	Colorado	2,084	01/01/2016
Total 2016 Rate Case Filings		<u>\$ 7,716</u>	

- (1) The operating income reflects a 21% federal income tax rate resulting from the TCJA.

Other Ratemaking Activity

The following table summarizes other ratemaking activity during the fiscal years ended September 30, 2018, 2017 and 2016:

Division	Jurisdiction	Rate Activity	Increase (Decrease) in Annual Operating Income (In thousands)	Effective Date
<i>2018 Other Rate Activity:</i>				
Colorado-Kansas	Kansas	Ad Valorem ⁽¹⁾	\$ 457	02/01/2018
Total 2018 Other Rate Activity			<u>\$ 457</u>	
<i>2017 Other Rate Activity:</i>				
Colorado-Kansas	Kansas	Ad-Valorem ⁽¹⁾	\$ 784	02/01/2017
Total 2017 Other Rate Activity			<u>\$ 784</u>	
<i>2016 Other Rate Activity:</i>				
Colorado-Kansas	Kansas	Ad-Valorem ⁽¹⁾	\$ (183)	02/01/2016
Total 2016 Other Rate Activity			<u>\$ (183)</u>	

(1) The Ad Valorem filing relates to property taxes that are either over or uncollected compared to the amount included in our Kansas service area's base rates.

Other Regulation

We are regulated by various state or local public utility authorities. We are also subject to regulation by the United States Department of Transportation with respect to safety requirements in the operation and maintenance of our transmission and distribution facilities. In addition, our operations are also subject to various state and federal laws regulating environmental matters. From time to time, we receive inquiries regarding various environmental matters. We believe that our properties and operations substantially comply with, and are operated in substantial conformity with, applicable safety and environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which would have a material adverse effect on us or our operations. Our environmental claims have arisen primarily from former manufactured gas plant sites. The Pipeline and Hazardous Materials Safety Administration (PHMSA), within the U.S. Department of Transportation, develops and enforces regulations for the safe, reliable and environmentally sound operation of the pipeline transportation system. The PHMSA pipeline safety statutes provide for states to assume safety authority over intrastate and natural gas pipelines. State pipeline safety programs are responsible for adopting and enforcing the federal and state pipeline safety regulations for intrastate natural gas transmission and distribution pipelines.

The Federal Energy Regulatory Commission (FERC) allows, pursuant to Section 311 of the Natural Gas Policy Act (NGA), gas transportation services through our Atmos Pipeline—Texas assets “on behalf of” interstate pipelines or local distribution companies served by interstate pipelines, without subjecting these assets to the jurisdiction of the FERC under the NGA. Additionally, the FERC has regulatory authority over the use and release of interstate pipeline and storage capacity. The FERC also has authority to detect and prevent market manipulation and to enforce compliance with FERC's other rules, policies and orders by companies engaged in the sale, purchase, transportation or storage of natural gas in interstate commerce. We have taken what we believe are the necessary and appropriate steps to comply with these regulations.

The SEC and the Commodities Futures Trading Commission, pursuant to the Dodd-Frank Act, established numerous regulations relating to U.S. financial markets. We enacted procedures and modified existing business practices and contractual arrangements to comply with such regulations. There are, however, some rulemaking proceedings that have not yet been finalized, including those relating to capital and margin rules for (non-cleared) swaps. We do not expect these rules to directly impact our business practices or collateral requirements. However, depending on the substance of these final rules, in addition to certain international regulatory requirements still under development that are similar to Dodd-Frank, our swap counterparties could be subject to additional and potentially significant capitalization requirements. These regulations could motivate counterparties to increase our collateral requirements or cash postings.

Competition

Although our regulated distribution operations are not currently in significant direct competition with any other distributors of natural gas to residential and commercial customers within our service areas, we do compete with other natural gas suppliers and suppliers of alternative fuels for sales to industrial customers. We compete in all aspects of our business with

Table of Contents

alternative energy sources, including, in particular, electricity. Electric utilities offer electricity as a rival energy source and compete for the space heating, water heating and cooking markets. Promotional incentives, improved equipment efficiencies and promotional rates all contribute to the acceptability of electrical equipment. The principal means to compete against alternative fuels is lower prices, and natural gas historically has maintained its price advantage in the residential, commercial and industrial markets.

Our pipeline and storage operations have historically faced competition from other existing intrastate pipelines seeking to provide or arrange transportation, storage and other services for customers. In the last few years, several new pipelines have been completed, which has increased the level of competition in this segment of our business.

Employees

At September 30, 2018, we had 4,628 employees, consisting of 4,564 employees in our distribution operations and 64 employees in our pipeline and storage operations.

Available Information

Our Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and other reports, and amendments to those reports, and other forms that we file with or furnish to the Securities and Exchange Commission (SEC) at their website, www.sec.gov, are also available free of charge at our website, www.atmosenergy.com, under "Publications and Filings" under the "Investors" tab, as soon as reasonably practicable, after we electronically file these reports with, or furnish these reports to, the SEC. We will also provide copies of these reports free of charge upon request to Shareholder Relations at the address and telephone number appearing below:

Shareholder Relations
Atmos Energy Corporation
P.O. Box 650205
Dallas, Texas 75265-0205
972-855-3729

Corporate Governance

In accordance with and pursuant to relevant related rules and regulations of the SEC as well as corporate governance-related listing standards of the New York Stock Exchange (NYSE), the Board of Directors of the Company has established and periodically updated our Corporate Governance Guidelines and Code of Conduct, which is applicable to all directors, officers and employees of the Company. In addition, in accordance with and pursuant to such NYSE listing standards, our Chief Executive Officer during fiscal 2018, Michael E. Haefner, certified to the New York Stock Exchange that he was not aware of any violations by the Company of NYSE corporate governance listing standards. The Board of Directors also annually reviews and updates, if necessary, the charters for each of its Audit, Human Resources and Nominating and Corporate Governance Committees. All of the foregoing documents are posted on the Corporate Responsibility page of our website. We will also provide copies of all corporate governance documents free of charge upon request to Shareholder Relations at the address listed above.

ITEM 1A. Risk Factors.

Our financial and operating results are subject to a number of risk factors, many of which are not within our control. Although we have tried to discuss key risk factors below, please be aware that other or new risks may prove to be important in the future. Investors should carefully consider the following discussion of risk factors as well as other information appearing in this report. These factors include the following:

We are subject to state and local regulations that affect our operations and financial results.

We are subject to regulatory oversight from various state and local regulatory authorities in the eight states that we serve. Therefore, our returns are continuously monitored and are subject to challenge for their reasonableness by the appropriate regulatory authorities or other third-party intervenors. In the normal course of business, as a regulated entity, we often need to place assets in service and establish historical test periods before rate cases that seek to adjust our allowed returns to recover that investment can be filed. Further, the regulatory review process can be lengthy in the context of traditional ratemaking. Because of this process, we suffer the negative financial effects of having placed assets in service without the benefit of rate relief, which is commonly referred to as "regulatory lag."

However, in the last several years, a number of regulatory authorities in the states we serve have approved rate mechanisms that provide for annual adjustments to rates that allow us to recover the cost of investments made to replace existing infrastructure or reflect changes in our cost of service. These mechanisms work to effectively reduce the regulatory lag

inherent in the ratemaking process. However, regulatory lag could significantly increase if the regulatory authorities modify or terminate these rate mechanisms. The regulatory process also involves the risk that regulatory authorities may (i) review our purchases of natural gas and adjust the amount of our gas costs that we pass through to our customers or (ii) limit the costs we may have incurred from our cost of service that can be recovered from customers.

We are also subject to laws, regulations and other legal requirements enacted or adopted by federal, state and local governmental authorities relating to protection of the environment and health and safety matters, including those that govern discharges of substances into the air and water, the management and disposal of hazardous substances and waste, the clean-up of contaminated sites, groundwater quality and availability, plant and wildlife protection, as well as work practices related to employee health and safety. Environmental legislation also requires that our facilities, sites and other properties associated with our operations be operated, maintained, abandoned and reclaimed to the satisfaction of applicable regulatory authorities. Failure to comply with these laws, regulations, permits and licenses may expose us to fines, penalties or interruptions in our operations that could be significant to our financial results. In addition, existing environmental regulations may be revised or our operations may become subject to new regulations.

Some of our operations are subject to increased federal regulatory oversight that could affect our operations and financial results.

FERC has regulatory authority over some of our operations, including the use and release of interstate pipeline and storage capacity. FERC has adopted rules designed to prevent market power abuse and market manipulation and to promote compliance with FERC's other rules, policies and orders by companies engaged in the sale, purchase, transportation or storage of natural gas in interstate commerce. These rules carry increased penalties for violations. Although we have taken steps to structure current and future transactions to comply with applicable current FERC regulations, changes in FERC regulations or their interpretation by FERC or additional regulations issued by FERC in the future could also adversely affect our business, financial condition or financial results.

We may experience increased federal, state and local regulation of the safety of our operations.

The safety and protection of the public, our customers and our employees is our top priority. We constantly monitor and maintain our pipeline and distribution systems to ensure that natural gas is delivered safely, reliably and efficiently through our network of more than 75,000 miles of distribution and transmission lines. However, in recent years, natural gas distribution and pipeline companies have faced increasing federal, state and local oversight of the safety of their operations. Although we believe these costs should be ultimately recoverable through our rates, the costs of complying with new laws and regulations may have at least a short-term adverse impact on our operating costs and financial results.

Distributing, transporting and storing natural gas involve risks that may result in accidents and additional operating costs.

Our operations involve a number of hazards and operating risks inherent in storing and transporting natural gas that could affect the public safety and reliability of our distribution system. While Atmos Energy, with the support from each of its regulatory commissions, is accelerating the replacement of aging pipeline infrastructure, operating issues such as leaks, accidents, equipment problems and incidents, including explosions and fire, could result in legal liability, repair and remediation costs, increased operating costs, significant increased capital expenditures, regulatory fines and penalties and other costs and a loss of customer confidence. We maintain liability and property insurance coverage in place for many of these hazards and risks. However, because some of our transmission pipeline and storage facilities are near or are in populated areas, any loss of human life or adverse financial results resulting from such events could be large. If these events were not fully covered by our general liability and property insurance, which policies are subject to certain limits and deductibles, our operations or financial results could be adversely affected.

Our growth in the future may be limited by the nature of our business, which requires extensive capital spending.

Our operations are capital-intensive. We must make significant capital expenditures on a long-term basis to modernize our distribution and transmission system to improve the safety and reliability and to comply with the safety rules and regulations issued by the regulatory authorities responsible for the service areas we operate. In addition, we must continually build new capacity to serve the growing needs of the communities we serve. The magnitude of these expenditures may be affected by a number of factors, including new regulations, the general state of the economy and weather.

The liquidity required to fund our working capital, capital expenditures and other cash needs is provided from a combination of internally generated cash flows and external debt and equity financing. The cost and availability of borrowing funds from third party lenders or issuing equity is dependent on the liquidity of the credit markets, interest rates and other market conditions. This in turn may limit the amount of funds we can invest in our infrastructure.

The Company is dependent on continued access to the credit and capital markets to execute our business strategy.

Our long-term debt is currently rated as "investment grade" by Standard & Poor's Corporation and Moody's Investors Service, Inc. Similar to most companies, we rely upon access to both short-term and long-term credit and capital markets to

satisfy our liquidity requirements. If adverse credit conditions were to cause a significant limitation on our access to the private credit and public capital markets, we could see a reduction in our liquidity. A significant reduction in our liquidity could in turn trigger a negative change in our ratings outlook or even a reduction in our credit ratings by one or more of the credit rating agencies. Such a downgrade could further limit our access to private credit and/or public capital markets and increase our costs of borrowing.

While we believe we can meet our capital requirements from our operations and the sources of financing available to us, we can provide no assurance that we will continue to be able to do so in the future, especially if the market price of natural gas increases significantly in the near term. The future effects on our business, liquidity and financial results of a deterioration of current conditions in the credit and capital markets could be material and adverse to us, both in the ways described above or in other ways that we do not currently anticipate.

We are exposed to market risks that are beyond our control, which could adversely affect our financial results.

We are subject to market risks beyond our control, including (i) commodity price volatility caused by market supply and demand dynamics, counterparty performance or counterparty creditworthiness, and (ii) interest rate risk. We are generally insulated from commodity price risk through our purchased gas cost mechanisms. With respect to interest rate risk, we have been operating in a relatively low interest-rate environment in recent years compared to historical norms for both short and long-term interest rates. However, increases in interest rates could adversely affect our future financial results to the extent that we do not recover our actual interest expense in our rates.

The concentration of our operations in the State of Texas exposes our operations and financial results to economic conditions, weather patterns and regulatory decisions in Texas.

Approximately 70 percent of our consolidated operations are located in the State of Texas. This concentration of our business in Texas means that our operations and financial results may be significantly affected by changes in the Texas economy in general, weather patterns and regulatory decisions by state and local regulatory authorities in Texas.

A deterioration in economic conditions could adversely affect our customers and negatively impact our financial results.

Any adverse changes in economic conditions in the United States, especially in the states in which we operate, could adversely affect the financial resources of many domestic households. As a result, our customers could seek to use less gas and it may be more difficult for them to pay their gas bills. This would likely lead to slower collections and higher than normal levels of accounts receivable. This, in turn, could increase our financing requirements. Additionally, should economic conditions deteriorate, our industrial customers could seek alternative energy sources, which could result in lower sales volumes.

Increased gas costs could adversely impact our customer base and customer collections and increase our level of indebtedness.

Rapid increases in the costs of purchased gas would cause us to experience a significant increase in short-term debt. We must pay suppliers for gas when it is purchased, which can be significantly in advance of when these costs may be recovered through the collection of monthly customer bills for gas delivered. Increases in purchased gas costs also slow our natural gas distribution collection efforts as customers are more likely to delay the payment of their gas bills, leading to higher than normal accounts receivable. This could result in higher short-term debt levels, greater collection efforts and increased bad debt expense.

If contracted gas supplies, interstate pipeline and/or storage services are not available or delivered in a timely manner, our ability to meet our customers' natural gas requirements may be impaired and our financial condition may be adversely affected.

In order to meet our customers' annual and seasonal natural gas demands, we must obtain a sufficient supply of natural gas, interstate pipeline capacity and storage capacity. If we are unable to obtain these, either from our suppliers' inability to deliver the contracted commodity or the inability to secure replacement quantities, our financial condition and results of operations may be adversely affected. If a substantial disruption to or reduction in interstate natural gas pipelines' transmission and storage capacity occurred due to operational failures or disruptions, legislative or regulatory actions, hurricanes, tornadoes, floods, terrorist or cyber-attacks or acts of war, our operations or financial results could be adversely affected.

Our operations are subject to increased competition.

In residential and commercial customer markets, our distribution operations compete with other energy products, such as electricity and propane. Our primary product competition is with electricity for heating, water heating and cooking. Increases in the price of natural gas could negatively impact our competitive position by decreasing the price benefits of natural gas to the consumer. This could adversely impact our business if our customer growth slows or if our customers further conserve their use of gas, resulting in reduced gas purchases and customer billings.

In the case of industrial customers, such as manufacturing plants, adverse economic conditions, including higher gas costs, could cause these customers to use alternative sources of energy, such as electricity, or bypass our systems in favor of special competitive contracts with lower per-unit costs. Our pipeline and storage operations historically have faced limited competition from other existing intrastate pipelines and gas marketers seeking to provide or arrange transportation, storage and other services for customers. However, in the last few years, several new pipelines have been completed, which has increased the level of competition in this segment of our business.

Adverse weather conditions could affect our operations or financial results.

We have weather-normalized rates for approximately 97 percent of our residential and commercial meters in our distribution operations, which substantially mitigates the adverse effects of warmer-than-normal weather for meters in those service areas. However, there is no assurance that we will continue to receive such regulatory protection from adverse weather in our rates in the future. The loss of such weather-normalized rates could have an adverse effect on our operations and financial results. In addition, our operating results may continue to vary somewhat with the actual temperatures during the winter heating season. Additionally, sustained cold weather could challenge our ability to adequately meet customer demand in our operations.

The costs of providing health care benefits, pension and postretirement health care benefits and related funding requirements may increase substantially.

We provide health care benefits, a cash-balance pension plan and postretirement health care benefits to eligible full-time employees. The costs of providing health care benefits to our employees could significantly increase over time due to rapidly increasing health care inflation, and any future legislative changes related to the provision of health care benefits. The impact of additional costs which are likely to be passed on to the Company is difficult to measure at this time.

The costs of providing a cash-balance pension plan to eligible full-time employees prior to 2011 and postretirement health care benefits to eligible full-time employees and related funding requirements could be influenced by changes in the market value of the assets funding our pension and postretirement health care plans. Any significant declines in the value of these investments due to sustained declines in equity markets or a reduction in bond yields could increase the costs of our pension and postretirement health care plans and related funding requirements in the future. Further, our costs of providing such benefits and related funding requirements are also subject to a number of factors, including (i) changing demographics, including longer life expectancy of beneficiaries and an expected increase in the number of eligible former employees over the next five to ten years; (ii) various actuarial calculations and assumptions which may differ materially from actual results due primarily to changing market and economic conditions, including changes in interest rates, and higher or lower withdrawal rates; and (iii) future government regulation.

The costs to the Company of providing these benefits and related funding requirements could also increase materially in the future, should there be a material reduction in the amount of the recovery of these costs through our rates or should significant delays develop in the timing of the recovery of such costs, which could adversely affect our financial results.

The inability to continue to hire, train and retain operational, technical and managerial personnel could adversely affect our results of operations.

Although the average age of the employee base of Atmos Energy is not significantly changing year over year, there are still a number of employees who will become eligible to retire within the next five to 10 years. If we were unable to hire appropriate personnel or contractors to fill future needs, the Company could encounter operating challenges and increased costs, primarily due to a loss of knowledge, errors due to inexperience or the lengthy time period typically required to adequately train replacement personnel. In addition, higher costs could result from loss of productivity or increased safety compliance issues. The inability to hire, train and retain new operational, technical and managerial personnel adequately and to transfer institutional knowledge and expertise could adversely affect our ability to manage and operate our business. If we were unable to hire, train and retain appropriately qualified personnel, our results of operations could be adversely affected.

The operations and financial results of the Company could be adversely impacted as a result of climate change or related additional legislation or regulation in the future.

To the extent climate change occurs, our businesses could be adversely impacted, although we believe it is likely that any such resulting impacts would occur very gradually over a long period of time and thus would be difficult to quantify with any degree of specificity. To the extent climate change would result in warmer temperatures in our service territories, financial results could be adversely affected through lower gas volumes and revenues. Such climate change could also cause shifts in population, including customers moving away from our service territories near the Gulf Coast in Louisiana and Mississippi.

Another possible climate change would be more frequent and more severe weather events, such as hurricanes and tornadoes, which could increase our costs to repair damaged facilities and restore service to our customers. If we were unable to deliver natural gas to our customers, our financial results would be impacted by lost revenues, and we generally would have to

Table of Contents

seek approval from regulators to recover restoration costs. To the extent we would be unable to recover those costs, or if higher rates resulting from our recovery of such costs would result in reduced demand for our services, our future business, financial condition or financial results could be adversely impacted.

In addition, there have been a number of federal and state legislative and regulatory initiatives proposed in recent years in an attempt to control or limit the effects of global warming and overall climate change, including greenhouse gas emissions, such as carbon dioxide. The adoption of this type of legislation by Congress or similar legislation by states or the adoption of related regulations by federal or state governments mandating a substantial reduction in greenhouse gas emissions in the future could have far-reaching and significant impacts on the energy industry. Such new legislation or regulations could result in increased compliance costs for us or additional operating restrictions on our business, affect the demand for natural gas or impact the prices we charge to our customers. At this time, we cannot predict the potential impact of such laws or regulations that may be adopted on our future business, financial condition or financial results.

Cyber-attacks or acts of cyber-terrorism could disrupt our business operations and information technology systems or result in the loss or exposure of confidential or sensitive customer, employee or Company information.

Our business operations and information technology systems may be vulnerable to an attack by individuals or organizations intending to disrupt our business operations and information technology systems, even though the Company has implemented policies, procedures and controls to prevent and detect these activities. We use our information technology systems to manage our distribution and intrastate pipeline and storage operations and other business processes. Disruption of those systems could adversely impact our ability to safely deliver natural gas to our customers, operate our pipeline and storage systems or serve our customers timely. Accordingly, if such an attack or act of terrorism were to occur, our operations and financial results could be adversely affected.

In addition, we use our information technology systems to protect confidential or sensitive customer, employee and Company information developed and maintained in the normal course of our business. Any attack on such systems that would result in the unauthorized release of customer, employee or other confidential or sensitive data could have a material adverse effect on our business reputation, increase our costs and expose us to additional material legal claims and liability. Even though we have insurance coverage in place for many of these cyber-related risks, if such an attack or act of terrorism were to occur, our operations and financial results could be adversely affected to the extent not fully covered by such insurance coverage.

Natural disasters, terrorist activities or other significant events could adversely affect our operations or financial results.

Natural disasters are always a threat to our assets and operations. In addition, the threat of terrorist activities could lead to increased economic instability and volatility in the price of natural gas that could affect our operations. Also, companies in our industry may face a heightened risk of exposure to actual acts of terrorism, which could subject our operations to increased risks. As a result, the availability of insurance covering such risks may become more limited, which could increase the risk that an event could adversely affect our operations or financial results.

ITEM 1B. *Unresolved Staff Comments.*

Not applicable.

ITEM 2. *Properties.*

Distribution, transmission and related assets

At September 30, 2018, in our distribution segment, we owned an aggregate of 70,071 miles of underground distribution and transmission mains throughout our distribution systems. These mains are located on easements or rights-of-way. We maintain our mains through a program of continuous inspection and repair and believe that our system of mains is in good condition. Through our pipeline and storage segment we owned 5,678 miles of gas transmission lines as well.

Storage Assets

We own underground gas storage facilities in several states to supplement the supply of natural gas in periods of peak demand. The following table summarizes certain information regarding our underground gas storage facilities at September 30, 2018:

State	Usable Capacity (Mcf)	Cushion Gas (Mcf) ⁽¹⁾	Total Capacity (Mcf)	Maximum Daily Delivery Capability (Mcf)
<i>Distribution Segment</i>				
Kentucky	7,956,991	9,562,283	17,519,274	158,100
Kansas	3,239,000	2,300,000	5,539,000	45,000
Mississippi	1,907,571	2,442,917	4,350,488	31,000
<i>Total</i>	<u>13,103,562</u>	<u>14,305,200</u>	<u>27,408,762</u>	<u>234,100</u>
<i>Pipeline and Storage Segment</i>				
Texas	46,083,549	15,878,025	61,961,574	1,710,000
Louisiana	411,040	256,900	667,940	56,000
<i>Total</i>	<u>46,494,589</u>	<u>16,134,925</u>	<u>62,629,514</u>	<u>1,766,000</u>
Total	<u><u>59,598,151</u></u>	<u><u>30,440,125</u></u>	<u><u>90,038,276</u></u>	<u><u>2,000,100</u></u>

(1) Cushion gas represents the volume of gas that must be retained in a facility to maintain reservoir pressure.

Additionally, we contract for storage service in underground storage facilities on many of the interstate and intrastate pipelines serving us to supplement our proprietary storage capacity. The following table summarizes our contracted storage capacity at September 30, 2018:

Segment	Division/Company	Maximum Storage Quantity (MMBtu)	Maximum Daily Withdrawal Quantity (MDWQ) ⁽¹⁾
<i>Distribution Segment</i>			
	Colorado-Kansas Division	6,129,562	136,996
	Kentucky/Mid-States Division	8,175,103	226,739
	Louisiana Division	2,536,779	174,805
	Mid-Tex Division	5,500,000	225,000
	Mississippi Division	5,083,801	163,627
	West Texas Division	5,000,000	161,000
<i>Total</i>		<u>32,425,245</u>	<u>1,088,167</u>
<i>Pipeline and Storage Segment</i>			
	Trans Louisiana Gas Pipeline, Inc.	1,000,000	47,500
Total Contracted Storage Capacity		<u><u>33,425,245</u></u>	<u><u>1,135,667</u></u>

(1) Maximum daily withdrawal quantity (MDWQ) amounts will fluctuate depending upon the season and the month. Unless otherwise noted, MDWQ amounts represent the MDWQ amounts as of November 1, which is the beginning of the winter heating season.

Offices

Our administrative offices and corporate headquarters are consolidated in a leased facility in Dallas, Texas. We also maintain field offices throughout our service territory, some of which are located in leased facilities.

ITEM 3. Legal Proceedings.

See Note 11 to the consolidated financial statements, which is incorporated in this Item 3 by reference.

ITEM 4. Mine Safety Disclosures.

Not applicable.

PART II

ITEM 5. *Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.*

Our stock trades on the New York Stock Exchange under the trading symbol "ATO." The dividends paid per share of our common stock for fiscal 2018 and 2017 are listed below.

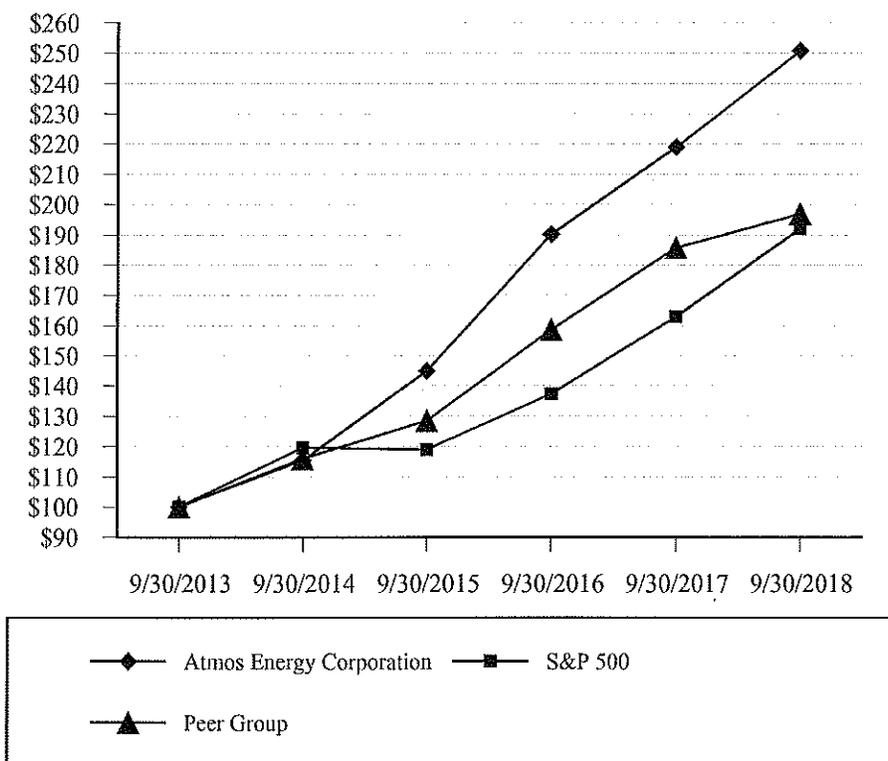
	Fiscal 2018	Fiscal 2017
Quarter ended:		
December 31	\$ 0.485	\$ 0.450
March 31	0.485	0.450
June 30	0.485	0.450
September 30	0.485	0.450
	\$ 1.94	\$ 1.80

Dividends are payable at the discretion of our Board of Directors out of legally available funds. The Board of Directors typically declares dividends in the same fiscal quarter in which they are paid. The number of record holders of our common stock on October 31, 2018 was 12,550. Future payments of dividends, and the amounts of these dividends, will depend on our financial condition, results of operations, capital requirements and other factors. We sold no securities during fiscal 2018 that were not registered under the Securities Act of 1933, as amended.

Performance Graph

The performance graph and table below compares the yearly percentage change in our total return to shareholders for the last five fiscal years with the total return of the S&P 500 Stock Index (S&P 500) and the cumulative total return of a customized peer company group, the Comparison Company Index. The Comparison Company Index is comprised of natural gas distribution companies with similar revenues, market capitalizations and asset bases to that of the Company. The graph and table below assume that \$100.00 was invested on September 30, 2013 in our common stock, the S&P 500 and in the common stock of the companies in the Comparison Company Indices, as well as a reinvestment of dividends paid on such investments throughout the period.

**Comparison of Five-Year Cumulative Total Return
among Atmos Energy Corporation, S&P 500 Index
and Comparison Company Index**



	Cumulative Total Return					
	9/30/2013	9/30/2014	9/30/2015	9/30/2016	9/30/2017	9/30/2018
Atmos Energy Corporation	100.00	115.52	145.03	190.13	218.98	250.80
S&P 500 Stock Index	100.00	119.73	119.00	137.36	162.92	192.10
Peer Group	100.00	116.03	128.49	158.62	185.66	196.95

The Comparison Company Index reflects the cumulative total return of companies in our peer group, which is comprised of a hybrid group of utility companies, primarily natural gas distribution companies, recommended by our independent executive compensation consulting firm and approved by the Board of Directors. The companies in the index are Alliant Energy Corporation, Ameren Corporation, CenterPoint Energy, Inc., CMS Energy Corporation, DTE Energy Company, National Fuel Gas Company, NiSource Inc., ONE Gas, Inc., Spire Inc. (formerly The Laclede Group, Inc.), Vectren Corporation, WEC Energy Group, Inc., WGL Holdings, Inc., and Xcel Energy, Inc.

(1) WGL Holdings Inc. was acquired prior to September 30, 2018. As a result, the cumulative total return of this company is not included in the Comparison Company Index represented in the graph above.

Table of Contents

The following table sets forth the number of securities authorized for issuance under our equity compensation plans at September 30, 2018.

	Number of securities to be issued upon exercise of outstanding options, restricted stock units, warrants and rights	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))
	(a)	(b)	(c)
Equity compensation plans approved by security holders:			
1998 Long-Term Incentive Plan	1,041,519 ⁽¹⁾	\$ —	1,752,235
Total equity compensation plans approved by security holders	1,041,519	—	1,752,235
Equity compensation plans not approved by security holders			
Total	1,041,519	\$ —	1,752,235

(1) Comprised of a total of 422,996 time-lapse restricted stock units, 343,952 director share units and 274,571 performance-based restricted stock units at the target level of performance granted under our 1998 Long-Term Incentive Plan.

ITEM 6. Selected Financial Data.

The following table sets forth selected financial data of the Company and should be read in conjunction with the consolidated financial statements included herein.

	Fiscal Year Ended September 30				
	2018	2017	2016	2015	2014
(In thousands, except per share data)					
Results of Operations					
Operating revenues	\$ 3,115,546	\$ 2,759,735	\$ 2,454,648	\$ 2,926,985	\$ 3,243,904
Contribution margin	\$ 1,947,698	\$ 1,834,199	\$ 1,708,456	\$ 1,631,310	\$ 1,521,844
Income from continuing operations	\$ 603,064	\$ 382,711	\$ 345,542	\$ 305,623	\$ 270,331
Net income	\$ 603,064	\$ 396,421	\$ 350,104	\$ 315,075	\$ 289,817
Diluted income per share from continuing operations	\$ 5.43	\$ 3.60	\$ 3.33	\$ 3.00	\$ 2.76
Diluted net income per share	\$ 5.43	\$ 3.73	\$ 3.38	\$ 3.09	\$ 2.96
Cash dividends declared per share	\$ 1.94	\$ 1.80	\$ 1.68	\$ 1.56	\$ 1.48
Financial Condition					
Net property, plant and equipment ⁽¹⁾	\$ 10,371,147	\$ 9,259,182	\$ 8,268,606	\$ 7,416,700	\$ 6,709,926
Total assets	\$ 11,874,437	\$ 10,749,596	\$ 10,010,889	\$ 9,075,072	\$ 8,581,006
Capitalization:					
Shareholders' equity	\$ 4,769,951	\$ 3,898,666	\$ 3,463,059	\$ 3,194,797	\$ 3,086,232
Long-term debt (excluding current maturities)	2,493,665	3,067,045	2,188,779	2,437,515	2,442,288
Total capitalization	\$ 7,263,616	\$ 6,965,711	\$ 5,651,838	\$ 5,632,312	\$ 5,528,520

(1) Amounts shown are net of assets held for sale related to the divestiture of our natural gas marketing business for fiscal years 2014 through 2016.

ITEM 7. *Management's Discussion and Analysis of Financial Condition and Results of Operations.*

INTRODUCTION

This section provides management's discussion of the financial condition, changes in financial condition and results of operations of Atmos Energy Corporation and its consolidated subsidiaries with specific information on results of operations and liquidity and capital resources. It includes management's interpretation of our financial results, the factors affecting these results, the major factors expected to affect future operating results and future investment and financing plans. This discussion should be read in conjunction with our consolidated financial statements and notes thereto.

Several factors exist that could influence our future financial performance, some of which are described in Item 1A above, "Risk Factors". They should be considered in connection with evaluating forward-looking statements contained in this report or otherwise made by or on behalf of us since these factors could cause actual results and conditions to differ materially from those set out in such forward-looking statements.

Cautionary Statement for the Purposes of the Safe Harbor under the Private Securities Litigation Reform Act of 1995

The statements contained in this Annual Report on Form 10-K may contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this Report are forward-looking statements made in good faith by us and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this Report, or any other of our documents or oral presentations, the words "anticipate", "believe", "estimate", "expect", "forecast", "goal", "intend", "objective", "plan", "projection", "seek", "strategy" or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those expressed or implied in the statements relating to our strategy, operations, markets, services, rates, recovery of costs, availability of gas supply and other factors. These risks and uncertainties include the following: state and local regulatory trends and decisions, including the impact of rate proceedings before various state regulatory commissions; increased federal regulatory oversight and potential penalties; possible increased federal, state and local regulation of the safety of our operations; the inherent hazards and risks involved in distributing, transporting and storing natural gas; the capital-intensive nature of our business; our ability to continue to access the credit and capital markets to execute our business strategy; market risks beyond our control affecting our risk management activities, including commodity price volatility, counterparty performance or creditworthiness and interest rate risk; the concentration of our operations in Texas; the impact of adverse economic conditions on our customers; changes in the availability and price of natural gas; the availability and accessibility of contracted gas supplies, interstate pipeline and/or storage services; increased competition from energy suppliers and alternative forms of energy; adverse weather conditions; increased costs of providing health care benefits, along with pension and postretirement health care benefits and increased funding requirements; the inability to continue to hire, train and retain operational, technical and managerial personnel; the impact of climate change or related additional legislation or regulation in the future; the threat of cyber-attacks or acts of cyber-terrorism that could disrupt our business operations and information technology systems or result in the loss or exposure of confidential or sensitive customer, employee or Company information; natural disasters, terrorist activities or other events and other risks and uncertainties discussed herein, all of which are difficult to predict and many of which are beyond our control. Accordingly, while we believe these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. Further, we undertake no obligation to update or revise any of our forward-looking statements whether as a result of new information, future events or otherwise.

CRITICAL ACCOUNTING POLICIES

Our consolidated financial statements were prepared in accordance with accounting principles generally accepted in the United States. Preparation of these financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses and the related disclosures of contingent assets and liabilities. We base our estimates on historical experience and various other assumptions that we believe to be reasonable under the circumstances. Actual results may differ from estimates.

Our significant accounting policies are discussed in Notes 2 and 15 to our consolidated financial statements. The accounting policies discussed below are both important to the presentation of our financial condition and results of operations and require management to make difficult, subjective or complex accounting estimates. Accordingly, these critical accounting policies are reviewed periodically by the Audit Committee of the Board of Directors.

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
<p><i>Regulation</i></p>	<p>Our distribution and pipeline operations meet the criteria of a cost-based, rate-regulated entity under accounting principles generally accepted in the United States. Accordingly, the financial results for these operations reflect the effects of the ratemaking and accounting practices and policies of the various regulatory commissions to which we are subject.</p> <p>As a result, certain costs that would normally be expensed under accounting principles generally accepted in the United States are permitted to be capitalized or deferred on the balance sheet because it is probable they can be recovered through rates. Further, regulation may impact the period in which revenues or expenses are recognized. The amounts expected to be recovered or recognized are based upon historical experience and our understanding of the regulations.</p> <p>Discontinuing the application of this method of accounting for regulatory assets and liabilities or changes in the accounting for our various regulatory mechanisms could significantly increase our operating expenses as fewer costs would likely be capitalized or deferred on the balance sheet, which could reduce our net income.</p>	<p>Decisions of regulatory authorities</p> <p>Issuance of new regulations or regulatory mechanisms</p> <p>Assessing the probability of the recoverability of deferred costs</p> <p>Continuing to meet the criteria of a cost-based, rate regulated entity for accounting purposes</p>
<p><i>Unbilled Revenue</i></p>	<p>We follow the revenue accrual method of accounting for distribution segment revenues whereby revenues attributable to gas delivered to customers, but not yet billed under the cycle billing method, are estimated and accrued and the related costs are charged to expense.</p> <p>When permitted, we implement rates that have not been formally approved by our regulatory authorities, subject to refund. We recognize this revenue and establish a reserve for amounts that could be refunded based on our experience for the jurisdiction in which the rates were implemented.</p>	<p>Estimates of delivered sales volumes based on actual tariff information and weather information and estimates of customer consumption and/or behavior</p> <p>Estimates of purchased gas costs related to estimated deliveries</p> <p>Estimates of amounts billed subject to refund</p>

Table of Contents

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
<p><i>Pension and other postretirement plans</i></p>	<p>Pension and other postretirement plan costs and liabilities are determined on an actuarial basis using a September 30 measurement date and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities. The assumed discount rate, the assumed health care cost trend rate and assumed rates of retirement generally have the most significant impact on our postretirement plan costs and liabilities.</p> <p>The discount rate is utilized principally in calculating the actuarial present value of our pension and postretirement obligations and net periodic pension and postretirement benefit plan costs. When establishing our discount rate, we consider high quality corporate bond rates based on bonds available in the marketplace that are suitable for settling the obligations, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with currently available high quality corporate bonds.</p> <p>The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of our annual pension and postretirement plan costs. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension or postretirement plan costs are not affected. Rather, this gain or loss reduces or increases future pension or postretirement plan costs over a period of approximately ten to twelve years.</p> <p>The market-related value of our plan assets represents the fair market value of the plan assets, adjusted to smooth out short-term market fluctuations over a five-year period. The use of this methodology will delay the impact of current market fluctuations on the pension expense for the period.</p> <p>We estimate the assumed health care cost trend rate used in determining our postretirement net expense based upon our actual health care cost experience, the effects of recently enacted legislation and general economic conditions. Our assumed rate of retirement is estimated based upon our annual review of our participant census information as of the measurement date.</p>	<p>General economic and market conditions</p> <p>Assumed investment returns by asset class</p> <p>Assumed future salary increases</p> <p>Assumed discount rate</p> <p>Projected timing of future cash disbursements</p> <p>Health care cost experience trends</p> <p>Participant demographic information</p> <p>Actuarial mortality assumptions</p> <p>Impact of legislation</p> <p>Impact of regulation</p>
<p><i>Impairment assessments</i></p>	<p>We review the carrying value of our long-lived assets, including goodwill and identifiable intangibles, whenever events or changes in circumstance indicate that such carrying values may not be recoverable, and at least annually for goodwill, as required by U.S. accounting standards.</p> <p>The evaluation of our goodwill balances and other long-lived assets or identifiable assets for which uncertainty exists regarding the recoverability of the carrying value of such assets involves the assessment of future cash flows and external market conditions and other subjective factors that could impact the estimation of future cash flows including, but not limited to the commodity prices, the amount and timing of future cash flows, future growth rates and the discount rate. Unforeseen events and changes in circumstances or market conditions could adversely affect these estimates, which could result in an impairment charge.</p>	<p>General economic and market conditions</p> <p>Projected timing and amount of future discounted cash flows</p> <p>Judgment in the evaluation of relevant data</p>

Non-GAAP Financial Measures

Our operations are affected by the cost of natural gas, which is passed through to our customers without markup and includes commodity price, transportation, storage, injection and withdrawal fees and settlements of financial instruments used to mitigate commodity price risk. These costs are reflected in the income statement as purchased gas cost. Therefore, increases in the cost of gas are offset by a corresponding increase in revenues. Accordingly, we believe Contribution Margin, a non-GAAP financial measure, defined as operating revenues less purchased gas cost, is a more useful and relevant measure to analyze our financial performance than operating revenues. As such, the following discussion and analysis of our financial performance will reference Contribution Margin rather than operating revenues and purchased gas cost individually. Further, the term Contribution Margin is not intended to represent operating income, the most comparable GAAP financial measure, as an indicator of operating performance and is not necessarily comparable to similarly titled measures reported by other companies.

As described further in Note 12, the enactment of the Tax Cuts and Jobs Act of 2017 (the "TCJA") required us to remeasure our deferred tax assets and liabilities at our new federal statutory income tax rate as of December 22, 2017. The remeasurement of our net deferred tax liabilities resulted in the recognition of a non-cash income tax benefit of \$158.8 million for the fiscal year ended September 30, 2018. Due to the non-recurring nature of this benefit, we believe that income from continuing operations and diluted earnings per share from continuing operations before the non-cash income tax benefit provide a more relevant measure to analyze our financial performance than income from continuing operations and consolidated diluted earnings per share from continuing operations in order to allow investors to better analyze our core results and allow the information to be presented on a comparative basis to the prior year. Accordingly, the following discussion and analysis of our financial performance will reference adjusted income from continuing operations and diluted earnings per share, which is calculated as follows:

	For the Fiscal Year Ended September 30		
	2018	2017	Change
	(In thousands, except per share data)		
Income from continuing operations	\$ 603,064	\$ 382,711	\$ 220,353
TCJA non-cash income tax benefit	(158,782)	—	(158,782)
Adjusted income from continuing operations	<u>\$ 444,282</u>	<u>\$ 382,711</u>	<u>\$ 61,571</u>
Consolidated diluted EPS from continuing operations	\$ 5.43	\$ 3.60	\$ 1.83
Diluted EPS from TCJA non-cash income tax benefit	(1.43)	—	(1.43)
Adjusted diluted EPS from continuing operations	<u>\$ 4.00</u>	<u>\$ 3.60</u>	<u>\$ 0.40</u>

RESULTS OF OPERATIONS

Overview

Atmos Energy strives to operate its businesses safely and reliably while delivering superior shareholder value. Our commitment to modernizing our natural gas distribution and transmission systems requires a significant level of capital spending. We have the ability to begin recovering a significant portion of these investments timely through rate designs and mechanisms that reduce or eliminate regulatory lag and separate the recovery of our approved rate from customer usage patterns. The execution of our capital spending program, the ability to recover these investments timely and our ability to access the capital markets to satisfy our financing needs are the primary drivers that affect our financial performance.

During fiscal 2018, we recorded income from continuing operations of \$603.1 million, or \$5.43 per diluted share, compared to income from continuing operations of \$382.7 million, or \$3.60 per diluted share in the prior year.

After adjusting for the nonrecurring benefit recognized after implementing the TCJA, we recognized adjusted income from continuing operations of \$444.3 million, or \$4.00 per diluted share for the year ended September 30, 2018, compared to adjusted income from continuing operations of \$382.7 million, or \$3.60 per diluted share for the year ended September 30, 2017. The year-over-year increase of \$61.6 million, or 16 percent, largely reflects rate increases driven by safety and reliability spending, weather that was 36 percent colder than the prior year, customer growth in our distribution business and the impact of the TCJA on our effective income tax rate, partially offset by reduced revenues as a result of implementing the TCJA. During the year ended September 30, 2018, we completed 18 regulatory proceedings, resulting in an increase in annual operating income of \$80.1 million and had 11 ratemaking efforts in progress at September 30, 2018, seeking a total increase in annual operating income of \$52.8 million.

Table of Contents

Capital expenditures for fiscal 2018 totaled \$1,467.6 million. Over 80 percent was invested to improve the safety and reliability of our distribution and transmission systems, with a significant portion of this investment incurred under regulatory mechanisms that reduce regulatory lag to six months or less. We funded our current-year capital expenditures program primarily through operating cash flows of \$1,124.7 million. Additionally, we issued \$400 million of common stock during the year ended September 30, 2018. The net proceeds from the issuance were primarily used to repay short-term debt under our commercial paper program, to fund capital spending and for general corporate purposes. On October 4, 2018, we completed a public offering of \$600 million 4.30% senior notes due 2048. We received net proceeds from the offering, after underwriting discount and estimated offering expenses of approximately \$591 million, that were used to repay working capital borrowings pursuant to our commercial paper program. The effective interest rate of these notes is 4.37% after giving effect to the offering costs.

As a result of the continued contribution and stability of our earnings, cash flows and capital structure, our Board of Directors increased the quarterly dividend by 8.2% percent for fiscal 2019.

TCJA Impact

The TCJA introduced several significant changes to corporate income tax laws in the United States, which have been reflected in our consolidated financial statements for the year ended September 30, 2018. As a rate regulated entity, the effects of lower tax rates included in our cost of service rates will ultimately flow through to our utility customers in the form of adjusted rates. Therefore, the favorable impact of the reduction in our federal statutory income tax rate on our financial performance will be limited to items that impact our income before income taxes in the current period that have not yet been reflected in our rates (most notably increases to and decreases in commission-approved regulatory assets and liabilities recorded on our consolidated balance sheet) and market-based revenues that are earned from customers who utilize our assets. Note 12 to the consolidated financial statements details the various impacts of the TCJA on our financial position and results from operations. The most significant changes are summarized as follows:

- Because our fiscal year started on October 1, 2017, our federal statutory income tax rate for fiscal 2018 was reduced from 35% to 24.5%. Our effective income tax rate for fiscal 2018 was 27.5%, before the effect of the return of the excess deferred tax liability and the one-time, non-cash income tax benefit. Our federal statutory income tax rate declined to 21% on October 1, 2018.
- As a result of implementing the TCJA, we remeasured our net deferred tax liability using our new federal statutory income tax rate, which reduced our net deferred tax liability by \$905.3 million. Of this amount, \$746.5 million was reclassified to a regulatory liability called excess deferred tax liability. The remaining \$158.8 million was recognized as a one-time, non-cash income tax benefit in our consolidated statement of income for the year ended September 30, 2018.
- Atmos Energy supports our regulators' efforts to ensure our utility customers receive the full benefits of changes in our cost of service rates arising from tax reform. Income taxes, like other costs, are passed through to our customers in our rates; however, changes to customer rates must be approved by our regulators.
 - Beginning in the second quarter of fiscal 2018, we established regulatory liabilities in all our jurisdictions for the difference in taxes included in our cost of service rates that have been calculated based on a 35% statutory income tax rate and a 21% statutory income tax rate, which reduced our revenues. We have received approval from most of our regulators to adjust customer rates for the lower statutory income tax rate.
 - We have also received approval from regulators in several of our states to return amounts to customers related to the regulatory liability recorded for differences in our cost of service rates due to the change in the statutory income tax rate within one year.
 - We have received approval from regulators in several of our states to begin returning the Excess Deferred Tax Liability created upon implementation of the TCJA, as discussed above, over a period ranging from 18 to 40 years. For the year ended September 30, 2018, we amortized \$1.6 million of this regulatory liability.
- The enactment of the TCJA is expected to reduce our future cash flows from operations primarily due to 1) the collection of taxes at a lower rate and 2) the return of regulatory liabilities established in response to the enactment of the TCJA and regulatory activities to our utility customers. We intend to externally finance this reduction in operating cash flow in a balanced fashion in order to maintain an equity-to-total-capitalization ratio ranging from 50% to 60% to maintain our current credit ratings.

Consolidated Results

The following table presents our consolidated financial highlights for the fiscal years ended September 30, 2018, 2017 and 2016.

	For the Fiscal Year Ended September 30		
	2018	2017	2016
	(In thousands, except per share data)		
Operating revenues	\$ 3,115,546	\$ 2,759,735	\$ 2,454,648
Purchased gas cost	1,167,848	925,536	746,192
Operating expenses	1,224,564	1,106,653	1,051,226
Operating income	723,134	727,546	657,230
Interest charges	106,646	120,182	114,812
Income from continuing operations before income taxes	611,144	604,094	542,184
Income tax expense	166,862	221,383	196,642
One-time, non-cash income tax benefit	(158,782)	—	—
Net income from continuing operations	603,064	382,711	345,542
Net income from discontinued operations	—	13,710	4,562
Net income	\$ 603,064	\$ 396,421	\$ 350,104
Diluted net income from continuing operations per share	\$ 5.43	\$ 3.60	\$ 3.33
Diluted net income from discontinued operations per share	—	0.13	0.05
Diluted net income per share	\$ 5.43	\$ 3.73	\$ 3.38

Our consolidated net income during the last three fiscal years was earned across our business segments as follows:

	For the Fiscal Year Ended September 30		
	2018	2017	2016
	(In thousands)		
Distribution segment	\$ 442,966	\$ 268,369	\$ 233,830
Pipeline and storage segment	160,098	114,342	111,712
Net income from continuing operations	603,064	382,711	345,542
Net income from discontinued natural gas marketing operations	—	13,710	4,562
Net income	\$ 603,064	\$ 396,421	\$ 350,104

See the following discussion regarding the results of operations for each of our business operating segments.

Distribution Segment

The distribution segment is primarily comprised of our regulated natural gas distribution and related sales operations in eight states. The primary factors that impact the results of our distribution operations are our ability to earn our authorized rates of return, competitive factors in the energy industry and economic conditions in our service areas.

Our ability to earn our authorized rates is based primarily on our ability to improve the rate design in our various ratemaking jurisdictions to minimize regulatory lag and, ultimately, separate the recovery of our approved rates from customer usage patterns. Improving rate design is a long-term process and is further complicated by the fact that we operate in multiple rate jurisdictions. The “*Ratemaking Activity*” section of this Form 10-K describes our current rate strategy, progress towards implementing that strategy and recent ratemaking initiatives in more detail.

We are generally able to pass the cost of gas through to our customers without markup under purchased gas cost adjustment mechanisms; therefore, increases in the cost of gas are offset by a corresponding increase in revenues. Contribution margin in our Texas and Mississippi service areas include franchise fees and gross receipt taxes, which are calculated as a percentage of revenue (inclusive of gas costs). Therefore, the amount of these taxes included in revenue is influenced by the cost of gas and the level of gas sales volumes. We record the associated tax expense as a component of taxes, other than

Table of Contents

income. Although changes in revenue related taxes arising from changes in gas costs affect Contribution Margin, over time the impact is offset within operating income.

Although the cost of gas typically does not have a direct impact on our Contribution Margin, higher gas costs may adversely impact our accounts receivable collections, resulting in higher bad debt expense, and may require us to increase borrowings under our credit facilities resulting in higher interest expense. In addition, higher gas costs, as well as competitive factors in the industry and general economic conditions may cause customers to conserve or, in the case of industrial consumers, to use alternative energy sources. Currently, gas cost risk has been mitigated by rate design that allows us to collect from our customers the gas cost portion of our bad debt expense on approximately 76 percent of our residential and commercial margins.

During fiscal 2018, we completed 16 regulatory proceedings in our distribution segment, resulting in an \$8.9 million increase in annual operating income.

Review of Financial and Operating Results

Financial and operational highlights for our distribution segment for the fiscal years ended September 30, 2018, 2017 and 2016 are presented below.

	For the Fiscal Year Ended September 30				
	2018	2017	2016	2018 vs. 2017	2017 vs. 2016
	(In thousands, unless otherwise noted)				
Operating revenues	\$ 3,003,047	\$ 2,649,175	\$ 2,339,778	\$ 353,872	\$ 309,397
Purchased gas cost	1,559,836	1,269,456	1,058,576	290,380	210,880
Contribution Margin	1,443,211	1,379,719	1,281,202	63,492	98,517
Operating expenses	962,344	874,077	839,318	88,267	34,759
Operating income	480,867	505,642	441,884	(24,775)	63,758
Miscellaneous income (expense)	(1,849)	(1,695)	1,171	(154)	(2,866)
Interest charges	65,850	79,789	78,238	(13,939)	1,551
Income before income taxes	413,168	424,158	364,817	(10,990)	59,341
Income tax expense	107,880	155,789	130,987	(47,909)	24,802
One-time, non-cash income tax benefit	(137,678)	—	—	(137,678)	—
Net income	\$ 442,966	\$ 268,369	\$ 233,830	\$ 174,597	\$ 34,539
Consolidated distribution sales volumes — MMcf	300,817	246,825	258,650	53,992	(11,825)
Consolidated distribution transportation volumes — MMcf	150,566	141,540	133,378	9,026	8,162
Total consolidated distribution throughput — MMcf	451,383	388,365	392,028	63,018	(3,663)
Consolidated distribution average cost of gas per Mcf sold	\$ 5.19	\$ 5.14	\$ 4.09	\$ 0.05	\$ 1.05

Fiscal year ended September 30, 2018 compared with fiscal year ended September 30, 2017

Income before income taxes for our distribution segment decreased three percent, primarily due to an \$88.3 million increase in operating expenses, partially offset by a \$63.5 million increase in Contribution Margin. The year-to-date increase in Contribution Margin primarily reflects:

- a \$70.7 million net increase in rate adjustments, excluding rate adjustments resulting from the TCJA, primarily in our Mid-Tex, Kentucky/Mid-States, Mississippi and West Texas Divisions. These rate adjustments were driven primarily by increased safety and reliability spending.
- a \$12.2 million increase in net consumption, primarily in our Mid-Tex, Mississippi, Kentucky/Mid-States and Louisiana Divisions.
- a \$14.8 million increase in revenue-related taxes primarily in our Mid-Tex Division, offset by a corresponding \$15.5 million increase in the related tax expense.
- an \$8.9 million increase in transportation margin primarily in our Kentucky/Mid-States Division.
- an \$8.4 million increase from customer growth, primarily in our Mid-Tex Division.

Table of Contents

- a \$51.3 million decrease in Contribution Margin due to the inclusion of the lower statutory federal income tax rate in our revenues due to implementation of the TCJA. Of this amount, \$30.0 million has been reflected in customer bills. The remaining \$21.3 million relates to the establishment of regulatory liabilities for the difference between the former 35% federal statutory income tax rate and the current 21% rate.

The increase in operating expenses, which include operation and maintenance expense, bad debt expense, depreciation and amortization expense and taxes, other than income, largely reflects expenses incurred after we decided to undertake a planned outage of our natural gas distribution system in Northwest Dallas that affected approximately 2,400 homes. While the system was replaced, we provided financial assistance to the affected residents and incurred other related costs of approximately \$24 million.

The remaining increase in operating expenses is primarily attributable to an increase in employee-related costs and incremental system integrity activities of \$19.3 million, increased revenue-related taxes, as discussed above, and increased depreciation and property taxes of \$22.5 million associated with increased capital investments.

Interest charges decreased \$13.9 million, primarily from interest deferrals associated with our infrastructure spending activities in Texas and Louisiana.

The decrease in income tax expense primarily reflects a reduction in our effective tax rate from 36.7% to 26.1%, as a result of the TCJA. During fiscal 2018, in certain jurisdictions, we began amortizing the excess deferred income taxes in the amount of \$1.6 million.

Fiscal year ended September 30, 2017 compared with fiscal year ended September 30, 2016

Income before income taxes for our distribution segment increased 16 percent, primarily due to a \$98.5 million increase in Contribution Margin, partially offset by a \$34.8 million increase in operating expenses. The year-over-year increase in Contribution Margin primarily reflects:

- a \$72.4 million net increase in rate adjustments, primarily in our Mid-Tex, Louisiana, Mississippi and West Texas Divisions. These rate adjustments were driven primarily by increased safety and reliability spending.
- Customer growth, primarily in our Mid-Tex and Kentucky/Mid-States Divisions, which contributed an incremental \$5.8 million.
- a \$5.8 million increase in transportation margin, primarily in the Kentucky/Mid-States and Mid-Tex Divisions.
- a \$5.2 million increase in revenue-related taxes primarily in our Mid-Tex and West Texas Divisions, offset by a corresponding \$5.1 million increase in the related tax expense.
- a \$2.9 million increase in net consumption, despite weather that was 12 percent warmer than the prior year.

The increase in operating expenses was primarily due to increased depreciation expense and property taxes associated with increased capital investments, higher employee-related costs, increased revenue-related taxes, as discussed above, and higher pipeline maintenance and related activities, partially offset by lower legal costs.

The following table shows our operating income by distribution division, in order of total rate base, for the fiscal years ended September 30, 2018, 2017 and 2016. The presentation of our distribution operating income is included for financial reporting purposes and may not be appropriate for ratemaking purposes.

	For the Fiscal Year Ended September 30				
	2018	2017	2016	2018 vs. 2017	2017 vs. 2016
	(In thousands)				
Mid-Tex	\$ 202,444	\$ 233,158	\$ 210,608	\$ (30,714)	\$ 22,550
Kentucky/Mid-States	81,105	75,214	63,730	5,891	11,484
Louisiana	70,609	69,300	55,857	1,309	13,443
West Texas	45,494	46,859	41,131	(1,365)	5,728
Mississippi	47,237	38,505	37,398	8,732	1,107
Colorado-Kansas	32,333	34,658	31,840	(2,325)	2,818
Other	1,645	7,948	1,320	(6,303)	6,628
Total	\$ 480,867	\$ 505,642	\$ 441,884	\$ (24,775)	\$ 63,758

Pipeline and Storage Segment

Our pipeline and storage segment consists of the pipeline and storage operations of Atmos Pipeline-Texas Division (APT) and our natural gas transmission operations in Louisiana. APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Delaware and Midland Basins of West Texas. APT provides transportation and storage services to our Mid-Tex Division, other third party local distribution companies, industrial and electric generation customers, as well as marketers and producers. As part of its pipeline operations, APT owns and operates five underground storage facilities in Texas.

Our natural gas transmission operations in Louisiana are comprised of a proprietary 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and, on a more limited basis, to third parties. The demand fee charged to our Louisiana distribution division for these services is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans, which have been approved by applicable state regulatory commissions. Generally, these asset management plans require us to share with our distribution customers a significant portion of the cost savings earned from these arrangements.

Our pipeline and storage segment is impacted by seasonal weather patterns, competitive factors in the energy industry and economic conditions in our Texas and Louisiana service areas. Natural gas prices do not directly impact the results of this segment as revenues are derived from the transportation and storage of natural gas. However, natural gas prices and demand for natural gas could influence the level of drilling activity in the supply areas that we serve, which may influence the level of throughput we may be able to transport on our pipelines. Further, natural gas price differences between the various hubs that we serve in Texas could influence the volumes of gas transported for shippers through Texas pipeline systems and rates for such transportation.

The results of APT are also significantly impacted by the natural gas requirements of its local distribution company customers. Additionally, its operations may be impacted by the timing of when costs and expenses are incurred and when these costs and expenses are recovered through its tariffs.

APT annually uses the Gas Reliability Infrastructure Program (GRIP) to recover capital costs incurred in the prior calendar year. Following the conclusion of its rate case in August 2017, APT made a GRIP filing that covered changes in net investment from October 1, 2016 through December 31, 2016 with a requested increase in operating income of \$29.0 million. On December 5, 2017, the filing was approved. On February 15, 2018, APT made a GRIP filing that covered changes in net investment from January 1, 2017 through December 31, 2017 with a requested increase in operating income of \$42.2 million. On May 22, 2018, the filing was approved.

On December 21, 2016, the Louisiana Public Service Commission approved an annual increase of five percent to the demand fee charged by our natural gas transmission pipeline for each of the next 10 years, effective October 1, 2017.

Review of Financial and Operating Results

Financial and operational highlights for our pipeline and storage segment for the fiscal years ended September 30, 2018, 2017 and 2016 are presented below.

Table of Contents

	For the Fiscal Year Ended September 30				
	2018	2017	2016	2018 vs. 2017	2017 vs. 2016
	(In thousands, unless otherwise noted)				
Mid-Tex / Affiliate transportation revenue	\$ 354,885	\$ 338,850	\$ 315,726	\$ 16,035	\$ 23,124
Third-party transportation revenue	140,231	100,100	89,498	40,131	10,602
Other revenue	12,597	18,080	21,972	(5,483)	(3,892)
Total operating revenues	507,713	457,030	427,196	50,683	29,834
Total purchased gas cost	1,978	2,506	(58)	(528)	2,564
Contribution Margin	505,735	454,524	427,254	51,211	27,270
Operating expenses	263,468	232,620	211,908	30,848	20,712
Operating income	242,267	221,904	215,346	20,363	6,558
Miscellaneous expense	(3,495)	(1,575)	(1,405)	(1,920)	(170)
Interest charges	40,796	40,393	36,574	403	3,819
Income before income taxes	197,976	179,936	177,367	18,040	2,569
Income tax expense	58,982	65,594	65,655	(6,612)	(61)
One-time, non-cash income tax benefit	(21,104)	—	—	(21,104)	—
Net income	\$ 160,098	\$ 114,342	\$ 111,712	\$ 45,756	\$ 2,630
Gross pipeline transportation volumes — MMcf	871,904	770,348	686,042	101,556	84,306
Consolidated pipeline transportation volumes — MMcf	663,900	596,179	505,303	67,721	90,876

Fiscal year ended September 30, 2018 compared with fiscal year ended September 30, 2017

Income before income taxes for our pipeline and storage segment increased ten percent, primarily due to a \$51.2 million increase in Contribution Margin, partially offset by a \$30.8 million increase in operating expenses. The increase in Contribution Margin primarily reflects:

- a \$74.3 million increase in rates from the approved APT rate case and the GRIP filings approved in December 2017 and May 2018. The increase in rates was driven primarily by increased safety and reliability spending.
- a net increase of \$1.3 million due to wider spreads and positive supply and demand dynamics affecting the Permian Basin.
- a \$24.1 million decrease in Contribution Margin due to the inclusion of the lower statutory federal income tax rate in our revenues due to implementation of the TCJA. Of this amount, \$11.4 million has been reflected in customer bills. The remaining \$12.7 million relates to the establishment of regulatory liabilities, as discussed above.

The increase in operating expenses is primarily due to higher depreciation expense of \$25.8 million associated with increased capital investments and an increase in employee-related costs.

The decrease in income tax expense primarily reflects a reduction in our effective tax rate from 36.5% to 29.8%, as a result of the TCJA.

Fiscal year ended September 30, 2017 compared with fiscal year ended September 30, 2016

Income before income taxes for our pipeline and storage segment increased slightly, primarily due to a \$27.3 million increase in Contribution Margin, partially offset by a \$20.7 million increase in operating expenses. The increase in Contribution Margin primarily reflects a \$24.6 million increase in rates from the approved 2016 GRIP filing and the rate case finalized in August 2017 and higher through system revenue of \$8.3 million, largely related to higher basis spreads due to increased production in the Permian Basin and incremental throughput on a pipeline acquired in the first quarter of fiscal 2017. Partially offsetting these increases was a decrease in Contribution Margin of \$2.3 million due to lower excess retention gas sales in the current year. As noted above, as a result of the annual rate case, we did not file our annual GRIP filing during the second quarter of fiscal 2017, which influenced this segment's performance year-over-year.

Operating expenses increased \$20.7 million, primarily due to increased depreciation expense and property taxes associated with increased capital investments.

Natural Gas Marketing Segment

Through December 31, 2016, we were engaged in an unregulated natural gas marketing business, which was conducted by Atmos Energy Marketing (AEM). AEM's primary business was to aggregate and purchase gas supply, arrange transportation and storage logistics and ultimately deliver gas to customers at competitive prices.

As more fully described in Note 15, effective January 1, 2017, we sold all of the equity interests of AEM to CenterPoint Energy Services, Inc. (CES), a subsidiary of CenterPoint Energy Inc. As a result of the sale, Atmos Energy has fully exited the nonregulated natural gas marketing business. Accordingly, a gain on sale from discontinued operations for \$2.7 million was recorded and net income of \$11.0 million for AEM is reported as discontinued operations for the year ended September 30, 2017, compared to net income of \$4.6 million for AEM reported for discontinued operations for the year ended September 30, 2016.

Review of Financial and Operating Results

Financial and operational highlights for our natural gas marketing segment for the fiscal years ended September 30, 2017 and 2016 are presented below.

	For the Fiscal Year Ended September 30		
	2017	2016	2017 vs. 2016
	(In thousands, unless otherwise noted)		
Operating revenues	\$ 303,474	\$ 1,005,090	\$ (701,616)
Purchased gas cost	277,554	968,118	(690,564)
Contribution Margin	25,920	36,972	(11,052)
Operating expenses	7,874	26,184	(18,310)
Operating income	18,046	10,788	7,258
Miscellaneous income	30	109	(79)
Interest charges	241	2,604	(2,363)
Income before income taxes	17,835	8,293	9,542
Income tax expense	6,841	3,731	3,110
Income from discontinued operations	10,994	4,562	6,432
Gain on sale of discontinued operations, net of tax	2,716	—	2,716
Net income from discontinued operations	\$ 13,710	\$ 4,562	\$ 9,148
Gross natural gas marketing delivered gas sales volumes — MMcf	90,223	371,319	(281,096)
Consolidated natural gas marketing delivered gas sales volumes — MMcf	78,646	325,537	(246,891)
Net physical position (Bcf)	—	18.1	(18.1)

Fiscal year ended September 30, 2017 compared with fiscal year ended September 30, 2016

The \$9.1 million year-over-year increase in net income from discontinued operations primarily reflects the recognition of a net \$6.6 million noncash gain from unwinding hedge accounting for certain of the natural gas marketing business's financial positions in connection with the sale of AEM. Additionally we recognized a \$2.7 million net gain on sale upon completion of the sale of AEM to CES in January 2017.

LIQUIDITY AND CAPITAL RESOURCES

The liquidity required to fund our working capital, capital expenditures and other cash needs is provided from a combination of internally generated cash flows and external debt and equity financing. External debt financing is provided primarily through the issuance of long-term debt, a \$1.5 billion commercial paper program and three committed revolving credit facilities with a total availability from third-party lenders of approximately \$1.5 billion. The commercial paper program and credit facilities provide cost-effective, short-term financing until it can be replaced with a balance of long-term debt and equity financing that achieves the Company's desired capital structure with an equity-to-total-capitalization ratio between 50% and 60%, inclusive of long-term and short-term debt. Additionally, we have various uncommitted trade credit lines with our gas suppliers that we utilize to purchase natural gas on a monthly basis. The liquidity provided by these sources is expected to be sufficient to fund the Company's working capital needs and capital expenditures program for fiscal year 2019 and beyond. Please refer to the *TCJA Impact* section above regarding anticipated impacts on our liquidity, capital resources and cash flows.

To support our capital market activities, we have a registration statement on file with the SEC that permits us to issue a total of \$2.5 billion in common stock and/or debt securities. The shelf registration statement expires on March 26, 2019. Under

Table of Contents

the shelf registration statement, in November 2017, we filed a prospectus supplement for an at-the-market (ATM) equity distribution program under which we may issue and sell shares of our common stock up to an aggregate offering price of \$500 million.

At September 30, 2018, approximately \$650.0 million of securities remained available for issuance under the shelf registration statement. On October 4, 2018, we completed a public offering of \$600 million of 4.30% senior notes due 2048. The effective rate of this note is 4.37% after giving effect to the offering costs. We received net proceeds from the offering, after underwriting discount and estimated offering expenses of approximately \$591 million, that were used to repay working capital borrowings pursuant to our commercial paper program. The issuance of these notes effectively exhausted our existing shelf registration statement.

During the first quarter of fiscal 2019, we intend to file a new registration statement for the issuance, from time to time, of up to \$3.0 billion in common stock and/or debt securities. In addition, during the first quarter of fiscal 2019, we plan to enter into a new ATM equity distribution agreement under which we may issue and sell shares of our common stock, up to an aggregate offering price of \$500 million, under the new shelf registration statement.

The following table presents our capitalization as of September 30, 2018 and 2017:

	September 30			
	2018		2017	
	(In thousands, except percentages)			
Short-term debt	\$ 575,780	6.8%	\$ 447,745	6.0%
Long-term debt	3,068,665	36.5%	3,067,045	41.4%
Shareholders' equity	4,769,951	56.7%	3,898,666	52.6%
Total capitalization, including short-term debt	\$ 8,414,396	100.0%	\$ 7,413,456	100.0%

Cash Flows

Our internally generated funds may change in the future due to a number of factors, some of which we cannot control. These factors include regulatory changes, the price for our services, the demand for such products and services, margin requirements resulting from significant changes in commodity prices, operational risks and other factors.

Cash flows from operating, investing and financing activities for the years ended September 30, 2018, 2017 and 2016 are presented below.

	For the Fiscal Year Ended September 30				
	2018	2017	2016	2018 vs. 2017	2017 vs. 2016
	(In thousands)				
Total cash provided by (used in)					
Operating activities	\$ 1,124,662	\$ 867,090	\$ 794,990	\$ 257,572	\$ 72,100
Investing activities	(1,463,566)	(1,056,306)	(1,079,732)	(407,260)	23,426
Financing activities	326,266	168,091	303,623	158,175	(135,532)
Change in cash and cash equivalents	(12,638)	(21,125)	18,881	8,487	(40,006)
Cash and cash equivalents at beginning of period	26,409	47,534	28,653	(21,125)	18,881
Cash and cash equivalents at end of period	\$ 13,771	\$ 26,409	\$ 47,534	\$ (12,638)	\$ (21,125)

Cash flows from operating activities

Year-over-year changes in our operating cash flows primarily are attributable to changes in net income and working capital changes, particularly within our distribution segment resulting from changes in the price of natural gas and the timing of customer collections, payments for natural gas purchases and deferred gas cost recoveries.

Fiscal Year ended September 30, 2018 compared with fiscal year ended September 30, 2017

For the fiscal year ended September 30, 2018, we generated operating cash flows of \$1,124.7 million compared with \$867.1 million in the prior year. The year-over-year increase primarily reflects the positive cash effects of successful rate case outcomes achieved in fiscal 2017 driven primarily by increased safety and reliability spending and changes in working capital, primarily as a result of the timing of gas cost recoveries under our purchase gas cost mechanisms as a result of a year-over-year increase in sale volumes. This increase in sales volumes also contributed to the year-over-year increase in operating cash flow.

Fiscal Year ended September 30, 2017 compared with fiscal year ended September 30, 2016

For the fiscal year ended September 30, 2017, we generated operating cash flows of \$867.1 million compared with \$795.0 million in fiscal 2016. The year-over-year increase primarily reflects the positive cash effect of successful rate case outcomes achieved in fiscal 2016.

Cash flows from investing activities

In recent years, we have used substantial amounts of cash to fund our ongoing construction program, which enables us to improve safety and reliability by modernizing our distribution and transmission system, used to provide distribution services to our existing customer base, expand our natural gas distribution services into new markets, enhance the integrity of our pipelines and, more recently, expand our intrastate pipeline network. Over the last three fiscal years, approximately 82 percent of our capital spending has been committed to improving the safety and reliability of our system.

In executing our regulatory strategy, we target our capital spending on regulatory mechanisms that permit us to earn an adequate return timely on our investment without compromising the safety or reliability of our system. Substantially all of our regulated jurisdictions have rate tariffs that provide the opportunity to include in their rate base approved capital costs on a periodic basis without being required to file a rate case.

For the fiscal year ended September 30, 2018, we had \$1,467.6 million in capital expenditures compared with \$1,137.1 million for the fiscal year ended September 30, 2017 and \$1,087.0 million for the fiscal year ended September 30, 2016.

Fiscal Year ended September 30, 2018 compared with fiscal year ended September 30, 2017

The \$330.5 million increase in capital expenditures in fiscal 2018 compared to fiscal 2017 primarily reflects planned increases to modernize our distribution and transmission system, and increases in spending in our pipeline and storage segment to improve the reliability of gas service to our local distribution company customers. The year-over-year increase also reflects the absence in the current year period of \$140.3 million in net proceeds received from the sale of AEM, \$29.8 million in proceeds received from the completion of a State of Texas use tax audit and the \$86.1 million used to acquire a pipeline in December 2016.

Fiscal Year ended September 30, 2017 compared with fiscal year ended September 30, 2016

The \$50.1 million increase in capital expenditures in fiscal 2017 compared to fiscal 2016 primarily reflects a:

- \$109.7 million increase due to planned increases in our distribution segment to replace vintage pipe.
- \$59.2 million decrease in spending in our pipeline and storage segment as a result of the substantial completion of an APT project to improve the reliability of gas service to its local distribution company customers.

Cash flows from investing activities for the year ended September 30, 2017 also include proceeds of \$140.3 million received from the sale of AEM, proceeds received from the completion of a State of Texas use tax audit and \$86.1 million used to purchase a pipeline in the first fiscal quarter of 2017.

Cash flows from financing activities

We generated a net amount of \$326.3 million, \$168.1 million and \$303.6 million in cash from financing activities for fiscal years 2018, 2017 and 2016. Our significant financing activities for the fiscal years ended September 30, 2018, 2017 and 2016 are summarized as follows:

2018

During the fiscal year ended September 30, 2018, our financing activities generated \$326.3 million of cash compared with \$168.1 million of cash generated in the prior year. The \$158.2 million increase in cash provided by financing activities reflects higher net short-term borrowings due to increased capital expenditures and period-over-period changes in working capital funding needs compared to the prior year, as well as net proceeds received of \$395.1 million from equity financing. Cash dividends increased due to a 7.8% increase in our dividend rate and an increase in shares outstanding.

2017

During the fiscal year ended September 30, 2017, our financing activities generated \$168.1 million of cash compared with \$303.6 million of cash generated in the prior year. The \$135.5 million decrease in cash provided by financing activities is primarily due to the reduction in our short-term debt, partially offset by an increase in our long-term debt.

During fiscal 2017, we completed approximately \$975 million of debt and equity financing. On June 8, 2017, we completed a public offering of \$500 million of 3.00% senior unsecured notes due 2027 and \$250 million of 4.125% senior unsecured notes due 2044. The net proceeds of approximately \$753 million were used to repay our \$250 million 6.35% senior unsecured notes at maturity on June 15, 2017 and for general corporate purposes, including the repayment of working capital

Table of Contents

borrowings pursuant to our commercial paper program. In October 2016, we issued \$125 million of long-term debt under our three year, \$200 million multi-draw term loan agreement.

Additionally, during fiscal 2017 we issued 1.3 million shares under our ATM program and received net proceeds of \$98.8 million. As of September 30, 2017, substantially all of shares under this program had been issued.

2016

During the fiscal year ended September 30, 2016, our financing activities generated \$303.6 million of cash compared with \$131.1 million of cash generated in fiscal 2015. The increase is primarily due to higher net short-term borrowings due to increased capital expenditures and period-over-period changes in working capital funding needs compared to the prior year, as well as proceeds received from the issuance of common stock under our ATM program in the third fiscal quarter of 2016.

The following table shows the number of shares issued for the fiscal years ended September 30, 2018, 2017 and 2016:

	For the Fiscal Year Ended September 30		
	2018	2017	2016
Shares issued:			
Direct Stock Purchase Plan	131,213	112,592	133,133
Retirement Savings Plan	94,081	228,326	359,414
1998 Long-Term Incentive Plan (LTIP)	385,351	529,662	598,439
November 2017 Offering	4,558,404	—	—
At-the-Market (ATM) Equity Sales Program	—	1,303,494	1,360,756
Total shares issued	5,169,049	2,174,074	2,451,742

Credit Ratings

Our credit ratings directly affect our ability to obtain short-term and long-term financing, in addition to the cost of such financing. In determining our credit ratings, the rating agencies consider a number of quantitative factors, including debt to total capitalization, operating cash flow relative to outstanding debt, operating cash flow coverage of interest and pension liabilities and funding status. In addition, the rating agencies consider qualitative factors such as consistency of our earnings over time, the quality of our management and business strategy and the regulatory environment in the states where we operate.

Our debt is rated by two rating agencies: Standard & Poor's Corporation (S&P) and Moody's Investors Service (Moody's). As of September 30, 2018, both rating agencies maintained a stable outlook.

Our current debt ratings are all considered investment grade and are as follows:

	S&P	Moody's
Senior unsecured long-term debt	A	A2
Short-term debt	A-1	P-1

A significant degradation in our operating performance or a significant reduction in our liquidity caused by more limited access to the private and public credit markets as a result of deteriorating global or national financial and credit conditions could trigger a negative change in our ratings outlook or even a reduction in our credit ratings by the two credit rating agencies. This would mean more limited access to the private and public credit markets and an increase in the costs of such borrowings.

A credit rating is not a recommendation to buy, sell or hold securities. The highest investment grade credit rating is AAA for S&P and Aaa for Moody's. The lowest investment grade credit rating is BBB- for S&P and Baa3 for Moody's. Our credit ratings may be revised or withdrawn at any time by the rating agencies, and each rating should be evaluated independently of any other rating. There can be no assurance that a rating will remain in effect for any given period of time or that a rating will not be lowered, or withdrawn entirely, by a rating agency if, in its judgment, circumstances so warrant.

Debt Covenants

We were in compliance with all of our debt covenants as of September 30, 2018. Our debt covenants are described in Note 5 to the consolidated financial statements.

Contractual Obligations and Commercial Commitments

The following table provides information about contractual obligations and commercial commitments at September 30, 2018.

	Payments Due by Period				
	Total	Less than 1 year	1-3 years	3-5 years	More than 5 years
	(In thousands)				
Contractual Obligations					
Long-term debt ⁽¹⁾	\$ 3,085,000	\$ 575,000	\$ —	\$ —	\$ 2,510,000
Short-term debt ⁽¹⁾	575,780	575,780	—	—	—
Interest charges ⁽²⁾	2,257,307	134,227	222,759	222,759	1,677,562
Operating leases ⁽³⁾	104,191	17,655	32,685	31,625	22,226
Financial instrument obligations ⁽⁴⁾	56,837	56,734	103	—	—
Pension and postretirement benefit plan contributions ⁽⁵⁾	275,907	24,882	56,310	63,525	131,190
Uncertain tax positions ⁽⁶⁾	26,203	—	26,203	—	—
Total contractual obligations	\$ 6,381,225	\$ 1,384,278	\$ 338,060	\$ 317,909	\$ 4,340,978

- (1) See Note 5 to the consolidated financial statements.
- (2) Interest charges were calculated using the effective rate for each debt issuance.
- (3) See Note 10 to the consolidated financial statements.
- (4) Represents liabilities for natural gas commodity and interest rate financial instruments that were valued as of September 30, 2018. The ultimate settlement amounts of these remaining liabilities are unknown because they are subject to continuing market risk until the financial instruments are settled.
- (5) Represents expected contributions to our pension and postretirement benefit plans, which are discussed in Note 7 to the consolidated financial statements.
- (6) Represents liabilities associated with uncertain tax positions claimed or expected to be claimed on tax returns. The amount does not include interest and penalties that may be applied to these positions.

We maintain supply contracts with several vendors that generally cover a period of up to one year. Commitments for estimated base gas volumes are established under these contracts on a monthly basis at contractually negotiated prices. Commitments for incremental daily purchases are made as necessary during the month in accordance with the terms of individual contracts. Our Mid-Tex Division also maintains a limited number of long-term supply contracts to ensure a reliable source of gas for our customers in its service area which obligate it to purchase specified volumes at market and fixed prices. At September 30, 2018, we were committed to purchase 54.1 Bcf within one year and 37.2 Bcf within two to three years under indexed contracts.

The passage of the TCJA resulted in the remeasurement of our net deferred tax liability. At September 30, 2018, we recorded \$744.9 million, which relates to our regulated operations and has been recorded as a regulatory liability. The period and timing of the return of the excess deferred taxes is being determined by regulators in each of our jurisdictions. See Note 12 for further information.

Risk Management Activities

We use financial instruments to mitigate commodity price risk and, periodically, to manage interest rate risk. In our distribution and pipeline and storage segments, we use a combination of physical storage, fixed physical contracts and fixed financial contracts to reduce our exposure to unusually large winter-period gas price increases. Additionally, we manage interest rate risk by entering into financial instruments to effectively fix the Treasury yield component of the interest cost associated with anticipated financings.

We record our financial instruments as a component of risk management assets and liabilities, which are classified as current or noncurrent based upon the anticipated settlement date of the underlying financial instrument. Substantially all of our financial instruments are valued using external market quotes and indices.

Table of Contents

The following table shows the components of the change in fair value of our financial instruments for the fiscal year ended September 30, 2018 (in thousands):

Fair value of contracts at September 30, 2017	\$ (109,159)
Contracts realized/settled	(1,254)
Fair value of new contracts	241
Other changes in value	54,954
Fair value of contracts at September 30, 2018	<u>(55,218)</u>
Netting of cash collateral	—
Cash collateral and fair value of contracts at September 30, 2018	<u>\$ (55,218)</u>

The fair value of our financial instruments at September 30, 2018, is presented below by time period and fair value source:

Source of Fair Value	Fair Value of Contracts at September 30, 2018				Total Fair Value
	Maturity in years				
	Less than 1	1-3	4-5	Greater than 5	
	(In thousands)				
Prices actively quoted	\$ (55,365)	\$ 147	\$ —	\$ —	\$ (55,218)
Prices based on models and other valuation methods	—	—	—	—	—
Total Fair Value	<u>\$ (55,365)</u>	<u>\$ 147</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (55,218)</u>

Employee Benefits Programs

An important element of our total compensation program, and a significant component of our operation and maintenance expense, is the offering of various benefits programs to our employees. These programs include medical and dental insurance coverage and pension and postretirement programs.

Medical and Dental Insurance

We offer medical and dental insurance programs to substantially all of our employees. We believe these programs are compliant with all current regulatory provisions and are consistent with other programs in our industry. In recent years, we have endeavored to actively manage our health care costs through the introduction of a wellness strategy that is focused on helping employees to identify health risks and to manage these risks through improved lifestyle choices.

Over the last five fiscal years, we have experienced annual medical and prescription inflation of approximately seven percent. For fiscal 2019, we anticipate the medical and prescription drug inflation rate will increase at approximately six percent, primarily due to the inflation of health care costs and normalization of large claim activity.

Net Periodic Pension and Postretirement Benefit Costs

For the fiscal year ended September 30, 2018, our total net periodic pension and other benefits costs was \$41.4 million, compared with \$49.0 million and \$46.0 million for the fiscal years ended September 30, 2017 and 2016. These costs are recoverable through our rates. A portion of these costs is capitalized into our distribution rate base and the remaining costs are recorded as a component of operation and maintenance expense.

Our fiscal 2018 costs were determined using a September 30, 2017 measurement date. At that date, interest and corporate bond rates utilized to determine our discount rates were higher than the interest and corporate bond rates as of September 30, 2016, the measurement date for our fiscal 2017 net periodic cost. Therefore, we increased the discount rate used to measure our fiscal 2018 net periodic cost from 3.73 percent to 3.89 percent. We lowered the expected return on plan assets from 7.00 percent to 6.75 percent in the determination of our fiscal 2018 net periodic pension cost based upon expected market returns for our targeted asset allocation. On October 20, 2017, the Society of Actuaries released its annually-updated mortality improvement scale for pension plans incorporating new assumptions surrounding life expectancies in the United States. As of September 30, 2017, we updated our assumed mortality rates to incorporate the updated mortality table. As a result of the net impact of changes in these and other assumptions, our fiscal 2018 pension and postretirement medical costs were higher than in the prior year.

Our fiscal 2017 costs were determined using a September 30, 2016 measurement date. At that date, interest and corporate bond rates utilized to determine our discount rates were lower than the interest and corporate bond rates as of September 30,

Table of Contents

2015, the measurement date for our fiscal 2016 net periodic cost. Therefore, we decreased the discount rate used to measure our fiscal 2017 net periodic cost from 4.55 percent to 3.73 percent. We maintained the expected return on plan assets of 7.00 percent in the determination of our fiscal 2017 net periodic pension cost based upon expected market returns for our targeted asset allocation. On October 20, 2016, the Society of Actuaries released its annually-updated mortality improvement scale for pension plans incorporating new assumptions surrounding life expectancies in the United States. As of September 30, 2016, we updated our assumed mortality rates to incorporate the updated mortality table. As a result of the net impact of changes in these and other assumptions, our fiscal 2017 pension and postretirement medical costs were consistent with the prior year.

Pension and Postretirement Plan Funding

Generally, our funding policy is to contribute annually an amount that will at least equal the minimum amount required to comply with the Employee Retirement Income Security Act of 1974 (ERISA). However, additional voluntary contributions are made from time to time as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

In accordance with the Pension Protection Act of 2006 (PPA), we determined the funded status of our plans as of January 1, 2018, 2017 and 2016. Based on these valuations, we have not had a minimum required contribution for the last three fiscal years. However, we made voluntary contributions of \$7.0 million, \$5.0 million and \$15.0 million to our pension plans during fiscal 2018, 2017 and 2016 to achieve a desired PPA funding threshold.

We contributed \$17.4 million, \$13.7 million and \$16.6 million to our postretirement benefits plans for the fiscal years ended September 30, 2018, 2017 and 2016. The contributions represent the portion of the postretirement costs we are responsible for under the terms of our plan and minimum funding required by state regulatory commissions.

Outlook for Fiscal 2019 and Beyond

As of September 30, 2018, interest and corporate bond rates were higher than the rates as of September 30, 2017. Therefore, we increased the discount rate used to measure our fiscal 2019 net periodic cost from 3.89 percent to 4.38 percent. The expected return on plan assets remained consistent with the prior year at 6.75 percent in the determination of our fiscal 2019 net periodic pension cost based upon expected market returns for our targeted asset allocation. On October 23, 2018, the Society of Actuaries released its annually-updated mortality improvement scale for pension plans incorporating new assumptions surrounding life expectancies in the United States. As of September 30, 2018, we updated our assumed mortality rates to incorporate the updated mortality table. As a result of the net impact of changes in these and other assumptions, we expect our fiscal 2019 net periodic pension cost to be lower than fiscal 2018.

Based upon current market conditions, the current funded position of the plans and the funding requirements under the PPA, we do not anticipate a minimum required contribution for fiscal 2019. However, we may consider whether a voluntary contribution is prudent to maintain certain funding levels. The amount of this funding is contingent upon several factors, including the issuance of new mortality tables by the US Treasury Department used to establish plan funding requirements. With respect to our postretirement medical plans, we anticipate contributing between \$10 million and \$20 million during fiscal 2019.

Actual changes in the fair market value of plan assets and differences between the actual and expected return on plan assets could have a material effect on the amount of pension costs ultimately recognized. A 0.25 percent change in our discount rate would impact our pension and postretirement costs by approximately \$2.5 million. A 0.25 percent change in our expected rate of return would impact our pension and postretirement costs by approximately \$1.4 million.

The projected liability, future funding requirements and the amount of expense or income recognized for each of our pension and other post-retirement benefit plans are subject to change, depending on the actuarial value of plan assets, and the determination of future benefit obligations as of each subsequent calculation date. These amounts are impacted by actual investment returns, changes in interest rates, changes in the demographic composition of the participants in the plans and other actuarial assumptions.

RECENT ACCOUNTING DEVELOPMENTS

Recent accounting developments and their impact on our financial position, results of operations and cash flows are described in Note 2 to the consolidated financial statements.

ITEM 7A. *Quantitative and Qualitative Disclosures About Market Risk.*

We are exposed to risks associated with commodity prices and interest rates. Commodity price risk is the potential loss that we may incur as a result of changes in the fair value of a particular instrument or commodity. Interest-rate risk is the potential increased cost we could incur when we issue debt instruments or to provide financing and liquidity for our business activities. Additionally, interest-rate risk could affect our ability to issue cost effective equity instruments.

Table of Contents

We conduct risk management activities in our distribution and pipeline and storage segments. In our distribution segment, we use a combination of physical storage, fixed-price forward contracts and financial instruments, primarily over-the-counter swap and option contracts, in an effort to minimize the impact of natural gas price volatility on our customers during the winter heating season. Our risk management activities and related accounting treatment are described in further detail in Note 13 to the consolidated financial statements. Additionally, our earnings are affected by changes in short-term interest rates as a result of our issuance of short-term commercial paper and our other short-term borrowings.

Commodity Price Risk

We purchase natural gas for our distribution operations. Substantially all of the costs of gas purchased for distribution operations are recovered from our customers through purchased gas cost adjustment mechanisms. Therefore, our distribution operations have limited commodity price risk exposure.

Interest Rate Risk

Our earnings are exposed to changes in short-term interest rates associated with our short-term commercial paper program and other short-term borrowings. We use a sensitivity analysis to estimate our short-term interest rate risk. For purposes of this analysis, we estimate our short-term interest rate risk as the difference between our actual interest expense for the period and estimated interest expense for the period assuming a hypothetical average one percent increase in the interest rates associated with our short-term borrowings. Had interest rates associated with our short-term borrowings increased by an average of one percent, our net interest expense would have increased by approximately \$0.2 million during 2018.

Table of Contents

ITEM 8. Financial Statements and Supplementary Data.

Index to financial statements and financial statement schedule:

	<u>Page</u>
<u>Report of independent registered public accounting firm</u>	<u>41</u>
Financial statements and supplementary data:	
<u>Consolidated balance sheets at September 30, 2018 and 2017</u>	<u>42</u>
<u>Consolidated statements of income for the years ended September 30, 2018, 2017 and 2016</u>	<u>43</u>
<u>Consolidated statements of comprehensive income for the years ended September 30, 2018, 2017 and 2016</u>	<u>44</u>
<u>Consolidated statements of shareholders' equity for the years ended September 30, 2018, 2017 and 2016</u>	<u>45</u>
<u>Consolidated statements of cash flow for the years ended September 30, 2018, 2017 and 2016</u>	<u>46</u>
<u>Notes to consolidated financial statements</u>	<u>47</u>
<u>Selected Quarterly Financial Data (Unaudited)</u>	<u>90</u>
Financial statement schedule for the years ended September 30, 2018, 2017 and 2016	
<u>Schedule II. Valuation and Qualifying Accounts</u>	<u>103</u>

All other financial statement schedules are omitted because the required information is not present, or not present in amounts sufficient to require submission of the schedule or because the information required is included in the financial statements and accompanying notes thereto.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareholders and the Board of Directors of Atmos Energy Corporation

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation (the "Company") as of September 30, 2018 and 2017, the related consolidated statements of income, comprehensive income, shareholders' equity, and cash flows, for each of the three years in the period ended September 30, 2018, and the related notes and financial statement schedule listed in the Index at Item 8 (collectively referred to as the "financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of September 30, 2018 and 2017, and the results of its operations and its cash flows for each of the three years in the period ended September 30, 2018, in conformity with US generally accepted accounting principles.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of September 30, 2018, based on criteria established in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) and our report dated November 13, 2018 expressed an unqualified opinion thereon.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the US federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/ Ernst & Young LLP

We have served as the Company's auditor since 1983.
Dallas, Texas
November 13, 2018

ATMOS ENERGY CORPORATION
CONSOLIDATED BALANCE SHEETS

	September 30	
	2018	2017
	(In thousands, except share data)	
ASSETS		
Property, plant and equipment	\$ 12,217,648	\$ 11,001,910
Construction in progress	349,725	299,394
	12,567,373	11,301,304
Less accumulated depreciation and amortization	2,196,226	2,042,122
Net property, plant and equipment	10,371,147	9,259,182
Current assets		
Cash and cash equivalents	13,771	26,409
Accounts receivable, less allowance for doubtful accounts of \$14,795 in 2018 and \$10,865 in 2017	253,295	222,263
Gas stored underground	165,732	184,653
Other current assets	46,055	106,321
Total current assets	478,853	539,646
Goodwill	730,419	730,132
Deferred charges and other assets	294,018	220,636
	<u>\$ 11,874,437</u>	<u>\$ 10,749,596</u>
CAPITALIZATION AND LIABILITIES		
Shareholders' equity		
Common stock, no par value (stated at \$.005 per share); 200,000,000 shares authorized; issued and outstanding: 2018 — 111,273,683 shares, 2017 — 106,104,634 shares	\$ 556	\$ 531
Additional paid-in capital	2,974,926	2,536,365
Accumulated other comprehensive loss	(83,647)	(105,254)
Retained earnings	1,878,116	1,467,024
Shareholders' equity	4,769,951	3,898,666
Long-term debt	2,493,665	3,067,045
Total capitalization	7,263,616	6,965,711
Commitments and contingencies (See Note 11)		
Current liabilities		
Accounts payable and accrued liabilities	217,283	233,050
Other current liabilities	547,068	332,648
Short-term debt	575,780	447,745
Current maturities of long-term debt	575,000	—
Total current liabilities	1,915,131	1,013,443
Deferred income taxes	1,154,067	1,878,699
Regulatory excess deferred taxes (See Note 12)	739,670	—
Regulatory cost of removal obligation	466,405	485,420
Pension and postretirement liabilities	177,520	230,588
Deferred credits and other liabilities	158,028	175,735
	<u>\$ 11,874,437</u>	<u>\$ 10,749,596</u>

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

	Year Ended September 30		
	2018	2017	2016
	(In thousands, except per share data)		
Operating revenues			
Distribution segment	\$ 3,003,047	\$ 2,649,175	\$ 2,339,778
Pipeline and storage segment	507,713	457,030	427,196
Intersegment eliminations	(395,214)	(346,470)	(312,326)
Total operating revenues	<u>3,115,546</u>	<u>2,759,735</u>	<u>2,454,648</u>
Purchased gas cost			
Distribution segment	1,559,836	1,269,456	1,058,576
Pipeline and storage segment	1,978	2,506	(58)
Intersegment eliminations	(393,966)	(346,426)	(312,326)
Total purchased gas cost	<u>1,167,848</u>	<u>925,536</u>	<u>746,192</u>
Operation and maintenance expense	599,595	546,798	538,592
Depreciation and amortization expense	361,083	319,448	290,791
Taxes, other than income	263,886	240,407	221,843
Operating income	<u>723,134</u>	<u>727,546</u>	<u>657,230</u>
Miscellaneous expense	(5,344)	(3,270)	(234)
Interest charges	106,646	120,182	114,812
Income from continuing operations before income taxes	<u>611,144</u>	<u>604,094</u>	<u>542,184</u>
Income tax expense	8,080	221,383	196,642
Income from continuing operations	<u>603,064</u>	<u>382,711</u>	<u>345,542</u>
Income from discontinued operations, net of tax (\$0, \$6,841 and \$3,731)	—	10,994	4,562
Gain on sale of discontinued operations, net of tax (\$0, \$10,215 and \$0)	—	2,716	—
Net Income	<u>\$ 603,064</u>	<u>\$ 396,421</u>	<u>\$ 350,104</u>
Basic and diluted net income per share			
Income per share from continuing operations	\$ 5.43	\$ 3.60	\$ 3.33
Income per share from discontinued operations	—	0.13	0.05
Net income per share - basic and diluted	<u>\$ 5.43</u>	<u>\$ 3.73</u>	<u>\$ 3.38</u>
Basic and diluted weighted average shares outstanding	<u>111,012</u>	<u>106,100</u>	<u>103,524</u>

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Year Ended September 30		
	2018	2017	2016
	(In thousands)		
Net income	\$ 603,064	\$ 396,421	\$ 350,104
Other comprehensive income (loss), net of tax			
Net unrealized holding gains (losses) on available-for-sale securities, net of tax of \$(146), \$1,473 and \$(245)	(395)	2,564	(465)
Cash flow hedges:			
Amortization and unrealized gain (loss) on interest rate agreements, net of tax of \$13,017, \$43,238 and \$(56,723)	44,936	75,222	(98,682)
Net unrealized gains on commodity cash flow hedges, net of tax of \$0, \$3,183 and \$13,078	—	4,982	20,455
Total other comprehensive income (loss)	44,541	82,768	(78,692)
Total comprehensive income	\$ 647,605	\$ 479,189	\$ 271,412

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common stock			Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
	Number of Shares	Stated Value	Additional Paid-in Capital			
	(In thousands, except share and per share data)					
Balance, September 30, 2015	101,478,818	\$ 507	\$ 2,230,591	\$ (109,330)	\$ 1,073,029	\$ 3,194,797
Net income	—	—	—	—	350,104	350,104
Other comprehensive loss	—	—	—	(78,692)	—	(78,692)
Cash dividends (\$1.68 per share)	—	—	—	—	(175,126)	(175,126)
Cumulative effect of accounting change	—	—	—	—	14,527	14,527
Common stock issued:						
Public offering	1,360,756	7	98,567	—	—	98,574
Direct stock purchase plan	133,133	1	9,228	—	—	9,229
Retirement savings plan	359,414	2	25,047	—	—	25,049
1998 Long-term incentive plan	598,439	3	3,175	—	—	3,178
Employee stock-based compensation	—	—	21,419	—	—	21,419
Balance, September 30, 2016	103,930,560	520	2,388,027	(188,022)	1,262,534	3,463,059
Net income	—	—	—	—	396,421	396,421
Other comprehensive income	—	—	—	82,768	—	82,768
Cash dividends (\$1.80 per share)	—	—	—	—	(191,931)	(191,931)
Common stock issued:						
Public offering	1,303,494	6	98,749	—	—	98,755
Direct stock purchase plan	112,592	1	8,970	—	—	8,971
Retirement savings plan	228,326	1	17,551	—	—	17,552
1998 Long-term incentive plan	529,662	3	3,698	—	—	3,701
Employee stock-based compensation	—	—	19,370	—	—	19,370
Balance, September 30, 2017	106,104,634	531	2,536,365	(105,254)	1,467,024	3,898,666
Net income	—	—	—	—	603,064	603,064
Other comprehensive income	—	—	—	44,541	—	44,541
Cash dividends (\$1.94 per share)	—	—	—	—	(214,906)	(214,906)
Cumulative effect of accounting change⁽¹⁾	—	—	—	(22,934)	22,934	—
Common stock issued:						
Public offering	4,558,404	22	395,070	—	—	395,092
Direct stock purchase plan	131,213	1	11,322	—	—	11,323
Retirement savings plan	94,081	—	8,240	—	—	8,240
1998 Long-term incentive plan	385,351	2	3,469	—	—	3,471
Employee stock-based compensation	—	—	20,460	—	—	20,460
Balance, September 30, 2018	<u>111,273,683</u>	<u>\$ 556</u>	<u>\$ 2,974,926</u>	<u>\$ (83,647)</u>	<u>\$ 1,878,116</u>	<u>\$ 4,769,951</u>

(1) See Note 2, "Recent Accounting Pronouncements" for additional information.

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year Ended September 30		
	2018	2017	2016
	(In thousands)		
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	\$ 603,064	\$ 396,421	\$ 350,104
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization	361,083	319,633	293,096
Deferred income taxes	158,271	227,183	193,556
One-time income tax benefit	(158,782)	—	—
Gain on sale of discontinued operations	—	(12,931)	—
Discontinued cash flow hedging for commodity contracts	—	(10,579)	—
Stock-based compensation	12,863	14,064	14,760
Debt financing costs	7,865	6,469	5,667
Other	5,437	97	1,019
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(29,208)	(58,696)	(4,847)
(Increase) decrease in gas stored underground	18,921	(35,126)	20,577
(Increase) decrease in other current assets	60,424	9,991	(18,739)
(Increase) decrease in deferred charges and other assets	(10,049)	102,254	(24,860)
Increase (decrease) in accounts payable and accrued liabilities	(11,857)	53,017	(5,195)
Increase (decrease) in other current liabilities	74,707	(78,651)	(44,482)
Increase (decrease) in deferred credits and other liabilities	31,923	(66,056)	14,334
Net cash provided by operating activities	1,124,662	867,090	794,990
CASH FLOWS USED IN INVESTING ACTIVITIES			
Capital expenditures	(1,467,591)	(1,137,089)	(1,086,950)
Acquisition	—	(86,128)	—
Proceeds from the sale of discontinued operations	3,000	140,253	—
Purchases of available-for-sale securities	(46,401)	(53,597)	(32,551)
Proceeds from sale of available-for-sale securities	22,360	31,792	27,019
Maturities of available-for-sale securities	15,716	9,332	6,290
Use tax refund	790	29,790	—
Other, net	8,560	9,341	6,460
Net cash used in investing activities	(1,463,566)	(1,056,306)	(1,079,732)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net increase (decrease) in short-term debt	128,035	(382,066)	371,884
Proceeds from issuance of long-term debt, net of premium/discount	—	884,911	—
Net proceeds from equity offering	395,092	98,755	98,574
Issuance of common stock through stock purchase and employee retirement plans	19,563	26,523	34,278
Settlement of interest rate agreements	—	(36,996)	—
Interest rate agreements cash collateral	—	25,670	(25,670)
Repayment of long-term debt	—	(250,000)	—
Cash dividends paid	(214,906)	(191,931)	(175,126)
Debt issuance costs	—	(6,775)	(317)
Other	(1,518)	—	—
Net cash provided by financing activities	326,266	168,091	303,623
Net increase (decrease) in cash and cash equivalents	(12,638)	(21,125)	18,881
Cash and cash equivalents at beginning of year	26,409	47,534	28,653
Cash and cash equivalents at end of year	\$ 13,771	\$ 26,409	\$ 47,534
CASH PAID (RECEIVED) DURING THE PERIOD FOR:			
Interest	\$ 169,987	\$ 156,668	\$ 154,748
Income taxes	\$ 6,102	\$ 5,264	\$ 7,794

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Nature of Business

Atmos Energy Corporation (“Atmos Energy” or the “Company”) and its subsidiaries are engaged in the regulated natural gas distribution and pipeline and storage businesses. Through our distribution business, we deliver natural gas through sales and transportation arrangements to over three million residential, commercial, public-authority and industrial customers through our six regulated distribution divisions in the service areas described below:

<u>Division</u>	<u>Service Area</u>
Atmos Energy Colorado-Kansas Division	Colorado, Kansas
Atmos Energy Kentucky/Mid-States Division	Kentucky, Tennessee, Virginia ⁽¹⁾
Atmos Energy Louisiana Division	Louisiana
Atmos Energy Mid-Tex Division	Texas, including the Dallas/Fort Worth metropolitan area
Atmos Energy Mississippi Division	Mississippi
Atmos Energy West Texas Division	West Texas

(1) Denotes location where we have more limited service areas.

In addition, we transport natural gas for others through our distribution system. Our distribution business is subject to federal and state regulation and/or regulation by local authorities in each of the states in which our distribution divisions operate. Our corporate headquarters and shared-services function are located in Dallas, Texas, and our customer support centers are located in Amarillo and Waco, Texas.

Our pipeline and storage business, which is also subject to federal and state regulation, consists of the the pipeline and storage operations of our Atmos Pipeline--Texas (APT) Division and our natural gas transmission business in Louisiana. The APT division provides transportation and storage services to our Mid-Tex Division, other third-party local distribution companies, industrial and electric generation customers, as well as marketers and producers. As part of its pipeline operations, APT manages five underground storage facilities in Texas. We also provide ancillary services customary to the pipeline industry including parking arrangements, lending and sales of inventory on hand. Our natural gas transmission operations in Louisiana are comprised of a proprietary 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and on a more limited basis, to third parties.

2. Summary of Significant Accounting Policies

Principles of consolidation — The accompanying consolidated financial statements include the accounts of Atmos Energy Corporation and its wholly-owned subsidiaries. All material intercompany transactions have been eliminated; however, we have not eliminated intercompany profits when such amounts are probable of recovery under the affiliates’ rate regulation process.

Use of estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. The most significant estimates include the allowance for doubtful accounts, unbilled revenues, contingency accruals, pension and postretirement obligations, deferred income taxes, impairment of long-lived assets, risk management and trading activities, fair value measurements and the valuation of goodwill and other long-lived assets. Actual results could differ from those estimates.

Regulation — Our distribution and pipeline and storage operations are subject to regulation with respect to rates, service, maintenance of accounting records and various other matters by the respective regulatory authorities in the states in which we operate. Our accounting policies recognize the financial effects of the ratemaking and accounting practices and policies of the various regulatory commissions. Accounting principles generally accepted in the United States require cost-based, rate-regulated entities that meet certain criteria to reflect the authorized recovery of costs due to regulatory decisions in their financial statements. As a result, certain costs are permitted to be capitalized rather than expensed because they can be recovered through rates. We record certain costs as regulatory assets when future recovery through customer rates is considered probable. Regulatory liabilities are recorded when it is probable that revenues will be reduced for amounts that will be credited to customers through the ratemaking process. The amounts to be recovered or recognized are based upon historical experience and our understanding of the regulations. Further, regulation may impact the period in which revenues or expenses are recognized.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Substantially all of our regulatory assets are recorded as a component of deferred charges and other assets and a portion of our regulatory liabilities are recorded as a component of other current liabilities and deferred credits and other liabilities. Deferred gas costs are recorded either in other current assets or liabilities and our regulatory excess deferred taxes and regulatory cost of removal obligation are reported separately. Significant regulatory assets and liabilities as of September 30, 2018 and 2017 included the following:

	September 30	
	2018	2017
	(In thousands)	
Regulatory assets:		
Pension and postretirement benefit costs ⁽¹⁾	\$ 6,496	\$ 26,826
Infrastructure mechanisms ⁽²⁾	96,739	46,437
Deferred gas costs	1,927	65,714
Recoverable loss on reacquired debt	8,702	11,208
Deferred pipeline record collection costs	20,467	11,692
APT annual adjustment mechanism	—	2,160
Rate case costs	2,741	2,629
Other	6,739	10,132
	<u>\$ 143,811</u>	<u>\$ 176,798</u>
Regulatory liabilities:		
Regulatory excess deferred taxes ⁽³⁾	\$ 744,895	\$ —
Regulatory cost of service reserve ⁽⁴⁾	22,508	—
Regulatory cost of removal obligation	522,175	521,330
Deferred gas costs	94,705	15,559
Asset retirement obligation	12,887	12,827
APT annual adjustment mechanism	35,228	—
Pension and postretirement benefit costs	69,113	—
Other	9,486	5,941
	<u>\$ 1,510,997</u>	<u>\$ 555,657</u>

(1) Includes \$6.5 million and \$9.4 million of pension and postretirement expense deferred pursuant to regulatory authorization.

(2) Infrastructure mechanisms in Texas and Louisiana allow for the deferral of all eligible expenses associated with capital expenditures incurred pursuant to these rules, including the recording of interest on the deferred expenses until the next rate proceeding (rate case or annual rate filing), at which time investment and costs would be recovered through base rates.

(3) The TCJA resulted in the remeasurement of the net deferred tax liability included in our rate base. Of this amount, \$5.2 million is recorded in other current liabilities. The period and timing of the return of the excess deferred taxes is being determined by regulators in each of our jurisdictions. See Note 12 for further information.

(4) Effective January 1, 2018, regulators in each of our service areas required us to establish a regulatory liability for the difference in recoverable federal taxes included in revenues based on the former 35% federal statutory rate and the new 21% federal statutory rate for service provided on or after January 1, 2018. The period and timing of the return of this liability to utility customers is being determined by regulators in each of our jurisdictions. See Note 12 for further information.

Revenue recognition — Sales of natural gas to our distribution customers are billed on a monthly basis; however, the billing cycle periods for certain classes of customers do not necessarily coincide with accounting periods used for financial reporting purposes. We follow the revenue accrual method of accounting for distribution segment revenues whereby revenues applicable to gas delivered to customers, but not yet billed under the cycle billing method, are estimated and accrued and the related costs are charged to expense.

On occasion, we are permitted to implement new rates that have not been formally approved by our state regulatory commissions, which are subject to refund. As permitted by accounting principles generally accepted in the United States, we recognize this revenue and establish a reserve for amounts that could be refunded based on our experience for the jurisdiction in which the rates were implemented.

Rates established by regulatory authorities are adjusted for increases and decreases in our purchased gas costs through purchased gas cost adjustment mechanisms. Purchased gas cost adjustment mechanisms provide gas distribution companies a method of recovering purchased gas costs on an ongoing basis without filing a rate case to address all of their non-gas costs.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

There is no margin generated through purchased gas cost adjustments, but they provide a dollar-for-dollar offset to increases or decreases in our distribution segment's gas costs. The effects of these purchased gas cost adjustment mechanisms are recorded as deferred gas costs on our balance sheet.

Operating revenues for our pipeline and storage segment are recognized in the period in which volumes are transported.

Discontinued operations — Accounting policies specific to our discontinued natural gas marketing business are described in more detail in Note 15.

Cash and cash equivalents — We consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts receivable and allowance for doubtful accounts — Accounts receivable arise from natural gas sales to residential, commercial, industrial, municipal and other customers. We establish an allowance for doubtful accounts to reduce the net receivable balance to the amount we reasonably expect to collect based on our collection experience or where we are aware of a specific customer's inability or reluctance to pay. However, if circumstances change, our estimate of the recoverability of accounts receivable could be affected. Circumstances which could affect our estimates include, but are not limited to, customer credit issues, the level of natural gas prices, customer deposits and general economic conditions. Accounts are written off once they are deemed to be uncollectible.

Gas stored underground — Our gas stored underground is comprised of natural gas injected into storage to support the winter season withdrawals for our distribution operations. The average cost method is used for all of our distribution operations. Gas in storage that is retained as cushion gas to maintain reservoir pressure is classified as property, plant and equipment and is valued at cost.

Property, plant and equipment — Regulated property, plant and equipment is stated at original cost, net of contributions in aid of construction. The cost of additions includes direct construction costs, payroll related costs (taxes, pensions and other fringe benefits), administrative and general costs and an allowance for funds used during construction. The allowance for funds used during construction represents the estimated cost of funds used to finance the construction of major projects and are capitalized in the rate base for ratemaking purposes when the completed projects are placed in service. Interest expense of \$6.8 million, \$2.5 million and \$2.8 million was capitalized in 2018, 2017 and 2016.

Major renewals, including replacement pipe, and betterments that are recoverable under our regulatory rate base are capitalized while the costs of maintenance and repairs that are not capitalizable are charged to expense as incurred. The costs of large projects are accumulated in construction in progress until the project is completed. When the project is completed, tested and placed in service, the balance is transferred to the regulated plant in service account included in the rate base and depreciation begins.

Regulated property, plant and equipment is depreciated at various rates on a straight-line basis. These rates are approved by our regulatory commissions and are comprised of two components: one based on average service life and one based on cost of removal. Accordingly, we recognize our cost of removal expense as a component of depreciation expense. The related cost of removal accrual is reflected as a regulatory liability on the consolidated balance sheet. At the time property, plant and equipment is retired, removal expenses less salvage, are charged to the regulatory cost of removal accrual. The composite depreciation rate was 3.2 percent, 3.1 percent and 3.2 percent for the fiscal years ended September 30, 2018, 2017 and 2016.

Other property, plant and equipment is stated at cost. Depreciation is generally computed on the straight-line method for financial reporting purposes based upon estimated useful lives.

Asset retirement obligations — We record a liability at fair value for an asset retirement obligation when the legal obligation to retire the asset has been incurred with an offsetting increase to the carrying value of the related asset. Accretion of the asset retirement obligation due to the passage of time is recorded as an operating expense.

As of September 30, 2018 and 2017, we had asset retirement obligations of \$12.9 million and \$12.8 million. Additionally, we had \$7.5 million and \$7.8 million of asset retirement costs recorded as a component of property, plant and equipment that will be depreciated over the remaining life of the underlying associated assets.

We believe we have a legal obligation to retire our natural gas storage facilities. However, we have not recognized an asset retirement obligation associated with our storage facilities because we are not able to determine the settlement date of this obligation as we do not anticipate taking our storage facilities out of service permanently. Therefore, we cannot reasonably estimate the fair value of this obligation.

Impairment of long-lived assets — We periodically evaluate whether events or circumstances have occurred that indicate that other long-lived assets may not be recoverable or that the remaining useful life may warrant revision. When such events or circumstances are present, we assess the recoverability of long-lived assets by determining whether the carrying value will be

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

recovered through the expected future cash flows. In the event the sum of the expected future cash flows resulting from the use of the asset is less than the carrying value of the asset, an impairment loss equal to the excess of the asset's carrying value over its fair value is recorded.

Goodwill — We annually evaluate our goodwill balances for impairment during our second fiscal quarter or more frequently as impairment indicators arise. During the second quarter of fiscal 2018, we completed our annual goodwill impairment assessment using a qualitative assessment, as permitted under U.S. GAAP. We test goodwill for impairment at the reporting unit level on an annual basis and between annual tests if an event occurs or circumstances change that would more likely than not reduce the fair value of the reporting unit. Based on the assessment performed, we determined that our goodwill was not impaired. Although not applicable for the fiscal 2018 analysis, if the qualitative assessment resulted in impairment indicators, we would then use a present value technique based on discounted cash flows to estimate the fair value of our reporting units. These calculations are dependent on several subjective factors including the timing of future cash flows, future growth rates and the discount rate. An impairment charge is recognized if the carrying value of a reporting unit's goodwill exceeds its fair value.

Marketable securities — As of September 30, 2018 and 2017, all of our marketable securities were classified as available for sale. In accordance with the current authoritative accounting standards, these securities, including both debt and equity securities, are reported at market value with unrealized gains and losses shown as a component of accumulated other comprehensive income (loss). We regularly evaluate the performance of these investments on an individual investment by investment basis for impairment, taking into consideration the fund's purpose, volatility and current returns. If a determination is made that a decline in fair value is other than temporary, the related investment is written down to its estimated fair value. Beginning on October 1, 2018, changes in fair value of our equity available for sale securities will be recorded in net income as discussed further below in the *Recent accounting pronouncements* section.

Financial instruments and hedging activities — We use financial instruments to mitigate commodity price risk in our distribution and pipeline and storage segments and to mitigate interest rate risk. The objectives and strategies for using financial instruments have been tailored to our continuing business and are discussed in Note 13.

We record all of our financial instruments on the balance sheet at fair value, with changes in fair value ultimately recorded in the income statement. These financial instruments are reported as risk management assets and liabilities and are classified as current or noncurrent other assets or liabilities based upon the anticipated settlement date of the underlying financial instrument. We record the cash flow impact of our financial instruments in operating cash flows based upon their balance sheet classification.

The timing of when changes in fair value of our financial instruments are recorded in the income statement depends on whether the financial instrument has been designated and qualifies as a part of a hedging relationship or if regulatory rulings require a different accounting treatment. Changes in fair value for financial instruments that do not meet one of these criteria are recognized in the income statement as they occur.

Financial Instruments Associated with Commodity Price Risk

In our distribution segment, the costs associated with and the realized gains and losses arising from the use of financial instruments to mitigate commodity price risk are included in our purchased gas cost adjustment mechanisms in accordance with regulatory requirements. Therefore, changes in the fair value of these financial instruments are initially recorded as a component of deferred gas costs and recognized in the consolidated statement of income as a component of purchased gas cost when the related costs are recovered through our rates and recognized in revenue in accordance with accounting principles generally accepted in the United States. Accordingly, there is no earnings impact on our distribution segment as a result of the use of financial instruments.

Financial Instruments Associated with Interest Rate Risk

We manage interest rate risk, primarily when we plan to issue long-term debt. We currently manage this risk through the use of forward starting interest rate swaps to fix the Treasury yield component of the interest cost associated with anticipated financings. We designate these financial instruments as cash flow hedges at the time the agreements are executed. Unrealized gains and losses associated with the instruments are recorded as a component of accumulated other comprehensive income (loss). When the instruments settle, the realized gain or loss is recorded as a component of accumulated other comprehensive income (loss) and recognized as a component of interest expense over the life of the related financing arrangement. Hedge ineffectiveness to the extent incurred is reported as a component of interest expense. As of September 30, 2018 and September 30, 2017, no cash was required to be held in margin accounts.

Fair Value Measurements — We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

measurement date (exit price). We primarily use quoted market prices and other observable market pricing information in valuing our financial assets and liabilities and minimize the use of unobservable pricing inputs in our measurements.

Fair-value estimates also consider our own creditworthiness and the creditworthiness of the counterparties involved. Our counterparties consist primarily of financial institutions and major energy companies. This concentration of counterparties may materially impact our exposure to credit risk resulting from market, economic or regulatory conditions. We seek to minimize counterparty credit risk through an evaluation of their financial condition and credit ratings and the use of collateral requirements under certain circumstances.

Amounts reported at fair value are subject to potentially significant volatility based upon changes in market prices, including, but not limited to, the valuation of the portfolio of our contracts, maturity and settlement of these contracts and newly originated transactions and interest rates, each of which directly affect the estimated fair value of our financial instruments. We believe the market prices and models used to value these financial instruments represent the best information available with respect to closing exchange and over-the-counter quotations, time value and volatility factors underlying the contracts. Values are adjusted to reflect the potential impact of an orderly liquidation of our positions over a reasonable period of time under then current market conditions.

Authoritative accounting literature establishes a fair value hierarchy that prioritizes the inputs used to measure fair value based on observable and unobservable data. The hierarchy categorizes the inputs into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). The levels of the hierarchy are described below:

Level 1 — Represents unadjusted quoted prices in active markets for identical assets or liabilities. An active market for the asset or liability is defined as a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Prices actively quoted on national exchanges are used to determine the fair value of most of our assets and liabilities recorded on our balance sheet at fair value.

Our Level 1 measurements consist primarily of our available-for-sale securities. The Level 1 measurements for investments in the Atmos Energy Corporation Master Retirement Trust (the Master Trust), Supplemental Executive Benefit Plan and postretirement benefit plan consist primarily of exchange-traded financial instruments.

Level 2 — Represents pricing inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the asset or liability as of the reporting date. These inputs are derived principally from, or corroborated by, observable market data. Our Level 2 measurements primarily consist of non-exchange-traded financial instruments, such as over-the-counter options and swaps and municipal and corporate bonds where market data for pricing is observable. The Level 2 measurements for investments in our Master Trust, Supplemental Executive Benefit Plan and postretirement benefit plan consist primarily of non-exchange traded financial instruments such as corporate bonds and government securities.

Level 3 — Represents generally unobservable pricing inputs which are developed based on the best information available, including our own internal data, in situations where there is little if any market activity for the asset or liability at the measurement date. The pricing inputs utilized reflect what a market participant would use to determine fair value. We currently do not have any Level 3 investments.

Pension and other postretirement plans — Pension and other postretirement plan costs and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. Our measurement date is September 30. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities. The assumed discount rate, the assumed health care cost trend rate and assumed rates of retirement generally have the most significant impact on our postretirement plan costs and liabilities.

The discount rate is utilized principally in calculating the actuarial present value of our pension and postretirement obligation and net pension and postretirement cost. When establishing our discount rate, we consider high quality corporate bond rates based on bonds available in the marketplace that are suitable for settling the obligations, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with currently available high quality corporate bonds.

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of the annual pension and postretirement plan cost. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors when making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension or postretirement plan cost is not affected. Rather, this gain or loss is amortized over the expected future working lifetime of the plan participants.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The expected return on plan assets is then calculated by applying the expected long-term rate of return on plan assets to the market-related value of the plan assets. The market-related value of our plan assets represents the fair market value of the plan assets, adjusted to smooth out short-term market fluctuations over a five-year period. The use of this calculation will delay the impact of current market fluctuations on the pension expense for the period.

We use a corridor approach to amortize actuarial gains and losses. Under this approach, net gains or losses in excess of ten percent of the larger of the pension benefit obligation or the market-related value of the assets are amortized on a straight-line basis. The period of amortization is the average remaining service of active participants who are expected to receive benefits under the plan.

We estimate the assumed health care cost trend rate used in determining our annual postretirement net cost based upon our actual health care cost experience, the effects of recently enacted legislation and general economic conditions. Our assumed rate of retirement is estimated based upon the annual review of our participant census information as of the measurement date.

Income taxes — Income taxes are determined based on the liability method, which results in income tax assets and liabilities arising from temporary differences. Temporary differences are differences between the tax bases of assets and liabilities and their reported amounts in the financial statements that will result in taxable or deductible amounts in future years. The liability method requires the effect of tax rate changes on accumulated deferred income taxes to be reflected in the period in which the rate change was enacted. The liability method also requires that deferred tax assets be reduced by a valuation allowance unless it is more likely than not that the assets will be realized.

The Company may recognize the tax benefit from uncertain tax positions only if it is at least more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent likelihood of being realized upon settlement with the taxing authorities. We recognize accrued interest related to unrecognized tax benefits as a component of interest expense. We recognize penalties related to unrecognized tax benefits as a component of miscellaneous income (expense) in accordance with regulatory requirements.

Tax collections — We are allowed to recover from customers revenue-related taxes that are imposed upon us. We record such taxes as operating expenses and record the corresponding customer charges as operating revenues. However, we do collect and remit various other taxes on behalf of various governmental authorities, and we record these amounts in our consolidated balance sheets on a net basis. We do not collect income taxes from our customers on behalf of governmental authorities.

Contingencies — In the normal course of business, we are confronted with issues or events that may result in a contingent liability. These generally relate to lawsuits, claims made by third parties or the action of various regulatory agencies. For such matters, we record liabilities when they are considered probable and estimable, based on currently available facts and our estimates of the ultimate outcome or resolution of the liability in the future. Actual results may differ from estimates, depending on actual outcomes or changes in the facts or expectations surrounding each potential exposure.

Subsequent events — Except as noted in Note 5 and 6 regarding the public offering of senior notes, no events occurred subsequent to the balance sheet date that would require recognition or disclosure in the financial statements.

Recent accounting pronouncements

Accounting pronouncements adopted in fiscal 2018

In February 2018, the Financial Accounting Standards Board (FASB) issued new guidance as a result of the Tax Cuts and Jobs Act of 2017 (the "TCJA"), related to the treatment of certain tax effects from accumulated other comprehensive income. The new guidance allows entities to reclassify from accumulated other comprehensive income to retained earnings the stranded tax effects resulting from the adoption of the TCJA. The new guidance will be effective for us in the fiscal year beginning on October 1, 2019 and for interim periods within that year. Early adoption is permitted, including adoption in any interim period for public business entities for reporting periods for which financial statements have not yet been issued and should be applied either in the period of adoption or retrospectively to each period (or periods) in which the effect of the change in the U.S. federal corporate income tax rate in the Tax Cuts and Jobs Act is recognized. We have early adopted the new standard effective as of September 30, 2018, and reclassified the stranded tax effects of \$22.9 million, resulting from the TCJA from accumulated other comprehensive income to retained earnings. This change is reflected on our consolidated statement of shareholders' equity.

In January 2017, the FASB issued new guidance that simplified the accounting for goodwill impairments by eliminating step 2 from the goodwill impairment test. Under the new guidance, if the carrying amount of a reporting unit exceeds its fair value, an impairment loss will be recognized in an amount equal to that excess, limited to the total amount of goodwill allocated to that reporting unit. We early adopted the new standard, effective for our goodwill impairment test performed in our second

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

fiscal quarter of 2018. The new standard did not have a material impact on our results of operations, consolidated balance sheets or cash flows.

Accounting pronouncements that will be effective in fiscal 2019

In May 2014, the FASB issued a comprehensive new revenue recognition standard that superseded virtually all existing revenue recognition guidance under generally accepted accounting principles in the United States. Under the new standard, an entity recognizes revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. In doing so, companies may need to use more judgment and make more estimates than under current guidance. The new guidance will become effective for us October 1, 2018 and can be applied either retrospectively to each period presented or as a cumulative-effect adjustment as of the date of adoption.

We have completed the evaluation of our sources of revenue and the impact that the new guidance will have on our financial position, results of operations, cash flows and business processes. Based on this evaluation, we do not believe the implementation of the new guidance will have a material effect on our financial position, results of operations, cash flows or business processes. We intend to apply the new guidance using the modified retrospective method on the date of adoption. The most impactful change from the adoption of this standard will be the disclosure requirements. In the first quarter of fiscal 2019, we will add a new revenue footnote which will contain a disaggregation of revenues from contracts with customers by customer type.

In March 2017, the FASB issued new guidance related to the income statement presentation of the components of net periodic benefit cost for an entity's sponsored defined benefit pension and other postretirement plans. The new guidance requires entities to disaggregate the current service cost component of the net benefit cost from the other components and present it with other current compensation costs for related employees in the statement of income. The other components of net benefit cost will be presented outside of income from operations on the statement of income. In addition, only the service cost component of net benefit cost is eligible for capitalization (e.g., as part of inventory or property, plant, and equipment). The Federal Energy Regulatory Commission ("FERC"), which regulates interstate transmission pipelines and also establishes, through its Uniform System of Accounts, accounting practices for rate-regulated entities, has issued guidance that states it will permit an election to either continue to capitalize non-service benefit costs or to cease capitalizing such costs for regulatory purposes. Accounting guidelines by the FERC are typically also followed by state commissions. As such, we plan to continue to capitalize into property, plant and equipment all components of net periodic benefit cost for ratemaking purposes and will defer the non-service cost components as a regulatory asset for U.S. GAAP reporting purposes. The new guidance will be effective for us in the fiscal year beginning on October 1, 2018 and for interim periods within that year. The standard requires retrospective application for presentation of non-service cost components outside of income from operations in the statement of income and prospective application of the change in eligible costs for capitalization. We do not anticipate the new standard will have a material impact on our financial position, results of operations and cash flows.

In January 2016, the FASB issued guidance related to the classification and measurement of financial instruments. The amendments modify the accounting and presentation for certain financial liabilities and equity investments not consolidated or reported using the equity method. The guidance is effective for us beginning October 1, 2018. The standard will require that changes in fair value of our available-for-sale equity securities be recorded in net income. However, the accounting for our available-for-sale debt securities remains unchanged as a result of this guidance. The new guidance will be applied by means of a cumulative-effect adjustment to the balance sheet as of the beginning of fiscal year 2019. We expect to record a cumulative-effect adjustment of approximately \$8 million from accumulated other comprehensive income to retained earnings. We do not anticipate the new standard will have a material impact on our financial position, results of operations or cash flows.

In August 2018, the FASB issued new guidance aligning the requirements for capitalizing implementation costs incurred in a hosting arrangement that is a service contract with the requirements for capitalizing implementation costs incurred to develop or obtain internal-use software (and hosting arrangements that include an internal-use software license). The amendments require a customer in a hosting arrangement that is a service contract to follow the guidance in Subtopic 350-40 to determine which implementation costs to capitalize as an asset related to the service contract and which costs to expense. The new guidance is effective for us in the fiscal year beginning October 1, 2020 and for interim periods within that year. Early adoption is permitted, including adoption in any interim period. The amendments should be applied either retrospectively or prospectively to all implementation costs incurred after the date of adoption. We intend to early adopt the guidance prospectively as of the fiscal year beginning October 1, 2018. We do not anticipate the new standard will have a material impact on our financial position, results of operations or cash flows.

Recently issued accounting pronouncements that will be effective after fiscal 2019

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

In February 2016, the FASB issued a comprehensive new leasing standard that will require lessees to recognize a lease liability and a right-of-use asset for all leases, including operating leases, with a term greater than 12 months on its balance sheet. The new standard will be effective for us beginning on October 1, 2019; early adoption is permitted. The new leasing standard requires modified retrospective transition, which requires application of the new guidance at the beginning of the earliest comparative period presented in the year of adoption. Additionally, in January 2018, the FASB issued amendments to the standard that provides a practical expedient for entities to not evaluate existing or expired land easements that were not previously accounted for as leases under the current guidance. In July 2018, the FASB issued an amendment to the standard that provides an additional and optional transition method to adopt the standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption. We are currently evaluating the effect of this standard and amendments on our financial position, results of operations, cash flows and business processes.

In June 2016, the FASB issued new guidance which will require credit losses on most financial assets measured at amortized cost and certain other instruments to be measured using an expected credit loss model. Under this model, entities will estimate credit losses over the entire contractual term of the instrument from the date of initial recognition of that instrument. In contrast, current U.S. GAAP is based on an incurred loss model that delays recognition of credit losses until it is probable the loss has been incurred. The new guidance also introduces a new impairment recognition model for available-for-sale securities that will require credit losses for available-for-sale debt securities to be recorded through an allowance account. The new standard will be effective for us beginning on October 1, 2021; early adoption is permitted beginning on October 1, 2019. We are currently evaluating the potential impact of this new guidance on our financial position, results of operations and cash flows.

In August 2018, the FASB issued new guidance that modifies the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. The guidance removes the disclosure requirements for the amounts of gain/loss and prior service cost/credit amortization expected in the following year and the disclosure of the effect of a one-percentage-point change in the health care cost trend rate, among other changes. The guidance adds certain disclosures including the weighted average interest crediting rate for cash balance plans and a narrative description for the significant change in gains and losses as well as any other significant change in the plan obligations or assets. The new guidance is effective for us in the fiscal year beginning October 1, 2020 and should be applied on a retrospective basis to all periods presented. Early adoption is permitted. The adoption of this new guidance impacts only our disclosures; however we are still evaluating the timing of our adoption.

3. Segment Information

As of September 30, 2018, we manage and review our consolidated operations through the following three reportable segments:

- The *distribution segment* is primarily comprised of our regulated natural gas distribution and related sales operations in eight states.
- The *pipeline and storage segment* is comprised primarily of the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana.
- The *natural gas marketing segment* is comprised of our discontinued natural gas marketing business.

Our determination of reportable segments considers the strategic operating units under which we manage sales of various products and services to customers in differing regulatory environments. Although our distribution segment operations are geographically dispersed, they are aggregated and reported as a single segment as each natural gas distribution division has similar economic characteristics. In addition, because the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana have similar economic characteristics, they have been aggregated and reported as a single segment.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. We evaluate performance based on net income or loss of the respective operating units. We allocate interest and pension expense to the pipeline and storage segment; however, there is no debt or pension liability recorded on the pipeline and storage segment balance sheet. All material intercompany transactions have been eliminated; however, we have not eliminated intercompany profits when such amounts are probable of recovery under the affiliates' rate regulation process. Income taxes are allocated to each segment as if each segment's taxes were calculated on a separate return basis.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Income statements and capital expenditures by segment are shown in the following tables.

	Year Ended September 30, 2018			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Operating revenues from external parties	\$ 3,000,404	\$ 115,142	\$ —	\$ 3,115,546
Intersegment revenues	2,643	392,571	(395,214)	—
Total operating revenues	3,003,047	507,713	(395,214)	3,115,546
Purchased gas cost	1,559,836	1,978	(393,966)	1,167,848
Operation and maintenance expense	465,848	134,995	(1,248)	599,595
Depreciation and amortization expense	264,930	96,153	—	361,083
Taxes, other than income	231,566	32,320	—	263,886
Operating income	480,867	242,267	—	723,134
Miscellaneous expense	(1,849)	(3,495)	—	(5,344)
Interest charges	65,850	40,796	—	106,646
Income before income taxes	413,168	197,976	—	611,144
Income tax (benefit) expense	(29,798)	37,878	—	8,080
Net income	\$ 442,966	\$ 160,098	\$ —	\$ 603,064
Capital expenditures	\$ 1,025,800	\$ 441,791	\$ —	\$ 1,467,591

	Year Ended September 30, 2017				
	Distribution	Pipeline and Storage	Natural Gas Marketing	Eliminations	Consolidated
	(In thousands)				
Operating revenues from external parties	\$ 2,647,813	\$ 111,922	\$ —	\$ —	\$ 2,759,735
Intersegment revenues	1,362	345,108	—	(346,470)	—
Total operating revenues	2,649,175	457,030	—	(346,470)	2,759,735
Purchased gas cost	1,269,456	2,506	—	(346,426)	925,536
Operation and maintenance expense	413,077	133,765	—	(44)	546,798
Depreciation and amortization expense	249,071	70,377	—	—	319,448
Taxes, other than income	211,929	28,478	—	—	240,407
Operating income	505,642	221,904	—	—	727,546
Miscellaneous expense	(1,695)	(1,575)	—	—	(3,270)
Interest charges	79,789	40,393	—	—	120,182
Income from continuing operations before income taxes	424,158	179,936	—	—	604,094
Income tax expense	155,789	65,594	—	—	221,383
Income from continuing operations	268,369	114,342	—	—	382,711
Income from discontinued operations, net of tax	—	—	10,994	—	10,994
Gain on sale of discontinued operations, net of tax	—	—	2,716	—	2,716
Net income	\$ 268,369	\$ 114,342	\$ 13,710	\$ —	\$ 396,421
Capital expenditures	\$ 849,950	\$ 287,139	\$ —	\$ —	\$ 1,137,089

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Year Ended September 30, 2016

	Distribution	Pipeline and Storage	Natural Gas Marketing	Eliminations	Consolidated
	(In thousands)				
Operating revenues from external parties	\$ 2,338,404	\$ 116,244	\$ —	\$ —	\$ 2,454,648
Intersegment revenues	1,374	310,952	—	(312,326)	—
Total operating revenues	2,339,778	427,196	—	(312,326)	2,454,648
Purchased gas cost	1,058,576	(58)	—	(312,326)	746,192
Operation and maintenance expense	407,982	130,610	—	—	538,592
Depreciation and amortization expense	234,109	56,682	—	—	290,791
Taxes, other than income	197,227	24,616	—	—	221,843
Operating income	441,884	215,346	—	—	657,230
Miscellaneous income (expense)	1,171	(1,405)	—	—	(234)
Interest charges	78,238	36,574	—	—	114,812
Income from continuing operations before income taxes	364,817	177,367	—	—	542,184
Income tax expense	130,987	65,655	—	—	196,642
Income from continuing operations	233,830	111,712	—	—	345,542
Income from discontinued operations, net of tax	—	—	4,562	—	4,562
Net income	\$ 233,830	\$ 111,712	\$ 4,562	\$ —	\$ 350,104
Capital expenditures	\$ 740,246	\$ 346,383	\$ 321	\$ —	\$ 1,086,950

The following table summarizes our revenues from external parties by products and services for the fiscal year ended September 30.

	2018	2017	2016
	(In thousands)		
Distribution revenues:			
Gas sales revenues:			
Residential	\$ 1,916,101	\$ 1,642,918	\$ 1,477,049
Commercial	797,073	708,167	619,979
Industrial	131,267	133,372	98,439
Public authority and other	47,714	45,820	41,307
Total gas sales revenues	2,892,155	2,530,277	2,236,774
Transportation revenues	99,250	86,332	76,690
Other gas revenues	8,999	31,204	24,940
Total distribution revenues	3,000,404	2,647,813	2,338,404
Pipeline and storage revenues	115,142	111,922	116,244
Total operating revenues	\$ 3,115,546	\$ 2,759,735	\$ 2,454,648

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Balance sheet information at September 30, 2018 and 2017 by segment is presented in the following tables.

September 30, 2018				
Distribution	Pipeline and Storage	Eliminations	Consolidated	
(In thousands)				
Property, plant and equipment, net	\$ 7,644,693	\$ 2,726,454	\$ —	\$ 10,371,147
Total assets	\$ 11,109,128	\$ 2,963,480	\$ (2,198,171)	\$ 11,874,437

September 30, 2017				
Distribution	Pipeline and Storage	Eliminations	Consolidated	
(In thousands)				
Property, plant and equipment, net	\$ 6,849,517	\$ 2,409,665	\$ —	\$ 9,259,182
Total assets	\$ 10,050,164	\$ 2,621,601	\$ (1,922,169)	\$ 10,749,596

4. Earnings Per Share

We use the two-class method of computing earnings per share because we have participating securities in the form of non-vested restricted stock units with a nonforfeitable right to dividend equivalents, for which vesting is predicated solely on the passage of time. The calculation of earnings per share using the two-class method excludes income attributable to these participating securities from the numerator and excludes the dilutive impact of those shares from the denominator.

Basic and diluted earnings per share for the fiscal years ended September 30 are calculated as follows:

	2018	2017	2016
	(In thousands, except per share data)		
Basic and Diluted Earnings Per Share from continuing operations			
Income from continuing operations	\$ 603,064	\$ 382,711	\$ 345,542
Less: Income from continuing operations allocated to participating securities	580	475	538
Income from continuing operations available to common shareholders	\$ 602,484	\$ 382,236	\$ 345,004
Basic and diluted weighted average shares outstanding	111,012	106,100	103,524
Income from continuing operations per share — Basic and Diluted	\$ 5.43	\$ 3.60	\$ 3.33
Basic and Diluted Earnings Per Share from discontinued operations			
Income from discontinued operations	\$ —	\$ 13,710	\$ 4,562
Less: Income from discontinued operations allocated to participating securities	—	12	8
Income from discontinued operations available to common shareholders	\$ —	\$ 13,698	\$ 4,554
Basic and diluted weighted average shares outstanding	111,012	106,100	103,524
Income from discontinued operations per share - Basic and Diluted	\$ —	\$ 0.13	\$ 0.05
Net Income per share — Basic and Diluted	\$ 5.43	\$ 3.73	\$ 3.38

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

5. Debt*Long-term debt*

Long-term debt at September 30, 2018 and 2017 consisted of the following:

	2018	2017
	(In thousands)	
Unsecured 8.50% Senior Notes, due March 2019	\$ 450,000	\$ 450,000
Unsecured 3.00% Senior Notes, due 2027	500,000	500,000
Unsecured 5.95% Senior Notes, due 2034	200,000	200,000
Unsecured 5.50% Senior Notes, due 2041	400,000	400,000
Unsecured 4.15% Senior Notes, due 2043	500,000	500,000
Unsecured 4.125% Senior Notes, due 2044	750,000	750,000
Medium term Series A notes, 1995-1, 6.67%, due 2025	10,000	10,000
Unsecured 6.75% Debentures, due 2028	150,000	150,000
Floating-rate term loan, due September 2019 ⁽¹⁾	125,000	125,000
Total long-term debt	<u>3,085,000</u>	<u>3,085,000</u>
Less:		
Original issue (premium) / discount on unsecured senior notes and debentures	(4,439)	(4,384)
Debt issuance cost	20,774	22,339
Current maturities	575,000	—
	<u>\$ 2,493,665</u>	<u>\$ 3,067,045</u>

(1) Up to \$200 million can be drawn under this term loan.

Maturities of long-term debt at September 30, 2018 were as follows (in thousands):

2019	\$ 575,000
2020	—
2021	—
2022	—
2023	—
Thereafter	2,510,000
	<u>\$ 3,085,000</u>

On October 4, 2018, we completed a public offering of \$600 million of 4.30% senior notes due 2048. We received net proceeds from the offering, after the underwriting discount and estimated offering expenses, of approximately \$591 million, that were used to repay working capital borrowings pursuant to our commercial paper program. The effective interest rate of these notes is 4.37% after giving effect to the offering costs.

On June 8, 2017, we completed a public offering of \$500 million of 3.00% senior notes due 2027 and \$250 million of 4.125% senior notes due 2044. The effective rate of these notes is 3.12% and 4.40%, after giving effect to the offering costs and the settlement of the associated forward starting interest rate swaps. The net proceeds, excluding the loss on the settlement of the interest rate swaps of \$37 million, of approximately \$753 million were used to repay our \$250 million 6.35% senior unsecured notes at maturity on June 15, 2017 and for general corporate purposes, including the repayment of working capital borrowings pursuant to our commercial paper program.

We utilize short-term debt to provide cost-effective, short-term financing until it can be replaced with a balance of long-term debt and equity financing that achieves the Company's desired capital structure with an equity-to-capitalization ratio between 50% and 60%, inclusive of long-term and short-term debt. Our short-term borrowing requirements are affected primarily by the seasonal nature of the natural gas business. Changes in the price of natural gas and the amount of natural gas we need to supply our customers' needs could significantly affect our borrowing requirements. Our short-term borrowings typically reach their highest levels in the winter months.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Currently, our short-term borrowing requirements are satisfied through a combination of a \$1.5 billion commercial paper program and three committed revolving credit facilities with third-party lenders that provide approximately \$1.5 billion of total working capital funding. The primary source of our funding is our commercial paper program, which is supported by a five-year unsecured \$1.5 billion credit facility. On March 26, 2018, we executed one of our two one-year extension options which extended the maturity date from September 25, 2021 to September 25, 2022. The facility bears interest at a base rate or at a LIBOR-based rate for the applicable interest period, plus a spread ranging from zero percent to 1.25 percent, based on the Company's credit ratings. Additionally, the facility contains a \$250 million accordion feature, which provides the opportunity to increase the total committed loan to \$1.75 billion. At September 30, 2018 and 2017, there was \$575.8 million and \$447.7 million outstanding under our commercial paper program with weighted average interest rates of 2.15% and 1.25%, with weighted average maturities of less than one month.

Additionally, we have a \$25 million 364-day unsecured facility, which was renewed on April 1, 2018 and expires March 31, 2019, and a \$10 million 364-day unsecured revolving credit facility, which is used primarily to issue letters of credit and which was renewed on September 30, 2018. At September 30, 2018, there were no borrowings outstanding under either of these facilities; however, outstanding letters of credit reduced the total amount available to us under our \$10 million unsecured revolving facility to \$4.4 million.

The availability of funds under these credit facilities is subject to conditions specified in the respective credit agreements, all of which we currently satisfy. These conditions include our compliance with financial covenants and the continued accuracy of representations and warranties contained in these agreements. We are required by the financial covenants in each of these facilities to maintain, at the end of each fiscal quarter, a ratio of total debt to total capitalization of no greater than 70 percent. At September 30, 2018, our total-debt-to-total-capitalization ratio, as defined, was 44 percent. In addition, both the interest margin and the fee that we pay on unused amounts under each of these facilities are subject to adjustment depending upon our credit ratings.

These credit facilities and our public indentures contain usual and customary covenants for our business, including covenants substantially limiting liens, substantial asset sales and mergers. Additionally, our public debt indentures relating to our senior notes and debentures, as well as certain of our revolving credit agreements, each contain a default provision that is triggered if outstanding indebtedness arising out of any other credit agreements in amounts ranging from in excess of \$15 million to in excess of \$100 million becomes due by acceleration or is not paid at maturity. We were in compliance with all of our debt covenants as of September 30, 2018. If we were unable to comply with our debt covenants, we would likely be required to repay our outstanding balances on demand, provide additional collateral or take other corrective actions.

6. Shareholders' Equity

Shelf Registration, At-the-Market Equity Sales Program and Equity Issuance

On March 28, 2016, we filed a registration statement with the Securities and Exchange Commission (SEC) that originally permitted us to issue, from time to time, up to \$2.5 billion in common stock and/or debt securities, which expires March 28, 2019. At September 30, 2018, approximately \$650.0 million of securities remained available for issuance under the shelf registration statement. The issuance of our \$600 million senior unsecured notes in October 2018, as discussed in Note 5, effectively exhausted this shelf registration statement.

On November 14, 2017, we filed a prospectus supplement under the registration statement relating to an at-the-market (ATM) equity sales program under which we may issue and sell shares of our common stock up to an aggregate offering price of \$500 million, which expires March 28, 2019. During the year ended September 30, 2018, no shares of common stock were sold under our ATM equity sales program.

On November 30, 2017, we filed a prospectus supplement under the registration statement relating to an underwriting agreement to sell 4,558,404 shares of our common stock for \$400 million. After expenses, net proceeds from the offering were \$395.1 million.

1998 Long-Term Incentive Plan

In August 1998, the Board of Directors approved and adopted the 1998 Long-Term Incentive Plan (LTIP), which became effective in October 1998 after approval by our shareholders. The LTIP is a comprehensive, long-term incentive compensation plan providing for discretionary awards of incentive stock options, non-qualified stock options, stock appreciation rights, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units to certain employees and non-employee directors of the Company and our subsidiaries. The objectives of this plan include attracting and retaining the best available personnel, providing for additional performance incentives and promoting our success by providing employees with the opportunity to acquire our common stock.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Accumulated Other Comprehensive Income (Loss)

We record deferred gains (losses) in accumulated other comprehensive income (AOCI) related to available-for-sale securities, which include equity and debt securities, interest rate agreement cash flow hedges and commodity contract cash flow hedges. Deferred gains (losses) for our available-for-sale securities and commodity contract cash flow hedges are recognized in earnings upon settlement, while deferred gains (losses) related to our interest rate agreement cash flow hedges are recognized in earnings as a component of interest expense, as they are amortized. The following tables provide the components of our accumulated other comprehensive income (loss) balances, net of the related tax effects allocated to each component of other comprehensive income (loss). Additionally, as discussed further in Note 2, we have early adopted a new accounting standard effective as of September 30, 2018. The adoption resulted in a reclassification of the stranded tax effects resulting from the TCJA, from accumulated other comprehensive income to retained earnings, as seen in the table below.

	Available- for-Sale Securities	Interest Rate Agreement Cash Flow Hedges	Total
	(In thousands)		
September 30, 2017	\$ 7,048	\$ (112,302)	\$ (105,254)
Other comprehensive income (loss) before reclassifications	1,426	43,184	44,610
Amounts reclassified from accumulated other comprehensive income	(1,821)	1,752	(69)
Net current-period other comprehensive income (loss)	(395)	44,936	44,541
Cumulative effect of accounting change	1,471	(24,405)	(22,934)
September 30, 2018	\$ 8,124	\$ (91,771)	\$ (83,647)

	Available- for-Sale Securities	Interest Rate Agreement Cash Flow Hedges	Commodity Contracts Cash Flow Hedges	Total
	(In thousands)			
September 30, 2016	\$ 4,484	\$ (187,524)	\$ (4,982)	\$ (188,022)
Other comprehensive income (loss) before reclassifications	2,502	74,560	9,847	86,909
Amounts reclassified from accumulated other comprehensive income	62	662	(4,865)	(4,141)
Net current-period other comprehensive income	2,564	75,222	4,982	82,768
September 30, 2017	\$ 7,048	\$ (112,302)	\$ —	\$ (105,254)

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following tables detail reclassifications out of AOCI for the fiscal years ended September 30, 2018 and 2017. Amounts in parentheses below indicate decreases to net income in the statement of income.

<u>Accumulated Other Comprehensive Income Components</u>	Fiscal Year Ended September 30, 2018	
	Amount Reclassified from Accumulated Other Comprehensive Income	Affected Line Item in the Statement of Income
	(In thousands)	
Available-for-sale securities ⁽²⁾	\$ 2,360	Operation and maintenance expense
	2,360	Total before tax
	(539)	Tax expense
	<u>\$ 1,821</u>	Net of tax
<i>Cash flow hedges</i>		
Interest rate agreements	\$ (2,375)	Interest charges
	(2,375)	Total before tax
	623	Tax benefit
	<u>\$ (1,752)</u>	Net of tax
Total reclassifications	<u>\$ 69</u>	Net of tax

<u>Accumulated Other Comprehensive Income Components</u>	Fiscal Year Ended September 30, 2017	
	Amount Reclassified from Accumulated Other Comprehensive Income	Affected Line Item in the Statement of Income
	(In thousands)	
Available-for-sale securities ⁽²⁾	\$ (97)	Operation and maintenance expense
	(97)	Total before tax
	35	Tax benefit
	<u>\$ (62)</u>	Net of tax
<i>Cash flow hedges</i>		
Interest rate agreements	\$ (1,043)	Interest charges
Commodity contracts	7,967	Purchased gas cost ⁽¹⁾
	6,924	Total before tax
	(2,721)	Tax expense
	<u>\$ 4,203</u>	Net of tax
Total reclassifications	<u>\$ 4,141</u>	Net of tax

(1) Amounts are presented as part of income from discontinued operations on the consolidated statements of income.

(2) Our available-for-sale securities include both debt and equity securities.

7. Retirement and Post-Retirement Employee Benefit Plans

We have both funded and unfunded noncontributory defined benefit plans that together cover most of our employees. We also maintain post-retirement plans that provide health care benefits to retired employees. Finally, we sponsor a defined contribution plan that covers substantially all employees. These plans are discussed in further detail below.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

As a rate regulated entity, we generally recover our pension costs in our rates over a period of up to 15 years. The amounts that have not yet been recognized in net periodic pension cost that have been recorded as regulatory assets or liabilities are as follows:

	Defined Benefit Plan	Supplemental Executive Retirement Plans	Postretirement Plans	Total
	(In thousands)			
September 30, 2018				
Unrecognized prior service (credit) cost	\$ (1,047)	\$ —	\$ 1,298	\$ 251
Unrecognized actuarial (gain) loss	(2,310)	33,912	(100,966)	(69,364)
	<u>\$ (3,357)</u>	<u>\$ 33,912</u>	<u>\$ (99,668)</u>	<u>\$ (69,113)</u>
September 30, 2017				
Unrecognized prior service (credit) cost	\$ (1,278)	\$ —	\$ 1,309	\$ 31
Unrecognized actuarial (gain) loss	62,388	42,170	(87,196)	17,362
	<u>\$ 61,110</u>	<u>\$ 42,170</u>	<u>\$ (85,887)</u>	<u>\$ 17,393</u>

Defined Benefit Plans

Employee Pension Plan

As of September 30, 2018, we maintained one defined benefit plan, the Atmos Energy Corporation Pension Account Plan (the Plan). The assets of the Plan are held within the Atmos Energy Corporation Master Retirement Trust (the Master Trust). The Plan is a cash balance pension plan that was established effective January 1999 and covers most of the employees of Atmos Energy that were hired on or before September 30, 2010. The plan was closed to new participants effective October 1, 2010.

Opening account balances were established for participants as of January 1999 equal to the present value of their respective accrued benefits under the pension plans which were previously in effect as of December 31, 1998. The Plan credits an allocation to each participant's account at the end of each year according to a formula based on the participant's age, service and total pay (excluding incentive pay). In addition, at the end of each year, a participant's account is credited with interest on the employee's prior year account balance. Participants are fully vested in their account balances after three years of service and may choose to receive their account balances as a lump sum or an annuity.

Generally, our funding policy is to contribute annually an amount in accordance with the requirements of the Employee Retirement Income Security Act of 1974, including the funding requirements under the Pension Protection Act of 2006 (PPA). However, additional voluntary contributions are made from time to time as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

During fiscal 2018 and 2017 we contributed \$7.0 million and \$5.0 million in cash to the Plan to achieve a desired level of funding while maximizing the tax deductibility of this payment. Based upon market conditions at September 30, 2018, the current funded position of the Plan and the funding requirements under the PPA, we do not anticipate a minimum required contribution for fiscal 2019. However, we may consider whether a voluntary contribution is prudent to maintain certain funding levels.

We make investment decisions and evaluate performance of the assets in the Master Trust on a medium-term horizon of at least three to five years. We also consider our current financial status when making recommendations and decisions regarding the Master Trust's assets. Finally, we strive to ensure the Master Trust's assets are appropriately invested to maintain an acceptable level of risk and meet the Master Trust's long-term asset investment policy adopted by the Board of Directors.

To achieve these objectives, we invest the Master Trust's assets in equity securities, fixed income securities, interests in commingled pension trust funds, other investment assets and cash and cash equivalents. Investments in equity securities are diversified among the market's various subsectors in an effort to diversify risk and maximize returns. Fixed income securities are invested in investment grade securities. Cash equivalents are invested in securities that either are short term (less than 180 days) or readily convertible to cash with modest risk.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following table presents asset allocation information for the Master Trust as of September 30, 2018 and 2017.

Security Class	Targeted Allocation Range	Actual Allocation September 30	
		2018	2017
Domestic equities	35%-55%	44.3%	43.9%
International equities	10%-20%	15.4%	17.2%
Fixed income	5%-30%	16.9%	10.6%
Company stock	0%-15%	12.7%	11.8%
Other assets	0%-20%	10.7%	16.5%

At September 30, 2018 and 2017, the Plan held 716,700 shares of our common stock which represented 12.7 percent and 11.8 percent of total Plan assets. These shares generated dividend income for the Plan of approximately \$1.4 million and \$1.7 million during fiscal 2018 and 2017.

Our employee pension plan expenses and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets and assumed discount rates and demographic data. We review the estimates and assumptions underlying our employee pension plans annually based upon a September 30 measurement date. The development of our assumptions is fully described in our significant accounting policies in Note 2. The actuarial assumptions used to determine the pension liability for the Plan was determined as of September 30, 2018 and 2017 and the actuarial assumptions used to determine the net periodic pension cost for the Plan was determined as of September 30, 2017, 2016 and 2015. On October 23, 2018, the Society of Actuaries released its annually-updated mortality improvement scale for pension plans incorporating new assumptions surrounding life expectancies in the United States. As of September 30, 2018, we updated our assumed mortality rates to incorporate the updated mortality table.

Additional assumptions are presented in the following table:

	Pension Liability		Pension Cost		
	2018	2017	2018	2017	2016
Discount rate	4.38%	3.89%	3.89%	3.73%	4.55%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%	3.50%
Expected return on plan assets	6.75%	6.75%	6.75%	7.00%	7.00%

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following table presents the Plan's accumulated benefit obligation, projected benefit obligation and funded status as of September 30, 2018 and 2017:

	2018	2017
	(In thousands)	
Accumulated benefit obligation	<u>\$ 478,750</u>	<u>\$ 505,355</u>
Change in projected benefit obligation:		
Benefit obligation at beginning of year	\$ 533,455	\$ 545,480
Service cost	17,264	18,109
Interest cost	20,803	20,443
Actuarial (gain) loss	(29,087)	(16,347)
Benefits paid	(37,716)	(34,230)
Benefit obligation at end of year	<u>504,719</u>	<u>533,455</u>
Change in plan assets:		
Fair value of plan assets at beginning of year	508,244	473,950
Actual return on plan assets	54,163	63,524
Employer contributions	7,000	5,000
Benefits paid	(37,716)	(34,230)
Fair value of plan assets at end of year	<u>531,691</u>	<u>508,244</u>
Reconciliation:		
Funded status	26,972	(25,211)
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Net amount recognized	<u>\$ 26,972</u>	<u>\$ (25,211)</u>

Net periodic pension cost for the Plan for fiscal 2018, 2017 and 2016 is recorded as operating expense and included the following components:

	Fiscal Year Ended September 30		
	2018	2017	2016
	(In thousands)		
Components of net periodic pension cost:			
Service cost	\$ 17,264	\$ 18,109	\$ 16,419
Interest cost	20,803	20,443	23,193
Expected return on assets	(27,666)	(27,975)	(27,522)
Amortization of prior service credit	(231)	(231)	(226)
Recognized actuarial loss	9,114	12,744	10,693
Net periodic pension cost	<u>\$ 19,284</u>	<u>\$ 23,090</u>	<u>\$ 22,557</u>

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2018 and 2017. As required by authoritative accounting literature, assets are categorized in their entirety based on the lowest level of input that is significant to the fair value measurement. The methods used to determine fair value for the assets held by the Plan are fully described in Note 2. Investments in our common/collective trusts and limited partnerships that are measured at net asset value per share equivalent are not classified in the fair value hierarchy. The net asset value amounts presented are intended to reconcile the fair value hierarchy to the total investments. In addition to the assets shown below, the Plan had net accounts receivable of \$2.0 million and \$0.6 million at September 30, 2018 and 2017, which materially approximates fair value due to the short-term nature of these assets.

	Assets at Fair Value as of September 30, 2018			
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Common stocks	\$ 197,577	\$ —	\$ —	\$ 197,577
Money market funds	—	19,153	—	19,153
Registered investment companies	50,895	—	—	50,895
Government securities:				
Mortgage-backed securities	—	18,821	—	18,821
U.S. treasuries	23,071	868	—	23,939
Corporate bonds	—	46,498	—	46,498
Total investments at fair value	<u>\$ 271,543</u>	<u>\$ 85,340</u>	<u>\$ —</u>	<u>\$ 356,883</u>
Investments measured at net asset value:				
Common/collective trusts ⁽¹⁾				108,391
Limited partnerships ⁽¹⁾				64,399
Total investments at fair value				<u>\$ 529,673</u>

	Assets at Fair Value as of September 30, 2017			
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Common stocks	\$ 164,910	\$ —	\$ —	\$ 164,910
Money market funds	—	9,588	—	9,588
Registered investment companies	64,102	—	—	64,102
Government securities:				
Mortgage-backed securities	—	15,664	—	15,664
U.S. treasuries	5,129	822	—	5,951
Corporate bonds	—	32,314	—	32,314
Total assets in the fair value hierarchy	<u>\$ 234,141</u>	<u>\$ 58,388</u>	<u>\$ —</u>	<u>\$ 292,529</u>
Investments measured at net asset value:				
Common/collective trusts ⁽¹⁾				150,976
Limited partnerships ⁽¹⁾				64,135
Total investments at fair value				<u>\$ 507,640</u>

(1) The fair value of our common/collective trusts and limited partnerships are measured using the net asset value per share practical expedient. There are no redemption restrictions, redemption notice periods or unfunded commitments for these investments. The redemption frequency is daily.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Supplemental Executive Retirement Plans

We have three nonqualified supplemental plans which provide additional pension, disability and death benefits to our officers, division presidents and certain other employees of the Company.

The first plan is referred to as the Supplemental Executive Benefits Plan (SEBP) and covers our officers, division presidents and certain other employees of the Company who were employed on or before August 12, 1998. The SEBP is a defined benefit arrangement which provides a benefit equal to 75 percent of covered compensation under which benefits paid from the underlying qualified defined benefit plan are an offset to the benefits under the SEBP.

In August 1998, we adopted the Supplemental Executive Retirement Plan (SERP) (formerly known as the Performance-Based Supplemental Executive Benefits Plan), which covers all officers or division presidents selected to participate in the plan between August 12, 1998 and August 5, 2009 and any corporate officer who was appointed to the Management Committee through December 31, 2016. The SERP is a defined benefit arrangement which provides a benefit equal to 60 percent of covered compensation under which benefits paid from the underlying qualified defined benefit plan are an offset to the benefits under the SERP.

Effective August 5, 2009, we adopted a new defined benefit Supplemental Executive Retirement Plan (the 2009 SERP), for corporate officers, division presidents or any other employees selected at the discretion of the Board. Under the 2009 SERP, a nominal account has been established for each participant, to which the Company contributes at the end of each calendar year an amount equal to ten percent (25 percent for members of the Management Committee appointed on or after January 1, 2017) of the total of each participant's base salary and cash incentive compensation earned during each prior calendar year, beginning December 31, 2009. The benefits vest after three years of service and attainment of age 55 and earn interest credits at the same annual rate as the Company's Pension Account Plan (currently 4.69%).

Due to the retirement of certain executives, during fiscal 2018 we recognized a one-time settlement charge of \$4.2 million associated with our SERP and paid \$13.9 million in lump sums in relation to the retirements.

Similar to our employee pension plans, we review the estimates and assumptions underlying our supplemental plans annually based upon a September 30 measurement date using the same techniques as our employee pension plans. The actuarial assumptions used to determine the pension liability for the supplemental plans were determined as of September 30, 2018 and 2017 and the actuarial assumptions used to determine the net periodic pension cost for the supplemental plans were determined as of September 30, 2017, 2016 and 2015. These assumptions are presented in the following table:

	Pension Liability		Pension Cost		
	2018	2017	2018	2017	2016
Discount rate ⁽¹⁾	4.38%	3.89%	4.08%	3.73%	4.55%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%	3.50%

(1) Reflects a weighted average discount rate for pension cost for fiscal 2018 due to settlements during the year.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following table presents the supplemental plans' accumulated benefit obligation, projected benefit obligation and funded status as of September 30, 2018 and 2017:

	2018	2017
	(In thousands)	
Accumulated benefit obligation	\$ 116,943	\$ 130,070
Change in projected benefit obligation:		
Benefit obligation at beginning of year	\$ 134,480	\$ 142,574
Service cost	1,332	2,756
Interest cost	4,988	4,744
Actuarial (gain) loss	(1,020)	(2,452)
Benefits paid	(4,523)	(4,588)
Settlements	(13,887)	(8,554)
Benefit obligation at end of year	121,370	134,480
Change in plan assets:		
Fair value of plan assets at beginning of year	—	—
Employer contribution	18,410	13,142
Benefits paid	(4,523)	(4,588)
Settlements	(13,887)	(8,554)
Fair value of plan assets at end of year	—	—
Reconciliation:		
Funded status	(121,370)	(134,480)
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Accrued pension cost	\$ (121,370)	\$ (134,480)

Assets for the supplemental plans are held in separate rabbi trusts. At September 30, 2018 and 2017, assets held in the rabbi trusts consisted of available-for-sale securities of \$46.5 million and \$42.9 million, which are included in our fair value disclosures in Note 14.

Net periodic pension cost for the supplemental plans for fiscal 2018, 2017 and 2016 is recorded as operating expense and included the following components:

	Fiscal Year Ended September 30		
	2018	2017	2016
	(In thousands)		
Components of net periodic pension cost:			
Service cost	\$ 1,332	\$ 2,756	\$ 2,371
Interest cost	4,988	4,744	5,185
Recognized actuarial loss	3,079	4,251	2,586
Settlements	4,159	2,685	—
Net periodic pension cost	\$ 13,558	\$ 14,436	\$ 10,142

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Estimated Future Benefit Payments

The following benefit payments for our defined benefit plans, which reflect expected future service, as appropriate, are expected to be paid in the following fiscal years:

	Pension Plan	Supplemental Plans
	(In thousands)	
2019	\$ 32,603	\$ 10,475
2020	33,509	24,778
2021	35,838	4,597
2022	37,176	20,882
2023	38,684	12,735
2024-2028	206,563	43,070

Postretirement Benefits

We sponsor the Retiree Medical Plan for Retirees and Disabled Employees of Atmos Energy Corporation (the Atmos Retiree Medical Plan). This plan provides medical and prescription drug protection to all qualified participants based on their date of retirement. The Atmos Retiree Medical Plan provides different levels of benefits depending on the level of coverage chosen by the participants and the terms of predecessor plans; however, we generally pay 80 percent of the projected net claims and administrative costs and participants pay the remaining 20 percent. Effective January 1, 2015, for employees who had not met the participation requirements by September 30, 2009, the contribution rates for the Company are limited to a three percent cost increase in claims and administrative costs each year, with the participant responsible for the additional costs.

Generally, our funding policy is to contribute annually an amount in accordance with the requirements of ERISA. However, additional voluntary contributions are made annually as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future. We expect to contribute between \$10 million and \$20 million to our postretirement benefits plan during fiscal 2019.

We maintain a formal investment policy with respect to the assets in our postretirement benefits plan to ensure the assets funding the postretirement benefit plan are appropriately invested to maintain an acceptable level of risk. We also consider our current financial status when making recommendations and decisions regarding the postretirement benefits plan.

We currently invest the assets funding our postretirement benefit plan in diversified investment funds which consist of common stocks, preferred stocks and fixed income securities. The diversified investment funds may invest up to 75 percent of assets in common stocks and convertible securities. The following table presents asset allocation information for the postretirement benefit plan assets as of September 30, 2018 and 2017.

<u>Security Class</u>	Actual Allocation September 30	
	2018	2017
Diversified investment funds	97.5%	97.5%
Cash and cash equivalents	2.5%	2.5%

Similar to our employee pension and supplemental plans, we review the estimates and assumptions underlying our postretirement benefit plan annually based upon a September 30 measurement date using the same techniques as our employee pension plans. The actuarial assumptions used to determine the pension liability for our postretirement plan were determined as of September 30, 2018 and 2017 and the actuarial assumptions used to determine the net periodic pension cost for the postretirement plan were determined as of September 30, 2017, 2016 and 2015. The assumptions are presented in the following table:

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Postretirement Liability		Postretirement Cost		
	2018	2017	2018	2017	2016
Discount rate	4.38%	3.89%	3.89%	3.73%	4.55%
Expected return on plan assets	5.33%	4.29%	4.29%	4.45%	4.45%
Initial trend rate	6.50%	7.00%	7.00%	7.50%	7.50%
Ultimate trend rate	5.00%	5.00%	5.00%	5.00%	5.00%
Ultimate trend reached in	2022	2022	2022	2022	2021

The following table presents the postretirement plan's benefit obligation and funded status as of September 30, 2018 and 2017:

	2018	2017
	(In thousands)	
Change in benefit obligation:		
Benefit obligation at beginning of year	\$ 274,098	\$ 279,222
Service cost	12,078	12,436
Interest cost	10,907	10,679
Plan participants' contributions	4,720	4,936
Actuarial gain	(17,252)	(21,750)
Benefits paid	(18,565)	(13,970)
Plan amendments	—	2,545
Benefit obligation at end of year	265,986	274,098
Change in plan assets:		
Fair value of plan assets at beginning of year	184,790	158,977
Actual return on plan assets	10,997	21,160
Employer contributions	17,419	13,687
Plan participants' contributions	4,720	4,936
Benefits paid	(18,565)	(13,970)
Fair value of plan assets at end of year	199,361	184,790
Reconciliation:		
Funded status	(66,625)	(89,308)
Unrecognized transition obligation	—	—
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Accrued postretirement cost	\$ (66,625)	\$ (89,308)

Net periodic postretirement cost for fiscal 2018, 2017 and 2016 is recorded as operating expense and included the components presented below.

	Fiscal Year Ended September 30		
	2018	2017	2016
(In thousands)			
Components of net periodic postretirement cost:			
Service cost	\$ 12,078	\$ 12,436	\$ 10,823
Interest cost	10,907	10,679	12,424
Expected return on assets	(8,006)	(7,185)	(6,264)
Amortization of transition obligation	—	—	82
Amortization of prior service cost (credit)	11	(1,644)	(1,644)
Recognized actuarial gain	(6,473)	(2,827)	(2,167)
Net periodic postretirement cost	\$ 8,517	\$ 11,459	\$ 13,254

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Assumed health care cost trend rates have a significant effect on the amounts reported for the plan. A one-percentage point change in assumed health care cost trend rates would have the following effects on the latest actuarial calculations:

	One-Percentage Point Increase	One-Percentage Point Decrease
	(In thousands)	
Effect on total service and interest cost components	\$ 4,228	\$ (3,377)
Effect on postretirement benefit obligation	\$ 38,633	\$ (31,872)

We are currently recovering other postretirement benefits costs through our regulated rates in substantially all of our service areas under accrual accounting as prescribed by accounting principles generally accepted in the United States. Other postretirement benefits costs have been specifically addressed in rate orders in each jurisdiction served by our Kentucky/Mid-States, West Texas, Mid-Tex and Mississippi Divisions as well as our Kansas jurisdiction and Atmos Pipeline – Texas or have been included in a rate case and not disallowed. Management believes that this accounting method is appropriate and will continue to seek rate recovery of accrual-based expenses in its ratemaking jurisdictions that have not yet approved the recovery of these expenses.

The following tables set forth by level, within the fair value hierarchy, the Retiree Medical Plan's assets at fair value as of September 30, 2018 and 2017. The methods used to determine fair value for the assets held by the Retiree Medical Plan are fully described in Note 2.

Assets at Fair Value as of September 30, 2018				
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Money market funds	\$ —	\$ 5,003	\$ —	\$ 5,003
Registered investment companies	194,358	—	—	194,358
Total investments at fair value	<u>\$ 194,358</u>	<u>\$ 5,003</u>	<u>\$ —</u>	<u>\$ 199,361</u>

Assets at Fair Value as of September 30, 2017				
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Money market funds	\$ —	\$ 4,534	\$ —	\$ 4,534
Registered investment companies	180,256	—	—	180,256
Total investments at fair value	<u>\$ 180,256</u>	<u>\$ 4,534</u>	<u>\$ —</u>	<u>\$ 184,790</u>

Estimated Future Benefit Payments

The following benefit payments paid by us, retirees and prescription drug subsidy payments for our postretirement benefit plans, which reflect expected future service, as appropriate, are expected to be paid in the following fiscal years. Company payments for fiscal 2018 include contributions to our postretirement plan trusts.

	Company Payments	Retiree Payments	Subsidy Payments	Total Postretirement Benefits
	(In thousands)			
2019	\$ 14,407	\$ 3,532	\$ —	\$ 17,939
2020	13,363	3,742	—	17,105
2021	13,572	3,975	—	17,547
2022	14,503	4,412	—	18,915
2023	15,405	4,832	—	20,237
2024-2028	88,120	29,514	—	117,634

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Defined Contribution Plan

The Atmos Energy Corporation Retirement Savings Plan and Trust (the Retirement Savings Plan) covers substantially all employees and is subject to the provisions of Section 401(k) of the Internal Revenue Code. Effective January 1, 2007, employees automatically become participants of the Retirement Savings Plan on the date of employment. Participants may elect a salary reduction up to a maximum of 65 percent of eligible compensation, as defined by the Plan, not to exceed the maximum allowed by the Internal Revenue Service. New participants are automatically enrolled in the Plan at a contribution rate of four percent of eligible compensation, from which they may opt out. We match 100 percent of a participant's contributions, limited to four percent of the participant's salary. Participants are eligible to receive matching contributions after completing one year of service, in which they are immediately vested. Participants are also permitted to take out a loan against their accounts subject to certain restrictions. Employees hired on or after October 1, 2010 participate in the enhanced plan in which participants receive a fixed annual contribution of four percent of eligible earnings to their Retirement Savings Plan account. Participants will continue to be eligible for company matching contributions of up to four percent of their eligible earnings and will be fully vested in the fixed annual contribution after three years of service.

Matching and fixed annual contributions to the Retirement Savings Plan are expensed as incurred and amounted to \$16.2 million, \$15.4 million and \$15.8 million for fiscal years 2018, 2017 and 2016. At September 30, 2018 and 2017, the Retirement Savings Plan held 3.2 percent and 3.7 percent of our outstanding common stock.

8. Stock and Other Compensation Plans

Stock-Based Compensation Plans

Total stock-based compensation cost was \$23.9 million, \$23.1 million and \$24.6 million for the fiscal years ended September 30, 2018, 2017 and 2016. Of this amount, \$11.1 million, \$9.0 million and \$9.8 million was capitalized. Tax benefits related to stock-based compensation were \$2.3 million, \$4.4 million and \$5.0 million for the fiscal years ended September 30, 2018, 2017 and 2016.

1998 Long-Term Incentive Plan

We have a Long-Term Incentive Plan (LTIP), which provides a long-term incentive compensation plan providing for discretionary awards of incentive stock options, non-qualified stock options, stock appreciation rights, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units to certain employees and non-employee directors of the Company and our subsidiaries. The objectives of this plan include attracting and retaining the best available personnel, providing for additional performance incentives and promoting our success by providing employees with the opportunity to acquire common stock.

As of September 30, 2018, we were authorized to grant awards for up to a maximum cumulative amount of 11.2 million shares of common stock under this plan subject to certain adjustment provisions. As of September 30, 2018, non-qualified stock options, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units had been issued under this plan, and 1.8 million shares are available for future issuance through September 30, 2021.

Restricted Stock Units Award Grants

As noted above, the LTIP provides for discretionary awards of restricted stock units to help attract, retain and reward employees of Atmos Energy and its subsidiaries. Certain of these awards vest based upon the passage of time and other awards vest based upon the passage of time and the achievement of specified performance targets. The fair value of the awards granted is based on the market price of our stock at the date of grant. We estimate forfeitures using our historical forfeiture rate. The associated expense is recognized ratably over the vesting period. We use authorized and unissued shares to meet share requirements for the vesting of restricted stock units.

Employees who are granted time-lapse restricted stock units under our LTIP have a nonforfeitable right to dividend equivalents that are paid at the same rate and at the same time at which they are paid on shares of stock without restrictions. Time-lapse restricted stock units contain only a service condition that the employee recipients render continuous services to the Company for a period of three years from the date of grant, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions). There are no performance conditions required to be met for employees to be vested in time-lapse restricted stock units.

Employees who are granted performance-based restricted stock units under our LTIP have a forfeitable right to dividend equivalents that accrue at the same rate at which they are paid on shares of stock without restrictions. Dividend equivalents on the performance-based restricted stock units are paid either in cash or in the form of shares upon the vesting of the award.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Performance-based restricted stock units contain a service condition that the employee recipients render continuous services to the Company for a period of three years from the beginning of the applicable three-year performance period, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions) and a performance condition based on a cumulative earnings per share target amount.

The following summarizes information regarding the restricted stock units granted under the plan during the fiscal years ended September 30, 2018, 2017 and 2016:

	2018		2017		2016	
	Number of Restricted Units	Weighted Average Grant-Date Fair Value	Number of Restricted Units	Weighted Average Grant-Date Fair Value	Number of Restricted Units	Weighted Average Grant-Date Fair Value
Nonvested at beginning of year	570,814	\$ 69.45	782,431	\$ 57.66	878,104	\$ 48.24
Granted	248,710	85.62	273,497	74.15	357,323	65.98
Vested	(274,392)	64.43	(448,326)	52.23	(448,136)	45.88
Forfeited	(6,540)	74.87	(36,788)	63.48	(4,860)	53.52
Nonvested at end of year	538,592	\$ 80.91	570,814	\$ 69.45	782,431	\$ 57.66

As of September 30, 2018, there was \$11.5 million of total unrecognized compensation cost related to nonvested restricted stock units granted under the LTIP. That cost is expected to be recognized over a weighted average period of 1.6 years. The fair value of restricted stock vested during the fiscal years ended September 30, 2018, 2017 and 2016 was \$17.2 million, \$23.4 million and \$20.6 million.

Other Plans

Direct Stock Purchase Plan

We maintain a Direct Stock Purchase Plan, open to all investors, which allows participants to have all or part of their cash dividends paid quarterly in additional shares of our common stock. The minimum initial investment required to join the plan is \$1,250. Direct Stock Purchase Plan participants may purchase additional shares of our common stock as often as weekly with voluntary cash payments of at least \$25, up to an annual maximum of \$100,000.

Equity Incentive and Deferred Compensation Plan for Non-Employee Directors

We have an Equity Incentive and Deferred Compensation Plan for Non-Employee Directors, which provides non-employee directors of Atmos Energy with the opportunity to defer receipt, until retirement, of compensation for services rendered to the Company and invest deferred compensation into either a cash account or a stock account.

Other Discretionary Compensation Plans

We have an annual incentive program covering substantially all employees to give each employee an opportunity to share in our financial success based on the achievement of key performance measures considered critical to achieving business objectives for a given year with minimum and maximum thresholds. The Company must meet the minimum threshold for the plan to be funded and distributed to employees. These performance measures may include earnings growth objectives, improved cash flow objectives or crucial customer satisfaction and safety results. We monitor progress towards the achievement of the performance measures throughout the year and record accruals based upon the expected payout using the best estimates available at the time the accrual is recorded. During the last several fiscal years, we have used earnings per share as our sole performance measure.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

9. Details of Selected Consolidated Balance Sheet Captions

The following tables provide additional information regarding the composition of certain of our balance sheet captions.

Accounts receivable

Accounts receivable was comprised of the following at September 30, 2018 and 2017:

	September 30	
	2018	2017
	(In thousands)	
Billed accounts receivable	\$ 138,794	\$ 135,091
Unbilled revenue	81,005	73,143
Other accounts receivable	48,291	24,894
Total accounts receivable	268,090	233,128
Less: allowance for doubtful accounts	(14,795)	(10,865)
Net accounts receivable	<u>\$ 253,295</u>	<u>\$ 222,263</u>

Other current assets

Other current assets as of September 30, 2018 and 2017 were comprised of the following accounts.

	September 30	
	2018	2017
	(In thousands)	
Deferred gas costs	\$ 1,927	\$ 65,714
Prepaid expenses	33,233	32,163
Materials and supplies	8,106	4,472
Assets from risk management activities	1,369	2,436
Other	1,420	1,536
Total	<u>\$ 46,055</u>	<u>\$ 106,321</u>

Property, plant and equipment

Property, plant and equipment was comprised of the following as of September 30, 2018 and 2017:

	September 30	
	2018	2017
	(In thousands)	
Storage plant	\$ 414,857	\$ 369,510
Transmission plant	2,851,423	2,521,671
Distribution plant	8,141,733	7,306,021
General plant	771,355	765,728
Intangible plant	38,280	38,980
	12,217,648	11,001,910
Construction in progress	349,725	299,394
	12,567,373	11,301,304
Less: accumulated depreciation and amortization	(2,196,226)	(2,042,122)
Net property, plant and equipment ⁽¹⁾	<u>\$ 10,371,147</u>	<u>\$ 9,259,182</u>

(1) Net property, plant and equipment includes plant acquisition adjustments of \$(55.5) million and \$(64.1) million at September 30, 2018 and 2017.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Goodwill

The following presents our goodwill balance allocated by segment and changes in the balance for the fiscal year ended September 30, 2018:

	Distribution	Pipeline and Storage	Total
	(In thousands)		
Balance as of September 30, 2017	\$ 587,080	\$ 143,052	\$ 730,132
Deferred tax adjustments on prior acquisitions ⁽¹⁾	262	25	287
Balance as of September 30, 2018	<u>\$ 587,342</u>	<u>\$ 143,077</u>	<u>\$ 730,419</u>

(1) We annually adjust certain deferred taxes recorded in connection with acquisitions completed in fiscal 2001 and fiscal 2005, which resulted in an increase to goodwill and net deferred tax liabilities of \$0.3 million for fiscal 2018.

Deferred charges and other assets

Deferred charges and other assets as of September 30, 2018 and 2017 were comprised of the following accounts.

	September 30	
	2018	2017
	(In thousands)	
Marketable securities	\$ 99,385	\$ 88,409
Regulatory assets	141,778	110,977
Assets from risk management activities	250	803
Pension asset	26,972	—
Tax receivable	10,099	—
Other	15,534	20,447
Total	<u>\$ 294,018</u>	<u>\$ 220,636</u>

Accounts payable and accrued liabilities

Accounts payable and accrued liabilities as of September 30, 2018 and 2017 were comprised of the following accounts.

	September 30	
	2018	2017
	(In thousands)	
Trade accounts payable	\$ 135,159	\$ 143,422
Accrued gas payable	48,721	50,253
Accrued liabilities	33,403	39,375
Total	<u>\$ 217,283</u>	<u>\$ 233,050</u>

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Other current liabilities

Other current liabilities as of September 30, 2018 and 2017 were comprised of the following accounts.

	September 30	
	2018	2017
	(In thousands)	
Customer credit balances and deposits	\$ 52,648	\$ 54,627
Accrued employee costs	52,101	46,653
Deferred gas costs	94,705	15,559
Accrued interest	39,486	39,624
Liabilities from risk management activities	56,734	322
Taxes payable	123,457	116,291
Pension and postretirement obligations	10,475	18,411
Regulatory cost of service reserve	22,508	—
Regulatory cost of removal obligation	55,770	35,910
APT annual adjustment mechanism	19,918	—
Regulatory excess deferred taxes (See Note 12)	5,225	—
Other	14,041	5,251
Total	\$ 547,068	\$ 332,648

Deferred credits and other liabilities

Deferred credits and other liabilities as of September 30, 2018 and 2017 were comprised of the following accounts.

	September 30	
	2018	2017
	(In thousands)	
Customer advances for construction	\$ 11,010	\$ 9,309
Other regulatory liabilities	78,599	5,257
Asset retirement obligation	12,887	12,827
Liabilities from risk management activities	103	112,076
APT annual adjustment mechanism	15,310	—
Other	40,119	36,266
Total	\$ 158,028	\$ 175,735

10. Leases

We have entered into operating leases for towers, office and warehouse space, vehicles and heavy equipment used in our operations. The remaining lease terms range from one to 13 years and generally provide for the payment of taxes, insurance and maintenance by the lessee. Renewal options exist for certain of these leases.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The related future minimum lease payments at September 30, 2018 were as follows:

	Operating Leases ⁽¹⁾
	(In thousands)
2019	\$ 17,655
2020	16,483
2021	16,202
2022	16,004
2023	15,621
Thereafter	22,226
Total minimum lease payments	\$ 104,191

- (1) Future minimum lease payments do not include amounts for fleet leases and other de minimis items that can be renewed beyond the initial lease term. The Company anticipates renewing the leases beyond the initial term, but the anticipated payments associated with the renewals do not meet the definition of expected minimum lease payments and therefore are not included above. Expected payments are \$17.7 million in 2019, \$14.7 million in 2020, \$11.3 million in 2021, \$8.0 million in 2022, \$4.6 million in 2023 and \$2.3 million thereafter.

Consolidated lease and rental expense amounted to \$33.8 million, \$32.7 million and \$32.6 million for fiscal 2018, 2017 and 2016.

11. Commitments and Contingencies

Litigation

In the normal course of business, we are subject to various legal and regulatory proceedings. For such matters, we record liabilities when they are considered probable and estimable, based on currently available facts, our historical experience, and our estimates of the ultimate outcome or resolution of the liability in the future. While the outcome of these proceedings is uncertain and a loss in excess of the amount we have accrued is possible though not reasonably estimable, it is the opinion of management that any amounts exceeding the accruals will not have a material adverse impact on our financial position, results of operations or cash flows.

We maintain liability insurance for various risks associated with the operation of our natural gas pipelines and facilities, including for property damage and bodily injury. These liability insurance policies generally require us to be responsible for the first \$1.0 million (self-insured retention) of each incident.

The National Transportation Safety Board (NTSB) is investigating an incident that occurred at a Dallas, Texas residence on February 23, 2018 that resulted in one fatality and injuries to four other residents. Together with the Railroad Commission of Texas and the Pipeline and Hazardous Materials Safety Administration, Atmos Energy is a party to the investigation and in that capacity is working closely with the NTSB to help determine the cause of this incident.

On March 29, 2018, a civil action was filed in Dallas, Texas against Atmos Energy in response to the February 23rd incident. The plaintiffs seek over \$1.0 million in damages for, among with others, wrongful death and personal injury.

We are a party to various other litigation or claims that have arisen in the ordinary course of our business. While the results of such litigation or claims cannot be predicted with certainty, we continue to believe the final outcome of such litigation or claims will not have a material adverse effect on our financial condition, results of operations or cash flows.

Environmental Matters

We are a party to environmental matters and claims that have arisen in the ordinary course of our business. While the ultimate results of response actions to these environmental matters and claims cannot be predicted with certainty, we believe the final outcome of such response actions will not have a material adverse effect on our financial condition, results of operations or cash flows because we believe that the expenditures related to such response actions will either be recovered through rates, shared with other parties or are adequately covered by insurance.

Purchase Commitments

Our distribution and pipeline and storage segments maintain supply contracts with several vendors that generally cover a period of up to one year. Commitments for estimated base gas volumes are established under these contracts on a monthly basis at contractually negotiated prices. Commitments for incremental daily purchases are made as necessary during the month in accordance with the terms of the individual contract.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Our Mid-Tex Division maintains a limited number of long-term supply contracts to ensure a reliable source of gas for our customers in its service area which obligate it to purchase specified volumes at prices indexed to natural gas trading hubs. At September 30, 2018, we were committed to purchase 54.1 Bcf within one year and 37.2 Bcf within two to three years under indexed contracts. Purchases under these contracts totaled \$57.2 million, \$49.7 million and \$85.3 million for 2018, 2017 and 2016.

Regulatory Matters

The SEC and the Commodities Futures Trading Commission, pursuant to the Dodd–Frank Act, established numerous regulations relating to U.S. financial markets. We enacted procedures and modified existing business practices and contractual arrangements to comply with such regulations. There are, however, some rulemaking proceedings that have not yet been finalized, including those relating to capital and margin rules for (non–cleared) swaps. We do not expect these rules to directly impact our business practices or collateral requirements. However, depending on the substance of these final rules, in addition to certain international regulatory requirements still under development that are similar to Dodd–Frank, our swap counterparties could be subject to additional and potentially significant capitalization requirements. These regulations could motivate counterparties to increase our collateral requirements or cash postings.

As of September 30, 2018, formula rate mechanisms were pending regulatory approval in our Mississippi and Tennessee service areas, infrastructure mechanisms were pending regulatory approval in our Mississippi service area and rate cases were pending regulatory approval in our Kentucky, Mid-Tex, Virginia and West Texas service areas. These regulatory proceedings are discussed in further detail above in the *Business — Ratemaking Activity* section. Additionally, as discussed in further detail in Note 12, all jurisdictions are addressing impacts of the TCJA.

12. Income Taxes

Impact of the Tax Cuts and Jobs Act of 2017

On December 22, 2017, the Tax Cuts and Jobs Act of 2017 (the "TCJA") was signed into law. The TCJA introduced several significant changes to corporate income tax laws in the United States. The most significant change that affects Atmos Energy is the reduction of the federal statutory income tax rate from 35% to 21%. As a rate-regulated entity, the accelerated capital expensing and the limitation on interest deductibility provisions included in the TCJA are not applicable to us.

Under generally accepted accounting principles, we use the asset and liability method of accounting for income taxes. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

At September 30, 2017, we measured our net deferred tax liability using the enacted federal statutory tax rate of 35%. The enactment of the TCJA on December 22, 2017 required us to remeasure our deferred tax assets and liabilities, including our U.S. federal income tax net operating loss carryforwards, at the newly enacted federal statutory income tax rate of 21%. As the Company's fiscal year end is September 30, 2018, the Internal Revenue Code requires the Company to use a blended statutory federal corporate income tax rate of 24.5% for fiscal 2018.

The decrease in the federal statutory income tax rate reduced our net deferred tax liability by \$905.3 million. Of this amount, \$746.5 million relates to regulated operations and has been recorded as a regulatory liability, a portion of which is currently being returned to utility customers in accordance with issued regulatory orders and the Internal Revenue Code. The remaining \$158.8 million has been reflected as a one-time income tax benefit in our consolidated statement of income for the year ended September 30, 2018, because these taxes are not related to our cost of service ratemaking.

The SEC issued guidance in Staff Accounting Bulletin 118 (SAB 118), which allows us to record provisional amounts during a one-year measurement period, similar to the measurement period in accounting for business combinations. The Company has determined a reasonable estimate for the measurement and accounting for certain effects of the TCJA, including the remeasurement of our net deferred tax liabilities and the establishment of a regulatory liability, which have been reflected as provisional amounts in the September 30, 2018 consolidated financial statements. The amounts represent our best estimates based upon records, information and current guidance. We are still analyzing certain aspects of the TCJA, refining our calculations and expecting additional guidance relating to the TCJA from the U.S. Department of the Treasury and the Internal Revenue Service. Any additional guidance issued or future actions of our regulators could potentially affect the final determination of the accounting effects arising from the implementation of the TCJA.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

We have and continue to work with our regulators in each jurisdiction to determine the amortization of the excess deferred taxes regulatory liability of \$746.5 million of which the balance is \$744.9 million as of September 30, 2018. In addition, we have recorded a cost of service regulatory liability of \$22.5 million as of September 30, 2018. Accounting orders were issued for all our service areas that required us to establish, effective January 1, 2018, a separate regulatory liability for the difference in taxes included in our rates that have been calculated based on a 35% statutory income tax rate and the new 21% statutory income tax rate. The establishment of this regulatory liability relating to our cost of service rates resulted in a reduction to our revenues beginning in the second quarter of fiscal 2018.

We have received approval from regulators to update our cost of service rates to reflect the decrease in the statutory income tax rate in our Colorado, Kansas, Kentucky, Louisiana and Texas service areas. We are still working with regulators in Mississippi, Tennessee and Virginia to reflect the effects of the lower statutory income tax rate in our cost of service in rates. As of September 30, 2018, we received approval from regulators to return amounts to customers related to the regulatory liabilities recorded for differences in our cost of service rates due to change in the federal statutory income tax rate in Colorado and Kansas.

As of September 30, 2018, we received approval from regulators to return amounts to customers related to the regulatory liabilities recorded for the excess deferred taxes created upon implementation of the TCJA in Colorado, Kentucky and Louisiana in accordance with regulatory proceedings on a provisional basis over periods ranging from 18 to 40 years. In our remaining jurisdictions, the treatment of the effects of the TCJA in rates is being addressed in ongoing or will be addressed in future regulatory proceedings.

Income Tax Expense

The components of income tax expense from continuing operations for 2018, 2017 and 2016 were as follows:

	2018	2017	2016
	(In thousands)		
Current			
Federal	\$ (10,099)	\$ —	\$ —
State	11,075	9,022	5,667
Deferred			
Federal	150,556	197,013	178,630
State	15,330	15,348	12,350
TCJA Impact	(158,782)	—	—
Investment tax credits	—	—	(5)
	<u>\$ 8,080</u>	<u>\$ 221,383</u>	<u>\$ 196,642</u>

Reconciliations of the provision for income taxes computed at the statutory rate to the reported provisions for income taxes from continuing operations for 2018, 2017 and 2016 are set forth below:

	2018	2017	2016
	(In thousands)		
Tax at statutory rate ⁽¹⁾	\$ 149,730	\$ 211,433	\$ 189,764
Common stock dividends deductible for tax reporting	(1,745)	(2,584)	(2,570)
State taxes (net of federal benefit)	19,826	16,100	11,133
Change in valuation allowance	—	—	1,324
Amortization of excess deferred taxes	(1,219)	—	—
Remeasurement due to TCJA	(158,782)	—	—
Other, net	270	(3,566)	(3,009)
Income tax expense	<u>\$ 8,080</u>	<u>\$ 221,383</u>	<u>\$ 196,642</u>

(1) Tax expense is calculated at the statutory federal income tax rate of 24.5% for the year ended September 30, 2018 and 35% for the years ended September 30, 2017 and 2016.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Deferred income taxes reflect the tax effect of differences between the basis of assets and liabilities for book and tax purposes. The tax effect of temporary differences that gave rise to significant components of the deferred tax liabilities and deferred tax assets at September 30, 2018 and 2017 are presented below:

	2018	2017
	(In thousands)	
Deferred tax assets:		
Employee benefit plans	\$ 72,745	\$ 121,288
Interest rate agreements	27,135	65,171
Net operating loss carryforwards	461,481	555,043
Charitable and other credit carryforwards	6,818	18,873
Regulatory excess deferred tax	169,947	—
Other	13,804	10,218
Total deferred tax assets	751,930	770,593
Valuation allowance	(1,465)	(5,403)
Net deferred tax assets	750,465	765,190
Deferred tax liabilities:		
Difference in net book value and net tax value of assets	(1,859,787)	(2,528,485)
Pension funding	(6,986)	(13,101)
Gas cost adjustments	1,005	(60,376)
Other	(38,764)	(41,927)
Total deferred tax liabilities	(1,904,532)	(2,643,889)
Net deferred tax liabilities	\$ (1,154,067)	\$ (1,878,699)
Deferred credits for rate regulated entities	\$ 762	\$ 985

At September 30, 2018, we had \$430.0 million of federal net operating loss carryforwards. The federal net operating loss carryforwards are available to offset taxable income and will begin to expire in 2029. The Company also has \$10.1 million of federal alternative minimum tax credit carryforwards, which do not expire and are expected to be fully refunded to us between 2019 and 2022 as a result of changes introduced by the TCJA. These credit carryforwards are now reflected as taxes receivable within the deferred charges and other assets line item on our consolidated balance sheet. In addition, the Company has \$5.3 million in remeasured charitable contribution carryforwards to offset future taxable income. The Company's charitable contribution carryforwards expiration period begins in 2019.

The Company also has \$31.4 million of state net operating loss carryforwards (net of \$8.4 million of remeasured federal effects) and \$1.5 million of state tax credits carryforwards (net of \$0.4 million of remeasured federal effects). Depending on the jurisdiction in which the state net operating loss was generated, the carryforwards expiration period begins in 2019.

Due to the changes introduced by the TCJA, we now believe it is more likely than not that the benefit from certain charitable contribution carryforwards for which a valuation allowance was previously established will be realized. As a result, we reduced our valuation allowance by \$4.2 million during the first quarter of fiscal 2018. This amount is included in the \$158.8 million one-time income tax benefit.

We believe it is more likely than not that the benefit from certain state net operating loss carryforwards and state credit carryforwards will not be realized. Due to the uncertainty of realizing a benefit from the deferred tax asset recorded for the carryforwards, a re-measured valuation allowance of \$1.5 million continues to be established for the year ended September 30, 2018. No additional valuation allowance was recorded for the year ended September 30, 2018.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

At September 30, 2018, we had recorded liabilities associated with unrecognized tax benefits totaling \$26.2 million. The following table reconciles the beginning and ending balance of our unrecognized tax benefits:

	2018	2017	2016
	(In thousands)		
Unrecognized tax benefits - beginning balance	\$ 23,719	\$ 20,298	\$ 17,069
Increase (decrease) resulting from prior period tax positions	22	(366)	(290)
Increase resulting from current period tax positions	2,462	3,787	3,519
Unrecognized tax benefits - ending balance	26,203	23,719	20,298
Less: deferred federal and state income tax benefits	(5,503)	(8,302)	(7,104)
Total unrecognized tax benefits that, if recognized, would impact the effective income tax rate as of the end of the year	<u>\$ 20,700</u>	<u>\$ 15,417</u>	<u>\$ 13,194</u>

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties included within interest charges in our consolidated statement of income. During the years ended September 30, 2018, 2017 and 2016, the Company recognized approximately \$1.6 million, \$1.1 million and \$2.5 million in interest and penalties. The Company had approximately \$6.1 million, \$4.5 million and \$3.3 million for the payment of interest and penalties accrued at September 30, 2018, 2017 and 2016.

We file income tax returns in the U.S. federal jurisdiction as well as in various states where we have operations. We have concluded substantially all U.S. federal income tax matters through fiscal year 2009 and concluded substantially all Texas income tax matters through fiscal year 2010.

13. Financial Instruments

We use financial instruments to mitigate commodity price risk and interest rate risk. Our financial instruments do not contain any credit-risk-related or other contingent features that could cause accelerated payments when our financial instruments are in net liability positions.

As discussed in Note 2 and Note 15, we report our financial instruments as risk management assets and liabilities, each of which is classified as current or noncurrent based upon the anticipated settlement date of the underlying financial instrument. The following table shows the fair values of our risk management assets and liabilities at September 30, 2018 and 2017.

	September 30	
	2018	2017
	(In thousands)	
Assets from risk management activities, current	\$ 1,369	\$ 2,436
Assets from risk management activities, noncurrent	250	803
Liabilities from risk management activities, current	(56,734)	(322)
Liabilities from risk management activities, noncurrent	(103)	(112,076)
Net assets (liabilities)	<u>\$ (55,218)</u>	<u>\$ (109,159)</u>

Commodity Risk Management Activities

Our purchased gas cost adjustment mechanisms essentially insulate our distribution segment from commodity price risk; however, our customers are exposed to the effects of volatile natural gas prices. We manage this exposure through a combination of physical storage, fixed-price forward contracts and financial instruments, primarily over-the-counter swap and option contracts, in an effort to minimize the impact of natural gas price volatility on our customers during the winter heating season.

Our distribution gas supply department is responsible for executing this segment's commodity risk management activities in conformity with regulatory requirements. In jurisdictions where we are permitted to mitigate commodity price risk through financial instruments, the relevant regulatory authorities may establish the level of heating season gas purchases that can be hedged. Historically, if the regulatory authority does not establish this level, we seek to hedge between 25 and 50 percent of anticipated heating season gas purchases using financial instruments. For the 2017-2018 heating season (generally October through March), in the jurisdictions where we are permitted to utilize financial instruments, we hedged approximately 26 percent, or approximately 15.0 Bcf of the winter flowing gas requirements at a weighted average cost of approximately \$3.20 per Mcf. We have not designated these financial instruments as hedges for accounting purposes.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Interest Rate Risk Management Activities

We currently manage interest rate risk through the use of forward starting interest rate swaps to fix the Treasury yield component of the interest cost associated with anticipated financings.

In October 2012, we entered into forward starting interest rate swaps to fix the Treasury yield component associated with \$210 million of the then anticipated issuance of \$250 million unsecured senior notes in fiscal 2017. These notes were issued as planned in June 2017 and we settled swaps with the payment of \$37.0 million. Because the swaps were effective, the realized loss was recorded as a component of accumulated other comprehensive income (loss) and is being recognized as a component of interest expense over the 27-year life of the senior notes.

Additionally, in fiscal 2014 and 2015, we entered into forward starting interest rate swaps to effectively fix the Treasury yield component associated with \$450 million of the anticipated issuance of \$450 million unsecured senior notes in fiscal 2019. We designated all of these swaps as cash flow hedges at the time the agreements were executed. Accordingly, unrealized gains and losses associated with the forward starting interest rate swaps will be recorded as a component of accumulated other comprehensive income (loss). When the forward starting interest rate swaps settle, the realized gain or loss will be recorded as a component of accumulated other comprehensive income (loss) and recognized as a component of interest expense over the life of the related financing arrangement. Hedge ineffectiveness to the extent incurred, will be reported as a component of interest expense.

Prior to fiscal 2012, we entered into several interest rate agreements to fix the Treasury yield component of the interest cost of financing for various issuances of long-term debt and senior notes. The gains and losses realized upon settlement of these interest rate agreements were recorded as a component of accumulated other comprehensive income (loss) when they were settled and are being recognized as a component of interest expense over the life of the associated notes from the date of settlement. The remaining amortization periods for the settled interest rate agreements extend through fiscal 2045.

Quantitative Disclosures Related to Financial Instruments

The following tables present detailed information concerning the impact of financial instruments on our consolidated balance sheet and income statements.

As of September 30, 2018, our financial instruments were comprised of both long and short commodity positions. A long position is a contract to purchase the commodity, while a short position is a contract to sell the commodity. As of September 30, 2018, we had 22,874 MMcf of net long commodity contracts outstanding. These contracts have not been designated as hedges.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Financial Instruments on the Balance Sheet

The following tables present the fair value and balance sheet classification of our financial instruments as of September 30, 2018 and 2017. The gross amounts of recognized assets and liabilities are netted within our Consolidated Balance Sheets to the extent that we have netting arrangements with the counterparties.

Balance Sheet Location		Assets	Liabilities
(In thousands)			
September 30, 2018			
Designated As Hedges:			
Interest rate swap agreements	Other current assets / Other current liabilities	\$ —	\$ (56,499)
Total		—	(56,499)
Not Designated As Hedges:			
Commodity contracts	Other current assets / Other current liabilities	1,369	(235)
Commodity contracts	Deferred charges and other assets / Deferred credits and other liabilities	250	(103)
Total		1,619	(338)
Gross Financial Instruments		1,619	(56,837)
Gross Amounts Offset on Consolidated Balance Sheet:			
Contract netting		—	—
Net Financial Instruments		1,619	(56,837)
Cash collateral		—	—
Net Assets/Liabilities from Risk Management Activities		\$ 1,619	\$ (56,837)

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Balance Sheet Location	Assets		Liabilities	
		(In thousands)			
September 30, 2017					
Designated As Hedges:					
Interest rate swap agreements	Deferred charges and other assets / Deferred credits and other liabilities	\$	—	\$	(112,076)
Total			—		(112,076)
Not Designated As Hedges:					
Commodity contracts	Other current assets / Other current liabilities		2,436		(322)
Commodity contracts	Deferred charges and other assets / Deferred credits and other liabilities		803		—
Total			3,239		(322)
Gross Financial Instruments			3,239		(112,398)
Gross Amounts Offset on Consolidated Balance Sheet:					
Contract netting			—		—
Net Financial Instruments			3,239		(112,398)
Cash collateral			—		—
Net Assets/Liabilities from Risk Management Activities		\$	3,239	\$	(112,398)

Impact of Financial Instruments on the Income Statement

Cash Flow Hedges

As discussed above, our distribution segment has interest rate swap agreements, which we designated as a cash flow hedge at the time the swaps were executed. The net loss on settled interest rate agreements reclassified from AOCI into interest charges on our consolidated income statements for the years ended September 30, 2018, 2017 and 2016 was \$(2.4) million, \$(1.0) million and \$(0.5) million.

The following table summarizes the gains and losses arising from hedging transactions that were recognized as a component of other comprehensive income (loss), net of taxes, for the years ended September 30, 2018 and 2017. The amounts included in the table below exclude gains and losses arising from ineffectiveness because these amounts are immediately recognized in the income statement as incurred.

	Fiscal Year Ended September 30	
	2018	2017
(In thousands)		
<i>Increase in fair value:</i>		
Interest rate agreements	\$ 43,184	\$ 74,560
Forward commodity contracts ⁽¹⁾	—	9,847
<i>Recognition of (gains) losses in earnings due to settlements:</i>		
Interest rate agreements	1,752	662
Forward commodity contracts ⁽¹⁾	—	(4,865)
Total other comprehensive income from hedging, net of tax⁽²⁾	\$ 44,936	\$ 80,204

(1) Due to the sale of AEM, these amounts are included in income from discontinued operations

(2) Utilizing an income tax rate of approximately 23 percent for fiscal 2018 and an income tax rate ranging from approximately 37 percent to 39 percent for fiscal 2017 based on the effective rates in each taxing jurisdiction.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Deferred gains (losses) recorded in AOCI associated with our interest rate agreements are recognized in earnings as they are amortized. The following amounts, net of deferred taxes, represent the expected recognition in earnings of the deferred gains (losses) recorded in AOCI associated with our financial instruments, based upon the fair values of these financial instruments as of September 30, 2018. However, the table below does not include the expected recognition in earnings of our outstanding interest rate agreements as those financial instruments have not yet settled.

	Interest Rate Agreements
	(In thousands)
2019	\$ (1,863)
2020	(1,893)
2021	(1,893)
2022	(1,893)
2023	(1,893)
Thereafter	(38,729)
Total ⁽¹⁾	<u>\$ (48,164)</u>

(1) Utilizing an income tax rate of approximately 23 percent.

Financial Instruments Not Designated as Hedges

As discussed above, financial instruments used in our distribution segment are not designated as hedges. However, there is no earnings impact on our distribution segment as a result of the use of these financial instruments because the gains and losses arising from the use of these financial instruments are recognized in the consolidated statement of income as a component of purchased gas cost when the related costs are recovered through our rates and recognized in revenue. Accordingly, the impact of these financial instruments is excluded from this presentation.

14. Fair Value Measurements

We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We record cash and cash equivalents, accounts receivable and accounts payable at carrying value, which substantially approximates fair value due to the short-term nature of these assets and liabilities. For other financial assets and liabilities, we primarily use quoted market prices and other observable market pricing information to minimize the use of unobservable pricing inputs in our measurements when determining fair value. The methods used to determine fair value for our assets and liabilities are fully described in Note 2.

Fair value measurements also apply to the valuation of our pension and post-retirement plan assets. The fair value of these assets is presented in Note 7.

Quantitative Disclosures

Financial Instruments

The classification of our fair value measurements requires judgment regarding the degree to which market data are observable or corroborated by observable market data. The following tables summarize, by level within the fair value hierarchy, our assets and liabilities that were accounted for at fair value on a recurring basis as of September 30, 2018 and 2017. As required under authoritative accounting literature, assets and liabilities are categorized in their entirety based on the lowest level of input that is significant to the fair value measurement.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2) ⁽¹⁾	Significant Other Unobservable Inputs (Level 3)	Netting and Cash Collateral	September 30, 2018
	(In thousands)				
Assets:					
Financial instruments	\$ —	\$ 1,619	\$ —	\$ —	\$ 1,619
Available-for-sale securities					
Registered investment companies	42,644	—	—	—	42,644
Bond mutual funds	21,507	—	—	—	21,507
Bonds	—	31,400	—	—	31,400
Money market funds	—	3,834	—	—	3,834
Total available-for-sale securities	64,151	35,234	—	—	99,385
Total assets	\$ 64,151	\$ 36,853	\$ —	\$ —	\$ 101,004
Liabilities:					
Financial instruments	\$ —	\$ 56,837	\$ —	\$ —	\$ 56,837
	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2) ⁽¹⁾	Significant Other Unobservable Inputs (Level 3)	Netting and Cash Collateral	September 30, 2017
	(In thousands)				
Assets:					
Financial instruments	\$ —	\$ 3,239	\$ —	\$ —	\$ 3,239
Available-for-sale securities					
Registered investment companies	41,097	—	—	—	41,097
Bond mutual funds	16,371	—	—	—	16,371
Bonds	—	29,104	—	—	29,104
Money market funds	—	1,837	—	—	1,837
Total available-for-sale securities	57,468	30,941	—	—	88,409
Total assets	\$ 57,468	\$ 34,180	\$ —	\$ —	\$ 91,648
Liabilities:					
Financial instruments	\$ —	\$ 112,398	\$ —	\$ —	\$ 112,398

- (1) Our Level 2 measurements consist of over-the-counter options and swaps, which are valued using a market-based approach in which observable market prices are adjusted for criteria specific to each instrument, such as the strike price, notional amount or basis differences, municipal and corporate bonds, which are valued based on the most recent available quoted market prices and money market funds which are valued at cost.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Available-for-sale securities, which include debt and equity securities, are comprised of the following:

	Amortized Cost	Gross Unrealized Gain	Gross Unrealized Loss	Fair Value
	(In thousands)			
As of September 30, 2018				
Domestic equity mutual funds	\$ 26,950	\$ 9,363	\$ (353)	\$ 35,960
Foreign equity mutual funds	4,656	2,028	—	6,684
Bond mutual funds	21,810	—	(303)	21,507
Bonds	31,511	13	(124)	31,400
Money market funds	3,834	—	—	3,834
	<u>\$ 88,761</u>	<u>\$ 11,404</u>	<u>\$ (780)</u>	<u>\$ 99,385</u>
As of September 30, 2017				
Domestic equity mutual funds	\$ 25,361	\$ 8,920	\$ —	\$ 34,281
Foreign equity mutual funds	4,581	2,235	—	6,816
Bond mutual funds	16,391	2	(22)	16,371
Bonds	29,074	46	(16)	29,104
Money market funds	1,837	—	—	1,837
	<u>\$ 77,244</u>	<u>\$ 11,203</u>	<u>\$ (38)</u>	<u>\$ 88,409</u>

At September 30, 2018 and 2017, our available-for-sale securities included \$46.5 million and \$42.9 million related to assets held in separate rabbi trusts for our supplemental executive retirement plans as discussed in Note 7. At September 30, 2018 we maintained investments in bonds that have contractual maturity dates ranging from October 2018 through September 2021.

Other Fair Value Measures

In addition to the financial instruments above, we have several financial and nonfinancial assets and liabilities subject to fair value measures. These financial assets and liabilities include cash and cash equivalents, accounts receivable, accounts payable and debt. The nonfinancial assets and liabilities include asset retirement obligations and pension and post-retirement plan assets. We record cash and cash equivalents, accounts receivable, accounts payable and debt at carrying value. For cash and cash equivalents, accounts receivable and accounts payable, we consider carrying value to materially approximate fair value due to the short-term nature of these assets and liabilities.

Our debt is recorded at carrying value. The fair value of our debt is determined using third party market value quotations, which are considered Level 1 fair value measurements for debt instruments with a recent, observable trade or Level 2 fair value measurements for debt instruments where fair value is determined using the most recent available quoted market price. The following table presents the carrying value and fair value of our debt as of September 30, 2018:

	September 30, 2018 (In thousands)
Carrying Amount	\$ 3,085,000
Fair Value	\$ 3,161,679

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

15. Discontinued Operations

On October 29, 2016, we entered into a Membership Interest Purchase Agreement (the Agreement) with CenterPoint Energy Services, Inc., a subsidiary of CenterPoint Energy, Inc. (CES) to sell all of the equity interests of AEM. The transaction closed on January 3, 2017, with an effective date of January 1, 2017. CES paid a cash purchase price of \$38.3 million plus working capital of \$109.0 million for total cash consideration of \$147.3 million. Of this amount, \$7.0 million was placed into escrow, to be paid to the Company within 24 months, net of any indemnification claims agreed upon between the two companies. In January 2018, \$3.0 million of this escrowed amount was released and received by the Company. We recognized a net gain of \$0.03 per diluted share on the sale in the second quarter of fiscal 2017 and completed the working capital true-up during the third quarter of fiscal 2017.

The operating results of our natural gas marketing reportable segment have been reported on the consolidated statements of income as income from discontinued operations, net of income tax for the years ended September 30, 2017 and 2016. Accordingly, expenses related to allocable general corporate overhead and interest expense are not included in these results. The decision to report this segment as a discontinued operation was predicated, in part, on the following qualitative and quantitative factors: 1) the disposal resulted in the company becoming a fully regulated entity; 2) the fact that an entire reportable segment was disposed and 3) the fact the disposed segment represented in excess of 30 percent of consolidated revenues over the last five fiscal years.

The tables below set forth selected financial information related to discontinued operations. Operating expenses include operation and maintenance expense, provision for doubtful accounts, depreciation and amortization expense and taxes, other than income. At September 30, 2018 and 2017 we did not have any assets or liabilities held for sale.

The following table presents statement of income data related to discontinued operations.

	Year Ended September 30	
	2017	2016
	(In thousands)	
Operating revenues	\$ 303,474	\$ 1,005,090
Purchased gas cost	277,554	968,118
Operating expenses	7,874	26,184
Operating income	18,046	10,788
Other nonoperating expense	(211)	(2,495)
Income from discontinued operations before income taxes	17,835	8,293
Income tax expense	6,841	3,731
Income from discontinued operations	10,994	4,562
Gain on sale from discontinued operations, net of tax (\$10,215 and \$0)	2,716	—
Net income from discontinued operations	<u>\$ 13,710</u>	<u>\$ 4,562</u>

The following table presents statement of cash flow data related to discontinued operations.

	Year Ended September 30	
	2017	2016
	(In thousands)	
Depreciation and amortization	\$ 185	\$ 2,304
Capital expenditures	\$ —	\$ 321
Non-cash loss in commodity contract cash flow hedges	\$ (8,165)	\$ (33,533)

Significant Accounting Policies Related to Discontinued Operations

Except as noted below, AEM adhered to the same Significant Accounting Policies as described in Note 2.

Revenue recognition — Operating revenues for our natural gas marketing segment were recognized in the period in which actual volumes were transported and storage services were provided. Operating revenues for our natural gas marketing segment and the associated carrying value of natural gas inventory (inclusive of storage costs) were recognized when we sold

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

the gas and physically delivered it to our customers. Operating revenues include realized gains and losses arising from the settlement of financial instruments used in our natural gas marketing activities.

Gas stored underground — Gas stored underground was comprised of natural gas injected into storage to conduct the operations of the natural gas marketing segment. Our natural gas marketing segment utilized the average cost method; however, most of this inventory was hedged and was therefore reported at fair value at the end of each month.

Property, plant and equipment — Natural gas marketing property, plant and equipment was stated at cost. Depreciation was generally computed on the straight-line method for financial reporting purposes based upon estimated useful lives ranging from 3 to 30 years.

Financial instruments and hedging activities — In our natural gas marketing segment, we previously designated most of the natural gas inventory held by this operating segment as the hedged item in a fair-value hedge. This inventory was marked to market at the end of each month based on the Gas Daily index, with changes in fair value recognized as unrealized gains or losses in purchased gas cost, which is reflected in income from discontinued operations in the period of change. The financial instruments associated with this natural gas inventory were designated as fair-value hedges and were marked to market each month based upon the NYMEX price with changes in fair value recognized as unrealized gains or losses in purchased gas cost in the period of change. We elected to exclude this spot/forward differential for purposes of assessing the effectiveness of these fair-value hedges.

Additionally, we previously elected to treat fixed-price forward contracts used in our natural gas marketing segment to deliver natural gas as normal purchases and normal sales. As such, these deliveries were recorded on an accrual basis in accordance with our revenue recognition policy. Financial instruments used to mitigate the commodity price risk associated with these contracts were designated as cash flow hedges of anticipated purchases and sales at indexed prices. Accordingly, unrealized gains and losses on these open financial instruments were recorded as a component of accumulated other comprehensive income, and were recognized in earnings as a component of purchased gas cost which is reflected in income from discontinued operations when the hedged volumes were sold.

Gains and losses from hedge ineffectiveness were recognized in the income statement. Fair value and cash flow hedge ineffectiveness arising from natural gas market price differences between the locations of the hedged inventory and the delivery location specified in the financial instruments is referred to as basis ineffectiveness. Ineffectiveness arising from changes in the fair value of the fair value hedges due to changes in the difference between the spot price and the futures price, as well as the difference between the timing of the settlement of the futures and the valuation of the underlying physical commodity is referred to as timing ineffectiveness. Hedge ineffectiveness, to the extent incurred, is reported as a component of purchased gas cost reflected in income from discontinued operations for the years ended September 30, 2017 and 2016.

Our natural gas marketing segment also utilized master netting agreements with significant counterparties that allow us to offset gains and losses arising from financial instruments that would be settled in cash with gains and losses arising from financial instruments that could be settled with the physical commodity. Assets and liabilities from risk management activities, as well as accounts receivable and payable, reflect the master netting agreements in place. Additionally, the accounting guidance for master netting arrangements requires us to include the fair value of cash collateral or the obligation to return cash in the amounts that have been netted under master netting agreements used to offset gains and losses arising from financial instruments.

Fair Value Measurements — Our discontinued operations used the same fair value measurement policies as described in Note 2 for our continuing operations. Level 1 measurements included primarily exchange-traded financial instruments and gas stored underground that was been designated as the hedged item in a fair value hedge. Within our natural gas marketing operations, we utilized a mid-market pricing convention (the mid-point between the bid and ask prices), as permitted under current accounting standards. Values derived from these sources reflected the market in which transactions involving these financial instruments are executed. Level 2 measurements primarily consisted of non-exchange-traded financial instruments, such as over-the-counter options and swaps.

Short-term Debt Related to Discontinued Operations

AEM had one uncommitted \$25 million 364-day bilateral credit facility that was scheduled to expire on July 31, 2017 and one committed \$15 million 364-day bilateral credit facility that was scheduled to expire on September 30, 2017. In connection with the sale of AEM, both facilities were terminated on January 3, 2017.

Commodity Risk Management Activities

Our discontinued natural gas marketing segment was exposed to risks associated with changes in the market price of natural gas through the purchase, sale and delivery of natural gas to its customers at competitive prices. Through December 31, 2016, we managed our exposure to such risks through a combination of physical storage and financial instruments, including

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

futures, over-the-counter and exchange-traded options and swap contracts with counterparties. Effective January 1, 2017, as a result of the sale of AEM, these activities were discontinued.

Due to the sale of AEM, we determined that the cash flows associated with our natural gas marketing commodity cash flow hedges were no longer probable of occurring; therefore, we discontinued hedge accounting as of December 31, 2016. As a result, we reclassified the gain in accumulated other comprehensive income associated with the commodity contracts into earnings as a reduction of purchased gas cost and recognized a pre-tax gain of \$10.6 million, which is included in income from discontinued operations on the consolidated statement of income for the year ended September 30, 2017.

The Company's other risk management activities are discussed in Note 13.

Impact of Financial Instruments on the Income Statement

Hedge ineffectiveness for our natural gas marketing segment was recorded as a component of purchased gas cost, which is included in discontinued operations on the consolidated statements of income, and primarily results from differences in the location and timing of the derivative instrument and the hedged item. For the years ended September 30, 2017 and 2016, we recognized a gain arising from fair value and cash flow hedge ineffectiveness of \$3.4 million and \$21.6 million. Additional information regarding ineffectiveness recognized in the income statement is included in the tables below.

Fair Value Hedges

The impact of our natural gas marketing segment commodity contracts designated as fair value hedges and the related hedged item on the results of discontinued operations on our consolidated income statement for the years ended September 30, 2017 and 2016 is presented below.

	Year Ended September 30	
	2017	2016
	(In thousands)	
Commodity contracts	\$ (9,567)	\$ 3,516
Fair value adjustment for natural gas inventory designated as the hedged item	12,858	18,079
Total decrease in purchased gas cost reflected in income from discontinued operations	<u>\$ 3,291</u>	<u>\$ 21,595</u>
The decrease in purchased gas cost reflected in income from discontinued operations is comprised of the following:		
Basis ineffectiveness	\$ (597)	\$ (1,390)
Timing ineffectiveness	3,888	22,985
	<u>\$ 3,291</u>	<u>\$ 21,595</u>

Basis ineffectiveness arises from natural gas market price differences between the locations of the hedged inventory and the delivery location specified in the hedge instruments. Timing ineffectiveness arises due to changes in the difference between the spot price and the futures price, as well as the difference between the timing of the settlement of the futures and the valuation of the underlying physical commodity. As the commodity contract nears the settlement date, spot-to-forward price differences should converge, which should reduce or eliminate the impact of this ineffectiveness on purchased gas cost.

Cash Flow Hedges

The impact of our natural gas marketing segment cash flow hedges on our consolidated income statements for the years ended September 30, 2017 and 2016 is presented below. Note that this presentation does not reflect the financial impact arising from the hedged physical transactions. Therefore, this presentation is not indicative of the economic margin we realized when the underlying physical and financial transactions were settled.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Year Ended September 30	
	2017	2016
(In thousands)		
Loss reclassified from AOCI for effective portion of natural gas marketing commodity contracts	\$ (2,612)	\$ (52,651)
Gain (loss) arising from ineffective portion of natural gas marketing commodity contracts	111	(19)
Gain on discontinuance of cash flow hedging of natural gas marketing commodity contracts reclassified from AOCI	10,579	—
Total impact on purchased gas cost reflected in income from discontinued operations	<u>\$ 8,078</u>	<u>\$ (52,670)</u>

Financial Instruments Not Designated as Hedges

The impact of financial instruments that have not been designated as hedges on our consolidated income statements for the years ended September 30, 2017 and 2016 was an increase (decrease) in purchased gas cost reflected in income from discontinued operations of \$(6.8) million and \$15.5 million, which is included in discontinued operations on the consolidated statements of income. Note that this presentation does not reflect the expected gains or losses arising from the underlying physical transactions associated with these financial instruments. Therefore, this presentation is not indicative of the economic margin we realized when the underlying physical and financial transactions were settled.

16. Concentration of Credit Risk

Credit risk is the risk of financial loss to us if a customer fails to perform its contractual obligations. We engage in transactions for the purchase and sale of products and services with major companies in the energy industry and with industrial, commercial, residential and municipal energy consumers. These transactions principally occur in the southern and midwestern regions of the United States. We believe that this geographic concentration does not contribute significantly to our overall exposure to credit risk. Credit risk associated with trade accounts receivable for the distribution segment is mitigated by the large number of individual customers and the diversity in our customer base. The credit risk for our other segment is not significant.

17. Selected Quarterly Financial Data (Unaudited)

Summarized unaudited quarterly financial data is presented below. The sum of net income per share by quarter may not equal the net income per share for the fiscal year due to variations in the weighted average shares outstanding used in computing such amounts. Our businesses are seasonal due to weather conditions in our service areas. For further information on its effects on quarterly results, see the "Results of Operations" discussion included in the "Management's Discussion and Analysis of Financial Condition and Results of Operations" section herein.

	Quarter Ended			
	December 31	March 31	June 30	September 30
(In thousands, except per share data)				
Fiscal year 2018:				
Operating revenues				
Distribution	\$ 860,792	\$ 1,199,291	\$ 535,488	\$ 407,476
Pipeline and storage	126,463	120,955	127,633	132,662
Intersegment eliminations	(98,063)	(100,837)	(100,876)	(95,438)
Total operating revenues	889,192	1,219,409	562,245	444,700
Purchased gas cost				
	366,917	626,960	130,886	43,085
Operating income	241,561	268,988	122,993	89,592
Net Income	314,132	178,992	71,193	38,747
Basic and diluted earnings per share				
Net income per share — basic and diluted	\$ 2.89	\$ 1.60	\$ 0.64	\$ 0.35

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Quarter Ended			
	December 31	March 31	June 30	September 30
	(In thousands, except per share data)			
Fiscal year 2017:				
Operating revenues				
Distribution	\$ 754,656	\$ 962,541	\$ 494,060	\$ 437,918
Pipeline and storage	109,952	111,972	117,283	117,823
Intersegment eliminations	(84,440)	(86,327)	(84,842)	(90,861)
Total operating revenues	780,168	988,186	526,501	464,880
Purchased gas cost				
	311,305	427,494	114,176	72,561
Operating income	209,918	285,172	140,664	91,792
Income from continuing operations	114,038	162,012	70,808	35,853
Income from discontinued operations	10,994	—	—	—
Gain on sale of discontinued operations	—	2,716	—	—
Net Income	125,032	164,728	70,808	35,853
Basic and diluted earnings per share				
Income per share from continuing operations	\$ 1.08	\$ 1.52	\$ 0.67	\$ 0.34
Income per share from discontinued operations	0.11	0.03	—	—
Net income per share — basic and diluted	\$ 1.19	\$ 1.55	\$ 0.67	\$ 0.34

ITEM 9. *Changes in and Disagreements With Accountants on Accounting and Financial Disclosure.*

None.

ITEM 9A. *Controls and Procedures.*

Management's Evaluation of Disclosure Controls and Procedures

We carried out an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the Company's disclosure controls and procedures, as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, as amended (Exchange Act). Based on this evaluation, the Company's principal executive officer and principal financial officer have concluded that the Company's disclosure controls and procedures were effective as of September 30, 2018 to provide reasonable assurance that information required to be disclosed by us, including our consolidated entities, in the reports that we file or submit under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified by the SEC's rules and forms, including a reasonable level of assurance that such information is accumulated and communicated to our management, including our principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure.

Management's Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f), in providing reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we evaluated the effectiveness of our internal control over financial reporting based on the framework in *Internal Control-Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) (COSO). Based on our evaluation under the framework in *Internal Control-Integrated Framework* issued by COSO and applicable Securities and Exchange Commission rules, our management concluded that our internal control over financial reporting was effective as of September 30, 2018, in providing reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

Ernst & Young LLP has issued its report on the effectiveness of the Company's internal control over financial reporting. That report appears below.

/s/ MICHAEL E. HAEFNER

Michael E. Haefner
President, Chief Executive Officer and Director

/s/ CHRISTOPHER T. FORSYTHE

Christopher T. Forsythe
Senior Vice President and Chief Financial Officer

November 13, 2018

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareholders and the Board of Directors of Atmos Energy Corporation

Opinion on Internal Control over Financial Reporting

We have audited Atmos Energy Corporation's internal control over financial reporting as of September 30, 2018, based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) (the COSO criteria). In our opinion, Atmos Energy Corporation (the Company) maintained, in all material respects, effective internal control over financial reporting as of September 30, 2018, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the 2018 consolidated financial statements of the Company and our report dated November 13, 2018 expressed an unqualified opinion thereon.

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects.

Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Definition and Limitations of Internal Control Over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/ Ernst & Young LLP

Dallas, Texas
November 13, 2018

Changes in Internal Control over Financial Reporting

We did not make any changes in our internal control over financial reporting (as defined in Rule 13a-15(f) and 15d-15(f) under the Act) during the fourth quarter of the fiscal year ended September 30, 2018 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. Other Information.

Not applicable.

PART III

ITEM 10. Directors, Executive Officers and Corporate Governance.

Information regarding directors and compliance with Section 16(a) of the Securities Exchange Act of 1934 is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 6, 2019. Information regarding executive officers is reported below:

EXECUTIVE OFFICERS OF THE REGISTRANT

The following table sets forth certain information as of September 30, 2018, regarding the executive officers of the Company. It is followed by a brief description of the business experience of each executive officer.

<u>Name</u>	<u>Age</u>	<u>Years of Service</u>	<u>Office Currently Held</u>
Kim R. Cocklin	67	12	Executive Chairman of the Board
Michael E. Haefner	58	10	President, Chief Executive Officer and Director
Christopher T. Forsythe	47	15	Senior Vice President and Chief Financial Officer
David J. Park	47	14	Senior Vice President, Utility Operations
John K. Akers	55	27	Senior Vice President, Safety and Enterprise Services
Karen E. Hartsfield	48	3	Senior Vice President, General Counsel and Corporate Secretary
John M. Robbins	48	5	Senior Vice President, Human Resources

Kim R. Cocklin was named Executive Chairman of the Board on October 1, 2017. From October 1, 2010 through September 30, 2015, Mr. Cocklin served the Company as President and Chief Executive Officer and from October 1, 2015 through September 30, 2017, as Chief Executive Officer. Mr. Cocklin joined the Company in June 2006 and served as President and Chief Operating Officer of the Company from October 1, 2008 through September 30, 2010, after having served as Senior Vice President, Regulated Operations from October 2006 through September 2008. Mr. Cocklin was appointed to the Board of Directors on November 10, 2009.

Michael E. Haefner was named President and Chief Executive Officer, effective October 1, 2017. Mr. Haefner joined the Company in June 2008 as Senior Vice President, Human Resources. On January 19, 2015, Mr. Haefner was promoted to Executive Vice President and assumed oversight responsibility for Atmos Pipeline - Texas, Atmos Energy Holdings, Inc. and the gas supply and services function. On October 1, 2015, Mr. Haefner was promoted to the role of President and Chief Operating Officer in which he also assumed oversight responsibility for the operations of our six utility divisions and customer service. Mr. Haefner was appointed to the Board of Directors on November 4, 2015.

Christopher T. Forsythe was named Senior Vice President and Chief Financial Officer effective February 1, 2017. Mr. Forsythe joined the Company in June 2003 and prior to his promotion, served as the Company's Vice President and Controller from May 2009 through January 2017.

David J. Park was named Senior Vice President of Utility Operations, effective January 1, 2017. In this role, Mr. Park is responsible for the operations of Atmos Energy's six utility divisions as well as gas supply. Prior to this promotion, Mr. Park served as the President of the West Texas Division from July 2012 to December 2016. Mr. Park also served as Vice President of Rates and Regulatory Affairs in the Mid-Tex Division and previously held positions in Engineering and Public Affairs. Prior to joining Atmos Energy in 2004, Mr. Park had 10 years of experience in the industry.

Table of Contents

John K. (Kevin) Akers was named Senior Vice President, Safety and Enterprise Services, effective January 1, 2017. In this role, Mr. Akers is responsible for customer service, facilities management, safety and supply chain management. Mr. Akers joined the company in 1991. Mr. Akers assumed increased responsibilities over time and was named President of the Mississippi Division in 2002. He was later named President of the Kentucky/Mid-States Division in May 2007, a position he held until December 2016.

Karen E. Hartsfield was named Senior Vice President, General Counsel and Corporate Secretary of Atmos Energy, effective August 7, 2017. Ms. Hartsfield joined the Company in June 2015, after having served in private practice for 19 years, most recently as Managing Partner of Jackson Lewis LLP in its Dallas office from July 2013 to June 2015. Prior to joining Jackson Lewis as a partner in January 2009, Ms. Hartsfield was a partner with Baker Botts LLP in Dallas.

John M. (Matt) Robbins was named Senior Vice President, Human Resources, effective January 1, 2017. Mr. Robbins joined the Company in May 2013 and prior to this promotion served as Vice President, Human Resources from February 2015 to December 2016. Before joining Atmos Energy, Matt had over 20 years of experience in human resources.

Identification of the members of the Audit Committee of the Board of Directors as well as the Board of Directors' determination as to whether one or more audit committee financial experts are serving on the Audit Committee of the Board of Directors is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 6, 2019.

The Company has adopted a code of ethics for its principal executive officer, principal financial officer and principal accounting officer. Such code of ethics is represented by the Company's Code of Conduct, which is applicable to all directors, officers and employees of the Company, including the Company's principal executive officer, principal financial officer and principal accounting officer. A copy of the Company's Code of Conduct is posted on the Company's website at www.atmosenergy.com under "Corporate Responsibility." In addition, any amendment to or waiver granted from a provision of the Company's Code of Conduct will be posted on the Company's website under "Corporate Responsibility."

ITEM 11. *Executive Compensation.*

Information on executive compensation is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 6, 2019.

ITEM 12. *Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.*

Security ownership of certain beneficial owners and of management is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 6, 2019. Information concerning our equity compensation plans is provided in Part II, Item 5, "Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities", of this Annual Report on Form 10-K.

ITEM 13. *Certain Relationships and Related Transactions, and Director Independence.*

Information on certain relationships and related transactions as well as director independence is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 6, 2019.

ITEM 14. *Principal Accountant Fees and Services.*

Information on our principal accountant's fees and services is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 6, 2019.

PART IV

ITEM 15. *Exhibits and Financial Statement Schedules.*

- (a) 1. and 2. *Financial statements and financial statement schedules.*

The financial statements and financial statement schedule listed in the Index to Financial Statements in Item 8 are filed as part of this Form 10-K.

Table of Contents

3. *Exhibits*

<u>Exhibit Number</u>	<u>Description</u>	<u>Page Number or Incorporation by Reference to</u>
	<i>Plan of Acquisition, Reorganization, Arrangement, Liquidation or Succession</i>	
2.1	Membership Interest Purchase Agreement by and between Atmos Energy Holdings, Inc. as Seller and CenterPoint Energy Services, Inc. as Buyer, dated as of October 29, 2016	<u>Exhibit 2.1 to Form 8-K dated October 29, 2016 (File No. 1-10042)</u>
	<i>Articles of Incorporation and Bylaws</i>	
3.1	Restated Articles of Incorporation of Atmos Energy Corporation - Texas (As Amended Effective February 3, 2010)	<u>Exhibit 3.1 to Form 10-Q dated March 31, 2010 (File No. 1-10042)</u>
3.2	Restated Articles of Incorporation of Atmos Energy Corporation - Virginia (As Amended Effective February 3, 2010)	<u>Exhibit 3.2 to Form 10-Q dated March 31, 2010 (File No. 1-10042)</u>
3.3	Amended and Restated Bylaws of Atmos Energy Corporation (as of September 28, 2015)	<u>Exhibit 3.1 to Form 8-K dated September 28, 2015 (File No. 1-10042)</u>
	<i>Instruments Defining Rights of Security Holders, Including Indentures</i>	
4.1	Specimen Common Stock Certificate (Atmos Energy Corporation)	<u>Exhibit 4.1 to Form 10-K for fiscal year ended September 30, 2012 (File No. 1-10042)</u>
4.2	Indenture dated as of November 15, 1995 between United Cities Gas Company and Bank of America Illinois, Trustee	<u>Exhibit 4.11(a) to Form S-3 dated August 31, 2004 (File No. 333-118706)</u>
4.3	Indenture dated as of July 15, 1998 between Atmos Energy Corporation and U.S. Bank Trust National Association, Trustee	<u>Exhibit 4.8 to Form S-3 dated August 31, 2004 (File No. 333-118706)</u>
4.4	Indenture dated as of May 22, 2001 between Atmos Energy Corporation and SunTrust Bank, Trustee	<u>Exhibit 99.3 to Form 8-K dated May 15, 2001 (File No. 1-10042)</u>
4.5	Indenture dated as of June 14, 2007, between Atmos Energy Corporation and U.S. Bank National Association, Trustee	<u>Exhibit 4.1 to Form 8-K dated June 11, 2007 (File No. 1-10042)</u>
4.6	Indenture dated as of March 23, 2009 between Atmos Energy Corporation and U.S. Bank National Association, Trustee	<u>Exhibit 4.1 to Form 8-K dated March 26, 2009 (File No. 1-10042)</u>
4.7(a)	Debenture Certificate for the 6 3/4% Debentures due 2028	<u>Exhibit 99.2 to Form 8-K dated July 22, 1998 (File No. 1-10042)</u>
4.7(b)	Global Security for the 5.95% Senior Notes due 2034	<u>Exhibit 10(2)(g) to Form 10-K for fiscal year ended September 30, 2004 (File No. 1-10042)</u>
4.7(c)	Global Security for the 8.50% Senior Notes due 2019	<u>Exhibit 4.2 to Form 8-K dated March 26, 2009 (File No. 1-10042)</u>
4.7(d)	Global Security for the 5.5% Senior Notes due 2041	<u>Exhibit 4.2 to Form 8-K dated June 10, 2011 (File No. 1-10042)</u>
4.7(e)	Global Security for the 4.15% Senior Notes due 2043	<u>Exhibit 4.2 to Form 8-K dated January 8, 2013 (File No. 1-10042)</u>
4.7(f)	Global Security for the 4.125% Senior Notes due 2044	<u>Exhibit 4.2 to Form 8-K dated October 15, 2014 (File No. 1-10042)</u>

Table of Contents

4.7(g)	Global Security for the 3.000% Senior Notes due 2027	<u>Exhibit 4.2 to Form 8-K dated June 8, 2017 (File No. 1-10042)</u>
4.7(h)	Global Security for the 4.125% Senior Notes due 2044	<u>Exhibit 4.3 to Form 8-K dated June 8, 2017 (File No. 1-10042)</u>
4.7(i)	Global Security for the 4.300% Senior Notes due 2048	<u>Exhibit 4.2 to Form 8-K dated October 4, 2018 (File No. 1-10042)</u>
4.7(j)	Global Security for the 4.300% Senior Notes due 2048	<u>Exhibit 4.3 to Form 8-K dated October 4, 2018 (File No. 1-10042)</u>
<i>Material Contracts</i>		
10.1(a)	Revolving Credit Agreement, dated as of September 25, 2015 among Atmos Energy Corporation, the Lenders from time to time parties thereto, Crédit Agricole Corporate and Investment Bank as Administrative Agent, and Mizuho Bank Ltd., as Syndication Agent	<u>Exhibit 10.1 to Form 8-K dated October 1, 2015 (File No. 1-10042)</u>
10.1(b)	First Amendment to Revolving Credit Agreement, dated as of October 5, 2016, by and among Atmos Energy Corporation, the lenders from time to time parties thereto (the "Lenders") and Credit Agricole Corporate and Investment Bank, in its capacity as administrative agent for the Lenders	<u>Exhibit 10.1 to Form 8-K dated October 5, 2016 (File No. 1-10042)</u>
10.1(c)	<u>Second Amendment to Revolving Credit Agreement, dated as of September 7, 2017, by and among Atmos Energy Corporation, the lenders from time to time parties thereto (the "Lenders") and Credit Agricole Corporate and Investment Bank, in its capacity as administrative agent for the Lenders</u>	
10.1(d)	Term Loan Agreement, dated as of September 22, 2016, by and among Atmos Energy Corporation, the Lenders from time to time parties thereto and Branch Banking and Trust Company as Administrative Agent	<u>Exhibit 10.1 to Form 8-K dated September 22, 2016 (File No. 1-10042)</u>
10.1(e)	<u>First Amendment to Term Loan Agreement, dated as of September 7, 2017, by and among Atmos Energy Corporation, the lenders from time to time parties thereto (the "Lenders") and Branch Banking and Trust Company, in its capacity as administrative agent for the Lenders</u>	
10.2	Equity Distribution Agreement, dated as of November 14, 2017, among Atmos Energy Corporation, Goldman, Sachs & Co. LLC, Merrill Lynch, Pierce, Fenner & Smith Incorporated, Morgan Stanley & Co. LLC and J.P. Morgan Securities LLC	<u>Exhibit 1.1 to Form 8-K dated November 14, 2017 (File No. 1-10042)</u>
<i>Executive Compensation Plans and Arrangements</i>		
10.3(a)*	Form of Atmos Energy Corporation Change in Control Severance Agreement - Tier I	<u>Exhibit 10.7(a) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)</u>
10.3(b)*	Form of Atmos Energy Corporation Change in Control Severance Agreement - Tier II	<u>Exhibit 10.7(b) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)</u>
10.4(a)*	Atmos Energy Corporation Executive Retiree Life Plan	<u>Exhibit 10.31 to Form 10-K for fiscal year ended September 30, 1997 (File No. 1-10042)</u>

Table of Contents

10.4(b)*	Amendment No. 1 to the Atmos Energy Corporation Executive Retiree Life Plan	<u>Exhibit 10.31(a) to Form 10-K for fiscal year ended September 30, 1997 (File No. 1-10042)</u>
10.5*	Atmos Energy Corporation Annual Incentive Plan for Management (as amended and restated October 1, 2016)	<u>Exhibit 10.5 to Form 10-K for fiscal year ended September 30, 2016 (File No. 1-10042)</u>
10.6(a)*	Atmos Energy Corporation Supplemental Executive Benefits Plan, Amended and Restated in its Entirety August 7, 2007	<u>Exhibit 10.8(a) to Form 10-K for fiscal year ended September 30, 2008 (File No. 1-10042)</u>
10.6(b)*	Form of Individual Trust Agreement for the Supplemental Executive Benefits Plan	<u>Exhibit 10.3 to Form 10-Q for quarter ended December 31, 2000 (File No. 1-10042)</u>
10.7(a)*	Atmos Energy Corporation Supplemental Executive Retirement Plan (As Amended and Restated, Effective as of January 1, 2016)	<u>Exhibit 10.7(a) to Form 10-K for fiscal year ended September 30, 2016 (File No. 1-10042)</u>
10.7(b)*	Atmos Energy Corporation Performance-Based Supplemental Executive Benefits Plan Trust Agreement, Effective Date December 1, 2000	<u>Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2000 (File No. 1-10042)</u>
10.8*	Atmos Energy Corporation Account Balance Supplemental Executive Retirement Plan (As Amended and Restated, Effective as of January 1, 2016)	<u>Exhibit 10.8 to Form 10-K for fiscal year ended September 30, 2016 (File No. 1-10042)</u>
10.9(a)*	Mini-Med/Dental Benefit Extension Agreement dated October 1, 1994	<u>Exhibit 10.28(f) to Form 10-K for fiscal year ended September 30, 2001 (File No. 1-10042)</u>
10.9(b)*	Amendment No. 1 to Mini-Med/Dental Benefit Extension Agreement dated August 14, 2001	<u>Exhibit 10.28(g) to Form 10-K for fiscal year ended September 30, 2001 (File No. 1-10042)</u>
10.9(c)*	Amendment No. 2 to Mini-Med/Dental Benefit Extension Agreement dated December 31, 2002	<u>Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2002 (File No. 1-10042)</u>
10.10*	Atmos Energy Corporation Equity Incentive and Deferred Compensation Plan for Non-Employee Directors, Amended and Restated as of January 1, 2012	<u>Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2011 (File No. 1-10042)</u>
10.11(a)*	Atmos Energy Corporation 1998 Long-Term Incentive Plan (as amended and restated February 3, 2016)	<u>Exhibit 99.1 to Form S-8 dated March 29, 2016 (File No. 333-210461)</u>
10.11(b)*	<u>Form of Award Agreement of Time-Lapse Restricted Stock Units under the Atmos Energy Corporation 1998 Long-Term Incentive Plan</u>	
10.11(c)*	<u>Form of Award Agreement of Performance-Based Restricted Stock Units under the Atmos Energy Corporation 1998 Long-Term Incentive Plan</u>	
	<i>Other Exhibits, as indicated</i>	
21	<u>Subsidiaries of the registrant</u>	
23.1	<u>Consent of independent registered public accounting firm, Ernst & Young LLP</u>	
24	Power of Attorney	Signature page of Form 10-K for fiscal year ended September 30, 2018
31	<u>Rule 13a-14(a)/15d-14(a) Certifications</u>	
32	<u>Section 1350 Certifications**</u>	
	<i>Interactive Data File</i>	
101.INS	XBRL Instance Document	
101.SCH	XBRL Taxonomy Extension Schema	

Table of Contents

101.CAL	XBRL Taxonomy Extension Calculation Linkbase
101.DEF	XBRL Taxonomy Extension Definition Linkbase
101.LAB	XBRL Taxonomy Extension Labels Linkbase
101.PRE	XBRL Taxonomy Extension Presentation Linkbase

* This exhibit constitutes a "management contract or compensatory plan, contract, or arrangement."

** These certifications pursuant to 18 U.S.C. Section 1350 by the Company's Chief Executive Officer and Chief Financial Officer, furnished as Exhibit 32 to this Annual Report on Form 10-K, will not be deemed to be filed with the Securities and Exchange Commission or incorporated by reference into any filing by the Company under the Securities Act of 1933 or the Securities Exchange Act of 1934, except to the extent that the Company specifically incorporates such certifications by reference.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ATMOS ENERGY CORPORATION
(Registrant)

By:

/s/ CHRISTOPHER T. FORSYTHE

Christopher T. Forsythe
*Senior Vice President and
Chief Financial Officer*

Date: November 13, 2018

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Michael E. Haefner and Christopher T. Forsythe, or either of them acting alone or together, as his true and lawful attorney-in-fact and agent with full power to act alone, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments to this Annual Report on Form 10-K, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated:

Table of Contents

<u>/s/ KIM R. COCKLIN</u> Kim R. Cocklin	Executive Chairman of the Board	November 13, 2018
<u>/s/ MICHAEL E. HAEFNER</u> Michael E. Haefner	President, Chief Executive Officer and Director	November 13, 2018
<u>/s/ CHRISTOPHER T. FORSYTHE</u> Christopher T. Forsythe	Senior Vice President and Chief Financial Officer	November 13, 2018
<u>/s/ RICHARD M. THOMAS</u> Richard M. Thomas	Vice President and Controller (Principal Accounting Officer)	November 13, 2018
<u>/s/ ROBERT W. BEST</u> Robert W. Best	Director	November 13, 2018
<u>/s/ KELLY H. COMPTON</u> Kelly H. Compton	Director	November 13, 2018
<u>/s/ SEAN DONOHUE</u> Sean Donohue	Director	November 13, 2018
<u>/s/ RUBEN E. ESQUIVEL</u> Ruben E. Esquivel	Director	November 13, 2018
<u>/s/ RAFAEL G. GARZA</u> Rafael G. Garza	Director	November 13, 2018
<u>/s/ RICHARD K. GORDON</u> Richard K. Gordon	Director	November 13, 2018
<u>/s/ ROBERT C. GRABLE</u> Robert C. Grable	Director	November 13, 2018
<u>/s/ NANCY K. QUINN</u> Nancy K. Quinn	Director	November 13, 2018
<u>/s/ RICHARD A. SAMPSON</u> Richard A. Sampson	Director	November 13, 2018
<u>/s/ STEPHEN R. SPRINGER</u> Stephen R. Springer	Director	November 13, 2018
<u>/s/ DIANA J. WALTERS</u> Diana J. Walters	Director	November 13, 2018
<u>/s/ RICHARD WARE II</u> Richard Ware II	Director	November 13, 2018

ATMOS ENERGY CORPORATION
Valuation and Qualifying Accounts
Three Years Ended September 30, 2018

	Balance at beginning of period	Additions		Deductions	Balance at end of period
		Charged to cost & expenses	Charged to other accounts		
(In thousands)					
2018					
Allowance for doubtful accounts	\$ 10,865	\$ 14,894	\$ —	\$ 10,964 ⁽¹⁾	\$ 14,795
2017					
Allowance for doubtful accounts	\$ 11,056	\$ 12,269	\$ —	\$ 12,460 ⁽¹⁾	\$ 10,865
2016					
Allowance for doubtful accounts	\$ 12,934	\$ 10,414	\$ —	\$ 12,292 ⁽¹⁾	\$ 11,056

⁽¹⁾ Uncollectible accounts written off.

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 19-ATMG-RTS
Test Year Ending March 31, 2019

SUMMARY OF RESULTS

	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport		
1													
2													
3													
4													
5													
6													
7													
8	Operating Revenues	59,801,309	43,148,428	10,184,509	74,159	85,576	35,893	863,827	3,256,569	752,991	44,193	1,355,165	
9													
10	Operating Expenses:												
11													
12	Operating & Maintenance	21,306,678	17,133,753	2,794,598	20,821	22,992	7,204	285,140	542,559	156,259	13,539	328,813	
13	Interest on Customer Deposits	22,919	21,241	1,678	0	0	0	0	0	0	0	0	
14	Depreciation & Amortization	14,558,833	11,901,945	1,730,311	11,327	10,923	6,376	184,737	362,674	137,388	10,108	203,046	
15	Taxes Other Than Income	9,064,021	7,422,573	1,082,335	7,131	6,913	3,940	111,941	217,929	82,581	6,096	122,581	
16													
17	Total Operating Expenses	44,952,451	36,479,513	5,608,921	39,279	40,828	17,521	582,817	1,123,162	376,228	29,742	654,440	
18													
19	Income Before Taxes	14,848,858	6,668,914	4,575,589	34,880	44,748	18,372	281,010	2,133,406	376,763	14,451	700,724	
20													
21	Interest Expense	4,532,471	3,716,749	547,738	3,622	3,494	1,989	53,421	103,973	40,709	2,951	57,825	
22													
23	Income Taxes:												
24													
25	State Income Taxes	7.00%	722,147	206,652	281,950	2,188	2,888	1,147	15,931	142,060	23,524	805	45,003
26	Federal Income Taxes	21.00%	2,014,790	576,558	786,639	6,105	8,057	3,200	44,448	396,348	65,631	2,246	125,558
27	Total Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0	0
28	Allowance for Step Rate	(1,500)	(429)	(586)	(5)	(6)	(2)	(33)	(295)	(49)	(2)	(93)	
29													
30	Total Income Taxes	2,735,437	782,780	1,068,003	8,288	10,939	4,344	60,346	538,114	89,106	3,049	170,468	
31													
32	Net Income	12,113,420	5,886,134	3,507,586	26,592	33,810	14,028	220,664	1,595,293	287,657	11,402	530,256	
33													
34	Total Rate Base	248,709,963	202,450,156	30,689,063	206,614	204,360	105,852	3,106,024	6,075,182	2,295,444	169,262	3,408,005	
35													
36	Rate of Return	4.8705%	2.9074%	11.4294%	12.8703%	16.5441%	13.2524%	7.1044%	26.2592%	12.5316%	6.7360%	15.5591%	
37	Relative Rate of Return	1.00	0.60	2.35	2.64	3.40	2.72	1.46	5.39	2.57	1.38	3.19	
38													
39	Equalized ROR:												
40													
41	Net Income Increase	7,733,635	10,269,388	(1,058,598)	(10,104)	(17,502)	(5,581)	27,197	(1,110,493)	(104,480)	2,106	(258,298)	
42	Uncollectibles/PSC Fees	0.0000%	0	0	0	0	0	0	0	0	0	0	
43	Income Taxes	2,792,614	3,708,274	(382,260)	(3,649)	(6,320)	(2,015)	9,821	(400,999)	(37,728)	760	(93,271)	
44	Gross Revenue After Increase	70,327,557	57,126,089	8,743,651	60,406	61,755	28,296	900,845	1,745,077	610,783	47,059	1,003,596	
45	Revenue Increase	10,526,248	13,977,662	(1,440,858)	(13,753)	(23,821)	(7,596)	37,018	(1,511,492)	(142,208)	2,866	(351,569)	
46	Rate of Return	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	
47	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
48	Percent Increase	17.6020%	32.3944%	-14.1475%	-13.5448%	-27.8366%	-21.1637%	4.2853%	-46.4136%	-18.8658%	6.4851%	-25.9429%	
49													
50	Proposed Rate Levels:												
51													
52	Net Income Increase	7,733,635	5,905,167	1,393,822	10,149	11,712	0	118,221	0	103,052	6,048	185,464	
53	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	
54	Income Taxes	2,792,614	2,132,354	509,309	3,665	4,229	0	42,690	0	37,212	2,184	66,971	
55	Gross Revenue After Increase	70,327,557	51,185,949	12,081,640	87,973	101,517	35,893	1,024,738	3,256,569	893,255	52,425	1,607,599	
56	Revenue Increase	10,526,248	8,037,521	1,897,131	13,814	15,941	0	150,910	0	140,254	8,231	252,435	
57	Rate of Return	7.9800%	5.8243%	15.9712%	17.7824%	22.2750%	13.2524%	10.9106%	26.2592%	17.0211%	10.3092%	21.0011%	
58	Relative Rate of Return	1.00	0.73	2.00	2.23	2.79	1.66	1.37	3.29	2.13	1.29	2.63	
59	Percent Increase	17.6020%	18.6276%	18.6276%	18.6276%	18.6276%	0.0000%	18.6276%	0.0000%	18.6276%	18.6276%	18.6276%	

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMG-RTS													
Test Year Ending March 31, 2019													
SUMMARY OF CUSTOMER COSTS													
	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport		
	\$												
1	Rate Base	173,285,568	155,101,830	15,487,848	70,717	24,618	104,246	537,315	739,857	1,023,699	48,960	146,873	
2													
3	Return @ Realized ROR	8,439,875	4,785,260	2,156,757	14,960	17,821	11,259	74,518	841,381	172,385	4,585	260,954	
4	O&M Expenses	12,426,923	11,378,697	947,883	4,298	1,431	7,024	26,918	22,932	31,725	1,517	4,552	
5	Interest on Customer Deposits	22,919	21,241	1,678	0	0	0	0	0	0	0	0	
6	Depreciation Expense	10,542,699	9,440,540	989,958	4,262	1,484	6,288	32,358	44,488	61,547	2,944	8,831	
7	Taxes, Other	6,525,862	5,850,347	577,522	2,619	910	3,885	19,731	26,754	37,014	1,770	5,311	
8													
9	Interest Expense	3,260,802	2,318,450	291,415	1,331	463	1,962	10,110	13,923	19,252	921	2,764	
10													
11	Income Taxes:												
12													
13	State Income Taxes	7.00%	493,368	177,636	177,686	1,298	1,853	886	6,134	88,346	14,586	349	24,594
14	Federal Income Taxes	21.00%	1,376,496	496,163	495,744	3,622	4,613	2,471	17,114	246,486	40,695	973	68,616
15	Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate		(1,025)	(295)	(400)	(3)	(4)	(2)	(29)	(93)	(1)	(64)	
17													
18	Total Income Taxes		1,868,840	673,705	673,030	4,917	6,262	3,855	28,225	334,630	55,247	1,321	93,146
19													
20	Total Customer-Related Costs @ Realized ROR		39,827,117	32,449,791	5,296,777	31,057	27,907	31,811	176,740	1,370,186	357,919	12,137	372,793
21	Total Demand-Related Costs @ Realized ROR		19,771,180	10,907,433	4,897,178	42,887	57,038	4,027	680,281	1,856,053	390,503	31,629	964,348
22	Total Fixed Costs		59,598,297	43,057,224	10,193,955	73,745	84,945	85,838	857,021	3,226,241	748,422	43,766	1,337,141
23													
24	Total Customers		1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
25	Customer Costs \$(/customer/month)	\$	37.23	\$ 29.20	\$ 87.08	\$ 139.65	\$ 489.13	\$ 39.32	\$ 378.46	\$ 1,617.16	\$ 271.17	\$ 331.56	\$ 3,376.62
26													
27													
28	Incremental Return @ Equalized ROR		5,388,314	7,551,866	(920,866)	(9,317)	(15,856)	(2,840)	(31,635)	(882,333)	(90,694)	(678)	(249,233)
29	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
30	Incremental Income Taxes		1,945,719	2,741,421	(332,515)	(3,364)	(5,726)	(1,062)	(11,423)	(318,610)	(32,750)	(245)	(89,998)
31													
32	Total Customer-Related Costs @ Equalized ROR		47,161,150	42,433,078	4,043,396	18,378	6,325	27,809	193,681	169,243	234,475	11,215	33,562
33	Customers		1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
34	Dollars/Customer/Month	\$	29.46	\$ 28.81	\$ 34.72	\$ 34.80	\$ 36.42	\$ 90.51	\$ 43.12	\$ 84.85	\$ 84.95	\$ 84.95	\$ 34.75
35													
36													
37	Incremental Return @ Proposed Rates		5,388,314	4,952,704	562,178	2,930	1,810	435	23,409	(210,787)	34,808	1,707	18,121
38	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
39	Incremental Income Taxes		1,945,719	1,788,420	203,002	1,058	654	157	8,453	(76,115)	12,566	616	6,905
40													
41	Total Customer-Related Costs @ Proposed Rates		47,161,150	38,890,315	6,068,958	35,045	30,370	32,409	208,602	1,083,333	405,294	14,460	395,319
42	Customers		1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
43	Dollars/Customer/Month	\$	29.46	\$ 26.36	\$ 52.06	\$ 66.87	\$ 174.88	\$ 85.55	\$ 67.29	\$ 543.00	\$ 146.85	\$ 109.54	\$ 1,007.12

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-ATMG-RTS												
Test Year Ending March 31, 2019												
SUMMARY OF DEMAND COSTS												
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
1	Rate Base	74,360,607	46,751,883	14,999,118	134,239	177,174	1,592	2,535,310	5,213,925	1,252,855	118,123	3,176,387
2												
3	Return @ Realized ROR	3,621,734	1,086,823	1,392,352	11,480	15,762	2,730	144,227	842,446	113,899	6,687	263,617
4	O&M Expenses	8,842,827	5,738,950	1,839,459	16,463	21,469	179	258,022	515,750	123,930	11,952	321,553
5	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0
6	Depreciation Expense	3,952,220	2,425,575	778,182	6,965	9,285	87	150,373	310,894	74,705	7,033	189,121
7	Taxes, Other	2,499,846	1,530,748	497,517	4,453	5,911	55	91,007	188,804	44,887	4,247	114,217
8												
9	Interest Expense	1,252,054	787,189	252,549	2,260	2,983	27	42,689	87,790	21,095	1,589	53,485
10												
11	Income Taxes:											
12												
13	State Income Taxes	7.00%	225,731	28,726	102,863	878	1,217	258	9,673	54,837	8,812	449
14	Federal Income Taxes	21.00%	629,790	80,145	286,983	2,450	3,896	718	26,989	147,416	24,586	1,251
15	Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate		(489)	(134)	(183)	(1)	(2)	(1)	(92)	(15)	(1)	(29)
17												
18	Total Income Taxes		855,053	108,757	389,667	3,327	4,612	975	86,652	200,181	33,382	1,699
19												
20	Total Demand-Related Costs @ Realized ROR		19,771,180	10,807,439	4,837,178	42,887	57,038	4,027	680,281	1,856,053	390,505	964,348
21												
22												
23	Incremental Return @ Equalized ROR		2,312,243	2,641,977	(135,422)	(768)	(1,623)	(2,603)	58,090	(226,375)	(13,621)	2,729
24	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0
24	Incremental Income Taxes		834,950	954,017	(48,901)	(277)	(598)	(940)	20,976	(81,744)	(4,918)	985
25												
26	Total Demand-Related Costs @ Equalized ROR		22,918,372	14,503,428	4,652,855	41,842	54,828	484	769,348	1,547,958	371,963	950,545
27												
28												
29	Incremental Return @ Proposed Rates		2,312,243	944,338	818,545	7,111	9,740	(432)	93,498	205,396	67,107	4,263
30	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0
30	Incremental Income Taxes		834,950	341,000	295,575	2,568	3,517	(156)	39,762	74,241	24,252	1,539
31												
32	Total Demand-Related Costs @ Proposed Rates		22,918,372	12,192,771	5,851,299	52,365	70,296	3,439	807,541	2,135,992	481,842	1,185,496

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
SUMMARY OF COMMODITY COSTS													
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
1	Rate Base	1,069,788	596,448	202,597	1,658	2,568	14	93,398	121,800	18,899	2,180	84,740	
2													
3	Return @ Realized ROR	51,812	12,051	18,477	151	227	39	1,923	11,466	1,672	120	5,885	
4	O&M Expenses	37,428	21,507	7,305	60	93	1	1,204	3,877	604	70	2,708	
5	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	
6	Depreciation Expense	63,914	35,830	12,171	100	154	1	2,006	7,292	1,135	131	5,084	
7	Taxes, Other	38,312	21,478	7,286	60	92	1	1,203	4,871	681	79	3,053	
8													
9	Interest Expense	19,815	11,110	3,774	31	48	0	622	2,259	352	41	1,378	
10													
11	Income Taxes:												
12													
13	State Income Taxes	7.00%	3,048	90	1,401	11	17	4	124	877	126	8	
14	Federal Income Taxes	21.00%	8,504	250	3,908	32	48	10	345	2,447	351	21	
15	Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0	
16	Allowance for Step Rate		(6)	(2)	(2)	(0)	(0)	(0)	(2)	(0)	(0)	(0)	
17	Total Income Taxes		11,545	837	5,306	44	65	14	470	3,323	476	29	
18													
19	Total Commodity-Related Costs		203,012	91,204	50,555	414	631	54	6,807	30,828	4,569	428	
20	Total Throughput		191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	
21	Commodity Costs (\$/Mcf)	\$	0.000106	\$	0.00085	\$	0.00139	\$	0.00137	\$	0.02	\$	0.00
22													
23													
24													
25	Incremental Return @ Equalized ROR		39,078	35,545	(2,310)	(19)	(22)	(38)	742	(1,786)	(165)	54	
26	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	
27	Incremental Income Taxes		11,945	12,835	(834)	(7)	(6)	(14)	268	(645)	(60)	29	
28	Total Commodity-Related Costs @ Equalized ROR		248,035	139,584	47,411	388	601	3	7,816	27,897	4,344	501	
29	Total Throughput		191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	
30	Commodity Costs (\$/Mcf)	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
31													
32													
33	Incremental Return @ Proposed Rates		33,078	3,125	13,099	108	161	(2)	1,314	5,193	1,139	79	
34	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	
35	Incremental Income Taxes		11,945	2,934	4,780	39	58	(1)	474	1,875	411	29	
36	Total Commodity-Related Costs @ Proposed Rates		248,035	102,288	68,383	551	851	51	8,395	37,398	6,119	535	
37	Total Throughput		191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	
38	Commodity Costs (\$/Mcf)	\$	0.00	\$	0.00	\$	0.00	\$	0.02	\$	0.00	\$	0.00

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-ATMG-RTS												
Test Year Ending March 31, 2019												
TOTAL COST OF SERVICE												
	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
	\$											
1	Rate Base	248,709,963	202,450,156	30,689,063	206,614	204,360	105,852	3,106,024	6,075,182	2,295,444	169,262	3,408,005
2												
3	Return @ Realized ROR	12,113,420	5,886,134	3,507,588	26,592	33,810	14,028	220,864	1,595,293	287,657	11,402	530,256
4	O&M Expenses	21,306,678	17,139,753	2,794,598	20,821	22,992	7,204	286,140	542,558	156,259	19,539	328,813
5	Interest on Customer Deposits	22,919	21,241	1,878	0	0	0	0	0	0	0	0
6	Depreciation Expense	14,558,933	11,901,845	1,730,311	11,327	10,923	6,376	184,737	382,674	137,388	10,108	209,046
7	Taxes, Other	9,064,021	7,422,573	1,062,335	7,131	6,813	3,940	111,941	217,929	82,581	6,096	122,581
8												
9	Interest Expense	4,582,471	3,716,749	547,738	3,622	3,494	1,989	53,421	103,973	40,709	2,951	57,825
10												
11	Income Taxes:											
12												
13	State Income Taxes	722,147	206,652	281,950	2,188	2,888	1,147	15,951	142,060	29,524	805	45,003
14	Federal Income Taxes	2,014,790	576,558	786,639	6,105	8,057	3,200	44,448	396,348	65,631	2,246	125,558
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(1,500)	(429)	(386)	(5)	(6)	(2)	(83)	(295)	(49)	(2)	(93)
17												
18	Total Income Taxes	2,735,437	782,780	1,068,003	8,288	10,939	4,344	60,346	538,114	89,106	3,049	170,468
19												
20	Total Cost of Service @ Realized ROR	59,801,309	43,148,428	10,194,309	74,159	85,576	35,893	863,827	3,256,569	752,991	44,193	1,355,165
21												
22												
23	Incremental Return @ Equalized ROR	7,733,635	10,269,383	(1,058,598)	(10,104)	(17,502)	(5,581)	27,197	(1,110,493)	(104,480)	2,106	(258,298)
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
25	Incremental Income Taxes	2,792,614	3,708,274	(382,260)	(3,649)	(6,320)	(2,015)	9,821	(400,999)	(37,728)	760	(55,271)
26												
27	Total Cost of Service @ Equalized ROR	70,327,557	57,126,089	8,743,651	60,406	61,755	28,296	900,845	1,745,077	610,783	47,059	1,003,596
28												
29												
30	Incremental Return @ Proposed Rates	7,733,635	5,905,167	1,393,822	10,149	11,712	0	118,221	(0)	103,052	6,048	185,464
31	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
32	Incremental Income Taxes	2,792,614	2,132,354	509,309	3,665	4,229	0	42,690	(0)	37,212	2,184	86,971
33	Total Cost of Service @ Proposed Rates	70,327,557	51,185,949	12,081,940	87,973	101,517	35,893	1,024,738	3,256,569	893,235	52,425	1,607,599

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	152,535	5.1	PTD Plant	111,572	40,281	682
85	39000	Structures & Improvements	2,162,577	5.1	PTD Plant	1,581,820	571,091	9,667
86	39001	Structures Frame	-	99.0	-	-	-	-
87	39002	Structures-Brick	-	99.0	-	-	-	-
88	39003	Improvements	1,513	5.1	PTD Plant	1,107	400	7
89	39004	Air Conditioning Equipment	36,577	5.1	PTD Plant	26,754	9,659	163
90	39009	Improvement to Leased Premises	39,013	5.1	PTD Plant	28,536	10,303	174
91	39100	Office Furniture & Equipment	483,975	5.1	PTD Plant	354,004	127,807	2,163
92	39102	Remittance Processing Equip	-	7.7	Payroll less A&G	-	-	-
93	39103	Office Machines	-	7.7	Payroll less A&G	-	-	-
94	39200	Transportation Equipment	320,552	7.7	Payroll less A&G	234,871	85,334	347
95	39201	Trucks	-	99.0	-	-	-	-
96	39202	Trailers	-	99.0	-	-	-	-
97	39300	Stores Equipment	15,268	5.1	PTD Plant	11,168	4,032	68
98	39400	Tools, Shop & Garage Equipment	3,987,605	5.1	PTD Plant	2,916,739	1,053,042	17,824
99	39500	Laboratory Equipment	12,933	5.1	PTD Plant	9,460	3,415	58
100	39600	Power Operated Equipment	28,786	5.1	PTD Plant	21,056	7,602	129
101	39603	Ditchers	0	5.1	PTD Plant	-	-	-
102	39604	Backhoes	12,569.21	5.1	PTD Plant	9,194	3,319	56
103	39605	Welders	0	5.1	PTD Plant	-	-	-
104	39700	Communication Equipment	670,634	7.7	Payroll less A&G	491,379	178,529	726
105	39701	Communication Equipment - Mobile Radios	0	99.0	-	-	-	-
106	39702	Communication Equipment - Fixed Radios	250,007	5.1	PTD Plant	182,868	66,022	1,118
107	39800	Miscellaneous Equipment	281,078	7.7	Payroll less A&G	205,948	74,825	304
108	39900	Other Tangible Property	0	5.1	PTD Plant	-	-	-
109	39901	Other Tangible Property - Servers - H/W	47,499	5.1	PTD Plant	34,743	12,543	212
110	39902	Other Tangible Property - Servers - S/W	15,235	5.1	PTD Plant	11,144	4,023	68
111	39903	Other Tangible Property - Network - H/W	679,511	5.1	PTD Plant	497,030	179,445	3,037
112	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	1,125,081	5.1	PTD Plant	822,942	297,110	5,029
115	39907	Other Tang. Property - PC Software	71,326	5.1	PTD Plant	52,171	18,836	319
116	39908	Other Tang. Property - Mainframe S/W	-	5.1	PTD Plant	-	-	-
117	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
119								
120		Total General Plant	10,394,275			7,604,506	2,747,617	42,152
121								
122		TOTAL DIRECT PLANT	381,678,886			274,419,579	105,586,643	1,672,664
123								
124		Shared Services General Office:	5,966,805	6.1	General Plant	4,365,346	1,577,262	24,197
125		Shared Services Customer Support:	6,123,146	6.1	General Plant	4,479,725	1,618,589	24,831
126		Colorado-Kansas General Office:	623,237	6.1	General Plant	455,963	164,746	2,527
127								
128		TOTAL PLANT IN SERVICE	394,392,074			283,720,613	108,947,241	1,724,220

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	(25,000)	5.1	PTD Plant	(18,286)	(6,602)	(112)
4	30200	Franchises & Consents	15,036	5.1	PTD Plant	10,998	3,971	67
5	30300	Misc Intangible Plant	(10,081)	5.1	PTD Plant	(7,374)	(2,662)	(45)
6								
7		Total Intangible Plant:	(20,045)			(14,662)	(5,294)	(90)
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33210	Field Lines	-	99.0	-	-	-	-
15	33220	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	-			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	476,535	2.0	Demand	-	476,535	-
25	35100	Structures and Improvements	98,143	2.0	Demand	-	98,143	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	582,056	2.0	Demand	-	582,056	-
30	35210	Well Construction	-	99.0	-	-	-	-
31	35220	Reservoirs	-	99.0	-	-	-	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
35	35300	Pipelines	520,570	2.0	Demand	-	520,570	-
36	35400	Compressor Station Equipment	1,207,390	2.0	Demand	-	1,207,390	-
37	35500	Meas & Reg. Equipment	220,011	2.0	Demand	-	220,011	-
38	35600	Purification Equipment	288,382	2.0	Demand	-	288,382	-
39	35700	Other Equipment	125,321	2.0	Demand	-	125,321	-
40								
41		Total Storage Plant	3,554,924			0	3,554,924	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	532,186	6.1	General Plant	389,350	140,678	2,158
86	39030	Improvements	621	6.1	General Plant	455	164	3
87	39040	Air Conditioning Equipment	2,440	6.1	General Plant	1,785	645	10
88	39090	Improvement to Leased Premises	23,162	6.1	General Plant	15,945	6,123	94
89	39100	Office Furniture & Equipment	328,513	6.1	General Plant	240,196	86,786	1,331
90	39130	Remittance Processing Equip	(2,256)	6.1	General Plant	(1,650)	(596)	(9)
91	39200	Transportation Equipment	285,112	6.1	General Plant	208,590	75,366	1,156
92	39300	Stores Equipment	1,506	6.1	General Plant	1,102	398	6
93	39400	Tools & Shop Equipment	1,743,767	6.1	General Plant	1,275,749	460,946	7,071
94	39500	Laboratory Equipment	10,242	6.1	General Plant	7,493	2,707	42
95	39600	Power Operated Equipment	(99,407)	6.1	General Plant	(72,727)	(26,277)	(403)
96	39630	Ditchers	(42,312)	6.1	General Plant	(30,956)	(11,185)	(172)
97	39640	Backhoes	(66,401)	6.1	General Plant	(48,580)	(17,552)	(269)
98	39650	Welders	(12,383)	6.1	General Plant	(9,059)	(3,273)	(50)
99	39700	Communication Equipment	421,728	6.1	General Plant	308,539	111,479	1,710
100	39710	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39720	Communication Equipment - Fixed Radios	126,886	6.1	General Plant	92,830	33,541	515
102	39750	Communication Equip. - Telemetering	-	99.0	-	-	-	-
103	39800	Miscellaneous Equipment	70,531	6.1	General Plant	51,601	18,644	286
104	39900	Other Tangible Property	(3,220)	6.1	General Plant	(2,356)	(851)	(13)
105	39910	Other Tangible Property - Servers - H/W	23,646	6.1	General Plant	17,300	6,251	96
106	39920	Other Tangible Property - Servers - S/W	4,354	6.1	General Plant	3,186	1,151	18
107	39930	Other Tangible Property - Network - H/W	255,561	6.1	General Plant	186,970	67,555	1,036
108	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
109	39960	Other Tang. Property - PC Hardware	558,626	6.1	General Plant	408,693	147,667	2,265
110	39970	Other Tang. Property - PC Software	39,382	6.1	General Plant	26,812	10,410	160
111	39980	Other Tang. Property - Application Software	-	6.1	General Plant	-	-	-
112		Retirement Work in Progress	26,625	6.1	General Plant	19,479	7,038	108
113								
114		Total General Plant	4,228,711			3,093,747	1,117,815	17,149
115								
116		TOTAL DIRECT RESERVE FOR DEPRECIATION	114,539,373			81,365,391	32,676,514	495,468
117								
118		Shared Services General Office:	2,863,303	6.1	General Plant	2,094,807	756,884	11,612
119		Shared Services Customer Support:	2,046,327	6.1	General Plant	1,497,104	540,925	8,298
120		Colorado-Kansas General Office:	354,441	6.1	General Plant	259,311	93,693	1,437
121								
122		TOTAL RESERVE FOR DEPRECIATION	119,803,444			85,216,612	34,070,016	516,816

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Construction Work in Progress	11,110,143	4.3	Distribution Plant	8,166,363	2,893,875	49,905
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	8,179,691	2.0	Demand	-	8,179,691	-
6	Prepayments - KS Direct	1,406,259	9.3	O&M Expenses less A&G	531,919	870,654	3,686
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	20,696,093			8,698,282	11,944,220	53,591
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(623,571)	1.0	Customer	(623,571)	-	-
15	Customer Deposits	(842,605)	1.0	Customer	(842,605)	-	-
16	ADIT - KS Direct	(26,427,412)	6.0	Total Plant	(19,011,542)	(7,300,333)	(115,536)
17	Regulatory Liability	(18,681,171)	6.0	Total Plant	(13,438,996)	(5,160,504)	(81,671)
18							
19	Total Rate Base Deductions	(46,574,760)			(33,916,714)	(12,460,838)	(197,208)
20							
21							
22	TOTAL OTHER RB	(25,878,667)			(25,218,433)	(516,618)	(143,616)
23							
24	Interest on Customer Deposits	22,919	1.0	Customer	22,919	-	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
144:		Administrative & General:						
145:		Operation						
146:	9200	Administrative and General Salaries	76,526	7.7	Payroll less A&G	56,072	20,372	83
147:	9210	Office Supplies and Expenses	17,100	5.1	PTD Plant	12,508	4,516	76
148:	9220	Administrative Expenses Transferred - Credit	9,344,287	7.7	Payroll less A&G	6,846,639	2,487,533	10,115
149:	9230	Outside Services Employed	98,841	7.7	Payroll less A&G	72,422	26,312	107
150:	9240	Property Insurance	103,247	5.1	PTD Plant	75,520	27,265	462
151:	9250	Injuries and Damages	38,883	5.1	PTD Plant	28,441	10,268	174
152:	9260	Employee Pensions and Benefits	2,181,386	7.7	Payroll less A&G	1,598,320	580,704	2,361
153:	9270	Franchise Requirements	0	5.1	PTD Plant	-	-	-
154:	9280	Regulatory Commission Expenses	365,263	7.7	Payroll less A&G	267,631	97,236	395
155:	930.1	General Advertising Expenses	0	99.0	-	-	-	-
156:	930.2	Miscellaneous General Expense	97,107	7.7	Payroll less A&G	71,151	25,851	105
157:	9310	Rents	0	99.0	-	-	-	-
158:		Maintenance						
159:	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160:		Total A&G	12,322,640			9,028,704	3,280,058	13,878
161:								
162:		Adjustments to Operations and Maintenance Expenses:						
163:		Labor-Related	(717,079)	9.3	O&M Expenses less A&G	(271,233)	(443,960)	(1,880)
164:		Promotion	(32,472)	9.3	O&M Expenses less A&G	(12,283)	(20,105)	(85)
165:		Rate Case - Related	(365,263)	9.3	O&M Expenses less A&G	(138,161)	(225,144)	(957)
166:		O&M - Related	(71,854)	9.3	O&M Expenses less A&G	(27,103)	(44,363)	(188)
167:		Total Adjustments to Operations and Maintenance Expenses	(1,186,462)			(448,780)	(734,572)	(3,110)
168:								
169:		TOTAL O&M EXPENSE	21,306,678			12,426,923	8,842,327	37,428

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering						
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
33	Total Other Gas Supply Expenses				0	0	0
34							

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Last Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	61,394	2.0	Demand	-	61,394	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	61,394			0	61,394	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	1,686	7.3	Transmission O&M Expenses	-	1,686	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense	1,686			-	1,686	-

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	13,387,892	7.5	Distribution O&M Expenses	3,388,610	9,958,532	40,749
88	Distribution Load Dispatching	-	99.0		-	-	-
89	Compressor Station Labor and Expenses	-	99.0		-	-	-
90	Mains and Services Expenses	-	99.0		-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0		-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0		-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0		-	-	-
94	Meter and House Regulator Expenses	-	99.0		-	-	-
95	Customer Installations Expenses	-	99.0		-	-	-
96	Other Expenses	-	99.0		-	-	-
97	Rents	-	99.0		-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0		-	-	-
100	Maintenance of Structures and Improvements	-	99.0		-	-	-
101	Maintenance of Mains	-	99.0		-	-	-
102	Maintenance of compressor station equipment	-	99.0		-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0		-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0		-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0		-	-	-
106	Maintenance of Services	-	99.0		-	-	-
107	Maintenance of Meters and House Regulators	-	99.0		-	-	-
108	Maintenance of Other Equipment	-	99.0		-	-	-
109	Total Distribution	13,387,892			3,388,610	9,958,532	40,749
110							
111	Customer Accounts						
112	Supervision	24,008,719	1.0	Customer	24,008,719	-	-
113	Meter Reading	-	99.0		-	-	-
114	Customer Rec. & Collections	-	99.0		-	-	-
115	Uncollectible Accounts	-	99.0		-	-	-
116	Misc. Cust. Acct. Expense	-	99.0		-	-	-
117	Total Customer Accounts Expense	24,008,719			24,008,719	-	-
118							
119	Customer Service and Information						
120	Supervision	65,266	1.0	Customer	65,266	-	-
121	Customer Assistance	-	99.0		-	-	-
122	Information & Instruction	-	99.0		-	-	-
123	Misc. Cust. Acct. Expense	-	99.0		-	-	-
124	Total Customer Service & Info Expense	65,266			65,266	-	-
125							
126	Sales						
127	Supervision	120,701	1.0	Customer	120,701	-	-
128	Demonstration & Selling	-	99.0		-	-	-
129	Advertising	-	99.0		-	-	-
130	Misc. Sales Expense	-	99.0		-	-	-
131	Total Sales Expense	120,701			120,701	-	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	52,391,299	7.7	Payroll less A&G	38,387,554	13,947,034	56,710
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance	-					
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	52,391,299			38,387,554	13,947,034	56,710
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL	90,036,956			65,970,850	23,968,647	97,460

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0	-	-	-	-
4	30200	Franchises & Consents	-	99.0	-	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33201	Field Lines	-	99.0	-	-	-	-
15	33202	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	7,225	2.0	Demand	-	7,225	-
25	35100	Structures and Improvements	690	2.0	Demand	-	690	-
26	35102	Compression Station Equipment	-	99.0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35104	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	41,035	2.0	Demand	-	41,035	-
30	35201	Well Construction	-	99.0	-	-	-	-
31	35202	Reservoirs	-	99.0	-	-	-	-
32	35203	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35211	Storage Rights	-	99.0	-	-	-	-
35	35300	Pipelines	22,904	2.0	Demand	-	22,904	-
36	35400	Compressor Station Equipment	57,584	2.0	Demand	-	57,584	-
37	35500	Meas & Reg. Equipment	-	2.0	Demand	-	-	-
38	35600	Purification Equipment	-	99.0	-	-	-	-
39	35700	Other Equipment	-	99.0	-	-	-	-
40								
41		Total Storage Plant	129,437			0	129,437	0

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF DEPRECIATION EXPENSE							
Line No.	Acct. No.	Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
84	General:						
85							
86	38900	-	99.0		-	-	-
87	39000	71,149	6.1	General Plant	52,053	18,807	289
88	39003	50	6.1	General Plant	36	13	0
89	39004	1,203	6.1	General Plant	880	318	5
90	39009	1,510	6.1	General Plant	1,105	399	6
91	39100	32,281	6.1	General Plant	23,617	8,533	131
92	39103	-	6.1	General Plant	-	-	-
93	39200	19,434	6.1	General Plant	14,218	5,137	79
94	39300	260	6.1	General Plant	190	69	1
95	39400	90,204	6.1	General Plant	65,994	23,845	366
96	39500	390	6.1	General Plant	286	103	2
97	39600	22	6.1	General Plant	16	6	0
98	39603	-	6.1	General Plant	-	-	-
99	39604	10	6.1	General Plant	7	3	0
100	39605	-	6.1	General Plant	-	-	-
101	39700	44,731	6.1	General Plant	32,726	11,824	181
102	39701	-	99.0		-	-	-
103	39702	16,675	6.1	General Plant	12,200	4,408	68
104	39800	18,748	6.1	General Plant	13,716	4,956	76
105	39900	-	6.1	General Plant	-	-	-
106	39901	6,788	6.1	General Plant	4,966	1,794	28
107	39902	2,177	6.1	General Plant	1,593	576	9
108	39903	97,102	6.1	General Plant	71,040	25,668	394
109	39904	-	99.0		-	-	-
110	39905	-	99.0		-	-	-
111	39906	140,664	6.1	General Plant	102,911	37,183	570
112	39907	7,701	6.1	General Plant	5,634	2,036	31
113	39908	-	6.1	General Plant	-	-	-
114							
115							
116		551,100			403,188	145,679	2,235
117							
118		13,876,423			10,049,444	3,771,832	61,147
119							
120	Shared Services General Office:	318,147	6.1	General Plant	232,758	84,099	1,290
121	Shared Services Customer Support:	291,199	6.1	General Plant	213,043	76,975	1,181
122	Colorado-Kansas General Office:	73,064	6.1	General Plant	53,454	19,314	296
123							
124		14,558,833			10,542,699	3,952,220	63,914

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
	Test Year	Classif.	Classif.	Customer	Demand	Commodity	
	\$	Factor	Basis	\$	\$	\$	
1:	Taxes Other Than Income						
2:							
3:	Non Revenue Related:						
4:	Payroll Related	399,483	7.7	Payroll less A&G	292,704	106,346	432
5:	Property Related	8,089,878	6.0	Total Plant	5,819,755	2,234,756	35,368
6:	Public Service Commission Assessment	166,187	6.0	Total Plant	119,553	45,908	727
7:	Other	408,473	6.0	Total Plant	293,850	112,837	1,786
8:	Total Non Revenue Related:	9,064,021			6,525,862	2,499,846	38,312
9:							
10:	Revenue Related:						
11:	State Gross Receipts - Tax	0	99.0	-	-	-	-
12:	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13:	Other	0	99.0	-	-	-	-
14:	Total Revenue Related:	0			0	0	0
15:							
16:	Total Taxes, Other Than Income	9,064,021			6,525,862	2,499,846	38,312
17:							
18:	Allowance for Step Rate	(1,500)	11.0	Taxable Income	(1,025)	(469)	(6)
19:							
20:	Interest Expense	4,532,471	6.0	Total Plant	3,260,602	1,252,054	19,815

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-____-RTS							
Test Year Ending March 31, 2019							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	59,801,309			39,827,117	19,771,180	203,012
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	21,306,678			12,426,923	8,842,327	37,428
12	Interest on Customer Deposits	22,919			22,919	0	0
13	Depreciation & Amortization	14,558,833			10,542,699	3,952,220	63,914
14	Taxes Other Than Income	9,064,021			6,525,862	2,499,846	38,312
15							
16	Total Operating Expenses	44,952,451			29,518,403	15,294,393	139,655
17							
18	Income Before Taxes	14,848,858			10,308,714	4,476,786	63,357
19							
20	Interest Expense	4,532,471			3,260,602	1,252,054	19,815
21							
22	Income Taxes:	10,316,387					
23							
24	State Income Taxes	722,147	7.00%		493,368	225,731	3,048
25	Federal Income Taxes	2,014,790	21.00%		1,376,496	629,790	8,504
26	Total Deferred Income Taxes	0			0	0	0
27	Step Rate Adjustment	(1,500)			(1,025)	(469)	(6)
28							
29	Total Income Taxes	2,735,437			1,868,840	855,053	11,545
30							
31	Net Income	12,113,420			8,439,875	3,621,734	51,812
32							
33	Total Rate Base	248,709,963			173,285,568	74,360,607	1,063,788
34							
35	Rate of Return	4.8705%			4.8705%	4.8705%	4.8705%

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 19-ATMG- -RTS						
Test Year Ending March 31, 2019						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1.00	0.00	0.19	0.81
3.5	Storage	%	100.0000%	0.0000%	19.2181%	80.7819%
	Input	Values	184,344,842	107,018,107	77,326,736	0
3.8	Mains (zero-intercept)	%	100.0000%	58.0532%	41.9468%	0.0000%
	Input	Values	1.00000	0.00000	0.53469	0.46531
4.0	Mains (load factor)	%	100.0000%	0.0000%	53.4693%	46.5307%
	Internally Generated	Values	197,672,639	138,509,369	59,503,142	-339,872
4.1	Mains & Services	%	100.0000%	70.0701%	30.1019%	-0.1719%
	Internally Generated	Values	362,954,687	266,785,026	94,539,332	1,630,329
4.3	Distribution Plant	%	100.0000%	73.5037%	26.0471%	0.4492%
	Internally Generated	Values	394,392,074	283,720,613	108,947,241	1,724,220
5.0	Gross Plant	%	100.0000%	71.9387%	27.6241%	0.4372%
	Internally Generated	Values	364,733,809	266,785,026	96,318,454	1,630,329
5.1	PTD Plant	%	100.0000%	73.1451%	26.4079%	0.4470%
	Internally Generated	Values	371,243,533	266,785,026	102,828,178	1,630,329
5.4	P, S, T & D Plant	%	100.0000%	71.8625%	27.6983%	0.4392%

	Internally Generated	Values	274,588,630	198,504,001	74,877,224	1,207,404
5.7	Net Plant	%	100.0000%	72.2914%	27.2689%	0.4397%
	Internally Generated	Values	394,392,074	283,720,613	108,947,241	1,724,220
6.0	Total Plant	%	100.0000%	71.9387%	27.6241%	0.4372%
	Internally Generated	Values	10,394,275	7,604,506	2,747,617	42,152
6.1	General Plant	%	100.0000%	73.1605%	26.4340%	0.4055%
	Internally Generated	Values	2,451	0	2,451	0
7.3	Transmission O&M Expenses	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	7,478,064	1,892,773	5,562,529	22,761
7.5	Distribution O&M Expenses	%	100.0000%	25.3110%	74.3846%	0.3044%
	Internally Generated	Values	37,645,658	27,583,296	10,021,612	40,749
7.7	Payroll less A&G	%	100.0000%	73.2709%	26.6209%	0.1082%
	Internally Generated	Values	21,306,678	12,426,923	8,842,327	37,428
9.1	Allocated O&M Expenses	%	100.0000%	58.3241%	41.5003%	0.1757%
	Internally Generated	Values	10,170,500	3,846,999	6,296,840	26,661
9.3	O&M Expenses less A&G	%	100.0000%	37.8251%	61.9128%	0.2621%
	Internally Generated	Values	8,489,361	6,112,459	2,341,101	35,800
10.0	Other Taxes	%	100.0000%	72.0014%	27.5769%	0.4217%
	Internally Generated	Values	10,316,387	7,048,113	3,224,732	43,542
11.0	Taxable Income	%	100.0000%	68.3196%	31.2584%	0.4221%
	Internally Generated	Values	5,228,188	392,682	4,821,913	13,594
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	7.5109%	92.2291%	0.2600%
	Internally Generated	Values	168,146,523	85,107,751	81,620,392	1,418,380
12.0	Composite of Accts. 374-379	%	100.0000%	50.6152%	48.5412%	0.8435%
	Internally Generated	Values	248,709,963	173,285,568	74,360,607	1,063,788
13.0	Rate Base	%	100.0000%	69.6738%	29.8985%	0.4277%
	Internally Generated	Values	9,230,502	3,519,853	5,687,031	23,618
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	38.1328%	61.6113%	0.2559%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-AT&S - RTS															
Fiscal Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
81	General														
82	83	General													
84	38900	Land & Land Rights	27.20	PTD Plant - Customer	111,572	99,869	9,972	43	16	47	344	475	658	81	94
85	39000	Structures & Improvements	27.20	PTD Plant - Customer	1,581,820	1,415,905	141,382	641	233	944	4,879	6,799	9,323	446	1,338
86	39001	Structures-Frame	99.00	-	0	0	0	0	0	0	0	0	0	0	0
87	39002	Structures-Brick	99.00	-	0	0	0	0	0	0	0	0	0	0	0
88	39003	Improvements	27.20	PTD Plant - Customer	1,107	991	99	0	0	1	3	5	7	0	1
89	39004	Air Conditioning Equipment	27.20	PTD Plant - Customer	26,754	23,948	2,351	11	4	15	83	114	158	8	23
90	39005	Improvement to Leased Premises	27.20	PTD Plant - Customer	19,536	19,543	1,551	12	4	17	88	122	168	8	24
91	38100	Office Furniture & Equipment	25.20	Payroll - Cust	354,004	325,499	26,109	118	39	201	709	502	694	33	100
92	39102	Remittance Processing Equip	99.00	-	0	0	0	0	0	0	0	0	0	0	0
93	39105	Office Machines	25.20	Payroll - Cust	0	0	0	0	0	0	0	0	0	0	0
94	39200	Transportation Equipment	25.20	Payroll - Cust	234,871	215,959	17,923	79	29	133	470	333	460	22	65
95	39201	Trucks	99.00	-	0	0	0	0	0	0	0	0	0	0	0
96	39202	Trailers	99.00	-	0	0	0	0	0	0	0	0	0	0	0
97	39300	Stores Equipment	27.20	PTD Plant - Customer	1,119	999	398	5	2	7	34	48	66	3	9
98	39400	Tools, Shop & Garage Equipment	27.20	PTD Plant - Customer	2,915,793	2,620,606	260,616	1,143	422	1,741	6,997	12,436	17,191	822	2,469
99	39500	Laboratory Equipment	27.20	PTD Plant - Customer	9,450	8,488	846	4	1	6	29	40	56	3	8
100	39500	Power Operated Equipment	27.20	PTD Plant - Customer	21,056	18,847	1,852	9	3	13	63	90	124	6	18
101	39600	Ditchers	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
102	39604	Backhoes	27.20	PTD Plant - Customer	9,194	8,729	922	4	1	5	38	59	84	3	8
103	39605	Welders	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
104	39700	Communication Equipment	25.20	Payroll - Cust	491,379	451,812	36,241	164	54	279	984	696	964	46	138
105	39701	Communication Equipment - Mobile Radios	99.00	-	0	0	0	0	0	0	0	0	0	0	0
106	39702	Communication Equipment - Fixed Radios	25.20	Payroll - Cust	182,888	168,248	13,487	61	20	104	366	259	359	17	51
107	39800	Miscellaneous Equipment	27.20	PTD Plant - Customer	205,948	184,846	18,408	88	29	123	695	877	1,214	58	174
108	39800	Other Tangible Property	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
109	39901	Other Tangible Property - Servers - N/W	27.20	PTD Plant - Customer	34,743	31,099	3,105	14	5	21	107	148	209	10	29
110	39902	Other Tangible Property - Servers - S/W	27.20	PTD Plant - Customer	11,244	9,975	896	5	2	7	34	47	59	3	9
111	39903	Other Tangible Property - Network - N/W	27.20	PTD Plant - Customer	497,090	444,897	44,424	201	70	297	1,533	2,127	2,819	140	420
112	39904	Other Tang. Property - CPU	99.00	-	0	0	0	0	0	0	0	0	0	0	0
113	39905	Other Tangible Property - I/F - Hardware	99.00	-	0	0	0	0	0	0	0	0	0	0	0
114	39906	Other Tang. Property - PC Hardware	27.20	PTD Plant - Customer	822,912	786,624	73,594	334	116	491	2,338	3,006	4,850	282	695
115	39907	Other Tang. Property - PC Software	27.20	PTD Plant - Customer	52,171	46,689	4,683	21	7	31	161	221	307	15	44
116	39908	Other Tang. Property - Mainframe S/W	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
117	39909	Other Tang. Property - Application Software	99.00	-	0	0	0	0	0	0	0	0	0	0	0
118	39924	Other Tang. Property - General Startup Costs	99.00	-	0	0	0	0	0	0	0	0	0	0	0
119					0	0	0	0	0	0	0	0	0	0	0
120		Total General Plant			7,504,506	6,837,656	659,948	2,893	1,045	4,893	22,089	28,808	39,452	1,906	5,718
121															
122		TOTAL DIRECT PLANT			174,419,579	165,666,805	24,507,715	111,135	38,897	163,759	645,102	1,165,488	1,612,411	77,115	251,246
123															
124		Shared Services General Office	13.20	General Plant - Cust	4,365,346	3,925,138	378,842	1,718	594	2,585	11,650	16,538	22,877	1,094	3,282
125		Shared Services Customer Support	13.20	General Plant - Cust	4,479,725	4,027,983	388,768	1,763	609	2,652	13,013	18,969	24,476	1,113	3,268
126		Colorado-Kansas General Offices	13.20	General Plant - Cust	455,263	409,383	39,470	179	62	270	1,324	1,727	2,389	114	343
127															
128		TOTAL PLANT IN SERVICE - CUSTOMER			283,720,613	254,029,909	25,314,896	114,796	39,962	169,266	872,119	1,200,725	1,641,154	79,446	258,319

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-ATMCC-ATS															
Test Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
Line No.	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
129		Intangible Plant													
131	30100	Occupation	95.00		0										
132	30200	Franchises & Consents	27.40	PTD Plant - Demand	9,813	5,962	1,813	17	33	0	391	804	193	28	432
133	30300	Misc Intangible Plant	27.40	PTD Plant - Demand	1,035	629	202	2	2	0	41	83	20	2	51
134		Total Intangible Plant			10,848	6,590	2,014	19	35	0	432	887	214	30	543
136		Production Plant													
137		Producing Leaseholds	99.00		0										
140	32500	Rights of Way	99.00		0										
141	33100	Production Gas Wells Equipment	99.00		0										
142	33210	Field Lines	99.00		0										
143	33220	Tributary Lines	99.00		0										
144	34100	Field Meas. & Reg. Sta. Equip	99.00		0										
145	33600	Purification Equipment	99.00		0										
146		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
148		Storage Plant													
150		Land	2.91	Winter Peak Month (Sales)	49,164	37,007	11,875	105	131	5	47				
152	35020	Rights of Way	2.91	Winter Peak Month (Sales)	568,935	428,233	137,394	1,230	1,612	3	540				
153	35100	Structures and Improvements	2.91	Winter Peak Month (Sales)	202,923	77,473	24,855	222	274	1	98				
154	35120	Compression Station Equipment	99.00		0										
155	35200	Meas. & Reg. Sta. Structures	99.00		0										
156	35140	Other Structures	99.00		0										
157	35200	Wells / Rights of Way	2.91	Winter Peak Month (Sales)	1,391,005	1,047,047	335,917	3,006	3,697	18	1,320				
158	35210	Well Construction	99.00		0										
159	35220	Reservoirs	2.91	Winter Peak Month (Sales)	36,515	27,486	8,918	79	97	0	35				
160	32200	Custion Gas	99.00		0										
161	33210	Leaseholds	99.00		0										
162	33220	Storage Rights	99.00		0										
163	33300	Pipelines	2.91	Winter Peak Month (Sales)	1,156,754	870,720	279,349	2,500	3,074	15	1,093				
164	33400	Compressor Station Equipment	2.91	Winter Peak Month (Sales)	2,570,713	1,935,045	670,808	5,216	5,832	32	2,440				
165	33500	Meas. & Reg. Equipmen	2.91	Winter Peak Month (Sales)	210,011	146,608	53,121	476	565	3	209				
166	33600	Purification Equipment	2.91	Winter Peak Month (Sales)	288,382	212,078	69,542	623	765	4	278				
167	33700	Other Equipment	2.91	Winter Peak Month (Sales)	115,321	94,133	30,254	271	333	2	113				
168		Total Storage Plant			6,509,774	4,900,043	1,572,051	14,070	17,299	82	6,179	0	0	0	0
170		Transmission													
171		Land & Land Rights	2.91	Winter Peak Month less Interruptible, SGS, Irrigation	4,761	3,185	1,022	9	11		430	103	0		
174	36520	Rights of Way	99.00		0										
175	36600	Structures & Improvements	99.00		0										
176	36700	Mains Cathodic Protection	2.91	Winter Peak Month less Interruptible, SGS, Irrigation	1,811,138	1,011,636	324,365	2,908	3,659		136,417	32,780	89		
177	36710	Mains - Steel	2.91	Winter Peak Month less Interruptible, SGS, Irrigation	115,635	77,479	24,825	222	273		10,441	2,509	5		
178	36800	Compressor Station Equipment	99.00		0										
179	36900	Meas. & Reg. Equipment	2.91	Winter Peak Month less Interruptible, SGS, Irrigation	147,567	98,751	31,675	293	349		13,921	3,201	7		
180	37100	Other Equipment	99.00		0										
181		Total Transmission Plant			1,779,422	1,190,432	381,287	3,418	4,202	0	0	160,608	38,593	82	0
184		Distribution													
185		Land & Land Rights	15.40	Distribution Plant - Demand	174,757	105,958	33,997	204	408	4	7,090	14,298	3,416	322	8,919
187	37420	Land Rights	96.963	Distribution Plant - Demand	51,672	16,898	151	203	2	3,524	7,107	1,708	166	4,433	
188	37500	Structures & Improvements	3.00	Peak Month (NCP)	152,665	92,584	29,703	286	357	4	6,195	12,492	3,002	290	7,793
189	37510	Structures & Improvements T.R.	99.00		0										
190	37520	Land Rights	99.00		0										
191	37590	Improvements	99.00		0										
192	37600	Mains Cathodic Protection	3.00	Peak Month (NCP)	1,834,525	1,178,018	376,342	3,368	4,318	45	78,460	158,277	38,032	3,670	98,725
193	37610	Mains - Steel	3.00	Peak Month (NCP)	25,893,439	15,581,885	4,992,559	44,882	59,937	601	1,041,248	2,099,701	504,539	48,684	1,308,820
194	37620	Mains - Plastic	3.00	Peak Month (NCP)	51,403,624	31,287,226	10,040,896	89,664	120,514	1,209	2,094,129	4,222,860	1,016,712	97,811	2,634,276
195	37630	Applics	3.00	Peak Month (NCP)	3,173,243	1,924,276	617,321	5,528	7,131	78	125,749	258,025	62,399	8,020	161,937
196	37640	Lead Cham	3.00	Peak Month (NCP)	3,657,686	2,168,891	707,535	6,353	8,495	85	147,594	297,607	71,812	6,900	186,551
197	37800	Mess. & Reg. Sta. Equip - General	3.00	Peak Month (NCP)	3,399,429	1,090,586	9,760	13,063	13,063	131	227,453	458,643	110,212	10,635	288,120
198	37900	Mess. & Reg. Sta. Equip - City Gate	3.00	Peak Month (NCP)	1,850,316	1,128,050	361,003	3,239	4,345	44	75,479	151,205	36,573	3,529	94,947
199	37908	Mess. & Reg. Sta. Equip	3.00	Peak Month (NCP)	7,940	4,815	1,545	14	19	0	322	690	196	15	405
200	38000	Services	99.00		0										
201	38100	Meters	99.00		0										
202	38200	Meter Installations	99.00		0										
203	38300	House Regulators	99.00		0										
204	38400	House Reg. Installations	99.00		0										
205	38500	Ind. Meas. & Reg. Sta. Equipment	99.00		0										
206	38700	Other Prop. On-Cust. Pctm	3.00	Peak Month (NCP)	628,454	381,679	122,259	1,804	1,468	15	25,498	51,438	11,155	1,192	33,075
207		Total Distribution Plant			94,539,332	57,326,215	18,391,648	184,601	230,787	2,213	3,835,760	7,724,604	1,856,622	179,841	4,625,130

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 15-1716 - RJS													
Test Year Ending March 31, 2015													
ALLOCATION OF PLANT IN SERVICE													
209													
210	General												
211													
212	38900 Land & Land Rights	27.40 PTD Plant - Demand	40,281	24,472	7,551	70	84	1	1,604	3,302	793	78	2,018
213	39000 Structures & Improvements	27.40 PTD Plant - Demand	571,091	346,956	111,312	996	1,334	13	22,743	46,814	11,149	1,064	78,609
214	39001 Structures Frame	99.00	0	0	0	0	0	0	0	0	0	0	0
215	39002 Structures/Drill	99.00	0	0	0	0	0	0	0	0	0	0	0
216	38003 Improvements	27.40 PTD Plant - Demand	400	243	78	1	1	0	15	53	8	1	20
217	39004 Air Conditioning Equipment	27.40 PTD Plant - Demand	9,659	5,898	1,883	17	23	0	383	792	190	18	484
218	39008 Improvement to Leased Premises	27.40 PTD Plant - Demand	10,303	6,259	2,008	18	24	0	410	845	203	29	516
218	39100 Office Furniture & Equipment	25.40 Payroll - Demand	127,807	88,432	28,371	254	323	2	3,325	6,343	1,044	101	2,710
220	39102 Remanure Processing Equip	99.00	0	0	0	0	0	0	0	0	0	0	0
221	39103 Office Machines	25.40 Payroll - Demand	0	0	0	0	0	0	0	0	0	0	0
222	39200 Transportation Equipment	25.40 Payroll - Demand	55,334	59,044	18,843	170	215	1	1,486	2,901	697	67	1,810
223	39201 Trucks	99.00	0	0	0	0	0	0	0	0	0	0	0
224	39202 Trailers	99.00	0	0	0	0	0	0	0	0	0	0	0
225	39300 Steves Equipment	27.40 PTD Plant - Demand	4,032	2,450	796	7	9	0	161	331	79	8	202
226	39400 Tools, Shop & Garage Equipment	27.40 PTD Plant - Demand	1,059,042	689,758	205,250	1,317	2,460	24	43,856	86,335	20,741	1,962	52,759
227	39500 Laboratory Equipment	27.40 PTD Plant - Demand	3,435	2,075	666	6	8	0	138	280	67	6	171
228	39600 Power Operated Equipment	27.40 PTD Plant - Demand	7,602	4,818	1,482	18	18	0	303	623	150	14	391
229	39603 Ditchers	27.40 PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
230	39604 Backhoes	27.40 PTD Plant - Demand	3,319	2,017	647	6	8	0	132	272	65	6	166
231	39605 Welders	27.40 PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
232	39700 Communication Equipment	25.40 Payroll - Demand	178,529	123,527	39,630	338	451	3	3,108	6,070	1,459	141	3,786
233	39701 Communication Equipment - Mobile Radios	99.00	0	0	0	0	0	0	0	0	0	0	0
234	39702 Communication Equipment - Fixed Radios	25.40 Payroll - Demand	96,022	45,681	14,656	131	167	1	1,349	2,245	539	51	1,400
235	39800 Miscellaneous Equipment	27.40 PTD Plant - Demand	74,825	45,459	14,584	131	175	2	2,980	6,134	1,474	159	3,748
236	39800 Other Tangible Property	27.40 PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
237	39901 Other Tangible Property - Servers - H/W	27.40 PTD Plant - Demand	12,543	7,621	2,445	22	29	0	300	1,028	247	28	628
238	39902 Other Tangible Property - Servers - S/W	27.40 PTD Plant - Demand	4,023	2,444	784	7	9	0	160	330	79	7	202
239	39903 Other Tangible Property - Networks - H/W	27.40 PTD Plant - Demand	178,445	109,018	34,976	313	419	4	7,146	14,710	3,535	324	8,589
240	39904 Other Tang Property - CPU	99.00	0	0	0	0	0	0	0	0	0	0	0
241	39905 Other Tangible Property - MF - Hardware	99.00	0	0	0	0	0	0	0	0	0	0	0
242	39906 Other Tang Property - PC Hardware	27.40 PTD Plant - Demand	297,110	180,504	57,910	318	684	7	11,832	24,355	5,852	558	14,584
243	39907 Other Tang Property - PC Software	27.40 PTD Plant - Demand	18,836	11,443	3,671	33	44	0	750	1,544	371	39	944
244	39908 Other Tang Property - Mainframe S/W	27.40 PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
245	39909 Other Tang Property - Application Software	99.00	0	0	0	0	0	0	0	0	0	0	0
246	39924 Other Tang Property - General Startup Costs	99.00	0	0	0	0	0	0	0	0	0	0	0
247													
248	Total General Plant		2,787,617	1,707,880	547,992	6,204	8,504	80	99,162	203,273	49,845	4,625	124,421
249													
250	TOTAL DIRECT PLANT		105,585,643	65,131,170	20,895,631	187,013	246,828	2,855	3,941,535	8,099,675	1,946,273	194,070	4,950,895
251													
252	Shared Services General Office	23.40 General Plant - Demand	1,577,262	980,410	314,539	2,815	3,734	35	56,924	116,689	28,039	2,656	71,423
253	Shared Services Customer Support	23.40 General Plant - Demand	1,638,589	1,008,098	322,780	2,889	3,832	38	58,413	119,746	28,774	2,725	73,295
254	Colorado-Kansas General Office	23.40 General Plant - Demand	164,745	102,404	32,854	294	390	4	5,846	12,186	2,923	277	7,480
255													
256	TOTAL PLANT IN SERVICE - DEMAND		108,547,241	67,230,682	21,565,604	193,009	256,784	3,429	4,063,819	8,848,298	2,006,024	199,728	5,102,773

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 15-3756 - PHS															
Year Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
Commodity															
Line No.	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Intermittent Transport
257		Intangible Plant:													
258															
259	30100	Organization	99.00		0										
260	30200	Franchises & Consents	27.60	PTD Plant - Commodity	166	99	32	0	0	0	5	18	3	0	13
261	30300	Misc Intangible Plant	27.60	PTD Plant - Commodity	18	10	3	0	0	0	1	2	0	0	1
262		Total Intangible Plant:			184	109	35	0	0	0	6	21	3	0	15
263		Production Plant:													
264															
265															
266															
267	32820	Producing Leaseholds	99.00		0										
268	32940	Rights of Way	99.00		0										
269	33100	Production Gas Wells Equipment	99.00		0										
270	33210	Field Lines	99.00		0										
271	33220	Tributary Lines	99.00		0										
272	33400	Field Meas. & Reg. Sta. Equip.	99.00		0										
273	33800	Purification Equipment	99.00		0										
274		Total Production Plant:			0	0	0	0	0	0	0	0	0	0	0
275															
276		Storage Plant:													
277															
278															
279	35010	Land	99.00		0										
280	35020	Rights of Way	99.00		0										
281	35100	Structures and Improvements	99.00		0										
282	35120	Compressor Station Equipment	99.00		0										
283	35130	Meas. & Reg. Structures	99.00		0										
284	35140	Other Structures	99.00		0										
285	35200	Wells & Rights of Way	99.00		0										
286	35210	Well Construction	99.00		0										
287	35220	Reservoirs	99.00		0										
288	35230	Cashier Gas	99.00		0										
289	35210	Leaseholds	99.00		0										
290	35220	Storage Rights	99.00		0										
291	35300	Pipelines	99.00		0										
292	35400	Compressor Station Equipment	99.00		0										
293	35500	Meas. & Reg. Equipment	99.00		0										
294	35600	Purification Equipment	99.00		0										
295	35700	Other Equipment	99.00		0										
296		Total Storage Plant:			0	0	0	0	0	0	0	0	0	0	0
297															
298		Transmission:													
299															
300															
301	36500	Land & Land Rights	99.00		0										
302	36520	Rights of Way	99.00		0										
303	36600	Structures & Improvements	99.00		0										
304	36700	Mains Cathodic Protection	99.00		0										
305	36710	Mains - Steel	99.00		0										
306	36800	Compressor Station Equipment	99.00		0										
307	36900	Meas. & Reg. Equipment	99.00		0										
308	37100	Other Equipment	99.00		0										
309		Total Transmission Plant:			0	0	0	0	0	0	0	0	0	0	0
310															
311		Distribution:													
312															
313															
314	37400	Land & Land Rights	15.60	Distribution Plant - Comm	3,014	1,688	574	5	7	0	95	344	34	6	240
315	37420	Land Rights	15.60	Distribution Plant - Comm	1,498	840	285	2	4	0	47	171	27	3	219
316	37500	Structures & Improvements	99.00		0										
317	37510	Structures & Improvements T.R.	99.00		0										
318	37520	Land Rights	99.00		0										
319	37530	Improvements	99.00		0										
320	37600	Mains Cathodic Protection	99.00		0										
321	37610	Mains - Steel	99.00		0										
322	37620	Mains - Plastic	99.00		0										
323	37630	Alloys	99.00		0										
324	37640	Lead Clamps	99.00		0										
325	37800	Meas. & Reg. Sta. Equip - General	99.00		0										
326	37900	Meas. & Reg. Sta. Equip - City/Gate	1.00	Total Throughput	1,819,397	907,562	308,276	2,523	3,008	21	50,820	164,692	28,761	3,320	129,025
327	37900	Meas. & Reg. Sta. Equipment	1.00	Total Throughput	6,910	3,874	1,316	31	17	0	217	788	123	24	551
328	38000	Appliances	99.00		0										
329	38100	Meters	99.00		0										
330	38200	Meter Installations	99.00		0										
331	38300	House Regulators	99.00		0										
332	38400	House Reg. Installations	99.00		0										
333	38500	Ind. Meas. & Reg. Sta. Equipment	99.00		0										
334	38700	Other Prop. On Cust. Prem.	99.00		0										
335		Total Distribution Plant:			1,830,319	913,965	310,451	2,554	3,025	22	51,178	165,995	28,984	3,344	129,576

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-AT/MS - RTS												
Test Year Ending March 31, 2023												
ALLOCATION OF PLANT IN SERVICE												
337												
338	General:											
339												
340	3800	Land & Land Rights	27.60	PTD Plant - Commodity	682	362	130			0	22	75
341	3900	Structures & Improvements	27.60	PTD Plant - Commodity	6,667	5,419	1,841	15	23	0	803	1,103
342	39001	Structures Frame	99.00		0	0	0	0	0	0	0	0
343	39002	Structures-Brick	99.00		0	0	0	0	0	0	0	0
344	39003	Improvements	27.60	PTD Plant - Commodity	0	4	1	0	0	0	0	1
345	39004	Air Conditioning Equipment	27.60	PTD Plant - Commodity	163	92	31	0	0	0	5	13
346	39005	Improvement to Leased Premises	27.60	PTD Plant - Commodity	174	98	33	0	0	0	5	20
347	39100	Office Furniture & Equipment	25.60	Payroll - Comm	2,163	1,213	412	3	5	0	66	247
348	39100	Remittance Processing Equip	99.00		0	0	0	0	0	0	0	0
349	39200	Office Machines	25.60	Payroll - Comm	0	0	0	0	0	0	0	0
350	39200	Transportation Equipment	25.60	Payroll - Comm	347	195	66	2	3	0	11	40
351	39201	Trucks	99.00		0	0	0	0	0	0	0	0
352	39202	Trailers	99.00		0	0	0	0	0	0	0	0
353	39300	Stores Equipment	27.60	PTD Plant - Commodity	88	38	18	0	0	0	2	8
354	39400	Tools, Shop & Garage Equipment	27.60	PTD Plant - Commodity	17,824	9,982	3,394	28	42	0	360	2,035
355	39500	Laboratory Equipment	27.60	PTD Plant - Commodity	58	32	11	0	0	0	0	3
356	39600	Power Operated Equipment	27.60	PTD Plant - Commodity	129	72	25	0	0	0	4	15
357	39603	Ditchers	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0
358	39604	Backhoes	27.60	PTD Plant - Commodity	59	31	11	0	0	0	2	8
359	39605	Welders	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0
360	39700	Communication Equipment	25.60	Payroll - Comm	726	407	138	1	2	0	23	83
361	39701	Communication Equipment - Mobile Radios	99.00		0	0	0	0	0	0	0	0
362	39702	Communication Equipment - Fixed Radios	25.60	Payroll - Comm	1,118	626	215	2	3	0	36	127
363	39800	Miscellaneous Equipment	27.60	PTD Plant - Commodity	304	171	58	0	1	0	10	35
364	39900	Other Tangible Property	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0
365	39901	Other Tangible Property - Servers - H/W	27.60	PTD Plant - Commodity	212	119	40	0	1	0	7	23
366	39902	Other Tangible Property - Servers - S/W	27.60	PTD Plant - Commodity	68	38	13	0	0	0	2	8
367	39903	Other Tangible Property - Network - H/W	27.60	PTD Plant - Commodity	3,097	1,703	578	5	7	0	95	347
368	39904	Other Tang. Property - CPU	99.00		0	0	0	0	0	0	0	0
369	39905	Other Tangible Property - MF - Hardware	99.00		0	0	0	0	0	0	0	0
370	39906	Other Tang. Property - PC Hardware	27.60	PTD Plant - Commodity	5,019	2,819	958	8	12	0	158	573
371	39907	Other Tang. Property - PC Software	27.60	PTD Plant - Commodity	319	178	61	0	1	0	10	36
372	39908	Other Tang. Property - Mainframe S/W	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0
373	39909	Other Tang. Property - Application Software	99.00		0	0	0	0	0	0	0	0
374	39924	Other Tang. Property - General Startup Costs	99.00		0	0	0	0	0	0	0	0
375												
376		Total General Plant			42,152	23,630	8,027	66	102	1	1,323	4,809
377												
378		TOTAL DIRECT PLANT			1,677,664	937,698	318,513	2,807	4,037	22	52,507	190,825
379												
380		Shared Services General Office:	23.60	General Plant - Comm	24,197	13,565	4,608	38	58	0	760	2,751
381		Shared Services Customer Support	23.60	General Plant - Comm	24,831	13,920	4,728	39	60	0	773	2,813
382		Colorado-Kansas General Office:	23.60	General Plant - Comm	2,527	1,417	481	4	6	0	79	288
383												
384		TOTAL PLANT IN SERVICE - COMMODITY			2,724,220	966,601	328,320	2,887	4,162	23	54,126	196,768

Almos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-ATWS - AT5														
Test Year Ending March 31, 2019														
ALLOCATION OF PLANT IN SERVICE														
Total Plant in Service														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	School Transport	Irrigation Transport	Interruptible Transport
Intangible Plants														
387	30100			0										
388	30200			37,160	30,385	4,274	28	27	16	480	939	356	28	528
389	30300			3,918	3,209	461	3	3	2	51	89	39	3	56
391				41,078	33,594	4,735	31	30	18	530	1,028	394	30	584
Production Plant														
394				0										
395	32530			0										
396	32540			0										
397	33100			0										
398	33210			0										
399	33220			0										
400	33400			0										
401	33900			0										
402				0										
403				0	0	0	0	0	0	0	0	0	0	0
Storage Plant														
404				0										
405				0										
407	35010			49,164	37,007	11,878	106	131	7	47				
408	35020			568,335	428,259	137,384	1,230	1,312	7	540				
409	35200			104,933	77,478	24,855	232	274	1	88				
410	35120			0										
411	35180			0										
412	35140			0										
413	35200			1,391,008	1,047,647	395,917	3,008	3,097	19	1,320				
414	35210			0										
415	35220			26,319	27,486	8,818	79	97	0	38				
416	35230			0										
417	35210			0										
418	35220			0										
419	35300			1,156,754	870,720	279,348	2,900	3,074	15	1,098				
420	35400			2,570,719	1,858,045	630,908	5,336	6,832	33	2,440				
421	35500			230,011	165,608	53,131	476	595	3	209				
422	35600			288,382	217,073	69,542	613	766	4	274				
423	35700			115,221	84,333	30,264	271	333	2	129				
424				0										
425				6,599,724	4,900,043	1,572,051	14,070	17,259	82	6,179	0	0	0	0
Transmission														
426				0										
427				0										
428				0										
429	36500			4,761	3,186	1,022	9	11		430	103	0		
430	36520			0										
431	36600			0										
432	36700			1,311,139	1,011,036	324,365	2,803	3,569		126,417	32,780	89		
433	36710			115,655	77,879	24,825	222	273		10,441	2,509	5		
434	36800			0										
435	36900			147,567	98,731	31,675	283	369		18,321	3,201	7		
436	37000			0										
437				0										
438				1,779,122	1,180,833	381,887	3,418	4,202	0	0	160,609	38,599	82	0
Distributions														
439				0										
440				0										
441				0										
442	37400			870,926	849,887	78,649	509	485	283	8,706	16,733	6,396	477	9,577
443	37420			333,443	275,523	39,092	253	241	144	4,327	8,322	3,179	237	4,760
444	37500			152,685	92,584	29,703	286	357	4	8,195	12,452	3,072	290	7,793
445	37510			0										
446	37520			0										
447	37530			0										
448	37600			4,811,856	3,638,904	571,099	4,251	4,809	1,570	83,675	161,613	47,648	3,891	99,397
449	37610			81,180,882	48,273,774	7,576,208	56,398	63,790	20,822	1,110,029	2,143,965	565,775	31,612	1,318,606
450	37620			123,041,491	97,086,967	15,237,059	113,427	128,259	41,878	2,282,460	4,311,893	1,137,870	103,801	2,651,944
451	37680			7,544,023	5,984,371	936,706	6,974	7,686	2,375	137,293	263,098	60,267	6,882	1,69,043
452	37640			8,671,667	6,862,236	1,073,815	7,904	9,041	2,931	151,893	303,981	60,192	7,216	1,68,997
453	37800			5,505,883	3,899,229	1,090,586	9,760	13,083	131	227,453	458,663	110,122	16,696	286,120
454	37900			3,479,223	2,035,612	670,181	5,782	8,252	65	126,299	236,897	66,334	6,848	223,972
455	37908			14,851	9,889	3,961	25	35	0	539	1,438	279	29	346
456	38000			84,439,890	77,788,382	6,158,302	20,005	22,605	46,841	1,61,959	1,44,879	43,919	20,738	93,221
457	38100			30,562,238	24,549,856	4,505,482	20,456	22,988	19,924	220,246	458,594	634,531	30,840	93,221
458	38200			17,875,041	12,422,868	4,415,025	16,685	20,296	2,098	201,093	418,833	979,425	27,712	83,135
459	38300			2,019,174	1,853,486	138,487	739	206	1,093	3,887	734	1,015	49	146
460	38400			209,461	192,271	16,439	75	24	113	341	76	105	5	15
461	38500			1,830,239	1,848,728	1,833,141	604	109	1,042	3,544	2,781	3,158	151	459
462	38700			638,454	981,079	122,339	1,094	1,668	18	25,498	51,418	32,159	1,192	37,075
463				0										
464				362,954,687	287,042,534	42,547,179	275,272	262,990	161,472	4,709,861	9,057,458	3,459,658	157,885	5,180,688

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 23-ATMG-RIS												
Three Year Ending March 31, 2019												
ALLOCATION OF PLANT IN SERVICE												
465												
466	General:											
467												
468	28900	Land & Land Rights	151,535	124,724	17,953	117	111	68	1,970	5,855	1,463	108
469	38000	Structures & Improvements	2,187,577	1,768,280	264,535	1,652	1,581	957	27,926	54,656	20,744	1,530
470	39300	Structures Frame	0	0	0	0	0	0	0	0	0	0
471	39000	Structures-Brick	0	0	0	0	0	0	0	0	0	0
472	39030	Improvements	1,513	1,237	178	1	1	1	20	38	15	21
473	39004	Air Conditioning Equipment	36,577	20,808	4,365	28	27	16	472	924	351	26
474	38009	Improvement to Leased Premises	39,013	31,800	4,592	80	79	17	504	986	374	28
475	38100	Office Furniture & Equipment	483,975	415,144	54,892	375	367	202	3,002	5,094	1,777	138
476	39102	Remittance Processing Equip	0	0	0	0	0	0	0	0	0	0
477	39100	Office Machines	0	0	0	0	0	0	0	0	0	0
478	38200	Transportation Equipment	320,552	275,197	36,831	249	242	135	1,967	3,274	1,164	90
479	39201	Trucks	0	0	0	0	0	0	0	0	0	0
480	39202	Trailers	0	0	0	0	0	0	0	0	0	0
481	38300	Stores Equipment	15,288	12,484	1,297	12	11	7	197	286	146	11
482	38400	Tools, Shop & Garage Equipment	3,987,695	3,262,556	469,340	3,047	2,915	1,705	51,493	100,780	38,249	2,800
483	38500	Laboratory Equipment	13,933	10,575	1,522	10	9	6	167	327	124	9
484	38600	Power Operated Equipment	28,786	23,538	3,388	22	21	13	872	728	276	20
485	38603	Ditchers	0	0	0	0	0	0	0	0	0	0
486	38604	Backhoes	12,568	10,277	1,479	10	9	6	162	312	121	9
487	38605	Welders	0	0	0	0	0	0	0	0	0	0
488	38700	Communication Equipment	670,834	575,716	76,010	520	507	282	4,115	6,849	2,455	158
489	38701	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0
490	38702	Communication Equipment - Fixed Radios	250,007	214,431	28,356	194	190	105	1,551	2,631	916	71
491	38800	Miscellaneous Equipment	281,078	229,975	33,050	214	205	123	3,623	7,046	2,693	198
492	38900	Other Tangible Property	0	0	0	0	0	0	0	0	0	0
493	38901	Other Tangible Property - Servers - H/W	47,459	38,839	5,591	36	35	21	813	1,200	456	34
494	38902	Other Tangible Property - Servers - S/W	15,235	12,458	1,793	12	11	7	197	365	146	11
495	38903	Other Tangible Property - Network - H/W	679,511	555,618	79,978	519	497	301	8,775	17,174	6,518	491
496	38904	Other Tang. Property - CPU	0	0	0	0	0	0	0	0	0	0
497	38905	Other Tangible Property - H/W - Hardware	0	0	0	0	0	0	0	0	0	0
498	38906	Other Tang. Property - PC Software	1,125,051	919,948	122,422	890	822	498	14,528	28,435	10,792	796
499	38907	Other Tang. Property - PC Software	71,826	58,323	8,395	54	52	32	921	1,803	664	50
500	38908	Other Tang. Property - Mainframe S/W	0	0	0	0	0	0	0	0	0	0
501	38909	Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0	0
502	38924	Other Tang. Property - General Startup Costs	0	0	0	0	0	0	0	0	0	0
503												
504		Total General Plant	10,994,275	9,569,176	1,215,908	7,862	7,641	4,584	122,574	236,888	89,445	6,619
505												
506		TOTAL DIRECT PLANT	381,676,895	311,726,673	45,721,839	300,753	281,562	168,138	4,839,144	9,455,993	3,586,400	264,815
507												
508		Shared Services General Office	3,956,805	4,918,112	697,989	4,373	4,386	2,620	70,363	135,963	51,349	3,830
509		Shared Services Customer Support	6,122,146	5,049,001	716,277	4,690	4,501	2,698	72,207	129,548	51,631	3,899
510		Colorado-Kansas General Offices	623,237	513,805	72,905	477	458	274	7,350	14,204	5,363	397
511												
512		TOTAL PLANT IN SERVICE	394,392,074	322,216,583	47,109,030	310,493	300,908	174,716	4,989,064	9,745,739	3,697,800	272,710

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-AT&G - 2015															
Test Year Ending March 31, 2019															
ALLOCATION OF RESERVE FOR DEPRECIATION															
Customer															
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
Intangible Plant															
3	30100	27.20	PTD Plant - Customer	18,289	(16,368)	(1,694)	(7)	(3)	(11)	(58)	(78)	(108)	(3)	(15)	
4	30200	27.20	Franchises & Consents	10,998	9,845	983	4	2	7	34	47	62	3	9	
5	30300	27.20	Misc Intangible Plant	(7,314)	(6,001)	(659)	(8)	(1)	(4)	(23)	(31)	(43)	(2)	(6)	
6			Total Intangible Plant	(4,644)	(3,524)	(4,370)	(11)	(2)	(8)	(47)	(62)	(89)	(1)	(12)	
Production Plant															
11	32500	99.00	Producing Leaseholds	0	0	0	0	0	0	0	0	0	0	0	
12	32540	99.00	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	
13	33100	99.00	Production Gas Wells Equipment	0	0	0	0	0	0	0	0	0	0	0	
14	33210	99.00	Field Lines	0	0	0	0	0	0	0	0	0	0	0	
15	33220	99.00	Tributary Lines	0	0	0	0	0	0	0	0	0	0	0	
16	33400	99.00	Plant Meas. & Reg. Sta. Equip.	0	0	0	0	0	0	0	0	0	0	0	
17	33600	99.00	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	
18			Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	
Storage Plant															
23	35010	99.00	Land	0	0	0	0	0	0	0	0	0	0	0	
24	35020	99.00	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	
25	35100	99.00	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	
26	35120	99.00	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	
27	35130	99.00	Mess. & Reg. Sta. Structure	0	0	0	0	0	0	0	0	0	0	0	
28	35140	99.00	Other Structures	0	0	0	0	0	0	0	0	0	0	0	
29	35200	99.00	Wells & Rights of Way	0	0	0	0	0	0	0	0	0	0	0	
30	35210	99.00	Well Construction	0	0	0	0	0	0	0	0	0	0	0	
31	35220	99.00	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	
32	35230	99.00	Quarries	0	0	0	0	0	0	0	0	0	0	0	
33	35210	99.00	Leaseholds	0	0	0	0	0	0	0	0	0	0	0	
34	35220	99.00	Reservoirs	0	0	0	0	0	0	0	0	0	0	0	
35	35300	99.00	Pipelines	0	0	0	0	0	0	0	0	0	0	0	
36	35400	99.00	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	
37	35500	99.00	Mess. & Reg. Equipment	0	0	0	0	0	0	0	0	0	0	0	
38	35600	99.00	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	
39	35700	99.00	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	
40			Total Storage Plant	0	0	0	0	0	0	0	0	0	0	0	
Transmission															
45	36500	99.00	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	
46	36520	99.00	Rights of Way	0	0	0	0	0	0	0	0	0	0	0	
47	36500	99.00	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	
48	36700	99.00	Mains Cathodic Protection	0	0	0	0	0	0	0	0	0	0	0	
49	36720	99.00	Mains - Steel	0	0	0	0	0	0	0	0	0	0	0	
50	36800	99.00	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	
51	36900	99.00	Mess. & Reg. Equipment	0	0	0	0	0	0	0	0	0	0	0	
52	37000	99.00	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	
53			Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	
Distribution															
56	37400	15.20	Land & Land Rights	(586)	(524)	(53)	(0)	(0)	(0)	(2)	(2)	(5)	(0)	(0)	
59	37420	15.20	Land Rights	36,961	77,751	7,764	35	11	52	268	370	512	24	71	
60	37500	15.20	Structures & Improvements	83,828	75,036	7,493	81	22	50	259	357	484	24	71	
61	37510	99.00	Structures & Improvements T.R.	99.00	0	0	0	0	0	0	0	0	0	0	
62	37520	99.00	Land Rights	99.00	0	0	0	0	0	0	0	0	0	0	
63	37530	99.00	Improvements	99.00	0	0	0	0	0	0	0	0	0	0	
64	37600	15.20	Mains Cathodic Protection	1,057,908	946,945	94,553	429	249	631	3,263	4,507	6,235	298	895	
65	37610	15.20	Mains - Steel	7,920,493	7,089,714	707,928	3,210	1,118	4,728	24,421	33,743	46,682	2,283	6,698	
66	37620	15.20	Mains - Plastic	21,516,276	19,239,459	1,923,113	8,721	3,047	11,848	66,269	91,664	126,813	6,065	18,195	
67	37630	15.20	Mains - PVC	853,456	761,138	76,289	346	120	509	2,833	3,916	5,030	241	722	
68	37640	15.20	Lead Sump	1,208,073	1,081,457	107,877	490	171	721	3,726	5,147	7,129	341	1,002	
69	37800	15.20	Mess & Reg. Sta. Equip. - General	1,282,917	1,148,334	114,666	520	181	766	3,957	5,465	7,561	362	1,083	
70	37900	15.20	Mess & Reg. Sta. Equip. - City Gate	667,322	597,328	59,613	270	94	388	2,038	2,843	3,933	188	564	
71	37900	15.20	Mess & Reg. Sta. Equipment	6,898	5,877	587	3	1	4	20	28	39	2	6	
72	38000	15.20	Services	25,121,377	22,486,404	2,245,351	10,181	3,541	14,395	77,400	107,923	148,063	7,081	21,241	
73	38100	15.20	Meters	12,380,568	11,090,040	1,107,272	5,022	1,749	7,385	38,217	52,781	73,022	3,693	10,477	
74	38200	15.20	Meter Installations	5,316,195	4,977,607	497,607	493,034	2,356	779	3,282	17,015	23,500	32,511	1,555	4,659
75	38300	15.20	House Regulators	(534,895)	(478,780)	(47,893)	(17)	(7)	(31)	(1,850)	(2,279)	(3,153)	(151)	(452)	
76	38400	15.20	House Reg. Installations	284,784	165,513	165,513	75	26	110	570	787	1,089	32	156	
77	38500	15.20	Mess. & Reg. Sta. Equipment	457,823	409,802	40,902	186	65	273	1,412	1,950	2,698	128	387	
78	38700	15.20	Other Prop. On Cust. Prem.	468,380	419,073	41,946	190	68	279	1,488	2,038	2,798	132	396	
79			Total Distribution Plant	78,186,206	70,074,946	6,997,182	31,730	11,050	46,727	241,480	333,516	461,405	23,067	68,202	

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Interference Case No. 28-ATM65-2875												
Test Year Ending March 31, 2010												
ALLOCATION OF RESERVE FOR DEPRECIATION												
Account	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
81 - General												
84 - 39000 Land & Land Rights	99,000	0										
85 - 39000 Structures & Improvements	23.20 General Plant - Cust	289,850	880,087	33,788	153	53	281	1,131	1,475	2,040	98	293
86 - 39030 Improvements	23.20 General Plant - Cust	455	408	39	0	0	0	1	2	2	0	0
87 - 39040 Air Conditioning Equipment	23.20 General Plant - Cust	1,905	1,905	135	1	0	1	5	7	9	0	1
88 - 39080 Improvements to Leased Premises	23.20 General Plant - Cust	16,945	15,237	1,473	7	2	30	49	94	89	4	13
88 - 39100 Office Furniture & Equipment	23.20 General Plant - Cust	240,196	215,974	20,445	95	33	142	698	910	1,259	60	183
90 - 39130 Resin/Ink Processing Equip.	23.20 General Plant - Cust	(1,659)	(1,484)	(1,433)	(3)	(9)	(1)	(5)	(6)	(9)	(0)	(1)
91 - 39200 Transportation Equipment	23.20 General Plant - Cust	209,930	187,555	18,103	82	28	124	606	780	1,093	52	157
92 - 39300 Stoves Equipment	23.20 General Plant - Cust	1,102	991	96	0	0	1	3	4	6	0	1
92 - 39400 Tools & Shop Equipment	23.20 General Plant - Cust	1,276,749	1,447,101	130,715	502	174	785	3,704	4,823	6,585	320	959
94 - 39500 Laboratory Equipment	23.20 General Plant - Cust	7,493	6,738	650	3	1	4	22	28	38	3	6
95 - 39600 Power Operated Equipment	23.20 General Plant - Cust	(72,727)	(65,393)	(6,813)	(29)	(10)	(49)	(211)	(279)	(381)	(18)	(55)
95 - 39690 Ditchers	23.20 General Plant - Cust	(30,450)	(27,834)	(2,684)	(12)	(4)	(14)	(90)	(117)	(162)	(8)	(23)
97 - 39640 Washers	23.20 General Plant - Cust	(18,450)	(8,881)	(4,215)	(19)	(7)	(89)	(141)	(184)	(235)	(19)	(57)
98 - 39550 Welders	23.20 General Plant - Cust	(9,059)	(8,148)	(769)	(4)	(3)	(5)	(26)	(34)	(47)	(3)	(10)
99 - 39700 Communication Equipment	23.20 General Plant - Cust	308,538	277,425	26,776	121	42	183	896	1,169	1,637	72	232
100 - 39710 Communication Equipment - Mobile Radios	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0	0
101 - 39720 Communication Equipment - Fixed Radios	23.20 General Plant - Cust	92,830	83,468	8,056	37	13	55	270	351	486	23	70
102 - 39750 Communication Equip. - Telemetering	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0	0
103 - 39800 Miscellaneous Equipment	23.20 General Plant - Cust	51,601	46,387	4,478	20	7	23	130	165	229	13	39
104 - 39900 Other Tangible Property	23.20 General Plant - Cust	(2,350)	(2,138)	(205)	(1)	(9)	(3)	(75)	(9)	(13)	(1)	(4)
105 - 39910 Other Tangible Property - Servers - HW	23.20 General Plant - Cust	17,300	15,855	1,801	7	2	30	50	66	92	4	13
105 - 39920 Other Tangible Property - Servers - SW	23.20 General Plant - Cust	3,189	2,864	276	1	0	2	9	12	17	1	2
107 - 39930 Other Tangible Property - Network - HW	23.20 General Plant - Cust	186,970	168,115	16,226	71	25	111	543	708	960	47	141
108 - 39950 Other Tangible Property - NF - Hardware	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0	0
109 - 39960 Other Tang. Property - PC Hardware	23.20 General Plant - Cust	408,693	367,480	35,465	161	56	242	1,187	1,549	2,142	102	307
110 - 39970 Other Tang. Property - PC Software	23.20 General Plant - Cust	28,212	25,907	2,500	11	4	17	84	103	151	7	22
111 - 39980 Other Tang. Property - Application Software	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0	0
112 - Retirement Work in Progress	23.20 General Plant - Cust	19,479	17,615	1,690	8	3	12	67	74	102	5	15
113 - Total General Plant		3,093,747	2,781,769	268,485	1,218	411	1,832	8,987	11,739	16,213	775	2,326
116 - TOTAL DIRECT RESERVE FOR DEPRECIATION		\$1,365,391	7,843,590	7,264,359	32,842	11,469	48,930	250,412	345,172	477,531	22,838	68,515
117 - Shared Services General Office	23.20 General Plant - Cust	1,094,807	1,683,566	181,795	824	285	1,240	6,085	7,935	10,878	521	1,575
119 - Shared Services Customer Support	23.20 General Plant - Cust	1,497,104	1,346,134	129,923	569	204	886	4,349	5,673	7,816	375	1,126
120 - Colorado-Kansas General Office	23.20 General Plant - Cust	259,311	233,161	22,954	102	39	154	753	982	1,359	65	195
121 - TOTAL RESERVE FOR DEPRECIATION - CUSTOMER		\$5,216,612	76,306,449	7,098,583	34,457	11,993	30,311	261,609	359,761	497,714	23,804	71,411

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-ATMG - RTS															
Fiscal Year Ending March 31, 2019															
ALLOCATION OF RESERVE FOR DEPRECIATION															
Demand															
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	School Transport	Irrigation Transport	Interruptible Transport
123		Intangible Plant:													
125	30200	Organization	27.40	FTD Plant - Demand	(6,402)	(4,011)	(1,287)	(12)	(15)	(0)	(269)	(141)	(130)	(23)	(31)
126	30200	Franchises & Consents	27.40	FTD Plant - Demand	5,871	2,412	776	7	9	0	158	325	78	7	193
127	30300	Misc Intangible Plant	27.40	FTD Plant - Demand	(1,661)	(1,617)	(519)	(5)	(6)	(0)	(106)	(218)	(52)	(5)	(123)
128		Total Intangible Plant			(2,192)	(3,216)	(1,030)	(0)	(12)	(0)	(217)	(434)	(104)	(10)	(26)
130		Production Plant:													
131		Production Plant:													
132	32520	Producing Reservoirs	99.00		0	0	0	0	0	0	0	0	0	0	0
134	32560	Rights of Way	99.00		0	0	0	0	0	0	0	0	0	0	0
135	33100	Production Gas Wells Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
136	33210	Field Lines	99.00		0	0	0	0	0	0	0	0	0	0	0
137	33220	Tributary Lines	99.00		0	0	0	0	0	0	0	0	0	0	0
138	33400	Field Meas. & Reg. Sta. Equip.	99.00		0	0	0	0	0	0	0	0	0	0	0
139	33600	Purification Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
140		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
142		Storage Plant:													
143		Storage Plant:													
144		Storage Plant:													
145	30010	Land	99.00		0	0	0	0	0	0	0	0	0	0	0
146	30020	Rights of Way	2.01	Winter Peak Month (Sales)	476,333	338,701	115,080	1,000	1,266	8	292				
147	35100	Structures and Improvements	2.01	Winter Peak Month (Sales)	95,143	73,875	23,701	212	261	1	98				
148	35120	Compressor Station Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
149	35140	Meas. & Reg. Sta. Structures	99.00		0	0	0	0	0	0	0	0	0	0	0
150	35140	Other Structures	99.00		0	0	0	0	0	0	0	0	0	0	0
151	35200	Wells / Rights of Way	2.01	Winter Peak Month (Sales)	582,056	428,128	100,562	1,258	1,547	7	562				
152	35210	Well Construction	99.00		0	0	0	0	0	0	0	0	0	0	0
153	35220	Reservoirs	99.00		0	0	0	0	0	0	0	0	0	0	0
154	35230	Cushion Gas	99.00		0	0	0	0	0	0	0	0	0	0	0
155	35230	Leaseholds	99.00		0	0	0	0	0	0	0	0	0	0	0
156	35230	Reservoirs	2.01	Winter Peak Month (Sales)	16,515	27,485	8,818	78	97	0	35				
157	35300	Pipelines	1.01	Winter Peak Month (Sales)	520,570	393,847	125,714	1,125	1,368	7	484				
158	35400	Compressor Station Equipment	2.01	Winter Peak Month (Sales)	1,207,960	926,855	294,376	1,610	3,209	15	1,146				
159	35500	Meas. & Reg. Equipment	2.01	Winter Peak Month (Sales)	130,011	166,408	55,131	476	985	3	259				
160	35600	Purification Equipment	2.01	Winter Peak Month (Sales)	288,382	217,073	69,641	611	756	4	274				
161	35700	Other Equipment	2.01	Winter Peak Month (Sales)	115,321	94,343	30,764	371	333	2	119				
162		Total Storage Plant			3,354,924	2,475,886	858,488	7,683	9,447	45	3,374				
164		Transmission:													
165		Transmission:													
166		Transmission:													
167	36500	Land & Land Rights	99.00		0	0	0	0	0	0	0	0	0	0	0
168	36520	Rights of Way	2.03	Winter Peak Month less Interruptible, SGS, Irrigation	0	0	0	0	0	0	0	0	0	0	0
169	36560	Structures & Improvements	2.03	Winter Peak Month less Interruptible, SGS, Irrigation	0	0	0	0	0	0	0	0	0	0	0
170	36700	Mains Cathodic Protection	2.03	Winter Peak Month less Interruptible, SGS, Irrigation	197,344	121,106	42,403	379	467	17,838	4,383				
171	36710	Mains - Steel	2.03	Winter Peak Month less Interruptible, SGS, Irrigation	24,676	16,510	5,297	47	58	2,238	533				
172	36800	Compressor Station Equipment	1.03	Winter Peak Month less Interruptible, SGS, Irrigation	(12,031)	(8,049)	(1,521)	(23)	(28)	(1,086)	(263)				
173	36900	Meas. & Reg. Equipment	2.03	Winter Peak Month less Interruptible, SGS, Irrigation	58,937	39,432	12,631	113	139	5,321	1,378				
174	37300	Other Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
175		Total Transmission Plant			269,126	180,050	57,768	517	636	24,285	5,838				
177		Distribution:													
178		Distribution:													
179		Distribution:													
180	37400	Land & Land Rights	15.40	Distribution Plant - Demand	(208)	(126)	(49)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(11)
181	37420	Land Rights	15.40	Distribution Plant - Demand	30,781	18,665	5,988	54	72	1,249	2,518	605	38	38	1,571
182	37500	Structures & Improvements	15.40	Distribution Plant - Demand	29,708	18,013	5,779	52	69	1,205	2,430	589	38	36	1,516
183	37510	Structures & Improvements T.R.	99.00		0	0	0	0	0	0	0	0	0	0	0
184	37520	Land Rights	99.00		0	0	0	0	0	0	0	0	0	0	0
185	37560	Improvements	99.00		0	0	0	0	0	0	0	0	0	0	0
186	37600	Mains Cathodic Protection	15.40	Distribution Plant - Demand	374,886	227,321	72,930	653	876	9	15,210	30,672	7,370	711	19,134
187	37610	Mains - Steel	15.40	Distribution Plant - Demand	2,806,744	1,701,940	546,023	4,375	6,533	66	113,379	229,638	53,180	3,324	143,252
188	37620	Mains - Plastic	15.40	Distribution Plant - Demand	7,624,620	4,623,981	1,493,291	11,275	17,807	178	309,335	623,822	149,398	14,464	389,148
189	37630	Anvils	15.40	Distribution Plant - Demand	302,435	183,369	58,555	527	786	7	14,376	24,744	5,946	374	15,496
190	37640	Lead Camp	15.40	Distribution Plant - Demand	428,098	268,588	89,782	745	1,000	10	17,389	35,016	8,416	811	23,848
191	37800	Meas. & Reg. Sta. Equip. - General	15.40	Distribution Plant - Demand	454,821	275,671	88,442	792	1,092	11	18,445	37,156	9,538	862	23,003
192	37900	Meas. & Reg. Sta. Equip. - City Gate	15.40	Distribution Plant - Demand	236,476	143,393	46,004	412	552	6	9,595	19,248	4,649	449	12,059
193	37900	Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	5,327	1,411	459	4	6	0	94	180	46	4	119
194	38000	Services	15.40	Distribution Plant - Demand	8,902,219	5,938,082	1,731,831	18,500	20,791	208	361,191	728,190	173,013	16,883	454,154
195	38100	Meters	15.40	Distribution Plant - Demand	4,390,432	2,492,248	834,113	7,644	10,234	103	270,184	359,214	86,315	8,329	224,600
196	38200	Meter Installations	15.40	Distribution Plant - Demand	1,954,747	1,145,311	380,278	4,555	6,566	46	79,310	159,831	38,430	3,708	97,767
197	38300	House Regulators	15.40	Distribution Plant - Demand	(159,548)	(114,937)	(16,739)	(330)	(443)	(4)	(7,681)	(15,508)	(3,749)	(362)	(9,474)
198	38400	House Reg. Installations	15.40	Distribution Plant - Demand	96,470	39,700	12,737	114	154	2	2,456	5,857	1,287	124	8,342
199	38500	Ind. Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	182,236	98,376	31,561	282	379	4	6,552	13,274	2,100	306	8,246
200	38700	Other Prop. On Cost. Prem.	15.40	Distribution Plant - Demand	165,907	100,603	32,275	389	587	4	6,731	3,700	315	315	8,458
201		Total Distribution Plant			27,741,943	16,822,028	5,395,902	48,201	64,791	649	1,125,579	2,269,756	545,400	52,628	1,415,503

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 18-ATMG -RTS												
Test Year Ending March 31, 2029												
ALLOCATION OF RESERVE FOR DEPRECIATION												
203	General											
204	General											
205	General											
206	3800 Land & Land Rights	88.00	0									
207	3900 Structures & Improvements	23.40 General Plant - Demand	140,678	87,444	28,054	251	813	3	5,077	10,408	1,501	227
208	39030 Improvements	23.40 General Plant - Demand	164	102	83	0	0	0	6	12	3	7
209	39040 Air Conditioning Equipment	23.40 General Plant - Demand	845	405	229	1	2	0	23	48	11	29
210	39090 Improvement to Leased Premises	23.40 General Plant - Demand	6,113	3,096	1,221	11	24	0	221	453	109	19
211	38100 Office Furniture & Equipment	23.40 General Plant - Demand	86,786	53,945	17,807	158	205	2	1,482	6,421	1,645	146
211	39130 Remittance Processing Equip	23.40 General Plant - Demand	(598)	(371)	(119)	(3)	(1)	(9)	(22)	(44)	(11)	(27)
213	39200 Transportation Equipment	23.40 General Plant - Demand	75,866	46,847	15,030	135	178	2	1,720	5,578	1,340	227
214	39300 Stoves Equipment	23.40 General Plant - Demand	598	247	79	1	1	0	14	28	7	18
215	39420 Tools & Saws Equipment	23.40 General Plant - Demand	490,918	286,518	91,922	823	1,091	10	16,036	34,222	8,494	776
216	39500 Laboratory Equipment	23.40 General Plant - Demand	2,707	1,683	540	5	6	0	98	200	48	5
217	39600 Power Operated Equipment	23.40 General Plant - Demand	(26,277)	(16,334)	(5,248)	(47)	(63)	(1)	(948)	(1,844)	(467)	(44)
218	39630 Ditchers	23.40 General Plant - Demand	(11,485)	(6,952)	(2,239)	(20)	(26)	(0)	(404)	(827)	(209)	(19)
219	39640 Buckhoes	23.40 General Plant - Demand	(17,552)	(10,910)	(3,500)	(81)	(62)	(0)	(933)	(1,299)	(312)	(30)
220	39650 Welders	23.40 General Plant - Demand	(3,379)	(2,095)	(693)	(6)	(8)	(0)	(116)	(242)	(58)	(6)
221	39700 Communication Equipment	23.40 General Plant - Demand	111,479	69,294	22,231	199	264	2	4,023	8,247	1,982	183
222	39710 Communication Equipment - Mobile Radios	88.00	0									
223	39720 Communication Equipment - Fixed Radios	23.40 General Plant - Demand	33,541	20,849	6,693	60	79	1	1,210	2,481	596	56
224	39750 Communication Equip., Telemetering	88.00	0									
225	39800 Miscellaneous Equipment	23.40 General Plant - Demand	15,854	11,568	3,718	39	44	0	578	1,278	221	31
226	39800 Other Tangible Property	23.40 General Plant - Demand	(811)	(529)	(170)	(9)	(10)	(0)	(81)	(64)	(15)	(1)
227	39910 Other Tangible Property - Servers - H/W	23.40 General Plant - Demand	6,251	3,855	1,247	11	15	0	226	462	111	11
228	39920 Other Tangible Property - Servers - S/W	23.40 General Plant - Demand	1,151	716	239	7	9	0	42	85	20	2
229	39930 Other Tangible Property - Network - H/W	23.40 General Plant - Demand	67,555	41,991	13,472	121	160	1	2,458	4,998	1,202	114
230	39950 Other Tangible Property - H/W - Hardware	88.00	0									
231	39960 Other Tang. Property - PC Hardware	23.40 General Plant - Demand	147,667	91,788	29,445	251	350	3	5,329	10,925	2,622	259
232	39970 Other Tang. Property - PC Software	23.40 General Plant - Demand	10,410	6,471	2,076	18	25	0	376	770	183	18
233	39980 Other Tang. Property - Application Software	23.40 General Plant - Demand	0	0	0	0	0	0	0	0	0	0
234	Retirement Work in Progress	23.40 General Plant - Demand	7,038	4,375	1,404	12	17	0	254	501	123	12
235	Total General Plant		1,117,815	684,822	222,916	1,895	2,646	25	40,342	82,698	19,872	1,852
237												
238	TOTAL DIRECT RESERVE FOR DEPRECIATION		32,878,514	20,369,581	6,535,047	58,487	77,508	718	1,169,085	2,376,315	571,005	54,511
239												
240	Shared Services General Office	23.40 General Plant - Demand	755,884	470,471	150,938	1,351	1,792	17	27,316	55,996	13,455	1,274
241	Shared Services Customer Support	23.40 General Plant - Demand	540,925	336,233	107,872	965	1,241	12	19,522	40,019	9,816	811
242	Colorado-Kansas General Office	23.40 General Plant - Demand	93,693	58,238	18,684	167	222	2	3,381	6,932	1,588	158
243												
244	TOTAL RESERVE FOR DEPRECIATION - DEMAND		34,070,016	21,234,528	6,811,541	60,971	80,802	749	1,219,304	2,479,261	593,742	56,834

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 18-ATMG - RTS														
Test Year Ending March 31, 2019														
ALLOCATION OF RESERVE FOR DEPRECIATION														
Commodity														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
243			Intangible Plant											
247	30100	27.60	FTD Plant - Commodity	(112)	(68)	(21)	(0)	(0)	(0)	(4)	(3)	(2)	(0)	(8)
248	30200	27.60	FTD Plant - Commodity	67	38	13	0	0	0	2	8	1	0	5
249	30300	27.60	FTD Plant - Commodity	(45)	(25)	(9)	(0)	(0)	(0)	(1)	(5)	(1)	(0)	(4)
251			Total Intangible Plant	90	(50)	(17)	(0)	(0)	(0)	(9)	(10)	(3)	(0)	(7)
252			Production Plant											
254	22500	99.00	Producing Leaseholds	0										
256	35500	99.00	Rights of Way	0										
257	33100	99.00	Production Gas Wells Equipment	0										
258	33210	99.00	Field Lines	0										
259	33220	99.00	Tributary Lines	0										
260	33400	99.00	Field Areas, & Reg. Sta. Equip.	0										
261	33600	99.00	Purification Equipment	0										
262			Total Production Plant	0	0	0	0	0	0	0	0	0	0	0
264			Storage Plant											
266	35010	99.00	Land	0										
268	35020	99.00	Rights of Way	0										
269	35100	99.00	Structures and Improvements	0										
270	35120	99.00	Compressor Station Equipment	0										
271	35130	99.00	Mess. & Reg. Sta. Structures	0										
272	35140	99.00	Other Structures	0										
273	35200	99.00	Wells / Rights of Way	0										
274	35210	99.00	Well Construction	0										
275	35220	99.00	Reservoirs	0										
276	35230	99.00	Cushion Gas	0										
277	35240	99.00	Licenses	0										
278	35250	99.00	Reservoirs	0										
279	35300	99.00	Pipelines	0										
280	35400	99.00	Compressor Station Equipment	0										
281	35500	99.00	Mess. & Reg. Equipment	0										
282	35600	99.00	Purification Equipment	0										
283	35700	99.00	Other Equipment	0										
284			Total Storage Plant	0										
286			Transmission											
288	36500	99.00	Land & Land Rights	0										
290	36520	99.00	Rights of Way	0										
291	36600	99.00	Structures & Improvements	0										
292	36700	99.00	Mains Cathodic Protection	0										
293	36710	99.00	Mains - Steel	0										
294	36800	99.00	Compressor Station Equipment	0										
295	36900	99.00	Mess. & Reg. Equipment	0										
296	37100	99.00	Other Equipment	0										
297			Total Transmission Plant	0										
299			Distribution											
301	37400	15.60	Distribution Plant - Comm	(4)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
303	37420	15.60	Distribution Plant - Comm	531	298	101	1	1	0	17	61	8	1	47
304	37500	15.60	Distribution Plant - Comm	522	287	98	1	1	0	16	58	9	1	41
305	37510	99.00	Structures & Improvements T.R.	0										
306	37520	99.00	Land Rights	0										
307	37530	99.00	Improvements	0										
308	37600	15.60	Distribution Plant - Comm	6,465	3,624	1,231	10	15	0	303	738	115	13	515
309	37610	15.60	Distribution Plant - Comm	18,402	27,134	9,217	75	117	1	1,519	5,522	850	98	3,858
310	37620	15.60	Distribution Plant - Comm	231,436	79,732	25,036	205	317	2	4,128	15,001	2,338	270	10,479
311	37630	15.60	Distribution Plant - Comm	5,215	2,824	993	8	13	0	284	995	98	11	436
312	37640	15.60	Distribution Plant - Comm	7,383	4,139	1,406	12	18	0	332	842	131	15	588
313	37800	15.60	Distribution Plant - Comm	7,840	4,895	1,493	12	19	0	246	894	159	16	625
314	37900	15.60	Distribution Plant - Comm	4,078	2,286	777	6	10	0	128	465	77	8	325
315	37908	15.60	Distribution Plant - Comm	40	22	7	0	0	0	1	5	2	0	3
316	38000	15.60	Distribution Plant - Comm	253,518	86,669	29,233	239	371	2	4,613	17,844	2,727	315	11,735
317	38100	15.60	Distribution Plant - Comm	75,713	42,445	14,417	118	183	1	2,377	8,038	1,345	155	6,034
318	38200	15.60	Distribution Plant - Comm	33,710	15,899	6,419	59	81	0	1,098	3,846	599	69	2,637
319	38300	15.60	Distribution Plant - Comm	(3,269)	(1,822)	(622)	(5)	(8)	(0)	(103)	(373)	(53)	(7)	(261)
320	38400	15.60	Distribution Plant - Comm	1,129	633	215	3	5	0	35	129	20	2	90
321	38500	15.60	Distribution Plant - Comm	2,799	1,568	533	4	7	0	86	319	50	6	273
322	38700	15.60	Distribution Plant - Comm	2,865	1,604	545	4	7	0	90	326	52	6	238
324			Total Distribution Plant	476,409	265,197	91,100	746	1,155	6	15,018	54,379	8,499	981	38,119

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-ATMG-213														
Test Year Ending March 31, 2019														
ALLOCATION OF RESERVE FOR DEPRECIATION														
Total Reserve for Depreciation														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
367			Intangible Plants											
368														
369	80100		Organization	(25,000)	(20,443)	(3,943)	(18)	(18)	(11)	(823)	(832)	(249)	(18)	(359)
370	80200		Franchises & Consents	15,036	12,285	1,770	11	11	7	194	184	144	11	214
371	80300		Misc Intangible Plant	(10,081)	(8,243)	(1,147)	(8)	(7)	(4)	(130)	(255)	(97)	(7)	(143)
372			Total Intangible Plant	(20,045)	(16,399)	(3,319)	(15)	(13)	(8)	(759)	(897)	(192)	(14)	(285)
373			Production Plants											
374														
375														
376														
377	31520		Producing Leaseholds	0	0	0	0	0	0	0	0	0	0	0
378	32500		Rights of Way	0	0	0	0	0	0	0	0	0	0	0
379	33100		Production Gas Wells Equipment	0	0	0	0	0	0	0	0	0	0	0
380	33210		Field Lines	0	0	0	0	0	0	0	0	0	0	0
381	33220		Tributary Lines	0	0	0	0	0	0	0	0	0	0	0
382	33400		Field Meas. & Reg. Sta. Equip	0	0	0	0	0	0	0	0	0	0	0
383	33600		Purification Equipment	0	0	0	0	0	0	0	0	0	0	0
384			Total Production Plant	0	0	0	0	0	0	0	0	0	0	0
385														
386			Storage Plant											
387														
388														
389	35010		Land	0	0	0	0	0	0	0	0	0	0	0
390	35020		Rights of Way	476,335	358,701	115,080	1,030	1,266	6	451				
391	35100		Structures and Improvements	98,143	73,875	23,701	212	263	1	93				
392	35120		Compressor Station Equipment	0	0	0	0	0	0	0				
393	35130		Meas. & Reg. Sta. Structure	0	0	0	0	0	0	0				
394	35140		Other Structures	0	0	0	0	0	0	0				
395	35200		Wells / Rights of Way	382,056	488,129	140,562	1,258	1,547	7	551				
396	35210		Well Construction	0	0	0	0	0	0	0				
397	35220		Reservoirs	0	0	0	0	0	0	0				
398	35230		Cushion Gas	0	0	0	0	0	0	0				
399	35210		Leaseholds	0	0	0	0	0	0	0				
400	35220		Reservoirs	36,515	27,486	8,818	79	97	0	35				
401	35200		Pipelines	0	0	0	0	0	0	0				
402	35400		Compressor Station Equipment	1,207,390	908,835	291,576	2,610	3,209	15	1,146				
403	35900		Meas. & Reg. Equipment	120,023	108,508	54,819	476	545	3	209				
404	36000		Purification Equipment	388,382	217,073	89,643	628	796	4	274				
405	38700		Other Equipment	125,321	94,833	30,254	271	333	2	119				
406			Total Storage Plant	3,554,924	2,675,896	856,468	7,683	9,447	45	3,374				
407														
408			Transmissions											
409														
410														
411	36500		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
412	36520		Rights of Way	0	0	0	0	0	0	0	0	0	0	0
413	36600		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0
414	36700		Mains Cathodic Protection	197,514	123,588	42,401	379	467	2	17,333	4,283	9		
415	36710		Mains - Steel	24,576	16,510	5,297	47	58	1	2,128	535	1		
416	36800		Compressor Station Equipment	(12,031)	(8,049)	(3,583)	(23)	(28)		(1,086)	(261)	(1)		
417	36900		Meas. & Reg. Equipment	56,937	39,432	12,651	113	139		5,313	1,278	3		
418	37100		Other Equipment	0	0	0	0	0	0	0	0	0	0	0
419			Total Transmission Plant	289,126	180,050	57,758	517	616		24,295	5,838	12		
420														
421			Distribution											
422														
423	37400		Land & Land Rights	(797)	(653)	(93)	(5)	(5)	(10)					(11)
424	37420		Land Rights	118,173	96,713	13,853	90	85	93	1,583	2,949	1,127	84	1,687
425	37500		Structures & Improvements	114,047	93,336	13,859	86	82	51	1,480	2,846	1,037	81	1,629
426	37510		Structures & Improvements T.B.	0	0	0	0	0	0	0	0	0	0	0
427	37520		Land Rights	0	0	0	0	0	0	0	0	0	0	0
428	37530		Land Rights	0	0	0	0	0	0	0	0	0	0	0
429	37540		Improvements	0	0	0	0	0	0	0	0	0	0	0
430	37600		Mains Cathodic Protection	1,439,258	1,177,891	198,716	1,092	1,040	640	18,676	35,916	13,720	1,023	20,543
431	37610		Mains - Steel	10,715,611	8,818,789	1,263,168	8,172	7,790	4,794	139,819	268,804	102,722	7,656	131,807
432	37620		Mains - Plastic	25,272,882	23,956,591	3,431,440	21,201	11,162	13,023	379,851	730,486	279,047	20,796	417,822
433	37630		Arrestors	1,464,107	950,291	136,139	881	839	517	15,097	38,978	11,099	825	16,579
434	37640		Leak Plugs	1,641,551	1,345,084	189,564	1,217	1,168	731	21,322	41,014	15,658	1,188	23,458
435	37800		Meas. & Reg. Sta. Equip - General	1,745,379	1,436,420	204,601	1,324	1,262	776	22,649	43,556	16,634	1,250	24,913
436	37800		Meas. & Reg. Sta. Equip. - City Gate	907,876	743,007	106,425	689	695	404	11,781	22,656	8,633	645	12,956
437	37804		Meas. & Reg. Sta. Equipment	8,933	7,311	1,047	7	6	4	116	223	85	6	128
438	38000		Services	34,777,904	27,870,749	4,005,416	23,971	24,708	15,708	443,900	852,887	345,803	24,384	487,833
439	38100		Meters	16,855,712	13,784,724	3,910,902	12,784	12,185	7,699	218,227	420,624	160,883	11,976	240,591
440	38200		Meter Installations	7,504,663	6,441,816	879,723	5,092	5,423	3,389	97,384	187,277	71,540	5,332	107,118
441	38300		House Regulators	(227,712)	(955,360)	(85,309)	(352)	(328)	(324)	(9,443)	(18,160)	(6,937)	(577)	(10,387)
442	38400		House Reg. Installations	251,354	205,709	29,465	191	182	112	3,202	6,272	2,396	179	3,588
443	38500		Int. Meas. & Reg. Sta. Equipment	622,858	508,786	75,014	472	450	277	8,082	15,543	5,834	443	8,890
444	38700		Other Prop. Ch. Cons. Prem.	936,948	744,646	321,279	744	463	283	8,265	15,895	9,072	482	9,032
445			Total Distribution Plant	106,505,658	87,185,172	12,485,189	80,777	76,997	47,383	1,382,078	2,657,851	1,015,305	75,875	1,570,723

Alamos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 19-ATMC -RTS										
Test Year Ending March 31, 2019										
ALLOCATION OF RESERVE FOR DEPRECIATION										
447										
448	General:									
449										
450	39900 Land & Land Rights	0								
451	39000 Structures & Improvements	532,185	438,741	62,154	468	391	284	6,276	12,129	4,980
452	39090 Improvements	621	512	73	0	0	0	7	14	5
453	39090 Air Conditioning Equipment	2,440	2,011	285	2	2	1	20	36	11
454	39090 Improvement to Leased Premises	13,162	15,925	2,708	18	17	10	273	528	139
455	39100 Office Furniture & Equipment	328,313	270,666	38,406	251	241	144	3,472	7,482	2,825
456	39130 Remittance Processing Equip	(2,258)	(1,860)	(260)	(2)	(2)	(1)	(27)	(51)	(16)
457	39200 Transportation Equipment	285,412	235,050	33,352	218	210	125	3,362	6,498	2,453
458	39300 Stores Equipment	1,595	1,242	178	1	1	1	16	34	13
459	39400 Tools & Shop Equipment	1,763,767	1,437,584	205,983	1,336	1,282	766	20,583	39,711	15,026
460	39500 Laboratory Equipment	10,242	8,444	1,198	8	8	4	121	233	88
461	39600 Power Operated Equipment	(99,407)	(81,952)	(11,628)	(79)	(73)	(44)	(1,172)	(2,266)	(855)
462	39640 Ditchers	(47,313)	(34,883)	(4,950)	(32)	(31)	(19)	(498)	(944)	(344)
463	39640 Washers	(66,401)	(54,723)	(7,752)	(51)	(49)	(29)	(739)	(1,413)	(523)
464	39650 Welders	(12,383)	(11,029)	(1,419)	(9)	(9)	(5)	(146)	(282)	(107)
465	39700 Communication Equipment	421,728	347,678	49,333	323	310	185	4,978	9,611	3,629
466	39710 Communication Equipment - Mobile Radios	0								
467	39720 Communication Equipment - Fixed Radios	126,888	104,606	14,643	97	93	56	1,496	2,892	1,092
468	39730 Communication Equip - Telemetering	0								
469	39500 Miscellaneous Equipment	70,531	58,146	8,253	56	52	33	832	1,607	607
470	39900 Other Tangible Property	(3,220)	(2,684)	(677)	(2)	(2)	(1)	(38)	(78)	(28)
471	39910 Other Tangible Property - Servers - HW	13,646	19,494	2,766	18	17	10	279	538	203
472	39920 Other Tangible Property - Servers - SW	4,954	3,590	508	3	3	2	31	99	37
473	39930 Other Tangible Property - Network - HW	215,551	210,688	29,025	186	188	112	3,614	5,824	2,198
474	39930 Other Tangible Property - Network - SW	0								
475	39960 Other Tang. Property - PC Hardware	338,626	360,538	65,247	428	411	245	6,589	12,791	4,807
476	39970 Other Tang. Property - PC Software	39,382	32,467	4,507	30	29	17	484	896	338
477	39980 Other Tang. Property - Application Software	0								
478	39990 Retirement Work in Progress	26,613	21,950	3,215	20	20	12	314	607	229
479										
480	Total General Plant	4,226,711	3,486,204	494,669	3,239	3,128	1,857	49,867	96,373	36,389
481										
482	TOTAL DIRECT RESERVE FOR DEPRECIATION	114,589,373	93,490,932	13,893,754	92,201	90,173	49,275	1,435,080	3,779,013	1,057,340
483										
484	Shared Services General Office:	2,863,303	2,360,544	334,945	2,181	2,105	1,257	33,765	65,255	24,639
485	Shared Services Customer Support:	2,046,377	1,687,019	239,377	1,568	1,504	898	24,181	46,616	17,609
486	Colorado-Kansas General Office:	391,441	292,208	41,462	272	261	156	4,180	8,078	3,050
487										
488	TOTAL RESERVE FOR DEPRECIATION	119,803,444	97,830,701	14,509,536	96,233	94,043	51,587	1,497,436	2,897,982	1,101,638

Alliance Energy Corporation, Colorado - Gas Division												
Annual Audited Case No. 18-AT&E - 04												
Test Year Ending March 31, 2019												
ALLOCATION OF O&M EXPENSE												
Code	Description	Rate	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
94	Distribution											
95	Gas											
97	9700 Supervision and Engineering	16.20	Distribution Plant - Cur	1,197,011	1,120,489	1,114,904	107	177	747	3,862	5,254	7,378
98	9710 Distribution Load Dispatching	16.20										5,069
99	9711 Distribution	16.20										
100	8720 Compressor Station Labor & Expense	16.20										
101	8740 Meter ID Services	16.20										
102	8750 Measuring and Regulating Station Exp. - Gen	16.20										
103	8760 Measuring and Regulating Station Exp. - Ind.	16.20										
104	8770 Measuring and Regulating Sta. Exp. - City Gas	16.20										
105	8780 Meters and House Regulator Expense	3.60	Smart Meter Installation	247,404	227,089	19,417	88	26	233	403	90	134
106	8790 Customer Installation Expense	4.10	Meter Installations	145,276	116,913	25,452	97	18	120	1,045	2,285	3,020
107	8800 Gas Expense	16.20	Distribution Plant - Cur	209,961	278,254	21,936	81	28	220	618	864	1,182
108	8810 Rent	16.20	Distribution Plant - Cur	47,830	42,936	5,247	18	7	28	147	202	280
109	Maintenance											
110	8820 Maintenance Supervision and Engineering	16.20										
111	8830 Maintenance of Structures and Improvements	16.20										
112	8840 Maintenance of Meters	16.20										
113	8850 Maintenance of compressor station equipment	16.20										
114	8860 Repair of Measuring and Regulating Station Equip. - General	16.20										
115	8870 Repair of Measuring and Regulating Station Equip. - Industrial	16.20										
116	8880 Repair of Measuring and Regulating Station Equip. - City Gas	16.20										
117	8890 Maintenance of Services	16.20										
118	8895 Maintenance of Meters and House Regulators	16.20										
119	8898 Maintenance of Other Equipment	16.20										
120	Total Distribution			1,892,772	2,446,710	174,936	799	275	1,039	5,072	8,963	11,966
121	Customer Accounts											1,720
122	9010 Supervisor	2.00	90%	96,984	92,489	61,445	19	5	92	110	71	98
123	9020 Meter Reading Expense	2.00	Bills	893,006	888,940	81,789	307	100	191	1,800	1,144	2,407
124	9030 Customer Records and Collection Expense	2.00	Bills	131,148	120,788	8,840	49	14	75	254	236	11
125	9040 Uncollectible Accounts	2.00	90%	338,130	306,554	39,213	178	55	307	1,044	872	930
126	9050 Miscellaneous Customer Accounts Expense	2.00	90%	5,246	4,759	374	2	3	10	6	9	0
127	Total Customer Accounts			1,664,468	1,623,664	121,076	349	183	594	3,324	2,074	2,670
128	Customer Services and Information											
129	9070 Supervisor	2.00	Bills	408	376	80	0	0	0	1	1	0
130	9080 Customer Assistance Expense	2.00	Bills	62,602	60,597	4,584	21	7	86	121	78	158
131	9090 Informercial and Instructional Advertising Expense	2.00	Bills	3,175	2,924	251	0	0	0	0	0	0
132	9100 Miscellaneous Customer Service and Informational Expense	2.00	Bills	79,248	73,061	5,772	28	3	45	154	99	137
133	Total Customer Service and Information			145,533	134,018	10,417	48	10	81	281	180	295
134	Sales											
135	9110 Supervisor	2.00	Bills	178,006	171,953	9,816	42	14	79	248	140	211
136	9120 Demonstrating and Selling Expenses	2.00	Bills	16,091	15,171	1,171	5	3	9	31	20	28
137	9130 Advertising Expense	2.00	Bills	0	0	7	0	0	0	0	0	0
138	9140 Miscellaneous Sales Expense	2.00	Bills	0	0	0	0	0	0	0	0	0
139	Total Sales			144,100	137,126	10,994	48	18	82	279	160	240
140	Administrative & General											
141	9200 Operation											
142	9210 Administrative and General Salaries	16.20	Payroll - Cur	38,072	51,257	4,138	19	9	32	113	75	110
143	9220 Office Supplies and Expense	16.20	PTD Plant - Customer	11,508	11,164	1,158	9	7	7	88	83	34
144	9230 Administrative Expenses Transfers	16.20	Payroll - Cur	6,846,639	6,283,311	504,897	2,380	758	3,889	13,707	9,704	13,425
145	9240 Outside Services Employer	16.20	Payroll - Cur	72,422	66,990	3,941	24	15	41	140	141	141
146	9241 Property Insurance	16.20	PTD Plant - Customer	75,200	67,859	6,760	31	14	40	283	322	442
147	9242 Injuries and Damages	16.20	PTD Plant - Customer	20,441	23,458	3,542	13	4	17	88	121	166
148	9243 Employee Pensions and Benefits	16.20	Payroll - Cur	1,998,320	1,488,320	117,880	335	170	398	3,320	3,285	450
149	9244 Franchise Requirements	16.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0
150	9245 Regulatory Contribution Expense	16.20	Payroll - Cur	367,031	246,081	19,739	90	30	157	316	272	322
151	9246 General Advertising Expense	16.20	Payroll - Cur	0	0	0	0	0	0	0	0	0
152	9247 Miscellaneous General Expense	16.20	Payroll - Cur	71,151	66,422	5,248	24	8	40	143	201	140
153	9248 Rent	16.20		0	0	0	0	0	0	0	0	0
154	Maintenance											
155	9250 Maintenance of General Plant	16.20		0	0	0	0	0	0	0	0	0
156	Total ASG			9,078,704	8,288,854	687,723	3,018	1,000	3,122	28,702	13,128	18,162
157	Adjustments to Operations and Maintenance Expense											
158	9300 Labor-Related	16.20	O&M Expenses less ASG - Cur	(271,228)	(249,422)	(22,357)	(101)	(34)	(151)	(488)	(778)	(1,048)
159	9310 Provision	16.20	O&M Expenses less ASG - Cur	(12,365)	(11,432)	(1,018)	(5)	(2)	(7)	(29)	(50)	(64)
160	9320 Rate Rate - Related	16.20	O&M Expenses less ASG - Cur	(384,161)	(325,217)	(31,368)	(18)	(7)	(148)	(514)	(488)	(64)
161	9330 O&M - Related	16.20	O&M Expenses less ASG - Cur	(27,108)	(24,246)	(2,294)	(10)	(3)	(14)	(59)	(76)	(108)
162	Total Adjustments to Operations and Maintenance Expense			(440,762)	(410,715)	(47,027)	(134)	(46)	(186)	(606)	(621)	(824)
163	TOTAL O&M EXPENSE - CUSTOMER			12,426,822	11,878,697	947,919	4,398	1,431	2,004	28,913	12,922	19,748

Allocation of Gas Expenses															
Line No.	Acct No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Suburb Sales	Industrial Sales	SES	Injection Sales	Int. Transport	Suburb Transport	Injection Transport	Intermittent Transport
170		Production & Gathering													
171		Operation													
172	7500	Op. Sup. & Eng.	99.00		0										
173	7550	Production Maps & Record	99.00		0										
174	7550	Gas Wells	99.00		0										
175	7530	Field Line Expense	99.00		0										
176	7540	Field Compressor Station Expense	99.00		0										
177	7550	Field Compressor Sta. Fuel & Power	99.00		0										
178	7560	Field Meas. & Regul. Station Exp	99.00		0										
179	7570	Purification Expense	99.00		0										
180	7580	Other Expenses	99.00		0										
181		Maintenance													
182	7650	Maint. Sup. & Eng.	99.00		0										
183	7620	Structures and Improvement	99.00		0										
184	7640	Field Line Maintenance	99.00		0										
185	7650	Compressor Station Equip. Maint.	99.00		0										
186	7660	Meas. & Regul. Station Equip Maint	99.00		0										
187	7670	Purification Equipment Maintenance	99.00		0										
188	7680	Other Equipment Maintenance	99.00		0										
189	7640	Gas Processed by Others	99.00		0										
190		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0
191		Other Gas Supply Expense													
192		Operation													
193	8001	Intercompany Gas Workhead Purchase	99.00		0										
194	8010	Natural gas field line purchases	99.00		0										
195	8020	Natural Gas City Gate Purchases	99.00		0										
196	8030	Transmission to City Gate	99.00		0										
197	8040	Transmission to City Gate	99.00		0										
198	8050	Transmission-Operation supervision and engineering	99.00		0										
199	8060	Other Gas Purchases / Gas Cost Adjustment	99.00		0										
200	8070	PGA for Commercial	99.00		0										
201	8080	PGA for Industrial	99.00		0										
202	8090	PGA for Public Utilities	99.00		0										
203	8097	PGA for Transportation Sales	99.00		0										
204	8098	Unblended PGA Costs	99.00		0										
205	8099	PGA Costs to Unblended Gas Cost	99.00		0										
206	8090	Exchange Gas	99.00		0										
207	8001	Gas Withdrawn From Storage - Debit	99.00		0										
208	8002	Gas Delivered to Storage	99.00		0										
209	8110	Gas used for products extraction-Cost	99.00		0										
210	8120	Gas used for Other Utility Operation	99.00		0										
211	8130	Other Gas Supply Expense	99.00		0										
212	8140	Transmission and compression of gas by others	99.00		0										
213		Maintenance													
214	8330	Maint. Sup. & Eng. Meas. Sta.	99.00		0										
215		Total Other Gas Supply Expense			0	0	0	0	0	0	0	0	0	0	0
216		Underground Storage													
217		Operation													
218	8500	Op. Sup. & Eng.	99.00		0										
219	8510	Maps & Record	99.00		0										
220	8520	Well Expense	2.91 Winter Peak Month Sales		48,873	36,529	11,718	105	138	1	65				
221	8530	Line Expense	2.91 Winter Peak Month Sales		496,000	328,335	105,393	242	2,139	1	414				
222	8540	Compressor Station Expense	2.91 Winter Peak Month Sales		183,495	100,425	32,238	298	355	2	127				
223	8550	Meas. & Regul. Station Expense	2.91 Winter Peak Month Sales		7,205	3,847	844	9	0	0	2				
224	8560	Purification Expense	99.00		0										
225	8570	Exploration & Development	2.91 Winter Peak Month Sales		9,262	6,972	1,237	20	20	0	9				
226	8580	Gas Losses	2.91 Winter Peak Month Sales		56,336	39,979	10,000	84	100	1	51				
227		Maintenance													
228	8600	Maint. Sup. & Eng.	99.00		0										
229	8610	Structures and Improvement	99.00		0										
230	8620	Reservoir & Wells Maintenance	2.91 Winter Peak Month Sales		0										
231	8630	Line Maintenance	99.00		0										
232	8640	Compressor Station Equip Maint	2.91 Winter Peak Month Sales		12,058	9,040	2,818	36	32	0	21				
233	8650	Meas. & Regul. Station Equip Maint	2.91 Winter Peak Month Sales		462	363	117	1	1	0	0				
234	8660	Purification Equipment Maintenance	99.00		0										
235	8670	Other Equipment Maintenance	99.00		0										
236		Total Underground Storage Expense			781,840	540,890	176,732	1,892	1,945	5	685	0	0	0	0
237		Transmission													
238		Operation													
239	8800	Op. Sup. & Eng.	99.00		0										
240	8810	System Control & Load Management	99.00		0										
241	8820	Communications Systems Expense	99.00		0										
242	8830	Compressor Station Labor Expense	99.00		0										
243	8840	Compressor Station Fuel Gas	99.00		0										
244	8850	Compressor Station Fuel & Power	99.00		0										
245	8860	Maint. Expense	2.91 Winter Peak Month Sales Intermittent, SES, Impactor		0	0	152	123	1	1	0	0	0	0	0
246	8870	Meas. & Regul. Station Expense	2.91 Winter Peak Month Sales Intermittent, SES, Impactor		1,098	738	414	4	5	0	17	11	0	0	0
247	8880	LDC Payment	99.00		0										
248	8890	LDC Payment - Debt	99.00		0										
249	8900	Other Expenses	99.00		0										
250	8910	Reimb.	99.00		0										
251		Maintenance													
252	8610	Maint. Sup. & Eng.	99.00		0										
253	8620	Structures and Improvement	99.00		0										
254	8630	Maint.	99.00		0										
255	8640	Compressor Station Equip Maint	99.00		0										
256	8650	Meas. & Regul. Station Equip Maint	2.91 Winter Peak Month Sales Intermittent, SES, Impactor		0										
257	8660	Compressor Equipment Maintenance	99.00		0										
258	8670	Other Equipment Maintenance	99.00		0										
259		Total Transmission Expense			2,452	1,640	516	5	6	0	0	22	53	0	0

Alma Energy Corporation, Colorado-Kansas Division																
Kansas jurisdiction Code No. 1007498 - 27																
Test Year Ending March 31, 2003																
ALLOCATION OF O&M EXPENSES																
Total O&M Expenses																
Line No.	Acct No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	Gas	Inflation Sales	Firm Transport	Schools Transport	Inflation Transport	Interruptible Transport		
488	7500		Production & Gathering													
489	7500		Operation													
490	7510		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	
501	7510		Production Maint & Records	0	0	0	0	0	0	0	0	0	0	0	0	
502	7520		Gas Well	3,899	2,700	844	8	12	0	159	0	0	0	0	0	
503	7530		Field Line Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
504	7540		Field Compressor Station Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
505	7550		Field Compressor Sta. Fuel & Power	0	0	0	0	0	0	0	0	0	0	0	0	
506	7560		Field Meter & Regul. Station Exp	0	0	0	0	0	0	0	0	0	0	0	0	
507	7570		Purification Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
508	7590		Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
509			Maintenance													
510	7610		Meter, Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	
511	7620		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	
512	7630		Field Line Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
513	7640		Compressor Station Equip. Maint	0	0	0	0	0	0	0	0	0	0	0	0	
514	7650		Meter & Regul. Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0	0	
515	7670		Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
516	7680		Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
517	7690		Gas Processed by Other	0	0	0	0	0	0	0	0	0	0	0	0	
518			Total Production & Gathering	3,899	2,700	844	8	12	0	159	0	0	0	0	0	
519			Other Gas Supply Expenses													
520	8001		Operation													
521	8010		Intercompany Gas Well-head Purchase	0	0	0	0	0	0	0	0	0	0	0	0	
522	8015		Natural Gas Field Purchases	0	0	0	0	0	0	0	0	0	0	0	0	
523	8020		Transportation to City Gate	0	0	0	0	0	0	0	0	0	0	0	0	
524	8040		Transmission Operator supervision and engineer	0	0	0	0	0	0	0	0	0	0	0	0	
525	8050		Other Gas Purchases / Gas Cost Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	
526	8061		PDA for Commercial	0	0	0	0	0	0	0	0	0	0	0	0	
527	8063		PDA for Industrial	0	0	0	0	0	0	0	0	0	0	0	0	
528	8064		PDA for Public Johnson	0	0	0	0	0	0	0	0	0	0	0	0	
529	8067		PDA for Transmission Sales	0	0	0	0	0	0	0	0	0	0	0	0	
530	8068		Unlabeled PDA Cost	0	0	0	0	0	0	0	0	0	0	0	0	
531	8069		PDA Other for Unrecorded Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	
532	8069		Unlabeled Gas	0	0	0	0	0	0	0	0	0	0	0	0	
533	8081		Gas Withdrawn from Storage - Debit	0	0	0	0	0	0	0	0	0	0	0	0	
534	8082		Gas Believed to Storage	0	0	0	0	0	0	0	0	0	0	0	0	
535	8110		Gas Used for process separation credit	0	0	0	0	0	0	0	0	0	0	0	0	
536	8120		Gas Used for Other Utility operation	0	0	0	0	0	0	0	0	0	0	0	0	
537	8130		Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
540	8240		Transmission and compression of gas by other	0	0	0	0	0	0	0	0	0	0	0	0	
541			Maintenance													
542	8310		Meter, Of Purch. Gas Meter Sta.	0	0	0	0	0	0	0	0	0	0	0	0	
543			Total Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
544			Underground Storage													
545			Operation													
546	8340		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	
547	8350		Meter & Records	45,250	36,529	11,720	110	176	0	44	0	0	0	0	0	
548	8360		Line Expenses	46,000	0	16,300	0	1,500	0	0	0	0	0	0	0	
549	8370		Compressor Station Expenses	46,000	0	16,300	0	1,500	0	0	0	0	0	0	0	
550	8380		Compressor Station Fuel & Power	333,455	100,455	13,234	384	355	0	127	0	0	0	0	0	
551	8390		Meter & Regul. Station Expenses	2,293	1,897	344	5	6	0	0	0	0	0	0	0	
552	8410		Purification Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
553	8420		Exploration & Development	5,942	6,972	2,337	20	25	0	0	0	0	0	0	0	
554	8430		Gas Losses	45,336	33,975	10,800	98	120	0	43	0	0	0	0	0	
555			Maintenance													
556	8300		Meter, Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	
557	8310		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	
558	8320		Metering & Well Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
559	8330		Line Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
560	8340		Compressor Station Equip Maint	12,063	9,080	2,983	26	32	0	11	0	0	0	0	0	
561	8350		Meter & Regul. Station Equip Maint	495	343	117	1	1	0	0	0	0	0	0	0	
562	8360		Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
563	8370		Other Equipment Maintenance	44,869	33,824	10,797	97	119	0	42	0	0	0	0	0	
564			Total Underground Storage Expenses	731,860	502,680	176,738	1,882	1,846	0	638	0	0	0	0	0	
565			Transmission													
566			Operation													
567	8500		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	
568	8510		System Control & Labor Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
569	8520		Communication System Expense	0	0	0	0	0	0	0	0	0	0	0	0	
570	8530		Compressor Station Labor Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
571	8540		Compressor Station Fuel Exp	0	0	0	0	0	0	0	0	0	0	0	0	
572	8550		Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0	0	0	0	
573	8560		Meter Expenses	526	432	118	1	1	0	0	0	0	0	0	0	
574	8570		Meter & Regul. Station Expenses	2,276	1,886	40	0	0	0	0	0	0	0	0	0	
575	8580		LDC Payment	0	0	0	0	0	0	0	0	0	0	0	0	
576	8590		LDC Payment - ABJ	0	0	0	0	0	0	0	0	0	0	0	0	
577	8600		Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
578	8610		Rent	0	0	0	0	0	0	0	0	0	0	0	0	
579			Maintenance													
580	8610		Meter, Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0	0	
581	8620		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	
582	8630		Meter	0	0	0	0	0	0	0	0	0	0	0	0	
583	8640		Compressor Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0	0	
584	8650		Meter & Regul. Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0	0	
585	8660		Communication Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
586	8670		Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	
587			Total Transmission Expenses	2,451	1,640	316	1	1	0	0	0	0	0	0	0	

Alamos Energy Corporation, Colorado-Southern Division													
Kansas Utility Regulation No. 18-01705													
For Year Ending March 31, 2019													
ALLOCATION OF O&M EXPENSE													
Distribution													
591													
592													
593													
594	8723	Supervision and Engineering	1,703,381	1,394,009	1,194,872	1,292	2,311	768	12,200	42,508	18,287	1,210	26,313
595	8725	Distribution Load Operations	4,407	5,704	4,876	18	21	0	483	770	186	14	186
596	8711	Identification	1,028	633	300	2	3	0	22	8	20	2	31
597	8720	Compressor Station Labor & Expense	0	0	0	0	0	0	0	0	0	0	0
598	8740	Meters & Services	4,374,966	1,992,261	811,028	7,443	7,886	0	173,439	348,166	84,048	9,100	218,149
599	8730	Measuring and Regulating Station Exp. - Gen	83,627	20,391	6,541	39	79	1	1,864	2,791	661	84	1,716
600	8760	Measuring and Regulating Station Exp. - Ind.	1,830	807	209	2	3	0	34	109	28	9	58
601	8750	Measuring and Regulating Sta. Exp. - City Gas	28,265	12,083	5,168	68	69	1	2,661	2,820	249	38	1,881
602	8780	Meters and House Regulator Expense	147,404	277,089	15,417	88	35	134	408	80	124	18	18
603	8790	Customer Installations Expense	145,276	156,991	23,422	97	38	3	2,048	2,185	9,020	144	493
604	8800	Other Expense	373,808	231,807	21,886	307	193	111	1,541	6,800	2,601	184	1,848
605	8810	Rents	64,490	32,810	7,879	49	47	28	839	1,818	819	46	933
606	8860	Maintenance Supervision and Engineering	209,087	156,719	40,666	364	486	5	1,441	17,103	4,210	397	10,659
607	8860	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
608	8870	Maintenance of Meters	281,141	171,080	59,082	0	691	0	31,488	39,458	9,988	597	14,481
609	8880	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0	0
610	8900	Maint. of Measuring and Regulating Station Equip. - General	146,879	28,882	26,815	205	242	3	5,847	11,899	5,861	278	7,481
611	8810	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0	0
612	8810	Maint. of Measuring and Regulating Station Equip. - City Gas	0	0	0	0	0	0	0	0	0	0	0
613	8920	Maintenance of Services	2,114	1,283	411	4	1	0	88	178	25	2	103
614	8950	Maintenance of Meters and House Regulators	54,070	12,787	10,541	84	128	0	2,184	5,400	1,066	7	7,196
615	8830	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0
616	8830	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0
617	Total Distribution												
618	Customer Accounts												
619	Customer Accounts												
620	9020	Supervisor	58,264	52,483	43,465	39	61	81	110	75	28	6	14
621	9030	Master Reading Expense	839,006	568,860	67,297	307	101	330	1,025	1,161	1,027	77	221
622	9030	Customer Records and Collection Expense	131,148	100,788	6,540	48	14	75	251	183	226	11	30
623	9040	Uncollectible Accounts	339,150	286,564	39,216	178	58	207	1,041	879	980	34	230
624	9050	Miscellaneous Customer Accounts Expense	9,146	4,739	376	2	1	3	10	6	6	0	5
625	Total Customer Accounts												
626	Customer Service and Information												
627	9370	Supervisor	408	374	30	0	0	0	12	1	1	0	0
628	9380	Customer Assistance Expense	62,602	57,637	4,568	31	7	36	152	78	108	8	35
629	9390	Informational and Instructional Advertising Expense	3,171	1,924	333	1	0	0	8	9	9	0	1
630	9400	Miscellaneous Customer Service and Informational Expense	79,349	73,081	6,772	28	8	65	156	99	187	7	30
631	Total Customer Service and Information												
632	Sales												
633	Sales												
634	9110	Supervisor	128,006	127,893	8,818	42	14	19	248	140	251	41	32
635	9120	Demonstrating and Selling Expenses	16,091	14,820	1,171	0	2	9	31	20	28	1	8
636	9130	Advertising Expenses	100	94	7	0	0	0	0	0	0	0	0
637	9140	Miscellaneous Sales Expense	0	0	0	0	0	0	0	0	0	0	0
638	Total Sales												
639	Administrative & General												
640	Administrative & General												
641	Operation												
642	Operation												
643	9200	Administrative and General Salaries	76,516	66,099	8,674	28	58	31	470	785	376	11	261
644	9210	Office Supplies and Expense	11,000	11,882	6,013	13	13	9	21	282	64	11	143
645	9220	Administrative Expenses Transfered	5,344,287	6,022,168	1,008,084	7,248	7,088	9,832	37,334	36,433	33,827	2,823	18,481
646	9230	Outside Services Employee	38,884	58,864	11,203	77	75	42	896	1,059	989	28	587
647	9240	Property Insurance	108,247	84,422	13,185	79	75	88	1,383	2,609	850	73	1,467
648	9250	Injuries and Damages	38,883	31,794	1,277	30	25	17	503	843	371	28	352
649	9260	Employee Penalties and Benefits	2,389,386	1,872,141	247,288	1,682	1,441	916	23,791	13,279	7,930	416	12,851
650	9270	Franchise Requirement	0	0	0	0	0	0	0	0	0	0	0
651	9280	Regulatory Commission Expense	366,283	315,502	41,399	283	276	154	2,241	3,730	1,376	103	1,418
652	9300	General Advertising Expense	0	0	0	0	0	0	0	0	0	0	0
653	9300	Miscellaneous General Expense	97,337	81,808	11,009	75	73	41	196	993	353	27	377
654	9310	Rents	0	0	0	0	0	0	0	0	0	0	0
655	Maintenance												
656	9320	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0
657	Total AGD												
658	Adjustments to Operations and Maintenance Expense												
659	Labor-Related												
660	9400	Provision	717,078	620,466	111,329	1999	11,095	1,611	16,719	13,091	10,401	799	10,309
661	9410	Rate Case - Related	84,473	123,118	52,006	101	68	77	77	2,488	1,401	191	936
662	9420	Rate Case - Related	185,283	166,751	16,808	148	107	182	18,519	16,845	11,493	401	10,340
663	9430	Other - Related	72,836	62,880	11,146	190	100	181	1,671	1,849	1,621	89	1,028
664	Adjustments to Operations and Maintenance Expense												
665	TOTAL O&M EXPENSE												
666													
			21,305,678	37,153,759	2,794,038	20,812	22,992	7,404	288,140	842,689	185,289	13,939	326,813

Almon Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-07105 - REC												
Test Year Ending March 31, 2019												
ALLOCATION OF PARADOL												
		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	
	Demand	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	
											Schools	
											Transport	Interruption
											Transport	Transport
167	Production & Gathering											
168	Operation											
169	Op. Sup. & Eng.	99.00		0								
170	Production Maps & Records	99.00		0								
171	Field Lines Expenses	99.00		0								
172	Field Compressor Station Expense	99.00		0								
173	Field Compressor Sta. Fuel & Pow.	99.00		0								
174	Field Meas. & Regul. Station Exp	99.00		0								
175	Purification Expense	99.00		0								
176	Other Expenses	99.00		0								
177	Maintenance											
178	Maint. Sup. & Eng.	99.00		0								
179	Structures and Improvements	99.00		0								
180	Field Line Maintenance	99.00		0								
181	Compressor Station Equip. Maint.	99.00		0								
182	Meas. & Regul. Station Equip Maint.	99.00		0								
183	Purification Equipment Maintenance	99.00		0								
184	Other Equipment Maintenance	99.00		0								
185	Gas Processed by Others	99.00		0								
186	Total Production & Gathering			0	0	0	0	0	0	0	0	0
187	Other Gas Supply Expenses:											
188	Wellhead Purchases	99.00		0								
189	Field Line Purchases	99.00		0								
190	Transmission Line Purchases	99.00		0								
191	City Gate Purchases	99.00		0								
192	Other Gas Purchases	99.00		0								
193	Exchange Gas	99.00		0								
194	Purchased Gas Expenses	99.00		0								
195	Storage Gas Withdrawal	99.00		0								
196	Compressor Station Gas	99.00		0								
197	Other Gas Supply Expenses	99.00		0								
198	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0
199	Underground Storage											
200	Operation											
201	Op. Sup. & Eng.	2.83	Winner Peak Month less Interruption, SGS, Irrigation, Transport	61,394	46,758	14,841	133	163				
202	Meas. & Records	99.00		0								
203	Wells Expense	99.00		0								
204	Lines Expense	99.00		0								
205	Compressor Station Expense	99.00		0								
206	Compressor Station Fuel & Power	99.00		0								
207	Meas. & Regul. Station Expenses	99.00		0								
208	Purification Expenses	99.00		0								
209	Exploration & Development	99.00		0								
210	Gas Leases	99.00		0								
211	Other Expenses	99.00		0								
212	Storage Well Royalties	99.00		0								
213	Maint.	99.00		0								
214	Maintenance											
215	Maint. Sup. & Eng.	99.00		0								
216	Structures and Improvements	99.00		0								
217	Support & Wells Maintenance	99.00		0								
218	Line Maintenance	99.00		0								
219	Compressor Station Equip Maint.	99.00		0								
220	Meas. & Regul. Station Equip Maint.	99.00		0								
221	Purification Equipment Maintenance	99.00		0								
222	Other Equipment Maintenance	99.00		0								
223	Total Underground Storage Expense			61,394	46,758	14,841	133	163				
224	Transmission											
225	Operation											
226	Op. Sup. & Eng.	2.83	Winner Peak Month less Interruption, SGS, Irrigation	1,886	1,128	362	3	4		152	37	0
227	System Control & Load Dispatching	99.00		0								
228	Communication Systems Expense	99.00		0								
229	Compressor Station Labor Expense	99.00		0								
230	Compressor Station Fuel Gas	99.00		0								
231	Compressor Station Fuel & Power	99.00		0								
232	Maint. Expense	99.00		0								
233	Meas. & Regul. Station Expenses	99.00		0								
234	Other Expenses	99.00		0								
235	LDC Payments	99.00		0								
236	LDC Payment - ASG	99.00		0								
237	Rents	99.00		0								
238	Maintenance											
239	Maint. Sup. & Eng.	99.00		0								
240	Structures & Improv.	99.00		0								
241	Maint.	99.00		0								
242	Compressor Station Equip Maint.	99.00		0								
243	Meas. & Regul. Station Equip Maint.	99.00		0								
244	Communication Equipment Maintenance	99.00		0								
245	Other Equipment Maintenance	99.00		0								
246	Total Transmission Expense			1,886	1,128	362	3	4		152	37	0

James Energy Corporation, Colorado-Kansas Division											
Kansas jurisdiction Code No. 19-ATMG-2019											
Post Year Ending March 31, 2019											
ALLOCATION OF PAYROLL											
252	Distribution										
253	Operation										
254	Supervision & Eng.	24,20									
255	Distribution Load Dispatching	99.00									
256	Compressor Station Labor and Expenses	99.00									
257	Maint. and Service Expenses	99.00									
258	Measuring and Regulating Station Expenses - General	99.00									
259	Measuring and Regulating Station Exp. - Industrial	99.00									
260	Measuring and Regulating Station Exp. - City Gas Chk. Sta.	99.00									
261	Meter and House Regulator Expenses	99.00									
262	Customer Installation Expenses	99.00									
263	Other Expenses	99.00									
264	Rents	99.00									
265	Maintenance Supervision and Engineering	99.00									
266	Maintenance of Structures and Improvements	99.00									
267	Maintenance of Mains	99.00									
268	Maintenance of compressor station equipment	99.00									
269	Maint. of Measuring and Regulating Station Equip. - General	99.00									
270	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00									
271	Maint. of Measuring and Regulating Station Equip. - City Gas	99.00									
272	Maintenance of Services	99.00									
273	Maintenance of Meters and House Regulators	99.00									
274	Maintenance of Other Equipment	99.00									
275	Total Distribution	9,858,532	10,098,608	1,937,329	17,839	23,258	283	404,049	824,779	195,782	18,801
276	Customer Accounts										
277	Supervision	99.00									
278	Meter Reading	99.00									
279	Customer Rec. & Collections	99.00									
280	Uncollectible Accounts	99.00									
281	Misc. Cust. Acct. Expense	99.00									
282	Total Customer Account Expense	99.00									
283	Customer Service and Information										
284	Supervision	99.00									
285	Customer Assistance	99.00									
286	Information & Instruction	99.00									
287	Misc. Cust. Acct. Expense	99.00									
288	Total Customer Service & Info Expense	99.00									
289	Sales										
290	Supervision	99.00									
291	Demonstration & Selling	99.00									
292	Advertising	99.00									
293	Misc. Sales Expense	99.00									
294	Total Sales Expense	99.00									
295	Administrative & General										
296	Operation										
297	Administrative and General Services	2,81	Winter Peak Month (Sales)								
298	Office Supplies and Expenses	99.00									
299	Administrative Expenses Transferred - Customer Support	99.00									
300	Administrative Expenses Transferred - General	99.00									
301	Outside Services Employed	99.00									
302	Property Insurance	99.00									
303	Injuries and Damages	99.00									
304	Employee Pensions and Benefits	99.00									
305	Regulatory Commission Expenses	99.00									
306	OutState Charges - Credit	99.00									
307	General Advertising Expenses	99.00									
308	Miscellaneous General Expense	99.00									
309	Rents	99.00									
310	Maintenance										
311	Maintenance of General Plant	99.00									
312	Total AS&G	12,647,224	10,498,306	2,368,107	30,164	37,064	178	52,339	0	0	0
313	Other Utility Plant Related Payroll	99.00									
314											
315											
320	TOTAL PAYROLL EXPENSE - DEMAND	22,888,547	18,584,799	3,320,838	47,818	60,489	400	437,285	824,927	195,819	18,891

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-0706 - RTT														
Test Year Ending March 31, 2019														
ALLOCATION OF PAYROLL														
430														
431	Distribution:													
432	Operation													
433	Substation & Exp.	24,800	Distribution O&M - Common	40,749	22,844	7,760	66	88	1	1,279	4,649	734	34	3,248
434	Distribution Load Dispatching	99.00		0										
435	Compressor Station Labor and Expenses	99.00		0										
436	Mains and Services Expenses	99.00		0										
437	Measuring and Regulating Station Expenses - General	99.00		0										
438	Measuring and Regulating Station Expenses - Industrial	99.00		0										
439	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.00		0										
440	Meter and House Regulator Expenses	99.00		0										
441	Customer Installations Expenses	99.00		0										
442	Other Expenses	99.00		0										
443	Rents	99.00		0										
444	Maintenance													
445	Maintenance Supervision and Engineering	99.00		0										
446	Maintenance of Structures and Improvements	99.00		0										
447	Maintenance of Assets	99.00		0										
448	Maintenance of compressor station equipment	99.00		0										
449	Maint. of Measuring and Regulating Station Equip. - General	99.00		0										
450	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00		0										
451	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00		0										
452	Maintenance of Services	99.00		0										
453	Maintenance of Meters and House Regulators	99.00		0										
454	Maintenance of Other Equipment	99.00		0										
455	Total Distribution			40,749	22,844	7,760	66	88	1	1,279	4,649	734	34	3,248
456														
457	Customer Accounts													
458	Supervision	99.00		0										
459	Meter Reading	99.00		0										
460	Customer Rec. & Collections	99.00		0										
461	Uncollectible Accounts	99.00		0										
462	Misc. Cust. Acct. Expense	99.00		0										
463	Total Customer Accounts Expense			0	0	0	0	0	0	0	0	0	0	0
464														
465	Customer Service and Information													
466	Supervision	99.00		0										
467	Customer Assistance	99.00		0										
468	Information & Instruction	99.00		0										
469	Misc. Cust. Acct. Expense	99.00		0										
470	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0
471														
472	Sales													
473	Supervision	99.00		0										
474	Demonstration & Selling	99.00		0										
475	Advertising	99.00		0										
476	Misc. Sales Expense	99.00		0										
477	Total Sales Expense			0	0	0	0	0	0	0	0	0	0	0
478														
479	Administrative & General													
480	Operation													
481	Administrative and General Services	1,000	Total Throughput	96,710	31,792	10,799	88	137	1	1,780	8,470	1,009	118	4,820
482	Office Supplies and Expenses	99.00		0										
483	Administrative Expenses Transferred - Customer Support	99.00		0										
484	Administrative Expenses Transferred - General	99.00		0										
485	Outside Services Employed	99.00		0										
486	Property Insurance	99.00		0										
487	Injuries and Damages	99.00		0										
488	Employee Pensions and Benefits	99.00		0										
489	Regulatory Commission Expenses	99.00		0										
490	Duplicate Charges - Credit	99.00		0										
491	General Advertising Expenses	99.00		0										
492	Miscellaneous General Expense	99.00		0										
493	Rents	99.00		0										
494	Maintenance													
495	Maintenance of General Plant	99.00		0										
496	Total Ad&M			96,710	31,792	10,799	88	137	1	1,780	8,470	1,009	118	4,820
497														
498	Other Utility Plant Related Payroll	99.00		0										
499														
500	TOTAL PAYROLL EXPENSE - COMMODITY			97,460	54,636	18,558	154	225	2	3,059	11,119	1,731	200	7,267

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-AT&S - P25												
Test Year Ending March 31, 2018												
ALLOCATION OF PAYROLL												
570	Distribution											
571	Operation											
572	Supervisor & Eng.	11,387,867	9,081,156	2,356,711	18,822	29,869	2,076	416,210	814,914	217,964	20,021	934,938
574	Distribution Lead Dispatching	0	0	0	0	0	0	0	0	0	0	0
575	Compressor Station Labor and Expenses	0	0	0	0	0	0	0	0	0	0	0
576	Maint. and Services Expenses	0	0	0	0	0	0	0	0	0	0	0
577	Measuring and Regulating Station Expenses - General	0	0	0	0	0	0	0	0	0	0	0
578	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0	0	0	0	0	0	0
579	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0	0	0	0	0	0	0
580	Meter and House Regulator Expenses	0	0	0	0	0	0	0	0	0	0	0
581	Customer Installation Expenses	0	0	0	0	0	0	0	0	0	0	0
582	Other Expenses	0	0	0	0	0	0	0	0	0	0	0
583	Rents	0	0	0	0	0	0	0	0	0	0	0
585	Maintenance	0	0	0	0	0	0	0	0	0	0	0
586	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0
586	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
587	Maintenance of Mains	0	0	0	0	0	0	0	0	0	0	0
588	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0	0
589	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	0	0	0	0	0
590	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0	0
593	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0	0
593	Maintenance of Services	0	0	0	0	0	0	0	0	0	0	0
593	Maintenance of Meters and House Regulators	0	0	0	0	0	0	0	0	0	0	0
594	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0
595	Total Distribution	11,387,867	9,081,156	2,356,711	18,822	29,869	2,076	416,210	814,914	217,964	20,021	934,938
596	Customer Accounts											
598	Supervision	24,008,718	21,111,932	1,746,468	7,820	2,605	13,670	46,494	29,921	41,994	1,880	5,939
599	Meter Reading	0	0	0	0	0	0	0	0	0	0	0
600	Customer Res. & Collections	0	0	0	0	0	0	0	0	0	0	0
601	Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0
602	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0	0
603	Total Customer Accounts Expense	24,008,718	21,111,932	1,746,468	7,820	2,605	13,670	46,494	29,921	41,994	1,880	5,939
604	Customer Service and Information											
605	Supervision	65,368	60,110	4,744	25	7	17	126	81	113	5	18
607	Customer Assistance	0	0	0	0	0	0	0	0	0	0	0
608	Information & Instruction	0	0	0	0	0	0	0	0	0	0	0
609	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0	0
610	Total Customer Service & Info Expense	65,368	60,110	4,744	25	7	17	126	81	113	5	18
611	Sales											
612	Supervision	120,701	111,167	8,780	40	19	60	284	190	208	10	30
613	Demonstration & Selling	0	0	0	0	0	0	0	0	0	0	0
615	Advertising	0	0	0	0	0	0	0	0	0	0	0
616	Misc. Sales Expense	0	0	0	0	0	0	0	0	0	0	0
617	Total Sales Expense	120,701	111,167	8,780	40	19	60	284	190	208	10	30
618	Administrative & General:											
619	Operation											
621	Administrative and General Salaries	62,391,299	45,895,516	6,171,329	42,895	41,385	22,291	89,398	54,320	67,182	3,281	14,016
622	Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0
623	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	0	0	0	0	0
624	Administrative Expenses Transferred - General	0	0	0	0	0	0	0	0	0	0	0
625	Supplies Services Employed	0	0	0	0	0	0	0	0	0	0	0
626	Property Insurance	0	0	0	0	0	0	0	0	0	0	0
627	Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0
628	Employee Pensions and Benefits	0	0	0	0	0	0	0	0	0	0	0
629	Regulatory Compliance Expenses	0	0	0	0	0	0	0	0	0	0	0
630	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0	0
631	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0
632	Miscellaneous General Expense	0	0	0	0	0	0	0	0	0	0	0
633	Rents	0	0	0	0	0	0	0	0	0	0	0
634	Maintenance	0	0	0	0	0	0	0	0	0	0	0
635	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0
636	Total AGO	62,391,299	45,895,516	6,171,329	42,895	41,385	22,291	89,398	54,320	67,182	3,281	14,016
637	Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0	0
638		0	0	0	0	0	0	0	0	0	0	0
639	TOTAL PAYROLL EXPENSE	90,036,858	77,297,664	10,204,815	69,835	68,007	37,886	392,421	819,549	326,938	25,276	934,938

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-37465 - ATC														
Test Year Ending March 31, 2019														
ALLOCATION OF DEPRECIATION EXPENSE														
Customer														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SOI	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1														
2														
3	30100	Organization		0										
4	30200	Franchises & Concess		0										
5	30800	Miscellaneous Plant		0										
6				0										
7				0										
8														
9														
10														
11	32220	Producing Leaseholds		0										
12	32240	Rights of Ways		0										
13	32320	Production Gas Well Equipment		0										
14	32321	Field Lines		0										
15	32322	Tributary Lines		0										
16	32323	Field Lines & Reg. Sta. Equip		0										
17	32400	Purification Equipment		0										
18				0										
19				0										
20														
21														
22														
23	30010	Land		0										
24	30500	Rights of Way		0										
25	30100	Structures and Improvements		0										
26	35102	Compressor Station Equipment		0										
27	35103	Mess. & Reg. Sta. Structures		0										
28	35104	Other Structures		0										
29	35200	Wells, Rights of Way		0										
30	35201	Well Construction		0										
31	35202	Manholes		0										
32	35203	Cashbox Gas		0										
33	35210	Leaseholds		0										
34	35211	Storage Rights		0										
35	35230	Pipelines		0										
36	35400	Compressor Station Equipment		0										
37	35500	Mess. & Reg. Equipment		0										
38	35600	Purification Equipment		0										
39	35700	Other Equipment		0										
40				0										
41				0										
42														
43														
44														
45	36500	Land & Land Rights		0										
46	36520	Rights of Way		0										
47	36600	Structures & Improvements		0										
48	36620	Other Structures		0										
49	36700	Water Cathodic Protection		0										
50	36701	Valves - Steel		0										
51	36900	Mess. & Reg. Equipment		0										
52	36901	Mess. & Reg. Equipment		0										
53				0										
54				0										
55														
56														
57														
58	37400	Land & Land Rights		0										
59	37421	Land		0										
60	37422	Land Rights		0										
61	37423	Land Other		0										
62	37500	Structures & Improvements T.G.		1,985	1,778	178	1	0	1	8	8	11	1	1
63	37501	Structures & Improvements T.G.		0										
64	37502	Land Rights		0										
65	37503	Improvements		0										
66	37800	Water Cathodic Protection		94,817	84,961	8,444	38	13	57	293	404	559	27	20
67	37801	Valves - Steel		1,771,823	1,565,984	156,198	718	250	1,508	5,446	7,449	10,443	499	1,498
68	37802	Mess. - Prem		2,818,803	2,439,643	231,500	1,088	360	1,900	8,092	11,135	15,402	727	2,210
69	37803	Anode		806,659	274,404	27,404	121	43	183	946	1,306	1,807	86	249
70	37904	Leak Check		15,200	148,977	14,877	67	23	99	513	709	981	47	141
71	37905	Mess. & Reg. Sta. Equip - General		184,105	1,548,871	16,483	76	26	110	568	796	1,096	54	159
72	37906	Mess. & Reg. Sta. Equip - City Gate		91,055	81,580	8,158	37	13	55	282	390	540	26	77
73	37903	Mess. & Reg. Sta. Equipments		391	350	35	0	0	0	1	2	2	0	0
74	38000	Services		2,316,699	2,079,700	207,099	939	327	1,388	7,346	9,470	13,654	639	1,959
75	38100	Meters		959,416	939,019	93,919	41	14	400	2,083	2,852	3,945	189	586
76	38200	Water Regulators		1,180,177	1,056,389	105,483	478	167	704	3,640	5,028	6,956	333	998
77	38300	House Regulators		178,545	159,818	15,982	72	26	107	591	781	1,092	50	151
78	38400	House Reg. Installations		0										
79	38500	Ind. Mess. & Reg. Sta. Equipment		59,802	53,528	5,352	24	8	38	193	269	373	17	51
80	38500	Other Prop. On Cust. Prem		15,200	0	0	0	0	0	0	0	0	0	0
81				0										
82				9,240,156	8,620,101	881,640	3,807	1,361	5,754	29,726	41,069	56,618	2,717	8,153

Alamos Energy Corporation, Colorado Energy Division												
Kansas Jurisdiction Case No. 18-0345 - RTF												
Test Year: Ending March 31, 2019												
ALLOCATION OF DEPRECIATION EXPENSE												
83	General											
84	General											
85	General											
86	38000 Land & Land Rights	66.00	0	0	0	0	0	0	0	0	0	0
87	39000 Structures & Improvements	23.20 General Plant - Cust	52,053	48,804	4,517	20	7	31	151	187	278	13
88	39003 Improvements	23.20 General Plant - Cust	36	33	3	0	0	0	0	0	0	0
89	39004 Air Conditioning Equipment	23.20 General Plant - Cust	480	792	75	0	0	1	3	3	5	0
90	39009 Improvement to Leased Premises	23.20 General Plant - Cust	1,105	993	98	0	0	1	4	4	6	0
91	39100 Office Furniture & Equipment	23.20 General Plant - Cust	23,617	21,235	2,050	9	3	24	69	88	124	6
92	39103 Office Furn. Copiers & Type	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
93	39200 Transportation Equipment	23.20 General Plant - Cust	14,116	12,784	1,254	6	7	8	41	54	75	4
94	39300 Shore Equipment	23.20 General Plant - Cust	300	171	127	0	0	0	0	1	1	0
95	39400 Tools, Shop & Garage Equipment	23.20 General Plant - Cust	66,994	59,239	5,727	26	9	39	160	250	356	17
96	39500 Laboratory Equipment	23.20 General Plant - Cust	266	267	25	0	0	0	1	1	1	0
97	39600 Power Generated Equipment	23.20 General Plant - Cust	18	15	1	0	0	0	0	0	0	0
98	39603 Pliers	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
99	39604 Backhoes	23.20 General Plant - Cust	7	5	1	0	0	0	0	0	0	0
100	39605 Welders	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
101	39700 Communication Equipment	23.20 General Plant - Cust	12,726	10,410	2,640	18	1	19	98	124	171	8
102	39701 Communication Equipment - Mobile Radios	66.00	0	0	0	0	0	0	0	0	0	0
103	39702 Communication Equipment - Fixed Radios	23.20 General Plant - Cust	12,200	10,870	1,059	5	7	7	39	46	58	3
104	39800 Miscellaneous Equipment	23.20 General Plant - Cust	19,716	22,883	3,190	5	4	8	40	52	72	3
105	39900 Other Tangible Property - Servers - H/W	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
106	39901 Other Tangible Property - Servers - S/W	23.20 General Plant - Cust	4,958	4,485	431	1	1	3	14	19	26	1
107	39902 Other Tangible Property - Network - H/W	23.20 General Plant - Cust	1,999	1,432	318	1	0	1	5	8	8	0
108	39903 Other Tang. Property - CPU	23.20 General Plant - Cust	71,503	69,877	8,165	28	19	42	209	268	372	18
109	39904 Other Tangible Property - I/F - Hardware	66.00	0	0	0	0	0	0	0	0	0	0
110	39909 Other Tang. Property - PC Hardware	66.00	0	0	0	0	0	0	0	0	0	0
111	39910 Other Tang. Property - PC Software	23.20 General Plant - Cust	376,911	36,293	8,851	40	14	61	299	380	539	16
112	39919 Other Tang. Property - Mainframe SW	23.20 General Plant - Cust	5,694	5,056	469	2	1	3	15	21	30	1
113	39928 Other Tang. Property - Application Software	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
114												
115	Total General Plant		403,154	362,530	34,950	159	55	229	1,271	1,627	2,113	101
116												
117	TOTAL DIRECT DEPRECIATION EXPENSE		10,043,444	9,991,891	995,620	4,056	1,416	6,999	30,907	42,597	58,991	2,818
118												
119												
120	Shared Services General Office:	23.20 General Plant - Cust	23,728	206,288	20,200	92	32	133	678	883	1,220	58
121	Shared Services Customer Support:	23.20 General Plant - Cust	213,013	191,559	18,499	84	29	126	619	807	1,116	53
122	Colorado-Tenness General Office:	23.20 General Plant - Cust	53,451	48,064	4,693	21	7	32	155	201	280	13
123												
124	TOTAL DEPRECIATION EXPENSE - CUSTOMER		10,540,699	9,440,560	939,953	4,262	1,484	8,228	31,559	44,438	61,547	2,944

Amos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 18-1783 - RTG														
Test Year Ending March 31, 2019														
ALLOCATION OF DEPRECIATION EXPENSE														
Diamond														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Fltn Transport	Schools Transport	Irrigation Transport	Interruptible Transport
126			Intangible Plant											
127	30100	99.00	Organization	0										
128	30200	99.00	Franchises & Consents	0										
129	30300	99.00	Misc Intangible Plant	0										
131			Total Intangible Plant	0										
132			Production Plant											
133		99.00	Producing Leaseholds	0										
134	32300	99.00	Right of Way	0										
135	32400	99.00	Production Gas Well Equipment	0										
136	32500	99.00	Field Uses	0										
137	32600	99.00	Tributary Lines	0										
138	32700	99.00	Field Meter. & Reg. Sta. Equip.	0										
139	32800	99.00	Purification Equipment	0										
141			Total Production Plant	0										
142			Storage Plant											
143		99.00	Land	0										
144	35000	2.64	Signs of Way	7,220	5,644	1,742	36	19						
145	35100	2.64	Structures and Improvements	680	520	167	1	2						
146	35200	99.00	Compressor Station Equipment	0										
147	35300	99.00	Misc. & Reg. Sta. Structures	0										
148	35400	99.00	Other Structures	0										
149	35500	2.64	Wells & Rights of Way	41,055	30,218	9,919	89	109						
150	35600	99.00	Well Construction	0										
151	35700	99.00	Leaseholds	0										
152	35800	99.00	Cushion Gas	0										
153	35900	99.00	Leaseholds	0										
154	36000	99.00	Storage Rights	0										
155	36100	2.64	Right of Way	22,220	17,237	5,216	50	61						
156	36200	2.64	Compressor Station Equipment	57,584	43,387	13,912	125	153						
157	36300	2.64	Misc. & Reg. Equipment	0										
158	36400	2.64	Purification Equipment	0										
159	36500	99.00	Other Equipment	0										
161			Total Storage Plant	126,637	97,525	31,268	280	344						
162			Transmission											
163		99.00	Land & Land Rights	0										
164	36600	99.00	Right of Way	0										
165	36700	99.00	Structures and Improvements	0										
166	36800	99.00	Other Structures	0										
167	36900	2.63	Mainline Cathodic Protection	71,290	49,635	15,712	341	373		6,616	1,590		0	
168	37000	2.63	Mains - Steel	4,227	2,139	693	6	1						
169	37100	2.63	Misc. & Reg. Equipment	4,028	2,695	865	8	10			364	87	0	
170	37200	99.00	Misc. & Reg. Equipment	0										
171			Total Transmission Plant	80,666	53,669	17,288	355	390		7,271	1,747		0	
172			Distribution											
173		99.00	Land & Land Rights	0										
174	37400	99.00	Land	0										
175	37500	15.40	Land Rights	1,884	927	268	1	3		39	113	27	9	70
176	37600	99.00	Land Other	0										
177	37700	15.40	Structures & Improvements	704	427	137	1	1		0	39	58	14	1
178	37800	99.00	Structures & Improvements T.R.	0										
179	37900	99.00	Land Rights	0										
180	38000	99.00	Improvements	0										
181	38100	15.40	Mainline Cathodic Protection	33,685	20,398	8,943	59	79		1,869	2,752	861	64	1,717
182	38200	15.40	Mains - Steel	627,874	380,728	122,149	1,089	1,466		25,479	51,371	12,344	1,191	32,246
183	38300	15.40	Mains - Plastic	926,240	561,660	180,190	1,613	2,193		37,581	75,783	24,210	1,797	41,274
184	38400	15.40	Armed	208,669	95,694	21,460	189	254		4,408	8,891	1,135	105	5,568
185	38500	15.40	Leak Clamp	58,959	36,751	11,470	203	138		2,382	4,824	1,159	112	8,008
186	38600	15.40	Misc. & Reg. Sta. Equip. - Demand	59,271	59,279	12,088	114	152		2,448	5,040	1,283	124	8,931
187	38700	15.40	Misc. & Reg. Sta. Equip. - CRV, CRB	18,445	19,673	6,312	56	76		1,316	2,654	688	89	1,666
188	38800	15.40	Misc. & Reg. Sta. Equipments	134	84	27	0	0		0	11	0	0	7
189	38900	15.40	Services	620,856	497,408	159,709	1,419	1,917		39,209	67,189	16,140	1,957	41,900
190	39000	15.40	Meters	297,218	149,645	48,743	412	354		6,025	19,408	6,524	453	21,237
191	39100	15.40	Meter Install/Rep	454,214	259,584	81,359	718	977		16,968	34,217	8,222	788	31,345
192	39200	15.40	House Regulators	63,270	38,868	12,309	130	144		2,667	5,172	1,245	130	3,429
193	39300	99.00	House Reg. Install/Rep	0										
194	39400	15.40	House Reg. & Reg. Sta. Equipment	21,215	12,664	4,127	37	50		661	1,718	411	40	1,089
195	39500	15.40	Other Prop. On Cust. Prem.	0										
196			Total Distribution Plant	3,416,171	2,071,482	864,581	5,028	7,076	80	138,605	276,500	67,182	6,480	174,396

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-0145 - 272														
Test Year Ending March 31, 2025														
ALLOCATION OF DEPRECIATION EXPENSE														
207														
208	General													
209														
210	38300 Land & Land Rights	38.00	0											
211	39000 Structures & Improvements	23.40	General Plant - Demand	18,807	11,691	3,791	34	49	0	679	1,391	334	32	862
212	39009 Improvements	23.40	General Plant - Demand	13	6	3	0	0	0	0	1	0	0	1
213	39004 Air Conditioning Equipment	23.40	General Plant - Demand	328	198	69	1	1	0	11	24	6	1	34
214	39020 Improvement to Landed Pilewholes	23.40	General Plant - Demand	395	248	83	1	1	0	14	30	7	1	34
215	39101 Office Furniture & Equipment	23.40	General Plant - Demand	8,553	5,304	1,702	15	20	0	108	691	152	14	386
216	39102 Office Furn, Copiers & Type	23.40	General Plant - Demand	0										
217	39200 Transportation Equipment	23.40	General Plant - Demand	9,197	3,399	1,024	9	12	0	189	380	91	9	233
218	39200 Storage Equipment	23.40	General Plant - Demand	69	61	14	0	0	0	2	6	1	0	3
219	39400 Tools, Shop & Garage Equipment	23.40	General Plant - Demand	13,445	4,822	4,733	49	56	1	861	1,764	424	40	1,080
220	39500 Laboratory Equipment	23.40	General Plant - Demand	103	64	21	0	0	0	2	8	1	0	6
221	39600 Power Operated Equipment	23.40	General Plant - Demand	6	4	1	0	0	0	0	0	0	0	0
222	39603 Tractors	23.40	General Plant - Demand	0										
223	39604 Backhoes	23.40	General Plant - Demand	3	2	1	0	0	0	0	0	0	0	0
224	39605 Welders	23.40	General Plant - Demand	0										
225	39700 Communication Equipment	23.40	General Plant - Demand	11,924	7,430	2,359	21	28	0	427	870	210	20	935
226	39702 Communication Equipment - Mobile Radios	23.40	General Plant - Demand	0										
227	39702 Communication Equipment - Fixed Radios	23.40	General Plant - Demand	4,408	2,740	879	8	10	0	159	326	76	7	200
228	39800 Miscellaneous Equipment	23.40	General Plant - Demand	4,956	3,040	988	9	12	0	179	367	66	8	224
229	39800 Other Tangible Property - Servers - HW	23.40	General Plant - Demand	0										
230	39802 Other Tangible Property - Servers - SW	23.40	General Plant - Demand	1,794	1,115	358	1	4	0	69	139	32	3	81
231	39900 Other Tangible Property - Network - HW	23.40	General Plant - Demand	576	399	119	1	1	0	21	49	10	1	26
232	39902 Other Tang. Property - CPU	23.40	General Plant - Demand	25,568	15,955	5,119	16	63	1	926	1,899	466	43	1,467
233	39904 Other Tangible Property - I/O Hardware	23.40	General Plant - Demand	0										
234	39905 Other Tang. Property - PC Hardware	23.40	General Plant - Demand	0										
235	39906 Other Tang. Property - PC Software	23.40	General Plant - Demand	97,189	61,111	2,115	66	36	1	1,942	1,791	661	69	1,869
236	39907 Other Tang. Property - Mobile SW	23.40	General Plant - Demand	2,056	1,265	406	4	8	0	79	151	35	3	91
237	39908 Other Tang. Property - Application Software	23.40	General Plant - Demand	0										
238														
239														
240														
241														
242														
243														
244	Shared Services General Office	23.40	General Plant - Demand	84,099	52,375	16,771	180	199	1	3,095	5,222	1,485	142	1,408
245	Shared Services Customer Support	23.40	General Plant - Demand	76,975	47,847	15,150	117	142	1	2,773	5,695	1,889	130	1,486
246	Colorado-Kansas General Office	23.40	General Plant - Demand	19,114	12,020	3,852	34	49	0	697	1,429	348	33	375
247														
248	TOTAL DEPRECIATION EXPENSE - DEMAND			1,853,220	1,225,576	778,142	6,945	9,345	87	150,373	310,884	74,705	7,033	189,131

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-ATM-RTS												
Test Year Ending March 31, 2019												
ALLOCATION OF DEPRECIATION EXPENSE												
Line	Code	Description	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
332		General										
333												
334	38000	Land & Land Rights	96.00									
335	38000	Structures & Improvements	23.60	289	180	55	0	0	0	9	33	5
336	38000	Improvements	23.60	0	0	0	0	0	0	0	0	0
337	38004	Air Conditioning Equipment	23.60	5	3	1	0	0	0	0	1	0
338	38000	Improvements to Landed Premises	23.60	6	3	1	0	0	0	0	1	0
339	38100	Office Furniture & Equipment	23.60	131	73	25	0	0	0	0	15	0
340	38100	Office Furn., Costers, & Type	23.60	0	0	0	0	0	0	0	0	0
341	38200	Transportation Equipment	23.60	79	24	55	0	0	0	0	9	1
342	38300	Store Equipment	23.60	1	1	0	0	0	0	0	0	0
343	39400	Tools, Shop & Garage Equipment	23.60	368	209	70	1	0	0	11	42	6
344	39500	Laboratory Equipment	23.60	2	1	0	0	0	0	0	0	0
345	39600	Power Operated Equipment	23.60	0	0	0	0	0	0	0	0	0
346	39600	Welders	23.60	0	0	0	0	0	0	0	0	0
347	39654	Bushes	23.60	0	0	0	0	0	0	0	0	0
348	39659	Welders	23.60	0	0	0	0	0	0	0	0	0
349	39700	Communication Equipment	23.60	341	192	35	0	0	0	8	31	0
350	39700	Communication Equipment - Mobile Radios	23.60	0	0	0	0	0	0	0	0	0
351	39702	Communication Equipment - Fixed Radios	23.60	68	14	13	0	0	0	2	0	0
352	39800	Miscellaneous Equipment	23.60	76	49	14	0	0	0	2	9	1
353	39900	Other Tangible Property - Servers - H/W	23.60	0	0	0	0	0	0	0	0	0
354	39900	Other Tangible Property - Servers - S/W	23.60	28	15	5	0	0	0	1	3	0
355	39902	Other Tangible Property - Network - H/W	23.60	9	5	2	0	0	0	0	0	0
356	39904	Other Tang. Property - CPU	23.60	294	211	75	1	1	0	14	25	7
357	39800	Other Tangible Property - Inf. Hardware	39.00	0	0	0	0	0	0	0	0	0
358	39805	Other Tang. Property - PC Hardware	39.00	0	0	0	0	0	0	0	0	0
359	39806	Other Tang. Property - PC Software	23.60	370	320	109	1	1	0	18	66	10
360	39900	Other Tang. Property - Mainframe S/W	23.60	21	15	6	0	0	0	1	4	1
361	39906	Other Tang. Property - Application Software	23.60	0	0	0	0	0	0	0	0	0
362												
363												
364		Total General Plant		2,285	1,253	426	5	5	0	70	233	40
365												
366		TOTAL DIRECT DEPRECIATION EXPENSE		61,147	54,279	31,644	25	145	1	1,918	6,978	1,086
367												
368		Shared Services General Office	23.60	1,290	713	246	2	3	0	41	147	23
369		Shared Services Customer Support	23.60	1,191	661	225	2	1	0	37	115	21
370		Colorado-Kansas General Office	23.60	288	169	56	0	1	0	9	34	5
371												
372		TOTAL DEPRECIATION EXPENSE - COMMODITY		83,914	55,830	32,171	100	154	1	2,006	7,282	1,155

Armas Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-1745															
Test Year Ending March 31, 2019															
ALLOCATION OF DEPRECIATION EXPENSE															
Total Depreciation Expense															
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interconnect Transport	
375		Intangible Plant:													
376	30100	Organization		0											
377	30200	Franchises & Concessions		0											
378	30500	Misc Intangible Plant		0											
379		Total Intangible Plant:		0											
380		Production Plant:													
381				0											
382				0											
383	32520	Producing Leaseholds		0											
384	32540	Rights of Way		0											
385	33100	Production Gas Well Equipment		0											
386	33201	Field Lines		0											
387	33202	Tributary Lines		0											
388	33420	Field Meas. & Reg. Sta. Equip.		0											
389	33400	Purification Equipment		0											
390		Total Production Plant:		0											
391				0											
392		Storage Plant:													
393				0											
394				0											
395	35010	Land		7,225	5,624	1,747	15	15							
396	35020	Rights of Way		680	520	187	1	1							
397	35100	Structures and Improvements		0											
398	35102	Compressor Station Equipment		0											
399	35103	Meas. & Reg. Sta. Structures		0											
400	35104	Other Structures		0											
401	35200	Wells / Rights of Way		41,035	30,818	9,919	88	108							
402	35201	Well Construction		0											
403	35202	Leaseholds		0											
404	35203	Cushion Gas		0											
405	35210	Leaseholds		0											
406	35221	Storage Rights		23,806	17,237	5,558	80	61							
407	35300	Pipelines		57,884	43,287	14,819	139	153							
408	35400	Compressor Station Equipment		0											
409	35500	Meas. & Reg. Equipment		0											
410	35600	Purification Equipment		0											
411	35700	Other Equipment		0											
412		Total Storage Plant:		128,497	97,525	31,288	280	344							
413				128,497	97,525	31,288	280	344							
414		Transmission:													
415				0											
416	36000	Land & Land Rights		0											
417	36001	Rights of Way		0											
418	36002	Structures & Improvements		0											
419	36003	Other Structures		78,299	49,635	18,731	241	179		6,618	1,590	0	0		
420	36700	Mainline Cathodic Protection		2,227	2,188	693	1	1		221	73	0	0		
421	36701	Mainline - Steel		4,029	2,895	665	8	10		364	87	0	0		
422	36900	Meas. & Reg. Equipment		0											
423	36901	Meas. & Reg. Equipment		0											
424		Total Transmission Plant:		80,644	53,609	17,288	250	190		7,271	1,747	0	0		
425				80,644	53,609	17,288	250	190		7,271	1,747	0	0		
426		Distribution:													
427				0											
428				0											
429	37000	Land & Land Rights		0											
430	37001	Land		9,238	4,285	634	4	1		68	131	30	4		
431	37002	Land Rights		0											
432	37003	Land Other		0											
433	37004	Structures & Improvements		2,703	2,217	327	1	1		35	87	16	1		
434	37500	Structures & Improvements T.E.		0											
435	37501	Structures & Improvements T.E.		0											
436	37502	Land Rights		0											
437	37503	Improvements		0											
438	37600	Mainline Cathodic Protection		129,132	109,682	18,137	88	98		1,678	3,222	1,281	87		
439	37601	Mainline - Steel		2,410,281	2,172,731	282,573	1,818	1,743		1,072	31,290	40,154	22,978		
440	37602	Mainline - Plastic		3,590,024	2,810,246	416,803	2,897	2,571		1,830	46,144	88,740	2,327		
441	37800	Access		417,273	341,439	49,006	116	300		186	5,514	10,611	3,977		
442	37801	Lead Clamps		236,394	185,208	26,334	173	164		101	2,837	5,648	2,158		
443	37802	Meas. & Reg. Sta. Equip. - General		36,987	280,281	28,378	181	111		3,321	5,553	2,888	178		
444	37803	Meas. & Reg. Sta. Equip. - City Gate		174,856	101,937	14,601	86	90		56	1,456	3,028	1,187		
445	37804	Meas. & Reg. Sta. Equipment		832	428	62	0	0		7	13	5	0		
446	38000	Services		3,151,809	2,578,444	369,489	2,950	2,279		1,402	40,889	78,633	30,046		
447	38001	Meas.		910,737	749,100	159,738	881	698		406	13,918	22,727	8,561		
448	38200	Meter Installations		1,626,601	1,314,027	188,218	1,218	1,151		714	20,935	40,067	15,408		
449	38300	House Regulators		242,927	198,739	28,478	184	176		108	3,152	6,082	2,316		
450	38400	House Reg. Installations		0											
451	38500	Ind. Meas. & Reg. Sta. Equipment		81,440	86,897	9,048	62	59		28	1,077	2,033	778		
452	38600	Other Prop. On Cust. Prem		0											
453		Total Distribution Plant:		33,115,838	28,793,809	3,587,418	9,947	9,481		5,496	170,190	327,281	128,026		
454				33,115,838	28,793,809	3,587,418	9,947	9,481		5,496	170,190	327,281	128,026		

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 15-ATMCO - RTE												
Test Year (Ends March 31, 2019)												
ALLOCATION OF DEPRECIATION EXPENSE												
General												
457	18800	Land & Lease Rights	0	0	0	0	0	0	0	0	0	0
458	39000	Structures & Improvements	71,149	58,656	8,323	55	52	81	839	1,423	612	45
460	39003	Improvements	80	43	6	0	0	1	1	1	0	1
461	39004	Air Conditioning Equipment	1,203	992	141	1	1	1	14	27	10	1
462	39005	Improvements to Leasehold Premises	1,515	1,245	177	1	1	1	15	34	13	1
463	39100	Office Furniture & Equipment	32,281	26,613	3,776	25	24	14	361	736	278	21
464	39101	Office Furn, Copiers & Type	0	0	0	0	0	0	0	0	0	0
465	39200	Transportation Equipment	19,494	16,022	3,275	15	14	3	229	449	187	12
466	39300	Storage Equipment	359	315	90	0	0	0	3	6	2	0
467	39400	Tools, Shop & Garage Equipment	50,104	74,589	10,252	69	66	40	1,056	2,056	776	57
468	39500	Laboratory Equipment	990	321	46	0	0	0	5	9	3	0
469	39600	Power Generated Equipment	22	18	3	0	0	0	0	1	0	0
470	39601	Disches	0	0	0	0	0	0	0	0	0	0
471	39604	Badlines	10	8	1	0	0	0	0	0	0	0
472	39605	Welders	0	0	0	0	0	0	0	0	0	0
473	39700	Communication Equipment	44,731	36,877	5,238	34	31	20	527	1,019	388	28
474	39701	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0
475	39702	Communication Equipment - Fixed Radios	16,673	11,707	1,881	13	12	7	197	340	143	11
476	39800	Miscellaneous Equipment	19,748	15,456	2,193	14	14	3	222	417	161	21
477	39900	Other Tangible Property - Servers - H/W	0	0	0	0	0	0	0	0	0	0
478	39901	Other Tangible Property - Servers - S/W	6,788	5,586	784	5	5	3	80	155	58	4
479	39902	Other Tangible Property - Network - H/W	1,177	1,795	255	1	1	1	18	50	19	1
480	39903	Other Tang. Property - CPU	97,102	81,053	11,309	74	71	23	1,145	2,213	828	62
481	39904	Other Tangible Property - M/F - Hardware	0	0	0	0	0	0	0	0	0	0
482	39905	Other Tang. Property - PC Hardware	0	0	0	0	0	0	0	0	0	0
483	39906	Other Tang. Property - PC Software	140,694	115,963	16,453	108	109	61	1,699	3,206	1,210	90
484	39907	Other Tang. Property - Mainframe/S/W	7,795	8,349	593	6	6	3	91	176	65	5
485	39908	Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0	0
486												
487												
488		Total General Plant	351,100	454,334	64,457	422	405	342	6,639	12,350	4,741	351
489												
490		TOTAL DIRECT DEPRECIATION EXPENSE	13,876,413	11,339,358	1,950,483	10,804	10,411	6,077	176,889	347,131	131,515	9,673
491												
492		Shared Services General Driver	318,147	292,264	17,218	244	234	140	3,751	7,281	2,738	205
493		Shared Services Customer Support	281,189	240,068	34,064	223	214	123	3,434	6,636	2,506	185
494		Colorado-Kansas General Driver	73,904	60,019	8,547	58	54	31	562	1,065	629	47
495												
496		TOTAL DEPRECIATION EXPENSE	14,558,653	11,931,945	1,730,311	11,327	10,913	6,376	184,737	362,674	137,588	10,108

ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX														
Customer	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
7														
8														
9														
10		Non Revenue Related:												
11		Payroll Related	25.2	Payroll - Cust	282,704	269,138	21,568	98	32	166	586	415	574	27
12		Property Related	20.2	Gross Plant - Cust	5,819,795	5,210,731	519,069	2,355	820	3,472	17,899	24,680	24,074	1,690
13		Public Service Commission Assessment	20.2	Gross Plant - Cust	119,353	107,042	10,667	48	17	71	367	506	700	33
14		Other	21.2	Other Taxes - Cust	293,850	263,439	26,001	118	41	175	888	1,204	1,666	80
15		Total Non Revenue Related:			6,525,862	5,850,347	577,522	2,619	910	3,885	19,731	26,754	37,014	1,770
16		Revenue Related:												
17		State Gross Receipts - Tax	99.0		0	0	0	0	0	0	0	0	0	0
18		Local Gross Receipts - Tax	99.0		0	0	0	0	0	0	0	0	0	0
19		Other	99.0		0	0	0	0	0	0	0	0	0	0
20		Total Revenue Related:			0	0	0	0	0	0	0	0	0	0
21														
22		Total Taxes, Other Than Income			6,525,862	5,850,347	577,522	2,619	910	3,885	19,731	26,754	37,014	1,770
23														
24		Allowance for Step Rate	22.0	Taxable Income	(1,025)	(298)	(400)	(9)	(4)	(2)	(28)	(202)	(33)	(64)
25														
26		Interest Expense	19.2	Rate Base - Cust	3,260,602	2,918,450	291,415	1,331	463	1,562	10,110	13,923	19,262	921

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMG-RTS													
Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
27	Demand												
28													
29													
30													
31													
32	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial		Irrigation	Firm	Schools	Irrigation	Interruptible
33	Factor	Basis	Company	Sales	Sales	Sales	Sales	SGS	Sales	Transport	Transport	Transport	Transport
34													
35	Taxes Other Than Income												
36													
37	Non Revenue Related:												
38	Payroll Related	25.4: Payroll - Demand	106,346	78,582	29,607	211	368	2	1,851	8,616	869	81	2,255
39	Property Related	20.4: Gross Plant - Demand	2,284,756	1,378,837	442,364	3,959	5,267	50	89,338	171,243	41,148	3,892	104,659
40	Public Service Commission Assessment	20.4: Gross Plant - Demand	45,908	28,323	9,087	81	158	1	1,712	3,316	945	60	2,150
41	Other	21.4: Other Taxes - Demand	112,837	70,004	22,459	201	267	2	4,106	8,428	2,025	192	5,153
42	Total Non Revenue Related:		2,499,846	1,550,748	497,517	4,453	5,911	55	91,007	186,804	44,887	4,247	114,217
43													
44	Revenue Related:												
45	State Gross Receipts - Tax	99.0	0										
46	Local Gross Receipts - Tax	99.0	0										
47	Other	99.0	0										
48	Total Revenue Related:		0										
49													
50	Total Taxes, Other Than Income		2,499,846	1,550,748	497,517	4,453	5,911	55	91,007	186,804	44,887	4,247	114,217
51													
52	Allowance for Step Rate	22.0: Taxable Income	(468)	(134)	(183)	(1)	(2)	(1)	(10)	(92)	(15)	(1)	(29)
53													
54	Interest Expense	19.4: Rate Base - Demand	1,252,054	787,139	252,549	2,260	2,983	27	42,689	87,790	21,095	1,989	53,483

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
55		Commodity											
56													
57													
58													
59													
60													
61													
62													
63		Taxes Other Than Income											
64													
65		Non Revenue Related:											
66		Payroll Related	432	242	52	1	1	0	14	45	9	1	34
67		Property Related	35,368	19,827	6,735	55	85	0	1,110	4,035	628	73	2,819
68		Public Service Commission Assessment	727	407	138	1	2	0	23	83	13	1	53
69		Other	1,786	1,001	340	3	4	0	56	204	32	4	142
70		Total Non Revenue Related:	38,312	21,478	7,296	60	92	1	1,203	4,371	681	79	3,053
71													
72		Revenue Related:											
73		State Gross Receipts - Tax	99.0	0	0	0	0	0	0	0	0	0	0
74		Local Gross Receipts - Tax	99.0	0	0	0	0	0	0	0	0	0	0
75		Other	99.0	0	0	0	0	0	0	0	0	0	0
76		Total Revenue Related:	0	0	0	0	0	0	0	0	0	0	0
77													
78		Total Taxes, Other Than Income	38,312	21,478	7,296	60	92	1	1,203	4,371	681	79	3,053
79													
80		Allowance for Step Rate	(6)	(2)	(2)	(0)	(0)	(0)	(9)	(3)	(0)	(0)	(0)
81													
82		Interest Expense	19,815	11,110	3,774	31	48	0	622	2,259	352	41	1,578

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMG-RTS													
Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Allocation	Allocation	Total	Residential	Corn/PA	Schools	Industrial		Irrigation	Firm	Schools	Irrigation	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales	SGS	Sales	Transport	Transport	Transport	Transport
83													
84		Total Taxes Other											
85													
86													
87													
88													
89													
90													
91		Taxes Other Than Income											
92													
93		Non Revenue Related:											
94		Payroll Related	399,493	342,960	45,277	310	302	168	2,451	4,080	1,450	122	2,372
95		Property Related	8,099,876	6,609,395	906,885	8,369	6,172	3,522	102,397	199,507	75,850	5,594	112,357
96		Public Service Commission Assessment	166,187	185,774	19,883	151	127	72	2,102	4,107	1,539	115	2,108
97		Other	408,473	334,444	48,800	323	312	177	5,050	9,836	3,722	275	5,534
98		Total Non Revenue Related:	9,084,021	7,422,573	1,082,335	7,131	6,813	3,940	111,941	217,929	82,581	6,096	122,581
99													
100		Revenue Related:											
101		State Gross Receipts - Tax	0										
102		Local Gross Receipts - Tax	0										
103		Other	0										
104		Total Revenue Related:	0										
105													
106		Total Taxes, Other Than Income	9,084,021	7,422,573	1,082,335	7,131	6,813	3,940	111,941	217,929	82,581	6,096	122,581
107													
108		Allowance for Step Rate	(1,500)	(429)	(586)	(9)	(9)	(2)	(33)	(255)	(49)	(2)	(93)
109													
110		Interest Expense	4,532,471	3,716,749	547,738	3,622	3,494	1,989	53,421	103,979	40,709	2,851	57,825

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 19-ATMG-RTS
Test Year Ending March 31, 2019

ALLOCATION FACTORS

			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1.00	Input	Value	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	15,233,442
	Total Throughput	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7786%	0.2051%	7.9693%
1.20	Internally Generated Sales Mcf	Value	150,311,018	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	0.0000%	0.0000%	0.0000%	0.0000%
		%	100.0000%	71.2870%	24.2144%	0.1982%	0.3069%	0.0017%	3.9918%	0.0000%	0.0000%	0.0000%	0.0000%
1.30	Internally Generated Total Firm Throughput	Value	175,512,542	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	-	-
		%	100.0000%	61.0510%	20.7375%	0.1697%	0.2629%	0.0014%	3.4186%	12.4241%	1.9347%	0.0000%	0.0000%
1.40	Internally Generated Transport Mcf	Value	115,426,762	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	21,805,817	3,395,707	90,225,238	0.0000%
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.8915%	2.9419%	78.1667%	0.0000%
1.50	Input Winter Volumes Excluding Transport	Value	116,165,680	86,571,588	28,103,823	253,686	351,380	806	884,294	-	-	-	-
		%	100.0000%	74.5242%	24.1928%	0.2184%	0.3025%	0.0008%	0.7612%	0.0000%	0.0000%	0.0000%	0.0000%
1.60	Internally Generated Mcf less Interruptible, SGS, Irrigation	Value	169,509,922	107,152,231	36,396,946	297,856	461,365	-	0.0000%	21,805,817	3,395,707	-	-
		%	100.0000%	63.2130%	21.4719%	0.1757%	0.2722%	0.0000%	0.0000%	12.8640%	2.0032%	0.0000%	0.0000%
1.80	Internally Generated Mcf less Interruptible, SGS, Irrigation, Transport	Value	144,308,398	107,152,231	36,396,946	297,856	461,365	-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
		%	100.0000%	74.2522%	25.2216%	0.2044%	0.3197%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.00	Input Bills	Value	1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
		%	100.0000%	92.1013%	7.2743%	0.0330%	0.0108%	0.0569%	0.1937%	0.1248%	0.1724%	0.0082%	0.0247%
2.10	Internally Generated Bills (Sales)	Value	1,595,518	1,474,356	116,447	528	174	911	3,100	0.0000%	0.0000%	0.0000%	0.0000%
		%	100.0000%	92.4062%	7.2984%	0.0331%	0.0109%	0.0571%	0.1943%	0.0000%	0.0000%	0.0000%	0.0000%
2.20	Internally Generated Bills (Transport)	Value	4,987	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,995	2,760	132	0.0000%
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8226%	56.4764%	2.7010%	0.0000%
2.30	Internally Generated Bills less Interruptible, SGS, Irrigation	Value	1,586,391	1,474,356	116,447	528	174	0	0	1,995	2,760	132	0
		%	100.0000%	92.3553%	7.2944%	0.0331%	0.0109%	0.0000%	0.0000%	0.1250%	0.1729%	0.0089%	0.0000%
2.40	Internally Generated Bills less Interruptible, SGS, Irrigation, Transport	Value	1,591,504	1,474,356	116,447	528	174	0	0	0	0	0	0
		%	100.0000%	92.6391%	7.3168%	0.0332%	0.0109%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.50	Input Meters/Services	Value	134,856	124,146	8,876	45	14	75	258	167	251	11	35
		%	100.0000%	92.0582%	7.3235%	0.0332%	0.0108%	0.0554%	0.1933%	0.1238%	0.1712%	0.0082%	0.0246%
2.60	Internally Generated Meters/Services (Sales)	Value	134,414	124,146	8,876	45	14	75	258	0.0000%	0.0000%	0.0000%	0.0000%
		%	100.0000%	92.3609%	7.3476%	0.0333%	0.0108%	0.0556%	0.1919%	0.0000%	0.0000%	0.0000%	0.0000%
2.70	Internally Generated Meters/Services (Transport)	Value	409	0	0	0	0	0	0	167	251	11	0.0000%
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8226%	56.4764%	2.7010%	0.0000%
2.90	Input Winter Peak Month (CP)	Value	34,233,501	21,664,259	6,950,410	62,205	76,485	352	27,319	2,923,107	702,394	1,489	1,823,471
		%	100.0000%	63.2875%	20.3041%	0.1817%	0.2234%	0.0011%	0.0798%	8.5392%	2.0519%	0.0043%	5.3269%
2.91	Internally Generated Winter Peak Month (Sales)	Value	28,781,040	21,664,259	6,950,410	62,205	76,485	352	27,319	0	0	0	0
		%	100.0000%	75.2727%	24.1493%	0.2161%	0.2657%	0.0013%	0.0949%	0.0000%	0.0000%	0.0000%	0.0000%
2.92	Internally Generated Winter Peak Month (Transport)	Value	3,626,890	0	0	0	0	0	0	2,923,107	702,394	1,489	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.9592%	19.5656%	0.0411%	0.0000%
2.93	Internally Generated Winter Peak Month less Interruptible, SGS, Irrigation	Value	32,360,348	21,664,259	6,950,410	62,205	76,485	0	0	2,923,107	702,394	1,489	0
		%	100.0000%	66.9056%	21.4649%	0.1921%	0.2362%	0.0000%	0.0000%	9.0274%	2.1692%	0.0046%	0.0000%
2.94	Internally Generated Winter Peak Month less Interruptible, SGS, Irrigation, Transport	Value	28,758,558	21,664,259	6,950,410	62,205	76,485	0	0	0	0	0	0
		%	100.0000%	75.9451%	24.1725%	0.2163%	0.2660%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3.00	Input Peak Month (NCP)	Value	35,727,476	21,664,259	6,950,410	62,205	83,442	856	1,449,578	2,923,107	702,394	67,775	1,823,471
		%	100.0000%	60.6375%	19.4540%	0.1741%	0.2336%	0.0023%	4.0573%	8.1817%	1.9660%	0.1897%	5.1039%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019												
ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
3.10:	Internally Generated Peak Month (Sales)	Value 30,210,729 100.0000%	21,664,259 71.7106%	6,850,410 23.0064%	62,205 0.2059%	83,442 0.2762%	836 0.0028%	1,449,578 4.7982%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
3.20:	Internally Generated Peak Month (Transport)	Value 3,693,276 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	2,923,107 79.1467%	702,394 19.0182%	67,775 1.8351%	0 0.0000%
3.30:	Internally Generated Peak Month less Interruptible, SGS, Irrigation	Value 32,453,591 100.0000%	21,664,259 66.7548%	6,850,410 21.4165%	62,205 0.1917%	83,442 0.2571%	0 0.0000%	0 0.0000%	2,923,107 9.0070%	702,394 2.1643%	67,775 0.2088%	0 0.0000%
3.40:	Internally Generated Peak Month less Interruptible, SGS, Irrigation, Transport	Value 28,760,315 100.0000%	21,664,259 75.3269%	6,850,410 24.1667%	62,205 0.2183%	83,442 0.2901%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
3.80:	Input Small Meter Investment	Value 26,446,745 100.0000%	24,276,204 91.7923%	2,075,573 7.8481%	9,412 0.0356%	2,729 0.0103%	14,320 0.0541%	49,049 0.1843%	3,613 0.0364%	13,300 0.0509%	636 0.0024%	1,908 0.0072%
3.80:	Input Large Meter Investment	Value 3,494,604 100.0000%	20,838 0.5963%	2,126,013 60.8970%	9,641 0.2759%	5,096 0.1458%	26,748 0.7653%	151,235 4.3277%	436,173 12.4813%	603,427 17.2674%	25,860 0.8258%	86,579 2.4775%
4.00:	Input Meter Investment	Value 30,256,248 100.0000%	24,304,939 80.3303%	4,461,505 14.7457%	20,232 0.0669%	7,909 0.0261%	41,506 0.1372%	217,972 0.7204%	453,977 1.5004%	628,059 2.0785%	80,038 0.0994%	90,113 0.2982%
4.10:	Internally Generated Meter Installations	Value 30,214,742 100.0000%	24,304,939 80.4407%	4,461,505 14.7860%	20,232 0.0670%	7,909 0.0262%	0 0.0000%	217,972 0.7214%	453,977 1.5025%	628,059 2.0786%	80,038 0.0994%	90,113 0.2982%
4.20:	Input Direct to Residential	Value 1 100.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.40:	Input Direct to Commercial & Public Authority	Value 1 100.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.60:	Input Direct to Schools	Value 1 100.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.80:	Input Direct to Industrial	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.00:	Input Direct to SGS	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.20:	Input Direct to Interruptible	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%
5.40:	Input Direct to Irrigation	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%
5.60:	Input Direct to Firm Transport	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.80:	Input Direct to Interruptible Transport	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%
6.00:	Internally Generated P, S, T & D Plant	Value 871,243,333 100.0000%	303,182,309 34.8000%	44,501,117 5.1090%	292,759 0.0335%	283,892 0.0326%	161,554 0.0185%	4,715,040 0.5400%	9,218,066 1.0580%	3,498,561 0.4015%	257,967 0.0295%	5,180,668 0.5945%
6.20:	Internally Generated P, S, T & D Plant - Customer	Value 266,785,026 100.0000%	238,802,254 89.5111%	23,845,080 8.979%	108,130 0.0405%	97,658 0.0141%	159,238 0.0597%	822,920 0.3085%	1,136,559 0.4299%	1,372,883 0.5150%	75,201 0.0282%	225,603 0.0846%
6.40:	Internally Generated P, S, T & D Plant - Demand	Value 103,828,178 100.0000%	83,416,890 80.345%	20,345,583 19.7860%	182,088 0.1752%	242,289 0.2335%	2,795 0.0022%	8,841,941 8.5203%	7,895,512 7.6084%	1,897,214 1.8280%	179,423 0.1745%	4,825,130 4.6524%
6.60:	Internally Generated P, S, T & D Plant - Commodity	Value 1,690,929 100.0000%	913,965 54.0602%	810,451 48.0022%	2,541 0.1503%	3,835 0.2252%	22 0.0013%	51,178 3.0219%	185,995 10.999%	28,964 1.7130%	3,349 0.1981%	129,933 7.6869%

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 19-ATMG-RTS
Test Year Ending March 31, 2019

ALLOCATION FACTORS

			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
7.00	Internally Generated	Value	21,306,878	17,133,753	2,794,398	20,821	22,992	7,204	286,140	542,559	156,259	13,589	328,813
	Allocated O&M Expenses	%	100.0000%	80.4149%	13.1161%	0.0977%	0.1079%	0.0338%	1.3430%	2.5464%	0.7384%	0.0633%	1.5432%
7.20	Internally Generated	Value	12,426,928	11,378,697	947,833	4,298	1,431	7,024	28,918	22,992	31,725	1,517	4,552
	Allocated O&M Expenses - Cust	%	100.0000%	91.5649%	7.6273%	0.0346%	0.0115%	0.0563%	0.2166%	0.1843%	0.2553%	0.0122%	0.0366%
7.40	Internally Generated	Value	8,842,327	5,733,550	1,839,459	16,463	21,469	179	258,022	515,750	123,930	11,952	321,553
	Allocated O&M Expenses - Demand	%	100.0000%	64.8421%	20.8025%	0.1862%	0.2428%	0.0020%	2.9180%	5.8377%	1.4016%	0.1352%	3.6365%
7.60	Internally Generated	Value	87,428	21,507	7,305	60	93	1	1,204	3,877	604	70	2,708
	Allocated O&M Expenses - Comm	%	100.0000%	57.4615%	19.5182%	0.1597%	0.2474%	0.0014%	3.2176%	10.3585%	1.6131%	0.1862%	7.2364%
8.00	Input	Value	1,590,803	1,474,356	116,447	0	0	0	0	0	0	0	0
	Customer Deposits Factor	%	100.0000%	92.6800%	7.3200%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9.00	Internally Generated	Value	274,588,680	224,385,891	32,699,493	214,258	206,865	120,131	3,491,828	6,847,747	2,585,162	190,993	8,898,163
	Allocated Net Plant	%	100.0000%	81.7171%	11.9085%	0.0780%	0.0753%	0.0437%	1.2717%	2.4986%	0.9451%	0.0696%	1.3971%
9.20	Internally Generated	Value	198,504,001	177,723,460	17,716,913	80,338	37,969	118,435	610,511	840,965	1,163,440	55,643	166,928
	Allocated Net Plant - Cust	%	100.0000%	89.5314%	8.9249%	0.0405%	0.0141%	0.0597%	0.3076%	0.4237%	0.5861%	0.0280%	0.0841%
9.40	Internally Generated	Value	74,877,224	45,985,556	14,753,263	132,088	175,982	1,680	2,843,515	5,869,037	1,410,272	132,874	3,573,006
	Allocated Net Plant - Demand	%	100.0000%	61.4166%	19.7093%	0.1783%	0.2350%	0.0022%	3.7576%	7.8382%	1.8934%	0.1775%	4.7218%
9.60	Internally Generated	Value	1,207,404	676,878	229,917	1,862	2,314	16	37,502	137,746	21,450	2,476	96,229
	Allocated Net Plant - Comm	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7766%	0.2051%	7.9699%
10.00	Internally Generated	Value	5,174,118	3,242,684	970,991	8,508	11,232	246	195,324	393,813	97,120	9,223	244,877
	Composite of Accts. 871-879 & 886-893	%	100.0000%	62.6712%	18.7663%	0.1644%	0.2171%	0.0047%	3.7750%	7.6131%	1.8770%	0.1782%	4.7372%
10.20	Internally Generated	Value	392,682	343,961	40,688	185	64	134	1,451	2,273	3,244	150	451
	Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	87.5923%	10.4073%	0.0472%	0.0162%	0.0841%	0.3694%	0.5788%	0.8007%	0.0383%	0.1149%
10.40	Internally Generated	Value	4,767,843	2,991,102	927,534	8,301	11,135	112	193,447	390,090	99,795	9,045	243,343
	Composite of Accts. 871-879 & 886-893 - Demand	%	100.0000%	60.6375%	19.4540%	0.1741%	0.2336%	0.0023%	4.0573%	8.1617%	1.9660%	0.1897%	5.1038%
10.60	Internally Generated	Value	13,594	7,621	2,589	21	35	0	427	1,551	242	28	1,083
	Composite of Accts. 871-879 & 886-893 - Comm	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7766%	0.2051%	7.9699%
11.00	Internally Generated	Value	197,519,121	164,796,292	20,846,095	115,759	151,248	77,081	2,810,783	4,846,536	1,154,889	110,050	3,022,620
	Composite of Accts. 376 & 380	%	100.0000%	83.4311%	10.4527%	0.0586%	0.0766%	0.0390%	1.3218%	2.4537%	0.5847%	0.0557%	1.5035%
11.20	Internally Generated	Value	138,509,369	128,979,049	9,191,923	41,883	12,868	76,092	202,402	4,262	5,866	282	846
	Composite of Accts. 376 & 380 - Cust	%	100.0000%	93.1150%	6.6363%	0.0301%	0.0094%	0.0549%	0.1461%	0.0031%	0.0043%	0.0002%	0.0006%
11.40	Internally Generated	Value	59,503,142	36,081,255	11,576,720	103,600	138,970	1,393	2,454,292	4,868,355	1,189,818	112,877	3,036,941
	Composite of Accts. 376 & 380 - Demand	%	100.0000%	60.6375%	19.4540%	0.1741%	0.2336%	0.0023%	4.0573%	8.1617%	1.9660%	0.1897%	5.1038%
11.60	Internally Generated	Value	(493,391)	(257,989)	(121,549)	(29,524)	(689)	(873)	(8,882)	(26,079)	(20,825)	(3,110)	(15,167)
	Composite of Accts. 376 & 380 - Comm	%	100.0000%	52.2889%	24.6354%	5.9859%	0.1377%	0.0750%	1.1861%	5.2857%	4.2107%	0.6302%	3.0740%
12.00	Internally Generated	Value	168,146,523	128,552,265	21,774,759	168,832	202,172	49,452	8,481,968	6,843,490	1,635,035	157,991	4,279,558
	Composite of Accts. 374-379	%	100.0000%	77.0472%	12.9499%	0.1010%	0.1202%	0.0294%	2.0708%	4.0700%	0.9724%	0.0940%	2.5451%
12.20	Internally Generated	Value	85,107,751	79,264,581	5,626,266	25,313	8,124	47,523	125,844	3,758	5,199	249	748
	Composite of Accts. 374-379 - Cust	%	100.0000%	93.1343%	6.6108%	0.0300%	0.0095%	0.0559%	0.1479%	0.0044%	0.0061%	0.0003%	0.0009%
12.40	Internally Generated	Value	81,620,392	49,492,589	15,878,402	142,108	190,625	1,910	3,311,600	6,877,818	1,604,638	154,834	4,155,768
	Composite of Accts. 374-379 - Demand	%	100.0000%	60.6375%	19.4540%	0.1741%	0.2336%	0.0023%	4.0573%	8.1617%	1.9660%	0.1897%	5.1038%
12.60	Internally Generated	Value	1,418,980	795,146	270,992	2,210	3,424	19	44,525	161,825	25,199	2,909	113,043
	Composite of Accts. 374-379 - Comm	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7766%	0.2051%	7.9699%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
ALLOCATION FACTORS													
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
13.00	Internally Generated Composite of Accts. 381-383	Value %	36,822,861 100.0000%	29,485,320 80.0734%	6,010,634 16.3232%	21,896 0.0595%	(1,592) -0.0043%	31,504 0.0863%	117,841 0.3201%	288,364 0.7831%	989,546 2.6875%	41,309 0.1122%	(163,021) -0.4427%
13.20	Internally Generated Composite of Accts. 381-383 - Cust	Value %	48,054,845 100.0000%	35,277,453 77.2374%	7,228,382 16.7772%	32,779 0.0761%	13,041 0.0303%	32,649 0.0758%	370,987 0.8610%	804,108 1.8683%	1,112,450 2.5820%	53,204 0.1235%	159,612 0.3705%
13.40	Internally Generated Composite of Accts. 381-383 - Demand	Value %	(6,155,631) 100.0000%	(3,732,623) 60.6375%	(1,197,514) 19.4540%	(10,717) 0.1741%	(14,876) 0.2336%	(144) 0.0023%	(249,754) 4.0573%	(503,634) 8.1817%	(121,018) 1.9650%	(11,677) 0.1897%	(314,173) -5.1038%
13.60	Internally Generated Composite of Accts. 381-383 - Comm	Value %	(106,154) 100.0000%	(59,510) 56.0602%	(20,214) 19.0422%	(165) 0.1558%	(256) 0.2414%	(1) 0.0013%	(8,332) 3.1391%	(12,110) 11.4084%	(1,886) 1.7766%	(219) 0.2051%	(8,460) 7.9699%
14.00	Internally Generated Account 380	Value %	50,321,592 100.0000%	49,817,434 98.9981%	2,181,883 4.3958%	2,141 0.0043%	(15,783) -0.0314%	31,636 0.0629%	(281,341) -0.5601%	(748,312) -1.4871%	(181,129) 1.9650%	(17,364) -0.0345%	(467,075) -0.9282%
14.20	Internally Generated Account 380 - Cust	Value %	59,377,923 100.0000%	55,301,579 93.1395%	5,942,950 6.6405%	17,880 0.0305%	5,379 0.0091%	31,847 0.0536%	84,170 0.1418%	(2,447) -0.0041%	(3,386) -0.0037%	(162) -0.0033%	(485) -0.0008%
14.40	Internally Generated Account 380 - Demand	Value %	(8,902,213) 100.0000%	(5,398,082) 60.6375%	(1,781,893) 19.4540%	(15,500) 0.1741%	(20,791) 0.2336%	(208) 0.0023%	(561,181) 4.0573%	(728,350) 8.1817%	(175,015) 1.9650%	(16,897) 0.1897%	(454,854) -5.1038%
14.60	Internally Generated Account 380 - Comm	Value %	(153,518) 100.0000%	(86,069) 56.0602%	(29,233) 19.0422%	(299) 0.1558%	(971) 0.2414%	(2) 0.0013%	(4,819) 3.1391%	(17,514) 11.4084%	(2,727) 1.7766%	(315) 0.2051%	(12,235) 7.9699%
15.00	Internally Generated Distribution Plant	Value %	362,954,887 100.0000%	297,042,534 81.8401%	42,547,179 11.7224%	275,272 0.0753%	262,390 0.0729%	161,472 0.0445%	4,709,861 1.2976%	9,057,458 2.4953%	3,459,968 0.9533%	257,885 0.0711%	5,180,688 1.4274%
15.20	Internally Generated Distribution Plant - Cust	Value %	266,785,026 100.0000%	238,802,254 89.5111%	23,945,080 8.9879%	108,130 0.0405%	37,658 0.0141%	159,238 0.0597%	822,920 0.3083%	1,136,359 0.4280%	1,572,383 0.5894%	75,201 0.0282%	225,603 0.0846%
15.40	Internally Generated Distribution Plant - Demand	Value %	94,539,332 100.0000%	57,326,315 60.6375%	18,391,648 19.4540%	184,601 0.1741%	220,797 0.2336%	2,213 0.0023%	9,835,762 4.0573%	7,794,904 8.1817%	1,858,622 1.9650%	179,341 0.1897%	4,825,130 5.1038%
15.60	Internally Generated Distribution Plant - Comm	Value %	(1,630,323) 100.0000%	(913,965) 56.0602%	(310,451) 19.0422%	(2,541) 0.1558%	(8,935) 0.2414%	22 0.0013%	(53,178) 3.1391%	(185,985) 11.4084%	(28,964) 1.7766%	(3,343) 0.2051%	(129,935) 7.9699%
16.00	Internally Generated O&M Expenses less A&G	Value %	10,170,500 100.0000%	7,427,627 73.0811%	1,581,778 15.5326%	12,752 0.1254%	15,496 0.1524%	2,282 0.0224%	237,117 2.3814%	469,025 4.6116%	125,170 1.2307%	11,333 0.1114%	267,919 2.8909%
16.20	Internally Generated O&M Expenses less A&G - Cust	Value %	3,846,999 100.0000%	3,486,577 90.6311%	817,102 8.2428%	1,438 0.0974%	467 0.0127%	2,242 0.0557%	9,862 0.2564%	11,099 0.2855%	15,355 0.3991%	794 0.0191%	2,203 0.0573%
16.40	Internally Generated O&M Expenses less A&G - Demand	Value %	6,296,840 100.0000%	3,925,511 62.3410%	1,259,397 20.0003%	11,271 0.1790%	14,942 0.2396%	199 0.0022%	226,384 3.5952%	455,330 7.2311%	109,411 1.7376%	10,552 0.1676%	269,902 4.5086%
16.60	Internally Generated O&M Expenses less A&G - Comm	Value %	26,861 100.0000%	(15,540) 58.2870%	(5,278) 19.7987%	48 0.1620%	67 0.2510%	0 0.0014%	870 3.2639%	2,587 9.7598%	404 1.5167%	47 0.1751%	1,814 6.8042%
17.00	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	9,230,902 100.0000%	6,652,969 72.0759%	1,408,360 15.2577%	11,299 0.1224%	13,312 0.1466%	2,090 0.0226%	298,549 3.2433%	474,308 5.1385%	126,278 1.3681%	11,453 0.1241%	291,389 3.1568%
17.20	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	3,519,859 100.0000%	3,182,904 90.4272%	294,831 8.3762%	1,837 0.0380%	455 0.0129%	1,657 0.0556%	9,333 0.2652%	10,965 0.3115%	15,169 0.4310%	725 0.0206%	2,176 0.0616%
17.40	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	Value %	5,687,031 100.0000%	3,486,834 61.3314%	1,109,032 19.5011%	9,626 0.1745%	13,300 0.2339%	132 0.0023%	228,468 4.0174%	460,549 8.1000%	110,690 1.9463%	10,680 0.1878%	287,530 5.0524%
17.60	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	23,813 100.0000%	(13,240) 56.0602%	(4,997) 19.0422%	37 0.1558%	57 0.2414%	0 0.0013%	741 3.1391%	2,694 11.4084%	420 1.7766%	48 0.2051%	1,882 7.9699%
18.00	Internally Generated Revenues	Value %	59,801,509 100.0000%	43,148,428 72.1530%	10,184,509 17.0306%	74,159 0.1240%	85,578 0.1431%	35,893 0.0600%	863,827 1.4443%	3,256,569 5.4456%	752,991 1.2592%	44,193 0.0739%	1,355,165 2.2651%
18.20	Internally Generated Rate Schedule Revenues	Value %	58,474,221 100.0000%	42,069,092 71.9447%	10,040,977 17.1716%	73,233 0.1252%	84,523 0.1445%	35,371 0.0603%	849,631 1.4530%	3,210,300 5.4901%	744,370 1.2730%	45,306 0.0741%	1,323,413 2.2633%

ALLOCATION FACTORS			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
18.40	Internally Generated Gas Costs	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
19.00	Internally Generated Rate Base	Value %	248,709,968 100.0000%	202,450,156 81.4001%	30,689,063 12.3393%	206,614 0.0831%	204,360 0.0822%	105,852 0.0426%	3,106,024 1.2489%	6,075,182 2.4427%	2,295,444 0.9229%	169,262 0.0681%	3,408,005 1.3703%
19.20	Internally Generated Rate Base - Cust	Value %	173,285,568 100.0000%	155,101,830 89.5065%	15,487,348 8.9375%	70,717 0.0408%	24,618 0.0142%	104,246 0.0602%	537,315 0.3101%	739,957 0.4270%	1,023,899 0.5908%	48,960 0.0283%	146,879 0.0843%
19.40	Internally Generated Rate Base - Demand	Value %	74,360,607 100.0000%	46,751,863 62.8718%	14,999,118 20.1708%	134,239 0.1805%	177,174 0.2389%	1,592 0.0021%	2,535,310 3.4095%	5,213,925 7.0117%	1,252,855 1.6848%	118,123 0.1589%	8,176,387 10.8631%
19.60	Internally Generated Rate Base - Comm	Value %	1,063,788 100.0000%	596,448 56.0679%	202,587 19.0449%	1,658 0.1539%	2,568 0.2414%	14 0.0013%	33,398 3.1396%	121,300 11.4026%	18,889 1.7757%	2,180 0.2050%	84,740 7.9698%
20.00	Internally Generated Gross Plant	Value %	894,892,074 100.0000%	822,216,592 91.8996%	47,209,030 5.2767%	310,492 0.0347%	300,908 0.0335%	171,718 0.0191%	4,989,084 0.5577%	5,743,729 0.6423%	3,697,800 0.4132%	272,710 0.0305%	5,478,031 0.6125%
20.20	Internally Generated Gross Plant - Cust	Value %	283,720,613 100.0000%	254,029,909 89.5352%	25,314,895 8.9225%	114,796 0.0405%	39,962 0.0141%	169,266 0.0597%	872,119 0.3074%	1,200,725 0.4232%	1,661,154 0.5855%	75,446 0.0268%	238,839 0.0843%
20.40	Internally Generated Gross Plant - Demand	Value %	108,947,241 100.0000%	67,220,082 61.6997%	21,565,804 19.7974%	193,009 0.1772%	256,784 0.2365%	2,429 0.0022%	4,062,819 3.7292%	8,348,298 7.6674%	2,005,014 1.8413%	189,728 0.1741%	5,102,273 4.6831%
20.60	Internally Generated Gross Plant - Comm	Value %	1,724,720 100.0000%	966,601 56.0602%	328,530 19.0422%	2,687 0.1538%	4,162 0.2414%	23 0.0013%	54,126 3.1391%	196,706 11.4084%	30,632 1.7766%	3,538 0.2051%	137,418 7.9698%
21.00	Internally Generated Other Taxes	Value %	8,489,951 100.0000%	6,852,355 80.8349%	1,013,642 11.9401%	6,679 0.0783%	6,474 0.0769%	3,690 0.0435%	104,788 1.2343%	209,987 2.4619%	77,301 0.9106%	5,706 0.0672%	114,739 1.3516%
21.20	Internally Generated Other Taxes - Cust	Value %	6,112,459 100.0000%	5,479,866 89.6308%	540,854 8.8484%	2,453 0.0401%	852 0.0139%	3,638 0.0595%	19,475 0.3132%	25,044 0.4097%	34,648 0.5663%	1,637 0.0271%	4,971 0.0813%
21.40	Internally Generated Other Taxes - Demand	Value %	2,341,101 100.0000%	1,452,419 62.0400%	465,971 19.9039%	4,170 0.1781%	5,538 0.2385%	52 0.0022%	85,189 3.6388%	174,858 7.4691%	42,017 1.7947%	3,876 0.1698%	106,914 4.5668%
21.60	Internally Generated Other Taxes - Comm	Value %	35,800 100.0000%	20,070 56.0602%	5,817 16.2458%	56 0.1538%	86 0.2414%	0 0.0013%	1,124 3.1391%	4,084 11.4084%	636 1.7766%	73 0.2051%	2,859 7.9698%
22.00	Internally Generated Taxable Income	Value %	10,316,387 100.0000%	2,952,165 28.6263%	4,027,851 39.0432%	31,258 0.3030%	41,254 0.3999%	16,384 0.1588%	227,589 2.2061%	2,029,484 19.6719%	336,054 3.2575%	11,500 0.1115%	642,899 6.2318%
23.00	Internally Generated General Plant	Value %	10,394,275 100.0000%	8,569,176 82.4413%	1,215,908 11.6979%	7,962 0.0766%	7,641 0.0735%	4,564 0.0439%	122,574 1.1792%	236,888 2.2790%	89,445 0.8605%	6,519 0.0627%	183,498 1.7618%
23.20	Internally Generated General Plant - Cust	Value %	7,604,506 100.0000%	6,837,656 89.9158%	659,849 8.6784%	2,999 0.0394%	1,035 0.0136%	4,503 0.0592%	22,089 0.2905%	28,806 0.3788%	89,852 0.5241%	1,906 0.0251%	5,718 0.0752%
23.40	Internally Generated General Plant - Demand	Value %	2,747,617 100.0000%	1,707,890 62.1689%	847,932 30.8682%	4,904 0.1785%	6,504 0.2365%	60 0.0022%	99,162 3.6090%	203,273 7.3922%	48,845 1.7777%	4,626 0.1684%	124,421 4.5293%
23.60	Internally Generated General Plant - Comm	Value %	42,152 100.0000%	23,690 56.2022%	8,027 19.0422%	66 0.1538%	102 0.2414%	1 0.0013%	1,323 3.1391%	4,809 11.4084%	749 1.7766%	66 0.2051%	3,359 7.9698%
24.00	Internally Generated Distribution O&M	Value %	7,478,864 100.0000%	5,072,451 67.8311%	1,261,432 16.8682%	10,514 0.1406%	13,922 0.1781%	1,160 0.0155%	232,482 3.1089%	466,368 6.2365%	121,748 1.6281%	11,172 0.1494%	287,488 3.8437%
24.20	Internally Generated Distribution O&M - Cust	Value %	1,832,773 100.0000%	1,686,710 92.0322%	174,946 9.5483%	793 0.0431%	275 0.0145%	1,029 0.0544%	6,078 0.3211%	8,669 0.4577%	11,886 0.6332%	373 0.0203%	1,720 0.0939%
24.40	Internally Generated Distribution O&M - Demand	Value %	5,562,529 100.0000%	3,372,960 60.2637%	1,082,132 19.4540%	9,885 0.1741%	12,991 0.2386%	130 0.0023%	225,690 4.0573%	455,108 8.1817%	109,259 1.9660%	10,552 0.1897%	283,902 5.1038%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
SUMMARY OF RESULTS													
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport		
8	Operating Revenues	59,801,309	43,148,428	10,184,509	74,159	85,576	35,893	863,827	3,256,569	752,991	44,193	1,355,165	
10	Operating Expenses:												
12	Operating & Maintenance	21,306,678	16,841,882	2,931,068	22,374	25,366	6,637	317,114	607,333	170,351	14,985	369,768	
13	Interest on Customer Deposits	22,919	21,241	1,678	0	0	0	0	0	0	0	0	
14	Depreciation & Amortization	14,558,833	10,433,962	2,300,624	17,930	21,336	3,825	364,563	737,691	220,899	18,555	439,446	
15	Taxes Other Than Income	9,064,021	6,549,115	1,422,057	11,066	13,117	2,420	218,883	440,911	132,187	11,116	263,158	
17	Total Operating Expenses	44,952,451	33,846,000	6,655,437	51,370	59,820	12,883	900,539	1,785,935	523,437	44,657	1,072,373	
19	Income Before Taxes	14,848,858	9,302,427	3,529,072	22,789	25,756	23,010	(36,712)	1,470,634	229,553	(463)	282,792	
21	Interest Expense	4,532,471	3,262,058	725,314	5,675	6,727	1,198	108,884	219,773	66,553	5,559	130,730	
23	Income Taxes:												
25	State Income Taxes	7.00%	722,147	422,826	195,263	1,199	1,332	1,527	87,560	11,410	(422)	10,644	
26	Federal Income Taxes	21.00%	2,014,790	1,179,684	547,574	3,342	3,716	4,260	(28,435)	244,293	31,834	(1,176)	29,698
27	Total Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	
28	Allowance for Step Rate	(1,500)	(878)	(408)	(2)	(3)	(3)	21	(182)	(24)	1	(22)	
30	Total Income Taxes	2,735,437	1,601,632	743,429	4,538	5,046	5,783	(38,605)	331,672	43,220	(1,597)	40,320	
32	Net Income	12,113,420	7,700,796	2,785,643	18,251	20,711	17,226	1,893	1,138,963	186,333	1,133	242,472	
34	Total Rate Base	248,709,963	178,037,233	40,157,628	316,285	377,361	63,458	6,099,971	12,318,737	3,685,574	309,886	7,343,829	
36	Rate of Return	4.8705%	4.3254%	6.9368%	5.7703%	5.4883%	27.1457%	0.0310%	9.2453%	5.0557%	0.3657%	3.3017%	
37	Relative Rate of Return	1.00	0.89	1.42	1.18	1.13	5.57	0.01	1.90	1.04	0.08	0.68	
39	Equalized ROR:												
41	Net Income Increase	7,733,635	6,506,575	418,936	5,989	9,403	(12,162)	484,884	(155,927)	107,776	23,595	343,666	
42	Uncollectibles/PSC Fees	0.0000%	0	0	0	0	0	0	0	0	0	0	
43	Income Taxes	2,792,614	2,349,523	151,278	2,524	3,395	(4,392)	175,092	(56,305)	38,918	8,520	124,062	
44	Gross Revenue After Increase	70,327,557	52,004,526	10,754,723	83,671	98,374	19,339	1,523,803	3,044,336	899,684	76,309	1,822,792	
45	Revenue Increase	10,526,248	8,856,098	570,213	9,513	12,798	(16,554)	659,976	(212,233)	146,694	32,116	467,627	
46	Rate of Return	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	
47	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
48	Percent Increase	17.6020%	20.5247%	5.5988%	12.8275%	14.9551%	-46.1207%	76.4014%	-6.5171%	19.4815%	72.6714%	34.5070%	
50	Proposed Rate Levels:												
52	Net Income Increase	7,733,635	5,905,167	1,393,822	10,149	11,712	0	118,221	0	103,052	6,048	185,464	
53	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	
54	Income Taxes	2,792,614	2,132,354	503,309	3,665	4,229	0	42,690	0	37,212	2,184	66,971	
55	Gross Revenue After Increase	70,327,557	51,185,949	12,081,640	87,973	101,517	35,893	1,024,738	3,256,569	893,255	52,425	1,607,899	
56	Revenue Increase	10,526,248	8,037,521	1,897,131	13,814	15,941	0	160,910	0	140,264	8,232	252,435	
57	Rate of Return	7.9800%	7.6422%	10.4076%	8.9792%	8.5919%	27.1457%	1.9691%	9.2453%	7.8518%	2.3175%	5.8271%	
58	Relative Rate of Return	1.00	0.95	1.30	1.13	1.08	3.40	0.25	1.16	0.98	0.29	0.73	
59	Percent Increase	17.6020%	18.6276%	18.6276%	18.6276%	18.6276%	0.0000%	18.6276%	0.0000%	18.6276%	18.6276%	18.6276%	

SUMMARY OF CUSTOMER COSTS													
	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport		
	\$												
1	Rate Base	95,629,021	83,575,422	9,840,785	45,312	16,198	60,036	387,098	643,615	890,415	42,585	127,755	
2													
3	Return @ Realized ROR	4,657,612	3,697,381	798,340	3,251	1,685	8,359	(9,853)	238,585	45,993	(3,293)	(58,076)	
4	O&M Expenses	11,393,548	10,426,944	872,662	3,857	1,319	6,436	24,912	21,644	29,944	1,432	4,296	
5	Interest on Customer Deposits	22,919	21,241	1,678	0	0	0	0	0	0	0	0	
6	Depreciation Expense	5,869,657	5,136,188	600,297	2,722	977	3,828	23,327	38,713	58,558	2,561	7,684	
7	Taxes, Other	3,742,240	3,286,663	374,990	1,700	608	2,300	14,337	23,278	31,203	1,540	4,620	
8													
9	Interest Expense	1,811,143	1,582,857	186,377	854	307	1,137	7,381	12,190	16,864	807	2,420	
10													
11	Income Taxes:												
12													
13	State Income Taxes	7.00%	271,149	201,434	58,291	232	683	(9,716)	21,564	2,774	(391)	(3,859)	
14	Federal Income Taxes	21.00%	756,507	562,001	162,633	648	366	1,919	60,163	7,741	(1,090)	(10,757)	
15	Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0	
16	Allowance for Step Rate		(563)	(830)	(153)	(1)	(1)	8	(68)	(9)	0	(8)	
17													
18	Total Income Taxes		1,027,098	763,105	220,771	879	496	2,606	(36,816)	81,658	10,506	(1,480)	(14,634)
19													
20	Total Customer-Related Costs @ Realized ROR		26,713,067	23,331,522	2,868,738	12,350	5,085	23,329	(68,883)	403,878	172,205	760	(36,109)
21	Total Demand-Related Costs @ Realized ROR		32,485,230	19,708,217	7,272,104	61,274	79,985	12,479	928,086	2,826,789	577,201	43,105	1,376,041
22	Total Fixed Costs		59,598,297	43,039,740	10,140,842	73,824	85,070	35,808	859,143	3,230,667	749,406	43,865	1,339,932
23													
24	Total Customers		1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
25	Customer Costs (\$/customer/month)	\$	37.23	\$ 29.19	\$ 87.09	\$ 139.80	\$ 489.85	\$ 89.29	\$ 277.14	\$ 1,619.58	\$ 271.52	\$ 332.31	\$ 3,383.67
26													
27													
28	Incremental Return @ Equalized ROR		2,973,384	2,971,938	(13,046)	308	(999)	(3,568)	125,543	(187,124)	25,062	6,692	48,271
29	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
30	Incremental Income Taxes		1,073,760	1,073,166	(4,711)	111	(142)	(1,288)	45,334	(67,607)	9,050	2,416	17,431
31													
32	Total Customer-Related Costs @ Equalized ROR		30,760,411	27,376,626	2,850,982	12,970	4,551	18,472	101,385	149,047	206,317	9,868	29,592
33	Customers		1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
34	Dollars/Customer/Month	\$	19.22	\$ 18.57	\$ 24.48	\$ 24.56	\$ 26.20	\$ 20.27	\$ 32.80	\$ 74.71	\$ 74.75	\$ 74.76	\$ 74.73
35													
36													
37	Incremental Return @ Proposed Rates		2,973,384	2,742,296	359,205	1,315	489	1,076	(14,464)	(127,685)	23,259	(9)	(12,099)
38	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
39	Incremental Income Taxes		1,073,760	990,242	129,709	547	177	368	(5,223)	(46,107)	8,999	(9)	(4,369)
40													
41	Total Customer-Related Costs @ Proposed Rates		30,760,411	27,064,060	3,357,652	14,612	5,751	24,793	(88,879)	230,086	203,862	749	(52,577)
42	Customers		1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
43	Dollars/Customer/Month	\$	19.22	\$ 18.36	\$ 28.88	\$ 27.67	\$ 33.11	\$ 27.20	\$ (28.57)	\$ 115.98	\$ 73.86	\$ 5.67	\$ (132.77)

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019											
SUMMARY OF DEMAND COSTS											
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1 Rate Base	152,017,154	99,855,367	30,114,248	289,516	358,395	3,408	5,679,475	11,539,822	2,776,270	285,120	7,131,334
2											
3 Return @ Realized ROR	7,403,997	3,978,516	1,979,889	14,868	18,890	8,806	96,182	892,165	139,391	4,380	276,913
4 O&M Expenses	9,875,704	6,888,281	2,051,101	19,337	23,955	201	290,997	581,812	139,804	13,483	362,763
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0
6 Depreciation Expense	8,625,261	5,281,949	1,683,157	15,109	20,205	196	339,230	651,686	166,205	15,862	426,668
7 Taxes, Other	5,283,469	3,240,974	1,039,782	9,308	12,417	120	203,323	413,262	99,303	9,498	255,484
8											
9 Interest Expense	2,701,512	1,688,091	535,163	4,790	6,373	61	100,931	205,524	49,337	4,711	126,732
10											
11 Income Taxes:											
12											
13 State Income Taxes 7.00%	447,950	220,078	137,053	960	1,192	833	(451)	65,429	8,579	(32)	14,808
14 Federal Income Taxes 21.00%	1,249,780	614,019	382,378	2,678	3,327	2,324	(1,259)	182,548	23,934	(88)	39,918
15 Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate	(930)	(545)	(253)	(2)	(2)	(2)	13	(113)	(15)	1	(14)
17											
18 Total Income Taxes	1,696,799	833,553	519,178	5,637	4,518	3,155	(1,697)	247,864	32,498	(119)	54,212
19											
20 Total Demand-Related Costs @ Realized ROR	32,885,230	19,708,217	7,272,104	61,274	79,985	12,479	928,086	2,826,789	577,201	49,105	1,376,041
21											
22											
23 Incremental Return @ Equalized ROR	4,726,972	3,511,940	429,231	6,641	9,726	(8,534)	357,040	29,830	82,155	16,776	292,167
24 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
24 Incremental Income Taxes	1,706,909	1,268,161	154,995	2,398	3,512	(3,082)	128,327	10,772	29,686	6,058	105,502
25											
26 Total Demand-Related Costs @ Equalized ROR	39,319,111	24,488,318	7,856,330	70,313	93,222	863	1,414,002	2,867,391	689,023	65,939	1,779,710
27											
28											
29 Incremental Return @ Proposed Rates	4,726,972	3,142,761	1,027,672	8,581	11,148	(1,068)	131,961	125,547	79,256	6,005	195,115
30 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
30 Incremental Income Taxes	1,706,909	1,134,850	371,092	3,099	4,024	(386)	47,651	45,833	28,619	2,168	70,456
31											
32 Total Demand-Related Costs @ Proposed Rates	39,319,111	23,985,828	8,670,868	72,954	95,152	11,025	1,107,647	2,997,672	685,078	51,278	1,641,612

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019											
SUMMARY OF COMMODITY COSTS											
	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SES	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
	\$										
1 Rate Base	1,063,788	596,443	202,597	1,658	2,568	14	85,398	121,300	18,889	2,180	84,740
2											
3 Return @ Realized ROR	51,812	24,899	13,417	93	135	61	364	8,213	949	46	3,634
4 O&M Expenses	37,428	21,507	7,305	60	98	1	1,204	3,877	604	70	2,708
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0
6 Depreciation Expense	63,914	35,830	12,171	100	154	1	2,006	7,292	1,135	131	5,094
7 Taxes, Other	38,312	21,478	7,296	80	92	1	1,203	4,871	681	79	3,053
8											
9 Interest Expense	19,815	11,110	3,774	31	48	0	622	2,259	352	41	1,578
10											
11 Income Taxes:											
12											
13 State Income Taxes	3,048	1,313	819	6	8	6	(25)	567	57	1	196
14 Federal Income Taxes	8,504	3,664	2,563	16	23	16	(69)	1,562	159	2	547
15 Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate	(6)	(4)	(2)	(0)	(0)	(0)	0	(1)	(0)	0	(0)
17											
18 Total Income Taxes	11,545	4,974	3,480	22	31	22	(93)	2,149	216	2	742
19											
20 Total Commodity-Related Costs	209,012	108,688	43,668	334	506	85	4,684	25,902	8,583	328	15,233
21 Total Throughput	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	15,233,442
22 Commodity Costs (\$/Mcf)	\$ 0.00108	\$ 0.00101	\$ 0.00120	\$ 0.00112	\$ 0.00110	\$ 0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
23											
24											
25 Incremental Return @ Equalized ROR	33,078	22,697	2,751	39	70	(60)	2,301	1,466	538	128	3,128
26 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
26 Incremental Income Taxes	11,945	8,196	993	14	25	(22)	831	530	202	46	1,129
27											
28 Total Commodity-Related Costs @ Equalized ROR	248,035	139,581	47,412	388	601	3	7,816	27,838	4,344	501	19,490
29 Total Throughput	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	15,233,442
30 Commodity Costs (\$/Mcf)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
31											
32											
33 Incremental Return @ Proposed Rates	33,078	20,110	6,945	53	80	(6)	724	2,137	538	52	2,448
34 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
34 Incremental Income Taxes	11,945	7,262	2,508	19	29	(9)	261	772	194	19	884
35											
36 Total Commodity-Related Costs @ Proposed Rates	248,035	135,060	53,120	407	615	74	5,669	28,811	4,317	399	16,564
37 Total Throughput	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	15,233,442
38 Commodity Costs (\$/Mcf)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.03	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-ATMG-RTS												
Test Year Ending March 31, 2019												
TOTAL COST OF SERVICE												
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
		\$										
1	Rate Base	248,709,963	178,037,233	40,157,628	316,285	377,361	63,458	6,099,871	12,318,737	3,685,574	309,886	7,348,829
2												
3	Return @ Realized ROR	12,113,420	7,700,796	2,785,643	18,251	20,711	17,225	1,893	1,138,963	186,333	1,133	242,472
4	O&M Expenses	21,308,678	16,841,682	2,931,068	22,374	25,366	6,687	817,114	607,333	170,351	14,985	369,788
5	Interest on Customer Deposits	22,919	21,241	1,678	0	0	0	0	0	0	0	0
6	Depreciation Expense	14,558,833	10,433,962	2,300,824	17,930	21,336	3,825	864,563	737,681	220,899	18,555	489,446
7	Taxes, Other	9,064,021	6,549,115	1,422,067	11,066	18,117	2,420	219,863	440,911	182,187	11,116	263,158
8												
9	Interest Expense	4,532,471	3,262,058	725,314	5,675	6,727	1,198	108,884	219,773	68,533	5,559	130,730
10												
11	Income Taxes:											
12												
13	State Income Taxes	722,147	422,826	196,263	1,198	1,392	1,527	(10,192)	87,550	11,430	(422)	10,644
14	Federal Income Taxes	2,014,790	1,179,884	547,574	3,342	3,716	4,260	(28,435)	244,293	31,834	(1,176)	29,698
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(1,500)	(878)	(408)	(2)	(8)	(8)	21	(182)	(24)	1	(22)
17												
18	Total Income Taxes	2,735,437	1,601,632	743,429	4,538	5,046	5,783	(38,605)	331,672	48,220	(1,397)	40,320
19												
20	Total Cost of Service @ Realized ROR	59,801,309	49,148,428	10,184,509	74,159	85,576	35,893	863,827	3,256,569	752,991	44,193	1,355,165
21												
22												
23	Incremental Return @ Equalized ROR	7,733,635	6,506,575	418,936	6,989	9,403	(12,162)	484,884	(155,827)	107,776	23,595	345,566
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
25	Incremental Income Taxes	2,792,614	2,349,523	151,278	2,524	3,395	(4,392)	175,092	(56,303)	98,918	8,520	124,062
26												
27	Total Cost of Service @ Equalized ROR	70,327,557	52,004,526	10,754,723	83,671	98,374	19,339	1,523,803	3,044,336	899,684	76,309	1,822,792
28												
29												
30	Incremental Return @ Proposed Rates	7,733,635	5,905,167	1,399,822	10,149	11,712	0	118,221	0	103,052	6,048	185,464
31	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
32	Incremental Income Taxes	2,792,614	2,132,354	509,309	3,665	4,229	0	42,690	0	37,212	2,184	66,971
33	Total Cost of Service @ Proposed Rates	70,327,557	51,185,949	12,081,640	87,978	101,517	35,893	1,024,738	3,256,569	893,255	52,425	1,607,595

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	152,535	5.1	PTD Plant	61,645	90,208	682
85	39000	Structures & Improvements	2,162,577	5.1	PTD Plant	873,975	1,278,935	9,667
86	39001	Structures Frame	-	99.0	-	-	-	-
87	39002	Structures-Brick	-	99.0	-	-	-	-
88	39003	Improvements	1,513	5.1	PTD Plant	611	895	7
89	39004	Air Conditioning Equipment	36,577	5.1	PTD Plant	14,782	21,631	163
90	39009	Improvement to Leased Premises	39,013	5.1	PTD Plant	15,767	23,072	174
91	39100	Office Furniture & Equipment	483,975	5.1	PTD Plant	195,592	286,220	2,163
92	39102	Remittance Processing Equip	-	7.7	Payroll less A&G	-	-	-
93	39103	Office Machines	-	7.7	Payroll less A&G	-	-	-
94	39200	Transportation Equipment	320,552	7.7	Payroll less A&G	224,638	95,567	347
95	39201	Trucks	-	99.0	-	-	-	-
96	39202	Trailers	-	99.0	-	-	-	-
97	39300	Stores Equipment	15,268	5.1	PTD Plant	6,170	9,029	68
98	39400	Tools, Shop & Garage Equipment	3,987,605	5.1	PTD Plant	1,611,535	2,358,246	17,824
99	39500	Laboratory Equipment	12,933	5.1	PTD Plant	5,227	7,649	58
100	39600	Power Operated Equipment	28,786	5.1	PTD Plant	11,634	17,024	129
101	39603	Ditchers	0	5.1	PTD Plant	-	-	-
102	39604	Backhoes	12,569.21	5.1	PTD Plant	5,080	7,433	56
103	39605	Welders	0	5.1	PTD Plant	-	-	-
104	39700	Communication Equipment	670,634	7.7	Payroll less A&G	469,971	199,938	726
105	39701	Communication Equipment - Mobile Radios	0	99.0	-	-	-	-
106	39702	Communication Equipment - Fixed Radios	250,007	5.1	PTD Plant	101,037	147,853	1,118
107	39800	Miscellaneous Equipment	281,078	7.7	Payroll less A&G	196,975	83,798	304
108	39900	Other Tangible Property	0	5.1	PTD Plant	-	-	-
109	39901	Other Tangible Property - Servers - H/W	47,499	5.1	PTD Plant	19,196	28,091	212
110	39902	Other Tangible Property - Servers - S/W	15,235	5.1	PTD Plant	6,157	9,010	68
111	39903	Other Tangible Property - Network - H/W	679,511	5.1	PTD Plant	274,615	401,859	3,037
112	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	1,125,081	5.1	PTD Plant	454,686	665,366	5,029
115	39907	Other Tang. Property - PC Software	71,326	5.1	PTD Plant	28,825	42,182	319
116	39908	Other Tang. Property - Mainframe S/W	-	5.1	PTD Plant	-	-	-
117	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
119								
120		Total General Plant	10,394,275			4,578,117	5,774,006	42,152
121								
122		TOTAL DIRECT PLANT	381,678,886			151,996,796	228,009,425	1,672,664
123								
124		Shared Services General Office:	5,966,805	6.1	General Plant	2,628,056	3,314,552	24,197
125		Shared Services Customer Support:	6,123,146	6.1	General Plant	2,696,915	3,401,399	24,831
126		Colorado-Kansas General Office:	623,237	6.1	General Plant	274,502	346,207	2,527
127								
128		TOTAL PLANT IN SERVICE	394,392,074			157,596,270	235,071,584	1,724,220

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	(25,000)	5.1	PTD Plant	(10,103)	(14,785)	(112)
4	30200	Franchises & Consents	15,036	5.1	PTD Plant	6,077	8,892	57
5	30300	Misc Intangible Plant	(10,081)	5.1	PTD Plant	(4,074)	(5,952)	(45)
6								
7		Total Intangible Plant:	(20,045)			(8,101)	(11,855)	(90)
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33210	Field Lines	-	99.0	-	-	-	-
15	33220	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	-			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	476,535	2.0	Demand	-	476,535	-
25	35100	Structures and Improvements	98,143	2.0	Demand	-	98,143	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	582,056	2.0	Demand	-	582,056	-
30	35210	Well Construction	-	99.0	-	-	-	-
31	35220	Reservoirs	-	99.0	-	-	-	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
35	35300	Pipelines	520,570	2.0	Demand	-	520,570	-
36	35400	Compressor Station Equipment	1,207,390	2.0	Demand	-	1,207,390	-
37	35500	Meas & Reg. Equipment	220,011	2.0	Demand	-	220,011	-
38	35600	Purification Equipment	288,382	2.0	Demand	-	288,382	-
39	35700	Other Equipment	125,321	2.0	Demand	-	125,321	-
40								
41		Total Storage Plant	3,554,924			0	3,554,924	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	532,186	6.1	General Plant	234,399	295,629	2,158
86	39030	Improvements	621	6.1	General Plant	274	345	3
87	39040	Air Conditioning Equipment	2,440	6.1	General Plant	1,075	1,355	10
88	39090	Improvement to Leased Premises	23,162	6.1	General Plant	10,202	12,866	94
89	39100	Office Furniture & Equipment	328,313	6.1	General Plant	144,604	182,378	1,331
90	39130	Remittance Processing Equip	(2,256)	6.1	General Plant	(993)	(1,253)	(9)
91	39200	Transportation Equipment	285,112	6.1	General Plant	125,577	158,379	1,156
92	39300	Stores Equipment	1,506	6.1	General Plant	663	837	6
93	39400	Tools & Shop Equipment	1,743,767	6.1	General Plant	768,035	968,660	7,071
94	39500	Laboratory Equipment	10,242	6.1	General Plant	4,511	5,689	42
95	39600	Power Operated Equipment	(99,407)	6.1	General Plant	(43,783)	(55,220)	(403)
96	39630	Ditchers	(42,312)	6.1	General Plant	(18,636)	(23,505)	(172)
97	39640	Backhoes	(66,401)	6.1	General Plant	(29,246)	(36,886)	(269)
98	39650	Welders	(12,383)	6.1	General Plant	(5,454)	(6,879)	(50)
99	39700	Communication Equipment	421,728	6.1	General Plant	185,749	234,270	1,710
100	39710	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39720	Communication Equipment - Fixed Radios	126,886	6.1	General Plant	55,886	70,485	515
102	39750	Communication Equip. - Telemetering	-	99.0	-	-	-	-
103	39800	Miscellaneous Equipment	70,531	6.1	General Plant	31,065	39,180	286
104	39900	Other Tangible Property	(3,220)	6.1	General Plant	(1,418)	(1,789)	(13)
105	39910	Other Tangible Property - Servers - H/W	23,646	6.1	General Plant	10,415	13,136	96
106	39920	Other Tangible Property - Servers - S/W	4,354	6.1	General Plant	1,918	2,419	18
107	39930	Other Tangible Property - Network - H/W	255,561	6.1	General Plant	112,561	141,964	1,036
108	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
109	39960	Other Tang. Property - PC Hardware	558,626	6.1	General Plant	246,044	310,316	2,265
110	39970	Other Tang. Property - PC Software	39,382	6.1	General Plant	17,346	21,877	160
111	39980	Other Tang. Property - Application Software	-	6.1	General Plant	-	-	-
112		Retirement Work in Progress	26,625	6.1	General Plant	11,727	14,790	108
113								
114		Total General Plant	4,228,711			1,862,519	2,349,043	17,149
115								
116		TOTAL DIRECT RESERVE FOR DEPRECIATION	114,539,373			45,108,585	68,935,320	495,468
117								
118		Shared Services General Office:	2,863,303	6.1	General Plant	1,261,130	1,590,561	11,612
119		Shared Services Customer Support:	2,046,327	6.1	General Plant	901,297	1,136,732	8,298
120		Colorado-Kansas General Office:	354,441	6.1	General Plant	156,112	196,891	1,437
121								
122		TOTAL RESERVE FOR DEPRECIATION	119,803,444			47,427,125	71,859,504	516,816

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG- -RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Construction Work In Progress	11,110,145	4.3	Distribution Plant	4,512,018	6,548,220	49,905
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	8,179,691	2.0	Demand	-	8,179,691	-
6	Prepayments - KS Direct	1,406,259	9.3	O&M Expenses less A&G	439,103	963,470	3,686
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	20,696,093			4,951,121	15,691,381	53,591
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(623,571)	1.0	Customer	(623,571)	-	-
15	Customer Deposits	(842,605)	1.0	Customer	(842,605)	-	-
16	ADIT - KS Direct	(26,427,412)	6.0	Total Plant	(10,560,206)	(15,751,670)	(115,536)
17	Regulatory Liability	(18,681,171)	6.0	Total Plant	(7,464,863)	(11,134,637)	(81,671)
18							
19	Total Rate Base Deductions	(46,574,760)			(19,491,246)	(26,886,306)	(197,208)
20							
21							
22	TOTAL OTHER RB	(25,878,667)			(14,540,125)	(11,194,926)	(143,616)
23							
24	Interest on Customer Deposits	22,919	1.0	Customer	22,919	-	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
144		Administrative & General:						
145		Operation						
146	9200	Administrative and General Salaries	76,526	7.7	Payroll less A&G	53,629	22,815	83
147	9210	Office Supplies and Expenses	17,100	5.1	PTD Plant	6,911	10,113	76
148	9220	Administrative Expenses Transferred - Credit	9,344,287	7.7	Payroll less A&G	6,548,339	2,785,833	10,115
149	9230	Outside Services Employed	98,841	7.7	Payroll less A&G	69,267	29,468	107
150	9240	Property Insurance	103,247	5.1	PTD Plant	41,726	61,060	462
151	9250	Injuries and Damages	38,883	5.1	PTD Plant	15,714	22,995	174
152	9260	Employee Pensions and Benefits	2,181,395	7.7	Payroll less A&G	1,528,683	650,341	2,361
153	9270	Franchise Requirements	0	5.1	PTD Plant	-	-	-
154	9280	Regulatory Commission Expenses	365,263	7.7	Payroll less A&G	255,971	108,897	395
155	930.1	General Advertising Expenses	0	99.0	-	-	-	-
156	930.2	Miscellaneous General Expense	97,107	7.7	Payroll less A&G	68,051	28,951	105
157	9310	Rents	0	99.0	-	-	-	-
158		Maintenance						
159	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160		Total A&G	12,322,640			8,588,290	3,720,472	13,878
161								
162		Adjustments to Operations and Maintenance Expenses:						
163		Labor-Related	(717,073)	9.3	O&M Expenses less A&G	(223,905)	(491,288)	(1,880)
164		Promotion	(32,472)	9.3	O&M Expenses less A&G	(10,139)	(22,248)	(85)
165		Rate Case - Related	(365,263)	9.3	O&M Expenses less A&G	(114,053)	(250,253)	(957)
166		O&M - Related	(71,654)	9.3	O&M Expenses less A&G	(22,374)	(49,052)	(188)
167		Total Adjustments to Operations and Maintenance Expenses	(1,186,462)			(370,471)	(812,880)	(3,110)
168								
169		TOTAL O&M EXPENSE	21,306,678			11,393,546	9,875,704	37,428

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering	-	-	-	-	-	-
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	-	-	-	0	0	0
34							

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	61,394	2.0	Demand	-	61,394	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	61,394			0	61,394	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	1,686	7.3	Transmission O&M Expenses	-	1,686	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense	1,686			-	1,686	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	13,387,892	7.5	Distribution O&M Expenses	2,186,839	11,160,303	40,749
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	13,387,892			2,186,839	11,160,303	40,749
110							
111	Customer Accounts						
112	Supervision	24,008,719	1.0	Customer	24,008,719	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	24,008,719			24,008,719	-	-
118							
119	Customer Service and Information						
120	Supervision	65,266	1.0	Customer	65,266	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	65,266			65,266	-	-
125							
126	Sales						
127	Supervision	120,701	1.0	Customer	120,701	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	120,701			120,701	-	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	52,391,299	7.7	Payroll less A&G	36,715,054	15,619,534	56,710
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance	-					
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	52,391,299			36,715,054	15,619,534	56,710
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL	90,036,956			63,096,580	26,842,917	97,460

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0	-	-	-	-
4	30200	Franchises & Consents	-	99.0	-	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33201	Field Lines	-	99.0	-	-	-	-
15	33202	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	7,225	2.0	Demand	-	7,225	-
25	35100	Structures and Improvements	690	2.0	Demand	-	690	-
26	35102	Compression Station Equipment	-	99.0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35104	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	41,035	2.0	Demand	-	41,035	-
30	35201	Well Construction	-	99.0	-	-	-	-
31	35202	Reservoirs	-	99.0	-	-	-	-
32	35203	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35211	Storage Rights	-	99.0	-	-	-	-
35	35300	Pipelines	22,904	2.0	Demand	-	22,904	-
36	35400	Compressor Station Equipment	57,584	2.0	Demand	-	57,584	-
37	35500	Meas & Reg. Equipment	-	2.0	Demand	-	-	-
38	35600	Purification Equipment	-	99.0	-	-	-	-
39	35700	Other Equipment	-	99.0	-	-	-	-
40								
41		Total Storage Plant	129,437			0	129,437	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
84		General:						
85								
86	38900	Land & Land Rights	-	99.0	-	-	-	-
87	39000	Structures & Improvements	71,149	6.1	General Plant	31,337	39,523	289
88	39003	Improvements	50	6.1	General Plant	22	28	0
89	39004	Air Conditioning Equipment	1,203	6.1	General Plant	530	658	5
90	39009	Improvement to Leased Premises	1,510	6.1	General Plant	665	839	6
91	39100	Office Furniture & Equipment	32,281	6.1	General Plant	14,218	17,932	151
92	39103	Office Furn. Copiers & Type	-	6.1	General Plant	-	-	-
93	39200	Transportation Equipment	19,434	6.1	General Plant	8,560	10,796	79
94	39300	Stores Equipment	260	6.1	General Plant	115	145	1
95	39400	Tools, Shop & Garage Equipment	90,204	6.1	General Plant	39,730	50,108	366
96	39500	Laboratory Equipment	390	6.1	General Plant	172	217	2
97	39600	Power Operated Equipment	22	6.1	General Plant	10	12	0
98	39603	Ditchers	-	6.1	General Plant	-	-	-
99	39604	Backhoes	10	6.1	General Plant	4	5	0
100	39605	Welders	-	6.1	General Plant	-	-	-
101	39700	Communication Equipment	44,731	6.1	General Plant	19,702	24,848	181
102	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
103	39702	Communication Equipment - Fixed Radios	16,675	6.1	General Plant	7,345	9,263	68
104	39800	Miscellaneous Equipment	18,748	6.1	General Plant	8,257	10,414	76
105	39900	Other Tangible Property - Servers - H/W	-	6.1	General Plant	-	-	-
106	39901	Other Tangible Property - Servers - S/W	6,788	6.1	General Plant	2,990	3,771	28
107	39902	Other Tangible Property - Network - H/W	2,177	6.1	General Plant	959	1,209	9
108	39903	Other Tang. Property - CPU	97,102	6.1	General Plant	42,768	53,940	394
109	39904	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
110	39905	Other Tang. Property - PC Hardware	-	99.0	-	-	-	-
111	39906	Other Tang. Property - PC Software	140,664	6.1	General Plant	61,955	78,139	570
112	39907	Other Tang. Property - Mainframe S/W	7,701	6.1	General Plant	3,392	4,278	31
113	39908	Other Tang. Property - Application Software	-	6.1	General Plant	-	-	-
114								
115								
116		Total General Plant + Deficiency	551,100			242,730	306,136	2,255
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	13,876,423			5,569,093	8,246,184	61,147
119								
120		Shared Services General Office:	318,147	6.1	General Plant	140,126	176,730	1,290
121		Shared Services Customer Support:	291,199	6.1	General Plant	128,257	161,761	1,181
122		Colorado-Kansas General Office:	73,064	6.1	General Plant	32,181	40,587	296
123								
124		TOTAL DEPRECIATION EXPENSE	14,558,833			5,869,657	8,625,261	63,914

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-____-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
	Test Year	Classif.	Classif.	Customer	Demand	Commodity	
	\$	Factor	Basis	\$	\$	\$	
1:	Taxes Other Than Income						
2:							
3:	Non Revenue Related:						
4:	Payroll Related	399,483	7.7	Payroll less A&G	279,952	119,099	432
5:	Property Related	8,089,878	6.0	Total Plant	3,232,658	4,821,853	35,368
6:	Public Service Commission Assessment	166,187	6.0	Total Plant	66,407	99,053	727
7:	Other	408,473	6.0	Total Plant	163,223	243,464	1,786
8:	Total Non Revenue Related:	9,064,021			3,742,240	5,283,469	38,312
9:							
10:	Revenue Related:						
11:	State Gross Receipts - Tax	0	99.0	-	-	-	-
12:	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13:	Other	0	99.0	-	-	-	-
14:	Total Revenue Related:	0			0	0	0
15:							
16:	Total Taxes, Other Than Income	9,064,021			3,742,240	5,283,469	38,312
17:							
18:	Allowance for Step Rate	(1,500)	11.0	Taxable Income	(563)	(930)	(6)
19:							
20:	Interest Expense	4,532,471	6.0	Total Plant	1,811,143	2,701,512	19,815

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG- -RTS							
Test Year Ending March 31, 2019							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1							
2							
3							
4							
5							
6							
7	Operating Revenues	59,801,309			26,713,067	32,885,230	203,012
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	21,306,678			11,393,546	9,875,704	37,428
12	Interest on Customer Deposits	22,919			22,919	0	0
13	Depreciation & Amortization	14,558,833			5,869,657	8,625,261	63,914
14	Taxes Other Than Income	9,064,021			3,742,240	5,283,469	38,312
15							
16	Total Operating Expenses	44,952,451			21,028,362	23,784,434	139,655
17							
18	Income Before Taxes	14,848,858			5,684,705	9,100,796	63,357
19							
20	Interest Expense	4,532,471			1,811,143	2,701,512	19,815
21							
22	Income Taxes:	10,316,387					
23							
24	State Income Taxes	722,147	7.00%		271,149	447,950	3,048
25	Federal Income Taxes	2,014,790	21.00%		756,507	1,249,780	8,504
26	Total Deferred Income Taxes	0			0	0	0
27	Step Rate Adjustment	(1,500)			(563)	(930)	(6)
28							
29	Total Income Taxes	2,735,437			1,027,093	1,696,799	11,545
30							
31	Net Income	12,113,420			4,657,612	7,403,997	51,812
32							
33	Total Rate Base	248,709,963			95,629,021	152,017,154	1,063,788
34							
35	Rate of Return	4.8705%			4.8705%	4.8705%	4.8705%

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 19-ATMG- -RTS						
Test Year Ending March 31, 2019						
CLASSIFICATION FACTORS						
			Total	Customer	Demand	Commodity
			Company			
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1.00	0.00	0.19	0.81
3.5	Storage	%	100.0000%	0.0000%	19.2181%	80.7819%
	Input	Values	184,344,842	107,018,107	77,326,736	0
3.8	Mains (zero-intercept)	%	100.0000%	58.0532%	41.9468%	0.0000%
	Input	Values	1.00000	0.00000	0.53469	0.46531
4.0	Mains (load factor)	%	100.0000%	0.0000%	53.4693%	46.5307%
	Internally Generated	Values	197,672,639	53,770,226	144,242,286	-339,872
4.1	Mains & Services	%	100.0000%	27.2017%	72.9703%	-0.1719%
	Internally Generated	Values	362,954,687	147,402,078	213,922,280	1,630,329
4.3	Distribution Plant	%	100.0000%	40.6117%	58.9391%	0.4492%
	Internally Generated	Values	394,392,074	157,596,270	235,071,584	1,724,220
5.0	Gross Plant	%	100.0000%	39.9593%	59.6035%	0.4372%
	Internally Generated	Values	364,733,809	147,402,078	215,701,402	1,630,329
5.1	PTD Plant	%	100.0000%	40.4136%	59.1394%	0.4470%
	Internally Generated	Values	371,243,533	147,402,078	222,211,126	1,630,329
5.4	P, S, T & D Plant	%	100.0000%	39.7050%	59.8559%	0.4392%

	Internally Generated	Values	274,588,630	110,169,145	163,212,080	1,207,404
5.7	Net Plant	%	100.0000%	40.1215%	59.4388%	0.4397%
	Internally Generated	Values	394,392,074	157,596,270	235,071,584	1,724,220
6.0	Total Plant	%	100.0000%	39.9593%	59.6035%	0.4372%
	Internally Generated	Values	10,394,275	4,578,117	5,774,006	42,152
6.1	General Plant	%	100.0000%	44.0446%	55.5499%	0.4055%
	Internally Generated	Values	2,451	0	2,451	0
7.3	Transmission O&M Expenses	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	7,478,064	1,221,501	6,233,802	22,761
7.5	Distribution O&M Expenses	%	100.0000%	16.3345%	83.3612%	0.3044%
	Internally Generated	Values	37,645,658	26,381,525	11,223,383	40,749
7.7	Payroll less A&G	%	100.0000%	70.0785%	29.8132%	0.1082%
	Internally Generated	Values	21,306,678	11,393,546	9,875,704	37,428
9.1	Allocated O&M Expenses	%	100.0000%	53.4741%	46.3503%	0.1757%
	Internally Generated	Values	10,170,500	3,175,727	6,968,113	26,661
9.3	O&M Expenses less A&G	%	100.0000%	31.2249%	68.5130%	0.2621%
	Internally Generated	Values	8,489,361	3,512,609	4,940,951	35,800
10.0	Other Taxes	%	100.0000%	41.3766%	58.2017%	0.4217%
	Internally Generated	Values	10,316,387	3,873,562	6,399,284	43,542
11.0	Taxable Income	%	100.0000%	37.5477%	62.0303%	0.4221%
	Internally Generated	Values	5,228,188	392,682	4,821,913	13,594
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	7.5109%	92.2291%	0.2600%
	Internally Generated	Values	168,146,523	(18,754,943)	185,483,086	1,418,380
12.0	Composite of Accts. 374-379	%	100.0000%	-11.1539%	110.3104%	0.8435%
	Internally Generated	Values	248,709,963	95,629,021	152,017,154	1,063,788
13.0	Rate Base	%	100.0000%	38.4500%	61.1223%	0.4277%
	Internally Generated	Values	9,230,502	2,803,126	6,403,758	23,618
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	30.3681%	69.3761%	0.2559%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-ATMGE - RTS															
Year Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
Line No.	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Corn/WA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
Intangible Plant															
3	30100	Organization	99.00		0										
4	30200	Franchises & Consents	27.20	PTD Plant - Customer	15,018	13,128	1,545	7	3	9	60	101	139	7	20
5	30300	Misc Intangible Plant	27.20	PTD Plant - Customer	1,583	1,384	163	1	0	1	6	11	15	1	2
6															
8		Total Intangible Plant			16,601	14,512	1,707	8	3	10	67	111	154	7	22
Production Plant															
11	32320	Producing Leaseholds	99.00		0										
12	32540	Rights of Way	99.00		0										
13	33100	Production Gas Wells Equipment	99.00		0										
14	33210	Field Lines	99.00		0										
15	33220	Tributary Lines	99.00		0										
16	33400	Field Meas. & Reg. Sta. Equip	99.00		0										
17	32800	Purification Equipment	99.00		0										
18															
19		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
Storage Plant															
23	33010	Land	99.00		0										
24	33020	Rights of Way	99.00		0										
25	33100	Structures and Improvements	99.00		0										
26	33120	Compressor Station Equipment	99.00		0										
27	33140	Meas. & Reg. Sta. Structures	99.00		0										
28	33140	Other Structures	99.00		0										
29	33200	Wells & Rights of Way	99.00		0										
30	33210	Well Construction	99.00		0										
31	33220	Reservoirs	99.00		0										
32	33230	Cushion Gas	99.00		0										
33	33210	Leaseholds	99.00		0										
34	33220	Storage Rights	99.00		0										
35	33300	Pipelines	99.00		0										
36	33400	Compressor Station Equipment	99.00		0										
37	33500	Meas. & Reg. Equipment	99.00		0										
38	33600	Purification Equipment	99.00		0										
39	33700	Other Equipment	99.00		0										
40															
41		Total Storage Plant			0	0	0	0	0	0	0	0	0	0	0
Transmission															
45	36900	Land & Land Rights	99.00		0										
46	36920	Rights of Way	99.00		0										
47	36900	Structures & Improvements	99.00		0										
48	36700	Mains Cathodic Protection	99.00		0										
49	36710	Mains - Steel	99.00		0										
50	36800	Compressor Station Equipment	99.00		0										
51	36900	Meas. & Reg. Equipment	99.00		0										
52	37100	Other Equipment	99.00		0										
53															
54		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0
Distribution															
58	37400	Land & Land Rights	15.20	Distribution Plant - Cust	272,475	238,179	28,025	127	45	169	1,094	1,826	2,526	121	362
59	37420	Land Rights	15.20	Distribution Plant - Cust	125,493	114,387	13,030	63	23	84	944	908	1,256	60	180
60	37500	Structures & Improvements	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
61	37510	Structures & Improvements T.R.	99.00		0										
62	37520	Land Rights	99.00		0										
63	37530	Improvements	99.00		0										
64	37600	Mains Cathodic Protection	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
65	37610	Mains - Steel	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
66	37620	Mains - Plastic	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
67	37630	Anodes	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
68	37640	Lead Clamps	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
69	37800	Meas. & Reg. Sta. Equip - General	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
70	37800	Meas. & Reg. Sta. Equip - City Gate	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
71	37900	Meas. & Reg. Sta. Equipment	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
72	38300	Services	2.50	Metering Services	84,199,890	77,788,181	6,188,301	24,929	8,925	46,671	193,659	104,978	144,676	6,919	20,758
73	38100	Meters	4.00	Meter Investment	30,561,228	24,589,896	4,526,087	70,436	7,988	51,974	280,169	456,954	634,921	32,340	81,021
74	38300	Meter Installations	4.10	Meter Installations	27,875,041	22,422,668	4,116,025	14,665	7,195	201,093	416,823	579,425	879,425	27,712	83,135
75	38300	House Regulators	1.60	Small Meter Investment	2,029,174	1,859,456	159,967	749	208	1,093	3,287	734	1,615	89	146
76	38400	House Reg. Installations	209.461	Small Meter Investment	209,461	192,271	16,429	75	22	113	341	76	105	5	15
77	38900	Ind. Meas. & Reg. Sta. Equipment	2.00	Bills	1,830,296	1,685,726	133,141	604	199	1,042	5,944	2,281	8,156	151	453
78	38700	Other Prop. On Cust. Prem	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
79															
80		Total Distribution Plant			147,402,078	128,848,055	15,160,615	68,750	24,706	91,287	591,731	987,778	1,366,550	65,357	196,070

Altres Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMP-015													
Test Year Ending March 31, 2019													
ALLOCATION OF PLANT IN SERVICE													
81													
82	General:												
83													
84	3900 Land & Land Rights	27.20 PTD Plant - Customer	63,645	58,866	6,340	29		38	247	413	572	27	82
85	3900 Structures & Improvements	27.20 PTD Plant - Customer	878,975	769,071	89,891	208	146	541	1,508	5,857	6,193	394	1,168
86	3900 Structures Frame	99.00 -	0										
87	3900 Structures-Skid	99.00 -	0										
88	3900 Improvements	27.20 PTD Plant - Customer	611	534	63	0	0	0	2	4	6	0	4
89	3900 Air Conditioning Equipment	27.20 PTD Plant - Customer	14,782	12,921	1,520	7	2	8	59	99	157	7	20
90	3900 Improvement to Leased Premises	27.20 PTD Plant - Customer	15,767	13,762	1,622	7	3	10	63	106	146	7	21
91	3910 Office Furniture & Equipment	25.20 Payroll - Cust	196,592	179,878	14,435	65	12	111	392	279	386	18	35
92	3910 Maintenance Processing Equip	99.00 -	0										
93	3910 Office Machines	25.20 Payroll - Cust	0										
94	3920 Transportation Equipment	25.20 Payroll - Cust	214,638	206,534	16,678	75	25	128	450	320	443	11	84
95	3920 Trucks	99.00 -	0										
96	3920 Trailers	99.00 -	0										
97	3930 Stores Equipment	27.20 PTD Plant - Customer	6,170	5,299	595	3	2	4	25	41	57	3	8
98	3940 Tools, Shop & Garage Equipment	27.20 PTD Plant - Customer	3,611,935	3,408,666	185,752	752	370	998	6,409	18,799	14,940	715	2,144
99	3950 Laboratory Equipment	27.20 PTD Plant - Customer	5,227	4,569	558	2	1	2	21	35	48	2	7
100	3960 Power Operated Equipment	27.20 PTD Plant - Customer	11,634	10,169	1,197	5	2	7	47	78	108	5	15
101	3960 Ditchers	27.20 PTD Plant - Customer	0										
102	3960 Backhoes	27.20 PTD Plant - Customer	9,080	5,449	572	3	1	3	20	34	47	2	7
103	3960 Welders	27.20 PTD Plant - Customer	0										
104	3970 Communication Equipment	25.20 Payroll - Cust	469,971	442,085	34,684	157	52	267	943	670	927	44	133
105	3970 Communication Equipment - Mobile Radios	99.00 -	0										
106	3970 Communication Equipment - Fixed Radios	25.20 Payroll - Cust	101,017	92,894	7,457	34	11	57	201	144	199	10	28
107	3980 Miscellaneous Equipment	27.20 PTD Plant - Customer	196,975	172,182	20,260	92	33	122	791	1,370	1,825	87	262
108	3990 Other Tangible Property	27.20 PTD Plant - Customer	0										
109	3990 Other Tangible Property - Servers - H/W	27.20 PTD Plant - Customer	18,156	16,780	1,074	9	3	12	77	128	178	9	26
110	3990 Other Tangible Property - Servers - S/W	27.20 PTD Plant - Customer	6,157	5,382	683	3	1	4	15	41	57	3	8
111	3990 Other Tangible Property - Network - H/W	27.20 PTD Plant - Customer	274,615	240,050	28,245	128	46	170	1,102	1,840	2,545	122	365
112	3990 Other Tang. Property - CPU	99.00 -	0										
113	3990 Other Tangible Property - H/W - Hardware	99.00 -	0										
114	3990 Other Tang. Property - PC Hardware	27.20 PTD Plant - Customer	454,656	397,456	45,795	212	76	282	1,825	3,047	4,215	202	605
115	3990 Other Tang. Property - PC Software	27.20 PTD Plant - Customer	25,825	25,107	2,988	13	5	18	116	193	287	13	38
116	3990 Other Tang. Property - Mainframe S/W	27.20 PTD Plant - Customer	0										
117	3990 Other Tang. Property - Application Software	99.00 -	0										
118	3990 Other Tang. Property - General Startup Costs	99.00 -	0										
119													
120	Total General Plant		4,578,117	4,046,762	442,076	2,005	711	2,784	16,387	25,499	35,208	1,684	5,052
121													
122	TOTAL DIRECT PLANT		151,996,796	132,910,329	15,604,699	70,762	15,470	94,061	606,184	1,013,338	1,401,913	67,048	201,144
123													
124	Shared Services General Office:	23.20 General Plant - Cust	2,628,056	2,328,038	259,775	1,151	408	1,299	5,407	14,609	20,211	967	2,900
125	Shared Services Customer Support:	23.20 General Plant - Cust	2,696,915	2,389,900	260,412	1,151	419	1,640	5,653	14,892	20,741	992	2,976
126	Colorado-Kansas General Office:	23.20 General Plant - Cust	274,502	242,642	26,507	120	43	167	983	1,528	2,111	101	303
127													
128	TOTAL PLANT IN SERVICE - CUSTOMER		157,596,270	137,689,904	16,245,301	73,214	26,289	97,406	628,227	1,044,465	1,444,974	69,107	207,822

Altrose Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Fiscal Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
Line No.	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
129		Intangible Plant													
131	30100	Organization	99.00		0										
132	30200	Franchises & Consents	27.40	FTD Plant - Demand	21,876	13,337	4,279	38	51	1	884	1,800	430	41	1,112
133	30300	Misc Intangible Plant	27.40	FTD Plant - Demand	2,817	1,406	451	4	5	0	93	190	46	4	117
134		Total Intangible Plant			24,293	14,743	4,730	42	57	1	978	1,990	476	45	1,229
137		Production Plant													
138	32520	Producing Leaseholds	99.00		0										
140	32540	Rights of Way	99.00		0										
141	33100	Production Gas Wells Equipment	99.00		0										
142	33110	Field Lines	99.00		0										
143	33220	Tributary Lines	99.00		0										
144	33400	Field Meas. & Reg. Sta. Equip	99.00		0										
145	33600	Purification Equipment	99.00		0										
146		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
149		Storage Plant													
151	35010	Land	2.91	Winter Peak Month (Sales)	49,154	37,007	11,873	106	131	1	47				
152	35020	Rights of Way	2.91	Winter Peak Month (Sales)	568,935	428,253	137,394	1,230	1,512	7	540				
153	35100	Structures and Improvements	2.91	Winter Peak Month (Sales)	107,923	77,473	24,855	222	274	1	98				
154	35120	Compressor Station Equipment	99.00		0										
155	35130	Meas. & Reg. Pres. Structures	99.00		0										
156	35140	Other Structures	99.00		0										
157	35200	Wells & Rights of Way	2.91	Winter Peak Month (Sales)	1,351,009	1,047,047	335,817	3,008	3,697	18	1,320				
158	35210	Well Construction	99.00		0										
159	35220	Reservoirs	2.91	Winter Peak Month (Sales)	36,525	27,486	8,818	79	97	0	35				
160	35230	Custion Gas	99.00		0										
161	35310	Leaseholds	99.00		0										
162	35320	Storage Rights	99.00		0										
163	33300	Pipelines	2.91	Winter Peak Month (Sales)	1,156,754	870,720	279,348	2,500	3,074	15	1,096				
164	35400	Compressor Station Equipment	2.91	Winter Peak Month (Sales)	2,570,713	1,935,045	600,808	5,556	6,832	32	2,440				
165	35500	Meas. & Reg. Equipment	2.91	Winter Peak Month (Sales)	230,011	165,608	53,215	476	585	3	209				
166	35600	Purification Equipment	2.91	Winter Peak Month (Sales)	288,382	217,073	69,640	613	766	4	274				
167	35700	Other Equipment	2.91	Winter Peak Month (Sales)	125,311	94,333	30,264	271	333	2	119				
168		Total Storage Plant			6,509,724	4,900,043	1,572,051	14,070	17,289	82	5,179	0	0	0	0
170		Transmission													
172		Land & Land Rights	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	4,761	3,136	1,022	9	11		430	103	0		
174	36520	Rights of Way	99.00		0										
175	36600	Structures & Improvements	99.00		0										
176	36700	Mains Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	1,511,139	1,011,036	324,165	2,803	3,569		136,417	32,790	68		
177	36710	Mains - Steel	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	115,655	77,379	24,423	222	273		10,451	2,509	5		
178	36800	Compressor Station Equipment	99.00		0										
179	36900	Meas. & Reg. Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	147,567	98,731	31,675	283	349		13,321	3,201	7		
180	37100	Other Equipment	99.00		0										
181		Total Transmission Plant			1,779,121	1,190,832	381,657	3,418	4,202	0	0	160,608	38,599	82	0
184		Distribution													
185	37400	Land & Land Rights	15.40	Distribution Plant - Demand	395,438	289,734	76,928	688	924	9	16,044	32,253	7,774	750	10,182
187	37420	Land Rights	15.40	Distribution Plant - Demand	156,552	119,194	36,237	342	450	5	7,975	16,081	3,864	378	10,032
188	37500	Structures & Improvements	3.00	Peak Month (NCP)	152,683	92,594	29,703	286	357	4	5,195	12,452	3,002	290	7,793
189	37510	Structures & Improvements T.B.	99.00		0										
190	37520	Land Rights	99.00		0										
191	37590	Improvements	99.00		0										
192	37600	Mains Cathodic Protection	3.00	Peak Month (NCP)	4,611,856	2,796,516	897,189	8,030	10,771	108	187,118	377,827	80,668	8,758	235,381
193	37610	Mains - Steel	3.00	Peak Month (NCP)	61,180,882	37,098,635	11,902,126	106,521	142,888	1,632	2,482,308	5,005,631	1,202,804	118,060	3,122,576
194	37620	Mains - Plastic	3.00	Peak Month (NCP)	129,045,481	74,611,739	23,937,224	214,233	287,373	2,880	4,993,248	10,067,165	2,419,046	233,417	6,230,937
195	37690	Anodic	3.00	Peak Month (NCP)	7,954,923	4,687,184	1,471,678	13,471	17,688	177	308,929	618,938	146,725	14,351	386,101
196	37660	Lead Chloride	3.00	Peak Month (NCP)	6,571,667	3,285,985	1,646,813	15,008	20,353	203	351,817	703,483	170,483	14,450	442,847
197	37800	Meas. & Reg. Sta. Equip - General	3.00	Peak Month (NCP)	5,600,393	3,399,329	1,090,586	9,760	13,063	133	222,453	453,663	110,212	10,635	286,120
198	37900	Meas. & Reg. Sta. Equip - City Gate	3.00	Peak Month (NCP)	1,860,316	1,128,050	381,505	3,238	4,245	44	75,479	153,205	36,573	3,528	84,847
199	37908	Meas. & Reg. Sta. Equipment	3.00	Peak Month (NCP)	7,940	4,815	1,545	34	39	0	322	650	156	15	405
200	38000	Services	99.00		0										
201	38100	Meters	99.00		0										
202	38200	Meter Installations	99.00		0										
203	38300	House Regulators	99.00		0										
204	38400	House Reg. Installations	99.00		0										
205	38500	Ind. Meas. & Reg. Sta. Equipment	99.00		0										
206	38700	Other Prop. On Cust. Prem	3.00	Peak Month (NCP)	626,454	381,079	122,259	1,004	1,468	15	25,499	51,418	12,585	1,192	32,075
207		Total Distribution Plant			213,927,280	129,717,184	41,616,364	372,457	499,616	5,007	3,679,509	17,502,431	4,205,683	405,810	10,818,238

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-AT&G - HTS															
Test Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
209	General														
210	General														
211	General														
212	38800	Land & Land Rights	17.40	PTD Plant - Demand	90,208	54,747	17,564	157	211	2	3,693	7,887	1,775	170	4,566
213	39000	Structures & Improvements	17.40	PTD Plant - Demand	1,279,955	776,176	249,018	2,229	2,987	30	51,463	104,728	16,165	2,407	64,736
214	39001	Structures Frame	99.00		0	0	0	0	0	0	0	0	0	0	0
215	39002	Structures-Brck	99.00		0	0	0	0	0	0	0	0	0	0	0
216	39003	Improvements	17.40	PTD Plant - Demand	856	543	174	2	2	0	35	73	18	2	45
217	39004	Air Conditioning Equipment	17.40	PTD Plant - Demand	21,631	13,128	4,212	88	51	1	870	1,771	426	41	1,035
218	39009	Improvement to Leased Premises	17.40	PTD Plant - Demand	23,072	14,092	4,492	40	54	1	928	1,888	454	49	1,188
219	39100	Office Furniture & Equipment	15.40	Payroll - Demand	286,220	198,028	63,533	569	722	5	4,886	9,738	2,340	236	6,074
220	39102	Remittance Processing Equip	99.00		0	0	0	0	0	0	0	0	0	0	0
221	39103	Office Machines	15.40	Payroll - Demand	0	0	0	0	0	0	0	0	0	0	0
222	39200	Transportation Equipment	15.40	Payroll - Demand	98,567	66,120	21,213	180	241	2	1,665	3,251	781	75	2,028
223	39201	Trucks	99.00		0	0	0	0	0	0	0	0	0	0	0
224	39202	Trailers	99.00		0	0	0	0	0	0	0	0	0	0	0
225	39300	Stores Equipment	17.40	PTD Plant - Demand	9,029	5,480	1,758	16	21	0	363	738	178	17	457
226	39400	Tools, Shop & Garage Equipment	17.40	PTD Plant - Demand	2,352,246	1,491,201	459,163	4,109	5,308	58	94,892	193,106	46,400	4,432	113,368
227	39500	Laboratory Equipment	17.40	PTD Plant - Demand	7,649	4,642	1,489	13	18	0	308	626	151	14	387
228	39600	Power Operated Equipment	17.40	PTD Plant - Demand	17,024	10,332	3,315	30	40	0	688	1,394	335	32	862
229	39602	Ditchers	17.40	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
230	39604	Backhoes	17.40	PTD Plant - Demand	7,481	4,511	1,447	13	17	0	299	609	146	14	376
231	39605	Welders	17.40	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
232	39700	Communication Equipment	15.40	Payroll - Demand	199,938	138,832	44,380	397	505	3	3,483	6,802	1,638	158	4,243
233	39701	Communication Equipment - Mobile Radios	99.00		0	0	0	0	0	0	0	0	0	0	0
234	39702	Communication Equipment - Fixed Radios	15.40	Payroll - Demand	107,853	102,298	32,819	294	379	3	2,576	5,030	1,209	117	3,137
235	39800	Miscellaneous Equipment	17.40	PTD Plant - Demand	83,798	50,857	16,316	148	196	2	3,372	6,862	1,649	188	4,242
236	39900	Other Tangible Property	17.40	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
237	39901	Other Tangible Property - Servers - N/W	17.40	PTD Plant - Demand	28,091	17,048	5,409	49	66	1	1,139	2,300	553	53	1,422
238	39902	Other Tangible Property - Servers - S/W	17.40	PTD Plant - Demand	9,010	5,468	1,754	16	21	0	363	738	177	17	456
239	39903	Other Tangible Property - Network - H/W	17.40	PTD Plant - Demand	401,859	243,885	78,244	700	939	9	16,170	32,807	7,907	756	20,341
240	39904	Other Tang. Property - CPU	99.00		0	0	0	0	0	0	0	0	0	0	0
241	39905	Other Tangible Property - MF - Hardware	99.00		0	0	0	0	0	0	0	0	0	0	0
242	39906	Other Tang. Property - PC Software	17.40	PTD Plant - Demand	665,366	408,805	129,550	1,159	1,554	15	24,773	54,435	13,092	1,252	33,679
243	39907	Other Tang. Property - PC Software	17.40	PTD Plant - Demand	62,182	25,620	8,213	74	89	1	1,697	3,454	830	79	2,135
244	39908	Other Tang. Property - Mainframe S/W	17.40	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
245	39909	Other Tang. Property - Application Software	99.00		0	0	0	0	0	0	0	0	0	0	0
246	39924	Other Tang. Property - General Startup Costs	99.00		0	0	0	0	0	0	0	0	0	0	0
247															
248	Total General Plant				5,774,026	3,566,201	1,144,133	10,240	13,014	130	215,691	437,893	105,121	10,098	270,817
249															
250	TOTAL DIRECT PLANT														
251															
252	Shared Services General Office:														
253	23.40	General Plant - Demand			3,334,532	2,047,168	656,780	5,878	7,821	75	123,817	251,371	60,492	5,779	155,462
254	23.40	Shared Services Customer Support			3,401,899	2,100,808	673,589	6,032	8,025	76	127,061	257,657	61,885	5,931	159,335
255	23.40	Colorado-Kansas General Offices			346,207	213,828	69,401	634	817	8	12,933	26,286	6,309	604	16,238
256	TOTAL PLANT IN SERVICE - DEMAND				235,071,584	148,750,888	48,118,524	412,730	551,461	5,277	9,166,167	18,638,507	4,478,651	428,819	11,511,520

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. EP-ATM-C-1515															
Test Year Ending March 31, 2019															
ALLOCATION OF PLANT BY SERVICE															
Line No.	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGG	Irrigation Sales	Firm Transport	Schools Transport	Injection Transport	Intermittent Transport
257		Intangible Plants													
258	30100	Organization	99.00		0										
260	30200	Franchises & Consents	27.60	PTD Plant - Commodity	166	99	32	0	0	0	5	19	3	0	13
261	30300	Misc Intangible Plant	27.60	PTD Plant - Commodity	18	10	3	0	0	0	1	2	0	0	1
264		Total Intangible Plants			184	109	35	0	0	0	6	21	3	0	14
265		Production Plant:													
266															
267	32700	Producing Leaseholds	99.00		0										
269	32600	Rights of Way	99.00		0										
268	33100	Production Gas Wells Equipment	99.00		0										
270	33210	Field Lines	99.00		0										
271	33220	Tributary Lines	99.00		0										
272	33400	Field Meas. & Reg. Stn. Equip.	99.00		0										
273	33600	Purification Equipment	99.00		0										
274															
275		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
276															
277		Storage Plant:													
278															
279	35010	Land	99.00		0										
280	35020	Rights of Way	99.00		0										
281	35100	Structures and Improvements	99.00		0										
282	35210	Compressor Station Equipment	99.00		0										
283	35140	Meas. & Reg. Stn. Structures	99.00		0										
284	35140	Other Structures	99.00		0										
285	35200	Wells & Rights of Way	99.00		0										
286	35230	Well Construction	99.00		0										
287	35220	Reservoirs	99.00		0										
288	35230	Custion Gas	99.00		0										
289	35210	Leaseholds	99.00		0										
290	35220	Storage Rights	99.00		0										
291	35300	Pipelines	99.00		0										
292	35400	Compressor Station Equipment	99.00		0										
293	35500	Meas. & Reg. Equipment	99.00		0										
294	35600	Purification Equipment	99.00		0										
295	35700	Other Equipment	99.00		0										
296															
297		Total Storage Plant			0	0	0	0	0	0	0	0	0	0	0
298															
299		Transmission:													
300															
301	36500	Land & Land Rights	99.00		0										
302	36520	Rights of Way	99.00		0										
303	36600	Structures & Improvements	99.00		0										
304	36700	Main Cathodic Protection	99.00		0										
305	36710	Mains - Steel	99.00		0										
306	36800	Compressor Station Equipment	99.00		0										
307	36900	Meas. & Reg. Equipment	99.00		0										
308	37100	Other Equipment	99.00		0										
309															
310		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0
311															
312		Distribution:													
313															
314	37400	Land & Land Rights	15.60	Distribution Plant - Comm	3,014	1,689	574	5	7	0	95	344	54	6	240
315	37420	Land Rights	15.60	Distribution Plant - Comm	1,498	840	285	2	4	0	47	174	27	1	159
316	37500	Structures & Improvements	99.00		0										
317	37510	Structures & Improvements T.R.	99.00		0										
318	37520	Land Rights	99.00		0										
319	37530	Improvements	99.00		0										
320	37600	Main Cathodic Protection	99.00		0										
321	37610	Mains - Steel	99.00		0										
322	37620	Mains - Plastic	99.00		0										
323	37630	Meas. & Reg. Equip.	99.00		0										
324	37640	Lead Clamps	99.00		0										
325	37800	Meas. & Reg. Stn. Equip - General	99.00		0										
326	37900	Meas. & Reg. Stn. Equip - City Gate	1.00	Total Throughput	1,618,907	907,502	308,276	2,023	3,908	21	50,220	184,691	18,781	3,320	129,025
327	37908	Meas. & Reg. Stn. Equipment	1.00	Total Throughput	6,910	8,874	1,316	11	17	0	217	788	123	14	551
328	38000	Services	99.00		0										
329	38100	Meters	99.00		0										
330	38200	Meter Installations	99.00		0										
331	38300	House Regulators	99.00		0										
332	38400	House Reg. Installations	99.00		0										
333	38500	Ind. Meas. & Reg. Stn. Equipment	99.00		0										
334	38700	Other Prop. On Cust. Firm	99.00		0										
335															
336		Total Distribution Plant			1,620,519	919,965	310,451	2,541	3,935	22	51,178	185,955	20,064	3,343	129,935

Abnres Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMG-RIS													
Test Year Ending March 31, 2019													
ALLOCATION OF PLANT IN SERVICE													
337													
338	General												
340													
341	28000 Land & Land Rights	27.60	PTD Plant - Commodity	682	381	130	1	2	0	21	78	13	54
341	39000 Structures & Improvements	27.60	PTD Plant - Commodity	6,667	5,619	1,641	15	23	0	363	1,108	172	770
342	39001 Structures-Frame	99.00		0	0	0	0	0	0	0	0	0	0
343	39002 Structures-Brick	99.00		0	0	0	0	0	0	0	0	0	0
344	39003 Improvements	27.60	PTD Plant - Commodity	7	4	1	0	0	0	0	1	0	1
345	39004 Air Conditioning Equipment	27.60	PTD Plant - Commodity	163	92	31	0	0	0	5	18	0	13
346	39009 Improvement to Leased Premises	27.60	PTD Plant - Commodity	174	88	33	0	0	0	5	20	3	14
347	39100 Office Furniture & Equipment	25.60	Payroll - Comm	2,163	1,213	412	3	5	0	68	247	38	179
348	39102 Remittance Processing Equip	99.00		0	0	0	0	0	0	0	0	0	0
349	39103 Office Machines	25.60	Payroll - Comm	0	0	0	0	0	0	0	0	0	0
350	39200 Transportation Equipment	99.00		0	0	0	0	0	0	0	0	0	0
351	39201 Trucks	99.00		347	195	66	1	1	0	13	40	6	26
352	39202 Trailers	99.00		0	0	0	0	0	0	0	0	0	0
353	39300 Storage Equipment	27.60	PTD Plant - Commodity	68	38	13	0	0	0	5	8	1	5
354	39400 Tools, Shop & Garage Equipment	27.60	PTD Plant - Commodity	17,214	9,952	3,394	28	43	0	386	2,081	317	1,421
355	39500 Laboratory Equipment	27.60	PTD Plant - Commodity	58	32	11	0	0	0	2	7	1	5
356	39600 Power Operated Equipment	27.60	PTD Plant - Commodity	129	72	23	0	0	0	4	15	2	10
357	39603 Ditches	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0	0	0
358	39804 Backhoes	27.60	PTD Plant - Commodity	56	31	11	0	0	0	2	6	3	4
359	39903 Vehicles	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0	0	0
360	39700 Communication Equipment	25.60	Payroll - Comm	728	407	138	1	2	0	23	83	13	58
361	39701 Communication Equipment - Mobile Radios	99.00		0	0	0	0	0	0	0	0	0	0
362	39702 Communication Equipment - Fixed Radios	25.60	Payroll - Comm	1,118	628	213	2	3	0	35	127	20	89
363	39800 Miscellaneous Equipment	27.60	PTD Plant - Commodity	304	171	58	0	1	0	10	35	5	24
364	39900 Other Tangible Property	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0	0	0
365	39901 Other Tangible Property - Servers - N/W	27.60	PTD Plant - Commodity	212	119	40	0	1	0	7	24	4	17
366	39902 Other Tangible Property - Servers - S/W	27.60	PTD Plant - Commodity	68	38	13	0	0	0	2	8	1	5
367	39903 Other Tangible Property - Network - N/W	27.60	PTD Plant - Commodity	3,017	1,703	578	5	7	0	95	347	54	242
368	39904 Other Tang. Property - CPU	99.00		0	0	0	0	0	0	0	0	0	0
369	39905 Other Tangible Property - MF - Hardware	99.00		0	0	0	0	0	0	0	0	0	0
370	39906 Other Tang. Property - PC Hardware	27.60	PTD Plant - Commodity	1,009	2,819	948	8	12	0	158	574	80	401
371	39907 Other Tang. Property - PC Software	27.60	PTD Plant - Commodity	329	179	61	0	1	0	10	36	6	23
372	39908 Other Tang. Property - Mainframe S/W	27.60	PTD Plant - Commodity	0	0	0	0	1	0	0	0	0	0
373	39909 Other Tang. Property - Application Software	99.00		0	0	0	0	0	0	0	0	0	0
374	39924 Other Tang. Property - General Startup Costs	99.00		0	0	0	0	0	0	0	0	0	0
375													
376	Total General Plant			41,152	23,630	8,027	66	102	1	1,323	4,809	768	3,359
377													
378	TOTAL DIRECT PLANT			1,672,664	937,698	318,313	1,607	4,037	22	52,507	190,825	29,716	3,410
379													
380	Shared Services General Office	23.60	General Plant - Comm	24,197	13,565	4,508	38	58	0	760	2,781	430	1,928
381	Shared Services Customer Support	23.60	General Plant - Comm	24,832	13,920	4,728	39	60	0	779	2,833	441	1,979
382	Colorado-Kansas General Offices	23.60	General Plant - Comm	2,527	1,417	461	4	6	0	79	288	45	201
383													
384	TOTAL PLANT IN SERVICE - COMMODITY			1,724,220	966,801	326,330	2,687	4,162	23	54,116	196,706	30,632	3,518

Altus Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 19-ATMG-RTS
Test Year Ending March 31, 2025

ALLOCATION OF PLANT IN SERVICE		Total Plant in Service												
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	Gas	Irrigation Sales	Fire Transport	Schools Transport	Irrigation Transport	Inseparable Transport
385			Intangible Plant:											
386														
387	30100		Organization	0										
388	30200		Franchises & Consents	37,160	26,958	5,855	46	54	10	930	1,919	375	48	1,146
389	30300		Misc Intangible Plant	3,918	2,800	617	5	6	1	100	202	61	5	121
390			Total Intangible Plant	41,078	29,766	6,472	59	60	11	1,030	2,121	436	53	1,267
391			Production Plant:											
394														
395	32520		Producing Leaseholds	0										
396	32560		Rights of Way	0										
397	33100		Production Gas Wells Equipment	0										
398	33210		Field Lines	0										
399	33220		Tributary Lines	0										
400	39400		Field Meas. & Reg. Sta. Equip	0										
401	33600		Purification Equipment	0										
402														
403			Total Production Plant	0	0	0	0	0	0	0	0	0	0	0
404														
405			Storage Plant:											
406														
407	35010		Land	49,154	37,007	11,873	105	131	1	47				
408	35020		Rights of Way	586,935	428,253	137,394	1,230	1,512	7	940				
409	35100		Structures and Improvements	102,923	77,473	24,655	222	274	1	88				
410	35120		Compressor Station Equipment	0										
411	35160		Meas. & Reg. Sta. Structures	0										
412	35140		Other Structures	0										
413	35200		Wells / Rights of Way	1,391,005	1,047,047	325,917	3,006	3,897	18	1,220				
414	35210		Well Construction	0										
415	35220		Reservoirs	36,553	27,486	8,818	79	97	0	36				
416	35230		Cushion Gas	0										
417	35310		Leaseholds	0										
418	35320		Storage Rights	0										
419	35300		Pipelines	1,156,754	870,720	279,348	2,500	3,074	15	1,088				
420	35400		Compressor Station Equipment	2,570,733	1,936,043	620,808	5,556	6,832	32	2,440				
421	35500		Meas. & Reg. Equipment	270,011	165,608	53,131	476	576	3	209				
422	35600		Purification Equipment	285,382	217,073	69,642	623	766	4	274				
423	35700		Other Equipment	135,321	94,333	30,244	271	333	2	119				
424														
425			Total Storage Plant	6,509,724	4,800,043	1,572,051	14,070	17,299	82	6,179	0	0	0	0
426														
427			Transmissions:											
428														
429	36500		Land & Land Rights	4,761	3,186	1,022	9	11		430	109			
430	36520		Rights of Way	0										
431	36600		Structures & Improvements	0										
432	36700		Mains-Cathodic Protection	1,511,339	1,011,036	324,365	2,979	3,568		126,417	32,780		69	
433	36710		Mains-Steel	115,655	77,379	24,825	222	273		10,441	2,509		5	
434	36800		Compressor Station Equipment	0										
435	36800		Meas. & Reg. Equipment	147,567	98,721	31,675	283	349		13,321	3,701		7	
436	37000		Other Equipment	0										
437														
438			Total Transmission Plant	1,779,122	1,190,332	381,867	3,416	4,202	0	0	160,669	38,993	82	0
439														
440			Distribution:											
441														
442	37400		Land & Land Rights	670,926	478,652	105,527	320	376	178	17,233	34,523	10,364	377	20,785
443	37420		Land Rights	333,483	238,411	57,452	408	485	88	4,855	17,160	5,144	416	10,331
444	37500		Structures & Improvements	152,685	97,584	29,703	266	327	4	5,195	12,492	3,002	290	7,793
445	37520		Structures & Improvements T.R.	0										
446	37520		Land Rights	0										
447	37520		Improvements	4,611,856	2,796,516	897,189	8,030	10,771	108	187,118	377,327	90,668	8,749	235,881
448	37600		Mains-Cathodic Protection	61,180,982	37,096,635	11,802,126	105,521	142,888	1,432	2,482,308	5,005,631	1,202,804	135,060	3,322,576
449	37610		Mains-Steel	123,045,491	74,611,739	23,837,224	214,139	287,373	2,880	4,992,848	10,057,165	2,419,046	233,417	6,280,047
450	37620		Mains-Plastic	7,504,923	4,397,234	1,471,678	13,771	17,668	177	309,933	618,938	198,725	14,351	386,101
451	37630		Anodes	6,671,667	5,259,265	1,486,683	15,098	20,151	208	351,827	705,488	170,463	15,400	442,587
452	37640		Leak Clamps	3,505,363	1,999,329	1,090,586	9,790	13,093	151	227,453	458,663	110,212	10,635	286,120
453	37800		Meas. & Reg. Sta. Equip - General	3,473,323	2,035,612	670,181	5,762	8,252	65	126,299	336,897	65,234	6,849	224,872
454	37900		Meas. & Reg. Sta. Equip - City Gate	14,851	8,889	2,961	25	35	0	399	3,428	273	29	556
455	37900		Meas. & Reg. Sta. Equip - Other	84,499,300	77,786,187	6,188,201	28,092	37,425	46,841	161,899	304,376	144,676	5,919	20,758
456	38000		Services	30,561,298	24,549,848	4,506,617	20,136	27,068	41,824	225,169	458,554	53,491	30,340	81,051
457	38100		Meters	27,875,041	21,422,868	4,116,025	18,665	24,286	201,099	418,823	578,415	27,712	83,323	83,323
458	38200		Meter Installations	2,019,174	1,654,456	158,467	718	208	1,092	3,287	734	1,015	49	146
459	38300		House Regulators	209,461	193,271	16,439	75	22	113	341	76	105	5	15
460	38400		House Reg. Installations	3,870,295	1,699,728	1,831,141	604	799	1,042	3,344	2,281	8,156	151	493
461	38500		Ind. Meas. & Reg. Sta. Equipment	626,454	381,079	121,259	1,468	1,918	15	25,498	53,418	12,553	1,392	22,075
462	38700		Other Prop. On Cust. Prem	0										
463														
464			Total Distribution Plant	360,954,637	259,480,204	97,067,630	418,748	528,258	36,395	9,322,419	16,676,204	5,801,177	474,510	11,244,243

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 19-ATM-C-RTS											
Fiscal Year Ending March 31, 2019											
ALLOCATION OF PLANT IN SERVICE											
465	General:										
466	Land & Land Rights										
467	Structures & Improvements										
468	Structures-Frame										
470	Structures-Brick										
471	Improvements										
472	Air Conditioning Equipment										
473	Improvement to Leased Premises										
474	Office Furniture & Equipment										
475	Remittance Processing Equip										
476	Office Machines										
477	Transportation Equipment										
478	Trucks										
479	Trailers										
480	Stores Equipment										
481	Tools, Shop & Garage Equipment										
482	Laboratory Equipment										
483	Power Operated Equipment										
484	Ditchers										
485	Backhoes										
486	Welders										
487	Communication Equipment										
488	Communication Equipment - Mobile Radios										
489	Communication Equipment - Fixed Radios										
490	Miscellaneous Equipment										
491	Other Tangible Property										
492	Other Tangible Property - Servers - H/W										
493	Other Tangible Property - Servers - S/W										
494	Other Tangible Property - Network - H/W										
495	Other Tangible Property - Network - S/W										
496	Other Tang. Property - CPU										
497	Other Tangible Property - MF - Hardware										
498	Other Tang. Property - PC Hardware										
499	Other Tang. Property - PC Software										
500	Other Tang. Property - Mainframe S/W										
501	Other Tang. Property - Application Software										
502	Other Tang. Property - General Startup Costs										
503	Total General Plant										
504	TOTAL DIRECT PLANT										
505	Shared Services General Offices										
506	Shared Services Customer Support										
507	Colorado-Kansas General Offices										
508	TOTAL PLANT IN SERVICE										

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG - 875 Test Year Ending March 31, 2019															
ALLOCATION OF RESERVE FOR DEPRECIATION															
Commodity															
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Intermittent Transport
245		Intangible Plant													
247	30100	Organization	27.60	FTD Plant - Commodity	(112)	(68)	(21)	(0)	(0)	(0)	(4)	(13)	(2)	(0)	(9)
248	30200	Franchises & Consents	27.60	FTD Plant - Commodity	67	38	13	0	0	0	2	8	1	0	5
249	30300	Misc Intangible Plant	27.60	FTD Plant - Commodity	(45)	(25)	(9)	(0)	(0)	(0)	(1)	(5)	(1)	(0)	(4)
252		Total Intangible Plant			100	(50)	(17)	(0)	(0)	(0)	(3)	(10)	(2)	(0)	(7)
253		Production Plant													
254		Producing Leaseholds	99.00		0										
256	31600	Rights of Way	99.00		0										
257	33100	Production Gas Wells Equipment	99.00		0										
258	33210	Field Lines	99.00		0										
259	33220	Tributary Lines	99.00		0										
260	33400	Field Meas. & Reg. Sta. Equip	99.00		0										
261	35600	Purification Equipment	99.00		0										
262		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
264		Storage Plant													
265		Land	99.00		0										
268	35020	Rights of Way	99.00		0										
269	35100	Structures and Improvements	99.00		0										
270	35140	Compressing Station Equipment	99.00		0										
271	35160	Mess. & Reg. Sta. Structures	99.00		0										
272	35180	Other Structures	99.00		0										
273	35200	Wells Rights of Way	99.00		0										
274	35210	Well Construction	99.00		0										
275	35220	Reservoirs	99.00		0										
276	35230	Cashion Gas	99.00		0										
277	35210	Leaseholds	99.00		0										
278	35220	Reservoirs	99.00		0										
279	35500	Flowlines	99.00		0										
280	35400	Compressor Station Equipment	99.00		0										
281	35500	Mess. & Reg. Equipment	99.00		0										
281	35600	Purification Equipment	99.00		0										
283	33700	Other Equipment	99.00		0										
284		Total Storage Plant			0										
286		Transmission													
288	38500	Land & Land Rights	99.00		0										
290	38930	Rights of Way	99.00		0										
291	35600	Structures & Improvements	99.00		0										
292	36700	Mains Cathodic Protection	99.00		0										
293	36710	Mains - Steel	99.00		0										
294	36800	Compressor Station Equipment	99.00		0										
295	36900	Mess. & Reg. Equipment	99.00		0										
296	37300	Other Equipment	99.00		0										
297		Total Transmission Plant			0										
299		Distribution													
301	37400	Land & Land Rights	15.60	Distribution Plant - Comm	(4)	(2)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
303	37420	Land Rights	15.60	Distribution Plant - Comm	531	298	101	1	1	0	17	61	8	1	42
304	37500	Structures & Improvements	15.60	Distribution Plant - Comm	512	287	98	1	1	0	16	58	9	1	41
305	37510	Structures & Improvements T.R.	99.00		0										
306	37520	Land Rights	99.00		0										
307	37590	Improvements	99.00		0										
308	37600	Mains Cathodic Protection	15.60	Distribution Plant - Comm	6,465	3,624	1,231	10	15	0	203	778	115	13	515
309	37610	Mains - Steel	15.60	Distribution Plant - Comm	46,402	27,134	9,217	75	117	1	1,519	5,322	860	99	4,838
310	37620	Mains - Plastic	15.60	Distribution Plant - Comm	131,486	73,712	25,034	205	317	2	4,128	15,001	2,336	270	10,479
311	37640	Arise	15.60	Distribution Plant - Comm	5,215	3,424	993	8	13	0	164	599	93	11	418
312	37690	Leak Clamp	15.60	Distribution Plant - Comm	2,383	4,198	1,006	12	18	0	232	642	101	13	388
313	37800	Mess & Reg. Sta. Equip - General	15.60	Distribution Plant - Comm	7,840	4,395	1,493	11	19	0	246	894	139	16	625
314	37900	Mess & Reg. Sta. Equip - City Gate	15.60	Distribution Plant - Comm	4,078	1,262	777	8	10	0	128	465	72	8	325
315	37908	Mess & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	40	22	7	0	0	0	1	5	1	0	3
316	38000	Services	15.60	Distribution Plant - Comm	153,518	85,055	28,215	230	371	2	4,819	17,516	2,727	315	12,239
317	38100	Meters	15.60	Distribution Plant - Comm	75,713	42,445	14,417	118	183	1	2,377	8,636	1,245	155	5,094
318	38200	Meter Installations	15.60	Distribution Plant - Comm	33,710	18,808	6,415	58	81	0	1,058	3,646	599	69	2,687
318	38300	House Regulators	15.60	Distribution Plant - Comm	(3,169)	(1,832)	(622)	(9)	(9)	(0)	(103)	(373)	(58)	(7)	(261)
320	38400	House Reg. Installations	15.60	Distribution Plant - Comm	1,128	633	215	2	3	0	45	129	20	2	90
321	38500	Ind. Meas. & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	2,799	1,698	583	4	7	0	88	319	50	6	223
322	38700	Over Prep. On Cust. Prem	15.60	Distribution Plant - Comm	2,863	1,604	545	4	7	0	90	316	51	6	228
323		Total Distribution Plant			478,409	268,197	91,100	746	1,155	6	18,018	54,579	8,499	981	38,129

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-41 MG - RTIS												
Test Year Ending March 31, 2025												
ALLOCATION OF RESERVE FOR DEPRECIATION												
325	General:											
326												
327												
328	38100	Land & Land Rights	98.00	0								
329	38000	Structures & Improvements	23.60	2,158	1,220	411	1	5	0	68	246	38
330	38030	Improvements	23.60	3	1	0	0	0	0	0	0	0
331	39040	Air Conditioning Equipment	23.60	10	6	2	0	0	0	1	0	1
332	39090	Improvement to Leased Premises	23.60	94	55	18	0	1	0	3	21	1
333	39100	Office Furniture & Equipment	23.60	1,811	746	254	2	3	0	42	182	24
334	39110	Bermitance Processing Equip.	23.60	191	15	70	0	0	0	0	11	0
335	39200	Transportation Equipment	23.60	1,156	648	220	2	3	0	35	132	21
336	39230	Stores Equipment	23.60	6	3	1	0	0	0	0	1	0
337	39400	Tools & Shop Equipment	23.60	7,072	3,864	1,347	11	17	0	222	807	125
338	39500	Laboratory Equipment	23.60	42	23	8	0	0	0	1	0	3
339	39600	Power Operated Equipment	23.60	603	226	77	3	11	0	13	46	7
340	39630	Utensils	23.60	172	89	33	0	0	0	5	20	3
341	39640	Brushes	23.60	239	132	57	0	11	0	9	31	5
342	39650	Welders	23.60	150	59	19	0	0	0	0	16	1
343	39700	Communication Equipment	23.60	1,730	859	316	3	4	0	54	195	30
344	39710	Communication Equipment - Mobile Radios	23.60	0								
345	39720	Communication Equipment - Fixed Radios	23.60	515	288	98	1	1	0	15	98	9
346	39730	Communication Equip. - Telemetering	23.60	0								
347	39800	Miscellaneous Equipment	23.60	285	150	54	0	1	0	9	28	5
348	39801	Other Tangible Property	23.60	13	7	2	0	0	0	0	1	0
349	39910	Other Tangible Property - Servers - H/W	23.60	96	54	18	0	0	0	3	11	1
350	39920	Other Tangible Property - Servers - S/W	23.60	18	10	3	0	0	0	1	2	0
351	39930	Other Tangible Property - Network - H/W	23.60	1,636	581	197	2	3	0	88	118	18
352	39950	Other Tangible Property - HW Hardware	23.60	0								
353	39910	Other Tang. Property - PC Hardware	23.60	2,270	1,270	431	4	5	0	71	258	40
354	39970	Other Tang. Property - PC Software	23.60	160	90	30	0	0	0	5	18	3
355	39880	Other Tang. Property - Application Software	23.60	0								
356		Retirement Work In Progress	23.60	308	61	21	0	0	0	3	22	2
357		Total General Plant		17,549	8,614	3,025	27	41	0	588	1,958	305
358												
359												
360		TOTAL DIRECT RESERVE FOR DEPRECIATION		495,468	277,760	94,348	772	1,196	7	15,553	56,525	8,802
361		Shared Services General Office	23.60	11,412	6,508	2,111	19	28	0	365	1,325	205
362		Shared Services Customer Support	23.60	8,398	4,652	1,590	19	30	0	261	947	147
363		Colorado-Kansas General Office	23.60	1,437	805	274	2	3	0	45	164	26
364												
365												
366		TOTAL RESERVE FOR DEPRECIATION - COMMONITY		516,616	289,728	98,413	805	1,247	7	16,224	58,960	9,182

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 29-ATMG - RTS														
Fiscal Year Ending March 31, 2019														
ALLOCATION OF RESERVE FOR DEPRECIATION														
Total Reserve for Depreciation														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
367			Intangible Plant:											
368	30100		Drone/rental	(16,000)	(17,887)	(3,939)	(31)	(39)	(7)	(439)	(1,281)	(387)	(33)	(771)
370	30200		Franchises & Consents	15,026	10,746	2,369	18	22	4	777	233	20	464	
371	30300		Misc Intangible Plant	(10,081)	(7,205)	(1,588)	(12)	(13)	(3)	(158)	(521)	(156)	(13)	(311)
372			Total Intangible Plant	(10,045)	(14,326)	(3,158)	(25)	(29)	(6)	(512)	(1,435)	(320)	(26)	(628)
373			Production Plant:											
376			Producing Leaseholds	0	0	0	0	0	0	0	0	0	0	0
377	32500		Rights of Way	0	0	0	0	0	0	0	0	0	0	0
379	33100		Production Gas Wells Equipment	0	0	0	0	0	0	0	0	0	0	0
380	33210		Field Lines	0	0	0	0	0	0	0	0	0	0	0
381	33220		Tributary Lines	0	0	0	0	0	0	0	0	0	0	0
382	33400		Field Meas. & Reg. Sta. Equip.	0	0	0	0	0	0	0	0	0	0	0
383	33600		Purification Equipment	0	0	0	0	0	0	0	0	0	0	0
384			Total Production Plant	0	0	0	0	0	0	0	0	0	0	0
386			Storage Plant:											
387			Land	0	0	0	0	0	0	0	0	0	0	0
389	35010		Rights of Way	476,533	356,701	115,080	1,020	1,256	6	451				
391	35100		Structures and Improvements	98,143	73,276	23,701	212	261	7	93				
392	35120		Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0
393	35140		Mess. & Reg. Sta. Equipment	0	0	0	0	0	0	0	0	0	0	0
394	35140		Other Structures	0	0	0	0	0	0	0	0	0	0	0
395	35200		Wells & Rights of Way	582,096	496,128	140,362	1,258	1,547	7	552				
396	35210		Well Construction	0	0	0	0	0	0	0	0	0	0	0
397	35220		Reservoirs	0	0	0	0	0	0	0	0	0	0	0
398	35210		Cushion Gas Leaseholds	0	0	0	0	0	0	0	0	0	0	0
399	35210		Leaseholds	0	0	0	0	0	0	0	0	0	0	0
400	35210		Reservoirs	36,515	27,486	8,618	78	97	0	35				
401	35300		Pipelines	320,370	391,647	125,714	1,223	1,383	7	494				
402	35400		Compressor Station Equipment	1,207,890	906,835	291,576	2,610	3,209	15	1,146				
403	35500		Mess. & Reg. Equipment	1,230,211	1,155,208	391,576	476	585	3	209				
404	35600		Purification Equipment	288,382	217,073	69,642	673	766	4	274				
405	35700		Other Equipment	115,321	94,333	30,264	271	333	2	113				
406			Total Storage Plant	3,554,924	2,675,885	858,488	7,683	9,447	45	3,274				
407			Transmission:											
409			Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
410			Rights of Way	0	0	0	0	0	0	0	0	0	0	0
411	36500		Structures & Improvements	10	10	10	10	10	10	10	10	10	10	10
412	36500		Structures & Improvements	197,344	132,168	42,403	378	497	2	87,838	4,285	3	5	
413	36700		Mains - Steel	24,676	16,510	5,297	47	58	2	2,223	535	1	1	
414	36800		Compressor Station Equipment	(12,011)	(6,049)	(2,882)	(23)	(28)		(1,085)	(741)	(1)	(1)	
415	36900		Mess. & Reg. Equipment	35,837	35,432	12,651	113	139	2	5,321	1,278	3	3	
416	37200		Other Equipment	0	0	0	0	0	0	0	0	0	0	0
417			Total Transmission Plant	269,126	180,060	57,768	517	636	24,295	5,838	12	12	12	
418			Distribution:											
421			Land & Land Rights	(797)	(870)	(125)	(1)	(1)	(0)	(20)	(41)	(12)	(3)	(25)
422	37400		Land Rights	118,173	84,483	18,587	144	172	31	3,035	6,081	1,474	154	3,561
423	37500		Structures & Improvements	114,047	81,333	17,939	139	166	20	2,978	5,468	1,760	149	3,533
424	37510		Structures & Improvements T.B.	0	0	0	0	0	0	0	0	0	0	0
425	37510		Land Rights	0	0	0	0	0	0	0	0	0	0	0
426	37510		Improvements	1,439,358	1,028,943	226,375	1,760	2,085	382	36,967	74,059	22,211	1,882	44,588
427	37610		Mains - Steel	10,775,631	7,703,615	1,694,854	13,174	15,683	2,839	276,770	356,471	166,291	19,088	839,826
428	37620		Mains - Plastic	29,272,482	20,927,140	4,694,131	35,788	42,604	7,766	751,855	1,505,240	451,736	38,269	906,851
429	37630		Anode	1,161,207	890,988	182,676	1,420	1,690	308	29,423	39,749	17,918	7,518	35,871
430	37640		Loss Carry	1,648,531	1,174,989	268,507	1,009	1,201	486	42,214	84,571	25,364	2,140	50,917
431	37650		Mess. & Reg. Sta. Equip. - General	1,745,378	1,247,790	274,513	2,134	2,590	463	44,880	89,610	26,935	2,282	54,071
432	37660		Mess. & Reg. Sta. Equip. - City Gate	907,876	649,051	142,756	1,110	1,311	241	23,319	46,716	14,010	1,187	28,116
433	37908		Mess. & Reg. Sta. Equipment	8,933	1,426	333	11	13	2	229	138	12	12	277
434	38000		Services	34,777,306	24,433,725	5,175,609	45,783	49,791	3,088	877,817	1,758,818	527,430	44,883	1,059,804
435	38100		Meters	16,835,712	12,150,839	2,851,165	20,608	24,531	4,472	432,596	867,298	260,120	23,056	522,186
436	38200		Meter Installations	7,504,692	5,065,156	1,180,375	3,475	4,023	1,391	192,755	346,160	115,813	5,811	231,692
437	38300		House Regulators	(727,712)	(520,249)	(114,459)	(899)	(1,059)	(193)	(18,691)	(37,445)	(11,230)	(951)	(22,540)
438	38400		House Reg. Installations	251,354	179,696	39,534	307	366	67	6,556	12,994	3,879	329	7,787
439	38500		Ind. Mess. & Reg. Sta. Equipment	622,856	445,287	97,065	762	907	165	15,996	32,050	9,612	834	19,296
440	38700		Other Prop. On Cost. Pymt.	636,948	465,348	100,193	779	927	168	16,360	32,779	9,879	839	19,782
441			Total Distribution Plant	106,506,683	76,142,754	16,751,834	130,215	153,014	28,257	2,735,602	5,480,403	1,643,628	139,242	3,259,549

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-ATMG -RIS												
Test Year Ending March 31, 2025												
ALLOCATION OF RESERVE FOR DEPRECIATION												
447												
448	General											
449												
450	38800 Land & Land Rights	0										
451	39000 Structures & Improvements	532,186	980,994	81,624	630	739	149	11,550	23,969	7,228	606	14,296
452	39030 Improvements	621	457	95	1	0	0	28	5	1	1	17
453	39040 Air Conditioning Equipment	2,440	1,783	874	3	3	1	35	130	33	3	66
454	39050 Improvement to Leased Premises	33,163	17,027	1,593	27	32	6	320	1,043	215	26	623
455	39100 Office Furniture & Equipment	328,313	241,209	50,955	389	456	92	7,372	15,787	4,455	374	8,820
456	39130 Remittance Processing Equip	(2,259)	(1,657)	(846)	(3)	(3)	(1)	(51)	(102)	(31)	(8)	(61)
457	39200 Transportation Equipment	285,112	209,470	43,728	338	396	80	6,402	12,841	3,872	323	7,659
458	39300 Stores Equipment	1,506	1,107	281	2	2	0	98	20	20	2	30
459	39400 Tools & Shop Equipment	1,719,707	1,201,132	267,451	2,065	2,432	483	39,156	76,538	23,594	3,906	46,844
460	39500 Laboratory Equipment	10,242	7,525	1,673	12	14	3	330	461	138	12	275
461	39600 Power Operated Equipment	(99,407)	(73,034)	(15,247)	(118)	(138)	(28)	(2,232)	(4,477)	(1,350)	(119)	(2,670)
462	39680 Ditchers	(47,812)	(31,087)	(8,490)	(90)	(99)	(12)	(950)	(1,908)	(575)	(48)	(1,157)
463	39840 Backhoes	(86,404)	(68,783)	(10,116)	(79)	(92)	(19)	(3,992)	(3,992)	(907)	(78)	(3,789)
464	39550 Welders	(21,388)	(9,098)	(1,899)	(15)	(17)	(9)	(279)	(508)	(168)	(64)	(323)
465	39700 Communication Equipment	421,728	309,841	64,981	499	586	118	9,470	18,994	5,726	480	11,328
466	39710 Communication Equipment - Mobile Radios	0										
467	39720 Communication Equipment - Fixed Radios	126,885	93,222	19,461	150	176	36	2,869	5,735	1,729	145	3,409
468	39750 Communication Equip. - Telemetering	0										
469	39800 Miscellaneous Equipment	20,534	51,618	10,816	84	98	20	1,584	3,277	958	80	1,895
470	39900 Other Tangible Property	(3,220)	(2,865)	(495)	(4)	(4)	(1)	(72)	(143)	(44)	(4)	(86)
471	39910 Other Tangible Property - Servers - H/W	23,646	17,373	3,627	28	33	7	591	1,065	313	27	635
472	39920 Other Tangible Property - Servers - S/W	4,154	3,199	668	5	6	1	98	196	58	5	117
473	39930 Other Tangible Property - Network - H/W	255,561	187,739	99,197	803	955	72	5,739	11,510	3,473	291	6,892
474	39950 Other Tangible Property - H/W - Hardware	0										
475	39960 Other Tang. Property - PC Hardware	538,626	810,418	85,679	662	776	157	12,544	25,160	7,887	696	15,007
476	39970 Other Tang. Property - PC Software	39,382	28,934	6,040	47	55	11	384	1,774	535	45	1,058
477	39980 Other Tang. Property - Application Software	0										
478	Retirement Work in Progress	25,629	19,961	4,084	32	37	7	598	1,189	362	30	735
479												
480	Total General Plant	4,228,711	3,106,801	645,560	5,008	5,878	1,185	94,954	180,438	57,436	4,818	113,599
481												
482	TOTAL DIRECT RESERVE FOR DEPRECIATION	114,539,273	82,091,176	18,313,665	143,399	170,940	29,482	1,833,419	5,694,127	1,705,592	141,041	3,412,530
483												
484	Shared Services General Officer	2,463,303	2,103,647	439,160	3,391	3,877	803	64,395	128,861	38,890	1,261	76,819
485	Shared Services Customer Support	2,046,327	1,803,421	313,856	2,423	2,842	574	45,930	92,165	27,794	2,331	54,572
486	Colorado-Kansas General Officer	354,441	280,405	54,393	420	592	99	7,939	15,964	4,814	404	9,922
487												
488	TOTAL RESERVE FOR DEPRECIATION	119,203,444	85,958,648	19,121,044	149,633	178,251	30,958	2,951,622	5,931,217	1,778,090	150,039	3,553,942

Alamos Energy Corporation, Colorado Gasnet Division														
Annual Information Table No. 18-ATWAC - 2012														
Test Year Ending March 31, 2012														
ALLOCATION OF GAS EXPENSES														
Line No.	Asset No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/Wholesale Sales	Retail Sales	Industrial Sales	SGS	Interline Sales	Firm Transport	Seasonal Transport	Intermittent Transport
170		Production & Gathering												
171		Operation												
172	7500	Gas, Sup. & Eng.	99.00		0									
173	7510	Production Maps & Records	99.00		0									
174	7520	Gas Wells	99.00		0									
175	7530	Field Lines Expenses	99.00		0									
176	7540	Field Compressor Station Expense	99.00		0									
177	7550	Field Compressor Sta. Fuel & Power	99.00		0									
178	7560	Field Misc. & Regal. Station Exp.	99.00		0									
179	7570	Purification Expense	99.00		0									
180	7580	Other Expenses	99.00		0									
181		Maintenance												
182	7600	Maint. Sup. & Eng.	99.00		0									
183	7620	Structures and Improvements	99.00		0									
184	7640	Field Line Maintenance	99.00		0									
185	7660	Compressor Station Equip. Maint.	99.00		0									
186	7680	Misc. & Regal. Station Equip. Maint.	99.00		0									
187	7690	Purification Equipment Maintenance	99.00		0									
188	7695	Other Equipment Maintenance	99.00		0									
189	7698	Gas Processes by Other	99.00		0									
190		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0
191		Other Gas Supply Expenses												
192		Operation												
193	8501	Intercompany Gas Wellhead Purchase	99.00		0									
194	8502	Natural Gas Field Line Purchases	99.00		0									
195	8503	Natural Gas City Gate Purchases	99.00		0									
196	8504	Transportation to City Gate	99.00		0									
197	8505	Transmission-Operation supervision and engineering	99.00		0									
198	8506	Other Gas Purchases / Gas Cost Adjustment	99.00		0									
199	8507	PGA for Commercial	99.00		0									
200	8508	PGA for Industrial	99.00		0									
201	8509	PGA for Public Account	99.00		0									
202	8510	PGA for Transportation Sales	99.00		0									
203	8511	Unaffiliated PGA Cons.	99.00		0									
204	8512	PGA for Intercompany Gas Cons.	99.00		0									
205	8513	Exchange Gas	99.00		0									
206	8514	Gas Withdrawn from Storage - Debit	99.00		0									
207	8515	Gas Delivered to Storage	99.00		0									
208	8516	Gas used for products extraction/Cool	99.00		0									
209	8517	Gas Used for Other Utility Operations	99.00		0									
210	8518	Other Gas Supply Expenses	99.00		0									
211	8519	Transmission and compression of gas by other	99.00		0									
212		Maintenance												
213	8520	Wells Oil Pumps, Gas Wells, Stn.	99.00		0									
214		Total Other Gas Supply Expense			0	0	0	0	0	0	0	0	0	0
215		Underground Storage												
216		Operation												
217	8530	Gas, Sup. & Eng.	99.00		0									
218	8531	Misc. & Records	99.00		0									
219	8532	Wells Expense	48,573	2.9%	Winter Peak Month Sales	48,573	36,529	11,718	108	129	46			
220	8533	Wells Expense	99,000											
221	8534	Compressor Station Expense	436,000	2.9%	Winter Peak Month Sales	436,000	328,195	105,280	942	1,159	414			
222	8535	Compressor Station Fuel & Power	153,495	2.9%	Winter Peak Month Sales	153,495	100,405	32,228	208	355	127			
223	8536	Misc. & Regal. Station Expense	2,305	2.9%	Winter Peak Month Sales	2,305	1,597	544	5	6	7			
224	8537	Purification Expense	99,000											
225	8538	Explosion & Development	9,362	2.9%	Winter Peak Month Sales	9,362	6,972	2,337	20	36	9			
226	8539	Gas Losses	46,130	2.9%	Winter Peak Month Sales	46,130	34,975	10,600	88	120	49			
227		Maintenance												
228	8540	Maint. Sup. & Eng.	99.00		0									
229	8541	Structures and Improvements	99.00		0									
230	8542	Reservoir & Wells Maintenance	99.00		0									
231	8543	Line Maintenance	99.00		0									
232	8544	Compressor Station Equip. Maint.	12,065	2.9%	Winter Peak Month Sales	12,065	9,240	2,811	26	32	13			
233	8545	Misc. & Regal. Station Equip. Maint.	481	2.9%	Winter Peak Month Sales	481	363	117	1	1	0			
234	8546	Purification Equipment Maintenance	99.00		0									
235	8547	Other Equipment Maintenance	99.00		0									
236		Total Underground Storage Expense	44,899	2.9%	Winter Peak Month Sales	44,899	33,634	10,769	47	118	41			
237		Transmission												
238		Operation												
239	8550	Gas, Sup. & Eng.	99.00		0									
240	8551	System Control & Load Dispatching	99.00		0									
241	8552	Communication Systems Expense	99.00		0									
242	8553	Compressor Station Load Report	99.00		0									
243	8554	Compressor Station Fuel Gas	99.00		0									
244	8555	Compressor Station Fuel & Power	99.00		0									
245	8556	Misc. Expenses	2,305	2.9%	Winter Peak Month less Intermittent, SGS, Irregular	2,305	826	1,113	2	47	11			
246	8557	Misc. & Regal. Station Expenses	1,638	2.9%	Winter Peak Month less Intermittent, SGS, Irregular	1,638	1,288	413	6	5	214			
247	8558	LDC Payment	99.00		0									
248	8559	LDC Payment - Alcatel	99.00		0									
249	8560	Other Expenses	99.00		0									
250	8561	Rests	99.00		0									
251		Maintenance												
252	8562	Maint. Sup. & Eng.	99.00		0									
253	8563	Structures and Improvements	99.00		0									
254	8564	Misc.	99.00		0									
255	8565	Compressor Station Equip. Maint.	99.00		0									
256	8566	Misc. & Regal. Station Equip. Maint.	99.00		0									
257	8567	Compressor Station Equipment Maintenance	99.00		0									
258	8568	Other Equipment Maintenance	99.00		0									
259		Total Transmission Expense	3,491		2,640	256	5	6	0	0	323	53	0	0

Xcel Energy Corporation, Colorado-Kansas Diviso															
Kansas jurisdiction Case No. 18-0746C - 25															
Test Year Ending March 31, 2019															
ALLOCATION OF O&M EXPENSES															
427	Distribution														
428	Operation														
430	470D	Supervision and Engineering	15.00	Distribution Plant - Comr	7,851	4,288	1,457	12	18	0	240	273	138	16	610
431	471P	Distribution Load Dispatching	99.00												
432	472L	Operation	99.00												
433	472O	Compressor Station Labor & Expense	99.00												
434	474D	Maint. & Service	99.00												
435	475D	Measuring and Regulating Station Exp. - Gen	99.00												
438	474P	Measuring and Regulating Station Exp. - Int.	99.00												
437	477D	Measuring and Regulating Sta. Exp. - City Gas	5.00	Total Throughput	23,594	7,611	2,568	22	33	0	427	1,451	241	28	1,083
438	479D	Meters and House Regulator Expense	99.00												
439	479D	Customer Installation Expense	99.00												
440	480D	Other Distributions	15.00	Distribution Plant - Comr	1,328	687	233	2	3	0	38	140	31	3	281
441	481D	Remt.	15.00	Distribution Plant - Comr	280	183	59	0	1	0	8	88	5	1	323
442		Maintenance													
443	485D	Maintenance Supervision and Engineering	15.00	Distributed Plant - Comr	0	0	0	0	0	0	0	0	0	0	0
444	486D	Maintenance of Structures and Improvements	99.00												
445	487D	Maintenance of Poles	99.00												
446	488D	Maintenance of Compressor Station Equipment	99.00												
447	490D	Maint. of Measuring and Regulating Station Equip. - Deline	99.00												
448	491D	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00												
449	492D	Maint. of Measuring and Regulating Station Equip. - City Gas	99.00												
450	493D	Maintenance of Service	99.00												
451	494D	Maintenance of Meters and House Regulators	99.00												
452	495D	Maintenance of Other Equipment	99.00												
453		Total Distribution			22,761	12,710	4,354	26	55	0	715	2,397	404	47	2,614
454		Customer Accounts													
455	501D	Supervisor	99.00												
456	502D	Meter Reading Expense	99.00												
458	503D	Customer Records and Collection Expense	99.00												
459	504D	Unidentified Accounts	99.00												
460	505D	Miscellaneous Customer Accounts Expense	99.00												
461		Total Customer Accounts													
462		Customer Service and Information													
464	507D	Supervisor	99.00												
465	508D	Customer Assistance Expense	99.00												
466	509D	Informational and Instructional Advertising Expense	99.00												
467	510D	Miscellaneous Customer Service and Informational Expense	99.00												
468		Total Customer Service and Information													
469		Sales													
470	512D	Supervisor	99.00												
472	512D	Demonstrating and Selling Expenses	99.00												
473	513D	Advertising Expenses	99.00												
474	515D	Miscellaneous Sales Expense	99.00												
475		Total Sales													
476		Administrative & General													
477		Operation													
478	520D	Administrative and General Services	25.00	Payroll - Comr	58	46	15	0	0	0	8	9	1	0	7
480	521D	Office Supplies and Expense	27.00	PIF Plant - Commodity	78	41	15	0	0	0	8	9	1	0	8
481	522D	Administrative Expenses Transfer	25.00	Payroll - Comr	28,115	5,670	1,826	16	25	0	318	1,154	180	21	308
482	523D	Outside Services Employee	25.00	Payroll - Comr	307	26	88	0	0	0	24	13	5	0	5
483	524D	Property Insurance	27.00	PIF Plant - Commodity	462	239	86	1	1	0	24	53	8	0	37
484	525D	Injuries and Damages	27.00	PIF Plant - Commodity	174	97	31	0	0	0	5	20	8	0	14
485	526D	Employee Petitions and Benefits	25.00	Payroll - Comr	2,264	1,124	467	4	6	0	24	209	42	5	188
486	527D	Franchise Requirements	27.00	PIF Plant - Commodity	398	208	78	0	0	0	12	45	7	1	12
487	528D	Regulatory Compliance Expense	25.00	Payroll - Comr	398	221	78	1	1	0	12	45	7	1	12
488	529.1	General Advertising Expense	99.00		0	0	0	0	0	0	0	0	0	0	0
489	530.2	Miscellaneous General Expense	25.00	Payroll - Comr	103	58	20	0	0	0	3	12	2	0	6
490	531D	Benefits	99.00		0	0	0	0	0	0	0	0	0	0	0
491		Maintenance													
492	532D	Maintenance of General Plant	99.00		0	0	0	0	0	0	0	0	0	0	0
493		Total A&G			13,878	7,780	2,646	22	33	0	434	1,588	247	26	1,406
494		Adjustments to Operations and Maintenance Expenses													
495		Labor-Related													
496	537	Proportion	16.00	O&M Expenses less A&G - Comr	(1,880)	(1,086)	(372)	(3)	(5)	(0)	(61)	(150)	(26)	(8)	(128)
497		Rate Case - Related	16.00	O&M Expenses less A&G - Comr	(85)	(56)	(17)	(0)	(0)	(0)	(3)	(6)	(1)	(0)	(6)
498		Rate Case - Related	16.00	O&M Expenses less A&G - Comr	(927)	(533)	(181)	(0)	(0)	(0)	(31)	(93)	(13)	(2)	(133)
499		O&M - Related	16.00	O&M Expenses less A&G - Comr	(148)	(109)	(37)	(0)	(0)	(0)	(6)	(13)	(2)	(0)	(23)
500		Adjustments to Operations and Maintenance Expense			(6,140)	(4,419)	(1,616)	(3)	(5)	(0)	(102)	(300)	(42)	(0)	(425)
501		TOTAL O&M EXPENSE - COMMODITY			37,628	21,907	7,998	60	93	1	1,204	3,677	604	70	3,708

Almos Energy Corporation, Colorado-Kansas Division		Kansas Intentional Rate No. 16 Adjusted - 2019												
AlLOCATION OF O&M EXPENSES		Total O&M Expenses												
Line No.	ACE No.	Allocation Factor	Allocation Base	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Injection Sales	Firm Transport	Schools Transport	Injection Transport	Interruptible Transport
494			Production & Gathering											
495	7800		Operation											
496	7801		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
497	7510		Production Meter & Record	0	0	0	0	0	0	0	0	0	0	0
502	7520		Gas Well	3,899	2,780	644	8	12	0	156	0	0	0	0
503	7530		Field Line Expense	0	0	0	0	0	0	0	0	0	0	0
504	7540		Field Compressor Station Expense	0	0	0	0	0	0	0	0	0	0	0
505	7550		Field Compressor Sta. Fuel & Pow	0	0	0	0	0	0	0	0	0	0	0
506	7560		Field Meter & Regal. Station Exp	0	0	0	0	0	0	0	0	0	0	0
507	7570		Purification Expense	0	0	0	0	0	0	0	0	0	0	0
508	7590		Other Expenses	0	0	0	0	0	0	0	0	0	0	0
509			Maintenance											
510	7610		Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
511	7620		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
512	7640		Field Line Maintenance	0	0	0	0	0	0	0	0	0	0	0
513	7650		Compressor Station Equip. Maint	0	0	0	0	0	0	0	0	0	0	0
514	7660		Metr. & Regal. Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0
515	7670		Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
516	7680		Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
517	7690		Gas Processed By Other	0	0	0	0	0	0	0	0	0	0	0
518			Total Production & Gathering	3,899	2,780	644	8	12	0	156	0	0	0	0
519			Other Gas Supply Expenses											
521			Operation											
522	8001		Intercompany Gas Well-head Purchase	0	0	0	0	0	0	0	0	0	0	0
523	8010		Natural Gas Well-head Purchase	0	0	0	0	0	0	0	0	0	0	0
524	8040		Natural Gas City Gate Purchase	0	0	0	0	0	0	0	0	0	0	0
525	8045		Transportation to City Gate	0	0	0	0	0	0	0	0	0	0	0
526	8050		Transmission Operation and engineering	0	0	0	0	0	0	0	0	0	0	0
527	8051		Other Gas Purchases / Gas Cost Adjustment	0	0	0	0	0	0	0	0	0	0	0
528	8054		PGA for Compressor	0	0	0	0	0	0	0	0	0	0	0
529	8052		PGA for Injection	0	0	0	0	0	0	0	0	0	0	0
530	8054		PGA for Public Auction	0	0	0	0	0	0	0	0	0	0	0
531	8057		PGA for Transportation Sales	0	0	0	0	0	0	0	0	0	0	0
532	8058		Unified PGA Cost	0	0	0	0	0	0	0	0	0	0	0
533	8059		PGA Offset to Unrecovered Gas Cost	0	0	0	0	0	0	0	0	0	0	0
534	8060		Detouring Gas	0	0	0	0	0	0	0	0	0	0	0
535	8061		Gas Withdrawn from Storage - Debt	0	0	0	0	0	0	0	0	0	0	0
536	8062		Gas Delivered to Storage	0	0	0	0	0	0	0	0	0	0	0
537	8110		Gas used for production injection credit	0	0	0	0	0	0	0	0	0	0	0
538	8120		Gas Used for Other Utility operation	0	0	0	0	0	0	0	0	0	0	0
539	8530		Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0
540	8590		Transmission and compression of gas by other	0	0	0	0	0	0	0	0	0	0	0
541			Maintenance											
542	8595		Maint. Of Purch. Gas Well Site	0	0	0	0	0	0	0	0	0	0	0
543			Total Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0
544			Underground Storage											
545			Operation											
546	8140		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
547	8150		Meter & Record	0	0	0	0	0	0	0	0	0	0	0
548	8160		Well Expense	4,510	36,520	418	11,720	120	220	40	0	0	0	0
549	8170		Line Expense	0	0	0	0	0	0	0	0	0	0	0
551	8180		Compressor Station Expense	26,000	188,580	106,280	942	2,880	0	444	0	0	0	0
552	8190		Compressor Station Fuel & Power	133,450	100,450	93,228	388	358	2	127	0	0	0	0
553	8200		Metr. & Regal. Station Expenses	2,020	1,697	544	5	6	0	0	0	0	0	0
554	8210		Purification Expenses	0	0	0	0	0	0	0	0	0	0	0
555	8220		Subsidence & Development	9,262	6,472	2,232	0	25	0	0	0	0	0	0
556	8230		Gas Leaked	25,234	33,875	10,800	88	120	1	43	0	0	0	0
557			Maintenance											
558	8300		Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
559	8310		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
560	8320		Reservoirs & Well Maintenance	0	0	0	0	0	0	0	0	0	0	0
561	8330		Line Maintenance	0	0	0	0	0	0	0	0	0	0	0
562	8340		Compressor Station Equip Maint	12,063	9,080	2,913	26	32	0	11	0	0	0	0
563	8350		Metr. & Regal. Station Equip Maint	452	365	117	1	0	0	0	0	0	0	0
564	8360		Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
565	8370		Other Equipment Maintenance	44,869	35,424	10,797	97	119	0	82	0	0	0	0
566			Total Underground Storage Expense	73,184	50,690	17,728	1,044	240	0	89	0	0	0	0
567			Transmission											
568			Operation											
569	8500		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
570	8510		System Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0
572	8520		Communication Systems Expense	0	0	0	0	0	0	0	0	0	0	0
573	8530		Compressor Station Labor Expense	0	0	0	0	0	0	0	0	0	0	0
574	8540		Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0	0	0
575	8550		Compressor Station Maint. & Repair	0	0	0	0	0	0	0	0	0	0	0
576	8560		Meters Expense	526	372	153	1	5	0	0	0	0	0	0
577	8570		Metr. & Regal. Station Expense	2,920	2,288	418	0	0	0	0	0	0	0	0
578	8580		SGS Payment - A&S	0	0	0	0	0	0	0	0	0	0	0
579	8585		SGS Payment - A&S	0	0	0	0	0	0	0	0	0	0	0
580	8590		Other Expenses	0	0	0	0	0	0	0	0	0	0	0
581	8600		Heat	0	0	0	0	0	0	0	0	0	0	0
582			Maintenance											
583	8610		Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
584	8620		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
585	8630		Meters	0	0	0	0	0	0	0	0	0	0	0
586	8640		Compressor Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0
587	8650		Metr. & Regal. Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0
588	8660		Communication Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
589	8670		Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
590			Total Transmission Expense	2,402	1,840	526	5	6	0	0	0	0	0	0

Amos Energy Corporation, Colorado-Kansas Division													
Kansas Information Code No. 18-A1165 - 415													
Test Year Ending March 31, 2018													
ALLOCATION OF GROSS EXPENSES													
581	0100	Operation											
591	0100	Operation											
594	0700	Maintenance and Engineering	1,703,931	1,217,730	267,910	2,082	2,479	483	43,756	67,447	26,266	2,127	52,781
595	0701	Distribution Load Dispatching	1,409	1,400	564	1	21	33	343	770	184	14	481
596	0711	Operation	1,628	633	200	1	0	0	42	0	0	0	52
597	0720	Compressor Station Labor & Expense	0	0	0	0	0	0	0	84	0	0	0
598	0730	Water & Services	4,274,995	2,592,281	451,455	7,483	0	0	171,459	246,146	4,048	6,117	294,187
599	0750	Measuring and Regulating Station Exp. - Gen	53,622	10,381	6,841	38	79	1	1,384	2,751	641	64	1,724
600	0760	Measuring and Regulating Station Exp. - Ind.	1,380	897	299	1	3	0	94	109	28	3	68
601	0770	Measuring and Regulating Station Exp. - City Gas	24,215	17,083	3,638	48	46	1	1,063	1,833	548	38	1,461
602	0780	Meters and House Regulator Expense	147,404	127,049	19,437	88	26	0	408	90	324	6	18
603	0790	Customer Installations Expense	145,226	116,662	21,452	97	34	0	1,049	2,183	3,020	144	439
604	0800	Other Expense	272,868	185,668	22,513	334	397	72	2,028	3,640	2,211	187	4,483
605	0810	Rent	84,630	46,218	10,163	79	34	17	1,441	3,322	829	55	7,028
606	0820	Maintenance											
607	0820	Maintenance Supervision and Engineering	109,007	116,785	20,665	564	488	5	3,465	17,319	4,410	397	28,663
608	0860	Maintenance of Structures and Improvement	0	0	0	0	0	0	0	0	0	0	0
609	0870	Maintenance of Meters	0	0	0	0	0	0	0	0	0	0	0
610	0880	Maintenance of Compressor Station Equipment	281,641	173,880	59,282	483	886	0	11,496	29,316	9,966	207	14,491
611	0890	Maint. of Measuring and Regulating Station Equip. - General	145,973	88,882	26,515	203	342	3	3,847	11,889	2,882	276	7,481
612	0895	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0	0
613	0910	Maint. of Measuring and Regulating Station Equip. - City Gas	0	0	0	0	0	0	0	0	0	0	0
614	0930	Maintenance of Services	2,114	1,393	411	4	5	0	84	173	42	4	108
615	0940	Maintenance of Meters and House Regulator	54,076	32,787	10,423	44	236	0	1,114	4,420	1,063	103	2,760
616	0950	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0
617	0960	Total Distribution	7,478,064	4,661,243	1,243,171	11,463	14,814	79	164,410	230,459	133,748	12,980	351,581
618	0970	Customer Accounts											
619	0970	Supervisor	65,984	52,483	4,145	18	6	32	110	71	98	5	24
620	0970	Travel and Lodging Expense	812,006	668,949	87,957	307	101	381	1,900	11,812	3,607	77	221
621	0970	Customer Records and Collection Expense	131,148	100,749	8,440	49	14	79	254	169	228	11	12
622	0970	Uncollectible Accounts	839,130	498,594	39,219	178	58	207	1,044	672	930	41	128
623	0970	Miscellaneous Customer Accounts Expense	3,145	4,739	374	2	3	0	30	6	8	0	1
624	0970	Total Customer Accounts	1,664,433	1,137,965	121,078	149	88	516	3,224	2,074	2,670	137	412
625	0970	Customer Service and Information											
626	0970	Supervisor	408	376	30	0	0	0	1	1	1	0	0
627	0970	Customer Assistance Expense	62,602	32,857	4,554	31	9	86	125	78	108	5	15
628	0970	Informational and Instructional Advertising Expense	1,027	2,314	281	1	0	0	4	4	0	0	1
629	0970	Miscellaneous Customer Service and Informational Expense	79,349	73,081	5,771	28	8	48	134	39	137	7	20
630	0970	Total Customer Service and Information	145,433	134,038	10,536	48	18	84	244	161	261	12	36
631	0970	Sales											
632	0970	Supervisor	128,206	117,953	8,816	42	33	79	248	150	211	15	32
633	0970	Demonstrating and Selling Expenses	16,281	14,820	1,171	8	3	9	31	20	28	1	4
634	0970	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0
635	0970	Miscellaneous Sales Expense	0	0	0	0	0	0	0	0	0	0	0
636	0970	Total Sales	144,487	132,773	10,047	48	36	88	279	180	249	16	36
637	0970	Administrative & General											
638	0970	Operation											
639	0970	Administrative and General Salaries	76,876	65,138	9,036	41	64	31	203	867	284	28	306
640	0970	Office Supplies and Expense	11,100	11,211	4,874	21	25	3	497	883	584	32	537
641	0970	Administrative Expenses Transfer	5,844,287	7,853,713	1,075,866	7,742	7,778	9,747	81,979	105,266	15,838	2,819	61,774
642	0970	Public Service Employee	36,844	64,181	44,181	42	40	20	686	1,113	879	50	833
643	0970	Property Insurance	109,367	71,788	16,268	137	155	107	2,398	3,332	1,696	104	1,014
644	0970	Injuries and Damages	36,888	27,788	6,127	48	57	20	864	2,008	801	51	1,239
645	0970	Employee Pensions and Benefits	2,151,336	1,546,162	257,628	2,807	1,844	1,819	14,460	24,374	8,373	683	19,412
646	0970	Franchise Requirement	0	0	0	0	0	0	0	0	0	0	0
647	0970	Regulatory Commission Expense	365,383	310,906	43,138	303	304	147	2,423	4,113	1,402	111	3,415
648	0970	General Advertising Expense	0	0	0	0	0	0	0	0	0	0	0
649	0970	Miscellaneous General Expense	97,107	81,694	11,469	40	81	38	644	1,094	373	29	642
650	0970	Rent	0	0	0	0	0	0	0	0	0	0	0
651	0970	Maintenance	0	0	0	0	0	0	0	0	0	0	0
652	0970	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0
653	0970	Total AEG	12,322,640	20,467,129	1,961,095	10,272	10,937	4,946	84,746	145,749	69,148	3,688	26,819
654	0970	Adjustments to Operations and Maintenance Expense											
655	0970	Lease-Related	(717,073)	(606,799)	(117,286)	(666)	(1,136)	(135)	(16,947)	(46,892)	(9,474)	(885)	(22,706)
656	0970	Provision	52,479	63,041	6,312	(46)	(9)	(8)	(845)	(4,778)	(648)	(46)	(12,786)
657	0970	Rate Case - Related	(845,263)	(89,744)	(89,744)	(481)	(610)	(89)	(9,447)	(18,787)	(4,938)	(89)	(11,659)
658	0970	Other - Related	(7,684)	(50,849)	(14,720)	(97)	(120)	(13)	(1,853)	(3,683)	(867)	(89)	(2,269)
659	0970	Adjustments to Operations and Maintenance Expense	(1,146,941)	(641,847)	(241,838)	(1,189)	(1,834)	(225)	(28,092)	(74,085)	(16,007)	(1,144)	(37,894)
660	0970	TOTAL GROSS EXPENSE	21,856,678	16,841,662	2,931,668	22,374	25,306	6,637	317,114	607,853	170,351	14,988	169,768

Xcel Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Cost No. 19-0716 - RT5														
Test Year Ending March 31, 2019														
ALLOCATION OF PAYROLL														
90	Distribution													
91	Operation													
92	Supervision & Insp.	2,188,839	Distribution O&M - Cust	2,188,839	1,912,852	225,783	1,024	361	1,158	8,354	14,014	19,385	927	2,781
93	Distribution Load Dispatching	99.00												
94	Compressor Station Labor and Expenses	99.00												
95	Mains and Services Expenses	99.00												
96	Measuring and Regulating Station Expenses - General	99.00												
97	Measuring and Regulating Station Expenses - Industrial	99.00												
98	Measuring and Regulating Station Exp. - City Gate Dtg. Sta.	99.00												
99	Meter and House Regulator Expenses	99.00												
100	Customer Installation Expense	99.00												
101	Other Expenses	99.00												
102	Rents	99.00												
103	Maintenance													
104	Maintenance Supervision and Engineering	99.00												
105	Maintenance of Structures and Improvements	99.00												
106	Maintenance of Mains	99.00												
107	Maintenance of compressor station equipment	99.00												
108	Maint. of Measuring and Regulating Station Equip. - General	99.00												
109	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00												
110	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00												
111	Maintenance of Services	99.00												
112	Maintenance of Meters and House Regulators	99.00												
113	Maintenance of Other Equipment	99.00												
114	Total Distribution	2,188,839		2,188,839	1,912,852	225,783	1,024	361	1,158	8,354	14,014	19,385	927	2,781
115	Customer Accounts													
116	Supervision	2.00	Bills	24,008,719	22,112,332	1,746,465	7,920	2,605	13,670	46,494	29,921	41,284	1,880	5,939
117	Water Reading	99.00												
118	Customer Rec. & Collections	99.00												
119	Uncollectible Accounts	99.00												
120	Misc. Cust. Acct. Expense	99.00												
121	Total Customer Accounts Expense	24,008,719		24,008,719	22,112,332	1,746,465	7,920	2,605	13,670	46,494	29,921	41,284	1,880	5,939
122	Customer Service and Information													
123	Supervision	2.00	Bills	65,349	60,110	4,748	23	7	37	118	83	113	5	16
124	Customer Assistance	99.00												
125	Information & Instruction	99.00												
126	Misc. Cust. Acct. Expense	99.00												
127	Total Customer Service & Info Expense	65,349		65,349	60,110	4,748	23	7	37	118	83	113	5	16
128	Sales													
129	Supervision	2.00	Bills	120,701	111,147	8,780	40	13	69	234	150	208	10	30
130	Demonstration & Colling.	99.00												
131	Advertising	99.00												
132	Misc. Sales Expense	99.00												
133	Total Sales Expense	120,701		120,701	111,147	8,780	40	13	69	234	150	208	10	30
134	Administrative & General:													
135	Operation													
136	Administrative and General Services	2.00	Bills	16,718,054	33,815,078	2,470,761	11,112	3,983	20,904	71,100	45,756	69,301	3,027	9,183
137	Office Supplies and Expenses	99.00												
138	Administrative Expenses Transferred - Customer Support	99.00												
139	Administrative Expenses Transferred - General	99.00												
140	Outside Services Employed	99.00												
141	Property Insurance	99.00												
142	Injuries and Damages	99.00												
143	Employee Pensions and Benefits	99.00												
144	Regulatory Commission Expenses	99.00												
145	Duplicate Charges - Credit	99.00												
146	General Advertising Expenses	99.00												
147	Miscellaneous General Expense	99.00												
148	Rents	99.00												
149	Maintenance													
150	Maintenance of General Plant	99.00												
151	Total A&G	16,718,054		16,718,054	33,815,078	2,470,761	11,112	3,983	20,904	71,100	45,756	69,301	3,027	9,183
152	Other Utility Plant Related Payroll	99.00												
153	TOTAL PAYROLL EXPENSE - CUSTOMER	63,096,560		63,096,560	58,011,400	4,658,938	21,116	6,970	25,838	118,508	89,911	124,401	5,995	17,949

Alamos Energy Corporation, Colorado-Zenex Division														
Kansas Jurisdiction - Gas Rate 18-47065 - RES														
18th Year Ending March 31, 2019														
ALLOCATION OF PAYROLL														
250														
251	Distribution													
252	Operation													
253	Supervision & Eng.	36.00	Distribution DRAM - Demand	11,160,309	6,767,892	2,171,121	19,491	26,085	261	457,809	919,100	219,408	21,171	569,608
254	Distribution Lead Dispatching	99.00												
255	Compressor Station Labor and Expenses	99.00												
256	Maint. and Services Expenses	99.00												
257	Measuring and Regulating Station Expenses - General	99.00												
258	Measuring and Regulating Station Expenses - Industrial	99.00												
259	Measuring and Regulating Station Exp. - City Gate Ckt. Sta.	99.00												
260	Meter and House Regulator Expenses	99.00												
261	Customer Installations Expenses	99.00												
262	Other Expenses	99.00												
263	Rents	99.00												
264	Maintenance	99.00												
265	Maintenance Supervision and Engineering	99.00												
266	Maintenance of Structures and Improvements	99.00												
267	Maintenance of Mains	99.00												
268	Maintenance of compressor station equipment	99.00												
269	Maint. of Measuring and Regulating Station Equip. - General	99.00												
270	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00												
271	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00												
272	Maintenance of Services	99.99												
273	Maintenance of Meters and House Regulators	99.00												
274	Maintenance of Other Equipment	99.00												
275	Total Distribution			11,160,309	6,767,892	2,171,121	19,491	26,085	261	457,809	919,100	219,408	21,171	569,608
276														
277	Customer Accounts													
278	Supervision	99.00												
279	Meter Reading	99.00												
280	Customer Rec. & Collections	99.00												
281	Uncollectible Accounts	99.00												
282	Misc. Cust. Acct. Expense	99.00												
283	Total Customer Accounts Expense													
284														
285	Customer Service and Information													
286	Subscriptions	99.00												
287	Customer Assistance	99.00												
288	Information & Instruction	99.00												
289	Misc. Cust. Acct. Expense	99.00												
290	Total Customer Service & Info Expense													
291														
292	Sales													
293	Supervision	99.00												
294	Demonstration & Selling	99.00												
295	Advertising	99.00												
296	Misc. Sales Expense	99.00												
297	Total Sales Expense													
298														
299	Administrative & General:													
300	Operation													
301	Administrative and General Salaries	3.81	Winter Peak Month (Sales)	15,619,534	11,757,241	3,772,039	33,759	41,508	107	34,818				
302	Office Supplies and Expenses	99.00												
303	Administrative Expenses Transferred - Customer Support	99.00												
304	Administrative Expenses Transferred - General	99.00												
305	Outside Services Employed	99.00												
306	Property Insurance	99.00												
307	Injuries and Damages	99.00												
308	Employee Pensions and Benefits	99.00												
309	Regulatory Commission Expenses	99.00												
310	Duplicate Charges - Credit	99.00												
311	General Advertising Expenses	99.00												
312	Miscellaneous General Expense	99.00												
313	Rents	99.00												
314	Maintenance	99.00												
315	Maintenance of General Plant	99.00												
316	Total A&G			15,619,534	11,757,241	3,772,039	33,759	41,508	107	34,818				
317														
318	Other Utility Plant Related Payroll	99.00												
319														
320	TOTAL PAYROLL EXPENSE - DEMAND			16,841,817	12,521,958	5,588,337	53,210	67,761	458	207,035	919,100	219,446	21,171	569,608

Annon Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 19-AT&G - RES										
Year Year Ending March 31, 2018										
ALLOCATION OF PAYROLL										
221	Commodity									
222										
223										
224										
225										
226		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGT	Injection
227	Production & Gathering:	Factor	Base	Company	Sales	Sales	Sales	Sales		Sales
228	Depletion									
229	Op. Sup. & Eng.	99.00		0						
230	Production Maps & Records	99.00		0						
231	Field Lines Expenses	99.00		0						
232	Field Compressor Station Expense	99.00		0						
233	Field Compressor Sta. Fuel & Pwr.	99.00		0						
234	Field Meas. & Regul. Station Exp	99.00		0						
235	Purification Expense	99.00		0						
236	Other Expenses	99.00		0						
237	Maintenance									
238	Maint. Sup. & Eng.	99.00		0						
239	Structures and Improvements	99.00		0						
240	Field Line Maintenance	99.00		0						
241	Compressor Station Equip. Maint.	99.00		0						
242	Meas. & Regul. Station Equip Maint.	99.00		0						
243	Purification Equipment Maintenance	99.00		0						
244	Other Equipment Maintenance	99.00		0						
245	Gas Processed by Others	99.00		0						
246	Total Production & Gathering			0	0	0	0	0	0	0
247										
248	Other Gas Supply Expenses:									
249	Wellhead Purchases	99.00		0						
250	Field Line Purchases	99.00		0						
251	Transmission Line Purchases	99.00		0						
252	City Gas Purchases	99.00		0						
253	Other Gas Purchases	99.00		0						
254	Exchange Gas	99.00		0						
255	Purchased Gas Expenses	99.00		0						
256	Storage Gas Withdrawal	99.00		0						
257	Company Used Gas	99.00		0						
258	Other Gas Supply Expenses	99.00		0						
259	Total Other Gas Supply Expenses			0	0	0	0	0	0	0
260										
261	Underground Storage:									
262	Operation									
263	Op. Sup. & Eng.	99.00		0						
264	Meas. & Records	99.00		0						
265	Wells Expense	99.00		0						
266	Lines Expense	99.00		0						
267	Compressor Station Expense	99.00		0						
268	Compressor Station Fuel & Power	99.00		0						
269	Meas. & Regul. Station Expenses	99.00		0						
270	Purification Expenses	99.00		0						
271	Exploration & Development	99.00		0						
272	Gas Leases	99.00		0						
273	Other Expenses	99.00		0						
274	Storage Well Royalties	99.00		0						
275	Rents	99.00		0						
276	Maintenance									
277	Maint. Sup. & Eng.	99.00		0						
278	Structures and Improvements	99.00		0						
279	Reservoirs & Wells Maintenance	99.00		0						
280	Line Maintenance	99.00		0						
281	Compressor Station Equip Maint	99.00		0						
282	Meas. & Regul. Station Equip Maint.	99.00		0						
283	Purification Equipment Maintenance	99.00		0						
284	Other Equipment Maintenance	99.00		0						
285	Total Underground Storage Expense			0						
286										
287	Transmission:									
288	Operation									
289	Op. Sup. & Eng.	99.00		0						
290	System Control & Load Dispatching	99.00		0						
291	Communication Systems Expense	99.00		0						
292	Compressor Station Labor Expense	99.00		0						
293	Compressor Station Fuel Gas	99.00		0						
294	Compressor Station Fuel & Power	99.00		0						
295	Maint Expenses	99.00		0						
296	Meas. & Regul. Station Expenses	99.00		0						
297	Other Expenses	99.00		0						
298	IDC Payment	99.00		0						
299	IDC Payment - A&S	99.00		0						
300	Rents	99.00		0						
301	Maintenance									
302	Maint. Sup. & Eng.	99.00		0						
303	Structure & Improv.	99.00		0						
304	Maint	99.00		0						
305	Compressor Station Equip Maint	99.00		0						
306	Meas. & Regul. Station Equip Maint	99.00		0						
307	Communication Equipment Maintenance	99.00		0						
308	Other Equipment Maintenance	99.00		0						
309	Total Transmission Expense			0	0	0	0	0	0	0

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction (Case No. 19-AT&G) - RTS													
Year Year Ending March 31, 2019													
ALLOCATION OF PAYROLL													
410	Distribution												
422	Operation												
423	Supervision & Eng.												
424	Distribution Lead Dispatching	99.00											
425	Compressor Station Labor and Expenses	99.00											
426	Mains and Services Expenses	99.00											
427	Measuring and Regulating Station Expenses - General	99.00											
428	Measuring and Regulating Station Expenses - Industrial	99.00											
429	Measuring and Regulating Station Exp. - City Gate CM, S&A	99.00											
430	Meter and House Regulator Expenses	99.00											
432	Customer Installations Expense	99.00											
433	Other Expenses	99.00											
435	Rents	99.00											
436	Maintenance												
437	Maintenance Supervision and Engineering	99.00											
438	Maintenance of Structures and Improvements	99.00											
439	Maintenance of Mains	99.00											
440	Maintenance of compressor station equipment	99.00											
441	Maint. of Measuring and Regulating Station Equip. - General	99.00											
442	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00											
443	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00											
444	Maintenance of Meters	99.00											
445	Maintenance of Meters and House Regulators	99.00											
446	Maintenance of Other Equipment	99.00											
447	Total Distribution		40,749	22,844	7,760	84	98	1	1,279	4,648	724	84	
448	Customer Accounts												
449	Supervision	99.00											
450	Meter Reading	99.00											
451	Customer Rec. & Collections	99.00											
452	Uncollectible Account	99.00											
453	Misc. Cust. Acct. Expense	99.00											
454	Total Customer Accounts Expense												
455	Customer Service and Information												
456	Supervision	99.00											
457	Customer Assistance	99.00											
458	Information & Instruction	99.00											
459	Misc. Cust. Acct. Expense	99.00											
460	Total Customer Service & Info Expense												
461	Sales												
462	Supervision	99.00											
463	Demonstration & Selling	99.00											
464	Advertising	99.00											
465	Misc. Sales Expense	99.00											
466	Total Sales Expense												
467	Administrative & General												
468	Operation												
469	Administrative and General Salaries	1.00	Total Throughput	56,710	11,792	10,799	88	137	1	1,790	6,470	1,008	116
470	Office Supplies and Expenses	99.00											
471	Administrative Expenses Transferred - Customer Support	99.00											
472	Administrative Expenses Transferred - General	99.00											
473	Outside Services Employed	99.00											
474	Property Insurance	99.00											
475	Injuries and Damages	99.00											
476	Employee Payroll and Benefits	99.00											
477	Regulatory Commission Expenses	99.00											
478	Duplicate Charges - Credit	99.00											
479	General Advertising Expenses												
480	Miscellaneous General Expense												
481	Rents												
482	Maintenance												
483	Maintenance of General Plant	99.00											
484	Total AS&C		56,710	11,792	10,799	88	137	1	1,790	6,470	1,008	116	
485	Other Utility Plant Related Payroll	99.00											
486	TOTAL PAYROLL EXPENSE - COMMODITY		97,460	84,636	18,558	152	235	1	3,069	11,119	1,731	200	

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Gas No. 19-07400 - RTE											
Test Year Ending March 31, 2018											
ALLOCATION OF PAYROLL											
570	Distribution										
571	Operation										
572	Supervision & Insp.										
573	Distribution Lead Dispatching	19,947,891	9,709,028	2,454,664	20,818	26,526	1,420	482,642	991,761	239,518	22,181
574	Compressor Station Labor and Expenses	0	0	0	0	0	0	0	0	0	0
576	Mains and Services Expenses	0	0	0	0	0	0	0	0	0	0
577	Measuring and Regulating Station Expenses - General	0	0	0	0	0	0	0	0	0	0
578	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0	0	0	0	0	0
579	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0	0	0	0	0	0
580	Meter and House Regulator Expenses	0	0	0	0	0	0	0	0	0	0
581	Customer Installation Expenses	0	0	0	0	0	0	0	0	0	0
582	Other Expenses	0	0	0	0	0	0	0	0	0	0
583	Rents	0	0	0	0	0	0	0	0	0	0
584	Maintenance	0	0	0	0	0	0	0	0	0	0
585	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
586	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0
587	Maintenance of Mains	0	0	0	0	0	0	0	0	0	0
588	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0
589	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	0	0	0	0
590	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0
591	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0
592	Maintenance of Services	0	0	0	0	0	0	0	0	0	0
593	Maintenance of Meters and House Regulators	0	0	0	0	0	0	0	0	0	0
594	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0
595	Total Distribution	19,947,891	9,709,028	2,454,664	20,818	26,526	1,420	482,642	991,761	239,518	22,181
596	Customer Accounts										
597	Supervision										
598	Meter Reading	24,008,719	22,122,832	1,746,465	7,920	2,605	13,670	46,494	29,921	41,804	1,880
600	Customer Rec. & Collections	0	0	0	0	0	0	0	0	0	0
601	Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0
602	Misc. Cont. Acct. Expense	0	0	0	0	0	0	0	0	0	0
603	Total Customer Accounts Expenses	24,008,719	22,122,832	1,746,465	7,920	2,605	13,670	46,494	29,921	41,804	1,880
604	Customer Service and Information										
605	Supervision										
606	Customer Assistance	65,145	60,110	4,748	22	7	17	126	95	110	18
607	Information & Instruction	0	0	0	0	0	0	0	0	0	0
608	Misc. Cont. Acct. Expense	0	0	0	0	0	0	0	0	0	0
609	Total Customer Service & Info Expense	65,145	60,110	4,748	22	7	17	126	95	110	18
610	Sales										
611	Supervision										
612	Demonstration & Selling	120,701	111,167	8,760	40	13	69	284	190	208	30
613	Advertising	0	0	0	0	0	0	0	0	0	0
614	Misc. Sales Expense	0	0	0	0	0	0	0	0	0	0
615	Total Sales Expense	120,701	111,167	8,760	40	13	69	284	190	208	30
616	Administrative & General:										
617	Operation										
618	Administrative and General Salaries	51,991,299	45,604,056	6,463,549	45,958	45,028	21,101	87,708	52,226	84,309	3,144
619	Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0
620	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	0	0	0	0
621	Administrative Expenses Transferred - General	0	0	0	0	0	0	0	0	0	0
622	Duplicate Services Employed	0	0	0	0	0	0	0	0	0	0
623	Property Insurance	0	0	0	0	0	0	0	0	0	0
624	Injuries and Damages	0	0	0	0	0	0	0	0	0	0
625	Employee Pensions and Benefits	0	0	0	0	0	0	0	0	0	0
626	Regulatory Commission Expenses	0	0	0	0	0	0	0	0	0	0
627	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0
628	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0
629	Miscellaneous General Expenses	0	0	0	0	0	0	0	0	0	0
630	Rents	0	0	0	0	0	0	0	0	0	0
631	Maintenance	0	0	0	0	0	0	0	0	0	0
632	Maintenance of General Plant	51,991,299	45,604,056	6,463,549	45,958	45,028	21,101	87,708	52,226	84,309	3,144
633	Total A&G	51,991,299	45,604,056	6,463,549	45,958	45,028	21,101	87,708	52,226	84,309	3,144
634	Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0
635	TOTAL PAYROLL EXPENSE	90,036,956	76,635,035	10,683,421	74,894	74,946	36,297	387,202	1,054,291	345,579	27,321

Amos Energy Corporation, Colorado-Kansas Division														
Kansas Intangible Code No. 13A-TMG - 475														
Test Year Ending March 31, 2019														
ALLOCATION OF DEPRECIATION EXPENSE														
Customer														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Intermittent Transport
1			Intangible Plant											
2	30100	99.00	Organization	D										
3	30200	99.00	Franchises & Consents	D										
4	30800	99.00	Misc Intangible Plant	D										
5			Total Intangible Plant	D										
6			Production Plant											
10	33820	99.00	Producing Leaseholds	0										
11	32540	99.00	Rights of Way	0										
12	33100	99.00	Production Gas Wells Equipment	0										
13	34301	99.00	Field Lines	0										
14	34302	99.00	Tributary Lines	0										
15	34400	99.00	Field Meters & Reg. Sta. Equip	0										
16	34500	99.00	Purification Equipment	0										
17			Total Production Plant	0										
18			Storage Plant											
22	35000	99.00	Land	0										
23	35100	99.00	Rights of Way	0										
24	35200	99.00	Structures and Improvements	0										
25	35300	99.00	Compressor Station Equipment	0										
26	35400	99.00	Mess. & Reg. Sta. Equipment	0										
27	35500	99.00	Other Structures	0										
28	35600	99.00	Mess. & Reg. Sta. Equipment	0										
29	35700	99.00	Well Construction	0										
30	35800	99.00	Well Construction	0										
31	35900	99.00	Well Construction	0										
32	36000	99.00	Well Construction	0										
33	36100	99.00	Well Construction	0										
34	36200	99.00	Well Construction	0										
35	36300	99.00	Well Construction	0										
36	36400	99.00	Well Construction	0										
37	36500	99.00	Well Construction	0										
38	36600	99.00	Well Construction	0										
39	36700	99.00	Well Construction	0										
40			Total Storage Plant	0										
41			Transmission											
45	36800	99.00	Land & Land Rights	0										
46	36900	99.00	Rights of Way	0										
47	37000	99.00	Structures and Improvements	0										
48	37100	99.00	Other Structures	0										
49	37200	99.00	Mains Cathodic Protection	0										
50	37300	99.00	Mains - Steel	0										
51	37400	99.00	Mess. & Reg. Equipment	0										
52	37500	99.00	Mess. & Reg. Equipment	0										
53			Total Transmission Plant	0										
54			Distribution											
58	37600	99.00	Land & Land Rights	0										
59	37700	99.00	Land	0										
60	37800	15.20	Land Rights - Dist	7,134	1,990	719	1	0	5	9	14	39	1	3
61	37900	99.00	Land Other	0										
62	37950	15.20	Structures & Improvements - Dist	1,098	859	118	1	0	1	4	7	10	0	1
63	37990	99.00	Structures & Improvements T.B.	0										
64	37995	99.00	Land Rights	0										
65	37999	99.00	Improvements	0										
66	37600	15.20	Mains Cathodic Protection - Dist	52,443	48,442	5,394	24	8	32	211	351	488	23	70
67	37600	15.20	Mains - Steel - Dist	978,958	896,759	100,889	497	166	608	3,930	6,260	9,078	434	1,001
68	37600	15.20	Mains - Plastic - Dist	1,494,154	1,262,846	148,237	674	213	804	3,797	6,878	12,389	640	1,391
69	37600	15.20	Mess. & Reg. Equip. - Dist	168,483	148,107	17,427	79	28	105	680	1,138	1,871	78	235
70	37600	15.20	Leak Alarm - Dist	91,826	80,236	9,453	41	15	57	318	616	852	41	122
71	37800	15.20	Mess. & Reg. Sta. Equip. - General - Dist	101,768	88,998	19,497	47	17	69	426	843	943	78	195
72	37800	15.20	Mess. & Reg. Sta. Equip. - City Gate - Dist	30,384	24,217	8,303	24	8	31	209	318	429	22	67
73	37800	15.20	Mess. & Reg. Sta. Equip. - Dist	216	189	22	0	0	0	1	1	2	0	0
74	38000	15.20	Services - Dist	1,380,003	1,118,893	231,632	597	219	793	3,134	8,878	11,897	569	1,703
75	38100	15.20	Meters - Dist	369,893	325,838	38,242	173	63	239	1,484	2,678	3,432	164	492
76	38200	15.20	Meter Installations - Dist	682,002	589,898	87,097	304	109	404	2,618	4,270	6,002	287	827
77	38300	15.20	House Regulators - Dist	98,649	86,211	10,146	48	17	61	388	691	812	44	131
78	38400	99.00	House Reg. Installations	0										
79	38500	15.20	Land, Meters, & Reg. Sta. Equipment - Dist	31,077	28,934	1,402	18	6	30	173	322	401	18	46
80	38600	15.20	Other Prod. On Curt. Arm - Dist	0										
81			Total Distribution Plant	5,328,951	4,656,951	547,835	2,484	893	3,288	23,892	35,693	49,880	2,361	7,085

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Code No. 15A-0495-001												
Test Year Ending March 31, 2019												
ALLOCATION OF DEPRECIATION EXPENSE												
AS	General											
84	General											
85												
86	38820 Land & Land Right	23.20	5									
87	39200 Structures & Improvements	23.20 General Plant - Cust	31,337	27,700	3,028	14	5	19	112	174	241	35
88	39228 Improvements	23.20 General Plant - Cust	23	18	3	0	0	0	0	0	0	0
89	39204 Air Conditioning Equipment	23.20 General Plant - Cust	930	469	51	0	0	0	2	4	0	1
90	39228 Improvement to Leased Premises	23.20 General Plant - Cust	466	388	64	0	0	0	2	5	0	1
91	39100 Office Furniture & Equipment	23.20 General Plant - Cust	14,116	12,558	1,373	6	2	9	54	76	106	18
92	39228 Office Furn, Copiers & Type	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
93	39220 Transportation Equipment	23.20 General Plant - Cust	9,560	7,566	837	4	1	5	31	48	66	9
94	39300 Stone Equipment	23.20 General Plant - Cust	115	101	12	0	0	0	0	1	0	0
95	39400 Tools, Shop & Garage Equipment	23.20 General Plant - Cust	26,730	26,119	3,636	17	5	24	140	212	308	44
96	39500 Laboratory Equipment	23.20 General Plant - Cust	172	151	17	0	0	0	1	1	0	0
97	39500 Power Operated Equipment	23.20 General Plant - Cust	10	9	1	0	0	0	0	0	0	0
98	39600 Diodes	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
99	39604 Rediodes	23.20 General Plant - Cust	4	4	0	0	0	0	0	0	0	0
100	39605 Welders	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
101	39700 Communication Equipment	23.20 General Plant - Cust	29,701	27,048	1,603	9	1	12	75	110	153	21
102	39701 Communication Equipment - Mobile Radios	23.20	0	0	0	0	0	0	0	0	0	0
103	39701 Communication Equipment - Fixed Radios	23.20 General Plant - Cust	7,345	6,492	709	3	1	4	26	41	56	8
104	39800 Miscellaneous Equipment	23.20 General Plant - Cust	9,257	7,299	787	2	1	5	30	45	64	9
105	39800 Other Tangible Property - Servers - H/W	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
106	39801 Other Tangible Property - Servers - S/W	23.20 General Plant - Cust	2,990	2,643	283	1	0	1	11	17	23	3
107	39802 Other Tangible Property - Network - H/W	23.20 General Plant - Cust	899	848	93	0	0	1	3	5	7	1
108	39803 Other Tangible Property - CPU	23.20 General Plant - Cust	42,768	37,804	4,330	19	7	26	153	230	329	47
109	39804 Other Tangible Property - I/F Hardware	23.20	0	0	0	0	0	0	0	0	0	0
110	39805 Other Tangible Property - PC Hardware	23.20	0	0	0	0	0	0	0	0	0	0
111	39804 Other Tangible Property - PC Software	23.20 General Plant - Cust	61,933	54,784	5,983	27	10	38	222	344	476	68
112	39801 Other Tangible Property - Mainframe S/W	23.20 General Plant - Cust	2,992	2,656	318	1	1	2	12	19	26	4
113	39802 Other Tangible Property - Application Software	23.20 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
114												
115												
116												
117												
118	Total General Plant		242,720	214,558	23,438	106	38	146	816	1,349	1,867	268
119	TOTAL DIRECT DEPRECIATION EXPENSE		5,659,299	4,970,208	571,274	2,991	930	3,426	32,291	37,043	51,347	7,393
120	Shared Services General Office	23.20 General Plant - Cust	240,136	128,803	13,331	51	22	85	502	779	1,078	155
121	Shared Services Customer Support	23.20 General Plant - Cust	128,257	118,371	12,883	56	20	78	458	713	988	143
122	Colorado-Kansas General Office	23.20 General Plant - Cust	12,181	28,446	3,107	14	5	20	120	179	247	36
123												
124	TOTAL DEPRECIATION EXPENSE - CUSTOMER		5,659,657	5,136,188	600,287	2,722	977	3,629	25,227	28,713	39,558	7,684

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Intangible Case No. 19-A-706 - RTA															
Test Year Ending March 31, 2025															
ALLOCATION OF DEPRECIATION EXPENSE															
Line No.	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	School Transport	Irrigation Transport	Interruption Transport
126		Intangible Plant													
127	30100	Organization	99.00		0										
128	30200	Franchises & Consents	99.00		0										
129	30300	Misc Intangible Plant	99.00		0										
131		Total Intangible Plant			0										
132		Production Plant													
134		Production Plant	99.00		0										
135	32500	Producing Leaseholds	99.00		0										
136	32540	Rights of Way	99.00		0										
137	33100	Production Gas Well Equipment	99.00		0										
138	33201	Field Lines	99.00		0										
139	33202	Tributary Lines	99.00		0										
140	33400	Field Meas. & Reg. Sta. Equip	99.00		0										
141	33500	Purification Equipment	99.00		0										
142		Total Production Plant			0										
143		Storage Plant													
144		Storage Plant													
146	35010	Land	99.00		0										
148	35100	Rights of Way	2.94	Winter Peak Month less Interruption, SGS, Irrigation, Transport	7,273	5,444	1,747	15	19						
149	35100	Structures and Improvements	2.94	Winter Peak Month less Interruption, SGS, Irrigation, Transport	690	530	167	1	2						
150	35100	Compressor Station Equipment	99.00		0										
151	35100	Mess. & Reg. Sta. Equipment	99.00		0										
152	35200	Other Structures	99.00		0										
153	35200	Wells (Rights of Way)	2.94	Winter Peak Month less Interruption, SGS, Irrigation, Transport	41,035	30,818	9,918	89	109						
154	35201	Well Construction	99.00		0										
155	35202	Reservoirs	99.00		0										
156	35203	Cushion Gas	99.00		0										
157	35210	Leaseholds	99.00		0										
158	35211	Storage Rights	99.00		0										
159	35300	Pipelines	2.94	Winter Peak Month less Interruption, SGS, Irrigation, Transport	21,000	17,257	3,537	50	61						
160	35400	Compressor Station Equipment	2.94	Winter Peak Month less Interruption, SGS, Irrigation, Transport	57,584	48,887	13,919	125	153						
161	35500	Mess. & Reg. Equipment	2.94	Winter Peak Month less Interruption, SGS, Irrigation, Transport	0	0	0	0	0						
162	36000	Purification Equipment	99.00		0										
163	37000	Other Equipment	99.00		0										
164		Total Storage Plant			129,437	97,525	31,288	280	344						
167		Transmission													
169	36000	Land & Land Rights	99.00		0										
170	36000	Rights of Way	99.00		0										
171	36002	Structures and Improvements	99.00		0										
172	36400	Other Structures	99.00		0										
173	36700	Main Cable Protection	2.93	Winter Peak Month less Interruption, SGS, Irrigation	71,290	49,205	15,732	141	178		6,916	1,890	3		
174	36700	Main - Steel	2.93	Winter Peak Month less Interruption, SGS, Irrigation	2,322	2,109	698	6	8		91	79	0		
175	36900	Mess. & Reg. Equipment	2.93	Winter Peak Month less Interruption, SGS, Irrigation	4,023	2,695	885	8	10		364	87	0		
176	36900	Mess. & Reg. Equipment	99.00		0										
177		Total Transmission Plant			80,646	53,889	17,289	195	190		7,271	1,747	4		
180		Distribution													
181		Distribution													
182	37400	Land & Land Rights	99.00		0										
183	37400	Land	99.00		0										
184	37400	Land Rights	99.00		0										
185	37400	Land Driv	99.00		3,488	1,973	600	5	7		128	252	61	6	167
186	37500	Structures & Improvements	15.40	Distribution Plant - Demand	1,393	958	310	3	4		68	107	31	3	81
187	37500	Structures & Improvements T.R.	99.00		0										
188	37500	Land Rights	99.00		0										
189	37500	Improvements	99.00		0										
190	37600	Main Cable Protection	15.40	Distribution Plant - Demand	76,109	46,151	14,806	133	178		3,083	6,237	1,498	104	3,884
191	37600	Main - Steel	15.40	Distribution Plant - Demand	1,420,745	893,805	276,991	3,478	3,918		33	97,464	22,932	2,495	72,512
192	37600	Main - Plastic	15.40	Distribution Plant - Demand	2,096,833	1,270,862	407,712	3,468	4,895		66	65,637	27,478	4,326	3,976
193	37603	Access	15.40	Distribution Plant - Demand	245,886	149,108	47,838	429	574		6	9,977	20,318	4,854	446
194	37604	Leak Clamp	15.40	Distribution Plant - Demand	133,411	80,867	25,054	232	312		3	5,413	10,915	2,623	232
195	37605	Mess. & Reg. Sta. Equip - General	15.40	Distribution Plant - Demand	147,884	86,568	26,732	357	343		3	5,993	12,384	1,894	180
196	37800	Mess. & Reg. Sta. Equip - City Gate	15.40	Distribution Plant - Demand	78,412	45,513	14,292	133	171		3	3,079	6,606	1,423	139
197	37800	Mess. & Reg. Sta. Equip - General	15.40	Distribution Plant - Demand	313	190	61	1	1		0	13	16	6	1
198	38000	Services	15.40	Distribution Plant - Demand	1,897,668	1,126,492	361,286	3,234	4,339		43	75,971	151,887	36,921	3,524
199	38100	Meters	15.40	Distribution Plant - Demand	296,774	325,847	598,475	935	1,254		13	23,773	43,917	10,558	1,918
200	38200	Meter Installations	15.40	Distribution Plant - Demand	646,273	573,890	184,693	1,648	2,110		22	36,886	77,426	18,905	1,788
201	38300	House Regulators	15.40	Distribution Plant - Demand	143,167	88,813	27,852	249	334		3	3,809	11,712	2,818	272
202	38400	House Reg. Installations	99.00		0										
203	38600	Ind. Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	46,009	38,109	9,839	94	132		1	1,844	3,918	944	3
204	38600	Other Proc. On Cust. Prem	15.40	Distribution Plant - Demand	0	0	0	0	0						
205		Total Distribution Plant			7,730,085	4,687,310	1,503,804	13,459	18,054		261	315,679	452,449	151,971	14,664

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 20-ATM-0000 - RTG														
Fiscal Year Ending March 31, 2019														
ALLOCATION OF DEPRECIATION EXPENSE														
Commodity														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
249			Intangible Plant											
251	30100	99.00	Organization	0										
252	30200	99.00	Franchises & Consents	0										
253	30300	99.00	Misc Intangible Plant	0										
254			Total Intangible Plant	0										
256			Production Plant											
257	32000	99.00	Producing Leasehold	0										
259	32500	99.00	Rights of Way	0										
260	33100	99.00	Production Gas Well Equipment	0										
262	33200	99.00	Field Lines	0										
268	33202	99.00	Tributary Lines	0										
264	33400	99.00	Field Meter. & Reg. Sta. Equip	0										
265	33600	99.00	Purification Equipment	0										
266			Total Production Plant	0										
268			Storage Plant											
270	35010	99.00	Land	0										
272	35100	99.00	Rights of Way	0										
273	35100	99.00	Structures and Improvements	0										
274	35102	99.00	Compression Station Equipment	0										
275	35103	99.00	Meas. & Reg. Sta. Structures	0										
276	35104	99.00	Other Structures	0										
277	35200	99.00	Wells & Rights of Way	0										
278	35201	99.00	Well Construction	0										
279	35202	99.00	Remediation	0										
280	35203	99.00	Cushion Gas	0										
281	35210	99.00	Leaseholds	0										
282	35211	99.00	Storage Rights	0										
283	35300	99.00	Pipelines	0										
284	35400	99.00	Compressor Station Equipment	0										
285	35500	99.00	Meas. & Reg. Equipment	0										
286	35600	99.00	Purification Equipment	0										
287	35700	99.00	Other Equipment	0										
288			Total Storage Plant	0										
291			Transmission											
292	36000	99.00	Land & Land Rights	0										
294	36500	99.00	Rights of Way	0										
295	36600	99.00	Structures and Improvements	0										
296	36602	99.00	Other Structures	0										
297	36700	99.00	Main Cathodic Protection	0										
298	36701	99.00	Main - Steel	0										
299	36900	99.00	Meas. & Reg. Equipment	0										
300	36901	99.00	Meas. & Reg. Equipment	0										
301			Total Transmission Plant	0										
304			Distribution											
305	37400	99.00	Land & Land Rights	0										
307	37401	99.00	Land	0										
308	37402	15.00	Land Rights	24	13	4	0	0	0	1	3	0	0	2
309	37403	99.00	Land Other	0										
310	37500	15.00	Structures & Improvements	12	7	3	0	0	0	0	1	0	0	1
311	37501	99.00	Structures & Improvements T.R.	0										
312	37502	99.00	Land Rights	0										
313	37503	99.00	Improvements	0										
314	37600	15.00	Main Cathodic Protection	80	325	110	1	1	0	18	65	10	1	48
315	37601	15.00	Main - Steel	16,828	6,070	2,092	17	28	0	340	1,235	392	22	863
316	37602	15.00	Distribution Plant - Comm	15,973	8,664	3,063	18	39	0	591	1,812	348	13	376
317	37603	15.00	Distribution Plant - Comm	1,874	2,051	357	3	3	0	18	214	33	2	108
318	37604	15.00	Distribution Plant - Comm	1,017	570	194	2	2	0	32	116	18	2	81
319	37605	15.00	Distribution Plant - Comm	1,135	617	214	3	3	0	35	128	20	2	90
320	37606	15.00	Distribution Plant - Comm	559	314	107	1	1	0	16	54	10	1	45
321	37608	15.00	Distribution Plant - Comm	2	1	0	0	0	0	0	0	0	0	0
322	38000	15.00	Services	34,557	7,937	2,696	22	34	0	466	1,615	321	29	1,128
323	38100	15.00	Distribution Plant - Comm	4,091	3,281	275	6	10	0	128	467	73	4	326
324	38200	15.00	Distribution Plant - Comm	7,212	1,043	1,373	11	17	0	226	873	128	15	575
325	38300	15.00	Distribution Plant - Comm	1,091	611	208	3	3	0	34	124	19	2	87
326	38400	99.00	Home Reg. Installations	0										
327	38500	15.00	Distribution Plant - Comm	366	205	70	1	1	0	11	49	1	1	39
328	38600	15.00	Other Equip. On Dist. Prem	0										
329			Total Distribution Plant	56,912	33,026	11,216	92	142	1	1,849	6,721	1,047	111	4,893

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-AT-100 - RTS														
Test Year Ending March 31, 2019														
ALLOCATION OF DEPRECIATION EXPENSE														
331	General													
332	332													
334	33500 Land & Land Rights	99.00												
336	33500 Structures & Improvements	23.60	General Plant - Comm	289	162	85	0	1	0	9	38	5	1	23
338	33503 Improvements	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0
337	33504 Air Conditioning Equipment	23.60	General Plant - Comm	5	3	1	0	0	0	0	1	0	0	0
338	33509 Improvement to Leased Premises	23.60	General Plant - Comm	6	5	1	0	0	0	0	1	0	0	5
339	33510 Office Furniture & Equipment	23.60	General Plant - Comm	131	73	25	0	0	0	4	15	3	0	10
340	33513 Office Furn. Copiers & Type	23.60	General Plant - Comm	0										
341	33520 Transportation Equipment	23.60	General Plant - Comm	79	44	15	0	0	0	2	9	1	0	6
342	33530 Sales Equipment	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0
343	33540 Tools, Shop & Garage Equipment	23.60	General Plant - Comm	366	205	70	1	1	0	11	42	6	1	29
344	33550 Laboratory Equipment	23.60	General Plant - Comm	2	1	0	0	0	0	0	0	0	0	0
345	33560 Power Operated Equipment	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0
346	33569 Drivers	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0
347	33564 Buckhoes	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0
348	33565 Welders	23.60	General Plant - Comm	0										
349	33700 Communication Equipment	23.60	General Plant - Comm	181	109	35	0	0	0	8	21	1	0	14
350	33701 Communication Equipment - Mobile Radios	23.60	General Plant - Comm	0										
351	33702 Communication Equipment - Fixed Radios	23.60	General Plant - Comm	89	38	13	0	0	0	2	8	1	0	5
352	33800 Miscellaneous Equipment	23.60	General Plant - Comm	76	43	14	0	0	0	2	9	1	0	6
353	33900 Other Tangible Property - Servers - N/W	23.60	General Plant - Comm	0										
354	33901 Other Tangible Property - Servers - S/W	23.60	General Plant - Comm	28	15	5	0	0	0	1	3	0	0	2
355	33902 Other Tangible Property - Network - N/W	23.60	General Plant - Comm	3	3	2	0	0	0	0	1	0	0	1
356	33903 Other Tang. Property - CPU	23.60	General Plant - Comm	384	221	75	1	1	0	12	45	7	1	32
357	33904 Other Tangible Property - I/F - Hardware	23.60	General Plant - Comm	0										
358	33905 Other Tang. Property - PC Hardware	23.60	General Plant - Comm	0										
359	33906 Other Tang. Property - PC Software	23.60	General Plant - Comm	270	320	109	1	1	0	19	65	10	1	49
360	33907 Other Tang. Property - Meritame S/W	23.60	General Plant - Comm	11	14	6	0	0	0	1	4	1	0	1
361	33908 Other Tang. Property - Application Software	23.60	General Plant - Comm	0										
362														
363														
364	Total General Plant			2,235	1,253	426	3	5	0	70	255	40	9	174
365														
366	TOTAL DIRECT DEPRECIATION EXPENSE			61,147	34,279	11,644	95	148	1	1,819	5,975	1,345	125	4,873
367														
368	Shared Services General Office	23.60	General Plant - Comm	1,390	723	245	2	3	0	41	147	23	1	103
369	Shared Services Customer Support	23.60	General Plant - Comm	1,181	662	225	2	3	0	37	135	22	2	94
370	Colorado-Kansas General Office	23.60	General Plant - Comm	295	166	56	0	1	0	9	34	5	1	24
371														
372	TOTAL DEPRECIATION EXPENSE - COMMODITY			63,914	35,830	12,171	100	154	1	2,006	7,291	1,395	131	5,094

Atmos Energy Corporation, Colorado-Kansas Division
 Home Jurisdiction Case No. 18-CV-0195 -RTS
 Test Year: Endline Month 31, 2018

ALLOCATION OF DEPRECIATION EXPENSE

Total Depreciation Expense

Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SOS	Injection Sales	Firm Transport	Schools Transport	Irrigation Transport	Intermittent Transport
379		Intangible Plant												
379	30100	Organization		0										
379	30200	Franchises & Consents		0										
379	30300	Misc Intangible Plant		0										
380		Total Intangible Plant		0										
380		Production Plant												
380	32200	Producing Leaseholds		0										
380	32300	Right of Way		0										
380	32400	Production Gas Wells Equipment		0										
380	32500	Field Lines		0										
380	32600	Tributary Lines		0										
380	32700	Field Maint. & Rep. Sys. Equip		0										
380	32800	Purification Equipment		0										
380		Total Production Plant		0										
380		Storage Plant												
380	33000	Land		0										
380	33100	Rights of Way		7,225	5,444	1,747	18	19						
380	33200	Structures and Improvements		690	820	167	1	1						
380	33300	Compressor Station Equipment		0										
380	33400	Mess. & Reg. Sys. Equipment		0										
380	33500	Other Structures		0										
380	33600	Wells & Rights of Way		41,035	30,818	9,919	89	108						
380	33700	Well Construction		0										
380	33800	Transmission		0										
380	33900	Cushion Gas		0										
380	34000	Leaseholds		0										
380	34100	Storage Rights		22	0	17,257	5,336	40	61					
380	34200	Flarelines		57,584	46,387	12,919	125	153						
380	34300	Compressor Station Equipment		0										
380	34400	Mess. & Reg. Equipment		0										
380	34500	Purification Equipment		0										
380	34600	Other Equipment		0										
380		Total Storage Plant		139,437	97,528	31,788	280	344						
380		Transmission												
380	35000	Land & Land Rights		0										
380	35100	Rights of Way		0										
380	35200	Structures & Improvements		0										
380	35300	Other Structures		0										
380	35400	Mess. & Reg. Equipment		71,290	48,025	15,712	141	178		6,816	1,890	3		
380	35500	Mess. - Steel		1,237	1,159	88	6	8		31	79	0		
380	35600	Mess. & Reg. Equipment		4,023	2,695	835	8	10		164	87	0		
380	35700	Mess. & Reg. Equipment		0										
380		Total Transmission Plant		80,846	58,899	17,289	196	290		7,071	1,747	4		
380		Distribution												
380	37400	Land & Land Rights		0										
380	37401	Land		0										
380	37402	Land Rights		5,236	3,763	823	8	8		114	269	81	7	
380	37403	Land Other		0										
380	37500	Structures & Improvements		2,703	1,912	423	3	4		89	189	42	4	
380	37501	Structures & Improvements T.R.		0										
380	37502	Land Rights		0										
380	37503	Improvements		0										
380	37600	Mess. Cathodic Protection		129,132	92,319	20,311	168	184		3,317	6,845	1,993	168	
380	37601	Mess. - Steel		2,610,871	1,791,316	479,142	2,947	3,208		600	61,394	154,019	37,200	
380	37602	Mess. - Plastic		3,336,014	2,462,313	599,215	4,348	5,174		943	91,315	232,376	54,877	
380	37603	Mess. - Other		417,263	298,283	65,620	510	607		111	10,718	21,408	6,434	
380	37604	Leak Check		226,334	161,823	35,602	777	329		60	3,614	11,647	3,493	
380	37605	Mess. & Reg. Sys. Equip. - General		280,587	178,548	49,434	306	368		66	6,496	12,884	3,887	
380	37606	Mess. & Reg. Sys. Equip. - C&I State		136,058	81,047	19,595	132	161		33	3,169	6,400	1,912	
380	37607	Mess. & Reg. Sys. Equip. - Other		932	360	84	1	1		0	14	27	1	
380		Total Distribution Plant		3,151,809	2,250,261	495,785	3,893	4,597		816	80,954	167,180	48,638	
380	38000	Meters		919,727	655,088	149,244	1,113	1,238		242	23,952	46,882	1,191	
380	38100	Meter (Installation)		1,605,402	1,147,862	251,639	1,959	2,197		418	41,202	82,618	24,778	
380	38200	House Regulators		242,807	173,657	36,105	227	354		64	6,289	12,459	3,749	
380	38300	House Reg. Installations		0										
380	38400	Ind. Mess. & Reg. Sys. Equipment		81,448	38,218	12,811	100	119		23	2,094	4,191	1,257	
380	38500	Other Prop. On Cust. Prem.		0										
380		Total Distribution Plant		3,115,339	2,252,857	505,857	16,025	18,089		3,480	336,838	674,963	202,158	

Amos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 18-1745-KAP												
Test Year Ending March 31, 2018												
ALLOCATION OF DEPRECIATION EXPENSE												
455												
456	General											
457												
458	39000 Land & Land Rights	0										
459	39000 Structures & Improvements	71,149	52,272	10,912	84	99	20	1,098	3,204	968	81	1,941
460	39003 Improvements	80	37	8	0	0	0	1	2	1	0	1
461	39004 Air Conditioning Equipment	1,203	884	285	1	2	0	29	54	18	1	32
462	39009 Improvement to Leased Premises	1,516	1,108	251	2	2	0	34	68	21	2	48
463	39100 Office Furniture & Equipment	32,281	23,717	4,951	38	45	9	725	1,484	455	37	867
464	39109 Office Furn. Copiers & Type	0										
465	39200 Transportation Equipment	19,434	14,378	2,981	23	27	5	436	879	264	22	522
466	39300 Snow Equipment	340	181	40	0	0	0	8	14	4	0	9
467	39400 Tools, Shop & Garage Equipment	90,304	66,272	13,835	107	125	29	1,016	1,609	1,228	103	1,423
468	39500 Laboratory Equipment	390	287	60	0	1	0	9	18	5	0	10
469	39500 Power Operated Equipment	24	18	5	0	0	0	0	1	0	0	1
470	39600 Drifters	0										
471	39604 Backhoes	10	7	1	0	0	0	0	0	0	0	0
472	39606 Welders	0										
473	39700 Communication Equipment	44,713	31,664	6,661	51	58	13	1,004	2,015	608	51	1,201
474	39701 Communication Equipment - Mobile Radios	0										
475	39702 Communication Equipment - Fixed Radios	16,678	12,251	1,956	20	23	5	374	791	228	18	448
476	39800 Miscellaneous Equipment	19,708	13,774	2,675	22	26	5	421	864	269	21	504
477	39800 Other Tangible Property - Servers - H/W	0										
478	39802 Other Tangible Property - Servers - S/W	5,784	4,897	1,041	8	9	2	151	304	92	8	181
479	39803 Other Tangible Property - Network - H/W	2,177	1,600	334	3	3	1	49	98	30	3	58
480	39809 Other Tang. Property - CPU	97,102	74,340	14,953	115	132	27	2,190	5,473	1,319	111	2,609
481	39804 Other Tangible Property - MP Hardware	0										
482	39805 Other Tang. Property - PC Hardware	0										
483	39806 Other Tang. Property - PC Software	140,694	106,345	21,574	167	198	39	2,159	6,315	1,911	160	3,729
484	39801 Other Tang. Property - Middleware/S/W	7,701	5,859	1,181	9	11	2	373	747	195	9	207
485	39808 Other Tang. Property - Application Software	0										
486												
487												
488	Total General Plant	651,100	404,889	84,525	659	760	154	12,870	24,811	7,458	628	14,909
489												
490	TOTAL DIRECT DEPRECIATION EXPENSE	13,876,423	9,991,601	2,195,640	17,122	20,888	3,884	849,340	708,956	211,630	17,778	421,114
491												
492	Shared Services General Office	818,147	232,740	45,799	377	441	89	7,144	14,320	4,311	362	6,547
493	Shared Services Customer Support	291,199	213,842	44,063	145	164	31	6,330	11,115	3,444	312	7,821
494	Colorado-Kansas General Office	73,081	54,680	11,206	37	43	8	3,651	7,291	2,161	181	4,582
495												
496	TOTAL DEPRECIATION EXPENSE	14,558,831	10,493,962	2,300,645	17,930	21,336	3,825	944,965	737,691	220,899	18,959	439,466

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATM-C-RTS Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
Customer	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
7	Taxes Other Than Income												
9	Non Revenue Related:												
10	25.2	Payroll - Cust	279,952	257,390	20,660	94	31	159	581	399	552	26	79
11	20.2	Property Related - Gross Plant - Cust	3,232,658	2,827,820	391,177	1,502	539	1,999	12,886	21,424	29,640	1,416	4,253
12	20.2	Public Service Commission Assessment - Gross Plant - Cust	56,407	58,091	6,893	31	11	41	265	440	609	79	87
13	21.2	Other - Other Taxes - Cust	183,273	143,369	15,249	74	26	100	525	1,014	1,409	67	201
14	Total Non Revenue Related:		3,742,240	3,286,669	374,980	1,700	608	2,300	14,337	23,278	32,208	1,540	4,620
15	Revenue Related:												
17	99.0	State Gross Receipts - Tax	0										
18	99.0	Local Gross Receipts - Tax	0										
19	99.0	Other	0										
20	Total Revenue Related:		0										
22	Total Taxes, Other Than Income		3,742,240	3,286,669	374,980	1,700	608	2,300	14,337	23,278	32,208	1,540	4,620
24	22.0	Allowance for Step Rate - Taxable Income	(563)	(330)	(153)	(1)	(1)	(1)	8	(68)	(9)	0	(8)
25	19.2	Interest Expense - Rate Base - Cust	1,811,143	1,582,857	186,377	854	307	1,137	7,331	12,190	16,854	807	7,420

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-ATMG-RTS														
Test Year Ending March 31, 2019														
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX														
27	Demand													
28														
29														
30														
31														
32	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial		Irrigation	Firm	Schools	Irrigation	Interruptible	
33	Factor	Base	Company	Sales	Sales	Sales	Sales	SGS	Sales	Transport	Transport	Transport	Transport	
34														
35	Taxes Other Than Income													
36														
37	Non Revenue Related:													
38	Payroll Related	25.4	Payroll - Demand	119,099	82,401	26,436	297	301	2	2,075	4,052	974	94	2,527
39	Property Related	20.4	Gross Plant - Demand	4,821,883	2,948,846	945,996	8,466	11,312	110	188,019	982,918	91,867	8,786	296,333
40	Public Service Commission Assessment	20.4	Gross Plant - Demand	99,083	61,573	19,433	174	232	2	3,862	7,854	1,837	180	4,855
41	Other	21.4	Other Taxes - Demand	243,454	149,354	47,916	429	572	6	9,367	19,038	4,575	458	11,770
42	Total Non Revenue Related:			5,283,469	3,240,974	1,039,782	9,806	12,417	120	203,323	413,262	99,303	9,498	255,484
43														
44	Revenue Related:													
45	State Gross Receipts - Tax	99.0		0	0	0	0	0	0	0	0	0	0	0
46	Local Gross Receipts - Tax	99.0		0	0	0	0	0	0	0	0	0	0	0
47	Other	99.0		0	0	0	0	0	0	0	0	0	0	0
48	Total Revenue Related:			0	0	0	0	0	0	0	0	0	0	0
49														
50	Total Taxes, Other Than Income			5,283,469	3,240,974	1,039,782	9,806	12,417	120	203,323	413,262	99,303	9,498	255,484
51														
52	Allowance for Step Rate	22.0	Taxable Income	(930)	(545)	(253)	(2)	(2)	(2)	13	(113)	(15)	1	(14)
53														
54	Interest Expense	19.4	Rate Base - Demand	2,701,512	1,668,091	535,163	4,750	6,373	61	100,991	205,324	49,337	4,711	126,782

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMG-RTS													
Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
Commodity													
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial		Irrigation	Firm	Schools	Irrigation	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales	SGS	Sales	Transport	Transport	Transport	Transport
55													
56													
57													
58													
59													
60													
61													
62													
63													
64													
65													
66	Non Revenue Related:												
67	Payroll Related	25.6 Payroll - Comm	452	242	82	1	1	0	14	49	8	1	94
68	Property Related	20.6 Gross Plant - Comm	35,368	19,827	6,735	55	85	0	1,110	4,085	626	73	2,815
69	Public Service Commission Assessment	20.6 Gross Plant - Comm	727	407	138	1	2	0	29	88	13	1	58
70	Other	21.6 Other Taxes - Comm	1,786	1,001	340	3	4	0	56	204	32	4	142
71	Total Non Revenue Related:		38,312	21,478	7,296	60	92	1	1,209	4,371	681	79	3,053
72	Revenue Related:												
73	State Gross Receipts - Tax	99.0	0	-	-	-	-	-	-	-	-	-	-
74	Local Gross Receipts - Tax	99.0	0	-	-	-	-	-	-	-	-	-	-
75	Other	99.0	0	-	-	-	-	-	-	-	-	-	-
76	Total Revenue Related:		0	-	-	-	-	-	-	-	-	-	-
77													
78	Total Taxes, Other Than Income		38,312	21,478	7,296	60	92	1	1,209	4,371	681	79	3,053
79	Allowance for Step Rate	22.0 Taxable Income	(8)	(4)	(2)	(0)	(0)	(0)	0	(1)	(0)	0	(0)
80													
81													
82	Interest Expense	19.6 Rate Base - Comm	19,815	11,110	3,774	31	48	0	622	2,289	352	41	1,576

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Corn/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
84	Total Taxes Other												
85													
87													
88													
89													
90													
91	Taxes Other Than Income												
92													
93	Non Revenue Related:												
94	Payroll Related		399,483	340,683	47,179	831	833	161	2,650	4,500	1,593	121	2,641
95	Property Related		8,089,878	5,796,299	1,283,907	10,025	11,936	2,110	202,016	407,777	122,155	10,275	242,404
96	Public Service Commission Assessment		166,189	119,071	26,375	208	245	43	4,150	8,371	2,509	21	5,000
97	Other		408,473	293,718	64,606	505	603	105	10,048	20,255	6,006	806	12,113
98	Total Non Revenue Related:		9,064,021	6,549,115	1,422,067	11,066	13,117	2,420	118,863	440,811	132,187	11,116	263,158
99													
100	Revenue Related:												
101	State Gross Receipts - Tax		0										
102	Local Gross Receipts - Tax		0										
103	Other		0										
104	Total Revenue Related:		0										
105													
106	Total Taxes, Other Than Income		9,064,021	6,549,115	1,422,067	11,066	13,117	2,420	118,863	440,811	132,187	11,116	263,158
107													
108	Allowance for Step Rate		(1,500)	(678)	(408)	(2)	(3)	(3)	21	(182)	(24)	1	(22)
109													
110	Interest Expense		4,532,471	3,262,058	725,314	5,675	6,727	1,188	108,884	219,773	66,553	5,559	130,730

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
ALLOCATION FACTORS													
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1.00	Input	Value	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	381,944	15,235,442
	Total Throughput	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7766%	0.2051%	7.8999%
1.20	Internally Generated Sales Mcf	Value	150,311,018	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	-	0.0000%	0.0000%	0.0000%
		%	100.0000%	71.2870%	24.2144%	0.1982%	0.3069%	0.0017%	3.9918%	0.0000%	0.0000%	0.0000%	0.0000%
1.30	Internally Generated Total Firm Throughput	Value	175,512,542	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	-	-
		%	100.0000%	61.0510%	20.7875%	0.1697%	0.2629%	0.0014%	3.4186%	12.4241%	1.9347%	0.0000%	0.0000%
1.40	Internally Generated Transport Mcf	Value	115,426,762	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	21,805,817	3,395,707	90,225,238	0.0000%
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.8915%	2.9419%	78.1667%	0.0000%
1.50	Input	Value	116,165,680	86,571,588	28,103,825	253,686	351,380	806	684,294	-	-	-	-
	Winter Volumes Excluding Transport	%	100.0000%	74.5242%	24.1929%	0.2184%	0.3025%	0.0006%	0.7612%	0.0000%	0.0000%	0.0000%	0.0000%
1.60	Internally Generated Mcf less Interruptible, SGS, Irrigation	Value	169,509,922	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	-	-
		%	100.0000%	63.2130%	24.4179%	0.1757%	0.2722%	0.0000%	0.0000%	12.8640%	2.0032%	0.0000%	0.0000%
1.80	Internally Generated Mcf less Interruptible, SGS, Irrigation, Transport	Value	144,908,398	107,152,231	36,396,946	297,856	461,365	-	-	-	-	-	-
		%	100.0000%	74.2522%	25.2218%	0.2064%	0.3197%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.00	Input	Value	1,600,798	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	395
	Bills	%	100.0000%	92.1013%	7.2743%	0.0330%	0.0108%	0.0569%	0.1937%	0.1246%	0.1724%	0.0082%	0.0247%
2.10	Internally Generated Bills (Sales)	Value	1,595,518	1,474,356	116,447	528	174	911	3,100	-	-	-	-
		%	100.0000%	92.4062%	7.2884%	0.0331%	0.0109%	0.0571%	0.1943%	0.0000%	0.0000%	0.0000%	0.0000%
2.20	Internally Generated Bills (Transport)	Value	4,887	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,995	2,760	132	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8226%	56.4764%	2.7010%	0.0000%
2.30	Internally Generated Bills less Interruptible, SGS, Irrigation	Value	1,596,351	1,474,356	116,447	528	174	0	0	1,995	2,760	132	0
		%	100.0000%	92.8555%	7.2944%	0.0331%	0.0109%	0.0000%	0.0000%	0.1250%	0.1729%	0.0083%	0.0000%
2.40	Internally Generated Bills less Interruptible, SGS, Irrigation, Transport	Value	1,591,504	1,474,356	116,447	528	174	0	0	0	0	0	0
		%	100.0000%	92.6891%	7.9168%	0.0332%	0.0109%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.50	Input	Value	134,856	124,146	9,876	45	14	75	258	167	231	11	39
	Meters/Services	%	100.0000%	92.0582%	7.3253%	0.0332%	0.0106%	0.0544%	0.1913%	0.1238%	0.1712%	0.0082%	0.0246%
2.60	Internally Generated Meters/Services (Sales)	Value	134,414	124,146	9,876	45	14	75	258	-	-	-	0
		%	100.0000%	92.3609%	7.3478%	0.0333%	0.0106%	0.0556%	0.1919%	0.0000%	0.0000%	0.0000%	0.0000%
2.70	Internally Generated Meters/Services (Transport)	Value	409	0	0	0	0	0	0	167	231	11	-
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8228%	56.4764%	2.7010%	0.0000%
2.90	Input	Value	34,231,501	21,664,259	6,950,410	62,205	75,485	362	27,819	2,923,107	702,394	1,489	1,823,471
	Winter Peak Month (CP)	%	100.0000%	63.2873%	20.3041%	0.1817%	0.2234%	0.0011%	0.0798%	8.5392%	2.0519%	0.0043%	5.3269%
2.91	Internally Generated Winter Peak Month (Sales)	Value	28,731,040	21,664,259	6,950,410	62,205	75,485	362	27,319	0	0	0	0
		%	100.0000%	75.2727%	24.1495%	0.2161%	0.2657%	0.0013%	0.0949%	0.0000%	0.0000%	0.0000%	0.0000%
2.92	Internally Generated Winter Peak Month (Transport)	Value	3,616,930	0	0	0	0	0	0	2,923,107	702,394	1,489	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.5931%	19.3658%	0.0411%	0.0000%
2.93	Internally Generated Winter Peak Month less Interruptible, SGS, Irrigation	Value	32,380,348	21,664,259	6,950,410	62,205	75,485	0	0	2,923,107	702,394	1,489	0
		%	100.0000%	66.9056%	21.4649%	0.1921%	0.2362%	0.0000%	0.0000%	9.0274%	2.1692%	0.0046%	0.0000%
2.94	Internally Generated Winter Peak Month less Interruptible, SGS, Irrigation, Transport	Value	28,753,358	21,664,259	6,950,410	62,205	75,485	0	0	0	0	0	0
		%	100.0000%	75.3451%	24.1725%	0.2163%	0.2660%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3.00	Input	Value	35,727,476	21,664,259	6,950,410	62,205	83,442	836	1,449,578	2,923,107	702,394	67,773	1,823,471
	Peak Month (NCP)	%	100.0000%	60.6375%	19.4540%	0.1741%	0.2336%	0.0029%	4.0573%	8.1817%	1.9650%	0.1897%	5.1039%

ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
3.10	Internally Generated Peak Month (Sales)	Value 30,210,729 100.0000%	21,664,259 71.7105%	6,950,410 23.0064%	62,205 0.2059%	83,442 0.2762%	836 0.0028%	1,449,578 4.7982%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
3.20	Internally Generated Peak Month (Transport)	Value 3,698,276 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	2,923,107 79.1467%	702,394 19.0182%	67,775 1.8515%	0 0.0000%
3.30	Internally Generated Peak Month less Interruptible, SGS, Irrigation	Value 32,453,591 100.0000%	21,664,259 66.7546%	6,950,410 21.4165%	62,205 0.1917%	83,442 0.2571%	0 0.0000%	0 0.0000%	2,923,107 9.0070%	702,394 2.1648%	67,775 0.2088%	0 0.0000%
3.40	Internally Generated Peak Month less Interruptible, SGS, Irrigation, Transport	Value 28,760,315 100.0000%	21,664,259 75.3269%	6,950,410 24.1667%	62,205 0.2169%	83,442 0.2901%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
3.60	Input Small Meter Investment	Value 26,446,745 100.0000%	24,276,204 91.7928%	2,075,573 7.8481%	9,412 0.0356%	2,729 0.0103%	14,320 0.0541%	43,049 0.1628%	9,613 0.0364%	13,300 0.0503%	636 0.0024%	1,908 0.0072%
3.80	Input Large Meter Investment	Value 3,494,604 100.0000%	20,838 0.5953%	2,126,013 60.8370%	9,841 0.2793%	5,096 0.1458%	26,748 0.7653%	151,285 4.3277%	436,173 12.4813%	603,427 17.2674%	28,860 0.8258%	86,579 2.4775%
4.00	Input Meter Investment	Value 30,256,248 100.0000%	24,304,939 80.3303%	4,461,505 14.7457%	20,232 0.0669%	7,809 0.0261%	41,906 0.1372%	217,972 0.7204%	453,977 1.5004%	628,059 2.0766%	80,088 0.0994%	90,113 0.2982%
4.10	Internally Generated Meter Installations	Value 30,214,742 100.0000%	24,304,939 80.4407%	4,461,505 14.7660%	20,232 0.0670%	7,809 0.0262%	0 0.0000%	217,972 0.7214%	453,977 1.5025%	628,059 2.0786%	80,088 0.0994%	90,113 0.2982%
4.20	Input Direct to Residential	Value 1 100.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.40	Input Direct to Commercial & Public Authority	Value 1 100.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.60	Input Direct to Schools	Value 1 100.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.80	Input Direct to Industrial	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.00	Input Direct to SGS	Value 0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.20	Input Direct to Interruptible	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%
5.40	Input Direct to Irrigation	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%
5.60	Input Direct to Firm Transport	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.80	Input Direct to Interruptible Transport	Value 1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%
6.00	Internally Generated P, S, T & D Plant	Value 371,243,333 100.0000%	265,570,579 71.5544%	59,041,567 15.9037%	461,235 0.1242%	549,759 0.1481%	95,377 0.0260%	9,826,598 2.6438%	18,856,813 5.0740%	5,639,770 1.5192%	474,592 0.1278%	11,244,245 3.0288%
6.20	Internally Generated P, S, T & D Plant - Customer	Value 147,402,078 100.0000%	128,949,055 87.4133%	15,160,515 10.2853%	68,760 0.0466%	34,708 0.0168%	91,267 0.0619%	591,731 0.4014%	987,778 0.6701%	1,866,550 0.8271%	65,357 0.0443%	196,070 0.1330%
6.40	Internally Generated P, S, T & D Plant - Demand	Value 222,211,126 100.0000%	135,807,560 61.1165%	49,570,301 22.3076%	389,844 0.1753%	521,118 0.2345%	5,089 0.0023%	8,685,699 3.9088%	17,683,040 7.9488%	4,244,258 1.9100%	405,892 0.1827%	10,918,238 4.9130%
6.60	Internally Generated P, S, T & D Plant - Commodity	Value 1,630,329 100.0000%	913,985 56.0621%	310,451 19.0422%	2,541 0.1558%	3,835 0.2414%	22 0.0013%	51,178 3.1391%	185,995 11.4094%	28,964 1.7766%	5,243 0.2051%	129,935 7.9696%

ALLOCATION FACTORS													
			Total Company	Residential	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
7.00	Internally Generated Allocated O&M Expenses	Value %	21,306,678 100.0000%	16,841,682 79.0441%	2,931,068 13.7566%	22,374 0.1050%	25,366 0.1191%	6,637 0.0312%	817,114 1.4883%	607,333 2.8504%	170,351 0.7955%	14,985 0.0703%	369,768 1.7353%
7.20	Internally Generated Allocated O&M Expenses - Cust	Value %	11,393,546 100.0000%	10,426,944 91.5162%	872,662 7.6593%	3,957 0.0347%	1,819 0.016%	6,436 0.0565%	24,912 0.2187%	21,644 0.1900%	29,944 0.2628%	1,432 0.0126%	4,296 0.0377%
7.40	Internally Generated Allocated O&M Expenses - Demand	Value %	9,875,704 100.0000%	6,393,231 64.7370%	2,051,101 20.7692%	18,357 0.185%	29,955 0.2426%	201 0.0020%	290,997 2.9466%	581,812 5.8913%	139,804 1.4156%	13,483 0.1385%	862,763 8.733%
7.60	Internally Generated Allocated O&M Expenses - Comm	Value %	37,428 100.0000%	21,507 57.4815%	7,305 19.5182%	60 0.1597%	93 0.2474%	1 0.0014%	1,204 3.2176%	3,877 10.3585%	604 1.6131%	70 0.1852%	2,708 7.2364%
8.00	Input Customer Deposits Factor	Value %	1,590,803 100.0000%	1,474,358 92.6800%	116,447 7.3200%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
9.00	Internally Generated Allocated Net Plant	Value %	274,588,630 100.0000%	196,618,165 71.6046%	43,471,111 15.8314%	398,019 0.1238%	403,661 0.1470%	71,908 0.0262%	6,896,897 2.5117%	13,948,461 5.0796%	4,176,167 1.5209%	350,923 0.1276%	8,812,319 3.0272%
9.20	Internally Generated Allocated Net Plant - Cust	Value %	110,169,145 100.0000%	96,361,293 87.4667%	11,298,557 10.2511%	51,213 0.0465%	18,392 0.167%	68,147 0.0619%	439,654 0.3991%	731,421 0.6639%	1,011,890 0.915%	48,395 0.0439%	145,184 0.1318%
9.40	Internally Generated Allocated Net Plant - Demand	Value %	163,212,080 100.0000%	99,579,999 61.0126%	31,947,686 19.5743%	285,524 0.1752%	382,355 0.2343%	3,745 0.0023%	6,419,341 3.9391%	13,079,295 8.0137%	3,142,827 1.9256%	300,052 0.183%	8,070,906 4.9450%
9.60	Internally Generated Allocated Net Plant - Comm	Value %	1,207,404 100.0000%	576,973 47.8002%	229,917 19.0422%	1,882 0.1558%	2,914 0.2414%	16 0.0013%	37,902 3.1391%	157,746 11.4084%	21,450 1.7766%	2,476 0.2051%	96,229 7.9699%
10.00	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	5,174,118 100.0000%	3,242,684 62.6712%	970,891 18.7563%	8,508 0.1644%	11,252 0.2171%	246 0.0047%	185,324 3.7750%	398,913 7.8131%	97,120 1.8770%	9,223 0.1782%	244,877 4.7327%
10.20	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	592,682 100.0000%	343,961 58.039%	40,868 10.4075%	185 0.0472%	64 0.0162%	134 0.0341%	1,451 0.3894%	2,273 0.5786%	3,144 0.8007%	150 0.0383%	451 0.1149%
10.40	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	4,767,848 100.0000%	2,891,102 60.6375%	927,534 19.4540%	8,301 0.1741%	11,135 0.2326%	112 0.0023%	193,447 4.0573%	390,090 8.1817%	99,735 1.9650%	9,045 0.1897%	243,343 5.1038%
10.60	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	18,594 100.0000%	7,621 41.002%	2,589 13.922%	21 0.113%	33 0.178%	0 0.000%	427 2.298%	1,551 8.344%	242 1.326%	28 0.153%	1,093 5.909%
11.00	Internally Generated Composite of Accts. 376 & 380	Value %	197,519,121 100.0000%	138,134,195 69.9346%	30,967,044 15.6780%	235,344 0.1192%	339,364 0.1721%	30,818 0.0156%	5,884,620 2.9794%	11,674,015 5.9103%	2,674,739 1.3542%	263,813 0.1336%	7,526,603 3.7993%
11.20	Internally Generated Composite of Accts. 376 & 380 - Cust	Value %	53,770,228 100.0000%	50,927,227 94.7127%	3,027,750 5.6309%	13,730 0.025%	3,775 0.0070%	27,815 0.0517%	38,302 0.0712%	(101,345) -0.188%	(140,206) -0.260%	(6,706) -0.012%	(20,117) -0.037%
11.40	Internally Generated Composite of Accts. 376 & 380 - Demand	Value %	144,242,288 100.0000%	87,464,958 60.6375%	28,060,843 19.4540%	251,138 0.1741%	356,578 0.2386%	3,376 0.0023%	5,852,370 4.0573%	11,801,439 8.1817%	2,835,770 1.9660%	273,628 0.1897%	7,861,847 5.1038%
11.60	Internally Generated Composite of Accts. 376 & 380 - Comm	Value %	(493,391) 100.0000%	(257,969) 52.2889%	(121,549) 24.6384%	(689) 0.1397%	(689) 0.1397%	(873) 0.0750%	(5,852) 1.1861%	(26,079) 0.5357%	(20,825) 0.4207%	(3,110) 0.6302%	(15,167) 3.0740%
12.00	Internally Generated Composite of Accts. 374-379	Value %	166,146,533 100.0000%	96,878,187 57.8144%	24,424,899 14.698%	316,405 0.1882%	433,475 0.2578%	(7,253) -0.0043%	7,494,876 4.4573%	15,211,762 9.0467%	3,497,878 2.0803%	346,454 0.2060%	9,564,844 5.6925%
12.20	Internally Generated Composite of Accts. 374-379 - Cust	Value %	(18,754,943) 100.0000%	(16,394,819) 87.4535%	(1,929,011) 10.2855%	(8,747) 0.0466%	(3,441) 0.0168%	(11,612) 0.0619%	(173,280) 0.4014%	(125,682) 0.6701%	(173,875) 0.9271%	(3,116) 0.0449%	(24,947) 0.1350%
12.40	Internally Generated Composite of Accts. 374-379 - Demand	Value %	185,483,086 100.0000%	112,472,360 60.6375%	36,083,813 19.4540%	322,942 0.1741%	493,196 0.2386%	4,341 0.0023%	7,523,641 4.0573%	15,175,629 8.1817%	3,646,555 1.9660%	351,861 0.1897%	9,466,748 5.1038%
12.60	Internally Generated Composite of Accts. 374-379 - Comm	Value %	1,418,380 100.0000%	795,146 56.0602%	170,091 12.0000%	2,210 0.1558%	3,424 0.2414%	19 0.0013%	46,523 3.1391%	151,815 11.4084%	25,199 1.7766%	2,909 0.2051%	113,043 7.9699%

ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
13.00	Internally Generated Composite of Accts. 381-383	Value 36,822,861 100.0000%	31,931,073 86.7154%	5,063,898 13.7521%	10,926 0.0297%	(18,903) -0.0519%	36,748 0.0998%	(182,451) -0.4955%	(937,931) -2.5477%	850,128 2.3087%	27,204 0.0739%	(57,832) -0.1549%
13.20	Internally Generated Composite of Accts. 381-383 - Cust	Value 50,857,890 100.0000%	40,496,710 79.5022%	7,793,881 15.3247%	35,343 0.0695%	13,884 0.0273%	37,075 0.0729%	388,020 0.7590%	813,795 1.6001%	1,125,852 2.2137%	53,945 0.1059%	161,535 0.3175%
13.40	Internally Generated Composite of Accts. 381-383 - Demand	Value (19,928,876) 100.0000%	(8,446,126) 60.6375%	(2,709,719) 19.4540%	(24,251) -0.1741%	(92,531) -0.2336%	(326) 0.0023%	(568,139) -4.0573%	(1,139,616) -8.1817%	(278,839) -1.9660%	(26,423) -0.1897%	(710,907) -5.1038%
13.60	Internally Generated Composite of Accts. 381-383 - Comm	Value (106,154) 100.0000%	(59,510) 56.0602%	(70,214) 19.0422%	(165) 0.1558%	(256) 0.2414%	(1) 0.0013%	(3,332) 3.1391%	(12,110) 11.4084%	(1,886) 1.7766%	(218) 0.2051%	(8,460) 7.9699%
14.00	Internally Generated Account 380	Value 50,821,592 100.0000%	53,354,458 105.0270%	812,694 1.6150%	(13,723) -0.0273%	(40,818) -0.0811%	37,774 0.0751%	(716,178) -1.4232%	(1,654,053) -3.2570%	(882,754) -1.9660%	(37,763) -0.0750%	(1,038,046) -2.0828%
14.20	Internally Generated Account 380 - Cust	Value 70,619,913 100.0000%	65,655,225 92.9712%	4,760,696 6.7414%	21,588 0.0306%	6,599 0.0093%	36,247 0.0542%	105,939 0.1500%	11,563 0.0164%	15,996 0.0227%	765 0.0011%	2,295 0.0033%
14.40	Internally Generated Account 380 - Demand	Value (20,143,805) 100.0000%	(12,214,704) 60.6375%	(3,918,768) 19.4540%	(35,072) -0.1741%	(47,046) -0.2336%	(471) 0.0023%	(617,298) -4.0573%	(1,648,101) -8.1817%	(996,023) -1.9660%	(38,213) -0.1897%	(1,028,106) -5.1038%
14.60	Internally Generated Account 380 - Comm	Value (133,518) 100.0000%	(66,063) 56.0602%	(29,233) 19.0422%	(239) 0.1558%	(371) 0.2414%	(2) 0.0013%	(4,819) 3.1391%	(17,514) 11.4084%	(2,727) 1.7766%	(315) 0.2051%	(12,235) 7.9699%
15.00	Internally Generated Distribution Plant	Value 362,954,687 100.0000%	259,480,204 71.4911%	57,087,590 15.7285%	443,748 0.1233%	528,258 0.1455%	96,295 0.0265%	9,322,419 2.5685%	18,676,204 5.1456%	5,601,177 1.5493%	474,510 0.1307%	11,244,243 3.0920%
15.20	Internally Generated Distribution Plant - Cust	Value 147,402,078 100.0000%	128,849,055 87.4333%	15,160,615 10.2853%	68,750 0.0466%	24,706 0.0168%	91,267 0.0619%	591,731 0.4014%	987,778 0.6701%	1,966,350 0.9271%	65,357 0.0443%	196,070 0.1330%
15.40	Internally Generated Distribution Plant - Demand	Value 213,922,280 100.0000%	129,717,184 60.6375%	41,616,864 19.4540%	372,457 0.1741%	499,816 0.2336%	5,007 0.0023%	8,679,509 4.0573%	17,502,492 8.1817%	4,205,668 1.9660%	405,810 0.1897%	10,918,238 5.1038%
15.60	Internally Generated Distribution Plant - Comm	Value 1,630,329 100.0000%	913,965 56.0602%	310,451 19.0422%	2,541 0.1558%	3,935 0.2414%	22 0.0013%	51,178 3.1391%	185,995 11.4084%	28,964 1.7766%	3,343 0.2051%	129,935 7.9699%
16.00	Internally Generated O&M Expenses less A&G	Value 10,170,500 100.0000%	7,216,420 70.9549%	1,668,536 16.3565%	13,700 0.1347%	16,991 0.1671%	1,915 0.0186%	263,052 2.5864%	529,110 5.1484%	137,210 1.3491%	12,551 0.1234%	322,014 3.1662%
16.20	Internally Generated O&M Expenses less A&G - Cust	Value 3,175,727 100.0000%	2,868,827 90.3203%	268,271 8.4476%	1,217 0.0383%	414 0.0131%	1,750 0.0554%	8,562 0.2698%	10,262 0.3231%	14,197 0.4471%	679 0.0214%	2,037 0.0641%
16.40	Internally Generated O&M Expenses less A&G - Demand	Value 6,988,113 100.0000%	4,332,554 62.1769%	1,398,986 19.9478%	12,440 0.1785%	16,510 0.2369%	155 0.0022%	253,620 3.6397%	510,251 7.3227%	122,608 1.7596%	11,826 0.1697%	318,163 4.5660%
16.60	Internally Generated O&M Expenses less A&G - Comm	Value 26,661 100.0000%	15,540 58.2872%	5,278 19.7987%	43 0.1620%	67 0.2510%	0 0.0014%	870 3.2693%	2,597 9.7393%	404 1.5167%	47 0.1751%	1,814 6.8042%
17.00	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value 9,230,502 100.0000%	6,428,453 69.6466%	1,495,974 16.2069%	12,314 0.1344%	15,411 0.1670%	1,699 0.0184%	265,966 2.8814%	391,500 4.2391%	139,000 1.5059%	12,741 0.1380%	327,446 3.5474%
17.20	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value 2,805,126 100.0000%	2,522,789 89.9919%	342,694 12.3598%	1,101 0.0393%	377 0.0135%	1,549 0.0553%	7,945 0.2834%	10,071 0.3593%	13,933 0.4971%	666 0.0238%	1,999 0.0713%
17.40	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	Value 6,403,758 100.0000%	3,892,423 60.7884%	1,148,782 18.0852%	11,176 0.1745%	14,978 0.2339%	149 0.0023%	257,279 4.0178%	518,734 8.1003%	124,547 1.9465%	12,026 0.1878%	323,564 5.0527%
17.60	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value 23,818 100.0000%	13,340 56.0602%	4,497 19.0422%	37 0.1558%	57 0.2414%	0 0.0013%	741 3.1391%	2,694 11.4084%	420 1.7766%	48 0.2051%	1,882 7.9699%
18.00	Internally Generated Revenues	Value 59,801,309 100.0000%	49,148,428 82.1876%	10,184,509 17.0308%	74,159 0.1240%	85,376 0.1431%	35,893 0.0600%	863,827 1.4445%	3,256,569 5.4456%	752,991 1.2582%	44,193 0.0739%	1,355,165 2.2661%
18.20	Internally Generated Rate Schedule Revenues	Value 59,474,221 100.0000%	42,069,092 70.7362%	10,040,977 17.1716%	73,233 0.1252%	84,523 0.1435%	35,371 0.0600%	849,631 1.4530%	3,210,300 5.4801%	744,370 1.2730%	43,306 0.0741%	1,323,418 2.2633%

ALLOCATION FACTORS			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
18.40	Internally Generated Gas Costs	Value %	0 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
19.00	Internally Generated Rate Base	Value %	248,709,968 100.0000%	178,037,233 71.5843%	40,157,628 16.1464%	316,285 0.1272%	377,361 0.1517%	63,458 0.0255%	6,099,971 2.4526%	12,318,737 4.9531%	3,685,574 1.4819%	309,866 0.1246%	7,343,829 2.9528%
19.20	Internally Generated Rate Base - Cust	Value %	95,629,021 100.0000%	89,575,422 87.8953%	9,840,785 10.2908%	45,112 0.0472%	16,198 0.0169%	60,036 0.0628%	387,098 0.4048%	649,615 0.6790%	890,415 0.9311%	42,585 0.0445%	127,755 0.1336%
19.40	Internally Generated Rate Base - Demand	Value %	152,017,154 100.0000%	98,865,367 65.1746%	20,114,246 13.2309%	269,516 0.1773%	358,595 0.2359%	3,408 0.0022%	5,679,475 3.7361%	11,559,822 7.6033%	2,776,270 1.8258%	265,120 0.1744%	7,151,334 4.6911%
19.60	Internally Generated Rate Base - Comm	Value %	1,063,788 100.0000%	596,443 56.0679%	202,597 19.0499%	1,658 0.1559%	2,568 0.2414%	14 0.0013%	33,398 3.1398%	121,300 11.4026%	18,989 1.7757%	2,180 0.2090%	84,740 7.9658%
20.00	Internally Generated Gross Plant	Value %	394,392,074 100.0000%	282,576,813 71.6687%	62,392,155 15.8205%	485,652 0.1230%	581,912 0.1475%	102,866 0.0262%	9,848,519 2.4971%	19,879,678 5.0406%	5,954,257 1.5097%	500,963 0.1270%	11,896,260 3.0167%
20.20	Internally Generated Gross Plant - Cust	Value %	157,596,270 100.0000%	137,859,904 87.4769%	16,145,301 10.2447%	73,214 0.0465%	26,289 0.0167%	97,466 0.0618%	628,227 0.3986%	1,044,465 0.6627%	1,444,974 0.9169%	69,107 0.0439%	207,322 0.1316%
20.40	Internally Generated Gross Plant - Demand	Value %	235,071,384 100.0000%	143,750,308 61.1517%	46,118,524 19.6189%	412,750 0.1756%	551,461 0.2366%	5,377 0.0023%	9,166,187 3.9003%	18,638,507 7.9283%	4,478,651 1.9476%	428,319 0.1822%	11,521,520 5.0000%
20.60	Internally Generated Gross Plant - Comm	Value %	1,724,220 100.0000%	966,601 56.0602%	328,330 19.0422%	2,687 0.1558%	4,162 0.2414%	23 0.0013%	54,126 3.1391%	196,706 11.4084%	30,632 1.7766%	3,536 0.2051%	137,418 7.9699%
21.00	Internally Generated Other Taxes	Value %	8,489,361 100.0000%	6,136,326 72.2825%	1,331,087 15.6795%	10,394 0.1220%	12,269 0.1445%	2,271 0.0269%	204,665 2.4108%	412,778 4.8664%	129,669 1.5279%	10,997 0.1295%	246,043 2.8989%
21.20	Internally Generated Other Taxes - Cust	Value %	3,512,609 100.0000%	3,085,210 87.8324%	351,837 10.0164%	1,595 0.0454%	570 0.0162%	2,158 0.0614%	13,448 0.3828%	21,823 0.6213%	30,192 0.8595%	1,444 0.0412%	4,332 0.1233%
21.40	Internally Generated Other Taxes - Demand	Value %	4,940,951 100.0000%	3,031,047 61.3454%	972,492 19.6811%	8,703 0.1761%	11,612 0.2350%	112 0.0023%	190,094 3.8473%	386,870 7.8199%	92,841 1.8790%	8,880 0.1797%	238,560 4.8343%
21.60	Internally Generated Other Taxes - Comm	Value %	35,800 100.0000%	20,070 56.0602%	6,617 19.0422%	56 0.1558%	86 0.2414%	0 0.0013%	1,124 3.1391%	4,084 11.4084%	686 1.7766%	73 0.2051%	2,839 7.9699%
22.00	Internally Generated Taxable Income	Value %	10,816,387 100.0000%	6,040,369 55.8512%	2,803,758 25.9209%	17,119 0.1659%	19,029 0.1845%	21,812 0.2114%	1,455,966 13.4590%	1,250,861 11.5400%	169,000 1.5600%	6,022 -0.0564%	152,052 1.4059%
23.00	Internally Generated General Plant	Value %	10,394,275 100.0000%	7,636,594 73.4692%	1,584,225 15.3375%	12,310 0.1184%	14,436 0.1389%	2,914 0.0280%	233,400 2.2455%	468,151 4.5039%	141,178 1.3562%	11,638 0.1119%	279,228 2.6864%
23.20	Internally Generated General Plant - Cust	Value %	4,578,117 100.0000%	4,046,762 88.3936%	442,076 9.6589%	2,005 0.0438%	711 0.0155%	2,784 0.0606%	16,387 0.3579%	25,449 0.5599%	35,208 0.7690%	1,684 0.0368%	5,052 0.1103%
23.40	Internally Generated General Plant - Demand	Value %	5,774,026 100.0000%	3,566,201 61.7690%	1,144,122 19.8151%	10,240 0.1773%	13,624 0.2359%	130 0.0022%	215,691 3.7355%	437,893 7.5339%	105,221 1.8233%	10,058 0.1744%	270,817 4.6903%
23.60	Internally Generated General Plant - Comm	Value %	42,152 100.0000%	23,690 56.0602%	8,027 19.0422%	66 0.1558%	102 0.2414%	1 0.0013%	1,323 3.1391%	4,803 11.4084%	749 1.7766%	86 0.2051%	3,359 7.9699%
24.00	Internally Generated Distribution O&M	Value %	7,478,064 100.0000%	4,861,249 65.0067%	1,348,171 17.9615%	11,461 0.1533%	14,816 0.1981%	789 0.0106%	258,418 3.4557%	520,458 6.9577%	133,788 1.7823%	12,390 0.1657%	321,581 4.2999%
24.20	Internally Generated Distribution O&M - Cust	Value %	1,221,501 100.0000%	1,068,460 87.4711%	126,115 10.3246%	572 0.0468%	202 0.0166%	647 0.0530%	4,778 0.3912%	8,827 0.6408%	30,878 0.8865%	519 0.0424%	1,554 0.1272%
24.40	Internally Generated Distribution O&M - Demand	Value %	6,233,802 100.0000%	3,780,023 60.6375%	1,212,722 19.4540%	10,884 0.1741%	14,589 0.2356%	146 0.0023%	252,025 4.0573%	510,080 8.1817%	122,555 1.9660%	11,826 0.1897%	316,168 5.0393%

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 19-ATMG-RTS
Test Year Ending March 31, 2019

SUMMARY OF RESULTS

		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
1													
2													
3													
4													
5													
6													
7													
8	Operating Revenues	59,801,309	43,148,428	10,184,509	74,159	85,576	35,893	863,827	3,256,569	752,991	44,193	1,355,165	
9													
10	Operating Expenses:												
11													
12	Operating & Maintenance	21,306,678	16,777,265	2,919,155	22,146	25,373	6,631	316,684	648,876	172,343	15,456	402,749	
13	Interest on Customer Deposits	22,919	21,241	1,678	0	0	0	0	0	0	0	0	
14	Depreciation & Amortization	14,558,833	10,260,310	2,284,496	17,240	21,625	3,787	330,769	859,785	214,102	19,159	547,562	
15	Taxes Other Than Income	9,064,021	6,445,145	1,412,289	10,653	13,288	2,398	198,877	513,934	128,209	11,483	327,746	
16													
17	Total Operating Expenses	44,952,451	33,503,960	6,617,618	50,039	60,285	12,816	846,330	2,022,595	514,654	46,098	1,278,058	
18													
19	Income Before Taxes	14,848,858	9,644,467	3,566,892	24,120	25,291	23,077	17,498	1,233,974	238,337	(1,904)	77,106	
20													
21	Interest Expense	4,532,471	3,207,498	720,088	5,459	6,815	1,186	98,611	257,997	64,530	5,756	164,532	
22													
23	Income Taxes:												
24													
25	State Income Taxes	7.00%	722,147	450,588	199,276	1,306	1,293	1,532	(5,678)	68,318	12,167	(536)	(6,120)
26	Federal Income Taxes	21.00%	2,014,790	1,257,140	555,981	3,645	3,608	4,275	(15,841)	190,608	33,945	(1,496)	(17,074)
27	Total Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0	0
28	Allowance for Step Rate		(1,500)	(956)	(414)	(3)	(3)	(3)	12	(142)	(25)	1	13
29													
30	Total Income Taxes	2,735,437	1,706,792	754,843	4,948	4,899	5,804	(21,507)	258,785	46,086	(2,031)	(23,181)	
31													
32	Net Income	12,113,420	7,937,675	2,812,049	19,172	20,392	17,272	39,005	975,189	192,251	127	100,288	
33													
34	Total Rate Base	248,709,963	175,168,515	39,895,064	304,854	382,190	62,824	5,533,773	14,338,151	3,570,325	319,699	9,134,568	
35													
36	Rate of Return	4.8705%	4.5315%	7.0486%	6.2888%	5.3356%	27.4936%	0.7049%	6.8014%	5.3847%	0.0396%	1.0979%	
37	Relative Rate of Return	1.00	0.93	1.45	1.29	1.10	5.64	0.14	1.40	1.11	0.01	0.23	
38													
39	Equalized ROR:												
40													
41	Net Income Increase	7,733,635	6,040,772	371,577	5,156	10,107	(12,259)	402,590	168,995	92,661	25,385	628,651	
42	Uncollectibles/PSC Fees	0.0000%	0	0	0	0	0	0	0	0	0	0	
43	Income Taxes		2,792,614	2,181,321	134,177	1,962	3,650	(4,427)	145,375	61,024	33,460	9,167	
44	Gross Revenue After Increase		70,327,557	51,370,521	10,690,263	81,176	99,332	19,207	1,411,792	3,486,588	879,111	78,745	
45	Revenue Increase		10,526,248	8,222,094	505,754	7,017	13,756	(16,686)	547,965	230,019	126,120	34,552	
46	Rate of Return	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	7.9800%	
47	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
48	Percent Increase	17.6020%	19.0554%	4.9659%	9.4627%	16.0750%	-46.4883%	63.4346%	7.0632%	16.7493%	78.1838%	63.1404%	
49													
50	Proposed Rate Levels:												
51													
52	Net Income Increase	7,733,635	5,905,167	1,393,822	10,149	11,712	0	118,221	0	103,052	6,048	185,464	
53	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	
54	Income Taxes		2,792,614	2,132,354	503,309	3,665	4,229	0	42,690	0	37,212	2,184	
55	Gross Revenue After Increase		70,327,557	51,185,949	12,081,640	87,973	101,517	35,893	1,024,738	893,255	52,425	1,607,599	
56	Revenue Increase		10,526,248	8,037,521	1,897,131	13,814	15,941	0	160,910	0	140,264	8,232	
57	Rate of Return	7.9800%	7.9026%	10.5423%	9.6180%	8.3996%	27.4936%	2.8412%	6.8014%	8.2711%	1.9315%	3.1282%	
58	Relative Rate of Return	1.00	0.99	1.32	1.21	1.05	3.45	0.36	0.85	1.04	0.24	0.39	
59	Percent Increase	17.6020%	18.6276%	18.6276%	18.6276%	18.6276%	0.0000%	18.6276%	0.0000%	18.6276%	18.6276%	18.6276%	

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG - RTS Test Year Ending March 31, 2019												
SUMMARY OF CUSTOMER COSTS												
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
1	Rate Base	95,629,021	89,875,422	9,840,785	45,212	16,198	60,036	387,098	649,815	890,415	42,585	127,755
2												
3	Return @ Realized ROR	4,657,612	3,842,184	613,411	3,860	1,472	8,389	(89,780)	137,795	50,427	(3,864)	(126,281)
4	O&M Expenses	11,399,546	10,426,944	872,662	3,957	1,319	6,436	24,512	21,644	29,944	1,482	4,296
5	Interest on Customer Deposits	22,919	21,241	1,678	0	0	0	0	0	0	0	0
6	Depreciation Expense	5,869,657	5,136,138	600,297	2,722	977	3,628	29,327	38,713	53,558	2,561	7,684
7	Taxes, Other	3,742,240	3,286,683	374,990	1,700	608	2,300	14,337	29,278	32,208	1,540	4,620
8												
9	Interest Expense	1,811,148	1,582,857	186,377	854	307	1,127	7,331	12,180	16,864	807	2,420
10												
11	Income Taxes:											
12												
13	State Income Taxes	7.00%	271,149	215,228	59,727	266	111	691	(7,347)	11,962	3,197	(445)
14	Federal Income Taxes	21.00%	756,507	600,487	166,638	799	310	1,927	(20,497)	39,375	8,919	(1,241)
15	Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate		(563)	(351)	(155)	(1)	(3)	4	(53)	(9)	0	5
17												
18	Total Income Taxes	1,027,098	815,864	226,210	1,084	420	2,617	(27,939)	49,284	12,107	(1,656)	(46,467)
19												
20	Total Customer-Related Costs @ Realized ROR	26,713,067	23,528,584	2,889,247	13,323	4,795	29,370	(35,045)	266,715	178,239	(17)	(156,147)
21	Total Demand-Related Costs @ Realized ROR	22,374,079	19,818,733	4,958,854	42,840	54,303	7,459	642,352	1,672,008	378,108	27,596	777,081
22	Total Fixed Costs	49,087,146	37,347,317	7,843,101	55,963	59,096	30,828	607,309	1,938,723	556,847	27,579	620,884
23												
24	Total Customers	1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
25	Customer Costs (\$/customer/month)	\$ 30.66	\$ 29.33	\$ 67.35	\$ 105.98	\$ 340.29	\$ 33.82	\$ 195.91	\$ 971.79	\$ 201.57	\$ 208.93	\$ 1,567.89
26												
27												
28	Incremental Return @ Equalized ROR	2,973,584	2,827,135	(29,118)	(260)	(130)	(3,598)	100,671	(86,485)	20,629	7,263	136,476
29	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
30	Incremental Income Taxes	1,073,760	1,020,878	(10,158)	(94)	(65)	(1,299)	86,352	(31,212)	7,449	2,622	49,281
31												
32	Total Customer-Related Costs @ Equalized ROR	30,780,411	27,876,597	2,850,978	12,970	4,551	18,472	101,980	149,058	206,316	9,868	29,610
33	Customers	1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
34	Dollars/Customer/Month	\$ 19.22	\$ 18.97	\$ 24.48	\$ 24.56	\$ 26.20	\$ 20.27	\$ 32.90	\$ 74.72	\$ 74.75	\$ 74.76	\$ 74.77
35												
36												
37	Incremental Return @ Proposed Rates	2,973,584	2,775,858	373,504	1,702	451	1,218	(11,052)	(152,890)	24,711	(335)	(37,644)
38	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
39	Incremental Income Taxes	1,073,760	1,001,640	184,872	615	163	440	(9,991)	(55,187)	8,923	(121)	(13,599)
40												
41	Total Customer-Related Costs @ Proposed Rates	30,780,411	27,304,082	3,397,613	15,840	5,409	25,028	(50,066)	58,898	211,873	(472)	(207,383)
42	Customers	1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	132	396
43	Dollars/Customer/Month	\$ 19.22	\$ 18.52	\$ 29.18	\$ 29.62	\$ 31.15	\$ 27.46	\$ (16.16)	\$ 29.42	\$ 76.77	\$ (8.58)	\$ (523.70)

SUMMARY OF DEMAND COSTS											
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1 Rate Base	89,774,014	56,103,045	17,999,194	161,089	213,183	1,953	3,159,374	6,472,277	1,558,225	147,299	3,961,277
2											
3 Return @ Realized ROR	4,372,444	2,518,123	1,190,309	9,407	11,025	5,225	70,670	415,164	82,374	1,599	68,548
4 O&M Expenses	9,047,483	5,864,484	1,881,466	16,839	21,952	184	264,567	528,862	127,080	12,256	329,733
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0
6 Depreciation Expense	4,879,733	2,888,542	958,795	8,581	11,452	109	187,858	396,474	92,866	8,786	236,270
7 Taxes, Other	3,052,345	1,886,332	605,148	5,416	7,202	68	113,298	231,749	55,687	5,289	142,255
8											
9 Interest Expense	1,539,745	952,243	308,710	2,763	3,658	33	54,188	111,008	26,674	2,526	67,948
10											
11 Income Taxes:											
12											
13 State Income Taxes 7.00%	269,838	149,206	89,981	693	702	495	1,571	28,974	5,806	(68)	58
14 Federal Income Taxes 21.00%	752,847	413,495	234,308	1,766	1,958	1,380	4,383	80,837	14,804	(245)	162
15 Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate	(560)	(350)	(155)	(1)	(1)	(1)	4	(53)	(9)	0	5
17											
18 Total Income Taxes	1,022,124	561,852	310,195	2,398	2,659	1,873	5,958	109,758	20,100	(824)	225
19											
20 Total Demand-Related Costs @ Realized ROR	22,374,079	13,818,733	4,853,854	42,640	54,301	7,459	642,352	1,672,008	378,108	27,596	777,031
21											
22											
23 Incremental Return @ Equalized ROR	2,791,522	1,958,900	248,026	3,448	5,987	(5,069)	181,448	101,524	41,733	10,155	247,569
24 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
24 Incremental Income Taxes	1,008,018	707,358	89,840	1,245	2,162	(1,831)	65,521	36,588	15,070	3,667	89,397
25											
26 Total Demand-Related Costs @ Equalized ROR	26,173,620	16,484,991	5,288,720	47,333	62,450	539	889,320	1,809,920	494,911	41,419	1,113,998
27											
28											
29 Incremental Return @ Proposed Rates	2,791,522	1,910,045	614,317	5,247	6,566	(633)	78,996	40,439	45,477	3,188	87,900
30 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
30 Incremental Income Taxes	1,008,018	689,717	221,850	1,895	2,871	(236)	28,526	14,603	16,422	1,151	31,741
31											
32 Total Demand-Related Costs @ Proposed Rates	26,175,620	16,418,494	5,790,001	49,782	68,237	6,570	749,874	1,727,049	440,006	31,935	896,671

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019											
SUMMARY OF COMMODITY COSTS											
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1 Rate Base	63,305,928	35,490,048	12,055,086	98,893	152,809	835	1,987,802	7,222,259	1,124,685	429,815	5,045,436
2											
3 Return @ Realized ROR	3,083,364	1,577,369	808,329	5,905	7,895	3,658	38,115	422,230	59,451	2,391	158,020
4 O&M Expenses	865,699	485,837	165,027	1,351	2,092	11	27,205	98,370	15,319	1,768	68,721
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0
6 Depreciation Expense	3,809,442	2,185,579	725,403	5,936	9,195	50	119,584	434,597	67,678	7,812	303,808
7 Taxes, Other	2,269,437	1,272,250	432,152	3,537	5,478	30	71,241	258,907	40,318	4,654	180,871
8											
9 Interest Expense	1,181,583	662,399	225,000	1,841	2,852	16	37,092	134,799	20,992	2,423	94,170
10											
11 Income Taxes:											
12											
13 State Income Taxes 7.00%	181,180	87,153	55,588	387	480	347	98	27,382	3,664	(3)	5,084
14 Federal Income Taxes 21.00%	505,437	243,159	155,034	1,080	1,340	968	275	76,396	10,222	(8)	16,974
15 Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate	(876)	(235)	(104)	(1)	(1)	(1)	8	(36)	(6)	0	3
17											
18 Total Income Taxes	686,221	330,076	210,499	1,467	1,820	1,314	374	103,743	13,879	(11)	23,061
19											
20 Total Commodity-Related Costs	10,714,163	5,801,111	2,341,409	18,196	26,480	5,064	256,519	1,317,846	196,644	16,614	734,280
21 Total Throughput	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	15,233,442
22 Commodity Costs (\$/Mcf)	\$ 0.05605	\$ 0.05414	\$ 0.06433	\$ 0.06109	\$ 0.05740	\$ 2.01	\$ 0.04	\$ 0.06	\$ 0.05	\$ 0.04	\$ 0.05
23											
24											
25 Incremental Return @ Equalized ROR	1,968,528	1,254,737	153,667	1,367	4,299	(3,592)	120,471	154,106	30,298	7,988	244,806
26 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
27 Incremental Income Taxes	710,835	453,085	55,489	710	1,552	(1,297)	43,502	55,648	10,941	2,877	88,327
28 Total Commodity-Related Costs @ Equalized ROR	13,393,527	7,508,933	2,550,565	20,873	32,332	176	420,492	1,527,600	237,884	27,459	1,067,213
29 Total Throughput	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	15,233,442
30 Commodity Costs (\$/Mcf)	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07
31											
32											
33 Incremental Return @ Proposed Rates	1,968,528	1,221,264	406,001	3,200	4,695	(566)	50,277	112,391	32,864	3,195	135,208
34 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
35 Incremental Income Taxes	710,835	440,998	146,607	1,155	1,695	(204)	18,155	40,584	11,867	1,154	48,824
36 Total Commodity-Related Costs @ Proposed Rates	18,998,527	7,463,378	2,894,017	22,551	32,871	4,294	324,950	1,470,822	241,276	20,962	918,312
37 Total Throughput	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	15,233,442
38 Commodity Costs (\$/Mcf)	\$ 0.09	\$ 0.07	\$ 0.08	\$ 0.08	\$ 0.07	\$ 1.70	\$ 0.05	\$ 0.07	\$ 0.07	\$ 0.05	\$ 0.06

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-ATMG-RTS												
Test Year Ending March 31, 2019												
TOTAL COST OF SERVICE												
		Total Company	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Irrigation	Interruptible
		\$	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport	Transport
1	Rate Base	248,709,963	175,168,515	39,895,064	304,854	382,190	62,824	5,583,773	14,328,191	3,570,325	319,699	9,134,568
2												
3	Return @ Realized ROR	12,113,420	7,937,675	2,812,049	19,172	20,392	17,272	39,005	975,189	192,251	127	100,288
4	O&M Expenses	21,306,678	16,777,265	2,919,155	22,146	25,373	6,631	316,684	648,676	172,349	15,458	402,749
5	Interest on Customer Deposits	22,919	21,241	1,678	0	0	0	0	0	0	0	0
6	Depreciation Expense	14,558,833	10,260,310	2,284,496	17,240	21,625	3,787	330,769	859,785	214,102	19,159	547,562
7	Taxes, Other	9,064,021	6,445,145	1,412,289	10,653	13,288	2,388	198,877	513,834	128,209	11,483	327,745
8												
9	Interest Expense	4,532,472	3,207,498	720,088	5,459	6,815	1,166	98,611	257,997	64,530	5,756	164,532
10												
11	Income Taxes:											
12												
13	State Income Taxes	722,147	450,588	199,276	1,306	1,293	1,582	(5,678)	68,318	12,167	(586)	(6,120)
14	Federal Income Taxes	2,014,790	1,257,140	555,981	3,645	3,608	4,275	(15,841)	190,608	33,945	(1,496)	(17,074)
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(1,500)	(986)	(414)	(3)	(3)	(3)	12	(142)	(25)	1	13
17												
18	Total Income Taxes	2,735,437	1,706,792	754,843	4,948	4,899	5,804	(21,507)	258,785	46,086	(2,031)	(23,181)
19												
20	Total Cost of Service @ Realized ROR	59,801,309	43,148,428	10,184,509	74,159	85,576	85,893	868,827	3,255,569	752,991	44,193	1,395,195
21												
22												
23	Incremental Return @ Equalized ROR	7,733,635	5,040,772	371,577	5,156	10,107	(12,259)	402,590	168,995	92,661	25,385	628,651
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
25	Incremental Income Taxes	2,792,614	2,181,521	134,177	1,892	3,650	(4,427)	145,375	61,024	33,460	9,167	227,006
26												
27	Total Cost of Service @ Equalized ROR	70,327,557	51,370,521	10,690,263	81,176	99,332	19,207	1,411,792	3,485,568	879,111	78,745	2,210,821
28												
29												
30	Incremental Return @ Proposed Rates	7,733,635	5,905,187	1,899,822	10,149	11,712	0	118,221	0	103,052	6,048	185,464
31	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0
32	Incremental Income Taxes	2,792,614	2,182,354	503,309	3,665	4,229	0	42,890	0	37,212	2,184	66,971
33	Total Cost of Service @ Proposed Rates	70,327,557	51,185,949	12,081,640	87,873	101,517	85,893	1,024,738	3,255,569	893,255	52,425	1,607,959

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	152,535	5.1	PTD Plant	61,645	50,191	40,699
85	39000	Structures & Improvements	2,162,577	5.1	PTD Plant	873,975	711,585	577,017
86	39001	Structures Frame	-	99.0	-	-	-	-
87	39002	Structures-Brick	-	99.0	-	-	-	-
88	39003	Improvements	1,513	5.1	PTD Plant	611	498	404
89	39004	Air Conditioning Equipment	36,577	5.1	PTD Plant	14,782	12,035	9,759
90	39009	Improvement to Leased Premises	39,013	5.1	PTD Plant	15,767	12,837	10,409
91	39100	Office Furniture & Equipment	485,975	5.1	PTD Plant	195,592	159,249	129,134
92	39102	Remittance Processing Equip	-	7.7	Payroll less A&G	-	-	-
93	39105	Office Machines	-	7.7	Payroll less A&G	-	-	-
94	39200	Transportation Equipment	320,552	7.7	Payroll less A&G	224,638	87,365	8,549
95	39201	Trucks	-	99.0	-	-	-	-
96	39202	Trailers	-	99.0	-	-	-	-
97	39300	Stores Equipment	15,268	5.1	PTD Plant	6,170	5,024	4,074
98	39400	Tools, Shop & Garage Equipment	3,987,605	5.1	PTD Plant	1,611,535	1,312,101	1,063,969
99	39500	Laboratory Equipment	12,933	5.1	PTD Plant	5,227	4,256	3,451
100	39600	Power Operated Equipment	28,786	5.1	PTD Plant	11,634	9,472	7,681
101	39603	Ditchers	0	5.1	PTD Plant	-	-	-
102	39604	Backhoes	12,569.21	5.1	PTD Plant	5,080	4,136	3,354
103	39605	Welders	0	5.1	PTD Plant	-	-	-
104	39700	Communication Equipment	670,634	7.7	Payroll less A&G	469,971	182,778	17,885
105	39701	Communication Equipment - Mobile Radios	0	99.0	-	-	-	-
106	39702	Communication Equipment - Fixed Radios	250,007	5.1	PTD Plant	101,037	82,264	66,707
107	39800	Miscellaneous Equipment	281,078	7.7	Payroll less A&G	196,975	76,606	7,496
108	39900	Other Tangible Property	0	5.1	PTD Plant	-	-	-
109	39901	Other Tangible Property - Servers - H/W	47,499	5.1	PTD Plant	19,196	15,629	12,674
110	39902	Other Tangible Property - Servers - S/W	15,235	5.1	PTD Plant	6,157	5,013	4,065
111	39903	Other Tangible Property - Network - S/W	679,511	5.1	PTD Plant	274,615	223,590	181,307
112	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	1,125,081	5.1	PTD Plant	454,686	370,202	300,193
115	39907	Other Tang. Property - PC Software	71,326	5.1	PTD Plant	28,825	23,469	19,031
116	39908	Other Tang. Property - Mainframe S/W	-	5.1	PTD Plant	-	-	-
117	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
119								
120		Total General Plant	10,394,275			4,578,117	3,348,300	2,467,857
121								
122		TOTAL DIRECT PLANT	381,678,886			151,996,796	129,885,331	99,796,758
123								
124		Shared Services General Office:	5,966,805	6.1	General Plant	2,628,056	1,922,083	1,416,667
125		Shared Services Customer Support:	6,123,146	6.1	General Plant	2,696,915	1,972,445	1,453,786
126		Colorado-Kansas General Office:	623,237	6.1	General Plant	274,502	200,763	147,972
127								
128		TOTAL PLANT IN SERVICE	394,392,074			157,596,270	133,980,622	102,815,182

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	(25,000)	5.1	PTD Plant	(10,103)	(8,226)	(6,670)
4	30200	Franchises & Consents	15,036	5.1	PTD Plant	6,077	4,948	4,012
5	30300	Misc Intangible Plant	(10,081)	5.1	PTD Plant	(4,074)	(3,317)	(2,690)
6								
7		Total Intangible Plant:	(20,045)			(8,101)	(6,596)	(5,348)
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33210	Field Lines	-	99.0	-	-	-	-
15	33220	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	-			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	476,535	2.0	Demand	-	476,535	-
25	35100	Structures and Improvements	98,143	2.0	Demand	-	98,143	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	582,056	2.0	Demand	-	582,056	-
30	35210	Well Construction	-	99.0	-	-	-	-
31	35220	Reservoirs	-	99.0	-	-	-	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
35	35300	Pipelines	520,570	2.0	Demand	-	520,570	-
36	35400	Compressor Station Equipment	1,207,390	2.0	Demand	-	1,207,390	-
37	35500	Meas & Reg. Equipment	220,011	2.0	Demand	-	220,011	-
38	35600	Purification Equipment	288,382	2.0	Demand	-	288,382	-
39	35700	Other Equipment	125,321	2.0	Demand	-	125,321	-
40								
41		Total Storage Plant	3,554,924			0	3,554,924	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	532,186	6.1	General Plant	234,399	171,433	126,354
86	39030	Improvements	621	6.1	General Plant	274	200	148
87	39040	Air Conditioning Equipment	2,440	6.1	General Plant	1,075	786	579
88	39080	Improvement to Leased Premises	23,162	6.1	General Plant	10,202	7,461	5,499
89	39100	Office Furniture & Equipment	328,313	6.1	General Plant	144,604	105,759	77,950
90	39130	Remittance Processing Equip	(2,256)	6.1	General Plant	(993)	(727)	(536)
91	39200	Transportation Equipment	285,112	6.1	General Plant	125,577	91,843	67,693
92	39300	Stores Equipment	1,506	6.1	General Plant	663	485	358
93	39400	Tools & Shop Equipment	1,743,767	6.1	General Plant	768,035	561,718	414,013
94	39500	Laboratory Equipment	10,242	6.1	General Plant	4,511	3,299	2,432
95	39600	Power Operated Equipment	(99,407)	6.1	General Plant	(43,783)	(32,022)	(23,602)
96	39630	Ditchers	(42,312)	6.1	General Plant	(18,636)	(13,630)	(10,046)
97	39640	Backhoes	(66,401)	6.1	General Plant	(29,246)	(21,390)	(15,765)
98	39650	Welders	(12,383)	6.1	General Plant	(5,454)	(3,989)	(2,940)
99	39700	Communication Equipment	421,728	6.1	General Plant	185,749	135,851	100,129
100	39710	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39720	Communication Equipment - Fixed Radios	126,886	6.1	General Plant	55,886	40,874	30,126
102	39750	Communication Equip. - Telemetering	-	99.0	-	-	-	-
103	39800	Miscellaneous Equipment	70,531	6.1	General Plant	31,065	22,720	16,746
104	39900	Other Tangible Property	(3,220)	6.1	General Plant	(1,418)	(1,037)	(764)
105	39910	Other Tangible Property - Servers - H/W	23,646	6.1	General Plant	10,415	7,617	5,614
106	39920	Other Tangible Property - Servers - S/W	4,354	6.1	General Plant	1,918	1,403	1,034
107	39930	Other Tangible Property - Network - H/W	255,561	6.1	General Plant	112,561	82,324	60,676
108	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
109	39960	Other Tang. Property - PC Hardware	558,626	6.1	General Plant	246,044	179,950	132,632
110	39970	Other Tang. Property - PC Software	39,382	6.1	General Plant	17,346	12,686	9,350
111	39980	Other Tang. Property - Application Software	-	6.1	General Plant	-	-	-
112		Retirement Work In Progress	26,625	6.1	General Plant	11,727	8,577	6,322
113								
114		Total General Plant	4,228,711			1,862,519	1,362,192	1,004,000
115								
116		TOTAL DIRECT RESERVE FOR DEPRECIATION	114,539,373			45,108,585	39,874,829	29,555,959
117								
118		Shared Services General Office:	2,863,303	6.1	General Plant	1,261,130	922,354	679,819
119		Shared Services Customer Support:	2,046,327	6.1	General Plant	901,297	659,182	485,849
120		Colorado-Kansas General Office:	354,441	6.1	General Plant	156,112	114,176	84,153
121								
122		TOTAL RESERVE FOR DEPRECIATION	119,803,444			47,427,125	41,570,540	30,805,780

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG- -RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Construction Work in Progress	11,110,143	4.3	Distribution Plant	4,512,018	3,619,196	2,978,929
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	8,179,691	2.0	Demand	-	8,179,691	-
6	Prepayments - KS Direct	1,406,259	9.3	O&M Expenses less A&G	439,103	889,077	78,080
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	20,696,093			4,951,121	12,687,963	3,057,009
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(623,571)	1.0	Customer	(623,571)	-	-
15	Customer Deposits	(842,605)	1.0	Customer	(842,605)	-	-
16	ADIT - KS Direct	(26,427,412)	6.0	Total Plant	(10,560,206)	(8,977,770)	(6,889,437)
17	Regulatory Liability	(18,681,171)	6.0	Total Plant	(7,464,863)	(6,346,261)	(4,870,047)
18							
19	Total Rate Base Deductions	(46,574,760)			(19,491,246)	(15,324,030)	(11,759,484)
20							
21							
22	TOTAL OTHER RB	(25,878,667)			(14,540,125)	(2,636,067)	(8,702,475)
23							
24	Interest on Customer Deposits	22,919	1.0	Customer	22,919	-	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
144		Administrative & General:						
145		Operation						
146	9200	Administrative and General Salaries	76,526	7.7	Payroll less A&G	53,629	20,857	2,041
147	9210	Office Supplies and Expenses	17,100	5.1	PTD Plant	6,911	5,527	4,563
148	9220	Administrative Expenses Transferred - Credit	9,344,287	7.7	Payroll less A&G	6,548,339	2,546,740	249,207
149	9230	Outside Services Employed	98,841	7.7	Payroll less A&G	69,267	26,939	2,636
150	9240	Property Insurance	103,247	5.1	PTD Plant	41,726	33,973	27,548
151	9250	Injuries and Damages	38,883	5.1	PTD Plant	15,714	12,794	10,375
152	9260	Employee Pensions and Benefits	2,181,386	7.7	Payroll less A&G	1,528,683	594,526	58,176
153	9270	Franchise Requirements	0	5.1	PTD Plant	-	-	-
154	9280	Regulatory Commission Expenses	365,263	7.7	Payroll less A&G	255,971	99,551	9,741
155	930.1	General Advertising Expenses	0	99.0	-	-	-	-
156	930.2	Miscellaneous General Expense	97,107	7.7	Payroll less A&G	68,051	26,466	2,590
157	9310	Rents	0	99.0	-	-	-	-
158		Maintenance						
159	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160		Total A&G	12,322,640			8,588,290	3,367,472	356,877
161								
162		Adjustments to Operations and Maintenance Expenses:						
163		Labor-Related	(717,073)	9.3	O&M Expenses less A&G	(223,905)	(453,354)	(39,814)
164		Promotion	(32,472)	9.3	O&M Expenses less A&G	(10,139)	(20,530)	(1,803)
165		Rate Case - Related	(365,263)	9.3	O&M Expenses less A&G	(114,053)	(230,929)	(20,281)
166		O&M - Related	(71,654)	9.3	O&M Expenses less A&G	(22,374)	(45,302)	(3,978)
167		Total Adjustments to Operations and Maintenance Expenses	(1,186,462)			(370,471)	(750,115)	(65,876)
168								
169		TOTAL O&M EXPENSE	21,306,678			11,393,546	9,047,433	865,699

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering	-		-	-	-	-
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	-		-	0	0	0
34							

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	61,394	2.0	Demand	-	61,394	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	61,394			0	61,394	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	1,686	7.3	Transmission O&M Expenses	-	1,686	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense	1,686			-	1,686	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	13,387,892	7.5	Distribution O&M Expenses	2,186,839	10,197,062	1,003,990
88	Distribution Load Dispatching	-	99.0		-	-	-
89	Compressor Station Labor and Expenses	-	99.0		-	-	-
90	Mains and Services Expenses	-	99.0		-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0		-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0		-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0		-	-	-
94	Meter and House Regulator Expenses	-	99.0		-	-	-
95	Customer Installations Expenses	-	99.0		-	-	-
96	Other Expenses	-	99.0		-	-	-
97	Rents	-	99.0		-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0		-	-	-
100	Maintenance of Structures and Improvements	-	99.0		-	-	-
101	Maintenance of Mains	-	99.0		-	-	-
102	Maintenance of compressor station equipment	-	99.0		-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0		-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0		-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0		-	-	-
106	Maintenance of Services	-	99.0		-	-	-
107	Maintenance of Meters and House Regulators	-	99.0		-	-	-
108	Maintenance of Other Equipment	-	99.0		-	-	-
109	Total Distribution	13,387,892			2,186,839	10,197,062	1,003,990
110							
111	Customer Accounts						
112	Supervision	24,008,719	1.0	Customer	24,008,719	-	-
113	Meter Reading	-	99.0		-	-	-
114	Customer Rec. & Collections	-	99.0		-	-	-
115	Uncollectible Accounts	-	99.0		-	-	-
116	Misc. Cust. Acct. Expense	-	99.0		-	-	-
117	Total Customer Accounts Expense	24,008,719			24,008,719	-	-
118							
119	Customer Service and Information						
120	Supervision	65,266	1.0	Customer	65,266	-	-
121	Customer Assistance	-	99.0		-	-	-
122	Information & Instruction	-	99.0		-	-	-
123	Misc. Cust. Acct. Expense	-	99.0		-	-	-
124	Total Customer Service & Info Expense	65,266			65,266	-	-
125							
126	Sales						
127	Supervision	120,701	1.0	Customer	120,701	-	-
128	Demonstration & Selling	-	99.0		-	-	-
129	Advertising	-	99.0		-	-	-
130	Misc. Sales Expense	-	99.0		-	-	-
131	Total Sales Expense	120,701			120,701	-	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	52,391,299	7.7	Payroll less A&G	36,715,054	14,278,995	1,397,249
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance	-					
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	52,391,299			36,715,054	14,278,995	1,397,249
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL	90,036,956			63,096,580	24,539,137	2,401,240

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG-RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0		-	-	-
4	30200	Franchises & Consents	-	99.0		-	-	-
5	30300	Misc Intangible Plant	-	99.0		-	-	-
6								
7		Total Intangible Plant	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0		-	-	-
12	32540	Rights of Ways	-	99.0		-	-	-
13	33100	Production Gas Wells Equipment	-	99.0		-	-	-
14	33201	Field Lines	-	99.0		-	-	-
15	33202	Tributary Lines	-	99.0		-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0		-	-	-
17	33600	Purification Equipment	-	99.0		-	-	-
18								
19		Total Production Plant	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0		-	-	-
24	35020	Rights of Way	7,225	2.0	Demand	-	7,225	-
25	35100	Structures and Improvements	690	2.0	Demand	-	690	-
26	35102	Compression Station Equipment	-	99.0		-	-	-
27	35103	Meas. & Reg. Sta. Structures	-	99.0		-	-	-
28	35104	Other Structures	-	99.0		-	-	-
29	35200	Wells \ Rights of Way	41,035	2.0	Demand	-	41,035	-
30	35201	Well Construction	-	99.0		-	-	-
31	35202	Reservoirs	-	99.0		-	-	-
32	35203	Cushion Gas	-	99.0		-	-	-
33	35210	Leaseholds	-	99.0		-	-	-
34	35211	Storage Rights	-	99.0		-	-	-
35	35300	Pipelines	22,904	2.0	Demand	-	22,904	-
36	35400	Compressor Station Equipment	57,584	2.0	Demand	-	57,584	-
37	35500	Meas & Reg. Equipment	-	2.0	Demand	-	-	-
38	35600	Purification Equipment	-	99.0		-	-	-
39	35700	Other Equipment	-	99.0		-	-	-
40								
41		Total Storage Plant	129,437			0	129,437	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 19-ATMG- RTS								
Test Year Ending March 31, 2019								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
84		General:						
85								
86	38900	Land & Land Rights	-	99.0		-	-	-
87	39000	Structures & Improvements	71,149	6.1	General Plant	31,337	22,919	16,892
88	39003	Improvements	50	6.1	General Plant	22	16	12
89	39004	Air Conditioning Equipment	1,203	6.1	General Plant	530	388	285
90	39009	Improvement to Leased Premises	1,510	6.1	General Plant	665	486	358
91	39100	Office Furniture & Equipment	32,281	6.1	General Plant	14,218	10,399	7,664
92	39103	Office Furn. Copiers & Type	-	6.1	General Plant	-	-	-
93	39200	Transportation Equipment	19,434	6.1	General Plant	8,560	6,260	4,614
94	39300	Stores Equipment	260	6.1	General Plant	115	84	62
95	39400	Tools, Shop & Garage Equipment	90,204	6.1	General Plant	39,730	29,057	21,417
96	39500	Laboratory Equipment	390	6.1	General Plant	172	126	93
97	39600	Power Operated Equipment	22	6.1	General Plant	10	7	5
98	39603	Ditchers	-	6.1	General Plant	-	-	-
99	39604	Backhoes	10	6.1	General Plant	4	3	2
100	39605	Welders	-	6.1	General Plant	-	-	-
101	39700	Communication Equipment	44,731	6.1	General Plant	19,702	14,409	10,620
102	39701	Communication Equipment - Mobile Radios	-	99.0		-	-	-
103	39702	Communication Equipment - Fixed Radios	16,675	6.1	General Plant	7,345	5,372	3,959
104	39800	Miscellaneous Equipment	18,748	6.1	General Plant	8,257	6,039	4,451
105	39900	Other Tangible Property - Servers - H/W	-	6.1	General Plant	-	-	-
106	39901	Other Tangible Property - Servers - S/W	6,788	6.1	General Plant	2,990	2,186	1,612
107	39902	Other Tangible Property - Network - H/W	2,177	6.1	General Plant	959	701	517
108	39903	Other Tang. Property - CPU	97,102	6.1	General Plant	42,768	31,279	23,054
109	39904	Other Tangible Property - MF - Hardware	-	99.0		-	-	-
110	39905	Other Tang. Property - PC Hardware	-	99.0		-	-	-
111	39906	Other Tang. Property - PC Software	140,664	6.1	General Plant	61,955	45,312	33,397
112	39907	Other Tang. Property - Mainframe S/W	7,701	6.1	General Plant	3,392	2,481	1,828
113	39908	Other Tang. Property - Application Software	-	6.1	General Plant	-	-	-
114								
115								
116		Total General Plant + Deficiency	551,100			242,730	177,526	130,845
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	13,876,423			5,569,093	4,659,909	3,647,421
119								
120		Shared Services General Office:	318,147	6.1	General Plant	140,126	102,484	75,536
121		Shared Services Customer Support:	291,199	6.1	General Plant	128,257	93,804	69,138
122		Colorado-Kansas General Office:	73,064	6.1	General Plant	32,181	23,536	17,347
123								
124		TOTAL DEPRECIATION EXPENSE	14,558,833			5,869,657	4,879,733	3,809,442

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-RTS							
Test Year Ending March 31, 2019							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1:	Taxes Other Than Income						
2:							
3:	Non Revenue Related:						
4:	Payroll Related	399,483	7.7	Payroll less A&G	279,952	108,877	10,654
5:	Property Related	8,089,878	6.0	Total Plant	3,232,658	2,748,247	2,108,973
6:	Public Service Commission Assessment	166,187	6.0	Total Plant	66,407	56,456	43,324
7:	Other	408,473	6.0	Total Plant	163,223	138,764	106,486
8:	Total Non Revenue Related:	9,064,021			3,742,240	3,052,345	2,269,437
9:							
10:	Revenue Related:						
11:	State Gross Receipts - Tax	0	99.0	-	-	-	-
12:	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13:	Other	0	99.0	-	-	-	-
14:	Total Revenue Related:	0			0	0	0
15:							
16:	Total Taxes, Other Than Income	9,064,021			3,742,240	3,052,345	2,269,437
17:							
18:	Allowance for Step Rate	(1,500)	11.0	Taxable Income	(563)	(560)	(376)
19:							
20:	Interest Expense	4,532,471	6.0	Total Plant	1,811,143	1,539,745	1,181,583

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 19-ATMG-____-RTS							
Test Year Ending March 31, 2019							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	59,801,309			26,713,067	22,374,079	10,714,163
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	21,306,678			11,393,546	9,047,433	865,699
12	Interest on Customer Deposits	22,919			22,919	0	0
13	Depreciation & Amortization	14,558,833			5,869,657	4,879,733	3,809,442
14	Taxes Other Than Income	9,064,021			3,742,240	3,052,345	2,269,437
15							
16	Total Operating Expenses	44,952,451			21,028,362	16,979,511	6,944,578
17							
18	Income Before Taxes	14,848,858			5,684,705	5,394,568	3,769,585
19							
20	Interest Expense	4,532,471			1,811,143	1,539,745	1,181,583
21							
22	Income Taxes:	10,316,387					
23							
24	State Income Taxes	722,147	7.00%		271,149	269,838	181,160
25	Federal Income Taxes	2,014,790	21.00%		756,507	752,847	505,437
26	Total Deferred Income Taxes	0			0	0	0
27	Step Rate Adjustment	(1,500)			(563)	(560)	(376)
28							
29	Total Income Taxes	2,735,437			1,027,093	1,022,124	686,221
30							
31	Net Income	12,113,420			4,657,612	4,372,444	3,083,364
32							
33	Total Rate Base	248,709,963			95,629,021	89,774,014	63,306,928
34							
35	Rate of Return	4.8705%			4.8705%	4.8705%	4.8705%

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 19-ATMG-__-RTS						
Test Year Ending March 31, 2019						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1.00	0.00	0.19	0.81
3.5	Storage	%	100.0000%	0.0000%	19.2181%	80.7819%
	Input	Values	184,344,842	107,018,107	77,326,736	0
3.8	Mains (zero-intercept)	%	100.0000%	58.0532%	41.9468%	0.0000%
	Input	Values	1.00000	0.00000	0.53469	0.46531
4.0	Mains (load factor)	%	100.0000%	0.0000%	53.4693%	46.5307%
	Internally Generated	Values	197,672,639	53,770,226	76,322,316	67,580,098
4.1	Mains & Services	%	100.0000%	27.2017%	38.6105%	34.1879%
	Internally Generated	Values	362,954,687	147,402,078	118,234,669	97,317,940
4.3	Distribution Plant	%	100.0000%	40.6117%	32.5756%	26.8127%
	Internally Generated	Values	394,392,074	157,596,270	133,980,622	102,815,182
5.0	Gross Plant	%	100.0000%	39.9593%	33.9714%	26.0693%
	Internally Generated	Values	364,733,809	147,402,078	120,013,791	97,317,940
5.1	PTD Plant	%	100.0000%	40.4136%	32.9045%	26.6819%
	Internally Generated	Values	371,243,533	147,402,078	126,523,515	97,317,940
5.4	P, S, T & D Plant	%	100.0000%	39.7050%	34.0810%	26.2140%

	Internally Generated	Values	274,588,630	110,169,145	92,410,082	72,009,403
5.7	Net Plant	%	100.0000%	40.1215%	33.6540%	26.2245%
	Internally Generated	Values	394,392,074	157,596,270	133,980,622	102,815,182
6.0	Total Plant	%	100.0000%	39.9593%	33.9714%	26.0693%
	Internally Generated	Values	10,394,275	4,578,117	3,348,300	2,467,857
6.1	General Plant	%	100.0000%	44.0446%	32.2129%	23.7425%
	Internally Generated	Values	2,451	0	2,451	0
7.3	Transmission O&M Expenses	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	7,478,064	1,221,501	5,695,765	560,798
7.5	Distribution O&M Expenses	%	100.0000%	16.3345%	76.1663%	7.4992%
	Internally Generated	Values	37,645,658	26,381,525	10,260,142	1,003,990
7.7	Payroll less A&G	%	100.0000%	70.0785%	27.2545%	2.6669%
	Internally Generated	Values	21,306,678	11,393,546	9,047,433	865,699
9.1	Allocated O&M Expenses	%	100.0000%	53.4741%	42.4629%	4.0630%
	Internally Generated	Values	10,170,500	3,175,727	6,430,076	564,698
9.3	O&M Expenses less A&G	%	100.0000%	31.2249%	63.2228%	5.5523%
	Internally Generated	Values	8,489,361	3,512,609	2,857,124	2,119,627
10.0	Other Taxes	%	100.0000%	41.3766%	33.6554%	24.9680%
	Internally Generated	Values	10,316,387	3,873,562	3,854,823	2,588,002
11.0	Taxable Income	%	100.0000%	37.5477%	37.3660%	25.0863%
	Internally Generated	Values	5,228,188	392,682	4,821,913	13,594
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	7.5109%	92.2291%	0.2600%
	Internally Generated	Values	168,146,523	(18,754,943)	102,235,241	84,666,225
12.0	Composite of Accts. 374-379	%	100.0000%	-11.1539%	60.8013%	50.3526%
	Internally Generated	Values	248,709,963	95,629,021	89,774,014	63,306,928
13.0	Rate Base	%	100.0000%	38.4500%	36.0959%	25.4541%
	Internally Generated	Values	9,230,502	2,803,126	5,829,288	598,088
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	30.3681%	63.1525%	6.4795%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-ATMS - RTS															
Test Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
Line No.	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SES	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruption Transport
1		Intangible Plant:													
2	30200	Organization	99.00		0										
4	30200	Franchises & Consents	27.20	PTD Plant - Customer	15,018	13,128	1,545	7	3	9	60	101	138	7	20
5	30300	Misc Intangible Plant	27.20	PTD Plant - Customer	1,581	1,884	163	1	0	1	6	11	15	1	3
6															
7		Total Intangible Plant			16,601	14,512	1,707	8	3	10	67	112	153	8	23
8															
9		Production Plant:													
10															
11	32520	Producing Leaseholds	99.00		0										
12	32540	Rights of Way	99.00		0										
13	34100	Production Gas Wells Equipment	99.00		0										
14	33210	Field Lines	99.00		0										
15	33220	Tributary Lines	99.00		0										
16	33400	Field Meas. & Reg. Sta. Equip	99.00		0										
17	33500	Purification Equipment	99.00		0										
18															
19		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
20															
21		Storage Plant:													
22															
23	35020	Land	99.00		0										
24	35020	Rights of Way	99.00		0										
25	35100	Structures and Improvements	99.00		0										
26	35120	Compressor Station Equipment	99.00		0										
27	35130	Meas. & Reg. Sta. Structures	99.00		0										
28	35140	Other Structures	99.00		0										
29	35200	Wells / Rights of Way	99.00		0										
30	35210	Well Construction	99.00		0										
31	35220	Reservoirs	99.00		0										
32	35230	Gasoline Gas	99.00		0										
33	35230	Leaseholds	99.00		0										
34	35220	Storage Rights	99.00		0										
35	35300	Pipelines	99.00		0										
36	35400	Compressor Station Equipment	99.00		0										
37	35500	Meas. & Reg. Equipment	99.00		0										
38	35500	Purification Equipment	99.00		0										
39	35700	Other Equipment	99.00		0										
40															
41		Total Storage Plant			0	0	0	0	0	0	0	0	0	0	0
42															
43		Transmission:													
44															
45	36000	Land & Land Rights	99.00		0										
46	36020	Rights of Way	99.00		0										
47	36000	Structures & Improvements	99.00		0										
48	36700	Mains Cathodic Protection	99.00		0										
49	36710	Mains - Steel	99.00		0										
50	36800	Compressor Station Equipment	99.00		0										
51	36900	Meas. & Reg. Equipment	99.00		0										
52	37100	Other Equipment	99.00		0										
53															
54		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0
55															
56		Distribution:													
57															
58	37400	Land & Land Rights	15.20	Distribution Plant - Cust	272,475	238,179	28,025	127	46	389	1,094	1,816	2,526	121	802
59	37420	Land Rights	15.20	Distribution Plant - Cust	135,493	118,387	13,930	63	23	84	544	908	1,258	60	190
60	37300	Structures & Improvements	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
61	37310	Structures & Improvements T.H.	99.00		0										
62	37320	Land Rights	99.00		0										
63	37330	Improvements	99.00		0										
64	37600	Mains Cathodic Protection	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
65	37610	Mains - Steel	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
66	37620	Mains - Plastic	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
67	37630	Anode	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
68	37540	Link Clamp	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
69	37800	Meas. & Reg. Sta. Equip - General	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
70	37900	Meas. & Reg. Sta. Equip - City Gate	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
71	37950	Meas. & Reg. Sta. Equipment	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
72	38000	Services	2.90	Meters/Services	84,090,390	77,788,182	6,018,801	38,081	8,025	45,841	151,609	104,576	144,676	6,989	20,758
73	38100	Meters	4.20	Meter Investment	39,561,295	24,548,896	4,506,487	20,436	7,988	41,404	220,169	454,359	694,391	35,840	51,041
74	38200	Meter Installations	4.10	Meter Installations	27,875,041	22,422,868	4,116,023	18,665	7,296	201,093	418,823	579,423	27,712	63,135	
75	38300	House Regulators	3.60	Small Meter Investment	2,019,174	1,851,456	158,467	719	208	1,093	3,287	794	1,015	49	146
76	38400	House Reg. Installations	3.80	Small Meter Investment	209,461	16,439	182,271	75	22	118	241	76	105	5	15
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.00	Bills	1,830,295	1,685,726	135,141	604	199	1,042	3,544	2,383	3,156	151	493
78	38700	Other Prop. On Cust. Prem	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0
79															
80		Total Distribution Plant			147,402,078	128,849,058	15,160,815	88,750	24,706	91,267	591,731	987,778	1,866,550	55,357	156,070

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-ATMG - RTS															
Test Year Ending March 31, 2018															
ALLOCATION OF PLANT IN SERVICE															
81	General														
82	General														
83	General														
84	39000	Land & Land Rights	27.20	PTD Plant - Customer	61,645	53,896	6,340	28	10	38	247	413	272	27	82
85	39000	Structures & Improvements	27.20	PTD Plant - Customer	878,973	763,971	89,891	408	146	641	3,308	5,857	8,109	368	1,183
86	39001	Structures Frame	99.00		0	0	0	0	0	0	0	0	0	0	0
87	39002	Structures Br-Brk	99.00		0	0	0	0	0	0	0	0	0	0	0
88	39003	Improvements	27.20	PTD Plant - Customer	511	534	65	0	0	0	2	1	5	0	1
89	39004	Air Conditioning Equipment	27.20	PTD Plant - Customer	24,782	12,821	1,520	7	0	8	2	99	137	7	20
90	39009	Improvement to Leased Premises	27.20	PTD Plant - Customer	15,767	13,781	1,622	7	3	10	63	106	146	7	21
91	39100	Office Furniture & Equipment	25.20	Payroll - Cust	195,592	179,828	14,435	68	22	111	392	279	386	18	56
92	39102	Remittance Processing Equip	99.00		0	0	0	0	0	0	0	0	0	0	0
93	39103	Office Machines	25.20	Payroll - Cust	0	0	0	0	0	0	0	0	0	0	0
94	39200	Transportation Equipment	25.20	Payroll - Cust	224,638	206,524	16,578	78	28	128	450	829	449	21	64
95	39201	Trucks	99.00		0	0	0	0	0	0	0	0	0	0	0
96	39202	Trailers	99.00		0	0	0	0	0	0	0	0	0	0	0
97	39300	Stores Equipment	27.20	PTD Plant - Customer	6,170	5,394	635	3	1	4	25	41	37	3	8
98	39400	Tool, Shop & Garage Equipment	27.20	PTD Plant - Customer	1,611,595	1,406,666	165,752	782	270	998	6,469	10,789	14,840	715	2,144
99	39500	Laboratory Equipment	27.20	PTD Plant - Customer	5,227	4,559	538	2	1	3	21	35	45	2	7
100	39600	Power Operated Equipment	27.20	PTD Plant - Customer	11,634	10,149	1,197	5	2	7	47	75	108	5	25
101	39803	Ditchers	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
102	39804	Buckshaes	27.20	PTD Plant - Customer	5,089	4,440	522	3	1	3	20	34	47	2	7
103	39905	Welders	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
104	39700	Communication Equipment - Mobile Radios	25.20	Payroll - Cust	469,975	432,059	34,684	137	32	207	942	670	923	48	131
105	39701	Communication Equipment - Mobile Radios	99.00		0	0	0	0	0	0	0	0	0	0	0
106	39702	Communication Equipment - Fixed Radios	25.20	Payroll - Cust	101,037	92,894	7,457	34	11	37	203	144	199	10	29
107	39800	Miscellaneous Equipment	27.20	PTD Plant - Customer	196,975	172,182	20,260	92	33	122	791	1,370	1,826	87	261
108	39900	Other Tangible Property	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
109	39901	Other Tangible Property - Servers - H/W	27.20	PTD Plant - Customer	10,196	16,780	1,974	9	3	12	77	128	178	9	26
110	39902	Other Tangible Property - Servers - S/W	27.20	PTD Plant - Customer	6,157	5,382	633	3	1	4	25	41	57	3	8
111	39903	Other Tangible Property - Network - H/W	27.20	PTD Plant - Customer	274,615	240,050	28,245	128	46	170	1,102	1,840	2,646	122	365
112	39904	Other Tang. Property - CPU	99.00		0	0	0	0	0	0	0	0	0	0	0
113	39905	Other Tangible Property - Mfg - Hardware	99.00		0	0	0	0	0	0	0	0	0	0	0
114	39906	Other Tang. Property - PC Hardware	27.20	PTD Plant - Customer	454,685	397,558	45,766	222	76	282	1,623	3,047	4,215	202	603
115	39907	Other Tang. Property - PC Software	27.20	PTD Plant - Customer	28,825	25,197	2,965	13	5	18	116	183	267	13	38
116	39908	Other Tang. Property - Mainframe S/W	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
117	39909	Other Tang. Property - Application Software	99.00		0	0	0	0	0	0	0	0	0	0	0
118	39924	Other Tang. Property - General Startup Costs	99.00		0	0	0	0	0	0	0	0	0	0	0
119															
120		Total General Plant			4,578,217	4,046,762	442,076	2,005	711	2,784	15,387	25,448	35,208	1,684	5,052
121															
122		TOTAL DIRECT PLANT			151,996,796	132,910,329	15,604,599	70,762	25,410	94,061	608,184	1,013,336	1,401,812	67,048	201,154
123															
124		Shared Services General Offices	23.20	General Plant - Cust	2,628,056	2,323,033	253,773	1,151	408	1,598	9,407	14,609	20,211	867	2,000
125		Shared Services Customer Support	23.20	General Plant - Cust	2,699,915	2,383,900	260,422	1,181	419	1,640	9,653	14,892	20,741	892	2,076
126		Colorado-Kansas General Offices	23.20	General Plant - Cust	274,502	242,642	26,507	120	43	167	983	1,326	2,111	101	309
127															
128		TOTAL PLANT IN SERVICE - CUSTOMER			157,596,270	137,859,904	16,145,301	73,314	26,289	97,466	626,727	1,044,465	1,444,874	69,107	207,332

Alamos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-AT-MG -RTS Test Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
Line No.	Acct. No.	Demand	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
131	30100	Intangible Plant - Demand	99.00		0	0	0	0	0	0	0	0	0	0	0
132	30200	Organization	99.00		0	0	0	0	0	0	0	0	0	0	0
133	30300	Franchises & Consents	27.40	PTD Plant - Demand	12,227	7,426	3,302	21	29	0	489	1,004	241	23	619
134	30400	Misc Intangible Plant	27.40	PTD Plant - Demand	1,289	783	251	2	3	0	52	106	15	3	65
135		Total Intangible Plant			13,517	8,209	3,554	23	32	0	541	1,110	256	26	684
137		Production Plant			0	0	0	0	0	0	0	0	0	0	0
138		Producing Leasehold	99.00		0	0	0	0	0	0	0	0	0	0	0
140	31240	Rights of Way	99.00		0	0	0	0	0	0	0	0	0	0	0
141	31100	Production Gas Wells Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
142	31310	Field Lines	99.00		0	0	0	0	0	0	0	0	0	0	0
143	31220	Trifurcated Lines	99.00		0	0	0	0	0	0	0	0	0	0	0
144	31400	Field Meas. & Reg. Sta. Equip.	99.00		0	0	0	0	0	0	0	0	0	0	0
145	31600	Purification Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
147		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
148		Storage Plant			0	0	0	0	0	0	0	0	0	0	0
149		Land	2.91	Winter Peak Month (Sales)	48,164	37,007	11,878	106	131	1	47				
151	35010	Rights of Way	2.91	Winter Peak Month (Sales)	568,815	428,238	137,894	1,280	1,512	7	540				
152	35100	Structures and Improvements	2.91	Winter Peak Month (Sales)	102,923	77,478	24,855	222	274	1	98				
154	35120	Compressor Station Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
155	35130	Meas. & Reg. Sta. Structures	99.00		0	0	0	0	0	0	0	0	0	0	0
156	35140	Other Structures	99.00		0	0	0	0	0	0	0	0	0	0	0
157	35200	Wells \ Rights of Way	2.91	Winter Peak Month (Sales)	1,391,005	1,047,047	339,917	3,006	3,697	18	1,830				
158	35210	Well Construction	99.00		0	0	0	0	0	0	0	0	0	0	0
159	35220	Reservoirs	2.91	Winter Peak Month (Sales)	36,515	27,486	8,818	78	97	0	86				
160	35230	Gasline Gas	99.00		0	0	0	0	0	0	0	0	0	0	0
161	35210	Leaseholds	99.00		0	0	0	0	0	0	0	0	0	0	0
162	35220	Storage Rights	99.00		0	0	0	0	0	0	0	0	0	0	0
163	35240	Pipelines	2.91	Winter Peak Month (Sales)	1,156,794	870,720	279,348	2,500	3,074	15	1,098				
164	35400	Compressor Station Equipment	2.91	Winter Peak Month (Sales)	2,570,719	1,945,045	620,808	5,256	6,832	32	2,440				
165	35500	Meas & Reg. Equipment	2.91	Winter Peak Month (Sales)	210,021	151,308	55,131	476	585	3	209				
166	35600	Purification Equipment	2.91	Winter Peak Month (Sales)	288,982	217,078	69,642	612	766	4	274				
167	35700	Other Equipment	2.91	Winter Peak Month (Sales)	125,321	94,833	30,264	271	333	2	118				
168		Total Storage Plant			5,909,724	4,900,043	1,572,061	14,070	17,269	82	6,179	0	0	0	0
170		Transmission			0	0	0	0	0	0	0	0	0	0	0
171		Land & Land Rights	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	4,781	3,186	1,022	8	11		430		103	0	0
174	36520	Rights of Way	99.00		0	0	0	0	0	0	0	0	0	0	0
175	36600	Structures & Improvements	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	1,511,139	1,011,036	374,465	2,908	3,599		136,437		81,780	69	5
176	36700	Main Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	115,655	77,579	24,425	222	273		10,441		1,509	5	0
177	36710	Mains - Steel	99.00		0	0	0	0	0	0	0	0	0	0	0
178	36800	Compressor Station Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
179	36900	Meas. & Reg. Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	147,587	98,781	31,675	283	349		13,321		3,201	7	0
180	37100	Other Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
181		Total Transmission Plant			1,779,122	1,150,822	381,887	3,418	4,201	0	0	160,609	88,583	82	0
183		Distribution			0	0	0	0	0	0	0	0	0	0	0
184		Land & Land Rights	15.40	Distribution Plant - Demand	218,558	131,538	42,618	381	510	5	8,858	17,882	4,297	435	11,155
187	37420	Rights of Way	15.40	Distribution Plant - Demand	108,634	65,873	21,134	189	254	3	4,408	8,888	2,136	204	5,545
188	37500	Structures & Improvements	3.00	Peak Month (NCP)	157,685	97,584	29,703	296	357	4	6,195	12,492	3,002	290	7,799
189	37510	Structures & Improvements T.R.	99.00		0	0	0	0	0	0	0	0	0	0	0
190	37520	Land Rights	99.00		0	0	0	0	0	0	0	0	0	0	0
191	37530	Improvements	3.00	Peak Month (NCP)	2,465,927	1,696,277	479,720	4,293	5,799	59	100,051	201,754	48,480	4,678	12,857
192	37600	Mains Cathodic Protection	3.00	Peak Month (NCP)	32,713,036	19,836,377	6,389,981	96,596	78,401	766	1,327,272	2,678,475	643,131	61,097	1,669,619
193	37610	Mains - Steel	3.00	Peak Month (NCP)	65,791,545	39,894,357	12,799,063	114,549	159,698	1,840	2,669,373	5,882,852	1,293,447	124,807	3,357,891
194	37620	Mains - Plastic	3.00	Peak Month (NCP)	2,944,911	2,452,785	786,896	7,043	9,442	95	184,115	340,944	79,922	7,673	206,446
195	37630	Armed	3.00	Peak Month (NCP)	4,658,679	2,815,857	902,818	8,078	30,428	109	188,125	379,885	91,156	8,796	246,446
196	37640	Leak Clamp	3.00	Peak Month (NCP)	5,605,983	3,389,329	1,090,586	9,760	13,093	131	227,453	458,663	110,212	10,633	286,120
197	37800	Meas & Reg. Sta. Equip - General	3.00	Peak Month (NCP)	1,860,816	1,128,050	361,805	3,239	4,345	44	75,479	132,265	36,573	3,529	94,647
198	37900	Meas & Reg. Sta. Equip - City Gate	3.00	Peak Month (NCP)	7,940	4,815	1,545	14	19	0	322	650	156	15	405
199	37900	Meas & Reg. Sta. Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
200	38000	Services	99.00		0	0	0	0	0	0	0	0	0	0	0
201	38100	Meters	99.00		0	0	0	0	0	0	0	0	0	0	0
202	38200	Meter Installations	99.00		0	0	0	0	0	0	0	0	0	0	0
203	38300	House Regulators	99.00		0	0	0	0	0	0	0	0	0	0	0
204	38400	House Reg. Installations	99.00		0	0	0	0	0	0	0	0	0	0	0
205	38500	Inf. Meas. & Reg. Sta. Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
206	38700	Other Prop. On Cust. Prem.	3.00	Peak Month (NCP)	618,451	381,079	122,259	1,094	1,468	15	26,498	51,418	12,555	1,199	37,075
207		Total Distribution Plant			118,224,668	71,694,581	23,001,130	205,857	276,137	2,767	4,797,154	9,673,580	2,324,467	224,291	6,034,501

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-AT/MG - RFS														
Test Year Ending March 31, 2019														
ALLOCATION OF PLANT IN SERVICE														
208														
211	General:													
212	88800 Land & Land Rights	27.40	PTD Plant - Demand	50,191	30,481	9,779	38	117	1	2,005	4,113	88	94	2,524
213	88000 Structures & Improvements	27.40	PTD Plant - Demand	711,585	492,149	138,644	1,241	1,662	15	28,443	58,809	14,011	1,130	35,780
214	89001 Structures Frame	99.00		0	0	0	0	0	0	0	0	0	0	0
215	89002 Structures-Brick	99.00		0	0	0	0	0	0	0	0	0	0	0
216	89028 Improvements	27.40	PTD Plant - Demand	498	301	97	1	1	0	20	41	10	1	25
217	89004 Air Conditioning Equipment	27.40	PTD Plant - Demand	12,025	7,309	1,345	21	28	0	481	866	237	23	825
218	89009 Improvement to Lessed Premises	27.40	PTD Plant - Demand	12,837	7,795	2,501	22	30	0	513	1,052	253	24	645
219	88100 Office Furniture & Equipment	25.40	Payroll - Demand	159,248	110,186	35,350	216	402	3	2,773	5,415	1,301	126	3,877
220	89102 Remittance Processing Equip	99.00		0	0	0	0	0	0	0	0	0	0	0
221	89103 Office Machines	25.40	Payroll - Demand	0	0	0	0	0	0	0	0	0	0	0
222	88500 Transportation Equipment	25.40	Payroll - Demand	87,365	60,448	19,381	174	220	1	1,621	2,971	724	69	1,853
223	89201 Trucks	99.00		0	0	0	0	0	0	0	0	0	0	0
224	89202 Trailers	99.00		0	0	0	0	0	0	0	0	0	0	0
225	88300 Storage Equipment	27.40	PTD Plant - Demand	5,024	3,851	979	9	12	0	201	412	99	9	253
226	88400 Tools, Shop & Garage Equipment	27.40	PTD Plant - Demand	1,112,101	796,845	255,647	2,284	3,055	30	37,447	107,516	25,835	2,454	66,975
227	88500 Laboratory Equipment	27.40	PTD Plant - Demand	4,255	2,584	829	7	10	0	170	345	84	8	214
228	89600 Power Operated Equipment	27.40	PTD Plant - Demand	9,472	5,752	1,845	17	22	0	370	776	187	18	476
229	89603 Dippers	27.40	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
230	89604 Pickups	27.40	PTD Plant - Demand	4,136	2,512	806	7	10	0	165	389	81	8	208
231	89005 Vehicles	27.40	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
232	89700 Communication Equipment	25.40	Payroll - Demand	181,778	126,468	40,573	383	461	3	3,183	6,215	1,483	104	3,878
233	89701 Communication Equipment - Mobile Radios	99.00		0	0	0	0	0	0	0	0	0	0	0
234	89702 Communication Equipment - Fixed Radios	25.40	Payroll - Demand	82,264	56,919	18,761	168	208	1	1,432	2,797	673	68	1,745
235	89800 Miscellaneous Equipment	27.40	PTD Plant - Demand	76,696	46,513	14,926	134	179	2	9,052	6,277	1,508	143	3,852
236	89900 Other Tangible Property	27.40	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
237	89901 Other Tangible Property - Servers - H/W	27.40	PTD Plant - Demand	15,628	8,492	3,045	27	37	0	505	1,281	305	29	786
238	89902 Other Tangible Property - Servers - S/W	27.40	PTD Plant - Demand	5,013	3,044	977	9	12	0	200	411	99	9	252
239	89903 Other Tangible Property - Networks - H/W	27.40	PTD Plant - Demand	223,590	135,787	49,564	890	523	5	6,897	18,321	4,402	418	11,242
240	89904 Other Tang. Property - CPU	99.00		0	0	0	0	0	0	0	0	0	0	0
241	89905 Other Tangible Property - MP - Hardware	99.00		0	0	0	0	0	0	0	0	0	0	0
242	89906 Other Tang. Property - PC Hardware	27.40	PTD Plant - Demand	370,202	224,825	72,129	646	865	9	14,788	30,335	7,283	692	18,014
243	89907 Other Tang. Property - PC Software	27.40	PTD Plant - Demand	13,469	14,253	4,573	51	55	1	938	1,923	482	44	1,180
244	89908 Other Tang. Property - Mainframe S/W	27.40	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
245	89909 Other Tang. Property - Application Software	99.00		0	0	0	0	0	0	0	0	0	0	0
246	89244 Other Tang. Property - General Storage Costs	99.00		0	0	0	0	0	0	0	0	0	0	0
247														
248	Total General Plant			3,346,300	2,076,725	866,263	5,863	7,917	74	122,295	249,839	60,034	5,707	158,483
249														
250	TOTAL DIRECT PLANT			129,885,331	79,869,891	25,624,164	229,351	305,586	2,924	4,926,172	10,085,135	2,473,959	230,105	6,188,664
251														
252	Shared Services General Office	23.40	General Plant - Demand	1,973,083	1,392,139	382,466	3,423	4,545	43	70,203	143,420	34,682	3,276	84,106
253	Shared Services Customer Support	23.40	General Plant - Demand	1,972,445	1,223,375	382,458	3,513	4,664	44	72,042	141,177	35,365	3,362	90,415
254	Colorado-Kansas General Office	23.40	General Plant - Demand	200,783	124,520	39,949	358	475	4	7,383	14,980	3,600	342	9,253
255														
256	TOTAL PLANT IN SERVICE - DEMAND			133,980,622	82,409,824	26,439,067	236,624	315,272	3,014	5,075,750	10,360,713	2,496,797	237,085	6,376,388

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG -RIS Test Year Ending March 31, 2019															
ALLOCATION OF PLANT IN SERVICE															
Line No.	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	EGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
257		Intangible Plant:													
258	30100	Organization	99.00		0										
260	30200	Franchises & Consents	27.60	PTD Plant - Commodity	5,915	5,558	1,858	18	24	0	311	1,131	176	20	790
261	30300	Misc Intangible Plant	27.60	PTD Plant - Commodity	1,045	866	199	2	3	0	38	115	19	2	83
262		Total Intangible Plant:			10,960	6,424	2,057	20	27	0	349	1,250	195	22	873
263		Production Plant:													
266		Production Leaseholds	99.00		0										
267	32500	Rights of Way	99.00		0										
268	33100	Production Gas Wells Equipment	99.00		0										
270	33130	Field Lines	99.00		0										
271	33220	Tributary Lines	99.00		0										
272	33400	Field Meas. & Reg. Sta. Equip	99.00		0										
275	33600	Purification Equipment	99.00		0										
276		Total Production Plant:			0	0	0	0	0	0	0	0	0	0	0
277		Storage Plant:													
278	35010	Land	99.00		0										
280	35020	Rights of Way	99.00		0										
281	35100	Structures and Improvements	99.00		0										
282	35120	Compressor Station Equipment	99.00		0										
283	35130	Meas. & Reg. Sta. Structures	99.00		0										
284	35140	Other Structures	99.00		0										
285	35200	Wells & Rights of Way	99.00		0										
286	35210	Well Construction	99.00		0										
287	35220	Reservoirs	99.00		0										
288	35230	Cashion Gas	99.00		0										
289	35210	Leaseholds	99.00		0										
290	35220	Storage Rights	99.00		0										
291	35300	Pipelines	99.00		0										
292	35400	Compressor Station Equipment	99.00		0										
293	35500	Meas. & Reg. Equipment	99.00		0										
294	35600	Purification Equipment	99.00		0										
295	35700	Other Equipment	99.00		0										
296		Total Storage Plant:			0	0	0	0	0	0	0	0	0	0	0
297		Transmission:													
300		Transmission:													
301	36500	Land & Land Rights	99.00		0										
302	36520	Rights of Way	99.00		0										
303	36500	Structures & Improvements	99.00		0										
304	36700	Main Cathodic Protection	99.00		0										
305	36710	Mains - Steel	99.00		0										
306	36800	Compressor Station Equipment	99.00		0										
307	36900	Meas. & Reg. Equipment	99.00		0										
308	37100	Other Equipment	99.00		0										
309		Total Transmission Plant:			0	0	0	0	0	0	0	0	0	0	0
310		Distribution:													
311		Distribution:													
314	37400	Land & Land Rights	15.60	Distribution Plant - Comm	179,893	100,849	34,256	280	434	2	5,647	20,523	3,195	369	14,337
315	37420	Land Rights	15.60	Distribution Plant - Comm	39,418	50,127	17,027	189	216	1	2,607	10,001	1,583	163	7,124
316	37500	Structures & Improvements	99.00		0										
317	37510	Structures & Improvements T.B.	99.00		0										
318	37520	Land Rights	99.00		0										
319	37540	Improvements	99.00		0										
320	37600	Mains Cathodic Protection	1.00	Total Throughput	2,145,929	1,203,011	408,639	3,344	5,180	28	67,364	244,817	36,124	4,400	171,028
321	37610	Mains - Steel	1.00	Total Throughput	28,467,945	15,959,176	5,420,935	44,362	68,715	378	893,650	3,247,743	505,754	58,376	2,769,858
322	37620	Mains - Plastic	1.00	Total Throughput	57,233,937	32,096,690	10,902,433	99,220	138,198	755	1,787,283	6,531,759	1,017,159	117,404	4,568,064
323	37630	Arms	1.00	Total Throughput	3,876,013	1,979,325	670,289	3,463	8,497	46	110,498	405,578	62,936	7,218	280,549
324	37640	Leak Clamp	1.00	Total Throughput	4,034,988	2,267,001	768,362	6,288	8,740	33	116,664	460,328	71,685	8,274	321,583
325	37900	Meas. & Reg. Sta. Equip - General	99.00		0										
326	37900	Meas. & Reg. Sta. Equip - City Gate	1.00	Total Throughput	1,618,907	907,562	309,276	2,023	3,908	21	50,810	184,692	26,761	3,320	129,025
327	37900	Meas. & Reg. Sta. Equipment	1.00	Total Throughput	9,910	5,874	1,316	11	17	0	217	788	123	14	551
328	38000	Services	99.00		0										
329	38100	Meters	99.00		0										
330	38200	Meter Installations	99.00		0										
331	38300	House Regulators	99.00		0										
332	38400	House Reg. Installations	99.00		0										
333	38500	Ind. Meas. & Reg. Sta. Equipment	99.00		0										
334	38700	Other Prop. On Cust. Prem	99.00		0										
335		Total Distribution Plant:			97,817,840	54,856,992	18,531,517	151,659	234,904	1,283	3,054,951	11,102,439	1,728,913	199,558	7,756,111

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-ATMG - RTS														
Test Year Ending March 31, 2025														
ALLOCATION OF PLANT IN SERVICE														
337														
338	General:													
339														
340	38300 Land & Land Rights	27.60	PTD Plant - Commodity	40,899	22,818	53	88	1	1,278	4,643	723	83	3,244	
341	38000 Structures & Improvements	27.60	PTD Plant - Commodity	577,017	828,477	109,877	899	1,393	8	16,113	65,828	10,251	1,188	43,887
342	39001 Structures Frame	99.00		0	0	0	0	0	0	0	0	0	0	
343	39002 Structures-Brick	99.00		0	0	0	0	0	0	0	0	0	0	
344	38003 Improvements	27.60	PTD Plant - Commodity	408	216	77	1	1	0	13	46	7	3	33
345	39004 Air Conditioning Equipment	27.60	PTD Plant - Commodity	5,759	5,471	1,858	15	24	0	306	1,113	173	20	778
346	39006 Improvement to Leased Premises	27.60	PTD Plant - Commodity	10,409	5,836	1,982	16	25	0	287	1,188	185	21	830
347	38100 Office Furniture & Equipment	25.60	Payroll - Comm	129,134	72,392	24,590	201	312	2	4,054	14,732	2,194	288	10,292
348	39102 Permitance Processing Equip	99.00		0	0	0	0	0	0	0	0	0	0	
349	39101 Office Machines	25.60	Payroll - Comm	0	0	0	0	0	0	0	0	0	0	
350	39100 Transportation Equipment	25.60	Payroll - Comm	5,549	4,793	1,628	13	21	0	248	875	152	18	681
351	39201 Trucks	99.00		0	0	0	0	0	0	0	0	0	0	
352	39202 Trailers	99.00		0	0	0	0	0	0	0	0	0	0	
353	39300 Stores Equipment	27.60	PTD Plant - Commodity	4,074	2,284	776	8	10	0	319	669	77	8	325
354	38400 Truck Shop & Garage Equipment	27.60	PTD Plant - Commodity	1,068,989	996,489	207,604	1,658	2,568	14	33,000	121,582	18,902	2,182	84,797
355	39500 Laboratory Equipment	27.60	PTD Plant - Commodity	3,451	1,935	657	5	8	0	108	384	82	7	275
356	39600 Power Operated Equipment	27.60	PTD Plant - Commodity	7,681	4,308	1,459	12	19	0	241	878	136	16	612
357	39603 Ditchers	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0	0	0	
358	39604 Backhoes	27.60	PTD Plant - Commodity	3,354	1,880	659	5	8	0	105	383	60	7	287
359	39605 Winelars	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0	0	0	
360	39700 Communication Equipment	25.60	Payroll - Comm	17,845	10,027	3,406	28	43	0	561	2,040	318	37	1,429
361	39701 Communication Equipment - Mobile Radios	99.00		0	0	0	0	0	0	0	0	0	0	
362	39702 Communication Equipment - Fixed Radios	25.60	Payroll - Comm	66,707	37,395	12,702	104	181	1	2,094	7,610	1,183	137	5,316
363	39800 Miscellaneous Equipment	27.60	PTD Plant - Commodity	7,496	4,202	1,427	12	18	0	235	853	133	18	587
364	39900 Other Tangible Property	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0	0	0	
365	39901 Other Tangible Property - Servers - H/W	27.60	PTD Plant - Commodity	13,674	7,305	2,413	20	31	0	388	1,446	225	26	1,010
366	39902 Other Tangible Property - Servers - S/W	27.60	PTD Plant - Commodity	4,085	2,279	774	6	10	0	128	464	72	8	324
367	39903 Other Tangible Property - Network - H/W	27.60	PTD Plant - Commodity	181,307	101,641	34,525	283	438	2	5,691	20,664	3,121	372	14,450
368	39904 Other Tang. Property - CPU	99.00		0	0	0	0	0	0	0	0	0	0	
369	39905 Other Tangible Property - MR - Hardware	99.00		0	0	0	0	0	0	0	0	0	0	
370	39906 Other Tang. Property - PC Hardware	27.60	PTD Plant - Commodity	300,193	168,283	57,163	468	725	4	9,423	34,247	5,333	616	23,933
371	39907 Other Tang. Property - PC Software	27.60	PTD Plant - Commodity	19,011	10,669	3,624	30	46	0	597	2,171	338	39	1,357
372	39908 Other Tang. Property - Mainframe S/W	27.60	PTD Plant - Commodity	0	0	0	0	0	0	0	0	0	0	
373	39909 Other Tang. Property - Application Software	99.00		0	0	0	0	0	0	0	0	0	0	
374	39924 Other Tang. Property - General Startup Costs	99.00		0	0	0	0	0	0	0	0	0	0	
375														
376	Total General Plant			2,467,837	3,383,485	468,935	3,846	5,957	33	77,470	281,544	43,843	5,051	196,685
377														
378	TOTAL DIRECT PLANT			98,796,758	55,846,224	19,003,540	168,516	240,888	1,316	3,132,766	11,385,233	1,772,963	204,641	7,959,671
379														
380	Shared Services General Office	23.60	General Plant - Comm	1,416,667	784,184	249,769	2,208	3,420	19	44,471	161,819	25,168	2,905	112,206
381	Shared Services Customer Support	23.60	General Plant - Comm	1,459,766	814,593	276,833	2,285	3,509	19	45,636	165,854	25,823	2,981	114,869
382	Colorado-Kansas General Office	23.60	General Plant - Comm	147,972	82,953	28,177	231	357	2	4,645	16,881	2,629	303	11,783
383														
384	TOTAL PLANT IN SERVICE - COMMODITY			102,815,182	57,638,338	19,578,315	160,220	248,373	1,356	3,227,519	11,729,588	1,826,548	210,831	8,184,236

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-ATMG - RTS														
Test Year Ending March 31, 2019														
ALLOCATION OF PLANT IN SERVICE														
Total Plant in Service														
Line No.	Acct No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	500	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
Intangible Plant:														
385														
386														
387	30100	Organization		0										
388	30200	Franchises & Consents		37,160	28,112	5,815	44	55	10	680	2,234	556	50	1,425
389	30300	Misc Intangible Plant		3,919	2,752	613	5	6	1	91	286	59	5	150
390														
391				41,079	30,865	6,428	49	61	11	771	2,469	615	55	1,575
392														
Production Plant:														
393														
394														
395	32520	Producing Leaseholds		0										
396	32540	Rights of Way		0										
397	33100	Production Gas Wells Equipment		0										
398	33210	Field Lines		0										
399	33220	Tributary Lines		0										
400	33400	Field Meas. & Reg. Stn. Equip.		0										
401	33600	Purification Equipment		0										
402														
403				0	0	0	0	0	0	0	0	0	0	0
404														
405														
Storage Plant:														
406														
407	35010	Land		49,164	37,007	11,873	196	131	1	47				
408	35020	Rights of Way		568,915	428,253	137,394	1,280	1,512	7	540				
409	35100	Structures and Improvements		101,923	77,473	24,855	212	274	1	98				
410	35120	Compressor Station Equipment		0										
411	35130	Meas. & Reg. Stn. Structures		0										
412	35140	Other Structures		0										
413	35200	Wells / Rights of Way		1,191,005	1,047,047	335,917	3,006	3,697	18	1,200				
414	35210	Well Construction		0										
415	35220	Reservoirs		36,519	27,466	8,819	79	97	0	35				
416	35230	Cushion Gas		0										
417	35230	Leaseholds		0										
418	35230	Storage Rights		0										
419	35300	Pipelines		1,156,754	870,720	279,348	2,500	3,074	15	1,084				
420	35400	Compressor Station Equipment		2,570,713	1,935,045	620,808	5,556	6,832	32	2,440				
421	35500	Meas. & Reg. Equipment		220,011	165,008	55,131	475	589	3	209				
422	35600	Purification Equipment		286,382	217,073	69,642	623	756	4	274				
423	35700	Other Equipment		125,321	94,833	30,264	271	333	2	119				
424														
425				6,509,724	4,900,043	1,572,051	14,070	17,289	82	6,179	0	0	0	0
426														
427														
Transmission:														
428														
429	36500	Land & Land Rights		4,781	3,886	1,022	9	11			430	103	0	
430	36520	Rights of Way		0										
431	36600	Structures and Improvements		0										
432	36700	Mains Cathodic Protection		1,511,133	1,011,036	324,364	2,893	3,569			136,437	22,792	69	
433	36710	Mains - Steel		115,655	77,379	24,825	222	273			10,445	2,509	5	
434	36800	Compressor Station Equipment		0										
435	36900	Meas. & Reg. Equipment		147,567	96,731	31,675	283	349			13,321	3,201	7	
436	37100	Other Equipment		0										
437														
438				1,775,122	1,190,332	381,887	3,418	4,202	0	0	160,609	38,693	82	0
439														
440														
Distribution:														
441														
442	37400	Land & Land Rights		670,826	471,556	104,799	788	990	276	15,909	40,231	10,015	904	15,855
443	37420	Land Rights		313,483	234,387	52,090	392	492	18	7,758	19,687	4,980	449	12,851
444	37500	Structures and Improvements		152,655	92,564	29,703	288	357	4	6,193	11,492	3,002	260	7,799
445	37510	Structures and Improvements T.B.		0										
446	37520	Land Rights		0										
447	37540	Improvements		0										
448	37600	Mains Cathodic Protection		4,611,856	2,998,288	898,354	7,637	10,539	88	167,414	446,571	86,604	3,078	296,883
449	37610	Mains - Steel		61,180,982	35,799,353	11,784,917	101,319	145,117	1,341	2,220,923	5,824,218	1,148,883	120,432	3,938,477
450	37620	Mains - Plastic		123,015,481	71,991,026	29,701,496	209,789	281,855	2,292	4,466,638	11,914,622	2,310,625	241,210	7,920,955
451	37630	Anchor		7,494,923	4,426,080	1,457,185	12,528	17,948	343	276,613	722,520	142,058	14,891	486,966
452	37640	Lead Clamp		8,571,667	5,073,598	1,673,370	14,361	20,450	162	214,768	639,687	132,841	12,070	350,232
453	37650	Meas. & Reg. Stn. Equip. - General		5,605,983	3,389,229	1,050,586	9,760	13,093	131	227,453	458,463	110,272	10,533	248,120
454	37660	Meas. & Reg. Stn. Equip. - City/State		3,479,223	2,036,612	670,181	5,762	8,252	65	126,299	396,897	89,414	6,849	223,972
455	37670	Meas. & Reg. Stn. Equipment		14,821	8,689	2,881	25	35	0	539	1,438	279	29	956
456	38000	Services		84,699,900	77,786,182	6,188,201	28,062	3,925	48,841	161,699	195,578	144,676	6,919	210,798
457	38100	Meas.		30,552,298	24,548,986	4,596,487	25,318	7,882	41,924	220,149	458,554	64,319	26,340	91,021
458	38200	Meter Installations		27,875,041	22,422,868	4,116,023	18,665	7,296	201,093	415,623	575,423	27,712	83,135	
459	38300	House Regulators		2,019,174	1,859,459	158,467	719	208	1,093	3,287	784	1,015	49	146
460	38400	House Reg. Installations		209,461	192,271	16,499	75	22	113	341	76	105	5	35
461	38500	Ind. Meas. & Reg. Stn. Equipment		1,830,296	1,895,726	131,141	604	199	1,042	3,344	2,281	9,156	151	453
462	38700	Other Prop. On Cost Prem		619,454	381,079	122,293	1,064	1,408	15	15,408	51,418	13,155	1,199	32,075
463														
464				302,954,687	255,100,221	56,693,662	426,210	535,748	95,317	8,442,841	21,764,797	5,419,942	489,206	13,866,883

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMG-RTS													
Test Year Ending March 31, 2019													
ALLOCATION OF PLANT IN SERVICE													
463	General:												
464	20900	Land & Land Rights	152,535	107,383	23,899	180	226	40	3,331	8,169	2,783	105	5,549
468	35000	Structures & Improvements	2,162,577	1,819,596	348,412	2,548	3,201	568	50,063	129,894	31,465	2,901	61,930
470	39001	Structures Frame	0	0	0	0	0	0	0	0	0	0	0
471	39002	Structures Brick	0	0	0	0	0	0	0	0	0	0	0
472	39003	Improvements	1,513	1,069	237	2	2	0	35	81	23	3	58
473	39004	Air Conditioning Equipment	36,577	25,702	5,734	43	54	10	817	2,139	547	45	1,408
474	39005	Improvement to Leased Premises	39,013	27,414	5,105	46	58	10	903	2,345	584	32	1,456
475	35100	Office Furniture & Equipment	483,973	361,407	74,375	583	735	116	7,218	20,426	3,983	409	13,725
476	39102	Remittance Processing Equip	0	0	0	0	0	0	0	0	0	0	0
477	39104	Office Machines	0	0	0	0	0	0	0	0	0	0	0
478	39100	Transportation Equipment	320,555	271,775	37,600	262	266	129	2,340	4,266	1,309	108	2,598
479	39201	Trucks	0	0	0	0	0	0	0	0	0	0	0
480	39202	Trailers	0	0	0	0	0	0	0	0	0	0	0
481	39300	Stores Equipment	15,208	10,729	2,389	18	23	4	333	913	279	20	585
482	39400	Truck, Shop & Garage Equipment	3,997,005	3,000,004	624,001	4,808	5,903	1,042	92,316	239,698	59,473	5,349	152,915
483	39500	Laboratory Equipment	12,933	9,988	2,024	15	19	3	299	777	154	17	486
484	39600	Power Operated Equipment	28,786	20,227	4,509	34	43	8	666	1,790	431	39	1,104
485	39608	Ditchers	0	0	0	0	0	0	0	0	0	0	0
486	39604	Backhoes	12,849	8,872	1,957	15	19	3	291	756	188	17	482
487	39605	Welders	0	0	0	0	0	0	0	0	0	0	0
488	39700	Communication Equipment	670,634	568,597	78,669	548	556	270	4,896	8,926	2,738	225	5,639
489	39701	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0
490	39702	Communication Equipment - Fixed Radios	250,007	187,209	38,420	301	380	60	3,728	10,532	7,054	211	7,090
491	39800	Miscellaneous Equipment	281,078	222,908	36,619	237	230	124	4,088	8,452	3,469	246	6,713
492	39900	Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0
493	39901	Other Tangible Property - Servers - HW	47,499	33,377	7,438	56	70	12	1,100	2,855	711	64	1,831
494	39902	Other Tangible Property - Servers - SW	15,335	10,706	2,384	18	23	4	353	916	228	20	594
495	39903	Other Tangible Property - Network - HW	679,511	477,478	106,334	801	1,006	178	15,731	40,846	10,169	912	26,058
496	39904	Other Tang. Property - CPU	0	0	0	0	0	0	0	0	0	0	0
497	39905	Other Tangible Property - MF - Hardware	0	0	0	0	0	0	0	0	0	0	0
498	39906	Other Tang. Property - PC Hardware	1,125,081	790,570	176,059	1,125	1,496	294	26,046	67,029	16,838	1,509	48,144
499	39907	Other Tang. Property - PC Software	71,828	50,119	11,181	84	106	19	1,051	4,287	1,067	96	2,739
500	39908	Other Tang. Property - Maintenance SW	0	0	0	0	0	0	0	0	0	0	0
501	39909	Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0	0	0
502	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0	0	0	0	0	0	0
504	Total General Plant		10,391,275	7,506,972	1,578,275	11,813	14,585	2,891	216,151	558,832	139,085	11,451	358,219
506	TOTAL DIRECT PLANT		381,678,885	268,726,443	60,242,303	455,609	571,896	98,301	8,667,122	22,483,707	5,599,234	501,794	14,343,478
509	Shared Services General Offices		5,966,809	4,309,357	906,004	6,781	8,372	1,659	124,081	319,644	75,844	7,317	203,813
509	Shared Services Customer Support		6,123,148	4,422,270	928,749	6,959	8,592	1,703	127,812	328,023	81,993	7,835	206,256
510	Colorado-Kansas General Offices		613,237	450,115	94,633	708	875	173	12,960	33,347	8,339	747	21,299
511			0	0	0	0	0	0	0	0	0	0	0
512	TOTAL PLANT IN SERVICE		394,392,074	277,908,186	62,162,683	470,058	589,734	101,636	8,931,495	23,164,705	5,709,349	517,023	14,777,945

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 39-ATMG - R13														
Test Year Ending March 31, 2019														
ALLOCATION OF RESERVE FOR DEPRECIATION														
Demand														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
123			Intangible Plant:											
124														
125	30100	27.46	PTD Plant - Demand	(8,231)	(4,896)	(1,603)	(24)	(19)	(0)	(329)	(674)	(262)	(25)	(814)
126	30200	27.46	PTD Plant - Demand	4,848	3,005	864	9	12	0	158	405	87	9	249
127	30300	27.46	PTD Plant - Demand	(3,317)	(2,015)	(649)	(6)	(8)	(0)	(133)	(272)	(65)	(6)	(167)
128														
129			Total Intangible Plant:	(6,599)	(4,006)	(1,388)	(21)	(15)	(0)	(264)	(540)	(239)	(21)	(632)
130														
131			Production Plant:											
132														
133	32520	99.00	Processing Installations	0	0	0	0	0	0	0	0	0	0	0
134	32540	99.00	Rights of Way	0	0	0	0	0	0	0	0	0	0	0
135	33100	99.00	Production Gas Wells Equipment	0	0	0	0	0	0	0	0	0	0	0
136	33210	99.00	Field Lines	0	0	0	0	0	0	0	0	0	0	0
137	33220	99.00	Tributary Lines	0	0	0	0	0	0	0	0	0	0	0
138	33400	99.00	Field Meas. & Reg. Sta. Equip.	0	0	0	0	0	0	0	0	0	0	0
139	33600	99.00	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0
140														
141			Total Production Plant:	0	0	0	0	0	0	0	0	0	0	0
142														
143			Storage Plant:											
144														
145	35010	99.00	Land	0	0	0	0	0	0	0	0	0	0	0
146	35020	2.91	Winter Peak Month (Sales)	476,595	358,701	115,080	1,030	1,266	6	452	0	0	0	0
147	35100	2.91	Winter Peak Month (Sales)	98,143	73,876	23,701	212	261	1	93	0	0	0	0
148	35120	99.00	Compression Station Equipment	0	0	0	0	0	0	0	0	0	0	0
149	35130	99.00	Meas. & Reg. Sta. Structures	0	0	0	0	0	0	0	0	0	0	0
150	35140	99.00	Other Structures	0	0	0	0	0	0	0	0	0	0	0
151	35200	2.91	Winter Peak Month (Sales)	582,056	438,129	140,562	1,236	1,547	7	552	0	0	0	0
152	35210	99.00	Well Construction	0	0	0	0	0	0	0	0	0	0	0
153	35220	99.00	Reservoirs	0	0	0	0	0	0	0	0	0	0	0
154	35230	99.00	Civilian Gas	0	0	0	0	0	0	0	0	0	0	0
155	35235	99.00	Leaseholds	0	0	0	0	0	0	0	0	0	0	0
156	35240	2.91	Winter Peak Month (Sales)	36,515	27,486	8,818	78	97	0	39	0	0	0	0
157	35300	2.91	Winter Peak Month (Sales)	520,570	391,847	125,714	1,325	1,683	7	494	0	0	0	0
158	35400	2.91	Winter Peak Month (Sales)	1,207,390	908,855	291,976	2,810	3,209	15	1,146	0	0	0	0
159	35490	2.91	Winter Peak Month (Sales)	220,811	165,008	52,331	475	565	3	199	0	0	0	0
160	35600	2.91	Winter Peak Month (Sales)	288,382	217,075	69,642	623	766	4	274	0	0	0	0
161	35700	2.91	Winter Peak Month (Sales)	119,324	94,833	30,264	271	333	2	119	0	0	0	0
162														
163			Total Storage Plant:	5,554,874	2,875,886	858,488	7,683	9,447	45	3,374	0	0	0	0
164														
165			Transmission:											
166														
167	36000	99.00	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
168	36520	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	0	0	0	0	0	0	0	0	0	0
169	36600	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	0	0	0	0	0	0	0	0	0	0
170	36700	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	197,544	142,408	42,403	378	467	2	173	4,285	9	0	0
171	36710	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	24,676	18,510	5,297	47	58	1	228	535	1	0	0
172	36800	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	(14,033)	(8,043)	(2,582)	(23)	(28)	(1)	(1,086)	(261)	(3)	0	0
173	36900	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	59,937	39,432	12,651	113	139	5	5,321	1,278	3	0	0
174	37100	99.00	Other Equipment	0	0	0	0	0	0	0	0	0	0	0
175														
176			Total Transmission Plant:	269,126	180,060	57,768	517	636	24	24,285	5,338	12	0	0
177														
178			Distribution:											
179														
180	37400	15.40	Distribution Plant - Demand	(260)	(157)	(51)	(0)	(1)	(0)	(11)	(21)	(5)	(0)	(13)
181	37420	15.40	Distribution Plant - Demand	28,406	23,848	7,488	67	80	1	1,592	1,150	737	73	1,965
182	37500	15.40	Distribution Plant - Demand	37,151	22,528	7,227	65	87	1	1,507	3,040	730	70	1,896
183	37510	99.00	Structures & Improvements T.R.	0	0	0	0	0	0	0	0	0	0	0
184	37520	99.00	Land Rights	0	0	0	0	0	0	0	0	0	0	0
185	37530	99.00	Improvements	0	0	0	0	0	0	0	0	0	0	0
186	37600	15.40	Distribution Plant - Demand	469,847	284,297	91,209	616	1,095	11	29,023	38,360	9,117	889	23,923
187	37610	15.40	Distribution Plant - Demand	3,510,227	2,128,515	682,878	6,112	8,192	82	147,421	287,193	69,010	6,659	179,156
188	37620	15.40	Distribution Plant - Demand	9,535,854	5,782,485	1,839,093	16,927	22,271	223	386,892	780,177	187,469	18,089	486,094
189	37630	15.40	Distribution Plant - Demand	979,288	229,264	75,582	659	843	9	15,346	30,946	7,456	718	19,305
190	37640	15.40	Distribution Plant - Demand	535,397	324,251	104,135	332	3,250	13	21,723	43,824	10,518	1,016	27,338
191	37800	15.40	Distribution Plant - Demand	568,568	344,765	110,503	990	1,328	13	23,089	46,518	11,778	1,079	29,019
192	37900	15.40	Distribution Plant - Demand	295,746	179,533	57,534	515	691	7	11,999	24,157	5,814	561	15,094
193	37900	15.40	Distribution Plant - Demand	2,910	1,795	566	5	7	0	118	238	57	6	149
194	38000	15.40	Distribution Plant - Demand	11,131,463	6,761,097	2,145,000	19,884	26,009	261	451,710	840,007	213,881	21,120	563,233
195	38100	15.40	Distribution Plant - Demand	4,490,850	3,029,515	1,008,188	8,580	13,824	129	222,781	445,344	107,949	10,616	280,244
196	38200	15.40	Distribution Plant - Demand	2,444,643	1,482,497	475,588	4,156	5,710	57	89,189	200,015	48,062	4,638	125,773
197	38300	15.40	Distribution Plant - Demand	(237,056)	(143,745)	(45,137)	(422)	(554)	(8)	(9,518)	(19,393)	(4,640)	(450)	(12,029)
198	38400	15.40	Distribution Plant - Demand	81,480	49,650	15,929	143	191	2	3,322	6,889	1,610	155	4,179
199	38500	15.40	Distribution Plant - Demand	207,869	123,235	39,772	353	474	5	8,132	16,002	3,999	385	10,356
200	38700	15.40	Distribution Plant - Demand	307,490	193,617	60,365	383	485	5	8,419	16,078	4,079	394	10,550
201														
202			Total Distribution Plant:	34,685,183	21,038,302	6,749,583	80,407	81,031	812	1,407,694	2,838,648	682,099	65,817	1,770,785

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-ATMS - 875															
Test Year Ending March 31, 2019															
ALLOCATION OF RESERVE FOR DEPRECIATION															
203	General														
204	General														
205	99.00	99.00													
206	9900	Land & Land Rights	99.00												
207	99000	Structures & Improvements	23.40	General Plant - Demand	171,488	106,328	24,113	805	405	4	6,261	12,792	3,074	292	7,858
208	99030	Improvements	23.40	General Plant - Demand	200	124	40	0	0	0	7	15	4	0	9
209	99040	Air Conditioning Equipment	23.40	General Plant - Demand	796	487	356	1	2	0	29	59	14	1	36
210	99090	Improvement to Leased Premises	23.40	General Plant - Demand	7,461	4,828	1,485	13	18	0	275	557	134	15	342
211	99100	Office Furniture & Equipment	23.40	General Plant - Demand	105,238	65,585	21,345	158	250	2	3,843	7,801	1,886	265	4,248
212	99180	Renitance Processing Equip	23.40	General Plant - Demand	(727)	(451)	(145)	(2)	(2)	(0)	(27)	(54)	(13)	(1)	(30)
213	99200	Transportation Equipment	23.40	General Plant - Demand	91,843	56,864	18,275	154	217	2	3,355	6,853	1,647	157	4,210
214	99300	Stores Equipment	23.40	General Plant - Demand	485	301	97	1	1	0	18	36	9	1	25
215	99400	Tools & Shop Equipment	23.40	General Plant - Demand	541,718	348,396	111,774	1,000	1,328	12	20,516	43,514	10,071	957	25,769
216	99500	Laboratory Equipment	23.40	General Plant - Demand	3,299	2,046	667	6	8	0	111	246	58	6	151
217	99600	Power Operated Equipment	23.40	General Plant - Demand	(24,022)	(19,861)	(6,372)	(57)	(76)	(1)	(1,170)	(2,488)	(570)	(55)	(1,468)
218	99630	Ditchers	23.40	General Plant - Demand	(13,620)	(8,454)	(2,712)	(24)	(32)	(0)	(498)	(1,017)	(244)	(18)	(625)
219	99640	Backhoes	23.40	General Plant - Demand	(21,390)	(13,267)	(4,250)	(38)	(51)	(0)	(781)	(1,596)	(384)	(36)	(950)
220	99650	Welders	23.40	General Plant - Demand	(3,589)	(2,470)	(794)	(7)	(9)	(0)	(144)	(290)	(71)	(7)	(183)
221	99700	Communication Equipment	23.40	General Plant - Demand	135,851	84,259	27,032	352	321	3	4,862	10,137	2,436	232	6,222
222	99710	Communication Equipment - Mobile Radios	99.00		0										
223	99720	Communication Equipment - Flood Radios	23.40	General Plant - Demand	40,874	25,251	8,133	79	97	1	1,493	3,050	733	70	1,874
224	99750	Communication Equip - Telemetering	99.00		0										
225	98800	Miscellaneous Equipment	23.40	General Plant - Demand	22,720	14,092	4,521	40	54	1	830	1,695	407	38	1,041
226	99800	Other Tangible Property	23.40	General Plant - Demand	(1,047)	(640)	(205)	(2)	(3)	(0)	(38)	(77)	(19)	(2)	(49)
227	99910	Other Tangible Property - Servers - S/W	23.40	General Plant - Demand	4,724	1,516	474	14	19	0	278	568	137	13	343
228	99920	Other Tangible Property - Servers - H/W	23.40	General Plant - Demand	7,403	870	279	2	3	0	51	103	25	2	64
229	99930	Other Tangible Property - Network - H/W	23.40	General Plant - Demand	82,324	51,090	16,991	147	155	2	3,007	6,143	1,476	140	3,774
230	99950	Other Tangible Property - Mfr. Hardware	99.00		0										
231	99960	Other Tang. Property - PC Hardware	23.40	General Plant - Demand	179,950	111,611	35,807	320	426	4	6,573	13,427	3,226	307	8,249
232	99970	Other Tang. Property - PC Software	23.40	General Plant - Demand	12,588	7,368	2,524	23	30	0	463	947	227	22	581
233	99980	Other Tang. Property - Application Software	23.40	General Plant - Demand	0										
234		Retirement Work In Progress	23.40	General Plant - Demand	8,377	5,320	1,707	15	20	0	323	640	154	15	393
235															
236		Total General Plant			1,302,192	844,876	271,084	2,426	3,221	30	49,753	101,642	26,424	2,322	62,442
237															
238		TOTAL DIRECT RESERVE FOR DEPRECIATION			39,874,829	24,795,118	7,835,615	71,072	94,319	887	1,460,558	2,964,045	712,231	66,118	1,812,884
239		Shared Services General Office	23.40	General Plant - Demand	922,354	572,074	181,535	1,441	1,184	20	35,686	68,823	16,536	1,572	42,280
240		Shared Services Customer Support	23.40	General Plant - Demand	658,182	408,846	131,168	1,174	1,559	15	24,076	49,388	11,819	1,125	30,218
241		Colorado-Kansas General Office	23.40	General Plant - Demand	114,216	70,816	22,713	203	270	3	4,170	8,519	2,047	193	5,234
242															
243															
244		TOTAL RESERVE FOR DEPRECIATION - DEMAND			41,570,540	25,786,854	8,279,037	74,042	96,329	924	1,522,499	3,090,574	742,635	71,024	1,910,624

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 19-ATMG -RTS
Test Year Ending March 31, 2025

ALLOCATION OF RESERVE FOR DEPRECIATION

Line No.	Asset No.	Commodity	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
245		Intangible Plant													
247	30300	Organization	27.60	PTD Plant - Commodity	(6,670)	(6,729)	(1,270)	(10)	(16)	(0)	(200)	(761)	(139)	(4)	(532)
248	30200	Franchises & Consents	27.60	PTD Plant - Commodity	9,012	2,249	764	6	10	0	136	458	71	8	370
249	30300	Misc Intangible Plant	27.60	PTD Plant - Commodity	(7,650)	(1,508)	(532)	(4)	(6)	(0)	(84)	(307)	(48)	(9)	(414)
250		Total Intangible Plant			(5,348)	(6,000)	(1,038)	(8)	(12)	(0)	(148)	(610)	(95)	(11)	(426)
251		Production Plant													
254		Producing Leaseholds	99.00		0	0	0	0	0	0	0	0	0	0	0
255	22520	Rights of Way	99.00		0	0	0	0	0	0	0	0	0	0	0
257	33300	Production Gas Wells Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
258	20210	Field Lines	99.00		0	0	0	0	0	0	0	0	0	0	0
259	33220	Tributary Lines	99.00		0	0	0	0	0	0	0	0	0	0	0
260	33400	Field Meas. & Reg. Sta. Equip	99.00		0	0	0	0	0	0	0	0	0	0	0
261	32600	Purification Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
262		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0
264		Storage Plant													
265		Land	99.00		0	0	0	0	0	0	0	0	0	0	0
267	35010	Rights of Way	99.00		0	0	0	0	0	0	0	0	0	0	0
268	35020	Structures and Improvements	99.00		0	0	0	0	0	0	0	0	0	0	0
269	35100	Compressor Station Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
270	35120	Mess. & Reg. Sta. Structures	99.00		0	0	0	0	0	0	0	0	0	0	0
271	35140	Other Structures	99.00		0	0	0	0	0	0	0	0	0	0	0
272	35200	Wells & Rights of Way	99.00		0	0	0	0	0	0	0	0	0	0	0
273	35210	Well Construction	99.00		0	0	0	0	0	0	0	0	0	0	0
274	35220	Reservoirs	99.00		0	0	0	0	0	0	0	0	0	0	0
275	35230	Custian Gas	99.00		0	0	0	0	0	0	0	0	0	0	0
276	35240	Leaseholds	99.00		0	0	0	0	0	0	0	0	0	0	0
277	35250	Reservoirs	99.00		0	0	0	0	0	0	0	0	0	0	0
278	35300	Pipelines	99.00		0	0	0	0	0	0	0	0	0	0	0
279	35400	Compressor Station Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
281	35500	Mess. & Reg. Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
282	35600	Purification Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
283	35700	Other Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
284		Total Storage Plant			0	0	0	0	0	0	0	0	0	0	0
285		Transmission													
288		Land & Land Rights	99.00		0	0	0	0	0	0	0	0	0	0	0
289	36500	Rights of Way	99.00		0	0	0	0	0	0	0	0	0	0	0
290	36520	Structures & Improvements	99.00		0	0	0	0	0	0	0	0	0	0	0
291	36700	Mains Cathodic Protection	99.00		0	0	0	0	0	0	0	0	0	0	0
292	36710	Mains - Steel	99.00		0	0	0	0	0	0	0	0	0	0	0
293	36800	Compressor Station Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
294	36900	Mess. & Reg. Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
295	37200	Other Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
296		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0
299		Distribution													
300		Land & Land Rights	15.60	Distribution Plant - Comm	(214)	(120)	(41)	(0)	(1)	(0)	(2)	(4)	(4)	(0)	(17)
301	37420	Land Rights	15.60	Distribution Plant - Comm	31,685	17,768	5,044	49	78	0	895	8,618	563	65	2,525
304	37500	Structures & Improvements	15.60	Distribution Plant - Comm	30,579	17,148	5,823	48	74	0	950	3,489	543	68	2,437
305	37510	Structures & Improvements T/B	99.00		0	0	0	0	0	0	0	0	0	0	0
306	37520	Land Rights	99.00		0	0	0	0	0	0	0	0	0	0	0
307	37530	Improvements	99.00		0	0	0	0	0	0	0	0	0	0	0
308	37600	Mains Cathodic Protection	15.60	Distribution Plant - Comm	385,904	216,388	73,485	601	931	5	12,114	48,026	6,556	791	20,756
309	37610	Mains - Steel	15.60	Distribution Plant - Comm	2,489,237	1,615,711	390,176	4,802	5,974	38	50,697	329,616	51,329	5,915	280,268
310	37620	Mains - Plastic	15.60	Distribution Plant - Comm	7,848,713	4,400,002	1,494,573	12,233	16,943	104	246,383	895,414	139,438	16,094	675,532
311	37630	Mess. & Reg. Equipment	15.60	Distribution Plant - Comm	111,294	174,229	59,243	482	731	6	9,773	35,317	5,332	688	24,813
312	37640	Lead Clamps	15.60	Distribution Plant - Comm	440,680	247,016	83,915	887	1,054	6	13,834	50,278	7,529	904	35,123
313	37800	Mess. & Reg. Sta. Equip - General	15.60	Distribution Plant - Comm	467,983	262,252	89,114	725	1,130	8	14,691	53,388	8,314	950	37,258
314	37900	Mess. & Reg. Sta. Equip - City Gate	15.60	Distribution Plant - Comm	243,426	136,485	46,384	379	588	3	7,642	27,771	4,328	499	19,401
315	37900	Mess. & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	2,895	1,243	496	4	6	0	75	273	43	5	191
316	38000	Services	15.60	Distribution Plant - Comm	8,163,858	5,317,274	1,745,054	14,249	22,170	121	287,657	1,045,431	2,61,401	18,792	796,347
317	38300	Meters	15.60	Distribution Plant - Comm	4,515,671	2,538,028	840,628	7,014	10,899	60	141,873	615,600	30,291	9,108	360,156
318	38300	Meter Installations	15.60	Distribution Plant - Comm	2,012,200	1,128,042	383,168	2,136	4,857	27	63,166	229,590	35,748	4,102	160,370
319	38300	House Regulators	15.60	Distribution Plant - Comm	(195,119)	(109,384)	(37,155)	(804)	(471)	(8)	(6,125)	(22,260)	(3,466)	(900)	(15,531)
320	38400	House Reg. Installations	15.60	Distribution Plant - Comm	67,815	37,782	12,433	105	183	1	2,116	7,489	1,197	138	5,371
321	38500	Ind. Meas. & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	167,005	99,623	31,801	280	403	2	5,243	19,653	2,957	342	13,310
322	38700	Other Prop. On Dam. Plan	15.60	Distribution Plant - Comm	170,783	95,741	32,921	268	411	2	5,363	18,464	3,034	380	13,611
324		Total Distribution Plant			28,557,208	16,006,273	5,437,951	44,502	68,931	377	896,459	3,257,538	507,341	58,559	2,175,960

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Antidivestment Case No. 19-ATMG - RTIS														
Test Year Ending March 31, 2023														
ALLOCATION OF RESERVE FOR DEPRECIATION														
Total Reserve for Depreciation														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interventible Transport
367			Intangible Plant:											
369	30100		Organization	(18,000)	(17,987)	(3,912)	(29)	(37)	(7)	(379)	(1,503)	(374)	(34)	(893)
370	30200		Franchises & Concessions	15,036	10,566	2,353	18	22	4	348	904	20	20	577
371	30300		Misc Intangible Plant	(10,081)	(7,084)	(1,570)	(12)	(15)	(3)	(233)	(606)	(151)	(14)	(387)
372			Total Intangible Plant	(13,045)	(14,495)	(3,129)	(23)	(30)	(3)	(464)	(1,205)	(389)	(27)	(703)
373			Production Plant:											
376			Producing Leaseholds	0	0	0	0	0	0	0	0	0	0	0
377	32520		Rights of Way	0	0	0	0	0	0	0	0	0	0	0
379	33100		Production Gas Wells Equipment	0	0	0	0	0	0	0	0	0	0	0
380	33210		Field Lines	0	0	0	0	0	0	0	0	0	0	0
381	33220		Tributary Lines	0	0	0	0	0	0	0	0	0	0	0
382	33400		Field Meas. & Reg. Sta. Equip.	0	0	0	0	0	0	0	0	0	0	0
383	33600		Purification Equipment	0	0	0	0	0	0	0	0	0	0	0
384			Total Production Plant	0	0	0	0	0	0	0	0	0	0	0
386			Storage Plant:											
387			Land	0	0	0	0	0	0	0	0	0	0	0
389	35010		Rights of Way	476,533	358,701	115,080	1,030	1,266	6	452				
391	35100		Structures and Improvements	98,143	73,875	23,701	212	261	1	93				
392	35210		Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0
393	35320		Meas. & Reg. Sta. Structures	0	0	0	0	0	0	0	0	0	0	0
394	35400		Other Structures	0	0	0	0	0	0	0	0	0	0	0
395	35700		Wells Rights of Way	582,056	498,128	140,562	1,258	1,547	7	552				
396	35210		Well Construction	0	0	0	0	0	0	0	0	0	0	0
397	35220		Reservoirs	0	0	0	0	0	0	0	0	0	0	0
398	35230		Cushion Gas	0	0	0	0	0	0	0	0	0	0	0
399	35210		Leaseholds	0	0	0	0	0	0	0	0	0	0	0
400	35220		Reservoirs	35,515	27,486	8,818	79	97	0	85				
401	35300		Pipelines	520,370	391,647	125,714	1,123	1,383	7	494				
402	35400		Compressor Station Equipment	1,207,890	908,435	291,576	2,610	3,209	15	1,146				
403	35500		Meas. & Reg. Equipment	230,011	169,606	58,333	478	585	3	209				
404	35600		Purification Equipment	268,282	117,073	69,662	623	766	4	274				
405	35700		Other Equipment	125,321	94,338	30,264	271	333	2	119				
406			Total Storage Plant	2,554,924	2,675,886	838,488	7,683	9,447	45	3,374				
408			Transmission:											
411	36500		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0
412	36520		Rights of Way	0	0	0	0	0	0	0	0	0	0	0
413	36600		Structures & Improvements	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
414	36700		Main Cathodic Protection	197,844	132,148	62,408	378	467	2	17,833				
415	36710		Main - Steel	24,676	16,510	5,297	47	58	1	2,228				
416	36800		Compressor Station Equipment	(12,031)	(8,049)	(2,581)	(23)	(28)	(1)	(1,086)				
417	36900		Meas. & Reg. Equipment	38,937	39,432	12,651	113	139	1	5,211				
418	37100		Other Equipment	0	0	0	0	0	0	0	0	0	0	0
419			Total Transmission Plant	299,426	180,090	57,768	517	636	4	24,293				
421			Distributions:											
423	37400		Land & Land Rights	(797)	(590)	(125)	(5)	(5)	(9)	(19)	(48)	(11)	(3)	(31)
424	37420		Land Rights	118,173	83,057	18,439	139	174	31	1,748	7,096	1,765	189	4,554
426	37500		Structures & Improvements	114,047	80,157	17,814	134	168	30	2,693	6,839	1,793	154	4,393
427	37510		Structures & Improvements T.R.	0	0	0	0	0	0	0	0	0	0	0
428	37520		Land Rights	0	0	0	0	0	0	0	0	0	0	0
429	37530		Improvements	0	0	0	0	0	0	0	0	0	0	0
430	37600		Main Cathodic Protection	1,439,258	1,011,573	224,813	1,090	1,274	378	33,483	88,302	21,491	1,940	53,463
431	37610		Main - Steel	10,775,831	7,573,379	1,683,158	12,655	15,805	2,830	240,686	646,148	160,911	14,524	415,248
432	37620		Main - Plastic	29,272,382	20,579,894	4,572,357	34,378	43,208	7,687	680,998	1,755,255	437,120	39,455	1,128,029
433	37630		Alloys	1,161,217	818,076	381,885	1,440	1,721	305	27,012	69,823	27,339	1,869	44,744
434	37640		Leak Clamp	1,943,951	1,155,159	235,723	1,890	2,426	431	34,236	98,372	24,541	2,215	63,311
435	37800		Meas. & Reg. Sta. Equip - General	1,745,373	1,226,727	272,629	2,050	2,576	458	40,603	104,688	25,063	2,352	67,259
436	37900		Meas. & Reg. Sta. Equip - City Gate	907,876	638,095	141,811	1,066	1,340	238	11,121	54,439	13,577	1,274	34,986
437	37908		Meas. & Reg. Sta. Equipment	8,933	5,278	1,995	10	13	2	208	538	133	12	344
438	38000		Services	24,177,300	24,023,366	5,518,509	40,139	50,448	8,975	795,107	2,049,349	510,364	46,096	1,317,044
439	38100		Meters	16,855,712	11,466,623	2,632,669	19,795	24,889	4,437	392,134	1,010,717	151,704	21,276	649,545
440	38200		Meter Installations	7,504,652	5,274,593	1,172,230	8,814	11,077	1,971	174,580	450,000	112,066	10,113	289,196
441	38300		House Regulators	(727,112)	(511,487)	(118,669)	(935)	(1,074)	(191)	(16,930)	(43,636)	(10,677)	(881)	(28,043)
442	38400		House Reg. Installations	251,354	176,662	39,162	295	371	66	5,848	15,072	3,753	339	9,688
443	38500		Ind. Meas. & Reg. Sta. Equipment	623,856	487,770	97,290	731	919	164	14,490	37,348	9,801	840	34,002
444	38700		Other Prop. On Cust. Prem	636,948	447,474	99,491	746	940	187	14,818	38,399	9,511	839	30,549
446			Total Distribution Plant	106,506,628	74,857,480	16,636,381	125,083	157,211	27,970	2,477,789	6,386,443	1,390,445	143,654	4,101,300

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-ATMG - RTS												
Test Year Ending March 31, 2019												
ALLOCATION OF RESERVE FOR DEPRECIATION												
447												
448	General:											
449												
450	39901 Land & Land Rights	0										
451	39500 Structures & Improvements	532,186	584,956	80,808	605	747	148	11,067	18,510	7,121	697	18,187
452	39030 Improvements	621	449	94	1	1	0	13	38	8	1	21
453	39040 Air Conditioning Equipment	2,460	1,762	870	3	1	1	51	131	33	2	83
454	39990 Improvement on Leased Premises	23,162	16,728	3,517	25	32	5	482	1,341	310	28	792
455	39100 Office Furniture & Equipment	323,313	237,115	49,933	375	461	91	6,827	27,388	4,993	393	11,230
456	39130 Remittance Processing Equip	(2,258)	(1,629)	(842)	(3)	(3)	(1)	(47)	(123)	(30)	(3)	(77)
457	39200 Transportation Equipment	285,112	205,814	43,292	324	400	79	5,929	15,274	3,815	342	9,744
458	39300 Stores Equipment	1,505	1,088	229	2	2	0	31	81	20	2	51
459	39400 Tools & Shop Equipment	1,743,797	3,299,887	354,775	1,902	2,447	485	36,262	96,415	23,933	2,092	99,992
460	39500 Laboratory Equipment	10,292	7,997	1,555	12	14	2	213	549	131	11	360
461	39600 Power Operated Equipment	(99,407)	(71,794)	(15,091)	(113)	(139)	(28)	(2,067)	(5,325)	(1,390)	(125)	(3,397)
462	39630 Outhouses	(47,312)	(30,539)	(8,425)	(48)	(59)	(12)	(880)	(2,287)	(568)	(53)	(1,448)
463	39640 Backhoes	(8,403)	(75)	(10,082)	(75)	(93)	(18)	(1,381)	(8,557)	(889)	(80)	(2,269)
464	39650 Welders	(12,383)	(8,943)	(1,840)	(14)	(17)	(3)	(250)	(683)	(169)	(15)	(423)
465	39700 Communication Equipment	421,728	304,581	84,036	473	592	117	8,770	23,972	5,619	505	15,412
466	39710 Communication Equipment - Mobile Radios	0										
467	39720 Communication Equipment - Fixed Radios	126,886	91,640	19,266	144	178	35	2,639	6,797	1,692	152	4,336
468	39750 Communication Equip. - Telemetering	0										
469	39800 Miscellaneous Equipment	70,511	50,939	10,709	80	99	20	1,467	3,778	944	84	2,410
470	39800 Other Tangible Property	(3,220)	(2,325)	(489)	(9)	(15)	(3)	(67)	(172)	(48)	(6)	(118)
471	39810 Other Tangible Property - Servers - H/W	23,648	17,078	3,550	27	33	7	492	1,267	316	29	808
472	39820 Other Tangible Property - Servers - S/W	4,254	3,143	661	5	6	1	91	223	58	5	149
473	39830 Other Tangible Property - Network - H/W	255,161	184,672	39,805	290	359	71	5,314	13,891	3,420	306	8,724
474	39850 Other Tangible Property - HW - Hardware	0										
475	39950 Other Tang. Property - PC Hardware	538,619	405,452	84,822	635	784	158	11,617	29,926	7,475	669	19,091
476	39970 Other Tang. Property - PC Software	39,382	28,443	5,980	42	55	11	819	2,110	527	47	1,346
477	39980 Other Tang. Property - Application Software	0										
478	Retirement Work In Progress	26,619	19,229	4,043	30	37	7	594	1,426	368	32	910
479												
480	Total General Plant	4,228,711	3,034,067	642,051	4,806	5,934	1,176	47,897	226,536	56,594	5,065	144,514
481												
482	TOTAL DIRECT RESERVE FOR DEPRECIATION	114,399,373	80,738,408	18,191,591	138,068	173,158	29,186	2,568,637	6,636,069	1,652,568	148,666	4,248,045
483												
484	Shared Services General Officer	2,843,303	2,067,940	434,765	3,254	4,016	795	53,643	159,890	39,314	3,430	97,852
485	Shared Services Customer Support	2,046,217	1,477,902	310,716	2,374	2,871	569	42,554	119,804	27,302	2,451	69,911
486	Colorado-Kansas General Officer	354,441	255,885	53,819	403	497	99	7,371	18,888	4,743	423	12,113
487												
488	TOTAL RESERVE FOR DEPRECIATION	119,803,444	84,555,236	18,990,891	144,049	180,585	30,650	2,678,104	6,918,071	1,723,006	154,911	4,427,943

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Introduction Case No. 15-0325															
Year Ending August 31, 2019															
ALLOCATION OF O&M EXPENSES															
94		Distribution													
95	0700	Operation													
96	8700	Supervision and Engineering	15,200	Distribution Plant- Car	681,252	604,683	71,149	353	115	428	3,777	4,834	6,413	307	920
97	8710	Distribution Load Dispatching	99,000		0	0	0	0	0	0	0	0	0	0	0
98	8721	Operation	99,000		0	0	0	0	0	0	0	0	0	0	0
100	8720	Compressor Station Labor & Expense	99,000		0	0	0	0	0	0	0	0	0	0	0
101	8740	Maint. & Service	99,000		0	0	0	0	0	0	0	0	0	0	0
102	8750	Measuring and Regulating Station Exp. - Gas	99,000		0	0	0	0	0	0	0	0	0	0	0
103	8760	Measuring and Regulating Station Exp. - Ind.	99,000		0	0	0	0	0	0	0	0	0	0	0
104	8770	Measuring and Regulating Station Exp. - City Gas	99,000		0	0	0	0	0	0	0	0	0	0	0
105	8780	Meters and House Regulator Expense	1,480	Small Meter Investment	207,004	227,069	19,417	88	26	134	408	80	124	6	18
106	8790	Customer Installation Expense	4,200	Meter Installations	145,278	21,452	27	38	19	1,048	1,183	3,020	145	453	
107	8800	Other Expenses	15,200	Distribution Plant- Car	110,813	86,885	11,887	52	19	79	449	745	1,037	49	147
108	8820	Meters	15,200	Distribution Plant- Car	36,254	22,951	2,700	12	4	18	105	178	253	12	34
109		Maintenance													
110	8850	Maintenance Supervision and Engineering	99,000		0	0	0	0	0	0	0	0	0	0	0
111	8860	Maintenance of Structures and Improvements	99,000		0	0	0	0	0	0	0	0	0	0	0
112	8870	Maintenance of Meters	99,000		0	0	0	0	0	0	0	0	0	0	0
113	8880	Maintenance of Compressor Station Equipment	99,000		0	0	0	0	0	0	0	0	0	0	0
114	8890	Maint. of Measuring and Regulating Station Equip. - Genera	99,000		0	0	0	0	0	0	0	0	0	0	0
115	8910	Maint. of Measuring and Regulating Station Equip. - Indus	99,000		0	0	0	0	0	0	0	0	0	0	0
116	8920	Maint. of Measuring and Regulating Station Equip. - City Gas	99,000		0	0	0	0	0	0	0	0	0	0	0
117	8930	Maintenance of Services	99,000		0	0	0	0	0	0	0	0	0	0	0
118	8940	Maintenance of Meters and House Regulation	99,000		0	0	0	0	0	0	0	0	0	0	0
119	8950	Maintenance of Other Equipment	99,000		0	0	0	0	0	0	0	0	0	0	0
120		Total Distribution			1,121,201	1,068,460	136,315	572	202	647	4,778	7,327	10,826	518	1,564
121		Customer Accounts													
122	9010	Supervisor	2,000	Bill	96,884	52,089	4,145	19	6	31	110	71	88	5	14
123	9020	Meter Reading Expense	2,000	Bill	892,000	484,385	87,787	407	101	351	1,205	1,162	1,609	37	234
124	9030	Customer Records and Collection Expense	2,000	Bill	131,148	120,739	9,640	43	11	75	254	225	225	11	31
125	9040	Uncollected Accounts	2,000	Bill	999,130	496,261	30,219	178	38	307	1,014	672	939	44	133
126	9050	Miscellaneous Customer Accounts Expense	2,000	Bill	5,145	4,728	374	2	1	10	6	6	0	0	1
127		Total Customer Accounts			1,964,433	1,517,662	131,276	549	181	748	3,123	2,074	3,470	137	313
128		Customer Service and Information													
129	9070	Supervisor	2,000	Bill	400	376	30	0	0	0	1	1	1	0	0
130	9080	Customer Assistance Expense	2,000	Bill	62,622	57,027	4,854	21	7	36	125	79	108	5	15
131	9090	Informational and Instructional Advertising Expense	2,000	Bill	5,378	2,251	201	1	9	2	4	5	0	0	1
132	9100	Miscellaneous Customer Service and Informational Expense	2,000	Bill	78,349	73,881	5,722	26	9	45	154	89	137	7	20
133		Total Customer Service and Information			145,558	134,038	10,887	48	16	83	262	181	251	12	36
134		Sales													
135	9130	Supervisor	2,000	Bill	124,000	117,285	9,250	47	14	78	248	305	211	11	33
136	9120	Advertising and Sales Expense	2,000	Bill	16,091	14,670	1,371	5	2	9	31	20	24	1	4
137	9130	Advertising Expense	2,000	Bill	100	52	7	0	0	0	0	0	0	0	0
138	9160	Miscellaneous Sales Expense	2,000	Bill	0	0	0	0	0	0	0	0	0	0	0
139		Total Sales			144,291	132,855	10,647	52	16	87	279	180	245	12	38
140		Administrative & General													
141		Operation													
142	9200	Administrative and General Salaries	25,200	Payroll - Cost	58,679	46,307	3,858	18	6	30	108	76	106	5	19
143	9210	Office Supplies and Expense	25,200	PIF Plant- Customer	6,813	5,061	781	3	1	2	78	46	54	3	9
144	9220	Administrative Expenses Transferred	25,200	Payroll - Cost	6,248,339	6,020,584	483,268	2,181	723	3,719	13,120	9,392	12,811	617	1,852
145	9230	Outside Service Employee	25,200	Payroll - Cost	89,267	53,694	5,112	23	8	39	134	99	137	7	20
146	9240	Property Insurance	25,200	PIF Plant- Customer	41,782	16,474	4,393	18	7	36	148	90	127	19	56
147	9250	Injuries and Damages	25,200	PIF Plant- Customer	15,714	13,736	1,616	7	3	10	63	103	146	7	21
148	9260	Employee Pension and Benefit	25,200	Payroll - Cost	1,239,033	1,406,483	112,687	552	169	888	3,095	2,179	3,014	144	432
149	9270	Traveling Expenses	25,200	PIF Plant- Customer	0	0	0	0	0	0	0	0	0	0	0
150	9280	Regulatory Communication Expense	25,200	Payroll - Cost	253,271	235,343	16,691	79	28	149	113	305	600	31	72
151	9290	General Advertising Expense	25,200	Payroll - Cost	0	0	0	0	0	0	0	0	0	0	0
152	9300	Miscellaneous General Expense	25,200	Payroll - Cost	58,093	62,547	5,022	23	8	39	134	97	134	8	19
153		Meters													
154	9320	Maintenance of General Plant	99,000		0	0	0	0	0	0	0	0	0	0	0
155		Total O&M			8,508,280	7,865,228	635,687	3,463	895	4,581	17,249	12,979	17,403	812	2,497
156		Adjustments to Operations and Maintenance Expense													
157	1600	Labor Related	16,200	O&M Expenses See ASG - Car	(239,905)	(101,232)	(16,913)	(89)	(29)	(124)	(654)	(724)	(1,026)	(46)	(146)
158	1610	Promotion	16,200	O&M Expenses See ASG - Car	(14,205)	(8,254)	(6,871)	(4)	(15)	(6)	(27)	(33)	(48)	(2)	(9)
159	1620	Rate Case - Related	16,200	O&M Expenses See ASG - Car	(14,205)	(103,013)	(9,439)	(44)	(16)	(83)	(368)	(518)	(1,018)	(41)	(78)
160	1630	O&M-Related	16,200	O&M Expenses See ASG - Car	(22,374)	(20,298)	(1,839)	(9)	(3)	(14)	(80)	(72)	(100)	(9)	(34)
161		Total Adjustments to Operations and Maintenance Expense			(747,474)	(334,613)	(31,299)	(147)	(43)	(227)	(865)	(1,477)	(1,652)	(76)	(236)
162		TOTAL O&M EXPENSE - CUSTOMER			7,760,806	7,530,615	604,388	3,316	852	4,354	16,384	11,502	15,751	736	2,261

Almet Energy Generation, Colorado-Kansas Divison															
Kansas Jurisdiction Cases 15-1000 - 471															
Fiscal Year Ending March 31, 2015															
ALLOCATION OF DEBIT EXPENSES															
Demand															
Line No.	Acct. No.	Description	Allocation Factor	Allocation Base	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SOB	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
170		Production & Gathering													
171		Operation													
172	7500	Op. Sup. & Eng.		99.00	0										
173	7510	Production Meters & Records		99.00	0										
174	7520	Gas Wells		99.00	0										
175	7530	Field Lines Expense		99.00	0										
176	7540	Field Compressor Station Expense		99.00	0										
177	7550	Field Compressor Station Fuel & Power		99.00	0										
178	7560	Field Meters & Regal. Station Exp.		99.00	0										
179	7570	Purification Expense		99.00	0										
180	7580	Other Supplies		99.00	0										
181		Maintenance													
182	7610	Maint. Sup. & Eng.		99.00	0										
183	7620	Structures and Improvements		99.00	0										
184	7640	Field Line Maintenance		99.00	0										
185	7650	Compressor Station Equip. Maint.		99.00	0										
186	7660	Meters & Regal. Station Equip. Maint.		99.00	0										
187	7670	Purification Equipment Maintenance		99.00	0										
188	7680	Other Equipment Maintenance		99.00	0										
189	7690	Gas Purchased by others		99.00	0										
190		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0
191		Other Gas Supply Expenses													
192		Operation													
193	8001	Intercompany Gas Workload Purchase		99.00	0										
194	8020	Natural Gas Field Line Purchase		99.00	0										
195	8040	Natural Gas City Gate Purchase		99.00	0										
196	8045	Transmission to City Gate		99.00	0										
197	8050	Transmission-Operation supervision and engineering		99.00	0										
198	8051	Other Gas Purchase / Gas Cost Adjustment		99.00	0										
199	8052	PSA for Compressor		99.00	0										
200	8053	PSA for Industrial		99.00	0										
201	8054	PSA for Public Authority		99.00	0										
202	8055	PSA for Transportation Sales		99.00	0										
203	8056	Unaffiliated PSA Costs		99.00	0										
204	8057	PSA Offset to Unaccounted Gas Cost		99.00	0										
205	8058	Charging Gas		99.00	0										
206	8059	Gas Withdrawn From Storage - Cash		99.00	0										
207	8060	Gas Delivered to Storage		99.00	0										
208	8110	Gas used for products extraction-Ceal		99.00	0										
209	8120	Gas Used for Other Utility Operations		99.00	0										
210	8250	Other Gas Supply Subtotal		99.00	0										
211	8950	Transmission and compression of gas by other		99.00	0										
212		Maintenance													
213	8950	Meters of Inlet, Gas Meter, Set		99.00	0										
214		Total Other Gas Supply Expense			0	0	0	0	0	0	0	0	0	0	0
215		Underground Storage													
216		Operation													
217	8540	Op. Sup. & Eng.		99.00	0										
218	8550	Meters & Records		99.00	0										
219	8560	Wells Expense		2.91 Winter Peak Month (Sales)	48,979	38,529	11,719	506	136	1	46				
220	8570	Lines Expense		99.00	0										
221	8580	Compressor Station Expense		2.91 Winter Peak Month (Sales)	496,059	328,195	105,263	642	1,199	3	414				
222	8590	Compressor Station Fuel & Power		2.91 Winter Peak Month (Sales)	139,495	100,455	32,228	258	355	2	122				
223	8600	Meters & Regal. Station Expense		2.91 Winter Peak Month (Sales)	2,285	1,697	444	9	5	0	2				
224	8610	Purification Expense		99.00	0										
225	8620	Exploration & Development		2.91 Winter Peak Month (Sales)	9,262	6,972	2,257	20	26	0	9				
226	8630	Gas Leaks		2.91 Winter Peak Month (Sales)	46,136	35,973	10,950	89	129	1	48				
227		Maintenance													
228	8640	Maint. Sup. & Eng.		99.00	0										
229	8650	Structures and Improvements		99.00	0										
230	8660	Reservoirs & Wells Maintenance		2.91 Winter Peak Month (Sales)	0	0	0	0	0	0	0				
231	8670	Line Maintenance		99.00	0										
232	8680	Compressor Station Equip. Maint.		2.91 Winter Peak Month (Sales)	12,965	9,760	2,913	26	32	0	13				
233	8690	Meters & Regal. Station Equip. Maint.		2.91 Winter Peak Month (Sales)	483	363	117	1	1	0	0				
234	8700	Purification Equipment Maintenance		99.00	0										
235	8710	Other Equipment Maintenance		99.00	0										
236		Total Underground Storage Expense			44,869	33,834	10,787	87	119	1	42				
237		Transmission													
238		Operation													
239	8800	Op. Sup. & Eng.		99.00	0										
240	8810	System Control & Load Dispatching		99.00	0										
241	8820	Communication System Expense		99.00	0										
242	8830	Compressor Station Lines Expense		99.00	0										
243	8840	Compressor Station Fuel & Power		99.00	0										
244	8850	Meters & Regal. Station Expense		2.91 Winter Peak Month (Sales Intercompany, SOB, Irrigator)	0	0	0	0	0	0	0				
245	8860	Meters & Regal. Station Expense		2.91 Winter Peak Month (Sales Intercompany, SOB, Irrigator)	3,326	2,526	853	113	1	1	47				
246	8870	Other Equipment Maintenance		99.00	0										
247	8880	Line Payment		99.00	0										
248	8890	Line Payment - ABM		99.00	0										
249	8900	Other Expense		99.00	0										
250	8910	Reimb.		99.00	0										
251		Maintenance													
252	8920	Maint. Sup. & Eng.		99.00	0										
253	8930	Structures and Improvements		99.00	0										
254	8940	Compressor Station Equip. Maint.		99.00	0										
255	8950	Meters & Regal. Station Equip. Maint.		2.91 Winter Peak Month (Sales Intercompany, SOB, Irrigator)	0	0	0	0	0	0	0				
256	8960	Communication Equipment Maintenance		99.00	0										
257	8970	Other Equipment Maintenance		99.00	0										
258		Total Transmission Expense			7,454	5,640	2,056	3	6	0	0	221	58	0	0

Alstom Energy Corporation, Indianapolis Division															
Financial Information Case No. 14-0000000000															
Test Year Ending March 31, 2013															
ALLOCATION OF O&M EXPENSE															
427															
428	427	Overhead													
430	8700	Supervision and Engineering	13,800	Distribution Plant - Comm	256,709	256,082	66,893	712	1,102	8	14,537	52,103	4,114	297	35,399
431	8710	Distribution Load Dispatching	99,000												
432	8711	Collection	99,000												
433	8720	Compressor Station Labor & Expense	99,000												
434	8740	Maint. & Service	99,000												
435	8750	Measuring and Regulating Station Equip. - Gen	99,000												
436	8760	Measuring and Regulating Station Equip. - Ind.	99,000												
437	8770	Measuring and Regulating Station Equip. - City Sales	1,000	Total Throughput	15,959	7,621	3,988	35	33	0	422	1,451	242	78	1,083
438	8780	Meters and House Regulator Expense	99,000												
439	8790	Customer Installations Expense	99,000												
440	8800	Other Expense	13,500	Distribution Plant - Comm	71,946	41,664	13,001	114	137	1	2,287	6,346	1,200	140	5,681
441	8810	Meters	13,500	Distribution Plant - Comm	17,494	9,718	3,304	27	42	0	544	1,878	302	36	1,392
442		Maintenance	15,600	Distribution Plant - Comm											
443	8850	Maintenance Supervision and Engineering	99,000												
444	8860	Maintenance of Structures and Improvements	99,000												
445	8870	Maintenance of Meters	99,000												
446	8890	Maintenance of Compressor Station Equipment	99,000												
447	8900	Maint. of Measuring and Regulating Station Equip. - Genera	99,000												
448	8910	Maint. of Measuring and Regulating Station Equip. - Industri	99,000												
449	8920	Maint. of Measuring and Regulating Station Equip. - City Sale	99,000												
450	8930	Maintenance of Services	99,000												
451	8940	Maintenance of Meters and House Regulator	99,000												
452	8960	Maintenance of Other Equipment	99,000												
453		Total Distribution			580,798	314,380	100,769	976	1,384	7	17,604	63,978	5,953	1,130	54,899
454		Customer Accounts													
455	9010	Supervisor	99,000												
456	9020	Meter Reading Expense	99,000												
457	9030	Customer Records and Collection Expense	99,000												
458	9040	Uncollectible Accounts	99,000												
459	9050	Miscellaneous Customer Accounts Expense	99,000												
460		Total Customer Accounts													
461		Customer Service and Information													
462	9070	Supervisor	99,000												
463	9080	Customer Assistance Expense	99,000												
464	9090	Informational and Instructional Advertising Expense	99,000												
465	9100	Miscellaneous Customer Service and Informational Expense	99,000												
466		Total Customer Service and Information													
467		Sales													
468	9120	Supervisor	99,000												
469	9130	Advertising and Selling Expense	99,000												
470	9140	Advertising Expense	99,000												
471	9150	Miscellaneous Sales Expense	99,000												
472		Total Sales													
473		Administrative & General													
474	9200	Operation													
475	9200	Administrative and General Salaries	25,800	Payroll - Comm	2,651	1,144	839	3	5	0	64	233	36	4	163
476	9210	Office Supplies and Expense	2,340	PTD Plant - Comm/Ind	4,369	2,358	869	7	11	0	145	611	82	9	264
477	9220	Administrative Expenses Transfer	28,207	Payroll - Comm	289,207	239,706	47,455	388	601	3	7,823	28,492	4,257	511	19,861
478	9230	Outside Service Expense	16,900	Payroll - Comm	7,838	4,478	502	6	9	0	89	301	47	5	210
479	9240	Property Expense	17,650	PTD Plant - Comm/Ind	37,348	16,444	5,285	61	16	0	66	3,143	489	36	2,396
480	9250	Fuel and Oil Expense	17,500	PTD Plant - Comm/Ind	10,373	5,818	1,478	18	25	0	136	1,284	184	11	827
481	9260	Employee Pension and Benefit	25,800	Payroll - Comm	94,174	32,614	12,078	91	140	0	1,258	6,437	1,094	219	6,917
482	9270	Travel Expense	2,400	PTD Plant - Comm/Ind	0	0	0	0	0	0	0	0	0	0	0
483	9280	Regulatory Commission Expense	2,500	Payroll - Comm	9,741	5,441	1,282	15	24	0	308	1,311	179	20	776
484	9290	General Advertising Expense	99,000												
485	9300	Miscellaneous General Expense	25,800	Payroll - Comm	1,452	1,452	683	4	6	0	55	299	45	5	204
486	9310	Meters	99,000												
487	9320	Maintenance	99,000												
488		Maintenance of General Plant			368,877	205,672	69,863	573	886	5	11,517	41,855	6,918	712	29,240
489		Total A&G													
490		Adjustments to Operations and Maintenance Expense													
491	9360	Lease-Related	16,800	DBM Expenses less A&G - Comm	(8,814)	(21,343)	(7,396)	(62)	(96)	(1)	(1,435)	(4,514)	(702)	(61)	(8,151)
492	9370	Lease-Related	16,800	DBM Expenses less A&G - Comm	(1,208)	(2,213)	(946)	(8)	(16)	(0)	(37)	(206)	(28)	(4)	(1,403)
493	9380	Lease-Related	16,800	DBM Expenses less A&G - Comm	(20,281)	(11,881)	(3,669)	(32)	(49)	(0)	(648)	(2,298)	(359)	(41)	(4,603)
494	9390	Lease-Related	16,800	DBM Expenses less A&G - Comm	(3,978)	(2,233)	(759)	(16)	(10)	(0)	(125)	(693)	(73)	(6)	(316)
495		Adjustments to Operations and Maintenance Expense			(69,379)	(48,989)	(17,508)	(108)	(159)	(1)	(1,675)	(7,416)	(1,162)	(114)	(8,149)
496															
497		TOTAL O&M EXPENSE - COMMUNITY			865,699	486,697	165,627	1,363	2,067	11	27,705	89,370	15,919	1,766	61,751

Albion Energy Generation, Colorado-Kansas Division														
Annual Audition Case No. 15-07465 - 2015														
Test Year Ending March 31, 2015														
ALLOCATION OF O&M Expenses														
Total O&M Expenses														
Line No.	Acct No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	IPS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruption Transport
Production & Gathering														
Operation														
499	7500		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
501	7510		Production Maps & Records	0	0	0	0	0	0	0	0	0	0	0
502	7520		Gas Wells	2,899	2,760	84	8	13	0	158	0	0	0	0
503	7530		Field Lines Expenses	0	0	0	0	0	0	0	0	0	0	0
504	7540		Field Compressor Station Expense	0	0	0	0	0	0	0	0	0	0	0
505	7550		Field Compressor Sta. Fuel & Pow	0	0	0	0	0	0	0	0	0	0	0
506	7560		Field Meter & Regul. Station Exp	0	0	0	0	0	0	0	0	0	0	0
507	7570		Purification Expenses	0	0	0	0	0	0	0	0	0	0	0
508	7590		Other Expenses	0	0	0	0	0	0	0	0	0	0	0
Maintenance														
510	7610		Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
511	7620		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
512	7630		Field Line Maintenance	0	0	0	0	0	0	0	0	0	0	0
513	7640		Compressor Station Equip. Maint	0	0	0	0	0	0	0	0	0	0	0
514	7650		Meter. & Regul. Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0
515	7670		Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
516	7680		Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
517	7690		Gas Purchased by Other	0	0	0	0	0	0	0	0	0	0	0
518			Total Production & Gathering	2,899	2,760	84	8	13	0	158	0	0	0	0
Other Gas Supply Expenses														
Operation														
521	8001		Intercompany Gas Well-head Purchase	0	0	0	0	0	0	0	0	0	0	0
522	8010		Natural Gas Field Line Purchase	0	0	0	0	0	0	0	0	0	0	0
524	8040		Natural Gas City Gate Purchases	0	0	0	0	0	0	0	0	0	0	0
525	8045		Transportation to City Gate	0	0	0	0	0	0	0	0	0	0	0
526	8050		Transmission Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0
527	8051		Other Gas Purchases / Gas Cost Adjustment	0	0	0	0	0	0	0	0	0	0	0
528	8052		PGA for Commercial	0	0	0	0	0	0	0	0	0	0	0
529	8053		PGA for Industrial	0	0	0	0	0	0	0	0	0	0	0
530	8054		PGA for Public Authority	0	0	0	0	0	0	0	0	0	0	0
531	8057		PGA for Transportation Sales	0	0	0	0	0	0	0	0	0	0	0
532	8058		Unlinked PGA Cost	0	0	0	0	0	0	0	0	0	0	0
533	8059		PGA Offset to Unrecovered Gas Cost	0	0	0	0	0	0	0	0	0	0	0
534	8061		Refueling Gas	0	0	0	0	0	0	0	0	0	0	0
535	8061		Gas Withdrawn from Storage - Debt	0	0	0	0	0	0	0	0	0	0	0
536	8062		Gas Delivered to Storage	0	0	0	0	0	0	0	0	0	0	0
537	8110		Gas used for products separation-Crude	0	0	0	0	0	0	0	0	0	0	0
538	8130		Gas Used for Other Utility Operations	0	0	0	0	0	0	0	0	0	0	0
539	8130		Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0
540	8550		Transmission and compression of gas by other	0	0	0	0	0	0	0	0	0	0	0
Maintenance														
541	8550		Maint. Of Pumps, Gas Meters, etc.	0	0	0	0	0	0	0	0	0	0	0
542	8550		Total Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0
Underground Storage														
Operation														
547	8140		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
548	8150		Meter & Records	0	0	0	0	0	0	0	0	0	0	0
549	8160		Well Expenses	46,250	36,023	11,718	203	158	0	46	0	0	0	0
550	8170		Lines Expenses	0	0	0	0	0	0	0	0	0	0	0
551	8180		Compressor Station Expense	456,058	336,185	105,395	342	1,139	0	45	0	0	0	0
552	8190		Compressor Station Fuel & Power	133,455	100,453	31,223	288	1,139	0	107	0	0	0	0
553	8200		Meter. & Regul. Station Expenses	2,253	1,697	544	5	8	0	2	0	0	0	0
554	8210		Purification Expenses	0	0	0	0	0	0	0	0	0	0	0
555	8220		Exploration & Development	8,282	6,972	2,237	30	20	0	0	0	0	0	0
556	8230		Gas Losses	48,336	29,775	16,800	88	120	0	43	0	0	0	0
Maintenance														
558	8250		Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
559	8215		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
560	8215		Reservoir & Well Maintenance	0	0	0	0	0	0	0	0	0	0	0
561	8230		Line Maintenance	0	0	0	0	0	0	0	0	0	0	0
562	8240		Compressor Station Equip Maint	12,093	9,260	2,813	28	32	0	11	0	0	0	0
563	8250		Meter. & Regul. Station Equip Maint	482	353	137	1	1	0	3	0	0	0	0
564	8260		Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
565	8270		Other Equipment Maintenance	44,869	34,424	10,787	97	119	0	42	0	0	0	0
566			Total Underground Storage Expenses	721,860	550,660	176,788	1,362	1,460	0	696	0	0	0	0
Transmission														
Operation														
570	8500		Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
571	8510		System Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0
572	8520		Communication System Expense	0	0	0	0	0	0	0	0	0	0	0
573	8530		Compressor Station Labor Expense	0	0	0	0	0	0	0	0	0	0	0
574	8540		Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0	0	0
575	8550		Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0	0	0
576	8560		Meter Expense	0	0	0	0	0	0	0	0	0	0	0
577	8570		Meter. & Regul. Station Expense	0	0	0	0	0	0	0	0	0	0	0
578	8580		LDC Payment	0	0	0	0	0	0	0	0	0	0	0
579	8590		LDC Payment - AAG	0	0	0	0	0	0	0	0	0	0	0
580	8590		Other Expenses	0	0	0	0	0	0	0	0	0	0	0
581	8600		Debt	0	0	0	0	0	0	0	0	0	0	0
Maintenance														
583	8610		Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
584	8620		Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
585	8630		Compressor Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0
586	8640		Meter. & Regul. Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0
587	8650		Meter. & Regul. Station Equip Maint	0	0	0	0	0	0	0	0	0	0	0
588	8660		Communication Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
589	8670		Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
590			Total Transmission Expenses	2,481	1,420	356	1	0	0	0	0	0	0	0

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Control No. 19-0746C - 001												
Total Year Ending March 31, 2019												
ALLOCATION OF O&M EXPENSE												
391	391	Operation										
391	391	Supervision and Engineering	1,209,331	1,197,175	266,061	2,050	2,354	447	18,627	109,137	25,438	1,296
391	391	Maintenance Load Distribution	7,407	5,704	1,810	31	31	0	395	770	148	18
391	391	Construction	1,036	653	300	0	0	0	0	0	0	0
391	391	Compressor Station Labor & Expense	0	0	0	0	0	0	0	0	0	0
391	391	Maint & Services	1,274,895	1,258,231	431,666	7,483	7,894	180	172,459	1,040,961	46,041	84
499	499	Measuring and Regulating Station Exp - Gen	35,627	20,391	6,942	30	75	1	2,864	2,751	861	810
499	499	Measuring and Regulating Station Exp - Ind	1,430	807	299	2	3	0	34	309	78	3
501	501	Measuring and Regulating Sta Exp - City Gas	29,215	17,993	3,598	48	69	1	1,661	2,819	548	58
602	602	Meters and House Regulator Expense	247,403	227,089	18,417	48	26	124	403	80	124	6
601	601	Customer Installation Expense	146,278	138,862	21,452	87	38	0	1,048	2,183	3,200	144
601	601	Other Expenses	222,899	191,278	42,523	138	405	72	6,348	16,861	3,073	164
601	601	Rents	64,880	43,451	10,093	76	93	17	1,854	3,877	965	87
601	601	Maintenance										
601	601	Maintenance Supervision and Engineering	209,037	194,755	30,866	364	486	6	3,441	17,104	3,114	397
601	601	Maintenance Structures and Improvement	0	0	0	0	0	0	0	0	0	0
601	601	Maintenance of Mains	263,141	171,990	85,091	483	161	0	11,428	23,168	3,566	517
601	601	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0
601	601	Maint. of Measuring and Regulating Station Equip - Generator	146,579	98,852	28,515	255	142	3	5,847	11,893	2,881	278
601	601	Maint. of Measuring and Regulating Station Equip - Ind Generator	0	0	0	0	0	0	0	0	0	0
601	601	Maint. of Measuring and Regulating Station Equip - City Gas	0	0	0	0	0	0	0	0	0	0
601	601	Maintenance of Services	2,114	1,282	411	4	3	0	46	373	42	4
601	601	Maintenance of Meters and House Regulator	34,670	32,797	15,476	54	125	0	1,164	4,421	1,060	103
601	601	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0
601	601	Total Distribution	7,479,094	6,836,615	1,840,938	11,363	14,859	786	255,478	1,977,814	132,769	17,473
619	619	Customer Accounts										
621	621	Supervisor	56,884	52,483	4,245	10	6	72	110	71	88	3
621	621	Meter Reading Expense	932,058	885,880	82,787	307	108	131	1,909	11,863	1,071	97
621	621	Customer Records and Collection Expense	131,148	120,759	9,540	43	14	75	254	376	276	11
621	621	Uncollectible Accounts	506,310	55,519	55,519	178	58	307	1,044	672	930	64
621	621	Miscellaneous Customer Accounts Expense	5,265	4,729	374	2	1	3	10	6	6	0
621	621	Total Customer Accounts	1,964,433	1,512,664	121,078	548	161	348	3,223	2,074	2,470	137
626	626	Customer Service and Information										
626	626	Supervisor	454	370	50	0	0	0	1	1	1	0
626	626	Customer Assistance Expense	59,802	37,897	4,854	21	7	36	124	78	100	5
626	626	Instructional and Instructional Advertising Expense	3,375	2,914	331	1	0	2	4	4	5	1
626	626	Miscellaneous Customer Service and Informational Expense	79,349	73,081	5,772	26	9	45	154	89	137	7
626	626	Total Customer Service and Information	146,833	114,089	10,987	58	16	83	184	161	243	13
634	634	Sales										
634	634	Supervisor	128,058	117,593	3,293	14	14	28	248	165	212	11
634	634	Demonstrating and Selling Expenses	16,091	14,810	1,171	3	2	9	31	23	28	4
634	634	Advertising Expense	100	97	7	0	0	0	0	0	0	0
634	634	Miscellaneous Sales Expense	0	0	0	0	0	0	0	0	0	0
634	634	Total Sales	144,250	132,810	10,641	18	16	42	275	190	243	15
641	641	Administrative & General										
641	641	Operation										
641	641	Administrative and General Salaries	76,236	64,882	8,874	65	63	31	535	1,019	912	26
641	641	Office Supplies and Expense	37,100	32,616	2,874	10	7	4	39	1,028	246	18
641	641	Administrative Expenses Transfered	5,344,287	7,922,609	1,096,048	7,638	7,752	8,766	69,397	124,264	38,448	8,236
641	641	Outside Services Employer	38,944	30,301	11,299	18	82	40	691	1,316	404	33
641	641	Property Expenses	103,247	72,569	16,187	152	159	17	2,095	6,258	1,545	139
641	641	Injuries and Damages	38,883	27,312	6,085	46	58	10	900	1,337	381	82
641	641	Employee Pensions and Benefits	1,181,386	1,149,434	235,886	1,759	1,810	879	13,348	28,013	8,976	712
641	641	Freelance Requirements	0	0	0	0	0	0	0	0	0	0
641	641	Regulatory Commission Expense	385,283	309,883	42,842	289	303	147	2,552	4,811	2,481	113
641	641	General Advertising Expense	0	0	0	0	0	0	0	0	0	0
641	641	Miscellaneous General Expense	97,107	62,511	11,390	78	81	38	679	1,232	276	31
641	641	Rents	0	0	0	0	0	0	0	0	0	0
641	641	Maintenance	0	0	0	0	0	0	0	0	0	0
641	641	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0
641	641	Year A/GC	13,322,640	10,474,447	1,451,638	15,112	10,337	4,244	86,689	171,493	52,039	1,384
659	659	Adjustments to Operations and Maintenance Expense										
661	661	Labor-Related	737,203	907,039	11,171,112	659	1,201	1,191	18,196	18,208	19,601	891
661	661	Procedure	62,470	62,843	6,304	63	64	60	670	7,156	949	408
661	661	Rate Case - Related	185,263	158,288	18,465	108	112	101	1,270	14,811	14,911	12,123
661	661	Other-Related	71,650	60,648	11,704	84	100	113	1,418	3,808	968	189
661	661	Adjustments to Operations and Maintenance Expense	1,136,464	1,388,914	1,819,805	1,447	1,407	1,203	19,111	18,180	18,180	1,114
661	661	TOTAL O&M EXPENSE	21,306,678	18,777,269	2,933,183	22,148	25,373	5,451	314,684	648,876	372,343	12,456

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-AT&G - 875														
Fiscal Year Ending March 31, 2018														
ALLOCATION OF PAYROLL														
90	Distribution													
91	Operation													
92	Supervision & Eng.	34.00	Distribution O&M - Cust	2,184,839	3,912,852	225,780	1,024	182	1,149	8,564	14,012	18,385	937	3,761
93	Distribution Load Dispatching	99.00		0	0	0	0	0	0	0	0	0	0	0
94	Compressor Station Labor and Expenses	99.00		0	0	0	0	0	0	0	0	0	0	0
95	Melting and Services Expenses	99.00		0	0	0	0	0	0	0	0	0	0	0
96	Measuring and Regulating Station Expenses - General	99.00		0	0	0	0	0	0	0	0	0	0	0
97	Measuring and Regulating Station Expenses - Industrial	99.00		0	0	0	0	0	0	0	0	0	0	0
98	Measuring and Regulating Station Equip. - City Gate (CM) Sta.	99.00		0	0	0	0	0	0	0	0	0	0	0
99	Meter and House Regulator Expenses	99.00		0	0	0	0	0	0	0	0	0	0	0
100	Customer Installations Expenses	99.00		0	0	0	0	0	0	0	0	0	0	0
101	Other Expenses	99.00		0	0	0	0	0	0	0	0	0	0	0
102	Rents	99.00		0	0	0	0	0	0	0	0	0	0	0
103	Maintenance	99.00		0	0	0	0	0	0	0	0	0	0	0
104	Maintenance Supervision and Engineering	99.00		0	0	0	0	0	0	0	0	0	0	0
105	Maintenance of Structures and Improvements	99.00		0	0	0	0	0	0	0	0	0	0	0
106	Maintenance of Mains	99.00		0	0	0	0	0	0	0	0	0	0	0
107	Maintenance of compressor station equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
108	Maint. of Measuring and Regulating Station Equip. - General	99.00		0	0	0	0	0	0	0	0	0	0	0
109	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00		0	0	0	0	0	0	0	0	0	0	0
110	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00		0	0	0	0	0	0	0	0	0	0	0
111	Maintenance of Services	99.00		0	0	0	0	0	0	0	0	0	0	0
112	Maintenance of Meters and House Regulators	99.00		0	0	0	0	0	0	0	0	0	0	0
113	Maintenance of Other Equipment	99.00		0	0	0	0	0	0	0	0	0	0	0
114	Total Distribution			2,184,839	3,912,852	225,780	1,024	182	1,149	8,564	14,012	18,385	937	3,761
115	Customer Accounts													
116	Supervision	2.00	Bills	34,008,739	22,111,931	1,746,465	7,920	2,605	13,670	46,494	29,921	41,284	1,860	5,999
117	Meter Reading	99.00		0	0	0	0	0	0	0	0	0	0	0
118	Customer Rec. & Collections	99.00		0	0	0	0	0	0	0	0	0	0	0
119	Uncollectible Accounts	99.00		0	0	0	0	0	0	0	0	0	0	0
120	Misc. Cust. Acct. Expense	99.00		0	0	0	0	0	0	0	0	0	0	0
121	Total Customer Accounts Expense			34,008,739	22,111,931	1,746,465	7,920	2,605	13,670	46,494	29,921	41,284	1,860	5,999
122	Customer Service and Information													
123	Supervision	2.00	Misc	65,266	60,110	4,748	22	7	37	126	81	113	5	16
124	Customer Assistance	99.00		0	0	0	0	0	0	0	0	0	0	0
125	Information & Instruction	99.00		0	0	0	0	0	0	0	0	0	0	0
126	Misc. Cust. Acct. Expense	99.00		0	0	0	0	0	0	0	0	0	0	0
127	Total Customer Service & Info Expense			65,266	60,110	4,748	22	7	37	126	81	113	5	16
128	Sales													
129	Supervision	2.00	Bills	120,701	111,167	8,780	40	13	69	224	150	208	10	30
130	Demonstration & Selling	99.00		0	0	0	0	0	0	0	0	0	0	0
131	Advertising	99.00		0	0	0	0	0	0	0	0	0	0	0
132	Misc. Sales Expense	99.00		0	0	0	0	0	0	0	0	0	0	0
133	Total Sales Expense			120,701	111,167	8,780	40	13	69	224	150	208	10	30
134	Administrative & General													
135	Operation													
136	Administrative and General Salaries	2.00	Bills	16,715,054	33,815,028	2,670,761	12,112	3,883	20,804	71,100	45,756	63,302	3,027	9,382
137	Office Supplies and Expenses	99.00		0	0	0	0	0	0	0	0	0	0	0
138	Administrative Expenses Transferred - Customer Support	99.00		0	0	0	0	0	0	0	0	0	0	0
139	Administrative Expenses Transferred - General	99.00		0	0	0	0	0	0	0	0	0	0	0
140	Outside Services Expended	99.00		0	0	0	0	0	0	0	0	0	0	0
141	Property Insurance	99.00		0	0	0	0	0	0	0	0	0	0	0
142	Injuries and Damages	99.00		0	0	0	0	0	0	0	0	0	0	0
143	Employee Pensions and Benefits	99.00		0	0	0	0	0	0	0	0	0	0	0
144	Regulatory Commission Expenses	99.00		0	0	0	0	0	0	0	0	0	0	0
145	Duplicate Charges - Credit	99.00		0	0	0	0	0	0	0	0	0	0	0
146	General Advertising Expenses	99.00		0	0	0	0	0	0	0	0	0	0	0
147	Miscellaneous General Expense	99.00		0	0	0	0	0	0	0	0	0	0	0
148	Rents	99.00		0	0	0	0	0	0	0	0	0	0	0
149	Maintenance	99.00		0	0	0	0	0	0	0	0	0	0	0
150	Maintenance of General Plant	99.00		0	0	0	0	0	0	0	0	0	0	0
151	Total Adm			16,715,054	33,815,028	2,670,761	12,112	3,883	20,804	71,100	45,756	63,302	3,027	9,382
152	Other Utility Plant Related Payroll	99.00		0	0	0	0	0	0	0	0	0	0	0
153	TOTAL PAYROLL EXPENSE - CUSTOMER			61,096,580	58,011,490	4,655,536	21,116	6,970	35,838	126,508	89,921	124,401	5,990	17,509

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 19-AT&S - RTS															
Test Year Ending March 31, 2018															
ALLOCATION OF PAYROLL															
		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SES	Irrigation	Firm	School	Irrigation	Intermittent	
		Factor	Basic	Company	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport	
145															
146															
147	Operation														
148	Op. Sup. & Eng.	89.00		0											
149	Production Maint. & Repair	89.00		0											
150	Field Line Expenses	89.00		0											
151	Field Compressor Station Expense	89.00		0											
152	Field Compressor Sta. Fuel & Pow.	89.00		0											
153	Field Meas. & Regu. Station Exp	89.00		0											
154	Purification Expense	89.00		0											
155	Other Expenses	89.00		0											
156	Maintenance														
157	Maint. Sup. & Eng.	89.00		0											
158	Structures and Improvements	89.00		0											
159	Field Line Maintenance	89.00		0											
160	Compressor Station Equip. Maint.	89.00		0											
161	Meas. & Regu. Station Equip Maint.	89.00		0											
162	Purification Equipment Maintenance	89.00		0											
163	Other Equipment Maintenance	89.00		0											
164	Gas Processed by Others	89.00		0											
165	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
166	Other Gas Supply Expenses														
167	Wellhead Purchases	89.00		0											
168	Field Line Purchases	89.00		0											
169	Transmission Line Purchases	89.00		0											
170	City Gate Purchases	89.00		0											
171	Other Gas Purchases	89.00		0											
172	Leasehold Gas	89.00		0											
173	Purchased Gas Expenses	89.00		0											
174	Storage Gas Withdrawal	89.00		0											
175	Company Used Gas	89.00		0											
176	Other Gas Supply Expenses	89.00		0											
177	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
178	Underground Storage:														
179	Operation														
180	Op. Sup. & Eng.	2.94	Winter Peak Month less Intermittent, SES, Irrigation, Transport	61,394	45,298	14,841	133	163							
181	Meas. & Repair	89.00		0											
182	Wells Expense	89.00		0											
183	Lines Expense	89.00		0											
184	Compressor Station Expense	89.00		0											
185	Compressor Station Fuel & Power	89.00		0											
186	Meas. & Regu. Station Expenses	89.00		0											
187	Purification Expenses	89.00		0											
188	Gas Losses	89.00		0											
189	Other Expenses	89.00		0											
190	Storage Well Royalties	89.00		0											
191	Rents	89.00		0											
192	Maintenance														
193	Maint. Sup. & Eng.	89.00		0											
194	Structures and Improvements	89.00		0											
195	Reservoir & Wells Maintenance	89.00		0											
196	Line Maintenance	89.00		0											
197	Compressor Station Equip. Maint.	89.00		0											
198	Meas. & Regu. Station Equip Maint.	89.00		0											
199	Purification Equipment Maintenance	89.00		0											
200	Other Equipment Maintenance	89.00		0											
201	Total Underground Storage Expense			61,394	45,298	14,841	133	163							
202	Transmission:														
203	Operation														
204	Op. Sup. & Eng.	2.94	Winter Peak Month less Intermittent, SES, Irrigation	1,666	1,128	341	3	4			152		37		0
205	System Control & Load Dispatching	89.00		0											
206	Communication Systems Expense	89.00		0											
207	Compressor Station Labor Expense	89.00		0											
208	Compressor Station Fuel Gas	89.00		0											
209	Compressor Station Fuel & Power	89.00		0											
210	Meas. Expense	89.00		0											
211	Meas. & Regu. Station Expenses	89.00		0											
212	Other Expenses	89.00		0											
213	LDC Payments	89.00		0											
214	LDC Payment - A&G	89.00		0											
215	Rents	89.00		0											
216	Maintenance														
217	Maint. Sup. & Eng.	89.00		0											
218	Structure & Improv.	89.00		0											
219	Maint.	89.00		0											
220	Compressor Station Equip Maint.	89.00		0											
221	Meas. & Regu. Station Equip Maint.	89.00		0											
222	Communication Equipment Maintenance	89.00		0											
223	Other Equipment Maintenance	89.00		0											
224	Total Transmission Expense			1,666	1,128	341	3	4			152		37		0

Alamos Energy Corporation, Colorado-Kansas Division														
Revenue Jurisdiction Case No. 19-RTMIG - HTS														
First Year Ending March 31, 2018														
ALLOCATION OF PAYROLL														
250														
251	Distributions													
252	Operation													
253	Supervision & Eng.	24.00	Distribution O&M - Demand	10,197,062	6,188,248	1,083,793	17,784	23,915	299	418,727	834,291	200,472	19,344	510,441
254	Distribution Load Dispatching	99.00		0										
255	Compressor Station Labor and Expenses	99.00		0										
256	Mains and Services Expenses	99.00		0										
257	Measuring and Regulating Station Expenses - General	99.00		0										
258	Measuring and Regulating Station Expenses - Industrial	99.00		0										
259	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.00		0										
260	Meter and House Regulator Expenses	99.00		0										
261	Customer Installation Expenses	99.00		0										
262	Other Expenses	99.00		0										
263	Rents	99.00		0										
264	Maintenance	99.00		0										
265	Maintenance Supervision and Engineering	99.00		0										
266	Maintenance of Structures and Improvements	99.00		0										
267	Maintenance of Mains	99.00		0										
268	Maintenance of compressor station equipment	99.00		0										
269	Maint. of Measuring and Regulating Station Equip. - General	99.00		0										
270	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00		0										
271	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00		0										
272	Maintenance of Services	99.00		0										
273	Maintenance of Meters and House Regulators	99.00		0										
274	Maintenance of Other Equipment	99.00		0										
275	Total Distribution			10,197,062	6,188,248	1,083,793	17,784	23,915	299	418,727	834,291	200,472	19,344	510,441
276	Customer Accounts													
277	Supervision	99.00		0										
278	Meter Reading	99.00		0										
280	Customer Res. & Collections	99.00		0										
281	Uncollectible Accounts	99.00		0										
282	Misc. Cust. Acct. Expense	99.00		0										
283	Total Customer Accounts Expense			0	0	0	0	0	0	0	0	0	0	0
284	Customer Service and Information													
285	Supervision	99.00		0										
287	Customer Assistance	99.00		0										
288	Information & Instruction	99.00		0										
289	Misc. Cust. Acct. Expense	99.00		0										
290	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0
291	Sales													
292	Supervision	99.00		0										
294	Demonstration & Selling	99.00		0										
295	Advertising	99.00		0										
296	Misc. Sales Expense	99.00		0										
297	Total Sales Expense			0	0	0	0	0	0	0	0	0	0	0
298	Administrative & General													
299	Operation													
301	Administrative and General Services	2.91	Winter Peak Month (Sales)	14,278,995	10,748,182	3,448,273	30,862	37,946	180	11,554	0	0	0	0
302	Office Supplies and Expenses	99.00		0										
303	Administrative Expenses Transferred - Customer Support	99.00		0										
304	Administrative Expenses Transferred - General	99.00		0										
305	Outside Services Employed	99.00		0										
306	Property Insurance	99.00		0										
307	Injuries and Damages	99.00		0										
308	Employee Pensions and Benefits	99.00		0										
309	Regulatory Commission Expenses	99.00		0										
310	Duplicate Charges - Credit	99.00		0										
311	General Advertising Expenses	99.00		0										
312	Miscellaneous General Expenses	99.00		0										
313	Rents	99.00		0										
314	Maintenance	99.00		0										
315	Maintenance of General Plant	99.00		0										
316	Total A/G			14,278,995	10,748,182	3,448,273	30,862	37,946	180	11,554	0	0	0	0
317	Other Utility Plant Related Payroll	99.00		0										
318														
320	TOTAL PAYROLL EXPENSE - DEMAND			24,539,187	16,978,813	5,447,208	48,791	61,329	238	427,281	834,483	200,608	19,344	510,441

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-ATVGD-RTS														
Test Year Ending March 31, 2017														
ALLOCATION OF PAYROLL														
410														
411	Distribution													
412	Operation													
413	Supervision & Exp.	24.86	Distribution D&M - Comm	1,000,890	567,839	191,142	1,385	2,423	13	31,917	114,519	17,837	2,055	80,017
414	Distribution Land Dispatching	95.00		0										
415	Compressor Station Labor and Expenses	95.00		0										
416	Mains and Services Expenses	95.00		0										
417	Measuring and Regulating Station Expenses - General	95.00		0										
418	Measuring and Regulating Station Expense - Industrial	95.00		0										
419	Measuring and Regulating Station Exp. - City Gate C&K, Sta.	95.00		0										
420	Meter and House Regulator Expenses	95.00		0										
421	Customer Installations Expenses	95.00		0										
422	Other Expenses	95.00		0										
423	Rents	95.00		0										
424	Maintenance													
425	Maintenance Supervision and Engineering	95.00		0										
426	Maintenance of Structures and Improvements	95.00		0										
427	Maintenance of Mains	95.00		0										
428	Maintenance of compressor station equipment	95.00		0										
429	Maint. of Measuring and Regulating Station Equip. - General	95.00		0										
430	Maint. of Measuring and Regulating Station Equip. - Industrial	95.00		0										
431	Maint. of Measuring and Regulating Station Equip. - City Gate	95.00		0										
432	Maintenance of Service	95.00		0										
433	Maintenance of Meters and House Regulators	95.00		0										
434	Maintenance of Other Equipment	95.00		0										
435	Total Distribution			1,000,990	567,839	191,142	1,385	2,423	13	31,917	114,519	17,837	2,055	80,017
436														
437	Customer Accounts													
438	Supervision	95.00		0										
439	Meter Reading	95.00		0										
440	Customer Acc. & Collections	95.00		0										
441	Uncollectible Accounts	95.00		0										
442	Mis. Dist. Acct. Expense	95.00		0										
443	Total Customer Accounts-Expenses			0	0	0	0	0	0	0	0	0	0	0
444														
445	Customer Service and Information													
446	Supervision	95.00		0										
447	Customer Assistance	95.00		0										
448	Information & Insurance	95.00		0										
449	Misc. Cust. Acct. Expense	95.00		0										
450	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0
451														
452	Sales													
453	Supervision	95.00		0										
454	Demonstration & Selling	95.00		0										
455	Advertising	95.00		0										
456	Misc. Sales Expense	95.00		0										
457	Total Sales Expense			0	0	0	0	0	0	0	0	0	0	0
458														
459	Administrative & General													
460	Operation													
461	Administration and General Salaries	1,500	Total Throughput	1,397,249	783,300	266,058	2,177	3,373	16	43,662	159,404	24,823	2,865	111,359
462	Office Supplies and Expenses	95.00		0										
463	Administrative Expenses Transferred - Customer Support	95.00		0										
464	Administrative Expenses Transferred - General	95.00		0										
465	Outside Services Employed	95.00		0										
466	Property Insurance	95.00		0										
467	Injuries and Damages	95.00		0										
468	Employee Pensions and Benefits	95.00		0										
469	Regulatory Commission Expenses	95.00		0										
470	Duplicate Charges - Credit	95.00		0										
471	General Advertising Expenses	95.00		0										
472	Miscellaneous General Expenses	95.00		0										
473	Rents	95.00		0										
474	Maintenance													
475	Maintenance of General Plant	95.00		0										
476	Total Adm.			1,397,249	783,300	266,058	2,177	3,373	16	43,662	159,404	24,823	2,865	111,359
477														
478	Other Utility Plant Related Payroll	95.00		0										
479														
480	TOTAL PAYROLL EXPENSE - COMMODITY			2,401,240	1,348,139	457,200	3,742	5,796	32	75,579	273,343	42,660	4,924	191,376

Amross Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction (Case No. 19-0740C) - RPS
Test Year Ending March 31, 2018

ALLOCATION OF PAYROLL

Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SOS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interservice Transport
481	Operation											
482	Total Payroll Expenses											
483												
484												
485												
486												
487	Production & Gathering											
488	Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
489	Production Maps & Records	0	0	0	0	0	0	0	0	0	0	0
490	Field Lines Expenses	0	0	0	0	0	0	0	0	0	0	0
491	Field Compressor Station Expense	0	0	0	0	0	0	0	0	0	0	0
492	Field Compressor Sta. Fuel & Pwr.	0	0	0	0	0	0	0	0	0	0	0
493	Field Meas. & Regu. Station Exp.	0	0	0	0	0	0	0	0	0	0	0
494	Purification Expenses	0	0	0	0	0	0	0	0	0	0	0
495	Other Expenses	0	0	0	0	0	0	0	0	0	0	0
496	Maintenance	0	0	0	0	0	0	0	0	0	0	0
497	Main. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
498	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
499	Field Line Maintenance	0	0	0	0	0	0	0	0	0	0	0
500	Compressor Station Equip. Maint.	0	0	0	0	0	0	0	0	0	0	0
501	Meas. & Regu. Station Equip. Maint.	0	0	0	0	0	0	0	0	0	0	0
502	Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
503	Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
504	Gas Processed By Others	0	0	0	0	0	0	0	0	0	0	0
505	Total Production & Gathering	0	0	0	0	0	0	0	0	0	0	0
506	Other Gas Supply Expenses:											
507	Wellhead Purchases	0	0	0	0	0	0	0	0	0	0	0
508	Field Line Purchases	0	0	0	0	0	0	0	0	0	0	0
509	Transmission Line Purchases	0	0	0	0	0	0	0	0	0	0	0
510	City Gas Purchases	0	0	0	0	0	0	0	0	0	0	0
511	Other Gas Purchases	0	0	0	0	0	0	0	0	0	0	0
512	Butane Gas	0	0	0	0	0	0	0	0	0	0	0
513	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0
514	Storage Gas Withdrawal	0	0	0	0	0	0	0	0	0	0	0
515	Company Used Gas	0	0	0	0	0	0	0	0	0	0	0
516	Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0
517	Total Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0
518												
519												
520												
521	Underground Storage:											
522	Operation											
523	Op. Sup. & Eng.	61,384	46,258	14,841	133	189	0	0	0	0	0	0
524	Wages & Salaries	0	0	0	0	0	0	0	0	0	0	0
525	Wells Expense	0	0	0	0	0	0	0	0	0	0	0
526	Lines Expense	0	0	0	0	0	0	0	0	0	0	0
527	Compressor Station Expense	0	0	0	0	0	0	0	0	0	0	0
528	Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0	0	0
529	Meas. & Regu. Station Expenses	0	0	0	0	0	0	0	0	0	0	0
530	Purification Expenses	0	0	0	0	0	0	0	0	0	0	0
531	Exploration & Development	0	0	0	0	0	0	0	0	0	0	0
532	Gas Leases	0	0	0	0	0	0	0	0	0	0	0
533	Other Expenses	0	0	0	0	0	0	0	0	0	0	0
534	Storage Well Royalties	0	0	0	0	0	0	0	0	0	0	0
535	Rent	0	0	0	0	0	0	0	0	0	0	0
536	Maintenance	0	0	0	0	0	0	0	0	0	0	0
537	Main. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
538	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0
539	Reservoir & Wells Maintenance	0	0	0	0	0	0	0	0	0	0	0
540	Line Maintenance	0	0	0	0	0	0	0	0	0	0	0
541	Compressor Station Equip. Maint.	0	0	0	0	0	0	0	0	0	0	0
542	Meas. & Regu. Station Equip. Maint.	0	0	0	0	0	0	0	0	0	0	0
543	Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
544	Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
545	Total Underground Storage Expense	61,384	46,258	14,841	133	189	0	0	0	0	0	0
546												
547	Transmission:											
548	Operation											
549	Op. Sup. & Eng.	1,688	1,128	362	3	4	0	0	152	37	0	0
550	System Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0
551	Communication Systems Expense	0	0	0	0	0	0	0	0	0	0	0
552	Compressor Station Labor Expense	0	0	0	0	0	0	0	0	0	0	0
553	Compressor Station Fuel Gas	0	0	0	0	0	0	0	0	0	0	0
554	Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0	0	0
555	Main. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
556	Meas. & Regu. Station Expenses	0	0	0	0	0	0	0	0	0	0	0
557	Other Expenses	0	0	0	0	0	0	0	0	0	0	0
558	LDC Payment	0	0	0	0	0	0	0	0	0	0	0
559	LDC Payment - A&G	0	0	0	0	0	0	0	0	0	0	0
560	Rent	0	0	0	0	0	0	0	0	0	0	0
561	Maintenance	0	0	0	0	0	0	0	0	0	0	0
562	Main. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
563	Structure & Improv.	0	0	0	0	0	0	0	0	0	0	0
564	Main. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	0
565	Compressor Station Equip. Maint.	0	0	0	0	0	0	0	0	0	0	0
566	Meas. & Regu. Station Equip. Maint.	0	0	0	0	0	0	0	0	0	0	0
567	Communication Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
568	Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0
569	Total Transmission Expense	1,688	1,128	362	3	4	0	0	152	37	0	0

Amgen Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 19-074765 - RES											
Test Year Ending Month 03, 2015											
ALLOCATION OF PAYROLL											
570											
571	Distribution:										
572	Operation										
573	Supervision & Eng.	18,187,892	8,658,937	2,400,688	20,342	26,601	1,410	451,798	982,843	227,894	21,330
574	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0	0
575	Compressor Station Labor and Expenses	0	0	0	0	0	0	0	0	0	0
576	Mains and Services Expenses	0	0	0	0	0	0	0	0	0	0
577	Measuring and Regulating Station Expenses - General	0	0	0	0	0	0	0	0	0	0
578	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0	0	0	0	0	0
579	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0	0	0	0	0	0
580	Meter and House Regulator Expenses	0	0	0	0	0	0	0	0	0	0
581	Customer Installation Expenses	0	0	0	0	0	0	0	0	0	0
582	Other Expenses	0	0	0	0	0	0	0	0	0	0
583	Rents	0	0	0	0	0	0	0	0	0	0
584	Maintenance	0	0	0	0	0	0	0	0	0	0
585	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
586	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0
587	Maintenance of Mains	0	0	0	0	0	0	0	0	0	0
588	Maintenance of Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
589	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	0	0	0	0
590	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0
591	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0
592	Maintenance of Services	0	0	0	0	0	0	0	0	0	0
593	Maintenance of Meters and House Regulators	0	0	0	0	0	0	0	0	0	0
594	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0
595	Total Distribution	18,187,892	8,658,937	2,400,688	20,342	26,601	1,410	451,798	982,843	227,894	21,330
596											
597	Customer Accounts										
598	Supervision	24,008,719	22,112,812	1,746,465	7,920	1,905	13,670	46,494	29,521	41,894	1,989
599	Water Reading	0	0	0	0	0	0	0	0	0	0
600	Customer Rec. & Collections	0	0	0	0	0	0	0	0	0	0
601	Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0
602	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0
603	Total Customer Accounts Expense	24,008,719	22,112,812	1,746,465	7,920	1,905	13,670	46,494	29,521	41,894	1,989
604											
605	Customer Service and Information										
606	Supervision	65,166	60,110	4,748	23	7	37	126	81	113	5
607	Customer Assistance	0	0	0	0	0	0	0	0	0	0
608	Information & Instruction	0	0	0	0	0	0	0	0	0	0
609	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0
610	Total Customer Service & Info Expense	65,166	60,110	4,748	23	7	37	126	81	113	5
611											
612	Sales										
613	Supervision	120,701	111,167	8,780	40	13	69	281	153	208	10
614	Demonstration & Selling	0	0	0	0	0	0	0	0	0	0
615	Advertising	0	0	0	0	0	0	0	0	0	0
616	Misc. Sales Expense	0	0	0	0	0	0	0	0	0	0
617	Total Sales Expense	120,701	111,167	8,780	40	13	69	281	153	208	10
618											
619	Administrative & General:										
620	Operation										
621	Administrative and General Salaries	51,391,299	45,346,508	6,385,101	45,150	45,300	21,102	128,515	205,160	88,125	5,893
622	Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0
623	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	0	0	0	0
624	Administrative Expenses Transferred - General	0	0	0	0	0	0	0	0	0	0
625	Outside Services Employed	0	0	0	0	0	0	0	0	0	0
626	Property Insurance	0	0	0	0	0	0	0	0	0	0
627	Injuries and Damages	0	0	0	0	0	0	0	0	0	0
628	Employee Pensions and Benefits	0	0	0	0	0	0	0	0	0	0
629	Regulatory Commission Expenses	0	0	0	0	0	0	0	0	0	0
630	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0
631	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0
632	Miscellaneous General Expense	0	0	0	0	0	0	0	0	0	0
633	Rents	0	0	0	0	0	0	0	0	0	0
634	Maintenance	0	0	0	0	0	0	0	0	0	0
635	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0
636	Total Adm	51,391,299	45,346,508	6,385,101	45,150	45,300	21,102	128,515	205,160	88,125	5,893
637											
638	Other Utility Plans Related Payroll	0	0	0	0	0	0	0	0	0	0
639											
640	TOTAL PAYROLL EXPENSE	90,026,956	76,326,442	10,566,991	73,609	74,669	34,282	629,167	1,198,308	367,571	30,216

ALLOCATION OF DEPRECIATION EXPENSE														
Line No.	Asst. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SES	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
Intangible Plant:														
3	30100	0.00	Organization	0										
4	30200	0.00	Franchises & Consents	0										
5	30300	0.00	Misc Intangible Plant	0										
7			Total Intangible Plant	0										
Production Plant:														
10		0.00		0										
11	32531	0.00	Producing Leaseholds	0										
12	32540	0.00	Rights of Ways	0										
13	33100	0.00	Production Gas Wells Equipment	0										
14	33201	0.00	Fluid Lines	0										
15	33202	0.00	Tributary Lines	0										
16	33400	0.00	Fluid Meters & Reg. Sta. Equip	0										
17	33600	0.00	Pumpjack Equipment	0										
18			Total Production Plant	0										
Storage Plant:														
23				0										
24	35010	0.00	Land	0										
25	35100	0.00	Rights of Way	0										
26	35102	0.00	Structures and Improvements	0										
27	35104	0.00	Compressor Station Equipment	0										
28	35108	0.00	Meters & Reg. Sta. Structures	0										
29	35104	0.00	Other Structures	0										
30	35200	0.00	Wells / Alloys of Way	0										
31	35201	0.00	Well Construction	0										
32	35202	0.00	Waterworks	0										
33	35203	0.00	Cushion Gas	0										
34	35210	0.00	Leaseholds	0										
35	35211	0.00	Storage Rights	0										
36	35202	0.00	Pipelines	0										
37	35600	0.00	Compressor Station Equipment	0										
38	35500	0.00	Meters & Reg. Equipment	0										
39	35700	0.00	Meters & Reg. Equipment	0										
40	35700	0.00	Purification Equipment	0										
41			Total Storage Plant	0										
Transmission:														
43				0										
44				0										
45	36500	0.00	Land & Land Rights	0										
46	36500	0.00	Rights of Way	0										
47	36600	0.00	Structures and Improvements	0										
48	36600	0.00	Other Structures	0										
49	36700	0.00	Mainline Cathodic Protection	0										
50	36700	0.00	Meters - Steel	0										
51	36900	0.00	Meters & Reg. Equipment	0										
52	36900	0.00	Meters & Reg. Equipment	0										
53			Total Transmission Plant	0										
Distribution:														
56				0										
57				0										
58	37400	0.00	Land & Land Rights	0										
59	37401	0.00	Land	0										
60	37402	0.00	Land Rights	2,226	1,430	219	0	0	0	0	0	0	0	0
61	37403	0.00	Land Other	0										
62	37500	15.20	Structures & Improvements	1,298	958	133	0	0	0	0	0	0	0	0
63	37501	0.00	Structures & Improvements T.B.	0										
64	37502	0.00	Land Rights	0										
65	37503	0.00	Improvements	0										
66	37600	15.20	Mainline Cathodic Protection	52,442	45,842	5,996	24	9	33	211	351	488	23	70
67	37601	15.20	Mainline - Steel	978,958	855,729	102,889	297	163	608	3,390	6,390	10,776	434	1,002
68	37602	15.20	Mainline - Plastic	4,444,156	3,822,286	448,333	894	312	894	5,792	9,678	13,269	840	1,921
69	37603	15.20	Access	169,433	148,107	17,427	78	28	105	640	1,035	1,371	75	228
70	37604	15.20	Leak Clamp	91,926	80,358	9,435	23	15	27	169	261	352	17	52
71	37605	15.20	Meters & Reg. Sta. Equip - Municipal	302,768	262,989	39,819	17	8	18	109	173	228	12	37
72	37606	15.20	Meters & Reg. Sta. Equip - City State	50,584	44,217	5,203	34	4	31	203	318	415	12	32
73	37608	15.20	Meters & Reg. Sta. Equipment	216	188	22	0	0	0	1	1	1	0	0
74	38200	15.20	Services	1,280,000	1,118,899	131,653	897	219	789	5,138	9,578	11,897	369	1,704
75	38200	15.20	Meters	199,864	173,338	26,243	173	63	238	1,485	2,478	3,433	154	491
76	38200	15.20	Meter Installations	652,061	569,899	67,087	304	109	404	2,618	4,370	6,045	389	867
77	38200	15.20	House Regulators	98,619	86,212	10,146	26	17	61	396	651	819	44	131
78	38400	0.00	House Reg. Installations	0										
79	38500	15.20	Meters, Meters, & Reg. Sta. Equipment	33,077	28,834	3,802	15	5	20	119	172	217	15	44
80	38500	15.20	Other Prop. Gtl. Equip. Prem	0										
81			Total Distribution Plant	6,326,263	5,485,951	547,835	2,064	893	3,098	11,391	35,693	49,380	2,982	7,065

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Cases Nos. 154-170, 170-175, 175-179, 179-181, 181-182, 182-183, 183-184, 184-185, 185-186, 186-187, 187-188, 188-189, 189-190, 190-191, 191-192, 192-193, 193-194, 194-195, 195-196, 196-197, 197-198, 198-199, 199-200, 200-201, 201-202, 202-203, 203-204, 204-205, 205-206, 206-207, 207-208, 208-209, 209-210, 210-211, 211-212, 212-213, 213-214, 214-215, 215-216, 216-217, 217-218, 218-219, 219-220, 220-221, 221-222, 222-223, 223-224, 224-225, 225-226, 226-227, 227-228, 228-229, 229-230, 230-231, 231-232, 232-233, 233-234, 234-235, 235-236, 236-237, 237-238, 238-239, 239-240, 240-241, 241-242, 242-243, 243-244, 244-245, 245-246, 246-247, 247-248, 248-249, 249-250, 250-251, 251-252, 252-253, 253-254, 254-255, 255-256, 256-257, 257-258, 258-259, 259-260, 260-261, 261-262, 262-263, 263-264, 264-265, 265-266, 266-267, 267-268, 268-269, 269-270, 270-271, 271-272, 272-273, 273-274, 274-275, 275-276, 276-277, 277-278, 278-279, 279-280, 280-281, 281-282, 282-283, 283-284, 284-285, 285-286, 286-287, 287-288, 288-289, 289-290, 290-291, 291-292, 292-293, 293-294, 294-295, 295-296, 296-297, 297-298, 298-299, 299-300, 300-301, 301-302, 302-303, 303-304, 304-305, 305-306, 306-307, 307-308, 308-309, 309-310, 310-311, 311-312, 312-313, 313-314, 314-315, 315-316, 316-317, 317-318, 318-319, 319-320, 320-321, 321-322, 322-323, 323-324, 324-325, 325-326, 326-327, 327-328, 328-329, 329-330, 330-331, 331-332, 332-333, 333-334, 334-335, 335-336, 336-337, 337-338, 338-339, 339-340, 340-341, 341-342, 342-343, 343-344, 344-345, 345-346, 346-347, 347-348, 348-349, 349-350, 350-351, 351-352, 352-353, 353-354, 354-355, 355-356, 356-357, 357-358, 358-359, 359-360, 360-361, 361-362, 362-363, 363-364, 364-365, 365-366, 366-367, 367-368, 368-369, 369-370, 370-371, 371-372, 372-373, 373-374, 374-375, 375-376, 376-377, 377-378, 378-379, 379-380, 380-381, 381-382, 382-383, 383-384, 384-385, 385-386, 386-387, 387-388, 388-389, 389-390, 390-391, 391-392, 392-393, 393-394, 394-395, 395-396, 396-397, 397-398, 398-399, 399-400, 400-401, 401-402, 402-403, 403-404, 404-405, 405-406, 406-407, 407-408, 408-409, 409-410, 410-411, 411-412, 412-413, 413-414, 414-415, 415-416, 416-417, 417-418, 418-419, 419-420, 420-421, 421-422, 422-423, 423-424, 424-425, 425-426, 426-427, 427-428, 428-429, 429-430, 430-431, 431-432, 432-433, 433-434, 434-435, 435-436, 436-437, 437-438, 438-439, 439-440, 440-441, 441-442, 442-443, 443-444, 444-445, 445-446, 446-447, 447-448, 448-449, 449-450, 450-451, 451-452, 452-453, 453-454, 454-455, 455-456, 456-457, 457-458, 458-459, 459-460, 460-461, 461-462, 462-463, 463-464, 464-465, 465-466, 466-467, 467-468, 468-469, 469-470, 470-471, 471-472, 472-473, 473-474, 474-475, 475-476, 476-477, 477-478, 478-479, 479-480, 480-481, 481-482, 482-483, 483-484, 484-485, 485-486, 486-487, 487-488, 488-489, 489-490, 490-491, 491-492, 492-493, 493-494, 494-495, 495-496, 496-497, 497-498, 498-499, 499-500, 500-501, 501-502, 502-503, 503-504, 504-505, 505-506, 506-507, 507-508, 508-509, 509-510, 510-511, 511-512, 512-513, 513-514, 514-515, 515-516, 516-517, 517-518, 518-519, 519-520, 520-521, 521-522, 522-523, 523-524, 524-525, 525-526, 526-527, 527-528, 528-529, 529-530, 530-531, 531-532, 532-533, 533-534, 534-535, 535-536, 536-537, 537-538, 538-539, 539-540, 540-541, 541-542, 542-543, 543-544, 544-545, 545-546, 546-547, 547-548, 548-549, 549-550, 550-551, 551-552, 552-553, 553-554, 554-555, 555-556, 556-557, 557-558, 558-559, 559-560, 560-561, 561-562, 562-563, 563-564, 564-565, 565-566, 566-567, 567-568, 568-569, 569-570, 570-571, 571-572, 572-573, 573-574, 574-575, 575-576, 576-577, 577-578, 578-579, 579-580, 580-581, 581-582, 582-583, 583-584, 584-585, 585-586, 586-587, 587-588, 588-589, 589-590, 590-591, 591-592, 592-593, 593-594, 594-595, 595-596, 596-597, 597-598, 598-599, 599-600, 600-601, 601-602, 602-603, 603-604, 604-605, 605-606, 606-607, 607-608, 608-609, 609-610, 610-611, 611-612, 612-613, 613-614, 614-615, 615-616, 616-617, 617-618, 618-619, 619-620, 620-621, 621-622, 622-623, 623-624, 624-625, 625-626, 626-627, 627-628, 628-629, 629-630, 630-631, 631-632, 632-633, 633-634, 634-635, 635-636, 636-637, 637-638, 638-639, 639-640, 640-641, 641-642, 642-643, 643-644, 644-645, 645-646, 646-647, 647-648, 648-649, 649-650, 650-651, 651-652, 652-653, 653-654, 654-655, 655-656, 656-657, 657-658, 658-659, 659-660, 660-661, 661-662, 662-663, 663-664, 664-665, 665-666, 666-667, 667-668, 668-669, 669-670, 670-671, 671-672, 672-673, 673-674, 674-675, 675-676, 676-677, 677-678, 678-679, 679-680, 680-681, 681-682, 682-683, 683-684, 684-685, 685-686, 686-687, 687-688, 688-689, 689-690, 690-691, 691-692, 692-693, 693-694, 694-695, 695-696, 696-697, 697-698, 698-699, 699-700, 700-701, 701-702, 702-703, 703-704, 704-705, 705-706, 706-707, 707-708, 708-709, 709-710, 710-711, 711-712, 712-713, 713-714, 714-715, 715-716, 716-717, 717-718, 718-719, 719-720, 720-721, 721-722, 722-723, 723-724, 724-725, 725-726, 726-727, 727-728, 728-729, 729-730, 730-731, 731-732, 732-733, 733-734, 734-735, 735-736, 736-737, 737-738, 738-739, 739-740, 740-741, 741-742, 742-743, 743-744, 744-745, 745-746, 746-747, 747-748, 748-749, 749-750, 750-751, 751-752, 752-753, 753-754, 754-755, 755-756, 756-757, 757-758, 758-759, 759-760, 760-761, 761-762, 762-763, 763-764, 764-765, 765-766, 766-767, 767-768, 768-769, 769-770, 770-771, 771-772, 772-773, 773-774, 774-775, 775-776, 776-777, 777-778, 778-779, 779-780, 780-781, 781-782, 782-783, 783-784, 784-785, 785-786, 786-787, 787-788, 788-789, 789-790, 790-791, 791-792, 792-793, 793-794, 794-795, 795-796, 796-797, 797-798, 798-799, 799-800, 800-801, 801-802, 802-803, 803-804, 804-805, 805-806, 806-807, 807-808, 808-809, 809-810, 810-811, 811-812, 812-813, 813-814, 814-815, 815-816, 816-817, 817-818, 818-819, 819-820, 820-821, 821-822, 822-823, 823-824, 824-825, 825-826, 826-827, 827-828, 828-829, 829-830, 830-831, 831-832, 832-833, 833-834, 834-835, 835-836, 836-837, 837-838, 838-839, 839-840, 840-841, 841-842, 842-843, 843-844, 844-845, 845-846, 846-847, 847-848, 848-849, 849-850, 850-851, 851-852, 852-853, 853-854, 854-855, 855-856, 856-857, 857-858, 858-859, 859-860, 860-861, 861-862, 862-863, 863-864, 864-865, 865-866, 866-867, 867-868, 868-869, 869-870, 870-871, 871-872, 872-873, 873-874, 874-875, 875-876, 876-877, 877-878, 878-879, 879-880, 880-881, 881-882, 882-883, 883-884, 884-885, 885-886, 886-887, 887-888, 888-889, 889-890, 890-891, 891-892, 892-893, 893-894, 894-895, 895-896, 896-897, 897-898, 898-899, 899-900, 900-901, 901-902, 902-903, 903-904, 904-905, 905-906, 906-907, 907-908, 908-909, 909-910, 910-911, 911-912, 912-913, 913-914, 914-915, 915-916, 916-917, 917-918, 918-919, 919-920, 920-921, 921-922, 922-923, 923-924, 924-925, 925-926, 926-927, 927-928, 928-929, 929-930, 930-931, 931-932, 932-933, 933-934, 934-935, 935-936, 936-937, 937-938, 938-939, 939-940, 940-941, 941-942, 942-943, 943-944, 944-945, 945-946, 946-947, 947-948, 948-949, 949-950, 950-951, 951-952, 952-953, 953-954, 954-955, 955-956, 956-957, 957-958, 958-959, 959-960, 960-961, 961-962, 962-963, 963-964, 964-965, 965-966, 966-967, 967-968, 968-969, 969-970, 970-971, 971-972, 972-973, 973-974, 974-975, 975-976, 976-977, 977-978, 978-979, 979-980, 980-981, 981-982, 982-983, 983-984, 984-985, 985-986, 986-987, 987-988, 988-989, 989-990, 990-991, 991-992, 992-993, 993-994, 994-995, 995-996, 996-997, 997-998, 998-999, 999-1000, 1000-1001, 1001-1002, 1002-1003, 1003-1004, 1004-1005, 1005-1006, 1006-1007, 1007-1008, 1008-1009, 1009-1010, 1010-1011, 1011-1012, 1012-1013, 1013-1014, 1014-1015, 1015-1016, 1016-1017, 1017-1018, 1018-1019, 1019-1020, 1020-1021, 1021-1022, 1022-1023, 1023-1024, 1024-1025, 1025-1026, 1026-1027, 1027-1028, 1028-1029, 1029-1030, 1030-1031, 1031-1032, 1032-1033, 1033-1034, 1034-1035, 1035-1036, 1036-1037, 1037-1038, 1038-1039, 1039-1040, 1040-1041, 1041-1042, 1042-1043, 1043-1044, 1044-1045, 1045-1046, 1046-1047, 1047-1048, 1048-1049, 1049-1050, 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1323-1324, 1324-1325, 1325-1326, 1326-1327, 1327-1328, 1328-1329, 1329-1330, 1330-1331, 1331-1332, 1332-1333, 1333-1334, 1334-1335, 1335-1336, 1336-1337, 1337-1338, 1338-1339, 1339-1340, 1340-1341, 1341-1342, 1342-1343, 1343-1344, 1344-1345, 1345-1346, 1346-1347, 1347-1348, 1348-1349, 1349-1350, 1350-1351, 1351-1352, 1352-1353, 1353-1354, 1354-1355, 1355-1356, 1356-1357, 1357-1358, 1358-1359, 1359-1360, 1360-1361, 1361-1362, 1362-1363, 1363-1364, 1364-1365, 1365-1366, 1366-1367, 1367-1368, 1368-1369, 1369-1370, 1370-1371, 1371-1372, 1372-1373, 1373-1374, 1374-1375, 1375-1376, 1376-1377, 1377-1378, 1378-1379, 1379-1380, 1380-1381, 1381-1382, 1382-1383, 1383-1384, 1384-1385, 1385-1386, 1386-1387, 1387-1388, 1388-1389, 1389-1390, 1390-1391, 1391-1392, 1392-1393, 1393-1394, 1394-1395, 1395-1396, 1396-1397, 1397-1398, 1398-1399, 1399-1400, 1400-1401, 1401-1402, 1402-1403, 1403-1404, 1404-1405, 1405-1406, 1406-1407, 1407-1408, 1408-1409, 1409-1410, 1410-1411, 1411-1412, 1412-1413, 1413-1414, 1414-1415, 1415-1416, 1416-1417, 1417-1418, 1418-1419, 1419-1420, 1420-1421, 1421-1422, 1422-1423, 1423-1424, 1424-1425, 1425-1426, 1426-1427, 1427-1428, 1428-1429, 1429-1430, 1430-1431, 1431-1432, 1432-1433, 1433-1434, 1434-1435, 1435-1436, 1436-1437, 1437-1438, 1438-1439, 1439-1440,												

Ames Energy Corporation, Colorado-Kansas Division														
Kansas Indefinite Life Plant - 2014-2015														
Year Year Ending March 31, 2015														
ALLOCATION OF DEPRECIATION EXPENSE														
207	General													
208	General													
209	Land & Land Rights	23.00	0											
210	Structures & Improvements	23.40	General Plant - Demand	14,215	4,661	41	54	1	832	2,710	411	39		1,061
211	Improvements	23.40	General Plant - Demand	18	3	0	0	0	1	1	0	0		1
212	Air Conditioning Equipment	23.40	General Plant - Demand	385	340	77	1	1	0	14	29	7	1	18
213	Improvement In Assets/Prepaid	23.40	General Plant - Demand	686	303	97	1	1	0	18	16	5	1	29
214	Office Furniture & Equipment	23.40	General Plant - Demand	10,989	6,450	2,699	18	25	0	390	776	186	18	477
215	Office Print, Copiers & Type	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
216	Transportation Equipment	23.40	General Plant - Demand	6,269	3,363	1,246	31	15	0	229	467	117	11	297
217	Stores Equipment	23.40	General Plant - Demand	84	83	27	0	0	0	3	6	2	0	4
218	Tools, Shop & Garage Equipment	23.40	General Plant - Demand	29,267	18,022	5,782	32	69	1	1,061	2,168	371	80	1,831
219	Laboratory Equipment	23.40	General Plant - Demand	228	76	25	0	0	0	5	9	0	0	6
220	Power Operated Equipment	23.40	General Plant - Demand	7	4	1	0	0	0	0	1	0	0	0
221	Dishers	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
222	Backhoes	23.40	General Plant - Demand	3	2	1	0	0	0	0	0	0	0	0
223	Welders	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
224	Communications Equipment	23.40	General Plant - Demand	14,409	8,097	2,867	36	84	0	318	1,079	259	25	681
225	Communications Equipment - Mobile Radios	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
226	Communications Equipment - Fixed Radios	23.40	General Plant - Demand	5,372	3,322	1,090	10	13	0	196	401	96	9	344
227	Miscellaneous Equipment	23.40	General Plant - Demand	6,039	3,748	1,201	11	16	0	221	451	128	10	277
228	Other Tangible Property - Servers - HW	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
229	Other Tangible Property - Servers - SW	23.40	General Plant - Demand	2,186	1,358	435	4	5	0	80	169	39	4	100
230	Other Tangible Property - Network - HW	23.40	General Plant - Demand	703	485	160	1	2	0	26	62	13	1	31
231	Other Tangible Property - Network - SW	23.40	General Plant - Demand	31,279	19,401	6,124	56	74	1	1,142	2,334	564	59	1,430
232	Other Tangible Property - CPU	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
233	Other Tangible Property - MF - Hardware	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
234	Other Tangible Property - PC Hardware	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
235	Other Tangible Property - PC Software	23.40	General Plant - Demand	45,312	26,104	9,018	81	107	1	1,859	3,381	811	77	2,077
236	Other Tangible Property - Mainframe SW	23.40	General Plant - Demand	2,451	1,559	494	4	5	0	91	185	44	4	134
237	Other Tangible Property - Application Software	23.40	General Plant - Demand	0	0	0	0	0	0	0	0	0	0	0
238														
239														
240	Total General Plant			177,526	110,207	35,325	318	420	4	6,454	13,249	3,183	393	8,139
241														
242	TOTAL DIRECT DEPRECIATION EXPENSE			2,839,309	2,852,200	919,034	6,180	10,593	104	179,829	370,072	89,920	8,411	226,184
243														
244	Shared Services General Offices	23.40	General Plant - Demand	102,684	60,264	20,993	189	242	2	3,743	7,847	2,398	175	4,998
245	Shared Services Customer Support	23.40	General Plant - Demand	93,824	59,180	18,666	167	222	2	3,428	6,999	2,682	160	4,300
246	Colorado-Kansas General Office	23.40	General Plant - Demand	23,936	14,298	4,683	42	56	1	840	1,756	421	40	1,078
247														
248	TOTAL DEPRECIATION EXPENSE - DEMAND			4,879,733	2,885,542	958,796	8,581	11,451	109	137,855	288,474	92,850	8,786	286,270

Ames Energy Corporation, Colorado-Kansas Division														
Kansas jurisdiction Case No. 15A-1790 - CRT														
Test Year Ending March 31, 2019														
ALLOCATION OF DEPRECIATION EXPENSE														
Commodity														
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SOCS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
249			Intangible Plant											
251	30100	99.00	Organization	0										
252	30200	99.00	Franchises & Consents	0										
253	30300	99.00	Misc Intangible Plant	0										
255			Total Intangible Plant	0										
256			Production Plant											
257		99.00		0										
258	32530	99.00	Producing Leaseholds	0										
260	32540	99.00	Rights of Way	0										
262	33100	99.00	Production Gas Wells Equipment	0										
262	33201	99.00	Field Lines	0										
263	33202	99.00	Tributary Lines	0										
264	33401	99.00	Field Meas. & Rep. Sta. Equip	0										
265	33500	99.00	Purification Equipment	0										
266			Total Production Plant	0										
267				0										
268			Storage Plant											
271	35010	99.00	Land	0										
272	35030	99.00	Rights of Way	0										
273	35100	99.00	Structures and Improvements	0										
274	35102	99.00	Compressor Station Equipment	0										
275	35103	99.00	Meas. & Rep. Sta. Structures	0										
276	35104	99.00	Other Structures	0										
277	35200	99.00	Wells & Rights of Way	0										
278	35201	99.00	Well Construction	0										
279	35202	99.00	Wessholes	0										
280	35203	99.00	Cushion Gas	0										
281	35310	99.00	Leaseholds	0										
282	35211	99.00	Storage Rights	0										
283	35300	99.00	Pipeline	0										
284	35400	99.00	Compressor Station Equipment	0										
285	35500	99.00	Meas. & Rep. Equipment	0										
286	35600	99.00	Purification Equipment	0										
287	35700	99.00	Other Equipment	0										
288			Total Storage Plant	0										
289				0										
291			Transmission											
292				0										
293	36500	99.00	Land & Land Rights	0										
294	36520	99.00	Rights of Way	0										
295	36600	99.00	Structures & Improvements	0										
296	36609	99.00	Other Structures	0										
297	36700	99.00	Main Cathodic Protection	0										
298	36701	99.00	Mains - Steel	0										
299	36900	99.00	Meas. & Rep. Equipment	0										
300	36901	99.00	Meas. & Rep. Equipment	0										
301			Total Transmission Plant	0										
302				0										
304			Distribution											
305				0										
306	37400	99.00	Land & Land Rights	0										
307	37401	99.00	Land	0										
308	37403	99.00	Land Rights	1,404	797	267	0	0	0	44	140	18	0	112
308	37404	99.00	Land Other	0										
310	37500	16.60	Structures & Improvements	725	406	134	1	2	0	23	89	13	1	58
310	37501	99.00	Structures & Improvements T.R.	0										
312	37502	99.00	Land Rights	0										
313	37503	99.00	Improvements	0										
314	37600	15.60	Main Cathodic Protection	34,624	19,430	6,583	54	84	0	1,087	3,850	615	71	2,759
315	37601	15.60	Mains - Steel	949,324	392,313	133,075	3,087	1,500	0	20,289	73,718	11,483	1,305	51,513
316	37602	15.60	Mains - Plastic	839,469	394,513	131,361	2,486	2,301	0	29,811	103,716	16,899	1,958	75,690
317	37603	15.60	Arms	111,603	62,711	21,801	174	270	0	3,912	12,762	1,887	229	8,918
318	37604	15.60	Leak Clamp	60,691	34,024	11,857	59	146	1	1,805	6,904	1,079	124	4,817
319	37605	15.60	Meas. & Rep. Sta. Equip - General	97,189	57,488	19,794	395	140	0	2,109	7,485	1,194	218	5,939
320	37606	15.60	Meas. & Rep. Sta. Equip - City Gate	33,397	18,721	6,360	51	81	0	1,046	3,610	551	68	2,661
321	37608	15.60	Meas. & Rep. Sta. Equipment	143	80	27	0	0	0	4	16	3	0	11
322	38000	15.60	Services	245,085	133,756	45,923	1,347	2,000	11	26,228	86,411	16,014	2,793	67,352
323	38100	15.60	Distribution Plant - Comm	246,161	134,864	46,499	341	546	3	27,059	87,868	15,232	331	65,462
324	38200	15.60	Distribution Plant - Comm	430,505	241,341	81,618	671	1,019	6	15,514	49,154	7,648	683	24,311
325	38300	15.60	House Regulators	65,130	36,512	12,602	191	137	1	2,044	7,430	1,177	134	8,191
326	38400	99.00	House Reg. Installations	0										
327	38500	15.60	House Reg. & Rep. Sta. Equipment	21,834	12,243	4,192	31	51	0	618	2,491	392	45	1,740
328	38600	15.60	Other Prop. Co. Cust. Prem	0										
330			Total Distribution Plant	3,316,576	1,971,338	669,655	5,480	8,488	45	200,390	601,166	62,479	7,211	280,267

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Data File: 19-ATM-475												
Test Year Ending March 31, 2009												
ALLOCATION OF DEPRECIATION EXPENSE												
391	General											
392	General											
393	General											
394	38400	Land & Land Rights	66,000	0	0	0	0	0	0	0	0	0
395	39000	Structures & Improvements	16,892	9,470	3,217	26	41	0	919	1,827	300	35
396	39003	Improvements	13	7	2	0	0	0	0	1	0	1
397	39004	Air Conditioning Equipment	23,60	190	94	0	1	0	9	33	5	1
398	39005	Improvement to Leased Premises	23,60	396	201	98	1	0	11	41	5	1
399	39100	Office Furniture & Equipment	23,60	4,297	1,498	13	19	0	241	874	126	16
400	39103	Office Print, Copiers & Type	23,60	0	0	0	0	0	0	0	0	0
401	39200	Transportation Equipment	23,60	4,634	2,387	379	7	11	143	519	82	9
402	39200	Stores Equipment	23,60	62	35	13	0	0	2	7	1	0
403	39400	Tools, Shop & Garage Equipment	23,60	21,417	12,008	4,078	33	52	873	3,433	380	44
404	39500	Laboratory Equipment	23,60	93	52	18	0	0	3	11	2	0
405	39504	Power Operated Equipment	23,60	5	3	1	0	0	0	1	0	0
406	39800	Others	23,60	0	0	0	0	0	0	0	0	0
407	39804	Lockboxes	23,60	2	1	0	0	0	0	0	0	0
408	39605	Welders	23,60	0	0	0	0	0	0	0	0	0
409	39700	Communication Equipment	23,60	10,860	5,954	2,233	17	26	319	1,213	189	22
410	39701	Communication Equipment - Mobile Radios	23,60	0	0	0	0	0	0	0	0	0
411	39702	Communication Equipment - Fixed Radios	23,60	3,959	2,220	754	6	10	334	452	70	8
412	39800	Miscellaneous Equipment	23,60	4,451	2,495	858	7	11	240	368	79	9
413	39600	Other Tangible Property - Servers - H/W	23,60	0	0	0	0	0	0	0	0	0
414	39601	Other Tangible Property - Servers - S/W	23,60	1,612	903	307	3	4	51	184	29	3
415	39602	Other Tangible Property - Network - H/W	23,60	517	300	98	1	1	16	59	9	1
416	39603	Other Tangible Property - CPU	23,60	23,254	12,924	4,390	36	56	734	2,600	410	47
417	39904	Other Tangible Property - MP - Hardware	99,00	0	0	0	0	0	0	0	0	0
418	39909	Other Tangible Property - PC Hardware	99,00	0	0	0	0	0	0	0	0	0
419	39906	Other Tangible Property - PC Software	23,60	33,897	16,721	6,340	53	81	1,048	3,810	893	88
420	39907	Other Tangible Property - Mainframe S/W	23,60	1,438	1,028	348	3	4	0	37	39	3
421	39908	Other Tangible Property - Application Software	23,60	0	0	0	0	0	0	0	0	0
422	Total General Plant		130,845	78,352	24,816	204	318	3	4,107	14,927	1,315	268
423	TOTAL DIRECT DEPRECIATION EXPENSE		3,647,421	2,044,750	694,551	6,694	8,804	28	114,498	416,113	64,799	7,979
424	Shared Services General Office		23,60	75,298	42,346	14,364	118	182	1,271	6,627	1,343	155
425	Shared Services Customer Support		23,60	96,134	38,759	13,165	108	167	2,170	7,888	1,238	141
426	Colorado-Kansas General Office		23,60	27,847	9,725	3,403	27	42	669	1,879	308	36
427	TOTAL DEPRECIATION EXPENSE - COMMODITY		3,809,442	2,158,579	725,403	6,936	9,195	50	118,944	434,597	67,673	7,812

Alamos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 15-ATMG - RTS															
Fiscal Year Ending March 31, 2019															
ALLOCATION OF DEPRECIATION EXPENSE															
Total Depreciation Expense															
Line No.	Acct No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	Gas	Irrigation Sales	Elms Transport	Schools Transport	Irrigation Transport	Interventible Transport	
375			Intangible Plant:												
376	30100		Organization	0											
377	30100		Franchises & Consents	0											
378	30800		Misc Intangible Plant	0											
379			Total Intangible Plant:	0											
380			Production Plant:												
381				0											
382	12300		Producing Leaseholds	0											
383	12340		Rights of Way	0											
384	11100		Producing Gas Wells Equipment	0											
385	11201		Field Lines	0											
386	11202		Industry Lines	0											
387	13400		Field Meas. & Reg. Sta. Equip	0											
388	11500		Purification Equipment	0											
389			Total Production Plant:	0											
390			Storage Plant:												
391				0											
392				0											
393				0											
394				0											
395	35010		Land	0											
396	35020		Rights of Way	7,225	5,044	1,747	16	19							
397	35100		Structures and Improvements	890	820	187	1	2							
398	35102		Compressor Station Equipment	0											
399	35103		Meas. & Reg. Sta. Structure	0											
400	35104		Other Structures	0											
401	35200		Wells, Rights of Way	41,035	30,518	9,919	89	108							
402	35201		Well Construction	0											
403	35202		Reservoirs	0											
404	35203		Cushion Gas	0											
405	35210		Leaseholds	0											
406	35211		Storage Rights	0											
407	35220		Pipelines	22,262	17,257	5,554	50	61							
408	35400		Compressor Station Equipment	57,584	43,847	13,919	125	153							
409	35500		Meas. & Reg. Equipment	0											
410	35600		Purification Equipment	0											
411	35700		Other Equipment	0											
412			Total Storage Plant:	129,437	97,625	31,288	280	344							
413															
414			Transmission:												
415				0											
416	36500		Land & Land Rights	0											
417	36510		Rights of Way	0											
418	36600		Structures & Improvements	0											
419	36602		Structures & Improvements	0											
420	36603		Other Structures	0											
421	36700		Mainline Cathodic Protection	71,290	49,015	15,772	141	178		6,616	3,590	0			
422	37700		Mainline - Steel	3,222	2,189	999	8	8							
423	36900		Meas. & Reg. Equipment	4,029	2,695	865	8	10			364	87	0		
424	36800		Meas. & Reg. Equipment	0											
425			Total Transmission Plant:	80,546	53,899	17,689	155	190		7,274	4,747	0	0		
426															
427			Distribution:												
428				0											
429				0											
430	37400		Land & Land Rights	0											
431	37401		Land	0											
432	37402		Land Rights	5,816	5,680	818	6	9		122	314	78	7	509	
433	37403		Land Other	0											
434	37500		Structures & Improvements	2,703	1,889	421	9	4		65	182	40	4	104	
435	37501		Structures & Improvements T.S.	0											
436	37502		Land Rights	0											
437	37503		Improvements	0											
438	37600		Mainline Cathodic Protection	128,232	90,760	30,170	102	181		34	3,004	7,740	3,828	274	4,076
439	37601		Mainline - Steel	3,410,531	1,994,229	978,528	3,931	3,938		893	56,078	144,542	33,999	1,249	92,893
440	37602		Mainline - Pipe	3,556,014	3,498,311	206,451	4,278	5,248		934	82,701	213,229	53,101	2,791	177,093
441	37603		Annals	417,208	291,228	65,187	616	110		9,708	25,217	5,230	581	16,077	
442	37604		Leak Clamp	216,954	198,081	35,837	798	334		59	5,268	13,873	3,380	303	6,723
443	37605		Meas. & Reg. Sta. Equip - Governor	250,597	176,324	39,142	254	270		16	5,893	15,010	3,742	228	9,637
444	37606		Meas. & Reg. Sta. Equip - City Gate	224,555	87,543	19,694	146	184		52	4,886	7,689	1,855	108	6,490
445	37607		Meas. & Reg. Sta. Equipment	332	324	83	1	1		0	12	3	1	20	
446	38400		Services	3,353,819	2,215,247	491,314	3,702	4,631		528	79,324	189,891	47,065	4,246	121,477
447	38401		Meters	910,272	600,988	242,223	2,270	1,244		248	21,191	39,990	10,990	2,229	35,085
448	38402		Meter Installations	1,605,602	1,128,457	250,784	1,668	1,070		422	37,851	98,276	23,976	2,161	61,873
449	38403		Horns Regulators	241,907	170,723	37,842	285	358		84	3,691	14,569	3,627	127	9,382
450	38404		Horns Reg. Installations	81,448	57,248	12,723	36	120		21	1,895	4,604	1,116	110	3,339
451	38500		Meas. & Reg. Sta. Equipment	0											
452	38600		Other Prop. On Cust. Prem	0											
453			Total Distribution Plant:	15,115,339	9,218,027	2,048,621	10,403	10,139		8,444	305,119	786,433	195,619	13,077	508,408

Alamos Energy Corporation, Colorado-Kansas Division												
Rates: Jurisdiction Code No. 154 TRG - MTS												
Test Year Ending March 31, 2009												
Allocation of Depreciation Expense												
455	General											
456	39800 Land & Land Rights											
459	39200 Structures & Improvements	71,149	51,265	10,828	81	109	20	1,495	3,812	952	25	2,431
460	39003 Improvements	80	18	8	0	0	0	1	3	1	0	1
461	39004 Air Conditioning Equipment	1,203	869	183	1	2	0	25	64	16	1	41
462	39005 Improvement to Leased Premises	1,510	1,090	293	2	2	0	31	81	20	2	54
463	39100 Office Furniture & Equipment	32,281	21,534	4,902	57	45	8	871	1,729	424	39	1,108
464	39108 Office Print, Copiers & Type	0	0	0	0	0	0	0	0	0	0	0
465	39200 Transportation Equipment	15,434	14,056	2,951	22	37	5	404	1,041	260	23	654
466	39500 Stores Equipment	390	181	40	0	0	0	8	14	3	0	9
467	39400 Tools, Shop & Garage Equipment	80,304	65,147	13,997	103	127	35	1,876	4,832	1,107	106	3,058
468	39500 Laboratory Equipment	390	282	59	0	1	0	8	21	5	0	13
469	39500 Power Operated Equipment	22	16	3	0	0	0	0	1	0	0	1
470	39600 Drives	0	0	0	0	0	0	0	0	0	0	0
471	39604 Bunkhoes	10	7	1	0	0	0	0	1	0	0	0
472	39605 Welders	0	0	0	0	0	0	0	0	0	0	0
473	39700 Communication Equipment	44,211	32,058	6,791	91	63	11	810	2,160	580	54	1,529
474	39701 Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	0
475	39702 Communication Equipment - Fixed Radios	16,676	12,041	2,242	19	23	5	147	389	123	10	370
476	39800 Miscellaneous Equipment	18,748	11,840	2,447	21	26	5	390	1,004	251	21	643
477	39900 Other Tangible Property - Servers - H/W	0	0	0	0	0	0	0	0	0	0	0
478	39901 Other Tangible Property - Servers - S/W	6,788	4,901	1,031	8	10	2	141	364	91	8	232
479	39902 Other Tangible Property - Network - H/W	3,177	1,972	331	2	3	1	45	117	29	3	74
480	39903 Other Tangible Property - CPU	0	0	0	0	0	0	0	0	0	0	0
481	39904 Other Tangible Property - MP - Hardware	97,102	70,129	14,744	110	116	27	2,013	5,202	1,299	116	3,218
482	39905 Other Tang. Property - PC Hardware	0	0	0	0	0	0	0	0	0	0	0
483	39906 Other Tang. Property - PC Software	140,664	101,991	21,999	160	197	38	2,025	7,528	1,881	160	4,607
484	39907 Other Tang. Property - Mainframe S/W	7,201	5,652	1,158	9	11	2	160	411	102	9	290
485	39908 Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0	0	0
486												
487	Total General Plant	551,100	398,037	83,860	626	773	153	11,459	29,513	7,274	660	18,894
488												
489	TOTAL DIRECT DEPRECIATION EXPENSE	13,876,423	9,767,058	2,180,878	16,464	20,667	3,026	316,578	823,227	204,977	18,241	526,241
490												
491	Shared Services General Office	318,147	229,773	48,305	362	446	88	8,818	17,049	4,287	341	10,873
492	Shared Services Customer Support	381,198	210,810	44,216	351	409	81	6,058	15,600	1,897	149	3,963
493	Colorado-Kansas General Office	73,064	52,799	11,094	63	103	20	1,519	3,814	978	88	2,497
494												
495	TOTAL DEPRECIATION EXPENSE	14,558,833	10,160,510	2,284,488	17,240	21,623	3,767	330,769	859,718	234,302	19,159	547,562

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 19-ATMG - RTS														
Test Year Ending March 31, 2019														
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX														
1	Customer													
2		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Irrigation	
3		Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport	
4													Interruption	
5													Transport	
6														
7	Taxes Other Than Income													
8														
9	Non Revenue Related:													
10	Payroll Related	25.2	Payroll - Cust	279,952	257,390	20,660	94	31	159	561	399	552	26	79
11	Property Related	20.2	Gross Plant - Cust	3,232,658	2,827,820	351,177	1,502	939	1,999	12,896	21,424	29,640	1,418	4,253
12	Public Service Commission Assessment	20.2	Gross Plant - Cust	66,407	58,091	6,802	31	11	41	295	440	609	29	87
13	Other	21.2	Other Taxes - Cust	186,123	143,263	16,549	74	26	100	625	1,014	1,403	67	201
14	Total Non Revenue Related:			3,742,240	3,285,668	374,990	1,700	608	2,900	14,337	23,278	31,209	1,540	4,620
15	Revenue Related:													
16														
17	State Gross Receipts - Tax	99.0		0										
18	Local Gross Receipts - Tax	99.0		0										
19	Other	99.0		0										
20	Total Revenue Related:			0										
21														
22	Total Taxes, Other Than Income			3,742,240	3,285,668	374,990	1,700	608	2,900	14,337	23,278	31,209	1,540	4,620
23														
24	Allowance for Step Rate	22.0	Taxable Income	(563)	(351)	(155)	(1)	(1)	(1)	4	(53)	(9)	0	5
25														
26	Interest Expense	19.2	Rate Base - Cust	1,811,143	1,582,857	186,377	854	307	1,137	7,331	12,190	16,664	807	2,420

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMG-RTS													
Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
27	Demand												
28													
29													
30													
31													
32	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	Irrigation	Firm	Schools	Irrigation	Interruptible	
33	Factor	Basis	Company	Sales	Sales	Sales	Sales	SGS	Transport	Transport	Transport	Transport	
34													
35	Taxes Other Than Income												
36													
37	Non Revenue Related:												
38	Payroll Related	25.4 Payroll - Demand	108,977	75,399	24,199	218	275	7	1,896	3,702	890	86	2,309
39	Property Related	20.4 Gross Plant - Demand	2,748,247	1,690,415	542,925	4,654	5,457	62	104,115	213,137	51,215	4,618	130,794
40	Public Service Commission Assessment	20.4 Gross Plant - Demand	55,456	34,726	11,141	100	133	1	2,139	4,878	1,052	100	2,687
41	Other	21.4 Other Taxes - Demand	188,764	85,758	27,513	246	327	8	5,140	10,531	2,531	240	6,465
42	Total Non Revenue Related:		3,052,345	1,886,292	605,148	5,416	7,202	68	113,298	231,749	55,687	5,289	142,255
43													
44	Revenue Related:												
45	State Gross Receipts - Tax	99.0 -	0	-	-	-	-	-	-	-	-	-	-
46	Local Gross Receipts - Tax	99.0 -	0	-	-	-	-	-	-	-	-	-	-
47	Other	99.0 -	0	-	-	-	-	-	-	-	-	-	-
48	Total Revenue Related:		0	-	-	-	-	-	-	-	-	-	-
49													
50	Total Taxes, Other Than Income		3,052,345	1,886,292	605,148	5,416	7,202	68	113,298	231,749	55,687	5,289	142,255
51													
52	Allowance for Stop Rate	22.0 Taxable Income	(560)	(350)	(155)	(3)	(2)	(1)	4	(53)	(9)	6	5
53													
54	Interest Expense	19.4 Rate Base - Demand	1,598,745	962,243	308,710	2,763	3,656	38	54,183	111,008	26,674	2,526	67,943

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-ATMG -RTS													
Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
55	56	57	58	59	60	61	62	63	64	65	66	67	68
Commodity	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
69	Taxes Other Than Income												
65	Non Revenue Related:												
66	25.6	Payroll - Comm	10,654	5,973	2,029	57	26	0	224	1,215	189	21	849
67	20.6	Gross Plant - Comm	2,102,973	1,182,294	401,596	3,286	5,091	28	66,204	240,801	37,467	4,325	169,692
68	20.6	Public Service Commission Assessment	43,324	24,282	8,250	68	105	1	1,360	4,943	770	89	1,459
69	21.6	Other	106,486	59,696	20,277	166	257	1	3,943	12,148	1,892	219	8,487
70		Total Non Revenue Related:	2,269,437	1,272,250	432,152	3,537	5,478	30	71,241	258,907	40,318	4,654	180,871
71													
72	Revenue Related:												
73	99.0	State Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0	0
74	99.0	Local Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0	0
75	99.0	Other	0	0	0	0	0	0	0	0	0	0	0
76		Total Revenue Related:	0	0	0	0	0	0	0	0	0	0	0
77													
78		Total Taxes, Other Than Income	2,269,437	1,272,250	432,152	3,537	5,478	30	71,241	258,907	40,318	4,654	180,871
79													
80	22.0	Taxable Income	(376)	(235)	(104)	(1)	(1)	(3)	3	(59)	(6)	0	2
81													
82	19.6	Rate Base - Comm	1,181,583	662,399	225,000	1,841	2,852	16	37,092	134,799	20,992	2,423	94,170

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial		Irrigation	Firm	Schools	Irrigation	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales	SGS	Sales	Transport	Transport	Transport	Transport
83													
84	Total Taxes Other												
85													
86													
87													
88													
89													
90													
91	Taxes Other Than Income												
92													
93	Non Revenue Related:												
94	Payroll Related		399,468	388,895	46,658	327	381	181	2,792	5,817	1,681	184	3,237
95	Property Related		8,099,978	5,700,529	1,275,098	9,642	12,097	2,069	183,205	475,192	118,322	10,905	309,129
96	Public Service Commission Assessment		166,187	117,104	26,194	198	248	43	3,764	9,761	2,431	218	6,227
97	Other		408,473	288,817	64,140	486	611	105	9,116	28,694	5,825	526	15,153
98	Total Non Revenue Related		9,064,021	6,445,145	1,412,289	10,653	13,288	2,398	198,877	518,984	128,209	11,483	327,746
99													
100	Revenue Related:												
101	State Gross Receipts - Tax		0										
102	Local Gross Receipts - Tax		0										
103	Other		0										
104	Total Revenue Related		0										
105													
106	Total Taxes, Other Than Income		9,064,021	6,445,145	1,412,289	10,653	13,288	2,398	198,877	518,984	128,209	11,483	327,746
107													
108	Allowance for Step Rate		(1,800)	(936)	(414)	(3)	(3)	(3)	12	(142)	(25)	1	13
109													
110	Interest Expense		4,532,471	3,207,498	720,088	5,459	6,815	1,186	98,611	257,997	64,530	5,756	164,532

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
ALLOCATION FACTORS													
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
Input	Value	191,137,928	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	391,944	15,293,442	
1.00 Total Throughput	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7766%	0.2051%	7.9699%	
Internally Generated	Value	150,311,018	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	-	0.0000%	0.0000%	0.0000%	0.0000%
1.20 Sales Mcf	%	100.0000%	71.2870%	24.2144%	0.1982%	0.3069%	0.0017%	3.9918%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Internally Generated	Value	175,512,542	107,152,231	36,396,946	297,856	461,365	2,521	6,000,099	21,805,817	3,395,707	-	-	-
1.30 Total Firm Throughput	%	100.0000%	61.0510%	20.7375%	0.1697%	0.2629%	0.0014%	3.4188%	12.4241%	1.9847%	0.0000%	0.0000%	0.0000%
Internally Generated	Value	115,426,762	-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	21,805,817	3,395,707	90,225,238	-	-
1.40 Transport Mcf	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	18.8915%	2.9419%	78.1667%	0.0000%	0.0000%
Input	Value	116,165,680	86,571,588	28,103,825	258,688	351,380	906	884,294	-	-	-	-	-
1.50 Winter Volumes Excluding Transport	%	100.0000%	74.5242%	24.1909%	0.2184%	0.3025%	0.0008%	0.7612%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Internally Generated	Value	169,509,922	107,152,231	36,396,946	297,856	461,365	-	0.0000%	21,805,817	3,395,707	-	-	-
1.60 Mcf less Interruptible, SGS, Irrigation	%	100.0000%	63.2130%	21.4719%	0.1757%	0.2722%	0.0000%	0.0000%	12.8640%	2.0032%	0.0000%	0.0000%	0.0000%
Internally Generated	Value	144,308,998	107,152,231	36,396,946	297,856	461,365	-	0.0000%	-	0.0000%	0.0000%	0.0000%	0.0000%
1.80 Mcf less Interruptible, SGS, Irrigation, Transport	%	100.0000%	74.2522%	25.2216%	0.2064%	0.3197%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Input	Value	1,600,799	1,474,356	116,447	528	174	911	3,100	1,995	2,760	192	396	
2.00 Bills	%	100.0000%	92.1013%	7.2743%	0.0330%	0.0108%	0.0569%	0.1937%	0.1246%	0.1724%	0.0082%	0.0247%	
Internally Generated	Value	1,596,516	1,474,356	116,447	528	174	911	3,100	-	-	-	-	-
2.10 Bills (Sales)	%	100.0000%	92.4052%	7.2984%	0.0331%	0.0109%	0.0571%	0.1943%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Internally Generated	Value	4,887	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1,995	2,760	192	396	
2.20 Bills (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8226%	56.4784%	2.7010%	0.0000%	
Internally Generated	Value	1,596,391	1,474,356	116,447	528	174	0	0	1,995	2,760	192	0	
2.30 Bills less Interruptible, SGS, Irrigation	%	100.0000%	92.3555%	7.2944%	0.0331%	0.0108%	0.0000%	0.0000%	0.1250%	0.1725%	0.0083%	0.0000%	
Internally Generated	Value	1,591,504	1,474,356	116,447	528	174	0	0	0	0	0	0	
2.40 Bills less Interruptible, SGS, Irrigation, Transport	%	100.0000%	92.6391%	7.3168%	0.0332%	0.0109%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Input	Value	134,856	124,146	9,876	45	14	75	258	187	231	11	33	
2.50 Meters/Services	%	100.0000%	92.0582%	7.3285%	0.0332%	0.0106%	0.0554%	0.1913%	0.1238%	0.1712%	0.0082%	0.0246%	
Internally Generated	Value	134,414	124,146	9,876	45	14	75	258	-	-	-	-	
2.60 Meters/Services (Sales)	%	100.0000%	92.3609%	7.8476%	0.0333%	0.0108%	0.0556%	0.1919%	0.0000%	0.0000%	0.0000%	0.0000%	
Internally Generated	Value	409	0	0	0	0	0	0	187	231	11	-	
2.70 Meters/Services (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8226%	56.4784%	2.7010%	0.0000%	
Input	Value	34,231,501	21,664,259	6,950,410	62,205	76,485	962	27,519	2,923,107	702,394	1,489	1,823,471	
2.90 Winter Peak Month (CP)	%	100.0000%	63.2875%	20.3041%	0.1817%	0.2234%	0.0011%	0.0798%	8.5392%	2.0519%	0.0043%	5.3269%	
Internally Generated	Value	28,781,040	21,664,259	6,950,410	62,205	76,485	962	27,519	0	0	0	0	
2.91 Winter Peak Month (Sales)	%	100.0000%	75.2727%	24.1493%	0.2161%	0.2657%	0.0013%	0.0949%	0.0000%	0.0000%	0.0000%	0.0000%	
Internally Generated	Value	3,626,990	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2,923,107	702,394	1,489	0	
2.92 Winter Peak Month (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	50.9932%	19.3658%	0.0411%	0.0000%	
Internally Generated	Value	32,380,348	21,664,259	6,950,410	62,205	76,485	0	0	2,923,107	702,394	1,489	0	
2.93 Winter Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	66.9056%	21.4649%	0.1921%	0.2362%	0.0000%	0.0000%	9.0274%	2.1692%	0.0046%	0.0000%	
Internally Generated	Value	28,753,358	21,664,259	6,950,410	62,205	76,485	0	0	0	0	0	0	
2.95 Winter Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	75.3451%	24.1725%	0.2163%	0.2660%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Input	Value	35,727,476	21,664,259	6,950,410	62,205	88,442	836	1,449,578	2,923,107	702,394	87,775	1,823,471	
3.00 Peak Month (NCP)	%	100.0000%	60.6375%	19.4540%	0.1741%	0.2395%	0.0023%	4.0573%	8.1817%	1.9660%	0.1997%	5.1059%	

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 19-ATMG-RTS
Test Year Ending March 31, 2019

ALLOCATION FACTORS

		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
Internally Generated	Value	30,210,729	21,664,259	6,950,410	62,205	83,442	836	1,449,578	0	0	0	0
3.10: Peak Month (Sales)	%	100.0000%	71.7105%	23.0064%	0.2059%	0.2762%	0.0028%	4.7982%	0.0000%	0.0000%	0.0000%	0.0000%
Internally Generated	Value	3,693,276	0	0	0	0	0	0	2,923,107	702,394	67,775	0
3.20: Peak Month (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.1467%	19.0152%	1.8351%	0.0000%
Internally Generated	Value	32,453,991	21,664,259	6,950,410	62,205	83,442	0	0	2,923,107	702,394	67,775	0
3.30: Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	66.7546%	21.4165%	0.1917%	0.2571%	0.0000%	0.0000%	9.0070%	2.1643%	0.2088%	0.0000%
Internally Generated	Value	28,760,315	21,664,259	6,950,410	62,205	83,442	0	0	0	0	0	0
3.40: Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	75.3269%	24.1567%	0.2163%	0.2901%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Input	Value	26,446,745	24,276,204	2,075,573	9,412	2,729	14,320	43,049	9,613	13,300	636	1,809
3.80: Small Meter Investment	%	100.0000%	81.7928%	7.8481%	0.0356%	0.0103%	0.0541%	0.1628%	0.0364%	0.0503%	0.0024%	0.0072%
Input	Value	3,494,604	20,838	2,126,013	5,641	5,096	26,743	151,235	436,173	603,427	28,860	86,579
3.80: Large Meter Investment	%	100.0000%	0.5963%	60.8370%	0.2759%	0.1458%	0.7653%	4.3277%	12.4813%	17.2674%	0.8258%	2.4773%
Input	Value	30,256,248	24,304,939	4,461,505	20,232	7,909	41,306	217,972	453,977	628,059	30,038	90,113
4.00: Meter Investment	%	100.0000%	80.3903%	14.7457%	0.0669%	0.0261%	0.1372%	0.7204%	1.5004%	2.0758%	0.0993%	0.2978%
Internally Generated	Value	30,214,742	24,304,939	4,461,505	20,232	7,909	0	217,972	453,977	628,059	30,038	90,113
4.10: Meter Installations	%	100.0000%	80.4407%	14.7660%	0.0570%	0.0262%	0.0000%	0.7214%	1.5025%	2.0785%	0.0994%	0.2982%
Input	Value	1	1	0	0	0	0	0	0	0	0	0
4.20: Direct to Residential	%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Input	Value	1	0	1	0	0	0	0	0	0	0	0
4.40: Direct to Commercial & Public Authority	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Input	Value	1	0	0	1	0	0	0	0	0	0	0
4.60: Direct to Schools	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Input	Value	1	0	0	0	1	0	0	0	0	0	0
4.80: Direct to Industrial	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Input	Value	0	0	0	0	0	0	0	0	0	0	0
5.00: Direct to SGS	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Input	Value	1	0	0	0	0	0	0	0	0	1	0
5.20: Direct to Interruptible	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
Input	Value	1	0	0	0	0	0	0	0	1	0	0
5.40: Direct to Irrigation	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
Input	Value	1	0	0	0	0	0	1	0	0	0	0
5.60: Direct to Firm Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Input	Value	1	0	0	0	0	0	0	0	0	1	0
5.80: Direct to Interruptible Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
Internally Generated	Value	371,243,533	261,190,606	58,647,600	443,747	557,250	65,399	8,450,020	21,924,405	5,458,534	489,288	13,986,683
6.00: P, S, T & D Plant	%	100.0000%	70.3556%	15.7976%	0.1195%	0.1501%	0.0297%	2.2761%	5.9057%	1.4703%	0.1318%	3.7673%
Internally Generated	Value	147,402,078	128,849,855	15,160,815	68,750	24,706	31,267	591,731	987,778	1,366,350	65,357	196,070
6.20: P, S, T & D Plant - Customer	%	100.0000%	87.4333%	10.1853%	0.0466%	0.0168%	0.0619%	0.4014%	0.6703%	0.9271%	0.0443%	0.1330%
Internally Generated	Value	126,523,515	77,784,957	24,955,267	223,344	297,939	2,849	4,803,337	9,894,189	3,363,059	224,873	6,084,501
6.40: P, S, T & D Plant - Demand	%	100.0000%	61.4787%	19.7238%	0.1763%	0.2392%	0.0029%	3.7864%	7.7726%	1.8677%	0.1773%	4.7693%
Internally Generated	Value	97,817,940	54,556,595	18,581,517	151,653	234,304	1,283	3,054,952	11,022,439	1,728,323	169,558	7,756,112
6.60: P, S, T & D Plant - Commodity	%	100.0000%	56.0022%	19.0422%	0.1558%	0.2414%	0.0019%	3.1381%	11.4094%	1.7766%	0.2051%	7.9699%

ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
Internally Generated	Value	21,806,678	16,777,265	2,918,155	22,146	25,373	6,631	316,684	648,876	172,343	15,456	402,749
7.00 Allocated O&M Expenses	%	100.0000%	78.7418%	13.7007%	0.1039%	0.1191%	0.0311%	1.4863%	3.0454%	0.8089%	0.0725%	1.8902%
Internally Generated	Value	11,399,546	10,426,944	872,662	3,957	1,319	6,436	24,912	21,644	29,944	1,432	4,296
7.20 Allocated O&M Expenses - Cust	%	100.0000%	91.5162%	7.6593%	0.0347%	0.0116%	0.0565%	0.2187%	0.1900%	0.2628%	0.0126%	0.0377%
Internally Generated	Value	9,047,433	5,864,484	1,881,466	16,889	21,962	184	264,567	528,862	127,080	12,256	329,733
7.40 Allocated O&M Expenses - Demand	%	100.0000%	64.8193%	20.7956%	0.1861%	0.2427%	0.0020%	2.9242%	5.8454%	1.4046%	0.1355%	3.6445%
Internally Generated	Value	865,699	485,837	165,027	1,351	2,092	11	27,205	98,370	15,319	1,768	68,721
7.80 Allocated O&M Expenses - Comm	%	100.0000%	56.1207%	19.0628%	0.1560%	0.2416%	0.0013%	3.1425%	11.3680%	1.7695%	0.2042%	7.9382%
Input	Value	1,590,803	1,474,856	116,447	0	0	0	0	0	0	0	0
8.00 Customer Deposits Factor	%	100.0000%	92.6900%	7.3200%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Internally Generated	Value	274,588,630	193,352,950	43,171,792	326,009	409,149	71,186	6,253,391	16,246,694	4,045,342	862,112	10,350,003
9.00 Allocated Net Plant	%	100.0000%	70.4155%	15.7324%	0.1187%	0.1490%	0.0259%	2.2774%	5.9167%	1.4732%	0.3119%	3.7693%
Internally Generated	Value	110,189,145	96,361,293	11,293,557	51,213	18,392	68,147	439,654	781,421	1,011,890	48,395	145,184
9.20 Allocated Net Plant - Cust	%	100.0000%	87.4667%	10.2511%	0.0465%	0.1637%	0.0619%	3.5991%	0.6639%	1.0185%	0.0439%	0.1318%
Internally Generated	Value	92,410,082	56,623,070	18,166,030	162,582	216,943	2,090	3,553,257	7,300,139	1,754,152	166,056	4,465,763
9.40 Allocated Net Plant - Demand	%	100.0000%	61.2737%	19.6581%	0.1759%	0.2348%	0.0023%	3.8451%	7.8997%	1.8982%	0.1797%	4.8326%
Internally Generated	Value	72,009,403	40,368,588	13,712,204	112,214	173,825	950	2,260,480	8,215,135	1,279,300	147,661	5,799,055
9.60 Allocated Net Plant - Comm	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7766%	0.2051%	7.9699%
Internally Generated	Value	5,174,118	3,242,684	970,991	8,508	11,232	246	195,324	393,913	97,120	9,223	244,877
10.00 Composite of Accts. 871-879 & 886-893	%	100.0000%	62.6712%	18.7563%	0.1644%	0.2171%	0.0047%	3.7750%	7.6191%	1.8770%	0.1782%	4.7327%
Internally Generated	Value	392,682	349,961	40,868	185	64	154	1,451	2,273	3,144	150	451
10.20 Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	87.5929%	10.4075%	0.0472%	0.0162%	0.0341%	0.3894%	0.5788%	0.8007%	0.0383%	0.1149%
Internally Generated	Value	4,767,843	2,891,102	927,394	8,901	11,135	112	193,447	390,090	95,735	9,045	243,343
10.40 Composite of Accts. 871-879 & 886-893 - Demand	%	100.0000%	60.8375%	19.4540%	0.1741%	0.2336%	0.0023%	4.0573%	8.1817%	1.9650%	0.1897%	5.1038%
Internally Generated	Value	13,594	7,621	2,589	21	83	0	427	1,551	242	28	1,093
10.60 Composite of Accts. 871-879 & 886-893 - Comm	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7766%	0.2051%	7.9699%
Internally Generated	Value	188,508,781	131,066,121	27,351,262	(1,478,798)	352,988	8,494	5,548,526	14,610,707	1,678,235	132,645	9,972,849
11.00 Composite of Accts. 376 & 380	%	100.0000%	69.5279%	14.5096%	-0.7845%	0.1873%	0.0045%	2.9408%	7.7507%	0.8909%	0.0704%	5.2904%
Internally Generated	Value	58,770,226	50,927,227	3,027,750	13,730	3,775	27,815	38,302	(101,345)	(140,206)	(6,706)	(20,117)
11.20 Composite of Accts. 376 & 380 - Cust	%	100.0000%	84.7127%	5.6309%	0.0235%	0.0070%	0.0517%	0.0712%	-0.1693%	-0.2608%	-0.0125%	-0.0374%
Internally Generated	Value	76,322,316	46,279,967	14,847,716	132,884	178,251	1,785	3,096,640	6,244,446	1,500,479	144,783	3,895,364
11.40 Composite of Accts. 376 & 380 - Demand	%	100.0000%	60.6975%	19.4540%	0.1741%	0.2336%	0.0023%	4.0573%	8.1817%	1.9650%	0.1897%	5.1038%
Internally Generated	Value	58,416,239	33,638,928	9,476,496	(1,625,412)	170,963	(21,107)	2,408,984	8,467,806	317,962	(5,439)	6,097,601
11.60 Composite of Accts. 376 & 380 - Comm	%	100.0000%	57.6015%	16.2241%	-2.7825%	0.2927%	-0.0361%	4.1233%	14.4953%	0.0433%	-0.0093%	10.4382%
Internally Generated	Value	168,146,323	98,062,627	34,082,143	301,191	499,993	(8,103)	6,730,517	17,897,955	3,340,205	359,239	11,940,756
12.00 Composite of Accts. 374-379	%	100.0000%	58.3462%	20.2693%	0.1791%	0.2617%	-0.0048%	4.0028%	10.6443%	1.8805%	0.2136%	7.1024%
Internally Generated	Value	(18,794,943)	(16,394,313)	(1,919,013)	(8,747)	(3,144)	(11,612)	(75,290)	(125,682)	(173,875)	(8,316)	(24,947)
12.20 Composite of Accts. 374-379 - Cust	%	100.0000%	87.4133%	10.7853%	0.0460%	0.0168%	0.0619%	0.4014%	0.6701%	0.9271%	0.0448%	0.1330%
Internally Generated	Value	102,235,241	61,892,924	19,888,807	178,000	238,771	2,393	4,148,010	8,364,558	2,009,321	193,940	5,217,917
12.40 Composite of Accts. 374-379 - Demand	%	100.0000%	60.6375%	18.4540%	0.1741%	0.2336%	0.0023%	4.0573%	8.1817%	1.9650%	0.1897%	5.1038%
Internally Generated	Value	84,666,225	47,464,022	16,122,847	131,938	204,368	1,117	2,657,796	9,653,078	1,504,158	173,615	6,747,787
12.60 Composite of Accts. 374-379 - Comm	%	100.0000%	56.0602%	19.0422%	0.1558%	0.2414%	0.0013%	3.1391%	11.4084%	1.7766%	0.2051%	7.9699%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATMG-RTS Test Year Ending March 31, 2019													
ALLOCATION FACTORS													
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
13.00	Internally Generated Composite of Accts. 381-383	Value %	36,822,861 100.0000%	32,716,262 87.4898%	5,089,550 13.8217%	12,065 0.0328%	(18,391) -0.0527%	35,811 0.1000%	(125,245) -0.3401%	(538,970) -1.4637%	861,938 2.3407%	26,247 0.0713%	(736,397) -2.0095%
13.20	Internally Generated Composite of Accts. 381-383 - Cust	Value %	50,857,890 100.0000%	40,436,710 79.5092%	7,793,881 15.3247%	85,843 0.0695%	13,884 0.0273%	37,075 0.0729%	386,020 0.7590%	819,795 1.6001%	1,125,852 2.2137%	53,845 0.1058%	161,535 0.3176%
13.40	Internally Generated Composite of Accts. 381-383 - Demand	Value %	(7,688,478) 100.0000%	(4,668,167) 60.6375%	(1,497,859) 19.4540%	(13,404) 0.1741%	(17,980) 0.2386%	(180) 0.0023%	(812,352) 4.0573%	(629,865) 8.1817%	(151,350) 1.9680%	(14,604) 0.1897%	(392,918) 5.1038%
13.60	Internally Generated Composite of Accts. 381-383 - Comm	Value %	(5,336,551) 100.0000%	(3,552,281) 66.602%	(1,206,621) 22.614%	(9,874) 0.1558%	(15,295) 0.2414%	(84) 0.0013%	(198,914) 3.1891%	(722,900) 11.4084%	(112,574) 1.7766%	(12,994) 0.2031%	(505,015) 7.9699%
14.00	Internally Generated Account 380	Value %	50,321,592 100.0000%	59,766,894 108.8466%	849,792 1.6887%	(12,076) -0.0240%	(41,523) -0.0825%	37,856 0.0752%	(638,448) -1.2588%	(1,944,793) -3.8647%	(365,688) -0.7287%	(89,146) -0.1782%	(1,256,286) -2.5036%
14.20	Internally Generated Account 380 - Cust	Value %	70,618,913 100.0000%	65,655,225 92.9712%	4,760,696 6.7414%	21,588 0.0306%	6,599 0.0093%	38,247 0.0542%	105,939 0.1500%	11,563 0.0164%	15,996 0.0227%	765 0.0011%	2,295 0.0033%
14.40	Internally Generated Account 380 - Demand	Value %	(11,138,483) 100.0000%	(6,751,057) 60.6375%	(2,165,800) 19.4540%	(19,384) 0.1741%	(26,002) 0.2386%	(261) 0.0023%	(451,720) 4.0573%	(910,904) 8.1817%	(218,881) 1.9680%	(21,120) 0.1897%	(568,233) 5.1038%
14.60	Internally Generated Account 380 - Comm	Value %	(9,169,858) 100.0000%	(5,197,274) 56.602%	(1,745,004) 19.0422%	(14,280) 0.1558%	(22,120) 0.2414%	(121) 0.0013%	(287,667) 3.1891%	(1,045,451) 11.4084%	(162,803) 1.7766%	(18,791) 0.2031%	(780,347) 7.9699%
15.00	Internally Generated Distribution Plant	Value %	362,954,687 100.0000%	255,100,231 70.2843%	56,699,692 15.6200%	426,260 0.1174%	585,748 0.1628%	85,317 0.0236%	8,443,841 2.3264%	21,763,797 5.9963%	5,419,942 1.4933%	489,206 0.1348%	13,986,683 3.8536%
15.20	Internally Generated Distribution Plant - Cust	Value %	147,402,078 100.0000%	128,949,055 87.4193%	15,160,815 10.2853%	68,750 0.0466%	24,706 0.0168%	81,257 0.0519%	591,731 0.4014%	987,778 0.6701%	1,366,550 0.9271%	65,357 0.0443%	196,070 0.1330%
15.40	Internally Generated Distribution Plant - Demand	Value %	118,234,868 100.0000%	71,694,581 60.6375%	29,001,330 24.540%	205,857 0.1741%	276,137 0.2386%	2,767 0.0023%	4,797,158 4.0573%	9,673,580 8.1817%	2,324,467 1.9680%	224,291 0.1897%	6,034,501 5.1038%
15.60	Internally Generated Distribution Plant - Comm	Value %	97,317,940 100.0000%	54,556,595 56.0602%	18,581,517 19.0422%	151,855 0.1558%	294,904 0.2414%	1,289 0.0013%	3,054,952 3.1891%	11,102,439 11.4084%	1,728,925 1.7766%	189,558 0.2031%	7,756,112 7.9699%
16.00	Internally Generated O&M Expenses less A&G	Value %	10,170,500 100.0000%	7,191,792 70.7123%	1,861,821 18.347%	19,601 0.1937%	37,093 0.1675%	1,910 0.0188%	258,112 2.5379%	540,471 5.3143%	136,191 1.3391%	12,634 0.1242%	337,434 3.3178%
16.20	Internally Generated O&M Expenses less A&G - Cust	Value %	3,175,727 100.0000%	2,868,327 90.3203%	268,271 8.4476%	1,217 0.0383%	414 0.0131%	1,760 0.0554%	8,562 0.2698%	10,262 0.3231%	14,197 0.4471%	679 0.0214%	2,037 0.0641%
16.40	Internally Generated O&M Expenses less A&G - Demand	Value %	6,480,076 100.0000%	4,006,801 61.8357%	1,285,317 19.8391%	11,509 0.1789%	15,253 0.2372%	143 0.0022%	231,790 3.6048%	466,290 7.2508%	112,051 1.7423%	10,605 0.1680%	290,702 4.5210%
16.60	Internally Generated O&M Expenses less A&G - Comm	Value %	564,698 100.0000%	317,164 56.1653%	107,783 19.0780%	882 0.1561%	1,566 0.2418%	7 0.0013%	17,760 3.1450%	69,978 11.3236%	9,963 1.7643%	1,150 0.2036%	44,695 7.9148%
17.00	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	9,230,302 100.0000%	6,401,261 69.3501%	1,498,353 16.1783%	12,206 0.1321%	15,454 0.1675%	1,693 0.0188%	260,907 2.8266%	550,482 5.9677%	138,019 1.4933%	12,840 0.1391%	344,188 3.7283%
17.20	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	2,803,128 100.0000%	2,522,789 89.9991%	242,694 8.6580%	1,101 0.0999%	377 0.0135%	1,549 0.0559%	7,845 0.2884%	10,071 0.3593%	18,333 0.6571%	666 0.0238%	1,999 0.0713%
17.40	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	Value %	5,829,288 100.0000%	3,543,283 60.7841%	1,136,770 19.5010%	10,174 0.1745%	13,683 0.2339%	136 0.0023%	134,187 0.1745%	472,179 8.1001%	113,460 1.9464%	10,947 0.1878%	294,522 5.0523%
17.60	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	598,888 100.0000%	395,289 65.9602%	113,889 19.0422%	932 0.1558%	1,444 0.2414%	8 0.0013%	15,775 3.1891%	68,232 11.4084%	10,625 1.7766%	1,226 0.2031%	47,667 7.9699%
18.00	Internally Generated Revenues	Value %	59,801,369 100.0000%	49,148,428 82.1850%	10,184,509 17.0306%	74,159 0.1240%	85,576 0.1431%	35,893 0.0600%	865,827 1.4445%	3,256,569 5.4566%	752,991 1.2592%	44,193 0.0735%	1,855,165 3.1021%
18.20	Internally Generated Rate Schedule Revenues	Value %	58,474,221 100.0000%	42,069,092 71.9447%	10,040,977 17.1715%	73,233 0.1252%	84,523 0.1445%	35,371 0.0605%	849,631 1.4580%	3,210,500 5.4901%	744,370 1.2730%	43,206 0.0741%	1,823,438 3.1356%

ALLOCATION FACTORS			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
18.40	Internally Generated Gas Costs	Value %	0	0	0	0	0	0	0	0	0	0	0
19.00	Internally Generated Rate Base	Value %	248,709,963 100.0000%	175,168,515 70.4908%	39,895,054 16.0409%	304,854 0.1228%	382,190 0.1537%	62,824 0.0253%	5,533,773 2.2250%	14,338,151 5.7650%	3,570,325 1.4353%	319,699 0.1285%	9,134,568 3.6728%
19.20	Internally Generated Rate Base - Cust	Value %	95,629,021 100.0000%	83,575,422 87.3955%	9,840,785 10.2906%	45,112 0.0472%	16,198 0.0169%	60,036 0.0628%	387,098 0.4048%	643,615 0.6730%	890,415 0.9311%	42,585 0.0445%	127,755 0.1336%
19.40	Internally Generated Rate Base - Demand	Value %	89,774,014 100.0000%	56,103,045 62.4936%	17,999,194 20.0494%	161,089 0.1794%	213,183 0.2375%	1,953 0.0022%	3,159,374 3.5193%	6,472,277 7.2095%	1,555,225 1.7324%	147,299 0.1641%	3,961,377 4.4128%
19.60	Internally Generated Rate Base - Comm	Value %	63,906,928 100.0000%	35,490,048 55.6983%	12,055,088 19.0423%	98,633 0.1558%	152,809 0.2414%	855 0.0013%	1,987,802 3.1392%	7,222,289 11.4083%	1,124,685 1.7766%	129,815 0.2051%	5,045,436 7.9699%
20.00	Internally Generated Gross Plant	Value %	394,392,074 100.0000%	277,908,186 70.4650%	62,162,683 15.7616%	470,058 0.1192%	589,794 0.1492%	101,886 0.0258%	8,931,495 2.2646%	23,164,785 5.8781%	5,768,349 1.4626%	517,023 0.1311%	14,777,945 3.7540%
20.20	Internally Generated Gross Plant - Cust	Value %	157,596,270 100.0000%	137,859,904 87.4768%	16,245,301 10.2447%	75,214 0.0465%	26,289 0.0167%	97,466 0.0618%	628,227 0.3986%	1,044,465 0.6627%	1,444,974 0.9169%	69,107 0.0439%	207,822 0.1316%
20.40	Internally Generated Gross Plant - Demand	Value %	133,980,622 100.0000%	82,409,924 61.5068%	26,489,067 19.7333%	236,624 0.1768%	315,272 0.2333%	3,014 0.0022%	5,075,750 3.7884%	10,890,713 7.7554%	2,496,787 1.7655%	237,085 0.1707%	6,376,388 4.7592%
20.60	Internally Generated Gross Plant - Comm	Value %	102,815,182 100.0000%	57,638,358 56.0602%	19,578,315 19.0422%	160,220 0.1558%	248,173 0.2414%	1,856 0.0015%	3,227,519 3.1391%	11,729,588 11.4084%	1,926,588 1.7766%	210,831 0.2051%	8,194,235 7.9699%
21.00	Internally Generated Other Taxes	Value %	6,489,361 100.0000%	6,039,224 93.1374%	1,321,956 20.3571%	9,969 0.1174%	12,428 0.1464%	2,250 0.0265%	185,997 2.1809%	480,479 5.6598%	119,963 1.4130%	10,759 0.1265%	306,367 3.6088%
21.20	Internally Generated Other Taxes - Cust	Value %	3,512,609 100.0000%	3,085,210 87.8324%	351,837 10.0164%	1,595 0.0454%	570 0.0162%	2,158 0.0614%	13,448 0.3828%	21,823 0.6218%	30,192 0.8595%	1,444 0.0411%	4,332 0.1233%
21.40	Internally Generated Other Taxes - Demand	Value %	2,857,124 100.0000%	1,765,748 61.8016%	566,494 19.8274%	5,070 0.1775%	6,742 0.2360%	64 0.0022%	106,011 3.7104%	216,839 7.5894%	52,104 1.8237%	4,949 0.1782%	133,103 4.6586%
21.60	Internally Generated Other Taxes - Comm	Value %	2,119,627 100.0000%	1,188,266 56.0923%	403,625 19.0422%	3,303 0.1558%	5,116 0.2414%	28 0.0018%	66,538 3.1391%	241,816 11.4084%	97,657 1.7766%	4,346 0.2051%	168,932 7.9699%
22.00	Internally Generated Taxable Income	Value %	10,316,387 100.0000%	6,436,969 62.3956%	2,846,204 27.5950%	18,661 0.1809%	16,476 0.1791%	21,891 0.2122%	(61,113) -0.7863%	978,978 9.4605%	173,308 1.6848%	(7,660) -0.0743%	(87,426) -0.8474%
23.00	Internally Generated General Plant	Value %	10,394,275 100.0000%	7,506,972 72.2222%	1,578,275 15.1841%	11,813 0.1137%	14,585 0.1403%	2,891 0.0278%	216,151 2.0799%	556,832 5.3571%	139,085 1.3381%	12,451 0.1198%	955,219 9.2475%
23.20	Internally Generated General Plant - Cust	Value %	4,578,117 100.0000%	4,046,762 88.3986%	442,076 9.6563%	2,005 0.0438%	711 0.0153%	711 0.0608%	2,784 0.3579%	16,387 0.3593%	35,208 0.5593%	1,884 0.0369%	5,052 0.1103%
23.40	Internally Generated General Plant - Demand	Value %	3,848,300 100.0000%	2,076,725 53.9953%	866,269 22.5311%	5,963 0.1781%	7,917 0.2065%	74 0.0022%	122,295 3.1824%	249,839 6.4617%	60,034 1.5593%	5,707 1.4833%	153,483 3.9899%
23.60	Internally Generated General Plant - Comm	Value %	2,467,857 100.0000%	1,389,485 56.0602%	469,855 19.0422%	3,846 0.1558%	5,557 0.2214%	33 0.0013%	77,470 3.1391%	281,544 11.4084%	43,943 1.7766%	5,061 0.2051%	196,685 7.9699%
24.00	Internally Generated Distribution O&M	Value %	7,478,064 100.0000%	4,836,615 64.6917%	1,340,056 17.9219%	11,363 0.1519%	14,858 0.1987%	788 0.0105%	253,478 3.3899%	537,814 7.1919%	132,769 1.7754%	12,473 0.1668%	838,951 11.2191%
24.20	Internally Generated Distribution O&M - Cust	Value %	1,221,501 100.0000%	1,068,460 87.4711%	126,115 10.3246%	572 0.0468%	202 0.0166%	647 0.0530%	4,778 0.3912%	7,827 0.6408%	10,328 0.8655%	518 0.0424%	1,554 0.1272%
24.40	Internally Generated Distribution O&M - Demand	Value %	5,695,765 100.0000%	3,453,771 60.6375%	1,108,052 19.4540%	9,917 0.1741%	13,802 0.2396%	133 0.0023%	231,085 4.0573%	466,009 8.1817%	111,977 1.9660%	10,805 0.1897%	296,702 5.1988%

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Other Rate Base Components
Test Year Ending March 31, 2019

Line No.	Description (a)	Total Kansas	
		Direct & Allocated Per Book Amount (b)	Adjusted Amount (c)
1	Construction Work in Progress (WP 14-1-1 Column d, Line 9 / WP 14-1 Col b, Line 5)	\$ 2,168,238	\$ 10,242,298
2			
3	Rate Base Deductions:		
4	Customer Advances for Construction (1) (WP 14-2, Column b, Line 15)	\$ (623,571)	\$ (623,571)
5	Customer Deposits (1) (WP 14-3, Column d, Lines 13 and 18)	(822,630)	(842,605)
6	Accumulated Deferred Income Tax (WP 14-4, Column g, Lines 9 and 22)	(34,436,930)	(26,427,412)
7	Regulatory Liability (WP 14-4-2, Column b, Line 1)	(18,681,171)	(18,681,171)
8			
9	Total Other Rate Base Components (Sum of Lines 1 - 7)	<u>\$ (52,396,065)</u>	<u>\$ (36,332,462)</u>
10			
11	Note:		
12	1. Calculated using a 13 month average.		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Construction Work in Progress (CWIP) Adjustment
Test Year Ending March 31, 2019

Line No.	Description (a)	Total Kansas (b)
1	Adjustments to Construction Work in Progress:	
2		
3	Kansas Direct (1)	\$ 10,242,298
4	Total Adjusted Construction Work in Progress (Sum of Line 3)	<u>\$ 10,242,298</u>
5		
6	Construction Work in Progress - Per Book (Direct and Allocated) (WP 14-1-1, Column d, Line 1)	<u>\$ 1,300,393</u>
7		
8	Total Adjustment to Construction Work in Progress (Line 4 - Line 6)	<u>\$ 8,941,905</u>
9		RB-1
10	Note:	
11	1. The planned projects are expected to close by September 30, 2019.	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Construction Work in Progress (CWIP) Account 107
Test Year Ending March 31, 2019

Line No.	Description	Per Book Amounts	Allocation Percentage	Total Kansas
	(a)	(b)	(c)	(d)
1	Kansas Direct	\$ 1,300,393	100.00%	\$ 1,300,393
2				
3				
4	<u>Allocated</u>			
5	General Office Division 002	\$ 15,493,689	3.72%	\$ 576,365
6	Customer Support Division 012	1,097,350	4.29%	47,076
7	Colorado/Kansas General Office Division 30	439,101	55.66%	244,404
8				
9	Total CWIP (Sum of Lines 1 + 5 + 6 + 7)	<u>\$ 18,330,533</u>		<u>\$ 2,168,238</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Customer Advances for Construction - Account 252
Thirteen Month Average Balance Ended March 31, 2019

Line No.	Month/Year (a)	Total Kansas (b)
1	March 2018	\$ (623,571)
2	April 2018	(623,571)
3	May 2018	(623,571)
4	June 2018	(623,571)
5	July 2018	(623,571)
6	August 2018	(623,571)
7	September 2018	(623,571)
8	October 2018	(623,571)
9	November 2018	(623,571)
10	December 2018	(623,571)
11	January 2019	(623,571)
12	February 2019	(623,571)
13	March 2019	(623,571)
14		
15	Customer Advances for Construction 13 Month Average	<u>\$ (623,571)</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Customer Deposits Account 235
Thirteen Month Average Balance Ended March 31, 2019

Line No.	Month/Year	Colorado/Kansas General Office		Total
		Division 030	Kansas Direct	
	(a)	(b)	(c)	(d)
1	March 2018	\$ 0	\$ (895,039)	\$ (895,039)
2	April 2018	0	(884,276)	(884,276)
3	May 2018	0	(881,109)	(881,109)
4	June 2018	0	(863,727)	(863,727)
5	July 2018	0	(847,875)	(847,875)
6	August 2018	0	(853,113)	(853,113)
7	September 2018	0	(849,810)	(849,810)
8	October 2018	0	(815,893)	(815,893)
9	November 2018	0	(812,240)	(812,240)
10	December 2018	0	(807,038)	(807,038)
11	January 2019	0	(806,164)	(806,164)
12	February 2019	0	(814,951)	(814,950)
13	March 2019	0	(822,630)	(822,630)
14				
15	Customer Deposits 13 Month Average	\$ 0	\$ (842,605)	\$ (842,605)
16				
17	Allocation Factor	55.66%	100.00%	
18	Total Kansas Customer Deposits 13 Month Average	\$ 0	\$ (842,605)	\$ (842,605)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes (ADIT) - Accounts 1900, 2820, 2830
Balance as of March 31, 2019

Line No.	Division	Account Number			Per Book Total (1) (e) = (b) + (c) + (d)	Allocation Factor (f)	Total Kansas (g) = (e) * (f)
		1900 (b)	2820 (c)	2830 (d)			
1	<u>Direct</u>						
2	Kansas Direct	\$ 9,628,259	\$ (58,759,406)	\$ (2,550,048)	\$ (51,681,196)	100%	\$ (51,681,196)
3							
4	<u>Allocated</u>						
5	General Office Division 002	\$ 482,807,120	\$ (20,159,949)	\$ 19,087,993	\$ 481,735,165	3.72%	\$ 17,920,548
6	Customer Support Division 012	31,463	(17,498,948)	(1,942,846)	(19,410,331)	4.29%	(832,703)
7	Colorado/Kansas General Office Division 030	1,140,752	(430,034)	(429,689)	281,029	55.66%	156,421
8							
9	Total Unadjusted Accumulated Deferred Income Taxes (Sum of Lines 2 - 7)				\$ 410,924,666		\$ (34,436,930)
10							
11							
12	Division	Per Book Total	Adjustments	Reference	Per Book With Adjustments	Allocation Factor	Adjusted Amount
13	(a)	(b)	(c)	(d)	(e) = (b) - (c)	(f)	(g) = (e) * (f)
14	<u>Direct</u>						
15	Kansas Direct	\$ (51,681,196)	\$ (2,256,733)	2	\$ (49,424,463)	100%	\$ (49,424,463)
16							
17	<u>Allocated</u>						
18	General Office Division 002	\$ 481,735,165	\$ (154,644,759)	2	\$ 636,379,924	3.72%	\$ 23,673,333
19	Customer Support Division 012	(19,410,331)	-	2	(19,410,331)	4.29%	(832,703)
20	Colorado/Kansas General Office Division 030	281,029	-	2	281,029	55.66%	156,421
21							
22	Total Adjusted Accumulated Deferred Income Taxes (Sum of Lines 15 - 20)	\$ 410,924,666	\$ (156,901,492)		\$ 567,826,158		\$ (26,427,412)
23							
24	Total Adjustment to Accumulated Deferred Income Taxes (Line 22 - Line 9)						\$ 8,009,518
25							RB-2

26 Note:

27 1. FERC account 255 had a zero balance.

28 2. Reference workpaper for Column (d), Lines 15, 18, 19 and 20 is WP 14-4-1, Columns e, b, c, d (respectively), Line 13.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes ("ADIT")
Adjustments as of March 31, 2019

Line No.	Description (a)	Division 002 General Office (b)	Division 012 Customer Support (c)	Colorado/Kansas General Office Division 030 (d)	Kansas Direct (e)
1	Section 481(a) Cushion Gas	\$ 343,370	\$ -	\$ -	\$ -
2	Section 481(a) Line Pack Gas	41,663	-	-	-
3	ST - Enterprise Zone ITC	1,933,673	-	-	-
4	Deferred Gas Costs	-	-	-	(474,248)
5	Over Recoveries of PGA	-	-	-	(1,782,485)
6	FD - NOL Credit Carryforward - Non Reg	(162,466,414)	-	-	-
7	FD-NOL Credit Carryforward - Other	5,502,949	-	-	-
8					
9	Total (Sum of Line 1 - Line 7)	\$ (154,644,759)	\$ -	\$ -	\$ (2,256,733)
10					
11	ADIT Computation Rate	100%	100%	100%	100%
12					
13	Total ADIT Adjustment Amount (Line 9 * Line 11)	\$ (154,644,759)	\$ -	\$ -	\$ (2,256,733)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Deferred Regulatory Liability Amortization- Account 2530 - 27909
Test Year Ending March 31, 2019

ESTIMATED Amortization
Period in Years (1): 21

Line No.	Year Ended March 31	Excess Deferred Balance	Amortization Expense
	(a)	(b)	(c)
1	2019	\$ (18,681,171)	\$ (889,580)
2	2020	(17,791,592)	(889,580)
3	2021	(16,902,012)	(889,580)
4	2022	(16,012,432)	(889,580)
5	2023	(15,122,853)	(889,580)
6	2024	(14,233,273)	(889,580)
7	2025	(13,343,694)	(889,580)
8	2026	(12,454,114)	(889,580)
9	2027	(11,564,535)	(889,580)
10	2028	(10,674,955)	(889,580)
11	2029	(9,785,375)	(889,580)
12	2030	(8,895,796)	(889,580)
13	2031	(8,006,216)	(889,580)
14	2032	(7,116,637)	(889,580)
15	2033	(6,227,057)	(889,580)
16	2034	(5,337,477)	(889,580)
17	2035	(4,447,898)	(889,580)
18	2036	(3,558,318)	(889,580)
19	2037	(2,668,739)	(889,580)
20	2038	(1,779,159)	(889,580)
21	2039	(889,580)	(889,580)
22	2040	0	(889,580)

24 Note:

25 1. The regulatory liability for excess deferred taxes is an estimate. This estimate will be finalized when the Company files its federal tax return in July, 2019.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Interest on Customer Deposits
Test Year Ending March 31, 2019

Line No.	Description (a)	Kansas (b)
1	Thirteen Month Average Customer Deposits (Section 14A, Column c, Line 5)	\$ 842,605
2		
3	Kansas Corporation Commission (KCC) Approved Interest Rate Calendar Year 2019	<u>2.72%</u>
4		
5	Calculated Interest on Customer Deposits (Line 1 * Line 3)	\$ 22,919
6		
7	Test Year Interest on Customer Deposits (Section 9, Column c, Line 6)	<u>\$ 9,890</u>
8		
9	Total Adjustment to Interest on Customer Deposits (Line 5 - Line 7)	<u>\$ 13,029</u>
10		IS-15

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 14D
Additional Evidence - Depreciation Study
Test Year Ending March 31, 2019

Depreciation Study

The Company is not proposing any change to its Colorado-Kansas General Office nor its Shared Services Unit depreciation rates. The current depreciation rates for both Colorado-Kansas General Office and the Shared Services Unit were approved in Docket No. 16-ATMG-079-RTS.

Please see Exhibit NWA-1 to the Direct Testimony of Ned W. Allis for the depreciation study at September 30, 2018 that supports the proposed depreciation rates for the Company's Kansas Direct

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 15
Additional Evidence
Test Year Ending March 31, 2019

Not Applicable

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 16
Financial Statements
Test Year Ending March 31, 2019

Audited Financial Statements

See Section 13

Atmos Energy Corporation
Kansas Distribution Systems
Summary of Revenue at Present and Proposed Rates
Twelve Months Ended March 31, 2019

Line No.	Description (a)	Current Tariffs (b)	Average Bills (c)	Number of Bills (d)	Volumes (e)
1	<u>Kansas - 081 Div.</u>				
2	Residential Sales Service (910)	910	124,795	1,497,541	114,906,002
3	Commercial Sales Service (915)	915	9,403	112,833	36,386,238
4	Public Authority Sales Service (915)	915	443	5,319	1,932,264
5	School Sales Service (920)	920	44	529	297,856
6	Industrial Sales Service (930)	930	15	175	461,365
7	Small Generator Sales Service (940)	940	76	912	2,521
8	Large Industrial Sales Serv - Interruptible (955) <20,000	955	0	0	0
9	Large Industrial Sales Serv - Interruptible (955) >20,000	955	0	0	0
10	Irrigation Engine Sales Service (965)	965	258	3,100	6,000,099
11					
12	Subtotal (Sum of Lines 2 - 11)		<u>135,034</u>	<u>1,620,409</u>	<u>159,986,345</u>
13					
14	Firm Transportation Serv Commercial (FT915)	(FT-900)	133	1,596	15,005,360
15	School Transportation Service Post '95 (FT920)	(FT-900)	230	2,760	3,395,707
16	Firm Transportation Serv - Industrial (FT930)	(FT-900)	34	408	6,870,763
17	Irrigation Transportation (FT965)	(FT-900)	11	132	391,944
18					
19	Interruptible Transportation Serv - Industrial (IT900) <20,000	IT 900	33	396	5,908,165
20	Interruptible Transportation Serv - Industrial (IT900) >20,000	IT 900	0	0	9,325,277
21					
22	Special Contract 1 - Transportation		1	12	1,593,000
23	Special Contract 2 - Transportation		1	12	401,070
24	Special Contract 3 - Transportation		3	36	4,112,460
25	Special Contract 4 - Interruptible Transportation - Tier 1		4	48	7,673,899
26	Special Contract 4 - Interruptible Transportation - Tier 2		0	0	0
27	Subtotal Transportation (Sum of Lines 14 - 26)		<u>450</u>	<u>5,400</u>	<u>54,677,645</u>
28					
29	Kansas Other Revenues Adjusted (WP 17-3, Column b, Line 12)				
30					
31	Total Sales Margin (Line 12)				
32					
33	Total Kansas Margin (Sum of Lines 27 thru 31)				
34					
35	Percentage Increase				

Atmos Energy Corporation
 Kansas Distribution Systems
 Summary of Revenue at Present and Proposed Rates
 Twelve Months Ended March 31, 2019

Section 17

Line No.	Description (a)	Current Tariffs (b)	Adjustments to Bills (f)	Adjustments to Volumes (g)	Proration Adjustment to Bills		Existing WNA (j)	Total # of Bills (k) = (d) + (f) + (i)	Total Volumes (l) = (e) + (g) + (j)
					Variance (h)	Proration Adjustment (i)			
1	<u>Kansas - 081 Div.</u>								
2	Residential Sales Service (910)	910			-1.5%	(23,185)	(7,753,771)	1,474,356	107,152,231
3	Commercial Sales Service (915)	915	9	70,306	-1.5%	(1,696)	(1,877,724)	111,146	34,578,821
4	Public Authority Sales Service (915)	915			-0.3%	(18)	(114,139)	5,301	1,818,125
5	School Sales Service (920)	920			-0.2%	(1)	-	528	297,856
6	Industrial Sales Service (930)	930			-0.8%	(1)	-	174	461,365
7	Small Generator Sales Service (940)	940			-0.1%	(1)	-	911	2,521
8	Large Industrial Sales Serv - Interruptible (955) <20,000	955	0	0			-	0	0
9	Large Industrial Sales Serv - Interruptible (955) >20,000	955		0			-		0
10	Irrigation Engine Sales Service (965)	965					-	3,100	6,000,099
11									
12	Subtotal (Sum of Lines 2 - 11)		9	70,306		(24,902)	(9,745,634)	1,595,516	150,311,018
13									
14	Firm Transportation Serv Commercial (FT915)	(FT-900)	(9)	(70,306)				1,587	14,935,054
15	School Transportation Service Post '95 (FT920)	(FT-900)	0	0				2,760	3,395,707
16	Firm Transportation Serv - Industrial (FT930)	(FT-900)						408	6,870,763
17	Irrigation Transportation (FT965)	(FT-900)						132	391,944
18									
19	Interruptible Transportation Serv - Industrial (IT900) <20,000	IT 900	0	0				396	5,908,165
20	Interruptible Transportation Serv - Industrial (IT900) >20,000	IT 900	0	0				0	9,325,277
21									
22	Special Contract 1 - Transportation							12	1,593,000
23	Special Contract 2 - Transportation							12	401,070
24	Special Contract 3 - Transportation							36	4,112,460
25	Special Contract 4 - Interruptible Transportation - Tier 1							48	7,673,899
26	Special Contract 4 - Interruptible Transportation - Tier 2							0	0
27	Subtotal Transportation (Sum of Lines 14 - 26)		(9)	(70,306)				5,391	54,607,339
28									
29	Kansas Other Revenues Adjusted (WP 17-3, Column b, Line 12)								
30									
31	Total Sales Margin (Line 12)								
32									
33	Total Kansas Margin (Sum of Lines 27 thru 31)								
34									
35	Percentage Increase								

Atmos Energy Corporation
 Kansas Distribution Systems
 Summary of Revenue at Present and Proposed Rates
 Twelve Months Ended March 31, 2019

Section 17

Line No.	Description (a)	Current Tariffs (b)	Present Facilities Charge (m)	Present Commodity Rates (n)	Present Facilities Charge Revenues (o) = (k) * (m)	Present Commodity Charge Revenues (p) = (l) * (n)	Present Total Revenues (q) = (o) + (p)
1	<u>Kansas - 081 Div.</u>						
2	Residential Sales Service (910)	910	\$ 18.04	\$ 0.14439	\$ 26,597,381	\$ 15,471,711	\$ 42,069,092
3	Commercial Sales Service (915)	915	40.10	0.14758	4,456,949	5,103,142	9,560,091
4	Public Authority Sales Service (915)	915	40.10	0.14758	212,567	268,319	480,886
5	School Sales Service (920)	920	47.83	0.16107	25,257	47,976	73,233
6	Industrial Sales Service (930)	930	83.13	0.15191	14,437	70,086	84,523
7	Small Generator Sales Service (940)	940	39.71	(0.32604)	36,193	(822)	35,371
8	Large Industrial Sales Serv - Interruptible (955) <20,000	955	344.31	0.08730	-	-	-
9	Large Industrial Sales Serv - Interruptible (955) >20,000	955	344.31	0.08280	-	-	-
10	Irrigation Engine Sales Service (965)	965	65.00	0.10802	201,500	648,131	849,631
11							
12	Subtotal (Sum of Lines 2 - 11)				\$ 31,544,284	\$ 21,608,543	\$ 53,152,827
13							
14	Firm Transportation Serv Commercial (FT915)	(FT-900)	\$ 47.57	\$ 0.14287	\$ 75,494	\$ 2,133,771	\$ 2,209,265
15	School Transportation Service Post '95 (FT920)	(FT-900)	81.09	0.15330	223,808	520,562	744,370
16	Firm Transportation Serv - Industrial (FT930)	(FT-900)	47.57	0.14287	19,409	981,626	1,001,035
17	Irrigation Transportation (FT965)	(FT-900)	47.57	0.09447	6,279	37,027	43,306
18							
19	Interruptible Transportation Serv - Industrial (IT900) <20,000	IT 900	259.74	0.08698	102,857	513,892	616,749
20	Interruptible Transportation Serv - Industrial (IT900) >20,000	IT 900	-	0.07578	-	706,669	706,669
21							
22	Special Contract 1 - Transportation		64.00	0.04200	768	66,906	67,674
23	Special Contract 2 - Transportation		-	0.00750	-	3,008	3,008
24	Special Contract 3 - Transportation		300.00	0.01500	10,800	61,687	72,487
25	Special Contract 4 - Interruptible Transportation - Tier 1		300.00	0.03100	14,400	237,891	252,291
26	Special Contract 4 - Interruptible Transportation - Tier 2		-	0.02000	-	-	-
27	Subtotal Transportation (Sum of Lines 14 - 26)				\$ 453,815	\$ 5,263,039	\$ 5,716,854
28							
29	Kansas Other Revenues Adjusted (WP 17-3, Column b, Line 12)						\$ 931,628
30							
31	Total Sales Margin (Line 12)				\$ 31,544,284	\$ 21,608,543	\$ 53,152,827
32							
33	Total Kansas Margin (Sum of Lines 27 thru 31)				\$ 31,998,099	\$ 26,871,582	\$ 59,801,309
34							
35	Percentage Increase				54%	46%	

Atmos Energy Corporation
WNA Volume Adjustment
Twelve Months Ended March 31, 2019

Line No.	Description	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Adjustment WNA \$
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Kansas													
2	Residential Sales Service (910)	\$ (180,533)	\$ (236,962)	\$ 135,680	\$ 10,024	\$ (70)	\$ 15,129	\$ (13,839)	\$ (286,359)	\$ (248,866)	\$ 172,665	\$ (130,808)	\$ (334,960)	\$ (1,098,897)
3	Commercial Sales Service (915)	(44,046)	(59,826)	34,612	3,104	(32)	3,766	(3,797)	(71,254)	(61,187)	44,865	(33,033)	(86,619)	(273,448)
4	Public Authority Sales Service (915)	(1,815)	(4,213)	3,657	376	(15)	169	(112)	(4,502)	(2,885)	2,944	(2,063)	(8,132)	(16,593)
5	Total	\$ (226,395)	\$ (301,002)	\$ 173,949	\$ 13,503	\$ (117)	\$ 19,064	\$ (17,748)	\$ (362,115)	\$ (312,938)	\$ 220,474	\$ (165,904)	\$ (429,711)	\$ (1,388,938)
6														
7	Tariff Commodity Rate													
8	Residential Sales Service (910)	\$ 0.14757	\$ 0.14063	\$ 0.14063	\$ 0.14063	\$ 0.14063	\$ 0.14063	\$ 0.14063	\$ 0.14063	\$ 0.14063	\$ 0.14063	\$ 0.14063	\$ 0.14063	
9	Commercial Sales Service (915)	0.14987	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	
10	Public Authority Sales Service (915)	0.14987	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	0.14484	
11														
12	WNA Volume Adjustment													
13	Residential Sales Service (910)	(1,223,414)	(1,685,005)	964,801	71,282	(496)	107,583	(98,404)	(2,036,257)	(1,769,650)	1,227,795	(930,156)	(2,381,850)	(7,753,771)
14	Commercial Sales Service (915)	(293,897)	(413,050)	238,969	21,427	(220)	26,004	(26,214)	(491,952)	(422,446)	309,753	(228,065)	(598,032)	(1,877,724)
15	Public Authority Sales Service (915)	(12,113)	(29,090)	25,248	2,593	(104)	1,164	(774)	(31,083)	(19,915)	20,327	(14,246)	(56,146)	(114,139)
16	Total	(1,529,424)	(2,127,145)	1,229,017	95,302	(819)	134,750	(125,392)	(2,559,292)	(2,212,011)	1,557,875	(1,172,468)	(3,036,029)	(9,745,634)
17														
18	Industrial Account Adjustments (WP 17-3, Column k, Line 97)													\$ 264
19														
20	Total Revenue Adjustment (Column (n) Line 5 + Line 18)													\$ (1,388,674)
21														IS-16

Atmos Energy Corporation
Kansas Operations
Other Revenues Adjusted
Twelve Months Ended March 31, 2019

Line No.	Description (a)	Total Kansas Direct (b)
1	4870	\$ 345,885
2	4880	585,743
3	4950	<u>1,415,430</u>
4		
5	Total Other Revenues (Sum of Lines 1 - 3)	<u>\$ 2,347,058</u>
6		
7	Less: Twelve Months Ending March 31, 2019 Ad Valorem Surcharge (Line 32)	\$ 1,415,430
8	Plus: 2019 Ad Valorem Surcharge	1,351,338
9		
10	Other Revenues with New Surcharge (Line 5 - Line 7 + Line 8)	<u>\$ 2,282,966</u>
11		
12	Twelve Months Ending March 31, 2019 Other Revenues without Surcharge (Line 5 - Line 7)	\$ 931,628
13		
14	Per Book Ad Valorem removed in Rate Design (Line 12 - Line 5)	<u>\$ (1,415,430)</u>
15		
16		
17	April 2018 - March 2019 Ad Valorem Surcharge Detail by Month	
18		
19		<u>Ad Valorem Surcharge</u>
20	April 2018	\$ 138,970
21	May 2018	72,410
22	June 2018	35,981

Atmos Energy Corporation
Kansas Operations
Other Revenues Adjusted
Twelve Months Ended March 31, 2019

Line No.	Description (a)	Total Kansas Direct (b)
23	July 2018	36,774
24	August 2018	32,849
25	September 2018	31,760
26	October 2018	36,424
27	November 2018	99,587
28	December 2018	184,629
29	January 2019	199,086
30	February 2019	281,217
31	March 2019	265,744
32	Twelve Months Ending March 31, 2019 (Sum of Lines 20 - 31)	\$ 1,415,430

33

34 Notes:

- 35 1. April 2018 - March 2019 Ad Valorem Surcharge is not reflected in other revenues because it is a non-permanent rate,
36 subject to annual reconciliation. The Company's base rates are designed to recover the cost of service reflected in Section 3
37 independent of what the ad valorem surcharge rate is established at in the future.
- 38 2. The removal of per books Ad Valorem Surcharge is reflected in rate design only to allow the deficiency to reflect the
39 amount of additional revenue required in base rates going forward.

**Atmos Energy Corporation
Kansas Operations
Industrial Account Adjustments**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	<u>Firm Transportation Serv - Commercial (915)</u>										
2	Adjust per book volumes and count for customer that switched from										
3	Firm Transportation to Commercial Sales										
4		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
5		Count	Volume	Count	Volume	Count	Volume				
6	April 2018	2	15,543	0	0	(2)	(15,543)				
7	May 2018	1	11,655	0	0	(1)	(11,655)				
8	June 2018	1	7,581	0	0	(1)	(7,581)				
9	July 2018	1	7,476	0	0	(1)	(7,476)				
10	August 2018	1	7,061	0	0	(1)	(7,061)				
11	September 2018	1	7,470	0	0	(1)	(7,470)				
12	October 2018	1	6,790	0	0	(1)	(6,790)				
13	November 2018	1	6,730	0	0	(1)	(6,730)				
14	December 2018	0	0	0	0	0	0				
15	January 2019	0	0	0	0	0	0				
16	February 2019	0	0	0	0	0	0				
17	March 2019	0	0	0	0	0	0				
18	Total (Sum of Lines 6 - 17)	9	70,306	0	0	(9)	(70,306)				
19	Current Rate					\$ 47.57	\$ 0.14287				
20	Total Commercial Sales Adjustment Amount (Line 18 * Line 19)					\$ (428)	\$ (10,045)				
21											
22											
23											

**Atmos Energy Corporation
Kansas Operations
Industrial Account Adjustments**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
24	<u>School Transportation</u>										
25	Adjust per book volumes and count for customer that switched from										
26	Commercial Sales to School Transportation Service										
27		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
28		Count	Volume	Count	Volume	Count	Volume				
29	April 2018	0	0	0	0	0	0	0	0	0	0
30	May 2018	0	0	0	0	0	0	0	0	0	0
31	June 2018	0	0	0	0	0	0	0	0	0	0
32	July 2018	0	0	0	0	0	0	0	0	0	0
33	August 2018	0	0	0	0	0	0	0	0	0	0
34	September 2018	0	0	0	0	0	0	0	0	0	0
35	October 2018	0	0	0	0	0	0	0	0	0	0
36	November 2018	0	0	0	0	0	0	0	0	0	0
37	December 2018	0	0	0	0	0	0	0	0	0	0
38	January 2019	0	0	0	0	0	0	0	0	0	0
39	February 2019	0	0	0	0	0	0	0	0	0	0
40	March 2019	0	0	0	0	0	0	0	0	0	0
41	Total (Sum of Lines 29 - 40)	0	0	0	0	0	0	0	0	0	0
42	Current Rate					\$	40.10	\$	0.14758		
43	Total School Transportation Adjustment Amount (Line 41 * Line 42)					\$	-	\$	-		
44											
45											

**Atmos Energy Corporation
Kansas Operations
Industrial Account Adjustments**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
46	<u>Interruptible Industrial Transportation</u>										
47	Adjust per book volumes and count for customer that switched from										
48	Large Industrial Interruptible Sales to Interruptible Industrial Transportation										
49		Per Book	Per Book	Per Book	Revised	Revised	Revised	Adjustment	Adjustment	Adjustment	
50		Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	
51	April 2018	0	0	0	0	0	0	0	0	0	0
52	May 2018	0	0	0	0	0	0	0	0	0	0
53	June 2018	0	0	0	0	0	0	0	0	0	0
54	July 2018	0	0	0	0	0	0	0	0	0	0
55	August 2018	0	0	0	0	0	0	0	0	0	0
56	September 2018	0	0	0	0	0	0	0	0	0	0
57	October 2018	0	0	0	0	0	0	0	0	0	0
58	November 2018	0	0	0	0	0	0	0	0	0	0
59	December 2018	0	0	0	0	0	0	0	0	0	0
60	January 2019	0	0	0	0	0	0	0	0	0	0
61	February 2019	0	0	0	0	0	0	0	0	0	0
62	March 2019	0	0	0	0	0	0	0	0	0	0
63	Total (Sum of Lines 51 - 62)	0	0	0	0	0	0	0	0	0	0
64	Current Rate							\$ 344.31	\$ 0.08730	\$ 0.08280	
65	Total Interruptible Industrial Transportation Adjustment Amount (Line 63 * Line 64)							\$ -	\$ -	\$ -	
66											
67											
68	<u>Interruptible Industrial Transportation</u>										
69	Adjust per book volumes for customer that has increased contractually										
70	obligated levels of consumption										
71		Per Book	Per Book	Per Book	Revised	Revised	Revised	Adjustment	Adjustment	Adjustment	
72		Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	
73	April 2018	0	0	0	0	0	0	0	0	0	0
74	May 2018	0	0	0	0	0	0	0	0	0	0
75	June 2018	0	0	0	0	0	0	0	0	0	0
76	July 2018	0	0	0	0	0	0	0	0	0	0

**Atmos Energy Corporation
Kansas Operations
Industrial Account Adjustments**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
77 August 2018		0	0	0	0	0	0	0	0	0	0
78 September 2018		0	0	0	0	0	0	0	0	0	0
79 October 2018		0	0	0	0	0	0	0	0	0	0
80 November 2018		0	0	0	0	0	0	0	0	0	0
81 December 2018		0	0	0	0	0	0	0	0	0	0
82 January 2019		0	0	0	0	0	0	0	0	0	0
83 February 2019		0	0	0	0	0	0	0	0	0	0
84 March 2019		0	0	0	0	0	0	0	0	0	0
85 Total (Sum of Lines 73 - 84)		0	0	0	0	0	0	0	0	0	0
86 Current Rate								\$ 259.74	\$ 0.08698	\$ 0.07578	
87 Total Interruptible Industrial Transportation Adjustment Amount (Line 85 * Line 86)								\$ -	\$ -	\$ -	

	Adjustment Counts	Adjustment Volume Tier 1	Adjustment Volume Tier 2	Present Charge	Present Rates Tier 1	Present Rates Tier 2	Revenues
91 <u>Summary</u>							
92 Commercial Sales Service (915)	9	70,306	-	\$ 40.10	\$ 0.14758	\$ -	\$ 10,737
93 Large Industrial Sales Serv - Interruptible (955)	0	0	-	344.31	0.08730	0.08280	-
94 Interruptible Transportation Serv - Industrial (IT900)	0	0	-	259.74	0.08698	0.07578	-
95 Firm Transportation Serv Commercial (FT-900)	(9)	(70,306)	-	47.57	0.14287	0.00000	(10,473)
96 School Transportation Service Post '95 (920)	0	0	-	81.09	0.15330	0.00000	-
97 Total WP 17-3 Adjustment Amount	0	0	0			IS-16 (1)	<u>\$ 264</u>

98

99 Note:

100 1.The Total WP 17-3 Adjustment Amount demonstrates the total change in present revenues resulting from industrial account adjustments.

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	April 2018	May 2018	June 2018	July 2018	August 2018
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Base Charge Revenue</u>					
2	Residential Sales Service (910)	\$ 2,261,933	\$ 2,180,269	\$ 2,156,758	\$ 2,167,802	\$ 2,160,474
3	Commercial Sales Service (915)	385,818	365,321	358,820	359,633	357,099
4	Public Authority Sales Service (915)	18,306	17,479	17,220	17,465	17,179
5	School Sales Service (920)	2,203	2,039	2,039	2,039	2,029
6	Industrial Sales Service (930)	1,268	1,112	1,192	1,271	1,208
7	Small Generator Sales Service (Rate Schedule 940)	2,997	3,142	2,945	3,023	2,977
8						
9						
10	<u>Bill Count</u>					
11	Residential Sales Service (910)	124,837	125,284	124,181	124,877	124,409
12	Commercial Sales Service (915)	9,506	9,491	9,291	9,330	9,273
13	Public Authority Sales Service (915)	444	446	441	449	441
14	School Sales Service (920)	44	44	44	44	45
15	Industrial Sales Service (930)	15	14	15	16	16
16	Small Generator Sales Service (Rate Schedule 940)	74	80	75	77	76
17						
18						
19	<u>Average Facility Charge Per Bill Count</u>					
20	Residential Sales Service (910)	\$ 18.12	\$ 17.40	\$ 17.37	\$ 17.36	\$ 17.37
21	Commercial Sales Service (915)	40.59	38.49	38.62	38.55	38.51
22	Public Authority Sales Service (915)	41.23	39.19	39.05	38.90	38.95
23	School Sales Service (920)	50.06	46.35	46.35	46.35	45.09
24	Industrial Sales Service (930)	84.54	79.46	79.46	79.46	75.49
25	Small Generator Sales Service (Rate Schedule 940)	40.50	39.27	39.26	39.26	39.17
26						

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	April 2018	May 2018	June 2018	July 2018	August 2018
	(a)	(b)	(c)	(d)	(e)	(f)
27						
28	<u>Tariff in Effect</u>					Tari
29	Residential Sales Service (910)	\$ 18.32	\$ 17.72	\$ 17.72	\$ 17.72	\$ 17.72
30	Commercial Sales Service (915)	40.91	39.19	39.19	39.19	39.19
31	Public Authority Sales Service (915)	40.91	39.19	39.19	39.19	39.19
32	School Sales Service (920)	49.15	46.35	46.35	46.35	46.35
33	Industrial Sales Service (930)	86.27	79.46	79.46	79.46	79.46
34	Small Generator Sales Service (Rate Schedule 940)	40.13	39.26	39.26	39.26	39.26
35						
36						
37	<u>Variance</u>					
38	Residential Sales Service (910)	-1.1%	-1.8%	-2.0%	-2.0%	-2.0%
39	Commercial Sales Service (915)	-0.8%	-1.8%	-1.5%	-1.6%	-1.7%
40	Public Authority Sales Service (915)	0.8%	0.0%	-0.4%	-0.7%	-0.6%
41	School Sales Service (920)	1.9%	0.0%	0.0%	0.0%	-2.7%
42	Industrial Sales Service (930)	-2.0%	0.0%	0.0%	0.0%	-5.0%
43	Small Generator Sales Service (Rate Schedule 940)	0.9%	0.0%	0.0%	0.0%	-0.2%
44						
45						
46	<u>Base Charge Count Prorated</u>					
47	Residential Sales Service (910)	123,502	123,040	121,713	122,336	121,923
48	Commercial Sales Service (915)	9,432	9,322	9,156	9,177	9,112
49	Public Authority Sales Service (915)	448	446	439	446	438
50	School Sales Service (920)	45	44	44	44	44
51	Industrial Sales Service (930)	15	14	15	16	15
52	Small Generator Sales Service (Rate Schedule 940)	75	80	75	77	76

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	September 2018	October 2018	November 2018	December 2018
	(a)	(g)	(h)	(i)	(j)
1	<u>Base Charge Revenue</u>				
2	Residential Sales Service (910)	\$ 2,151,986	\$ 2,153,123	\$ 2,176,736	\$ 2,188,781
3	Commercial Sales Service (915)	352,791	355,568	361,023	364,973
4	Public Authority Sales Service (915)	17,044	17,411	17,219	17,258
5	School Sales Service (920)	2,029	2,025	2,039	2,039
6	Industrial Sales Service (930)	1,192	1,192	1,033	1,112
7	Small Generator Sales Service (Rate Schedule 940)	2,945	3,009	2,827	2,984
8					
9					
10	<u>Bill Count</u>				
11	Residential Sales Service (910)	123,212	124,468	124,788	124,880
12	Commercial Sales Service (915)	9,101	9,335	9,390	9,446
13	Public Authority Sales Service (915)	436	448	443	441
14	School Sales Service (920)	44	44	44	44
15	Industrial Sales Service (930)	15	15	13	14
16	Small Generator Sales Service (Rate Schedule 940)	75	77	72	76
17					
18					
19	<u>Average Facility Charge Per Bill Count</u>				
20	Residential Sales Service (910)	\$ 17.47	\$ 17.30	\$ 17.44	\$ 17.53
21	Commercial Sales Service (915)	38.76	38.09	38.45	38.64
22	Public Authority Sales Service (915)	39.09	38.86	38.87	39.13
23	School Sales Service (920)	46.10	46.02	46.35	46.35
24	Industrial Sales Service (930)	79.46	79.46	79.46	79.46
25	Small Generator Sales Service (Rate Schedule 940)	39.26	39.07	39.26	39.26
26					

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	September 2018	October 2018	November 2018	December 2018
	(a)	(g)	(h)	(i)	(j)
27					
28	Tariff in Effect	ff Rate April 1, 2018 - March 31, 2019 - Current			
29	Residential Sales Service (910)	\$ 17.72	\$ 17.72	\$ 17.72	\$ 17.72
30	Commercial Sales Service (915)	39.19	39.19	39.19	39.19
31	Public Authority Sales Service (915)	39.19	39.19	39.19	39.19
32	School Sales Service (920)	46.35	46.35	46.35	46.35
33	Industrial Sales Service (930)	79.46	79.46	79.46	79.46
34	Small Generator Sales Service (Rate Schedule 940)	39.26	39.26	39.26	39.26
35					
36					
37	<u>Variance</u>				
38	Residential Sales Service (910)	-1.4%	-2.4%	-1.6%	-1.1%
39	Commercial Sales Service (915)	-1.1%	-2.8%	-1.9%	-1.4%
40	Public Authority Sales Service (915)	-0.2%	-0.8%	-0.8%	-0.1%
41	School Sales Service (920)	-0.5%	-0.7%	0.0%	0.0%
42	Industrial Sales Service (930)	0.0%	0.0%	0.0%	0.0%
43	Small Generator Sales Service (Rate Schedule 940)	0.0%	-0.5%	0.0%	0.0%
44					
45					
46	<u>Base Charge Count Prorated</u>				
47	Residential Sales Service (910)	121,444	121,508	122,841	123,520
48	Commercial Sales Service (915)	9,002	9,073	9,212	9,313
49	Public Authority Sales Service (915)	435	444	439	440
50	School Sales Service (920)	44	44	44	44
51	Industrial Sales Service (930)	15	15	13	14
52	Small Generator Sales Service (Rate Schedule 940)	75	77	72	76

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	January 2019	February 2019	March 2019	Total
	(a)	(k)	(l)	(m)	(n)
1	<u>Base Charge Revenue</u>				
2	Residential Sales Service (910)	\$ 2,200,090	\$ 2,200,241	\$ 2,200,876	\$ 26,199,070
3	Commercial Sales Service (915)	372,497	368,620	369,466	4,371,630
4	Public Authority Sales Service (915)	17,304	17,225	17,400	208,511
5	School Sales Service (920)	2,039	2,039	2,039	24,600
6	Industrial Sales Service (930)	1,112	1,014	1,192	13,899
7	Small Generator Sales Service (Rate Schedule 940)	3,141	2,905	2,955	35,848
8					
9					
10	<u>Bill Count</u>				
11	Residential Sales Service (910)	125,336	125,472	125,797	1,497,541
12	Commercial Sales Service (915)	9,629	9,521	9,520	112,833
13	Public Authority Sales Service (915)	444	441	445	5,319
14	School Sales Service (920)	44	44	44	529
15	Industrial Sales Service (930)	14	13	15	175
16	Small Generator Sales Service (Rate Schedule 940)	80	74	76	912
17					
18					
19	<u>Average Facility Charge Per Bill Count</u>				
20	Residential Sales Service (910)	\$ 17.55	\$ 17.54	\$ 17.50	
21	Commercial Sales Service (915)	38.68	38.72	38.81	
22	Public Authority Sales Service (915)	38.97	39.06	39.10	
23	School Sales Service (920)	46.35	46.35	46.35	
24	Industrial Sales Service (930)	79.46	78.02	79.46	
25	Small Generator Sales Service (Rate Schedule 940)	39.26	39.26	38.88	
26					

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	January 2019	February 2019	March 2019	Total
	(a)	(k)	(l)	(m)	(n)
27					
28	<u>Tariff in Effect</u>				
29	Residential Sales Service (910)	\$ 17.72	\$ 17.72	\$ 17.72	
30	Commercial Sales Service (915)	39.19	39.19	39.19	
31	Public Authority Sales Service (915)	39.19	39.19	39.19	
32	School Sales Service (920)	46.35	46.35	46.35	
33	Industrial Sales Service (930)	79.46	79.46	79.46	
34	Small Generator Sales Service (Rate Schedule 940)	39.26	39.26	39.26	
35					
36					
37	<u>Variance</u>				
38	Residential Sales Service (910)	-0.9%	-1.0%	-1.3%	
39	Commercial Sales Service (915)	-1.3%	-1.2%	-1.0%	
40	Public Authority Sales Service (915)	-0.6%	-0.3%	-0.2%	
41	School Sales Service (920)	0.0%	0.0%	0.0%	
42	Industrial Sales Service (930)	0.0%	-1.8%	0.0%	
43	Small Generator Sales Service (Rate Schedule 940)	0.0%	0.0%	-1.0%	
44					
45					
46	<u>Base Charge Count Prorated</u>				Total
47	Residential Sales Service (910)	124,159	124,167	124,203	1,474,356
48	Commercial Sales Service (915)	9,505	9,406	9,428	111,137
49	Public Authority Sales Service (915)	442	440	444	5,301
50	School Sales Service (920)	44	44	44	528
51	Industrial Sales Service (930)	14	13	15	174
52	Small Generator Sales Service (Rate Schedule 940)	80	74	75	911

Form RF	Index No.
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ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 1 of 21 Sheets	

SECTION 1 - GENERAL

A. COUNTIES/COMMUNITIES SERVED:

County	City
Allen	Elsmore
Allen	Savonburg
Barber	Hazelton
Bourbon	Fort Scott
Bourbon	Fulton
Bourbon	Hammond
Bourbon	Redfield
Chase	Cottonwood Falls
Chase	Strong City
Chautauqua	Cedar Vale
Chautauqua	Chautauqua
Chautauqua	Elgin
Chautauqua	Hewins
Chautauqua	Niotaze
Chautauqua	Peru
Chautauqua	Sedan
Coffey	Burlington
Coffey	LeRoy
Coffey	New Strawn
Crawford	McCune
Dickinson	Herington
Douglas	Eudora
Douglas	Lawrence
Elk	Elk Falls
Elk	Grenola
Elk	Longton
Elk	Moline

County City

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Index No.

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Sheet 2 of 21 Sheets

Grant	Hickock
Grant	Ulysses
Greenwood	Eureka
Greenwood	Fall River
Greenwood	Hamilton
Greenwood	Neal
Greenwood	Severy
Hamilton	Kendall
Hamilton	Syracuse
Harper	Anthony
Harper	Danville
Johnson	De Soto
Johnson	Gardner
Johnson	Lenexa
Johnson	New Century
Johnson	Olathe
Johnson	Overland Park
Johnson	Shawnee
Johnson	Spring Hill
Labette	Bartlett
Labette	Chetopa
Labette	Edna
Labette	Mound Valley
Leavenworth	Basehor
Leavenworth	Easton
Leavenworth	Jarbalo
Leavenworth	Leavenworth
Leavenworth	Linwood
Linn	Mound City
Linn	Pleasanton
Linn	Prescott

County City

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SCHEDULE IV: Sales and Transportation Rates

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Sheet 3 of 21 Sheets

Marion	Auine
Marion	Florence
Marion	Hillsboro
Marion	Lincolnville
Marion	Lost Springs
Marion	Marion
Marion	Marion Lake
Marion	Peabody
Marion	Pilsen
Marion	Ramona
Marion	Tampa
Miami	Hillsdale
Montgomery	Caney
Montgomery	Coffeyville
Montgomery	Dearing
Montgomery	Elk City
Montgomery	Havana
Montgomery	Independence
Montgomery	Liberty
Montgomery	Sycamore
Montgomery	Tyro
Morris	Council Grove
Morris	Delavan
Morris	White City
Morris	Wilsey
Morton	Unincorporated Irrigation
Neosho	Galesburg
Neosho	Morehead
Neosho	Stark
Neosho	Thayer
<u>County</u>	<u>City</u>
Ness	Bazine

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SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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Sheet 4 of 21 Sheets

Ness	Ness City
Rush	Alexander
Rush	McCracken
Stanton	Johnson City
Stanton	Manter
Stevens	Unincorporated Irrigation
Sumner	Caldwell
Sumner	Hunnewell
Sumner	South Haven
Wilson	Aitoona
Wilson	Benedict
Wilson	Buffalo
Wilson	Fredonia
Wilson	LaFontaine
Wilson	Neodesha
Woodson	Toronto
Woodson	Yates Center
Wyandotte	Bonner Springs
Wyandotte	Edwardsville
Wyandotte	Kansas City

B. COUNTIES SERVED AT WHOLESALE: NONE

C. RATES APPLICABLE TO WHOLESALE CUSTOMERS: NONE

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ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
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Sheet 5 of 21 Sheets	

SECTION 2 – FIRM SALES SERVICE

A. Residential Sales Service (Rate Schedule 910)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to residential customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$ 22.51, per month which includes a \$0.51 surcharge for a period of one year when rates go into effect
- b. Commodity Charge: \$0.15972, per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
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Sheet 6 of 21 Sheets	

B. Commercial/Public Authority (General) Sales Service (Rate Schedule 915)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial and public authority customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: ~~\$48.51~~ per month which includes a ~~\$0.51~~ surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: ~~\$0.15972~~ per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

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The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 7 of 21 Sheets	

C. School Sales Service (Rate Schedule 920)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to state, county, city and private educational institutions or universities constructed before January 1, 1995 at a single location.

2. MONTHLY BILL

- a. Facilities Charge: ~~\$57.51~~, per month which includes a ~~\$0.51~~ surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: ~~\$0.18727~~, per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

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The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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Form RF	Index No.
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ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
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Sheet 8 of 21 Sheets	

D. Industrial Sales Service (Rate Schedule 930)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to industrial customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: ~~\$100.51~~ per month which includes a ~~\$0.51 surcharge for a period of one year when rates go into effect~~
- b. Commodity Charge: ~~\$0.17718~~ per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

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The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
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Sheet 9 of 21 Sheets	

E. Small Generator Sales Service (Rate Schedule 940)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial customers, at a single location, for separately metered electric generators of less than 20 kilowatts of capacity.

2. MONTHLY BILL

- a. Facilities Charge: \$40.51, per month which includes a \$0.51 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.00 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 10 of 21 Sheets	

F. Irrigation Engine Sales Service (Rate Schedule 965)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to engine irrigation customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$78.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect
- b. Commodity Charge: \$0.12448 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

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The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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/S/ Amy L. Greedy

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 11 of 21 Sheets	

SECTION 3 - INTERRUPTIBLE GAS SALES SERVICE

A. Large Industrial Sales Service (Rate Schedule 955)

1. APPLICABILITY

a. This rate schedule is available at the Company's option to any large volume user using at least 220,000 Ccf annually or customers using 1,000 Ccf per day during off peak periods. Customer shall have and maintain adequate standby facilities and fuel in order that gas deliveries may be curtailed in whole or in part at any time upon thirty minutes notice.

b. Those customers who were transporting gas on the Company's Rate Schedule 960 prior to September 1, 1995 will be grandfathered to this rate schedule.

c. Customers electing this service after September 1, 1995 must use at least 220,000 Ccf annually to continue service under this schedule. The Company may waive this condition if unusual circumstances exist. If the same customer uses less than 220,000 Ccf annually after the second year of service, the customer will be changed to Rate Schedule 930 or Rate Schedule 950.

2. CHARACTER OF SERVICE

a. Natural gas, with a heating value of approximately 100,000 BTU per Ccf, supplied through a single meter, at standard equipment utilization pressure, or such higher delivery pressure as approved by Company.

b. "Optional Gas" is the quantity of gas Customer agrees to purchase and Company agrees to deliver in any one day when Company has gas available and when Company's distribution system is suitable for such delivery.

c. "Firm Gas" is the daily quantity of gas delivered to a customer within that Customer's contract demand quantity, if any. Customers electing to receive firm gas under this rate schedule shall contract for a minimum of 500 Ccf per day. Customers served under Rate Schedule 950 prior to September 1, 1995 with a quantity of less than 500 Ccf shall be grandfathered. Firm gas is not subject to curtailment, except as described under the Priority of Service section of this rate schedule, and only then if all optional gas service has been curtailed first.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 12 of 21 Sheets	

d. Company is also relieved of its obligation to deliver any gas under this schedule in the event of force majeure. Any curtailments which may be necessary under this rate schedule shall be made only after having given at least 30 minutes' notice by telephone or otherwise unless due to reasons of force majeure.

3. INTERRUPTION AND CURTAILMENT OF OPTIONAL SERVICE:

a. Optional gas deliveries to customers served on this schedule may be interrupted or curtailed at any time such interruption or curtailment is necessary in order for Company to continue to supply the gas requirements of its other customers at such time. The Company will endeavor to notify in advance customers served on this schedule whenever a curtailment or interruption is required, and each such customer shall curtail his use of gas at the time and to the extent requested by the Company. Interruptions and curtailments may vary from time to time among customers, but shall be as equally apportioned as practicable.

b. "Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay \$2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. CONTRACT

a. Customer shall contract for service hereunder for a term of not less than one (1) year. Upon the expiration of any contract term, the contract shall be automatically renewed for a period of one (1) year. At any time following the first contract year, service may be terminated by either party following at least six (6) months' notice to the other party.

b. A day, as used herein, shall be defined as a period of 24 consecutive hours designated by Company to coincide with applicable pipeline contract.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 13 of 21 Sheets	

5. RATE

- a. Facilities Charge \$315.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge \$0.09846
\$0.09094 First 20,000 Ccf per month
All over 20,000 Ccf per month

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6. DEMAND RATE

- a. Demand Rate The sum of the reservation cost for which the Company has contracted with Southern Star Central Gas Pipeline, Inc., per Ccf of Contract Demand.
- b. Daily Demand Rate The Demand Rate divided by 30.4 days, per Ccf per day for all gas in excess of the Contract Demand level.

7. MONTHLY BILL

The minimum monthly bill applicable at single address or location shall be the sum of the Facility Charge and the Demand Charge, Daily Demand Charge and the Commodity Charge as follows:

- a. The Demand Charge shall be the product of the demand level nominated by the Customer and the Demand Rate.
- b. The Daily Demand Charge shall be the product of the unauthorized volumes taken by Customer when curtailed by Company under this rate schedule on each day during the billing period in excess of the demand level nominated by the Customer and the Daily Demand Rate.
- c. The Commodity Charge shall be the product of all volumes delivered under this rate during the billing period and the Commodity Rate.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 14 of 21 Sheets	

8. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

9. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's interruptible PGA.

10. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 15 of 21 Sheets	

B. Economic Development Sales Service (Rate Schedule 960)

1. APPLICABILITY

a. Service under this Schedule is available to customers engaged in the manufacturing process at discounted or incentive rates. Customers engaged in retailing goods and services to the public are not eligible for this service. To be eligible for service under this schedule certain conditions must be met by the customer. Existing customers served under another rate schedule to be eligible for service under this rate schedule must contract for sufficient natural gas demand to produce an increase in consumption of 135,000 Ccf annually. New customers served under this rate schedule to be eligible must contract for at least 270,000 Ccf annually. Customers served under this Rate Schedule must demonstrate increased employment.

b. This Schedule is intended to allow the Company to offer incentive or discount type rates designed to enhance the Company's system utilization while encouraging industrial development within the Company's service areas.

2. SPECIAL TERMS AND CONDITIONS

a. A contract shall be executed by the customer for a minimum of 4 years. The contract shall specify the customer's natural gas requirements.

b. To receive service under this rate schedule, the customer's written application to the Company shall include sufficient information to permit the Company to determine the customer's eligibility.

c. Qualifying consumption shall result from an increase in business activity and not merely from the resumption of normal operations following a period of abnormal operating conditions. If in the Company's opinion an abnormal operating period has occurred as a result of strike, equipment failure, or any other abnormal condition during the twelve (12) month period prior to the date of the application by the customer for service under this rate schedule, the Company shall adjust the customer's consumption to eliminate any abnormal condition. The Company through use of historical data shall determine "Base Load" for existing customers. Volumes used in excess of "Base Load" shall be considered "Qualifying Consumption" and eligible under this Schedule. Loads which are or have been served by the Company during all or part of the twelve (12) month period prior to service under this rate schedule, and which are relocated to another metering point within the Company's service area, shall not qualify for this rate schedule.

Issued:	June	28	2019
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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 16 of 21 Sheets	

d. The existing facilities of the Company must be adequate in the judgment of the Company to supply the new or expanded natural gas requirements. If construction of new or expanded local facilities by the Company is required, the customer may be required to make a Contribution in Aid of Construction for the installed cost of such facilities. The Company will evaluate the customer's request for service and determine the necessity of a contribution for construction of facilities based on the Extension of Service provisions of the General Terms and Conditions of the Company's filed tariff. The Company shall review the Customer's consumption each year to determine whether the Customer has fulfilled their projected usage requirement to remain eligible for service under this rate schedule.

3. FACILITY CHARGE

a. A monthly facility charge equal to the otherwise applicable companion rate schedule is payable regardless of the usage of gas.

b. The following adjustment factors will be applied to the "Qualifying Consumption" and based on the rate schedule which would apply to the Customer absent this rate schedule. The Customer may elect to begin service under this Schedule on the 1st month or 13th month of service with the Company

Billing Months In Contract Year	Adjustment Factor
1st Through 12th	75%
13th Through 24th	75%
25th Through 36th	75%
37th Through 48th	75%
After 48 Months	100%

4. MINIMUM MONTHLY BILL

The minimum monthly bill shall be the monthly Facility Charge plus the Monthly Demand Charge, if any.

Issued:	June	28,	2019
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	(Month)	(Day)	(Year)
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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 17 of 21 Sheets	

5. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's firm or interruptible PGA, whichever is the companion to the otherwise applicable sales rate.

6. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 18 of 21 Sheets	

SECTION 4 - TRANSPORTATION SERVICE

A. General Service Firm Transportation Service (Rate Schedule FT900)

1. **AVAILABILITY**

See Schedule I, Section 12 A – Transportation Services

2. **MONTHLY BILL**

Companion Sales Schedule	Facility Charge	Commodity Charge
915	\$48.51	\$0.15972/ ccf + take-or-pay costs set for on Sheet 1 of 1
920	\$97.51	\$0.17818/ ccf + take-or-pay costs set for on Sheet 1 of 1
930	\$100.51	\$0.13976/ ccf + take-or-pay costs set for on Sheet 1 of 1
965	\$78.51	\$0.12448/ ccf + take-or-pay costs set for on Sheet 1 of 1

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The minimum monthly bill shall be the facility charge, the demand charge, if any, and the EFM facilities charges, if applicable. The Facilities Charge includes a \$0.51 surcharge for a period of one year when rates go into effect.

3. **OTHER TERMS AND CONDITIONS**

Service hereunder is subject to the applicable companion sales rate schedule conditions and to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Constructions of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 19 of 21 Sheets	

B. Interruptible Transportation Service (Rate Schedule IT900)

1. AVAILABILITY

See Schedule I, Section 12 A – Transportation Services

2. MONTHLY BILL

Companion Sales Schedule	Facility Charge	Commodity Charge
955	\$315.51	\$0.09846 / ccf, first 20,000 \$0.09094 / ccf, greater than 20,000 + take-or-pay costs set for on Sheet 1 of 1

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The minimum monthly bill shall be the facility charge, the demand charge, if any, and the EFM facilities charge, if applicable. The Facilities Charge includes \$0.51 surcharge for a period of one year when rates go into effect.

3. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the applicable companion sales rate schedule conditions and to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Constructions of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 20 of 21 Sheets	

C. Interruptible Negotiated Transportation Service (Rate Schedule IT-NEG)

1. AVAILABILITY

- a. Gas service under this rate schedule is available to those customers having alternate fuel capability at the Company's discretion. This rate schedule is designed to permit the Company to meet alternate fuel and/or gas to gas competition. Service under this rate schedule shall be fully optional and subject to curtailment prior to optional customers.
- b. The intent of this rate schedule is to provide the Company flexibility to provide service at negotiated rates when the otherwise applicable tariff rates are noncompetitive. The Company will make every effort to maximize recovery of base margins and fixed components of the purchased gas adjustment.
- c. The Company's decision to enter into a discounted service agreement and the amount of the discount will be subject to review by the Commission at the Company's next rate case for the purpose of setting future rates. Discounted service agreements shall be granted only to retain or obtain a Customer who has a credible competitive alternative available. The amount of the discount from the maximum approved tariff rate shall be the least necessary to retain or obtain the customer.
- d. In situations where the discounted service agreement involves a company affiliate, Company shall file with the Commission a copy of the agreement with all supporting documentation and worksheets, within 10 days of the date of the agreement.

2. MONTHLY BILL

- a. Facilities Charge \$300.00 per month
- b. Commodity Charge

The rates charged under this rate schedule shall be negotiated on a per customer basis. The Company may require supporting documents from the end-user certifying that the cost of available alternate supply is less than the otherwise applicable tariff rate. The maximum charge shall not exceed the sales rate schedule under which the customer would otherwise be charged. In no event shall the price negotiated be less than the incremental costs of serving the Customer plus \$0.001/Ccf.

The minimum monthly bill shall be the monthly facility charge.

Issued:	June	28	2019
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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 21 of 21 Sheets	

3. UNAUTHORIZED GAS

"Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay \$2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. OTHER TERMS AND CONDITIONS

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By:	/s/ Jared Geiger Vice President, Rates & Regulatory Affairs
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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE VIII, GSRS Rider
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
	Sheet 1 of 1 Sheets

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GAS SYSTEM RELIABILITY SURCHARGE RIDER

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Gas System Reliability Surcharge (GSRS) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	\$0.00 per meter per month
Commercial and Public Authority:	\$0.00 per meter per month
Schools:	\$0.00 per meter per month
Industrial Firm:	\$0.00 per meter per month
Small Generator Service:	\$0.00 per meter per month
Irrigation Engine:	\$0.00 per meter per month
Industrial Interruptible:	\$0.00 per meter per month
School Firm Transportation	\$0.00 per meter per month
Firm Transportation	\$0.00 per meter per month
Transportation:	\$0.00 per meter per month

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DEFINITIONS AND CONDITIONS

- The GSRS is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
- The monthly GSRS charge shall be allocated among customers in the same manner as approved in Docket No. 19-ATMG-XXX-RTS.
- The GSRS shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not increase more than \$0.80 per residential customer over the base rates in effect for the initial filing of a GSRS. Thereafter, each filing shall not increase the monthly charge for more than \$0.80 per residential customer over the most recent filing of a GSRS.
- At the end of each twelve-month calendar period the GSRS is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRS and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRS adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRS charge.
- All provisions of this rider are subject to changes made by order of the Commission.

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- /s/ Lynn Retz

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION <small>(Name of Issuing Utility)</small>	SCHEDULE IX Tax Reform Credit
ENTIRE SERVICE AREA <small>(Territory to which Schedule is applicable)</small>	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 1 of 2 Sheets	

Tax Reform Credit

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Tax Reform surcharge (credit) shall be applied to each monthly bill. The surcharge (credit) is reflected below:

Customer Class	Facility Charge	Commodity Charge
Residential (910):	(\$0.00)	(\$0.00000) / ccf
Commercial and Public Authority (915):	(\$0.00)	(\$0.00000) / ccf
Schools (920):	(\$0.00)	(\$0.00000) / ccf
Industrial Firm (930):	(\$0.00)	(\$0.00000) / ccf
Small Generator Service (940):	(\$0.00)	(\$0.00000) / ccf
Irrigation Engine (965):	(\$0.00)	(\$0.00000) / ccf
Industrial Interruptible (IT900):	(\$0.00)	(\$0.00000) / ccf
School Firm Transportation (920):	(\$0.00)	(\$0.00000) / ccf
Firm Transportation (FT900):	(\$0.00)	(\$0.00000) / ccf
Transportation (FT900):	(\$0.00)	(\$0.00000) / ccf

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- Deleted: The Deferred Revenue Account surcharge (credit) applied to each monthly bill from April 1, 2018 through March 31, 2019 was reset to zero on March 31, 2019. The surcharge (credit) from April 1, 2019 through June 30, 2019 is reflected below:¶
- Deleted: Customer Class ... [1]
- Deleted: April 1 2019
- Deleted: April 1 2019

Issued:	June	28	2019
	<small>(Month)</small>	<small>(Day)</small>	<small>(Year)</small>
Effective:	Upon Commission Approval		
	<small>(Month)</small>	<small>(Day)</small>	<small>(Year)</small>
By:	/s/ Jared Geiger Vice President, Rates & Regulatory Affairs		
	<small>(Signature of Officer)</small>	<small>(Title)</small>	

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
<u>ATMOS ENERGY CORPORATION</u> (Name of Issuing Utility)	SCHEDULE IX Tax Reform Credit
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	

DEFINITIONS AND CONDITIONS

1. The Tax Reform Credit and Deferred Revenue Accounting surcharge (credit) shall be allocated among customers in the same manner as approved in the Company's most recent rate proceeding 18-GIMX-
2. At the end of each twelve-month period, the Tax Reform Credit and Deferred Revenue Accounting surcharge (credit) is in effect, the utility shall reconcile the differences between the surcharge (credit) resulting from the Tax Reform Credit and Deferred Revenue Accounting and the appropriate surcharge (credit) as found by the Commission for that period and shall submit the reconciliation and a proposed Tax Reform Credit and/or Deferred Revenue Accounting adjustment to the Commission for approval to recover or refund the difference through adjustments of the Tax Reform Credit and/or Deferred Revenue Accounting surcharge (credit).
3. The Tax Reform Credit surcharge (credit) shall be reset to zero at the next general rate case.

4. All provisions of this rider are subject to changes made by order of the Commission.

Note: Schedule IX is pending approval in Docket No. 18-GIMX-248-GIV.

Deleted: Tax Credit True-Up Surcharge shall apply to the monthly bill for the period of July 1, 2018 through July 31, 2019, which reflects the true-up calculation for the Tax Credit Surcharge, as a one-time charge to the customers. The surcharge shall be as follows:¶

¶ Customer Class ... [2]

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Issued:	<u>June</u> (Month)	<u>28</u> (Day)	<u>2019</u> (Year)
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By:	<u>/s/ Jared Geiger Vice President, Rates & Regulatory Affairs</u> (Signature of Officer) (Title)		

Form RF

Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION
(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 3 Sheets

SCHEDULE X – SYSTEM INTEGRITY PROGRAM

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

PURPOSE

This System Integrity Program ("SIP") mechanism is designed to promote additional capital investment which will be required in order to accelerate the pace of replacement of obsolete materials in the Kansas distribution system. If, through the implementation of the provisions of this mechanism, it is determined that rates should be decreased or increased, then rates will be adjusted accordingly in the manner as set forth herein. The rate adjustments implemented under this mechanism will reflect quarterly changes in the Company's cost of service and rate base related to the completed qualified projects.

DEFINITIONS

1. The Initial SIP Plan Filing by the Company will include a five-year general plan of projects intended under the SIP, overall goals for progress on enhancing system integrity, an estimate of total expected capital investment and a detailed project plan for the first SIP Plan Year. The Initial SIP Plan Filing will be made by July 1, 2020. Approval of the Initial SIP Plan and first SIP Plan Year will be targeted for no later than November 1, 2020.
2. The Annual SIP Project Plan will be filed by August 1 each year for SIP Plan Years 2 through 5. The plan will also include a review of progress made under the SIP to date and any update to the overall five year plan. Approval of the plan will be targeted for November 1 each year.
3. The SIP Plan Year is the period from January 1 through December 31 of the calendar year following the filing of the Annual SIP Project Plan.
4. SIP Projects are those approved by the Commission as qualified projects under this program.
5. The Quarterly SIP Rate Filing by the Company will be made no later than April 15, July 15, October 15 and January 15 of each year.
6. Provided there are no contested issues that would require an evidentiary hearing, A Quarterly SIP Rate Change occurs July 1, October 1, January 1 and April 1 of each year. In the event an evidentiary hearing is required, any approved surcharge would be effective for bills on and after the date of the Commission's Order.
7. The SIP Plan Review shall be conducted by the Commission to review the appropriateness of charges and/or changes to SIP projects closed through the prior SIP Plan Year.
8. Intervener(s) refers to the Citizens' Utility Ratepayer Board ("CURB") or any other party granted intervention by the Commission.

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	(Signature of Officer)		(Title)

Form RF

Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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Sheet 2 of 3 Sheets

ANNUAL SIP PROJECT PLAN

The Company shall file with the Commission and Intervener(s) its initial Annual SIP Project Plan by July 1, 2020 and by August 1 of each year thereafter. The Annual SIP Project Plan will include a five-year general plan of projects intended under the SIP, overall goals for progress on enhancing system integrity and estimated total expected capital investment levels for the SIP Plan Year. The Annual SIP Project Plan will also include a detailed project plan for the upcoming SIP Plan Year. The Commission and Intervener(s) will have a total of four months for discovery and review of the Annual SIP Plan Filing and the specific projects proposed for the first SIP Plan Year.

No later than November 1 each year, the Commission will approve the Annual SIP Plan and SIP Projects proposed for the upcoming SIP Plan Year.

SIP Plan Execution, Quarterly SIP Rate Change and Annual SIP Review

The Company's Quarterly SIP Rate Change Filing will include a listing of the SIP Projects completed during the period, the total capital investment for each project, accumulated depreciation, accumulated deferred income taxes and depreciation expense. The filing will also compute the associated revenue requirement for SIP Projects completed and the proposed rates, which will be apportioned to each class and rate component based on the margin proportions approved in the prior rate case. A description of the SIP revenue requirement calculation is provided below.

The first Quarterly SIP Rate Change Filing for the SIP Plan Year will be made by the Company no later than April 15 and will reflect SIP Projects completed during the period from January 1 through March 30. Staff will make its recommendation to the Commission no later than June 1. No later than July 1, the Commission will validate that the SIP Projects listed in the Quarterly SIP Rate Filing correspond to the qualified SIP Projects approved by the Commission for the SIP Plan Year. Further, the Commission will validate that the revenue requirements calculations and proof of rates calculations are correct. Approval of the Quarterly SIP Rate Change will be attained with a rate change effective on July 1.

The same process will be repeated for the second, third and fourth Quarterly SIP Rate Change for the SIP Plan Year, with the Company making those filings no later than July 15, October 15 and January 15 respectively. That filing will reflect SIP Projects completed during the prior calendar quarter. Staff will make its recommendation to the Commission within approximately 45 days. Within one month thereafter, the Commission will validate that the SIP Projects listed in the Quarterly SIP Rate Filing correspond to the qualified SIP Projects approved by the Commission for the SIP Plan Year. Further, the Commission will validate that the revenue requirements calculations and proof of rates calculations are correct. Approval of the Quarterly SIP Rate Change will be attained with a rate changes effective on July 1, October 1, January 1 and April 1 respectively.

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Form RF

Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

ENTIRE SERVICE AREA
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Sheet 3 of 3 Sheets

To the extent that any changes are made to the Annual SIP Project Plan, the burden would be on the Company to explain and justify those changes in its Quarterly SIP Rate Change filings. Upon completion of its review, the Commission will determine whether any regulatory adjustments or reclassification of costs is warranted.

Quarterly SIP Rate Change Calculations

The SIP revenue requirement includes the following:

- a) SIP Project plant in-service minus the associated accumulated depreciation and accumulated deferred income taxes;
- b) Retirement and removal of plant related to SIP Projects;
- c) The rate of return on the net rate base is the overall rate of return on capital authorized in the Final Order 19-ATMG-xxx-RTS, grossed up for federal and state income taxes; and
- d) Depreciation expense on the SIP Projects plant in-service less retirement and removals

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	(Signature of Officer)	(Title)	

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

SECTION 1 – GENERAL

A. COUNTIES/COMMUNITIES SERVED:

<u>County</u>	<u>City</u>
Allen	Elsmore
Allen	Savonburg
Barber	Hazelton
Bourbon	Fort Scott
Bourbon	Fulton
Bourbon	Hammond
Bourbon	Redfield
Chase	Cottonwood Falls
Chase	Strong City
Chautauqua	Cedar Vale
Chautauqua	Chautauqua
Chautauqua	Elgin
Chautauqua	Hewins
Chautauqua	Niotaze
Chautauqua	Peru
Chautauqua	Sedan
Coffey	Burlington
Coffey	LeRoy
Coffey	New Strawn
Crawford	McCune
Dickinson	Herington
Douglas	Eudora
Douglas	Lawrence
Elk	Elk Falls
Elk	Grenola
Elk	Longton
Elk	Moline

County City

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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Grant	Hickock
Grant	Ulysses
Greenwood	Eureka
Greenwood	Fall River
Greenwood	Hamilton
Greenwood	Neal
Greenwood	Severy
Hamilton	Kendall
Hamilton	Syracuse
Harper	Anthony
Harper	Danville
Johnson	De Soto
Johnson	Gardner
Johnson	Lenexa
Johnson	New Century
Johnson	Olathe
Johnson	Overland Park
Johnson	Shawnee
Johnson	Spring Hill
Labette	Bartlett
Labette	Chetopa
Labette	Edna
Labette	Mound Valley
Leavenworth	Basehor
Leavenworth	Easton
Leavenworth	Jarbalo
Leavenworth	Leavenworth
Leavenworth	Linwood
Linn	Mound City
Linn	Pleasanton
Linn	Prescott

County City

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Marion	Aulne
Marion	Florence
Marion	Hillsboro
Marion	Lincolnvill
Marion	Lost Springs
Marion	Marion
Marion	Marion Lake
Marion	Peabody
Marion	Pilsen
Marion	Ramona
Marion	Tampa
Miami	Hillsdale
Montgomery	Caney
Montgomery	Coffeyville
Montgomery	Dearing
Montgomery	Elk City
Montgomery	Havana
Montgomery	Independence
Montgomery	Liberty
Montgomery	Sycamore
Montgomery	Tyro
Morris	Council Grove
Morris	Delavan
Morris	White City
Morris	Wilsey
Morton	Unincorporated Irrigation
Neosho	Galesburg
Neosho	Morehead
Neosho	Stark
Neosho	Thayer

<u>County</u>	<u>City</u>
Ness	Bazine

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

SCHEDULE IV: Sales and Transportation Rates

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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Ness	Ness City
Rush	Alexander
Rush	McCracken
Stanton	Johnson City
Stanton	Manter
Stevens	Unincorporated Irrigation
Sumner	Caldwell
Sumner	Hunnewell
Sumner	South Haven
Wilson	Altoona
Wilson	Benedict
Wilson	Buffalo
Wilson	Fredonia
Wilson	LaFontaine
Wilson	Neodesha
Woodson	Toronto
Woodson	Yates Center
Wyandotte	Bonner Springs
Wyandotte	Edwardsville
Wyandotte	Kansas City

B. COUNTIES SERVED AT WHOLESALE: NONE

C. RATES APPLICABLE TO WHOLESALE CUSTOMERS: NONE

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 5 of 21 Sheets	

SECTION 2 – FIRM SALES SERVICE

A. Residential Sales Service (Rate Schedule 910)

1. **APPLICABILITY**

Available in and around the communities specified in the Section 1 A. to residential customers at a single location.

2. **MONTHLY BILL**

- a. Facilities Charge: \$ 22.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect
- b. Commodity Charge: \$0.15972 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. **BASIS OF MEASUREMENT**

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. **OTHER TERMS AND CONDITIONS**

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

5. **GAS LIGHTS**

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

Issued:	<u>June</u>	<u>28,</u>	<u>2019</u>	
	(Month)	(Day)	(Year)	
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	(Signature of Officer)	(Title)		

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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Sheet 6 of 21 Sheets

B. Commercial/Public Authority (General) Sales Service (Rate Schedule 915)1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial and public authority customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$48.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.15972 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 7 of 21 Sheets	

C. School Sales Service (Rate Schedule 920)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to state, county, city and private educational institutions or universities constructed before January 1, 1995 at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$57.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.18727 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 8 of 21 Sheets	

D. Industrial Sales Service (Rate Schedule 930)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to industrial customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$100.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.17719 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 9 of 21 Sheets	

E. Small Generator Sales Service (Rate Schedule 940)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial customers, at a single location, for separately metered electric generators of less than 20 kilowatts of capacity.

2. MONTHLY BILL

- a. Facilities Charge: \$40.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.00 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

F. Irrigation Engine Sales Service (Rate Schedule 965)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to engine irrigation customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$78.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect
- b. Commodity Charge: \$0.12448 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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(Signature of Officer) (Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 11 of 21 Sheets	

SECTION 3 - INTERRUPTIBLE GAS SALES SERVICE

A. Large Industrial Sales Service (Rate Schedule 955)

1. APPLICABILITY

- a. This rate schedule is available at the Company's option to any large volume user using at least 220,000 Ccf annually or customers using 1,000 Ccf per day during off peak periods. Customer shall have and maintain adequate standby facilities and fuel in order that gas deliveries may be curtailed in whole or in part at any time upon thirty minutes notice.
- b. Those customers who were transporting gas on the Company's Rate Schedule 960 prior to September 1, 1995 will be grandfathered to this rate schedule.
- c. Customers electing this service after September 1, 1995 must use at least 220,000 Ccf annually to continue service under this schedule. The Company may waive this condition if unusual circumstances exist. If the same customer uses less than 220,000 Ccf annually after the second year of service, the customer will be changed to Rate Schedule 930 or Rate Schedule 950.

2. CHARACTER OF SERVICE

- a. Natural gas, with a heating value of approximately 100,000 BTU per Ccf, supplied through a single meter, at standard equipment utilization pressure, or such higher delivery pressure as approved by Company.
- b. "Optional Gas" is the quantity of gas Customer agrees to purchase and Company agrees to deliver in any one day when Company has gas available and when Company's distribution system is suitable for such delivery.
- c. "Firm Gas" is the daily quantity of gas delivered to a customer within that Customer's contract demand quantity, if any. Customers electing to receive firm gas under this rate schedule shall contract for a minimum of 500 Ccf per day. Customers served under Rate Schedule 950 prior to September 1, 1995 with a quantity of less than 500 Ccf shall be grandfathered. Firm gas is not subject to curtailment, except as described under the Priority of Service section of this rate schedule, and only then if all optional gas service has been curtailed first.

Issued:	<u>June 28, 2019</u>			
	(Month)	(Day)	(Year)	
Effective:	<u>Upon Commission Approval</u>			
	(Month)	(Day)	(Year)	
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	(Signature of Officer)			(Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 12 of 21 Sheets	

d. Company is also relieved of its obligation to deliver any gas under this schedule in the event of force majeure. Any curtailments which may be necessary under this rate schedule shall be made only after having given at least 30 minutes' notice by telephone or otherwise unless due to reasons of force majeure.

3. INTERRUPTION AND CURTAILMENT OF OPTIONAL SERVICE:

a. Optional gas deliveries to customers served on this schedule may be interrupted or curtailed at any time such interruption or curtailment is necessary in order for Company to continue to supply the gas requirements of its other customers at such time. The Company will endeavor to notify in advance customers served on this schedule whenever a curtailment or interruption is required, and each such customer shall curtail his use of gas at the time and to the extent requested by the Company. Interruptions and curtailments may vary from time to time among customers, but shall be as equally apportioned as practicable.

b. "Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay \$2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. CONTRACT

a. Customer shall contract for service hereunder for a term of not less than one (1) year. Upon the expiration of any contract term, the contract shall be automatically renewed for a period of one (1) year. At any time following the first contract year, service may be terminated by either party following at least six (6) months' notice to the other party.

b. A day, as used herein, shall be defined as a period of 24 consecutive hours designated by Company to coincide with applicable pipeline contract.

Issued:	June	28,	2019
	(Month)	(Day)	(Year)
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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
 (Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
 (Territory to which Schedule is applicable)

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5. RATE

- a. Facilities Charge \$315.51 per month which includes a \$0.51 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge \$0.09846 First 20,000 Ccf per month
 \$0.09094 All over 20,000 Ccf per month

6. DEMAND RATE

- a. Demand Rate The sum of the reservation cost for which the Company has contracted with Southern Star Central Gas Pipeline, Inc., per Ccf of Contract Demand.
- b. Daily Demand Rate The Demand Rate divided by 30.4 days, per Ccf per day for all gas in excess of the Contract Demand level.

7. MONTHLY BILL

The minimum monthly bill applicable at single address or location shall be the sum of the Facility Charge and the Demand Charge, Daily Demand Charge and the Commodity Charge as follows:

- a. The Demand Charge shall be the product of the demand level nominated by the Customer and the Demand Rate.
- b. The Daily Demand Charge shall be the product of the unauthorized volumes taken by Customer when curtailed by Company under this rate schedule on each day during the billing period in excess of the demand level nominated by the Customer and the Daily Demand Rate.
- c. The Commodity Charge shall be the product of all volumes delivered under this rate during the billing period and the Commodity Rate.

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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8. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

9. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's interruptible PGA.

10. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

Issued: June 28, 2019
(Month) (Day) (Year)

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By: /s/ Jared Geiger Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 15 of 21 Sheets	

B. Economic Development Sales Service (Rate Schedule 960)

1. APPLICABILITY

a. Service under this Schedule is available to customers engaged in the manufacturing process at discounted or incentive rates. Customers engaged in retailing goods and services to the public are not eligible for this service. To be eligible for service under this schedule certain conditions must be met by the customer. Existing customers served under another rate schedule to be eligible for service under this rate schedule must contract for sufficient natural gas demand to produce an increase in consumption of 135,000 Ccf annually. New customers served under this rate schedule to be eligible must contract for at least 270,000 Ccf annually. Customers served under this Rate Schedule must demonstrate increased employment.

b. This Schedule is intended to allow the Company to offer incentive or discount type rates designed to enhance the Company's system utilization while encouraging industrial development within the Company's service areas.

2. SPECIAL TERMS AND CONDITIONS

a. A contract shall be executed by the customer for a minimum of 4 years. The contract shall specify the customer's natural gas requirements.

b. To receive service under this rate schedule, the customer's written application to the Company shall include sufficient information to permit the Company to determine the customer's eligibility.

c. Qualifying consumption shall result from an increase in business activity and not merely from the resumption of normal operations following a period of abnormal operating conditions. If in the Company's opinion an abnormal operating period has occurred as a result of strike, equipment failure, or any other abnormal condition during the twelve (12) month period prior to the date of the application by the customer for service under this rate schedule, the Company shall adjust the customer's consumption to eliminate any abnormal condition. The Company through use of historical data shall determine "Base Load" for existing customers. Volumes used in excess of "Base Load" shall be considered "Qualifying Consumption" and eligible under this Schedule. Loads which are or have been served by the Company during all or part of the twelve (12) month period prior to service under this rate schedule, and which are relocated to another metering point within the Company's service area, shall not qualify for this rate schedule.

Issued:	<u>June</u>	<u>28,</u>	<u>2019</u>
	(Month)	(Day)	(Year)
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By:	<u>/s/ Jared Geiger Vice President, Rates & Regulatory Affairs</u>		
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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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d. The existing facilities of the Company must be adequate in the judgment of the Company to supply the new or expanded natural gas requirements. If construction of new or expanded local facilities by the Company is required, the customer may be required to make a Contribution in Aid of Construction for the installed cost of such facilities. The Company will evaluate the customer's request for service and determine the necessity of a contribution for construction of facilities based on the Extension of Service provisions of the General Terms and Conditions of the Company's filed tariff. The Company shall review the Customer's consumption each year to determine whether the Customer has fulfilled their projected usage requirement to remain eligible for service under this rate schedule.

3. FACILITY CHARGE

a. A monthly facility charge equal to the otherwise applicable companion rate schedule is payable regardless of the usage of gas.

b. The following adjustment factors will be applied to the "Qualifying Consumption" and based on the rate schedule which would apply to the Customer absent this rate schedule. The Customer may elect to begin service under this Schedule on the 1st month or 13th month of service with the Company

<u>Billing Months</u> <u>In Contract Year</u>	<u>Adjustment Factor</u>
1st Through 12th	75%
13th Through 24th	75%
25th Through 36th	75%
37th Through 48th	75%
After 48 Months	100%

4. MINIMUM MONTHLY BILL

The minimum monthly bill shall be the monthly Facility Charge plus the Monthly Demand Charge, if any.

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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5. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's firm or interruptible PGA, whichever is the companion to the otherwise applicable sales rate.

6. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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(Month) (Day) (Year)

By: /s/ Jared Geiger Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 18 of 21 Sheets	

SECTION 4 - TRANSPORTATION SERVICE

A. General Service Firm Transportation Service (Rate Schedule FT900)

1. AVAILABILITY

See Schedule I, Section 12 A – Transportation Services

2. MONTHLY BILL

Companion Sales Schedule	Facility Charge	Commodity Charge
915	\$48.51	\$0.15972/ ccf + take-or-pay costs set for on Sheet 1 of 1
920	\$97.51	\$0.17818/ ccf + take-or-pay costs set for on Sheet 1 of 1
930	\$100.51	\$0.13976/ ccf + take-or-pay costs set for on Sheet 1 of 1
965	\$78.51	\$0.12448/ ccf + take-or-pay costs set for on Sheet 1 of 1

The minimum monthly bill shall be the facility charge, the demand charge, if any, and the EFM facilities charges, if applicable. The Facilities Charge includes a \$0.51 surcharge for a period of one year when rates go into effect.

3. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the applicable companion sales rate schedule conditions and to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Constructions of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

Issued:	<u>June</u> (Month)	<u>28,</u> (Day)	<u>2019</u> (Year)
Effective:	<u>Upon Commission Approval</u> (Month) (Day) (Year)		
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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

No Supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 19 of 21 Sheets

B. Interruptible Transportation Service (Rate Schedule IT900)1. AVAILABILITY

See Schedule I, Section 12 A – Transportation Services

2. MONTHLY BILL

Companion Sales Schedule	Facility Charge	Commodity Charge
955	\$315.51	\$0.09846 / ccf, first 20,000 \$0.09094 / ccf, greater than 20,000 + take-or-pay costs set for on Sheet 1 of 1

The minimum monthly bill shall be the facility charge, the demand charge, if any, and the EFM facilities charge, if applicable. The Facilities Charge includes \$0.51 surcharge for a period of one year when rates go into effect.

3. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the applicable companion sales rate schedule conditions and to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Constructions of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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(Month) (Day) (Year)

Effective: Upon Commission Approval
(Month) (Day) (Year)

By: /s/ Jared Geiger Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
Sheet 20 of 21 Sheets	

C. Interruptible Negotiated Transportation Service (Rate Schedule IT-NEG)

1. AVAILABILITY

- a. Gas service under this rate schedule is available to those customers having alternate fuel capability at the Company's discretion. This rate schedule is designed to permit the Company to meet alternate fuel and/or gas to gas competition. Service under this rate schedule shall be fully optional and subject to curtailment prior to optional customers.
- b. The intent of this rate schedule is to provide the Company flexibility to provide service at negotiated rates when the otherwise applicable tariff rates are noncompetitive. The Company will make every effort to maximize recovery of base margins and fixed components of the purchased gas adjustment.
- c. The Company's decision to enter into a discounted service agreement and the amount of the discount will be subject to review by the Commission at the Company's next rate case for the purpose of setting future rates. Discounted service agreements shall be granted only to retain or obtain a Customer who has a credible competitive alternative available. The amount of the discount from the maximum approved tariff rate shall be the least necessary to retain or obtain the customer.
- d. In situations where the discounted service agreement involves a company affiliate, Company shall file with the Commission a copy of the agreement with all supporting documentation and worksheets, within 10 days of the date of the agreement.

2. MONTHLY BILL

- a. Facilities Charge \$300.00 per month
- b. Commodity Charge

The rates charged under this rate schedule shall be negotiated on a per customer basis. The Company may require supporting documents from the end-user certifying that the cost of available alternate supply is less than the otherwise applicable tariff rate. The maximum charge shall not exceed the sales rate schedule under which the customer would otherwise be charged. In no event shall the price negotiated be less than the incremental costs of serving the Customer plus \$0.001/Ccf.

The minimum monthly bill shall be the monthly facility charge.

Issued:	<u>June</u>	<u>28,</u>	<u>2019</u>
	(Month)	(Day)	(Year)
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	(Month)	(Day)	(Year)
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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 21 of 21 Sheets

3. UNAUTHORIZED GAS

"Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay \$2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

Issued: June 28, 2019
(Month) (Day) (Year)

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

SCHEDULE VIII GSRs Rider

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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Sheet 1 of 1 Sheets

GAS SYSTEM RELIABILITY SURCHARGE RIDER**APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Gas System Reliability Surcharge (GSRs) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	\$0.00 per meter per month
Commercial and Public Authority:	\$0.00 per meter per month
Schools:	\$0.00 per meter per month
Industrial Firm:	\$0.00 per meter per month
Small Generator Service:	\$0.00 per meter per month
Irrigation Engine:	\$0.00 per meter per month
Industrial Interruptible:	\$0.00 per meter per month
School Firm Transportation	\$0.00 per meter per month
Firm Transportation	\$0.00 per meter per month
Transportation:	\$0.00 per meter per month

DEFINITIONS AND CONDITIONS

- 1 The GSRs is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
- 2 The monthly GSRs charge shall be allocated among customers in the same manner as approved in Docket No. 19-ATMG-XXX-RTS.
- 3 The GSRs shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not increase more than \$0.80 per residential customer over the base rates in effect for the initial filing of a GSRs. Thereafter, each filing shall not increase the monthly charge for more than \$0.80 per residential customer over the most recent filing of a GSRs.
- 4 At the end of each twelve-month calendar period the GSRs is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRs and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRs adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRs charge.
- 5 All provisions of this rider are subject to changes made by order of the Commission.

Issued:	<u>June</u>	<u>28,</u>	<u>2019</u>
	(Month)	(Day)	(Year)
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	(Month)	(Day)	(Year)
By:	<u>/s/ Jared Geiger Vice President, Rates & Regulatory Affairs</u>		
	(Signature of Officer)	(Title)	

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

SCHEDULE IX Tax Reform Credit

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Tax Reform Credit

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Tax Reform surcharge (credit) shall be applied to each monthly bill. The surcharge (credit) is reflected below:

Customer Class	Facility Charge	Commodity Charge
Residential (910):	(\$0.00)	(\$0.00000) / ccf
Commercial and Public Authority (915):	(\$0.00)	(\$0.00000) / ccf
Schools (920):	(\$0.00)	(\$0.00000) / ccf
Industrial Firm (930):	(\$0.00)	(\$0.00000) / ccf
Small Generator Service (940):	(\$0.00)	(\$0.00000) / ccf
Irrigation Engine (965):	(\$0.00)	(\$0.00000) / ccf
Industrial Interruptible (IT900):	(\$0.00)	(\$0.00000) / ccf
School Firm Transportation (920):	(\$0.00)	(\$0.00000) / ccf
Firm Transportation (FT900):	(\$0.00)	(\$0.00000) / ccf
Transportation (FT900):	(\$0.00)	(\$0.00000) / ccf

Issued: June 28 2019
 (Month) (Day) (Year)

Effective: Upon Commission Approval
 (Month) (Day) (Year)

By: /s/ Jared Geiger Vice President, Rates & Regulatory Affairs
 (Signature of Officer) (Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION <small>(Name of Issuing Utility)</small>	SCHEDULE IX Tax Reform Credit
ENTIRE SERVICE AREA <small>(Territory to which Schedule is applicable)</small>	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
	Sheet 2 of 2 Sheets

DEFINITIONS AND CONDITIONS

1. The Tax Reform Credit and Deferred Revenue Accounting surcharge (credit) shall be allocated among customers in the same manner as approved in the Company's most recent rate proceeding 18-GIMX-
2. At the end of each twelve-month period, the Tax Reform Credit and Deferred Revenue Accounting surcharge (credit) is in effect, the utility shall reconcile the differences between the surcharge (credit) resulting from the Tax Reform Credit and Deferred Revenue Accounting and the appropriate surcharge (credit) as found by the Commission for that period and shall submit the reconciliation and a proposed Tax Reform Credit and/or Deferred Revenue Accounting adjustment to the Commission for approval to recover or refund the difference through adjustments of the Tax Reform Credit and/or Deferred Revenue Accounting surcharge (credit).
3. The Tax Reform Credit surcharge (credit) shall be reset to zero at the next general rate case.
4. All provisions of this rider are subject to changes made by order of the Commission.

Note: Schedule IX is pending approval in Docket No. 18-GIMX-248-GIV.

Issued:	June	28	2019
	<small>(Month)</small>	<small>(Day)</small>	<small>(Year)</small>
Effective:	Upon Commission Approval		
	<small>(Month)</small>	<small>(Day)</small>	<small>(Year)</small>
By:	/s/ Jared Geiger Vice President, Rates & Regulatory Affairs		
	<small>(Signature of Officer)</small>	<small>(Title)</small>	

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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SCHEDULE X – SYSTEM INTEGRITY PROGRAM

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

PURPOSE

This System Integrity Program ("SIP") mechanism is designed to promote additional capital investment which will be required in order to accelerate the pace of replacement of obsolete materials in the Kansas distribution system. If, through the implementation of the provisions of this mechanism, it is determined that rates should be decreased or increased, then rates will be adjusted accordingly in the manner as set forth herein. The rate adjustments implemented under this mechanism will reflect quarterly changes in the Company's cost of service and rate base related to the completed qualified projects.

DEFINITIONS

1. The **Initial SIP Plan Filing** by the Company will include a five-year general plan of projects intended under the SIP, overall goals for progress on enhancing system integrity, an estimate of total expected capital investment and a detailed project plan for the first SIP Plan Year. The Initial SIP Plan Filing will be made by July 1, 2020. Approval of the Initial SIP Plan and first SIP Plan Year will be targeted for no later than November 1, 2020.
2. The **Annual SIP Project Plan** will be filed by August 1 each year for SIP Plan Years 2 through 5. The plan will also include a review of progress made under the SIP to date and any update to the overall five year plan. Approval of the plan will be targeted for November 1 each year.
3. The **SIP Plan Year** is the period from January 1 through December 31 of the calendar year following the filing of the Annual SIP Project Plan.
4. **SIP Projects** are those approved by the Commission as qualified projects under this program.
5. The **Quarterly SIP Rate Filing** by the Company will be made no later than April 15, July 15, October 15 and January 15 of each year.
6. Provided there are no contested issues that would require an evidentiary hearing, A **Quarterly SIP Rate Change** occurs July 1, October 1, January 1 and April 1 of each year. In the event an evidentiary hearing is required, any approved surcharge would be effective for bills on and after the date of the Commission's Order.
7. The **SIP Plan Review** shall be conducted by the Commission to review the appropriateness of charges and/or changes to SIP projects closed through the prior SIP Plan Year.
8. **Intervener(s)** refers to the Citizens' Utility Ratepayer Board ("CURB") or any other party granted intervention by the Commission.

Issued:	June	28	2019
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	(Signature of Officer)	(Title)	

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION	Proposed Schedule X: System Integrity Program
(Name of Issuing Utility)	
ENTIRE SERVICE AREA	
(Territory to which Schedule is applicable)	
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Sheet 2 of 3 Sheets	

ANNUAL SIP PROJECT PLAN

The Company shall file with the Commission and Intervener(s) its initial Annual SIP Project Plan by July 1, 2020 and by August 1 of each year thereafter. The Annual SIP Project Plan will include a five-year general plan of projects intended under the SIP, overall goals for progress on enhancing system integrity and estimated total expected capital investment levels for the SIP Plan Year. The Annual SIP Project Plan will also include a detailed project plan for the upcoming SIP Plan Year. The Commission and Intervener(s) will have a total of four months for discovery and review of the Annual SIP Plan Filing and the specific projects proposed for the first SIP Plan Year.

No later than November 1 each year, the Commission will approve the Annual SIP Plan and SIP Projects proposed for the upcoming SIP Plan Year.

SIP Plan Execution, Quarterly SIP Rate Change and Annual SIP Review

The Company's Quarterly SIP Rate Change Filing will include a listing of the SIP Projects completed during the period, the total capital investment for each project, accumulated depreciation, accumulated deferred income taxes and depreciation expense. The filing will also compute the associated revenue requirement for SIP Projects completed and the proposed rates, which will be apportioned to each class and rate component based on the margin proportions approved in the prior rate case. A description of the SIP revenue requirement calculation is provided below.

The first Quarterly SIP Rate Change Filing for the SIP Plan Year will be made by the Company no later than April 15 and will reflect SIP Projects completed during the period from January 1 through March 30. Staff will make its recommendation to the Commission no later than June 1. No later than July 1, the Commission will validate that the SIP Projects listed in the Quarterly SIP Rate Filing correspond to the qualified SIP Projects approved by the Commission for the SIP Plan Year. Further, the Commission will validate that the revenue requirements calculations and proof of rates calculations are correct. Approval of the Quarterly SIP Rate Change will be attained with a rate change effective on July 1.

The same process will be repeated for the second, third and fourth Quarterly SIP Rate Change for the SIP Plan Year, with the Company making those filings no later than July 15, October 15 and January 15 respectively. That filing will reflect SIP Projects completed during the prior calendar quarter. Staff will make its recommendation to the Commission within approximately 45 days. Within one month thereafter, the Commission will validate that the SIP Projects listed in the Quarterly SIP Rate Filing correspond to the qualified SIP Projects approved by the Commission for the SIP Plan Year. Further, the Commission will validate that the revenue requirements calculations and proof of rates calculations are correct. Approval of the Quarterly SIP Rate Change will be attained with a rate changes effective on July 1, October 1, January 1 and April 1 respectively.

Issued:	June	28	2019
	(Month)	(Day)	(Year)
Effective:	Upon Commission Approval		
	(Month)	(Day)	(Year)
By:	/s/ Jared N. Geiger Vice President, Rates & Regulatory Affairs		
	(Signature of Officer)	(Title)	

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	Proposed Schedule X: System Integrity Program
<u>ATMOS ENERGY CORPORATION</u> (Name of Issuing Utility)	
<u>ENTIRE SERVICE AREA</u> (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
	Sheet 3 of 3 Sheets

To the extent that any changes are made to the Annual SIP Project Plan, the burden would be on the Company to explain and justify those changes in its Quarterly SIP Rate Change filings. Upon completion of its review, the Commission will determine whether any regulatory adjustments or reclassification of costs is warranted.

Quarterly SIP Rate Change Calculations

The SIP revenue requirement includes the following:

- a) SIP Project plant in-service minus the associated accumulated depreciation and accumulated deferred income taxes;
- b) Retirement and removal of plant related to SIP Projects;
- c) The rate of return on the net rate base is the overall rate of return on capital authorized in the Final Order 19-ATMG-xxx-RTS, grossed up for federal and state income taxes; and
- d) Depreciation expense on the SIP Projects plant in-service less retirement and removals

Issued:	<u>June</u> (Month)	<u>28</u> (Day)	<u>2019</u> (Year)
Effective:	<u>Upon Commission Approval</u> (Month) (Day) (Year)		
By:	<u>/s/ Jared N. Geiger</u> (Signature of Officer)		<u>Vice President, Rates & Regulatory Affairs</u> (Title)