

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION)
OF ATMOS ENERGY CORPORATION) Docket No.
FOR REVIEW AND ADJUSTMENT OF ITS) 19-ATMG-525-RTS
NATURAL GAS RATES)

SUPPLEMENTAL REBUTTAL TESTIMONY OF JENNIFER K. STORY

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Jennifer K. Story. I am Director, Regulatory Reporting for Atmos Energy Corporation (“Atmos Energy” or the “Company”). My business address is 5420 LBJ Freeway, 1600 Lincoln Centre, Dallas, TX 75240.

Q. DID YOU FILE DIRECT AND REBUTTAL TESTIMONY IN THE CASE?

A. Yes.

II. SUMMARY OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL REBUTTAL TESTIMONY IN THIS PROCEEDING?

A. The purpose of my supplemental rebuttal testimony is to update the Company's revenue requirement model to include payroll expense through August 31, 2019. On page 5 of my rebuttal testimony, I noted the Company's agreement with Staff witness Ms. Luke Fry's known and measurable update of payroll expense to August 31, 2019. However, the Company failed to include this update in Rebuttal Exhibit JKS-3, WP 9-2. Instead, the Company's labor adjustment (IS-1) only included the

1 merit increase portion of the labor adjustment, as described in my rebuttal testimony
2 on page 8, lines 8-20.

3 **Q. ARE YOU SPONSORING ANY EXHIBITS TO YOUR TESTIMONY?**

4 A. Yes. I am sponsoring the Company's updated revenue requirement model as
5 Supplemental Rebuttal Exhibit JKS-6.

6 **Q. ARE THERE ADDITIONAL UPDATES TO THE COMPANY'S REVENUE**
7 **REQUIREMENT MODEL RESULTING FROM THIS UPDATE?**

8 A. Yes. The update to payroll expense results in an update to Benefits Expense. This
9 update is included in Supplemental Rebuttal Exhibit JKS-6, WP 9-3.

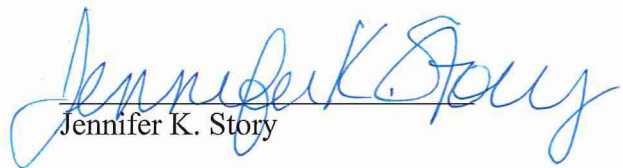
10 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

11 A. Yes.

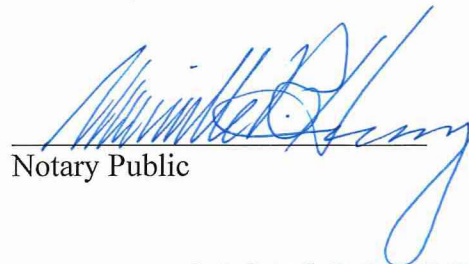
VERIFICATION

STATE OF TEXAS)
)
COUNTY OF DALLAS)

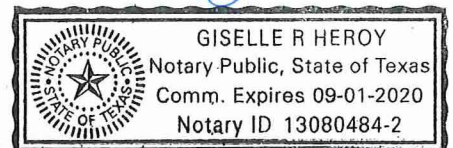
Jennifer K. Story, being duly sworn upon her oath, deposes and states that she is Director Regulatory Reporting for Atmos Energy Corporation; that she has read and is familiar with the foregoing Supplemental Rebuttal Testimony filed herewith; and that the statements made therein are true to the best of her knowledge, information and belief.


Jennifer K. Story

Subscribed and sworn before me this 2nd day of December, 2019.


Notary Public

My appointment expires: 9/01/2020



Section 3

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2019
See the Respective Referenced Tabs for the Adjustments

Line No.	Description	Reference	Total Adjusted Kansas Jurisdiction
	(a)	(b)	(c)
1	Rate Base:		
2	Plant In Service	Section 4, Column e, Line 80	\$ 403,794,865
3	Accumulated Depreciation	Section 5, Column e, Line 98	(122,731,041)
4	Net Plant in Service	(Line 2 + Line 3)	\$ 281,063,824
5	Construction Work in Progress	Section 3A, Column x , Line 5	\$ 1,620,606
6			
7	Working Capital		
8	Prepayments	WP 6-1, Column e, Line 6	\$ 1,468,438
9	Storage Gas	WP 6-2, Column b, Line 15	8,707,472
10	Cash Requirements	Section 6, Column d, Line 3	-
11	Total Working Capital	(Lines 8 + 9 + 10)	\$ 10,175,910
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	(818,283)
16	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 22	(28,629,689)
17	Regulatory Liability	WP 14-4-2, Column b, Line 1	(19,066,824)
18	Total Rate Base Deductions	(Lines 14 + 15 + 16 + 17)	\$ (49,138,367)
19			
20	Total Rate Base	(Lines 4 + 5 + 11 + 18)	\$ 243,721,973
21			
22	Rate of Return on Rate Base, Proposed	Section 7, Column d, Line 17	7.68%
23			

Section 3
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2019
See the Respective Referenced Tabs for the Adjustments

Line No.	Description	Reference	Total Adjusted Kansas Jurisdiction
	(a)	(b)	(c)
24	Return on Rate Base	(Line 20 * Line 22)	\$ 18,717,847
25	Operation & Maintenance Expense	WP 9-1, Column d, Line 66	21,132,983
26	Depreciation & Amortization Expense	Section 10, Column d, Line 3	14,902,611
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 27	9,057,398
28	Interest on Customer Deposits	Section 14C, Column b, Line 5	22,257
29	Income Tax	Section 11B, Column b, Line 19	<u>4,248,518</u>
30			
31	Total Cost of Service	(Sum of Lines 24 through 29)	\$ 68,081,614
32			
33	Margin Revenue at Present Rates	Section 17, Column q, Line 33	<u>\$ 59,454,564</u>
34	Revenue Increase before Amortization of Excess		
35	Accumulated Deferred Income Taxes	(Line 31 - Line 33)	\$ 8,627,050
36	Amortization of Excess Accumulated Deferred Income		
37	Taxes	Section 14-4-2, Column c, Line 1	<u></u>
38			
39	Revenue Increase Required	(Line 35 - Line 37)	<u><u>\$ 8,627,050</u></u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2019
See the Respective Referenced Tabs for the Adjustments

Line No.	Description	Reference	Total Adjusted Kansas Jurisdiction	Original Filed Amounts	Difference Increase / (Decrease) from Original Filing
	(a)	(b)	(c)	(d)	(e)
1	Rate Base:				
2	Plant In Service	Section 4, Column e, Line 80	\$ 403,794,865	\$ 394,392,074	\$ 9,402,791
3	Accumulated Depreciation	Section 5, Column e, Line 98	(122,731,041)	(119,803,444)	(2,927,597)
4	Net Plant in Service	(Line 2 + Line 3)	\$ 281,063,824	\$ 274,588,630	\$ 6,475,195
5	Construction Work in Progress	Section 3A, Column x, Line 5	\$ 1,620,606	\$ 11,110,143	\$ (9,489,537)
6					
7	Working Capital				
8	Prepayments	WP 6-1, Column e, Line 6	\$ 1,468,438	\$ 1,406,259	\$ 62,178
9	Storage Gas	WP 6-2, Column b, Line 15	8,707,472	8,179,691	527,781
10	Cash Requirements	Section 6, Column d, Line 3	-	-	-
11	Total Working Capital	(Lines 8 + 9 + 10)	\$ 10,175,910	\$ 9,585,950	\$ 589,960
12					
13	Rate Base Deductions				
14	Customer Advances for Construction	WP 14-2, Column b, Line 15	\$ (623,571)	\$ (623,571)	\$ -
15	Customer Deposits	WP 14-3, Column d, Line 18	(818,283)	(842,605)	24,322
16	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 22	(28,629,689)	(26,427,412)	(2,202,277)
17	Regulatory Liability	WP 14-4-2, Column b, Line 1	(19,066,824)	(18,681,171)	(385,653)
18	Total Rate Base Deductions	(Lines 14 + 15 + 16 + 17)	\$ (49,138,367)	\$ (46,574,760)	\$ (2,563,608)
19					
20	Total Rate Base	(Lines 4 + 5 + 11 + 18)	\$ 243,721,973	\$ 248,709,963	\$ (4,987,990)
21					
22	Rate of Return on Rate Base, Proposed	Section 7, Column d, Line 17	7.68%	7.98%	-0.30%
23					
24	Return on Rate Base	(Line 20 * Line 22)	\$ 18,717,847	\$ 19,847,055	\$ (1,129,208)
25	Operation & Maintenance Expense	WP 9-1, Column d, Line 66	21,132,983	21,306,678	(173,696)
26	Depreciation & Amortization Expense	Section 10, Column d, Line 3	14,902,611	14,558,833	343,778
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 27	9,057,398	9,064,021	(6,623)
28	Interest on Customer Deposits	Section 14C, Column b, Line 5	22,257	22,919	(662)
29	Income Tax	Section 11B, Column b, Line 19	4,248,518	5,528,051	(1,279,533)
30					
31	Total Cost of Service	(Sum of Lines 24 through 29)	\$ 68,081,614	\$ 70,327,557	\$ (2,245,943)
32					
33	Margin Revenue at Present Rates	Section 17, Column q, Line 33	\$ 59,454,564	\$ 59,801,309	\$ (346,745)
34					
35	Revenue Increase before Amortization of Excess Accumulated Deferred Income Taxes	(Line 31 - Line 33)	\$ 8,627,050	\$ 10,526,248	\$ (1,899,198)
36					
37	Amortization of Excess Accumulated Deferred Income Taxes	Section 14-4-2, Column c, Line 1	-	889,580	(889,580)
38					
39	Revenue Increase Required	(Line 35 - Line 37)	\$ 8,627,050	\$ 9,636,668	\$ (1,009,618)

Section 3A
Updated

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)	Updated IS-1 WP 9-2 Labor Expense Adjustment (d)	Updated IS-2 WP 9-3 Benefits Expense Adjustment (e)	Updated IS-3 WP 9-4 Charitable Donations Adjustment (f)
1	Rate Base:					
2	Plant In Service	Section 4, Column c, Line 80	\$ 403,794,865			
3	Accumulated Depreciation	Section 5, Column c, Line 98	(122,731,041)			
4	Net Plant in Service	(Line 2 + Line 3)	\$ 281,063,824	\$ -	\$ -	\$ -
5	Construction Work in Progress	Section 14A, Column b, Line 1	\$ -			
6						
7	Working Capital					
8	Prepayments	WP 6-1, Column e, Line 6	\$ 1,468,438			
9	Cash Requirements	Section 6, Column c, Line 3	-			
10	Storage Gas	WP 6-2, Column b, Line 15	8,707,472			
11	Total Working Capital	(Lns 8+9+10)	\$ 10,175,910	\$ -	\$ -	\$ -
12						
13	Rate Base Deductions					
14	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 9	\$ (34,964,766)			
15	Customer Advances for Construction	WP 14-2, Column b, Line 15	(623,571)			
16	Customer Deposits	WP 14-3, Column d, Line 18	(818,283)			
	Regulatory Liability (Account 253, Sub-					
17	Account 27909)	WP 14-4-2, Column b, Line 1	(19,066,824)			
18	Total Rate Base Deductions	(Lns 14+15+16+17)	\$ (55,473,444)	\$ -	\$ -	\$ -
19						
20	Total Rate Base	(Lns 4+5+11+18)	\$ 235,766,290	\$ -	\$ -	\$ -
21						
22	Rate of Return on Rate Base	Section 7, Column d, Line 17	7.68%	7.68%	7.68%	7.68%
23						
24	Return on Rate Base	(Ln 20 x Ln 22)	\$ 18,106,851	\$ -	\$ -	\$ -
25	Operation & Maintenance Expense	Section 9, Column c, Line 3	22,493,140	96,868	30,456	14,566
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	5,059,864			
30						
31	Total Cost of Service	(Sum Lns 24-29)	\$ 66,830,147	\$ 96,868	\$ 30,456	\$ 14,566
32						
33	Margin at Present Rates	Section 17	\$ 60,843,238			
34						
35	Revenue Increase Required	(Ln 31-33)	\$ 5,986,909	\$ 96,868	\$ 30,456	\$ 14,566

Section 3A
Updated

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	Updated		Updated		Updated		Updated	
			IS-4 WP 9-5 Rate Case Expense Adjustment	IS-5 WP 9-6 Miscellaneous Expense Adjustment	IS-6 WP 9-8-1, WP 9-8-2 Pension/Post Retirement Benefits Adjustment	IS-7 WP 9-9 Advertising Expense Adjustment	IS-8 WP 9-10 Chamber of Commerce Dues Adjustment	IS-9 WP 9-11 AGA Dues Adjustment		
	(a)	(b)	(g)	(h)	(i)	(j)	(k)	(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	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%		
23										
24	Return on Rate Base	(Ln 20 x Ln 22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
25	Operation & Maintenance Expense	Section 9, Column c, Line 3	(365,263)	(176,791)	(828,559)	(101,100)	(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)	\$ (176,791)	\$ (828,559)	\$ (101,100)	\$ (19,702)	\$ (10,634)		
32										
33	Margin at Present Rates	Section 17								
34										
35	Revenue Increase Required	(Ln 31-33)	\$ (365,263)	\$ (176,791)	\$ (828,559)	\$ (101,100)	\$ (19,702)	\$ (10,634)		

Section 3A
Updated

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	Updated		Updated	Updated	Updated	Updated	Updated	Updated
			IS-10 Section 10 Depreciation Adjustment	IS-11 WP 11-2 Ad Valorem Tax Adjustment	IS-12 WP 11-4 Payroll Tax Adjustment	IS-13 WP 11-5 KCCA Adjustment	IS-14 Section 11B Income Tax Adjustment	IS-15 Section 14C Interest on Customer Deposits	Updated IS-16 WP 17-1, WP 17-3 WNA Volume Adjustment Industrial Account Adjustment	Updated RB-1 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								\$ 1,620,606
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,620,606
21										
22	Rate of Return on Rate Base	Section 7, Column d, Line 17	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%
23										
24	Return on Rate Base	(Ln 20 x Ln 22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,463
25	Operation & Maintenance Expense	Section 9, Column c, Line 3								
26	Depreciation & Amortization Expense	Section 10, Column d, Line 1	2,667,011							
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 19		48,671	105,369	(21,443)				
28	Interest on Customer Deposits	Section 14C, Column b, Line 7						12,367		
29	Income Tax	Section 11B, Column b, Line 9					\$ (811,346)			
30										
31	Total Cost of Service	(Sum Lns 24-29)	\$ 2,667,011	\$ 48,671	\$ 105,369	\$ (21,443)	\$ (811,346)	\$ 12,367	\$ -	\$ 124,463
32										
33	Margin at Present Rates	Section 17							\$ (1,388,674)	
34										
35	Revenue Increase Required	(Ln 31-33)	\$ 2,667,011	\$ 48,671	\$ 105,369	\$ (21,443)	\$ (811,346)	\$ 12,367	\$ 1,388,674	\$ 124,463

Section 3A
Updated

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)	Updated	
			RB-2 WP 14-4 ADIT Adjustment (w)	Adjusted Kansas (x)
1	Rate Base:			
2	Plant In Service	Section 4, Column c, Line 80		\$ 403,794,865
3	Accumulated Depreciation	Section 5, Column c, Line 98		(122,731,041)
4	Net Plant in Service	(Line 2 + Line 3)	\$ -	\$ 281,063,824
5	Construction Work in Progress	Section 14A, Column b, Line 1		\$ 1,620,606
6				
7	Working Capital			
8	Prepayments	WP 6-1, Column e, Line 6		\$ 1,468,438
9	Cash Requirements	Section 6, Column c, Line 3		-
10	Storage Gas	WP 6-2, Column b, Line 15		8,707,472
11	Total Working Capital	(Lns 8+9+10)	\$ -	\$ 10,175,910
12				
13	Rate Base Deductions			
14	Accumulated Deferred Income Tax	WP 14-4, Column g, Line 9	\$ 6,335,076	\$ (28,629,689)
15	Customer Advances for Construction	WP 14-2, Column b, Line 15		(623,571)
16	Customer Deposits	WP 14-3, Column d, Line 18		(818,283)
	Regulatory Liability (Account 253, Sub-			
17	Account 27909)	WP 14-4-2, Column b, Line 1		(19,066,824)
18	Total Rate Base Deductions	(Lns 14+15+16+17)	\$ 6,335,076	\$ (49,138,367)
19				
20	Total Rate Base	(Lns 4+5+11+18)	\$ 6,335,076	\$ 243,721,973
21				
22	Rate of Return on Rate Base	Section 7, Column d, Line 17	7.68%	7.68%
23				
24	Return on Rate Base	(Ln 20 x Ln 22)	\$ 486,534	\$ 18,717,847
25	Operation & Maintenance Expense	Section 9, Column c, Line 3		21,132,983
26	Depreciation & Amortization Expense	Section 10, Column d, Line 1		14,902,611
27	Taxes Other Than Income Taxes	Section 11, Column b, Line 19		9,057,398
28	Interest on Customer Deposits	Section 14C, Column b, Line 7		22,257
29	Income Tax	Section 11B, Column b, Line 9		4,248,518
30				
31	Total Cost of Service	(Sum Lns 24-29)	\$ 486,534	\$ 68,081,614
32				
33	Margin at Present Rates	Section 17		\$ 59,454,564
34				
35	Revenue Increase Required	(Ln 31-33)	\$ 486,534	\$ 8,627,050

Section 4
Updated

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
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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)		\$ 41,078	\$ -	\$ 41,078
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	2,651,622	-	2,651,622
14	35500	Measurement & Regulation Equipment	220,011	-	220,011
15	35600	Purification Equipment	502,375	-	502,375
16	35700	Other Equipment	125,192	-	125,192
17	Total Underground Storage Plant (Sum of Lines 7 - 16)		\$ 6,804,496	\$ -	\$ 6,804,496
18					

Section 4
Updated

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
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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)		<u>\$ 1,779,122</u>	<u>\$ -</u>	<u>\$ 1,779,122</u>
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	13,841,866	(9,266,919)	4,574,947
31	37601	Mains Steel	69,495,449	(7,345,644)	62,149,804
32	37602	Mains Plastic	125,854,792	(2,297)	125,852,496
33	37603	Anode (1)	-	7,764,449	7,764,449
34	37604	Leak Clamp (1)	-	8,850,410	8,850,410
35	37800	Measurement & Regulating Station Equipment-General	5,693,402	-	5,693,402
36	37900	Measurement & Regulation City Gate	3,522,231	-	3,522,231
37	37908	Measurement & Regulation Station Equipment	26,115	-	26,115
38	38000	Services	86,597,077	-	86,597,077
39	38100	Meters	32,660,422	-	32,660,422
40	38200	Meter Installations	28,398,876	-	28,398,876
41	38300	House Regulators	2,010,107	-	2,010,107

Section 4

Updated

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
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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	1,830,578	-	1,830,578
44	38700	Other Equipment	628,454	-	628,454
45	Total Distribution Plant (Sum of Lines 27 - 44)		\$ 371,925,924	\$ (0)	\$ 371,925,924
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	49,778	-	49,778
52	39009	Improvements to Leased Premises	39,013	-	39,013
53	39100	Office Furniture & Equipment	487,412	-	487,412
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	4,045,595	-	4,045,595
58	39500	Laboratory Equipment	12,933	-	12,933
59	39600	Power Operated Equipment	18,239	-	18,239
60	39604	Backhoes	12,569	-	12,569
61	39605	Welders	-	-	-

Section 4
Updated

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
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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	684,389	-	684,389
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	34,030	-	34,030
67	39902	Other Tangible Property - Servers - Software	15,235	-	15,235
68	39903	Other Tangible Property - Network Hardware	623,156	-	623,156
69	39906	Other Tangible Property - PC Hardware	1,044,909	-	1,044,909
70	39907	Other Tangible Property - PC Software	59,114	-	59,114
71	39908	Other Tangible Property - Application Software	-	-	-
72	Total Direct General Plant (Sum of Lines 48 - 71)		\$ 10,309,904	\$ -	\$ 10,309,904
73					
74	Total Kansas Direct Gross Plant (Sum of Lines 4+17+24+45+72)		\$ 390,860,525	\$ (0)	\$ 390,860,525
75					
76	General Plant Allocated from General Office (WP 4-1, Column c, Line 61)		\$ 6,153,519	\$ -	\$ 6,153,519
77	General Plant Allocated from Customer Support (WP 4-2, Column c, Line 40)		6,138,302	-	6,138,302
78	General Plant Allocated from Colorado/Kansas General Office (WP 4-3, Column c, Line 16)		642,520	-	642,520
79					
80	Total Kansas Direct and Allocated Gross Plant (Sum of Lines 74+76+77+78)		\$ 403,794,865	\$ (0)	\$ 403,794,865

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.

Section 4

WP 4-1

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2019
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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	\$ 1,438,336
3	39009	Improvements to Leased Premises	9,183,258
4	39100	Office Furniture & Equipment	5,639,860
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	22,165,715
12	39902	Other Tangible Property - Servers - Software	8,430,494
13	39903	Other Tangible Property - Network - Hardware	4,775,967
14	39906	Other Tangible Property - PC Hardware	2,146,765
15	39907	Other Tangible Property - PC Software	1,508,058
16	39908	Other Tangible Property - Application Software	75,951,438
17	39909	Other Tangible Property - Mainframe Software	-
18	Total General Office General Plant (Sum of Lines 2 - 17)		<u>\$ 132,498,942</u>
19			
20	Allocation Factor - General Office (Section 12)		3.72%
21			
22	Total SSU General Plant Allocated to Kansas (Line 18 * Line 20)		<u><u>\$ 4,928,961</u></u>

Section 4
WP 4-1
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2019
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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><u>\$ 140,566</u></u>
32			
33		<u>SSU Distribution & Marketing - General Plant</u>	
34	39020	Structures and Improvements	\$ 2,116
35	39029	Improvements to Leased Premises	31,824
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	20,913,511
45		Total SSU Distribution & Marketing General Plant (Sum of Lines 34 - 44)	<u><u>\$ 24,088,731</u></u>

Section 4
WP 4-1
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2019
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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>\$ 1,083,993</u>
50			
51		<u>SSU Align 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 Align Pipe Project Plant (Sum of Lines 52 - 54)	<u>\$ 20,385,141</u>
56			
57		Allocation Factor - SSU Align Pipe Project (Section 12)	0.00%
58			
59		Total Align 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>\$ 6,153,519</u>

Section 4

WP 4-2

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services Customer Support
Test Year Ending March 31, 2019
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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	12,784,514
4	39009	Improvements to Leased Premises	2,820,614
5	39100	Office Furniture & Equipment	2,604,740
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	647,859
14	39907	Other Tangible Property - PC Software	-
15	39908	Other Tangible Property - Application Software	95,114,594
16	Total Customer Support General Plant (Sum of Lines 2 - 15)		<u>\$ 131,418,386</u>
17			
18	Allocation Factor - Customer Support		4.29%
19			
20	Total SSU General Plant Allocated to Kansas (Line 16 * Line 18)		<u><u>\$ 5,637,849</u></u>
21			

Section 4

WP 4-2

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services Customer Support
Test Year Ending March 31, 2019
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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	12,542,660
25	39110	CKV-Office Furniture and Equipment	519,438
26	39210	CKV-Transportation Equipment	96,290
27	39410	CKV-Tools, Shop, and Garage Equipment	529,958
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	72,357
33	39917	CKV-Other Tangible Property - PC Software	3,299
34	Total CKV General Plant (Sum of Lines 23 - 33)		<u>\$ 16,804,137</u>
35			
36	Allocation Factor - Charles K. Vaughn (CKV)		2.98%
37			
38	Total CKV Allocated to Kansas (Line 34 * Line 36)		<u>\$ 500,453</u>
39			
40	Total SSU Customer Support Allocated to Kansas (Line 20 + Line 38)		<u>\$ 6,138,302</u>

Section 4

WP 4-3

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Colorado/Kansas General Office
Test Year Ending March 31, 2019
Updated Utility Plant Balances to September 30, 2019 Per Book Amount

Line No.	Plant Account	Description	Division 030 Colorado/Kansas General Office Book Amount	
	(a)	(b)	(c)	
1		<u>General Plant</u>		
2	39009	Improvements to Leased Premises	\$	275,783
3	39100	Office Furniture & Equipment		388,866
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		89,698
11	39907	Other Tangible Property - PC Software		57,342
12	Total Colorado/Kansas General Office General Plant (Sum of Lines 2 - 11)		\$	1,154,366
13				
14	Allocation Factor - Kansas General Office			55.66%
15				
16	Total Colorado/Kansas General Office Allocated to Kansas (Line 12 * Line 14)		\$	642,520

Section 4
WP 4-4
Updated

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

Updated Utility Plant Balances to September 30, 2019 Per Book Amount

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	\$ 390,860,525	100.00%	\$ 390,860,525
2					
3	Allocated:				
4	General Office Division 002	WP 4-1, Column c, Line 18	\$ 132,498,942	3.72%	\$ 4,928,961
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	24,088,731	4.50%	1,083,993
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	131,418,386	4.29%	5,637,849
9	Charles K Vaughn Training Center Division 012	WP 4-2, Column c, Line 34	16,804,137	2.98%	500,453
10	Colorado/Kansas General Office Division 030	WP 4-3, Column c, Line 12	1,154,366	55.66%	642,520
11	Total Plant In Service (Sum of Line 1 + Lines 4 - 10)		<u>\$ 726,468,406</u>		<u>\$ 403,794,865</u>

Section 4A
Updated

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

Updated One Column to the Plant Balance as of September 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 9/30/2019
	(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)		\$ 41,078	\$ 41,078	\$ 41,078	\$ 41,078	\$ 41,078
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)		\$ -	\$ -	\$ -	\$ -	\$ -
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	2,651,622
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	502,375
24	35700	Other Equipment	125,321	125,321	125,321	125,321	125,192
25	Total Underground Storage Plant (Sum of Lines 15 - 24)		\$ 6,570,275	\$ 6,570,275	\$ 6,509,724	\$ 6,551,328	\$ 6,804,496

Section 4A
Updated

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

Updated One Column to the Plant Balance as of September 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 9/30/2019
	(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	209,192,107
42	37800	Measurement & Regulation Station Equipment - General	5,537,072	5,616,963	5,606,146	5,606,135	5,693,402
43	37900	Measurement & Regulation Station Equipment - City Gate	3,393,678	3,471,575	3,504,885	3,494,815	3,548,346

Section 4A
Updated

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

Updated One Column to the Plant Balance as of September 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 9/30/2019
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
44	38000	Services	75,005,240	80,188,195	83,556,265	81,055,550	86,597,077
45	38100	Meters	23,638,460	26,437,598	29,215,184	27,213,181	32,660,422
46	38200	Meter Installations	27,062,404	27,681,748	28,108,674	27,832,646	28,398,876
47	38300	Regulators	2,475,688	2,391,067	2,010,869	2,335,465	2,010,107
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	1,830,578
50	38700	Other Equipment	617,861	628,454	628,454	628,454	628,454
51	Total Distribution Plant (Sum of Lines 39 - 50)		\$ 320,088,455	\$ 339,336,673	\$ 358,110,275	\$ 342,451,378	\$ 371,925,924
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	2,252,881
56	39100	Office Furniture & Equipment	503,836	483,441	483,975	484,244	487,412
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	4,045,595
60	39500	Laboratory Equipment	12,933	12,933	12,933	12,933	12,933

Section 4A
Updated

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

Updated One Column to the Plant Balance as of September 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 9/30/2019
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
61	39600	Power Operated Equipment	70,314	64,419	28,786	64,419	30,808
62	39700	Communication Equipment - Telephones	879,343	895,405	920,642	895,405	934,396
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	1,776,445
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>\$ 10,309,904</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>\$ 390,860,525</u>

Section 5
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

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	\$ 481,400	\$ -	\$ 481,400
17	35100	Structures And Improvements	99,157	-	99,157
18	35103	Measurement & Regulation Structures	-	-	-
19	35104	Other Structures	-	-	-
20	35200	Wells	596,384	-	596,384
21	35201	Leaseholds & Rights	-	-	-
22	35202	Reservoirs	36,515	-	36,515

Section 5
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

Line No.	Plant Account	Description	Kansas Direct Amount	Adjustment (1)	Kansas Direct Adjusted Amount
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
23	35300	Pipeline	529,535	-	529,535
24	35400	Compressor Equipment	1,219,588	-	1,219,588
25	35500	Measurement & Regulation Equipment	220,011	-	220,011
26	35600	Purification Equipment	291,118	-	291,118
27	35700	Other Equipment	125,192	-	125,192
28	Total Underground Storage Plant (Sum of Lines 16 - 27)		\$ 3,598,898	\$ -	\$ 3,598,898
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	213,108	-	213,108
34	36701	Mains-Steel	25,890	-	25,890
35	36800	Compressor Station Equipment	(12,031)	-	(12,031)
36	36900	Measuring And Regulation	61,557	-	61,557
37	37100	Other Equipment Storage	-	-	-
38	Total Transmission Plant (Sum of Lines 31 - 37)		\$ 288,524	\$ -	\$ 288,524
39					
40		Distribution Plant Accumulated Depreciation			
41	37400	Land Rights	\$ (797)	\$ -	\$ (797)
42	37402	Rights-of-way	121,624	-	121,624
43	37500	Structures & Improvement	116,619	-	116,619
44	37600	Mains - Cathodic Protection	3,171,148	(1,700,139)	1,471,009
45	37601	Mains - Steel	12,365,899	(1,229,198)	11,136,701

Section 5
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

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	30,339,315	(1,002)	30,338,313
47	37603	Anode (1)	-	1,229,900	1,229,900
48	37604	Leak Clamp (1)	-	1,700,439	1,700,439
49	37800	Measurement & Regulating Station Equipment-General	1,854,117	-	1,854,117
50	37900	Measurement & Regulation City Gate	963,018	-	963,018
51	37908	Measurement & Regulation Station Equipment	9,393	-	9,393
52	38000	Services	35,170,302	-	35,170,302
53	38100	Meters	17,354,057	-	17,354,057
54	38200	Meter Installations	6,661,994	-	6,661,994
55	38300	House Regulators	(712,351)	-	(712,351)
56	38400	House Regulator Installations	251,354	-	251,354
57	38500	Industrial Measurement & Regulation Station Equipment	661,207	-	661,207
58	38700	Other Equipment	637,890	-	637,890
59	Total Distribution Plant (Sum of Lines 41 - 58)		<u>\$ 108,964,789</u>	<u>\$ 0</u>	<u>\$ 108,964,789</u>
60					
61		Direct General Plant Accumulated Depreciation			
62	38900	Land & Land Rights	\$ -	\$ -	\$ -
63	39000	Structures & Improvements Group	559,326	-	559,326
64	39003	Improvements Group	640	-	640
65	39004	Air Condition Equipment Group	3,065	-	3,065
66	39009	Improvements - Leased Group	23,862	-	23,862
67	39100	Office Furniture And Fixtures	344,793	-	344,793
68	39103	Office Machines	(2,186)	-	(2,186)

Section 5
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

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	1,786	-	1,786
71	39400	Tools & Shop Equipment	1,782,669	-	1,782,669
72	39500	Laboratory Equipment	10,745	-	10,745
73	39600	Power Op Equipment-Group	(108,612)	-	(108,612)
74	39603	Ditchers	(42,312)	-	(42,312)
75	39604	Backhoes	(65,813)	-	(65,813)
76	39605	Welders	(12,383)	-	(12,383)
77	39700	Communication Equipment	452,197	-	452,197
78	39701	Communication Equipment	-	-	-
79	39702	Communication Equipment	137,320	-	137,320
80	39800	Miscellaneous Equipment	79,980	-	79,980
81	39900	Other Tangible Equipment	(3,220)	-	(3,220)
82	39901	Servers Hardware	12,609	-	12,609
83	39902	Servers Software	5,443	-	5,443
84	39903	Network Hardware	226,575	-	226,575
85	39905	Mainframe Hardware	-	-	-
86	39906	Pc Hardware	548,090	-	548,090
87	39907	Other Tangible Property - PC Software	29,357	-	29,357
88	39908	Application Software	-	-	-
89	Total Direct General Plant (Sum of Lines 62 - 88)		\$ 4,269,044	\$ -	\$ 4,269,044
90	RWIP	Retirement Work In Progress	(51,151)	-	(51,151)
91					
92	Total Kansas Direct Accumulated Depreciation (Sum of Lines 5 + 13 + 28 + 38 + 59 + 89 + 90)		\$ 117,050,059	\$ 0	\$ 117,050,059

Section 5
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

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)		\$ 3,065,135	\$ -	\$ 3,065,135
95		Accumulated Depreciation Allocated from Customer Support (WP 5-2, Column c, Line 41)	2,224,539	-	2,224,539
96		Accumulated Depreciation Allocated from Colorado/Kansas General Office (WP 5-3, Column c, Line 18)	391,308	-	391,308
97					
98		Total Kansas Direct and Allocated Accumulated Depreciation (Sum of Lines 92 - 97)	\$ 122,731,041	\$ 0	\$ 122,731,041

99

100 Note:

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.

101

Section 5
WP 5-1
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

Line No.	Plant Account	Description	Division 002 General Office Book Amount
	(a)	(b)	(c)
1		<u>General Plant</u>	
2	39000	Structure & Improvements	\$ 550,085
3	39009	Improvements - Leased	9,088,817
4	39100	Office Furniture And Fixtures	2,127,609
5	39102	Remittance Processing	1
6	39103	Office Machines	0
7	39200	Transportation Equipment	5,973
8	39300	Stores Equipment	-
9	39400	Tools Shop And Garage	40,874
10	39500	Laboratory Equipment	-
11	39700	Communication Equipment	608,805
12	39800	Miscellaneous Equipment	50,558
13	39900	Other Tangible Equipment	1,773
14	39901	Servers-Hardware	5,319,862
15	39902	Servers-Software	7,193,952

Section 5
WP 5-1
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

Line No.	Plant Account	Description	Division 002 General Office Book Amount
	(a)	(b)	(c)
16	39903	Network Hardware	2,816,279
17	39904	Mainframe CPU	-
18	39905	Mainframe Hardware	-
19	39906	PC Hardware	187,764
20	39907	PC Software	371,784
21	39908	Application Software	35,489,425
22	39909	Mainframe Software	6,843
23	39924	Other Tangible Property - General	-
24	Total General Office Accumulated Depreciation (Sum of Lines 2 - 23)		<u>\$ 63,860,404</u>
25	RWIP	Retirement Work in Progress	-
26	Total SSU General Office Accumulated Depreciation (Line 24 + Line 25)		<u>\$ 63,860,404</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>\$ 2,375,607</u>
31			
32		<u>General Plant - Greenville Data Center</u>	
33	39005	Structure & Improvements	\$ 3,961,576
34	39104	Office Furniture And Fixtures	35,064
35	Total Greenville Data Center Accumulated Depreciation (Line 33 + Line 34)		<u>\$ 3,996,640</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>\$ 60,680</u>
40			

Section 5
WP 5-1
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

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	\$ 87
43	39029	Improvements to Leased Premises	661
44	39120	Office Furniture and Equipment	115,307
45	39420	Tools, Shop, and Garage Equipment	388
46	39720	Communication Equipment	4,391
47	39820	Miscellaneous Equipment	1,078
48	39921	Other Tangible Property - Servers Hardware	447,003
49	39922	Other Tangible Property - Servers Software	572,730
50	39923	Other Tangible Property - Network Hardware	10,424
51	39926	Other Tangible Property - PC Hardware	92,079
52	39928	Other Tangible Property - Application Software	12,730,230
53	Total SSU Distribution & Marketing General Plant (Line 42 + Line 52)		<u>\$ 13,974,379</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>\$ 628,847</u>

Section 5
WP 5-1
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

Line No.	Plant Account	Description	Division 002 General Office Book Amount
	(a)	(b)	(c)
58			
59		<u>SSU Align Pipe Project - General Plant</u>	
60	39931	Other Tangible Property - Servers Hardware	\$ 88,856
61	39932	Other Tangible Property - Servers Software	87,361
62	39938	Other Tangible Property - Application Software	5,026,586
63	Total Align Pipe Project Plant (Line 60 + Line 62)		<u>\$ 5,202,803</u>
64			
65	Allocation Factor - SSU Align Pipe Project (Section 12)		0.00%
66			
67	Total Align 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>\$ 3,065,135</u>
70			
71	Total SSU General Plant Accumulated Depreciation (Before Allocation) (Line 24 + Line 35 + Line 53 + Line 63)		\$ 87,034,227
72	Retirement Work in Progress (Line 25)		<u>-</u>
73	Total General Office Accumulated Depreciation (Before Allocation) (Line 71 + Line 72)		<u>\$ 87,034,227</u>

Section 5

WP 5-2

Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

Line No.	Plant Account	Description	Division 012 Customer Support Book Amount
	(a)	(b)	(c)
1		General Plant	
2	39000	Structures & Improvements	\$ 2,338,205
3	39009	Improvements - Leased	1,787,170
4	39100	Office Furniture And Fixtures	948,079
5	39103	Office Machines	-
6	39700	Communication Equipment	1,167,838
7	39800	Miscellaneous Equipment	14,353
8	39900	Other Tangible Equipment	(154,265)
9	39901	Servers-Hardware	4,851,489
10	39902	Servers-Software	1,372,408
11	39903	Network Hardware	416,579
12	39906	PC Hardware	(1,661)
13	39907	PC Software	(57,199)
14	39908	Application Software	36,354,826
15	Total Customer Support Accumulated Depreciation (Sum of Lines 2 - 14)		<u>\$ 49,037,820</u>
16	RWIP	Retirement Work in Progress	-
17	Total SSU Customer Support Accumulated Depreciation (Line 15 + Line 16)		<u>\$ 49,037,820</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>\$ 2,103,722</u>

Section 5

WP 5-2

Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

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	\$ 3,272,656
25	39110	CKV-Office Furniture and Equipment	64,508
26	39210	CKV-Transportation Equipment	95,102
27	39410	CKV-Tools, Shop, and Garage Equipment	159,683
28	39510	CKV-Laboratory Equipment	18,342
29	39710	CKV-Communication Equipment	171,956
30	39810	CKV-Miscellaneous Equipment	150,270
31	39910	CKV-Other Tangible Equipment	122,862
32	39916	CKV-PC Hardware	39,463
33	39917	CKV-PC Software	(28,123)
34	39918	Other Tangible Property - Application Software	(9,966)
35	Total CKV Accumulated Depreciation (Sum of Lines 24 - 34)		<u>\$ 4,056,752</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>\$ 120,816</u>
40			
41	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas (Line 21 + Line 39)		<u>\$ 2,224,539</u>
42			
43	Total SSU General Plant Accumulated Depreciation (Before Allocation) (Line 15 + Line 35)		\$ 53,094,572
44	Retirement Work in Progress (Line 16)		-
45	Total Customer Support Accumulated Depreciation (Before Allocation) (Line 43 + Line 44)		<u>\$ 53,094,572</u>

Section 5
WP 5-3
Updated

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
Updated Accumulated Depreciation Balances to September 30, 2019 Per Book Amount

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	\$ 209,933
3	39100	Office Furniture And Fixtures	190,470
4	39200	Transportation Equipment	19,913
5	39400	Tools Shop And Garage	73,057
6	39700	Communication Equipment	12,123
7	39800	Miscellaneous Equipment	40,575
8	39901	Servers Hardware	(1,752)
9	39903	Network Hardware	71,786
10	39906	PC Hardware	34,274
11	39907	PC Software	19,355
12	Total Colorado/Kansas General Office Accumulated Depreciation (Sum of Lines 2 - 11)		<u>\$ 669,735</u>
13	Retirement Work in Progress		<u>33,298</u>
14	Total Colorado/Kansas General Office Accumulated Depreciation (Line 12 + Line 13)		<u>\$ 703,033</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>\$ 391,308</u></u>

Section 6
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Working Capital
Test Year Ending March 31, 2019
Updated Prepayments and Storage Gas to Thirteen Months ending August 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	\$ 1,468,438	\$ 1,468,438
2	Storage Gas (1)	WP 6-2, Column b, Line 15	8,707,472	8,707,472
3	Cash Requirements		-	-
4				
5	Total Working Capital (Sum of Lines 1 - 3)		<u>\$ 10,175,910</u>	<u>\$ 10,175,910</u>
6				
7	Note:			
8	1. The amounts shown in Columns c and d represent 13 month average amounts, after allocation as applicable.			

Section 6

WP 6-1

Updated

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

Line No.	Description	Reference	13-Month Average Amount	Allocation Factor	Allocated Amounts
	(a)	(b)	(c)	(d)	(e) = (c)*(d)
1	General Office Division 002	WP 6-1-1, Column p, Line 21	\$ 36,646,625	3.72%	\$ 1,363,254
2	Customer Support Division 012	WP 6-1-1, Column p, Line 25	2,006,574	4.29%	86,082
3	Colorado/Kansas General Office Division 030	WP 6-1-1, Column p, Line 29	30,279	55.66%	16,853
4	Kansas Direct Division 081	WP 6-1-1, Column p, Line 33	2,248	100.00%	2,248
5					
6	Total Allocated Prepayments (Sum of Lines 1 - 4)				<u>\$ 1,468,438</u>

Section 6
WP 6-1-1
Updated

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

Line No.	Sub Account No.	Description	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Division 002	General Office							
2	13000	Prepaid Expenses Misc	\$ 38,363	\$ 38,363	\$ 38,363	\$ -	\$ -	\$ -	\$ -
3	13001	Prepaid-Worker's Comp Ins	-	-	-	-	-	-	-
4	13004	Prepaid-Insurance-Other	57,772	50,772	60,081	53,081	46,080	39,079	32,079
5	13005	Prepaid-Insurance-D&O	1,494,984	1,345,486	1,195,987	1,046,489	896,990	747,492	597,994
6	13006	Prepaid Insurance-Public Liability	1,523,755	105,191	14,491,260	14,508,358	13,067,015	11,625,673	10,184,331
7	13012	Prepaid-COLI Ins Premium	165,461	142,757	147,536	125,483	103,429	81,376	59,322
8	13013	Prepaid-SS Mailroom Postage Machine	(4,909)	(2,347)	(2,069)	93	580	10,580	483
9	13015	Prepaid-Postage for Cust Billing	(152,774)	319,368	409,968	368,765	304,573	531,669	248,649
10	13017	Prepaid-Postage Due	6,337	6,310	6,276	6,242	6,215	6,215	6,215
11	13022	Prepaid Rent-Gilliland	112,065	118,565	118,565	118,565	118,565	114,564	114,564
12	13027	Prepaid-Southern Gas Dues	3,450	41,400	37,950	34,500	31,050	27,600	24,150
13	13028	Prepaid-American Gas Dues	313,407	235,056	156,704	78,352	990,863	908,291	825,719
14	13035	Prepaid-Revolving Credit Facility	1,339,963	1,335,796	1,381,629	1,377,463	1,373,296	1,369,129	1,364,963
15	13067	Prepaid-Blueflame Property Insurance	3,706,033	3,088,361	2,470,689	1,853,016	1,235,344	617,672	(0)
16	13124	Ppd SW & HW Maint	20,362,198	18,322,081	24,047,417	23,226,818	22,615,645	22,478,093	21,624,652
17	13128	Prepaid-KPMG Internal Audit	150,000	-	(150,000)	150,000	-	300,000	150,000
18	13130	Prepaid-Rating Agency Fee	93,333	116,771	86,458	118,438	87,917	295,937	266,458
19	13201	Prepaid admin fee BBT 200mm	833	10,000	9,167	8,333	7,500	6,667	5,833
20	13205	Ppd - ARI 6 year contract extension	(1,300,000)	-	-	-	-	-	-
21	Division 002 Total (Sum of Lines 2 thru 20)		\$ 27,910,272	\$ 25,273,928	\$ 44,505,980	\$ 43,073,994	\$ 40,885,063	\$ 39,160,038	\$ 35,505,411
22									

Section 6
WP 6-1-1
Updated

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

Line No.	Sub Account No.	Description	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
23	Division 012	Customer Support							
24	13124	Ppd SW & HW Maint	\$ 1,407,699	\$ 1,158,604	\$ 2,846,625	\$ 2,660,543	\$ 2,256,765	\$ 2,295,145	\$ 2,726,026
25	Division 012	Total (Line 24)	\$ 1,407,699	\$ 1,158,604	\$ 2,846,625	\$ 2,660,543	\$ 2,256,765	\$ 2,295,145	\$ 2,726,026
26									
27	Division 030	Colorado/Kansas General Office							
28	13012	Prepaid-COLI Ins Premium	\$ 14,579	\$ 9,719	\$ 4,860	\$ 58,315	\$ 53,455	\$ 48,595	\$ 43,736
29	Division 030	Total (Line 28)	\$ 14,579	\$ 9,719	\$ 4,860	\$ 58,315	\$ 53,455	\$ 48,595	\$ 43,736
30									
31	Division 081	Kansas Direct							
32	13090	Prepaid DOT Fee/Right-of-way	\$ 8,712	\$ -	\$ (5,218)	\$ (10,256)	\$ (10,256)	\$ (10,256)	\$ 5,218
33	Division 081	Total (Line 32)	\$ 8,712	\$ -	\$ (5,218)	\$ (10,256)	\$ (10,256)	\$ (10,256)	\$ 5,218

Section 6

WP 6-1-1

Updated

Atmos Energy Corporation

Kansas Distribution System Filing Requirements

Components of Working Capital

Prepayments - Account 165

Thirteen Month Average Balance Ended March 31, 2019

Updated Prepayments to Thirteen Months Ending August 201

Line No.	Sub Account No.	Description	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	13 Month Average
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Division 002 General Office								
2	13000	Prepaid Expenses Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,853
3	13001	Prepaid-Worker's Comp Ins	-	-	(21,500)	-	-	-	(1,654)
4	13004	Prepaid-Insurance-Other	25,078	18,078	11,077	4,076	75,994	67,973	41,632
5	13005	Prepaid-Insurance-D&O	448,495	298,997	149,498	0	1,947,830	1,770,754	918,538
6	13006	Prepaid Insurance-Public Liability	8,742,989	7,301,646	5,860,304	4,418,962	2,977,619	1,536,277	7,411,029
7	13012	Prepaid-COLI Ins Premium	131,962	109,908	87,855	201,818	180,410	159,002	130,486
8	13013	Prepaid-SS Mailroom Postage Machine	(9,679)	(11,485)	209	996	1,558	(6,922)	(1,763)
9	13015	Prepaid-Postage for Cust Billing	54,184	225,447	118,961	260,274	105,878	255,558	234,655
10	13017	Prepaid-Postage Due	6,215	5,587	5,587	5,587	5,587	5,587	5,997
11	13022	Prepaid Rent-Gilliland	114,564	114,564	114,564	114,564	114,564	114,564	115,603
12	13027	Prepaid-Southern Gas Dues	20,700	17,250	13,800	10,350	6,900	3,450	20,965
13	13028	Prepaid-American Gas Dues	743,147	660,575	578,003	495,431	412,860	330,288	517,592
14	13035	Prepaid-Revolving Credit Facility	1,547,996	1,543,829	1,539,663	1,535,496	1,531,329	1,527,163	1,443,670
15	13067	Prepaid-Blueflame Property Insurance	6,893,784	6,267,076	5,640,369	5,013,661	4,386,953	3,760,246	3,456,400
16	13124	Ppd SW & HW Maint	21,364,561	22,097,902	24,683,997	23,605,429	22,556,416	21,184,012	22,166,863
17	13128	Prepaid-KPMG Internal Audit	-	300,000	150,000	-	300,000	150,000	115,385
18	13130	Prepaid-Rating Agency Fee	236,979	207,500	178,021	148,542	119,062	89,583	157,308
19	13201	Prepaid admin fee BBT 200mm	5,000	4,167	3,333	2,500	1,667	833	5,064
20	13205	Ppd - ARI 6 year contract extension	-	-	-	-	-	-	(100,000)
21	Division 002 Total (Sum of Lines 2 thru 20)		\$ 40,325,975	\$ 39,161,042	\$ 39,113,741	\$ 35,817,685	\$ 34,724,626	\$ 30,948,368	\$ 36,646,625
22									

Section 6

WP 6-1-1

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2019
Updated Prepayments to Thirteen Months Ending August 201

Line No.	Sub Account No.	Description	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	13 Month Average
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
23	Division 012 Customer Support								
24	13124 Ppd SW & HW Maint		\$ 2,362,640	\$ 1,973,598	\$ 1,699,681	\$ 1,182,752	\$ 1,692,551	\$ 1,822,833	\$ 2,006,574
25	Division 012 Total (Line 24)		\$ 2,362,640	\$ 1,973,598	\$ 1,699,681	\$ 1,182,752	\$ 1,692,551	\$ 1,822,833	\$ 2,006,574
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	\$ 30,279
29	Division 030 Total (Line 28)		\$ 38,876	\$ 34,017	\$ 29,157	\$ 24,298	\$ 19,438	\$ 14,579	\$ 30,279
30									
31	Division 081 Kansas Direct								
32	13090 Prepaid DOT Fee/Right-of-way		\$ -	\$ -	\$ 20,513	\$ 15,384	\$ 10,256	\$ 5,128	\$ 2,248
33	Division 081 Total (Line 32)		\$ -	\$ -	\$ 20,513	\$ 15,384	\$ 10,256	\$ 5,128	\$ 2,248

Section 6
WP 6-2
Updated

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
Updated Storage Gas to Thirteen Months Ending August 2019

Line No.	Month/Year	Kansas Jurisdiction
	(a)	(b)
1	August-18	\$ 9,290,921
2	September-18	11,645,765
3	October-18	12,873,956
4	November-18	11,534,949
5	December-18	10,355,195
6	January-19	8,285,358
7	February-19	6,324,041
8	March-19	5,100,389
9	April-19	4,986,220
10	May-19	6,046,464
11	June-19	7,653,390
12	July-19	9,114,266
13	August-19	9,986,221
14		
15	13 Month Average - Underground Storage Gas	<u>\$ 8,707,472</u>

Section 7
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Capital and Cost of Money
Test Year Ending March 31, 2019
Updated the Long-term Debt Rate and ROE

Line No.	Description	Reference	Beginning Balance 3/31/2018	Ending Balance 3/31/2019	Rate Base Allocation
	(a)	(b)	(c)	(d)	(e)
1	Long-Term Debt Capital		\$ 3,067,891,633	\$ 3,653,712,711	\$ 97,196,323
2	Equity Capital		4,721,346,388	5,508,101,667	146,525,650
3					
4	Total Capital	(Line 1 + Line 2)	<u>\$ 7,789,238,022</u>	<u>\$ 9,161,814,378</u>	<u>\$ 243,721,973</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		4.35%	
12	Cost of Equity			9.90%	
13					
	Weighted Cost of Capital - Long-				
14	Term Debt	(Line 6 * Line 11)		1.73%	
15	Weighted Cost of Capital - Equity	(Line 7 * Line 12)		<u>5.95%</u>	
16				-	
17	Total Cost of Capital	(Line 14 + Line 15)		<u>7.68% ROR</u>	

Section 9
Updated

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

Updated Components of the Pro-Forma. See the Respective References for the Change

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	\$ 59,454,564
2				
3	O&M Expense	WP 9-1, Column c, Line 89	\$ 22,493,140	\$ 21,132,983
4	Depreciation Expense	Section 10, Column c, Line 3	12,235,600	14,902,611
5	Taxes Other than Income Taxes	Section 11, Column b, Line 27	8,965,903	9,057,398
6	Interest on Customer Deposits	Section 14C, Column b, Line 5	9,890	22,257
7	Income Taxes (Current)	Section 11B, Column b, Line 19	1,561,405	4,248,518
8	Total Expense (Sum of Lines 3 - 7)		<u>\$ 45,265,938</u>	<u>\$ 49,363,766</u>
9				
10	Net Operating Income (Sum of Lines 1 - 8)		\$ 17,693,946	\$ 10,090,798
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	4,226,798
15				
16	Net Income (Line 10 - Line 13 - Line 14)		<u>\$ 13,987,770</u>	<u>\$ 7,074,842</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.			

Section 9
WP 9-1
IS-1 - IS-9

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

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

Section 9
WP 9-1
IS-1 - IS-9

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

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

Section 9
WP 9-1
IS-1 - IS-9

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

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)			<u>\$ 22,493,140</u>
51				
52	Allocation of Division 030 (WP 9-7, Column d, Line 5)			<u>\$ (0)</u>

Section 9
WP 9-1
IS-1 - IS-9

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

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 + Line 31)	IS-1a, IS-1b	\$ 96,868
56		Benefits Expense Adjustment (WP 9-3, Column f, Line 7)	IS-2	30,456
57		Charitable Donations Adjustment (WP 9-4, Column g, Line 15)	IS-3	14,566
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 21)	IS-5	(176,791)
60		Pension/Post Retirement Benefits Adjustment (WP 9-8-1, Column g, Line 102, WP 9-8-2, Column m, Line 102)	IS-6	(828,559)
61		Advertising Expense Adjustment (WP 9-9, Column g, Line 11)	IS-7	(101,100)
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>\$ (1,360,158)</u>
65				
66		Total Adjusted Operation and Maintenance Expenses (Line 50 + Line 52 + Line 64)		<u><u>\$ 21,132,983</u></u>

Section 9

WP 9-2

IS-1

Updated

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

Updated Gross Labor to August 31, 2019 Per Book Amounts, Percentages to Division O&M Labor Percentage, and Merit Percentage to Include One Month

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)	\$ 11,728,913	\$ 50,612,222	\$ 28,048,554	\$ 3,865,103	\$ 94,254,793
3	Percentage of FY2019 Budgeted Merit Increase (1)	0.25%	0.25%	0.25%	0.25%	0.25%
4						
5	Gross Labor with Annualized Merit Increase (Line 2 + Line 6)	\$ 11,758,236	\$ 50,738,753	\$ 28,118,675	\$ 3,874,766	\$ 94,490,430
6	Amount of Increase (Line 2 * Line 3)	\$ 29,322	\$ 126,531	\$ 70,121	\$ 9,663	\$ 235,637
7	Allocation to Kansas - Section 12	100.00%	3.72%	4.29%	55.66%	
8						
9	Increase Allocated to Kansas (Line 6 * Line 7)	\$ 29,322	\$ 4,707	\$ 3,008	\$ 5,378	\$ 42,416
10	3 Year Average Expense Rate (WP 9-2-2)	45.40%	70.37%	87.37%	40.57%	
11						
12	Total Labor Expense Adjustment (Line 9 * Line 10)	\$ 13,312	\$ 3,312	\$ 2,628	\$ 2,182	\$ 21,435

IS-1a

Section 9
WP 9-2
IS-1
Updated

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

Updated Gross Labor to August 31, 2019 Per Book Amounts, Percentages to Division O&M Labor Percentage, and Merit Percentage to Include One Month

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)
15	<u>Gross Labor Adjustment - Change in Period - March 31, 2019 to August 31, 2019:</u>					
16						
17	Gross Labor - Test Year (March 31, 2019) - As Originally Filed	\$ 11,540,257	\$ 48,515,787	\$ 27,116,947	\$ 3,748,614	\$ 90,921,604
18	Gross Labor - Updated to August 31, 2019 (Line 2)	11,728,913	50,612,222	28,048,554	3,865,103	94,254,793
19	Total Change in Gross Labor (Line 18 - Line 17)	\$ 188,656	\$ 2,096,435	\$ 931,607	\$ 116,490	\$ 3,333,188
20						
21	Allocation to Kansas - Section 12	100.00%	3.72%	4.29%	55.66%	
22						
23	Increase due to Change in Period - Allocated to Kansas (Line 19 * Line 21)	\$ 188,656	\$ 77,987	\$ 39,966	\$ 64,838	
24						
25	3 Year Average Expense Rate (WP 9-2-2)	45.40%	70.37%	87.37%	40.57%	
26						
27	Total Labor Adjustment - Change in Period - March 31, 2019 to August 31, 2019 (Line 23 * Line 25)	\$ 85,650	\$ 54,882	\$ 34,918	\$ 26,305	\$ 201,755
28						
29	Total Labor Expense Adjustment (Originally Filed)	\$ 87,846	\$ 13,738	\$ 8,855	\$ 15,883	\$ 126,322
30						
31	Total Gross Labor Adjustment due to Change in Period (Original Filing vs Updated to August 31, 2019) (Line 27 - Line 29)					\$ 75,433
32						IS-1b

Section 9
WP 9-2
IS-1
Updated

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

Updated Gross Labor to August 31, 2019 Per Book Amounts, Percentages to Division O&M Labor Percentage, and Merit Percentage to Include One Month

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)

33

34 Note:

35

1. The merit increase in the test year occurred on October 1, 2018; therefore, the test year includes one (1) month of the merit increase. The annual increase of 3% has been reduced to reflect only an additional month of the increase [i.e., (1/ 12 months) x 3% = .25%].

Section 9
WP 9-2-1
Updated

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
Updated Gross Labor to August 2019 Per Book Amounts

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	\$ 6,405,929	\$ 12,990,640	\$ 3,368,916	\$ 2,462,369	\$ 25,227,854
3	Undistributed Stores 1630		16,950	262,740	-	104,387	384,077
4	Below the Line 4264, 4265		-	387,055	-	-	387,055
		01000, 01006,					
5	O&M Labor Expense	01008	5,306,035	36,971,787	24,679,637	1,298,347	68,255,806
6	Total Gross Labor Summary (Sum of Lines 2 - 5)		<u>\$ 11,728,913</u>	<u>\$ 50,612,222</u>	<u>\$ 28,048,554</u>	<u>\$ 3,865,103</u>	<u>\$ 94,254,793</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							

Section 9
WP 9-2-1
Updated

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
Updated Gross Labor to August 2019 Per Book Amounts

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	108,362	16,805	8,698	173,741	307,606
15	Undistributed Stores 1630	1000	17,101	261,952	-	104,381	383,434
16	Undistributed Stores 1630	1008	(151)	788	-	6	643
17	Below the Line 4264	1000	-	228,642	-	-	228,642
18	Below the Line 4264	1008	-	(2,091)	-	-	(2,091)
19	Below the Line 4265	1000	-	160,504	-	-	160,504
20	Below the Line 4265	1008	-	0	-	-	0
21	O&M Expense 7010-9320	1000	5,239,622	48,746,889	27,685,214	1,307,743	82,979,468
22	O&M Expense 7010-9320	1001	6,297,566	1,037,278	298,521	2,288,628	9,921,994
23	O&M Expense 7010-9320	1003	-	-	-	-	-
24	O&M Expense 7010-9320	1006	54,777	4,798	-	913	60,488
25	O&M Expense 7010-9320	1008	11,636	82,069	56,121	(10,310)	139,516
26	O&M Expense 7010-9320	1009	-	-	-	-	-
27	Total Gross Labor Detail (Sum of Lines 12 - 26)		\$ 11,728,913	\$ 50,612,222	\$ 28,048,554	\$ 3,865,103	\$ 94,254,793

Section 9
WP 9-2-2
Updated

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
Updated Gross Labor to August 2019 Per Book Amounts

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

Section 9
WP 9-2-2
Updated

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
Updated Gross Labor to August 2019 Per Book Amounts

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 August 31, 2019</u>					
20	O&M Labor Expense (WP 9-2-1, Line 5)	\$ 5,306,035	\$ 36,971,787	\$ 24,679,637	\$ 1,298,347	\$ 68,255,806
21	Gross Labor (WP 9-2-1, Line 6)	\$ 11,728,913	\$ 50,612,222	\$ 28,048,554	\$ 3,865,103	\$ 94,254,793
22						
23	FY2019 Allocation*	100.00%	3.72%	4.29%	55.66%	
24						
25	Kansas Expense (Line 20 x Line 23)	\$ 5,306,035	\$ 1,375,350	\$ 1,058,756	\$ 722,660	\$ 8,462,802
26	Kansas Gross Labor (Line 21 x Line 23)	\$ 11,728,913	\$ 1,882,775	\$ 1,203,283	\$ 2,151,316	\$ 16,966,287
27						
28	3 Year Average Kansas Expense Rate					
29	O&M Labor Expense (Sum Line 7, Line 16 & Line 25/ 3)	\$ 5,186,622	\$ 1,325,731	\$ 1,051,366	\$ 817,020	\$ 8,380,740
30	Gross Labor (Sum Line 8, Line 17 & Line 26/ 3)	\$ 11,424,238	\$ 1,883,851	\$ 1,203,372	\$ 2,013,828	\$ 16,525,290
31	O&M Labor Percent (Line 29 / Line 30)	45.40%	70.37%	87.37%	40.57%	
32						
33	3 Year Average Expense Rate Allocation Factor (Col. (g) Line 29/ Col. (g) Line 30)					50.71%
34						
35	* See Section 12 Allocations					

Section 9

WP 9-3

IS-2

Updated

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

Updated the Kansas Labor Expenses which are Multiplied by the Benefit Percentage to Calculate the Benefit Adjustment

Line No.	Description	Total Kansas Direct	Administrative & General Offices			Grand Total
			Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	
	(a)	(b)	(c)	(d)	(e)	(f)
1	Kansas Labor Expense Adjustment (WP 9-2, Column b, Line 12)	\$ 13,312	\$ 3,312	\$ 2,628	\$ 2,182	\$ 21,435
2	Kansas Labor Expense Adjustment (WP 9-2, Line 27 - Line 29)	(2,196)	41,144	26,062	10,423	75,433
3	Total Change Kansas Labor Expense Adjustment (Line 1 + Line 2)	\$ 11,117	\$ 44,457	\$ 28,690	\$ 12,605	\$ 96,868
4						
5	Fiscal Year 2019 Budget Benefits Percentage (Line 19)	28.15%	32.51%	32.51%	28.15%	
6						
7	Total Benefits Expense Adjustment (Line 3 * Line 5)	\$ 3,129	\$ 14,452	\$ 9,327	\$ 3,548	\$ 30,456

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10		Company 060	Company 010
11		Colorado/Kansas	Shared Services
12	<u>Fiscal Year 2019 Budgeted Benefits Percent Calculation:</u>	<u>Business Unit</u>	<u>Business Unit</u>
13	Budgeted Medical, Dental, Pension Benefits	\$ 6,205,927	\$ 28,147,522
14	Budgeted Workers Compensation Benefits	264,715	160,791
15	Total Actuarial Benefits - Fiscal Year 2019 Budget (Line 13 + Line 14)	\$ 6,470,642	\$ 28,308,313
16			
17	Gross Labor - Fiscal Year 2019 Budget	\$ 22,989,326	\$ 87,077,737
18			
19	Budgeted Benefits as a Percent of Labor (Line 15 / Line 17)	28.15%	32.51%

Section 9

WP 9-4

IS-3

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Charitable Donations Adjustment
Test Year Ending March 31, 2019
Updated to Remove Specific Donations and Sponsorships Expenses

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	Staff's Additional adjustment to Donations (Corporate Sponsorship)		(47,946)	(2,516,804)	(2,900)	(14,170)	(2,581,820)
11	Per Book Charitable Donations (Sum of Lines 2 - 10)		\$ 14,000	\$ 404,147	\$ 2,287	\$ -	\$ 420,434
12	Kansas Allocation Rate (Schedule 12)		100.00%	3.72%	4.29%	55.66%	
13	Kansas Charitable Donations (Line 11 * Line 12)		\$ 14,000	\$ 15,034	\$ 98	\$ -	\$ 29,132
14	Allocation Percentage - to Cost of Service		50.00%	50.00%	50.00%	50.00%	
15	Total Charitable Donations Adjustment (Line 13 * Line 14)		\$ 7,000	\$ 7,517	\$ 49	\$ -	\$ 14,566

IS-3

16

17 Note:

18 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.

Section 9
WP 9-5-1
Updated

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

Updated that Rate Case Expense and Inserted the Columns C-D, F and H.

Line No.	Description	Amount	Proposed Revenue (Section 17, Column X)	Calculated Percentage e	Allocated Rate Case Expense Per Customer Class (e = b * d)	Number of Annual Bills (f)	Amount Per Customer (g = e / f)	Amount Per Customer (2 years) (h = g / 2)
	(a)	(b)	(c)	(d)	(e = b * d)	(f)	(g = e / f)	(h = g / 2)
1	Unamortized Portion of Previous Rate Case Expenses	\$ 0						
2	Atmos' Actual Rate Case Expense as of September 12, 2019 (1)	99,096						
3	CURB's Actual Rate Case Expense as of September 12, 2019	12,029						
4	Staff's Actual Rate Case Expense as of September 12, 2019	63,768						
5	Total Unrecovered Rate Case Expenses (Sum of Lines 1 - 4)	\$ 174,893						
6								
7	Surcharge Period (Number of Years)						1	2
8	Customer Rate Class							
9	Residential Sales Service		\$ 16,735,257	58.25%	\$ 101,880	1,474,356	\$ 0.07	\$ 0.03
10	Commercial/Public Authority Sales Service		5,685,967	19.79%	34,615	116,447	0.30	0.15
11	School Sales Service		51,748	0.18%	315	528	0.60	0.30
12	Industrial Sales Service		75,946	0.26%	462	174	2.66	1.33
13	Small Generator Sales Service		-	0.00%	-	911	-	-
14	Irrigation Engine Sales Service		750,401	2.61%	4,568	3,100	1.47	0.74
15	Firm Transportation Service		3,394,474	11.82%	20,665	2,127	9.72	4.86
16	School Transportation Service		605,047	2.11%	3,683	2,760	1.33	0.67
17	Interruptible Transportation Service		1,429,759	4.98%	8,704	396	21.98	10.99
18	Total (Sum of Lines 9 - 17)		\$ 28,728,599	100.00%	\$ 174,893	1,600,799		
19								
20	Notes:							
21	1. Staff obtained the Company's actual rate case expense per DR 276.							
22	2. The Company is proposing a monthly surcharge for a two year period, see Column (h).							

Section 9

WP 9-6

IS-5

Updated

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

Updated by Adding Staff's Expense Report, Legal, OPEB and Pension Amortization Expenses, OPEB and Pension Expense, and Lease
Expense Adjustments

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	Staff's Kansas Direct Expense Report		(6,159)	100%	\$ (6,159)
3	Staff's General Office Expense Report		(31,033)	55.66%	\$ (17,273)
4	Kansas Direct 5400 Expense Review	2	(692)	100%	(692)
5	SSU Customer Support (012) Expense Reports	1	(171,717)	4.29%	(7,367)
6	SSU Customer Support (012) 5400 Expense Review	2	(17,311)	4.29%	(743)
7	SSU General Office (002) Expense Reports	1	(461,327)	3.72%	(17,161)
8	SSU General Office (002) 5400 Expense Review	2	(146,537)	3.72%	(5,451)
9	Legal and Other Expense Adjustment	3	(1,712,027)	3.72%	(63,687)
10	Staff's Kansas Direct Legal Adjustment		(4,844)	100.00%	(4,844)
11	Staff's SSU Customer Support Legal Adjustment		(70)	4.29%	(3)
12	Staff's General Office Legal Adjustment		(20,607)	3.72%	(767)
13	OPEB and Pension Amortization Expense	4	118,586	100%	118,586
14	Staff's OPEB and Pension Amortization Expense (Sept 19 - Feb 20)		(21,561)	100%	(21,561)
15	Staff's Pension and OPEB Expense Adjustment		(134,047)	100%	(134,047)
16	Staff's Lease Expense Adjustment		78,050	100%	78,050
17	Legal Expense Adjustment - Colorado/Kansas General Office	5	(99,010)	55.66%	(55,109)
18	Settlement Expenses - Division 012	6	17,100	4.29%	734
19	Settlement Expenses - Division 002	6	(456,500)	3.72%	(16,982)
20					
21	Total Miscellaneous Expense Adjustment (Sum of Lines 1 - 19)		<u>\$ (3,092,022)</u>	IS-5	<u>\$ (176,791)</u>
22					

Section 9
WP 9-6
IS-5
Updated

23 Notes:

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

WP 9-8-1

IS-6

Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in Pension Expense

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	FAS 87						
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)

WP 9-8-1

IS-6

Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in Pension Expense

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 (f) = (d) - (b)	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f)	(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	17,475	1,123,203	(16,267)	(353,368)
45	May-19	33,742	1,510,313	19,867	1,143,071	(13,875)	(367,242)
46	Jun-19	33,742	1,544,055	20,705	1,163,776	(13,037)	(380,279)
47	Jul-19	33,742	1,577,797	21,652	1,185,428	(12,090)	(392,369)
48	Aug-19	33,742	1,611,539	19,757	1,205,184	(13,985)	(406,355)
49							
50	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Line 48, Column g / 3)						<u>\$ (135,452)</u>

WP 9-8-1

IS-6

Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in Pension Expense

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 (f) = (d) - (b)	Cumulative (g)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
51	FAS 106						
52	Oct-15	\$ 31,481	\$ 31,481	\$ 3,737	\$ 3,737	\$ (27,744)	\$ (27,744)
53	Nov-15	31,481	62,962	3,296	7,033	(28,185)	(55,929)
54	Dec-15	31,481	94,443	3,862	10,895	(27,619)	(83,548)
55	Jan-16	31,481	125,924	3,437	14,332	(28,044)	(111,592)
56	Feb-16	31,481	157,405	3,435	17,767	(28,046)	(139,638)
57	Mar-16	22,896	180,301	3,674	21,441	(19,222)	(158,860)
58	Apr-16	22,896	203,197	3,500	24,940	(19,396)	(178,257)
59	May-16	22,896	226,093	3,783	28,723	(19,113)	(197,370)
60	Jun-16	22,896	248,989	3,714	32,438	(19,182)	(216,551)
61	Jul-16	22,896	271,885	3,387	35,825	(19,509)	(236,060)
62	Aug-16	22,896	294,781	3,530	39,354	(19,366)	(255,427)
63	Sep-16	22,896	317,677	3,234	42,588	(19,662)	(275,089)
64	Oct-16	22,896	340,573	4,084	46,672	(18,812)	(293,901)
65	Nov-16	22,896	363,469	4,293	50,964	(18,603)	(312,505)
66	Dec-16	22,896	386,365	4,812	55,777	(18,084)	(330,589)
67	Jan-17	22,896	409,261	4,625	60,401	(18,271)	(348,860)
68	Feb-17	22,896	432,157	3,803	64,204	(19,093)	(367,953)
69	Mar-17	22,896	455,053	4,960	69,164	(17,936)	(385,889)
70	Apr-17	22,896	477,949	4,259	73,424	(18,637)	(404,525)
71	May-17	22,896	500,845	5,086	78,509	(17,810)	(422,336)
72	Jun-17	22,896	523,741	4,766	83,275	(18,130)	(440,466)
73	Jul-17	22,896	546,637	4,659	87,934	(18,237)	(458,703)
74	Aug-17	22,896	569,533	4,772	92,706	(18,124)	(476,827)
75	Sep-17	22,896	592,429	4,392	97,098	(18,504)	(495,331)
76	Oct-17	22,896	615,325	(8,731)	88,367	(31,627)	(526,958)
77	Nov-17	22,896	638,221	(8,736)	79,631	(31,632)	(558,590)
78	Dec-17	22,896	661,117	(8,068)	71,563	(30,964)	(589,554)
79	Jan-18	22,896	684,013	(9,574)	61,990	(32,470)	(622,023)
80	Feb-18	22,896	706,909	(9,056)	52,934	(31,952)	(653,975)
81	Mar-18	22,896	729,805	(8,431)	44,503	(31,327)	(685,302)
82	Apr-18	22,896	752,701	(7,979)	36,524	(30,875)	(716,177)
83	May-18	22,896	775,597	(9,958)	26,566	(32,854)	(749,031)

WP 9-8-1

IS-6

Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in Pension Expense

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)
(a)							
84	Jun-18	22,896	798,493	(9,371)	17,195	(32,267)	(781,298)
85	Jul-18	22,896	821,389	(9,147)	8,048	(32,043)	(813,341)
86	Aug-18	22,896	844,285	(9,571)	(1,522)	(32,467)	(845,807)
87	Sep-18	22,896	867,181	(8,379)	(9,901)	(31,275)	(877,082)
88	Oct-18	22,896	890,077	(11,391)	(21,293)	(34,287)	(911,370)
89	Nov-18	22,896	912,973	(12,210)	(33,503)	(35,106)	(946,476)
90	Dec-18	22,896	935,869	(9,644)	(43,147)	(32,540)	(979,016)
91	Jan-19	22,896	958,765	(11,398)	(54,544)	(34,294)	(1,013,309)
92	Feb-19	22,896	981,661	(10,618)	(65,162)	(33,514)	(1,046,823)
93	Mar-19	22,896	1,004,557	(10,208)	(75,370)	(33,104)	(1,079,927)
94	Apr-19	22,896	1,027,453	(10,696)	(86,065)	(33,592)	(1,113,518)
95	May-19	22,896	1,050,349	(12,110)	(98,175)	(35,006)	(1,148,524)
96	Jun-19	22,896	1,073,245	(12,606)	(110,781)	(35,502)	(1,184,026)
97	Jul-19	22,896	1,096,141	(13,204)	(123,985)	(36,100)	(1,220,126)
98	Aug-19	22,896	1,119,037	(12,041)	(136,026)	(34,937)	(1,255,063)
99							
100	Amortization of Excess (Less Than) Funding over 3 Years (Line 98, Column g / 3)						<u>\$ (418,354)</u>
101							
102	Total Pension/Post Retirement Benefits Adjustment (Line 50 + Line 100)						<u>IS-6 \$ (553,806)</u>
103							
104							
105							
			Increased Pension Expense				
			12 Months Ending	12 Months			
106	Division		March 2019	Ending August	Difference		
107			A	B	B-A		
108	081 (3)	\$	228,194	\$ 225,549	\$ (2,645)		
109	002 (4)		57,369	38,858	(18,510)		
110	012 (5)		42,326	42,862	537		
111	030 (6)		28,001	(16,512)	(44,513)		
112		\$	355,890	\$ 290,758	\$ (65,131) D		
113					\$ (68,916) E (WP 9-8-2, Col. E, Ln 111)		
114					\$ (134,047) D + E (WP 9-6)		
115							

WP 9-8-1
IS-6
Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in Pension Expense

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 (f) = (d) - (b)	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) - (b)	(g)

116 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.
3. The March balance is the sum of column (d) lines 32 -43 on WP 9-8-1. The August balance is the sum of column (d) lines 37- 48 on WP 9-8-1
4. The March balance is the sum of column (e) lines 32 -43 on WP 9-8-2. The August balance is the sum of column (e) lines 37- 48 on WP 9-8-2
5. The March balance is the sum of column (h) lines 32 -43 on WP 9-8-2. The August balance is the sum of column (h) lines 37- 48 on WP 9-8-2.
6. The March balance is the sum of column (d) lines 2 -13 on WP 9-8-3. The August balance is the sum of column (d) lines 7- 18 on WP 9-8-3.

WP 9-8-2
IS-6
Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in OPBE Expense

Division 002

Division 012

Line No.	Month / Year (1)	Total Shared Service		Cumulative Shared Services Amount in Base Rates (c)	Actual / Estimated Pension Expense		Allocated Actual Expense		Actual / Estimated Pension Expense (2)	Allocated Actual Expense		Shared Services Total Actual Expense (j) = (i) + (f)	Shared Services Total Cumulative (k)	Expense in Excess of (Less than) Amount In Base Rates	
		Amount in Base Rates (b)			(2)	Allocation Factor (3) (e)	(f) = (d) * (e)			(g)	(h)	(i) = (g) * (h)		(l) = (j) - (b)	Cumulative (m)
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	\$ (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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(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	(10,310)	(273,209)

WP 9-8-2

IS-6

Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in OPBE Expense

Division 002

Division 012

Line No.	Month / Year (1)	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 (f) = (d) * (e)	Actual / Estimated Pension Expense (2)	Allocation Factor (3)	Allocated Actual Expense (i) = (g) * (h)	Shared Services Total Actual Expense (j) = (i) + (f)	Shared Services Total Cumulative	Expense in Excess of (Less than) Amount In Base Rates (l) = (j) - (b)	Cumulative (m)
		(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	66,244	3.72%	2,464	86,566	4.29%	3,714	6,178	473,060	(14,114)	(410,871)
45	May-19	20,292	904,223	80,448	3.72%	2,993	88,633	4.29%	3,802	6,795	479,855	(13,497)	(424,368)
46	Jun-19	20,292	924,515	89,856	3.72%	3,343	77,946	4.29%	3,344	6,687	486,541	(13,605)	(437,974)
47	Jul-19	20,292	944,807	74,295	3.72%	2,764	87,155	4.29%	3,739	6,503	493,044	(13,789)	(451,763)
48	Aug-19	20,292	965,099	78,830	3.72%	2,932	84,072	4.29%	3,607	6,539	499,583	(13,753)	(465,516)
49													
50	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Line 48, Column m / 3)												\$ (155,172)

WP 9-8-2
IS-6
Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in OPBE Expense

Division 002

Division 012

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

WP 9-8-2

IS-6

Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in OPBE Expense

Division 002

Division 012

Total Shared										Shared	Shared	Expense in	
Line No.	Month / Year (1)	Service	Cumulative Shared	Actual / Estimated	Allocated			Allocated		Services	Services	Excess of (Less	Amount
		Amount in Base Rates	Services Amount in Base Rates	Pension Expense (2)	Allocation Factor (3)	Actual Expense	Actual / Estimated Pension Expense (2)	Allocation Factor (3)	Actual Expense	Total Actual Expense	Total Cumulative	than) Amount In Base Rates	
	(a)	(b)	(c)	(d)	(e)	(f) = (d) * (e)	(g)	(h)	(i) = (g) * (h)	(j) = (i) + (f)	(k)	(l) = (j) - (b)	(m)
85	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)
86	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)
87	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)
88	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)
89	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)
90	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)
91	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)
92	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)
93	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)
94	Apr-19	14,058	611,279	66,465	3.72%	2,473	68,611	4.29%	2,943	5,416	286,905	(8,642)	(324,374)
95	May-19	14,058	625,337	63,500	3.72%	2,362	70,250	4.29%	3,014	5,376	292,281	(8,682)	(333,056)
96	Jun-19	14,058	639,395	78,071	3.72%	2,904	61,779	4.29%	2,650	5,555	297,836	(8,503)	(341,559)
97	Jul-19	14,058	653,453	68,231	3.72%	2,538	69,078	4.29%	2,963	5,502	303,337	(8,556)	(350,116)
98	Aug-19	14,058	667,511	69,111	3.72%	2,571	66,635	4.29%	2,859	5,430	308,767	(8,628)	(358,744)

99
100 Amortization of Excess (Less Than) Funding over 3 Years (Line 98, Column m / 3) \$ (119,581)

101
102 Total Pension/Post Retirement Benefits Adjustment (Line 50 + Line 100) \$ (274,753)

103 IS-6

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Increased OPEB Expense			
	12 Months Ending March 2019	12 Months Ending August 2019	Difference
	A	B	B-A
081 (3)	\$ (119,873)	\$ (134,504)	\$ (14,631)
002 (4)	39,436	32,362	(7,074)
012 (5)	32,190	33,770	1,579
030 (6)	(92,418)	(141,208)	(48,790)
	<u>\$ (140,664)</u>	<u>\$ (209,580)</u>	<u>\$ (68,916)</u>

WP 9-8-1

WP 9-8-2
IS-6
Updated

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

Updated to Include Book Value Expense for April 2019 to August 2019 and Calculate the Increase in OPBE Expense

		Division 002					Division 012						
Line	Month /	Total Shared	Cumulative Shared	Actual / Estimated	Allocation	Allocated	Actual / Estimated	Allocation	Allocated	Shared	Shared	Expense in	
No.	Year (1)	Service	Services Amount	Pension Expense	Factor (3)	Actual	Pension Expense (2)	Factor (3)	Expense	Total Actual	Services	Excess of (Less	
		Amount in	in Base Rates	(2)		Expense				Expense	Total	than) Amount	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) * (e)	(g)	(h)	(i) = (g) * (h)	(j) = (i) + (f)	(k)	(l) = (j) - (b)	(m)
114	Notes:												
115	1. New Pension and Post Retirement Benefits trackers were implemented in March 2016 with the Final Order from Docket 16-ATMG-079-RTS.												
116	2. The amounts are the pension expense recorded for each month except.												
117	3. The March balance is the sum of column (d) lines 82 - 93 on WP 9-8-1. The August balance is the sum of column (d) lines 87 - 98 on WP 9-8-1												
118	4. The March balance is the sum of column (e) lines 82 - 93 on WP 9-8-2. The August balance is the sum of column (e) lines 87 - 98 on WP 9-8-2												
119	5. The March balance is the sum of column (h) lines 82 - 93 on WP 9-8-2. The August balance is the sum of column (h) lines 87 - 98 on WP 9-8-2.												
120	6. The March balance is the sum of column (d) lines 24 -35 on WP 9-8-3. The August balance is the sum of column (d) lines 29 - 40 on WP 9-8-3.												

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas General Office
Test Year Ending March 31, 2019
Updated to Include Book Value Expense for April 2019 to August 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	Apr-19	(4,180)	55.66%	(2,327)	25,675
15	May-19	(5,479)	55.66%	(3,050)	22,625
16	Jun-19	(2,554)	55.66%	(1,422)	21,203
17	Jul-19	(7,179)	55.66%	(3,996)	17,208
18	Aug-19	(4,659)	55.66%	(2,593)	14,615
19					
20					
21	FAS 87 Balance at March 2019 (Column (e), Line 18)			\$	14,615
22					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas General Office
Test Year Ending March 31, 2019
Updated to Include Book Value Expense for April 2019 to August 2019

Line No.	Month / Year (1)	Actual Pension Expense (2)	Allocation Factor	Allocated Actual Expense	Cumulative
	(a)	(b)	(c)	(d)	(e)
23	FAS 106				
24	Apr-18	\$ (8,353)	56.72%	\$ (4,738)	\$ (4,738)
25	May-18	(5,459)	56.72%	(3,096)	(7,834)
26	Jun-18	(5,239)	56.72%	(2,972)	(10,806)
27	Jul-18	(4,485)	56.72%	(2,544)	(13,350)
28	Aug-18	(316)	56.72%	(179)	(13,529)
29	Sep-18	(5,579)	56.72%	(3,164)	(16,693)
30	Oct-18	(20,185)	55.66%	(11,235)	(27,928)
31	Nov-18	(22,292)	55.66%	(12,408)	(40,336)
32	Dec-18	(23,134)	55.66%	(12,876)	(53,212)
33	Jan-19	(22,003)	55.66%	(12,247)	(65,459)
34	Feb-19	(24,145)	55.66%	(13,439)	(78,898)
35	Mar-19	(24,291)	55.66%	(13,520)	(92,418)
36	Apr-19	(21,463)	55.66%	(11,946)	(104,364)
37	May-19	(20,648)	55.66%	(11,492)	(115,856)
38	Jun-19	(25,665)	55.66%	(14,285)	(130,141)
39	Jul-19	(22,083)	55.66%	(12,292)	(142,433)
40	Aug-19	(22,105)	55.66%	(12,304)	(154,737)

FAS 106 at March 2019 (Column (e), Line 40)

\$ (154,737)

Notes:

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

WP 9-9
IS-7
Updated

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

Updated by Adding Sub Account 4044 to Remove Specific Advertising Expenses in the Test Year

Line No.	Sub Account		Division 002		Division 030		Total
	Number	Description	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	4044	Advertising	146,763	-	60	4,113	150,936
4	4046	Customer Relations & Assist	41,051	-	9,110	16,010	66,172
5	Totals Before Allocation (Sum of Lines 1 - 4)		\$ 231,703	\$ 42,834	\$ 15,992	\$ 81,742	\$ 372,272
6							
7	FY 2019 Allocations		3.72%	4.29%	55.66%	100.00%	
8							
9	Allocated Amounts (Line 5 * Line 7)		\$ (8,619)	\$ (1,838)	\$ (8,901)	\$ (81,742)	
10							
11	Total Advertising Expense Adjustment (Sum of Line 9, Columns c - f)						IS-7 <u>\$ (101,100)</u>

Section 10
IS-10
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation and Amortization Expense
Test Year Ending March 31, 2019
Updated the Plant Balance to September 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	\$ 14,902,611
4				
		Total Depreciation and Amortization Expense Adjustment (Line 3 -		
5	4030	Line 1)	IS-10	\$ 2,667,011
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).

Section 10
WP 10-1
Updated

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

Updated Utility Plant, Amortization/Retirements, and Fully Non Depreciable Plant balances to September 30, 2019 Per book Amounts

						Current Depreciation Rates			Proposed Depreciation Rates			
Line No.	Plant Account	Description	Section 4 Balance at 3/31/2019	Amortization / Retirements (1)	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)	Depreciation Rates (4)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense
	(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	2,651,622	-	-	2,651,622	0.92%	24,395	-	2.24%	59,396	-
14	35500	Measurement & Regulation Equipment	220,011	-	220,011	-	2.50%	-	-	0.44%	-	-
15	35600	Purification Equipment	502,375	-	-	502,375	1.70%	8,540	-	0.65%	3,265	-
16	35700	Other Equipment	125,192	-	125,192	-	2.02%	-	-	1.05%	-	-
17	Total Storage Plant (Sum of Lines 7 - 16)		\$ 6,804,496	\$ -	\$ 430,882	\$ 6,373,614		\$ 91,276	\$ -		\$ 134,515	\$ -
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	4,574,947	-	-	4,574,947	1.74%	79,604	-	2.80%	128,099	-
31	37601	Mains - Steel	62,149,804	-	-	62,149,804	1.90%	1,180,846	-	3.94%	2,448,702	-
32	37602	Mains - Plastic	125,852,496	-	-	125,852,496	2.01%	2,529,635	-	2.89%	3,637,137	-
33	37603	Anode (2)	7,764,449	1,310,014	-	6,454,436	1.74%	112,307	-	6.67%	430,511	-
34	37604	Leak Clamp (2)	8,850,410	5,501,450	-	3,348,961	(5)	63,372	-	7.14%	239,116	-
35	37800	Measurement & Regulation Station Equipment-General	5,693,402	-	-	5,693,402	3.82%	217,488	-	4.47%	254,495	-

Section 10
WP 10-1
Updated

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

Updated Utility Plant, Amortization/Retirements, and Fully Non Depreciable Plant balances to September 30, 2019 Per book Amounts

Line No.	Plant Account	Description	Section 4 Balance at 3/31/2019	Amortization / Retirements (1)	Fully & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates				Proposed Depreciation Rates	
							Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)	Depreciation Rates (4)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
36	37900	Measurement & Regulation City Gate	3,522,231	-	-	3,522,231	3.52%	123,983	-	3.58%	126,096	-
37	37908	Measurement & Regulation Station Equipment	26,115	-	-	26,115	3.52%	919	-	3.58%	935	-
38	38000	Services	86,597,077	-	-	86,597,077	3.30%	2,857,704	-	3.73%	3,230,071	-
39	38100	Meters	32,660,422	-	-	32,660,422	5.80%	1,894,304	-	2.98%	973,281	-
40	38200	Meter Installations	28,398,876	-	-	28,398,876	5.65%	1,604,536	-	5.76%	1,635,775	-
41	38300	House Regulators	2,010,107	-	-	2,010,107	5.85%	117,591	-	12.03%	241,816	-
42	38400	House Reg. Installations	209,461	-	209,461	-	6.62%	-	-	5.79%	-	-
43	38500	Industrial Measurement & Regulation Station Equipment	1,830,578	-	-	1,830,578	4.19%	76,701	-	4.45%	81,461	-
44	38700	Other Equipment	628,454	-	628,454	-	6.25%	-	-	0.62%	-	-
45	Total Distribution Plant (Sum of Lines 27 - 44)		\$ 371,925,924	\$ 6,811,463	\$ 837,916	\$ 364,276,545		\$ 10,871,040	\$ -		\$ 13,435,432	\$ -
46												
47		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	49,778	-	-	49,778	2.51%	1,249	-	3.29%	1,638	-
52	39009	Improvements to Leased Premises	39,013	-	-	39,013	3.59%	1,401	-	3.87%	1,510	-
53	39100	Office Furniture & Equipment	487,412	-	-	487,412	6.67%	32,510	-	6.67%	32,510	-
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	4,045,595	-	-	4,045,595	6.67%	122,082	147,759	5.00%	91,516	110,764
57	39500	Laboratory Equipment	12,933	-	-	12,933	6.67%	390	472	6.67%	390	472
58	39600	Power Operated Equipment	18,239	-	-	18,239	14.72%	54	2,631	3.84%	14	686
59	39604	Backhoes	12,569	-	-	12,569	14.05%	35	1,731	3.84%	10	473
60	39700	Communication Equipment	684,389	-	-	684,389	8.33%	57,010	-	6.67%	45,649	-
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	34,030	-	-	34,030	14.29%	4,863	-	14.29%	4,863	-

Section 10
WP 10-1
Updated

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

Updated Utility Plant, Amortization/Retirements, and Fully Non Depreciable Plant balances to September 30, 2019 Per book Amounts

						Current Depreciation Rates			Proposed Depreciation Rates			
Line No.	Plant Account	Description	Section 4 Balance at 3/31/2019	Amortization / Retirements (1)	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (3)	Depreciation Rates (4)	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense
	(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	623,156	-	-	623,156	14.29%	89,049	-	14.29%	89,049	-
66	39906	Other Tangible Property - PC Hardware	1,044,909	341,587	-	703,322	14.29%	100,505	-	20.00%	140,664	-
67	39907	Other Tangible Property - PC Software	59,114	18,572	-	40,542	14.29%	5,793	-	20.00%	8,108	-
68	39908	Other Tangible Property - Application Software	-	-	-	-	14.29%	-	-	14.29%	-	-
69	Total General Plant (Sum of Lines 48 - 68)		\$ 10,309,904	\$ 360,798	\$ 152,535	\$ 9,796,571		\$ 536,255	\$ 182,493		\$ 544,415	\$ 135,727
70												
71	Total Kansas Direct (Sum of Lines 4+17+24+45+69))		\$ 390,860,525	\$ 7,172,262	\$ 1,426,094	\$ 382,262,170		\$ 11,537,368	\$ 182,493		\$ 14,194,908	\$ 135,727
72												

	Pro -Forma Depreciation Expense	Allocation Factors	Allocated Current Depreciation Expense	Pro-Forma Depreciation Expense	Allocation Factors	Allocated Proposed Depreciation Expense
73 Allocation of Depreciation Expense						
74 General Office Division 002 (WP 10-2, Column h, Line 17)	\$ 7,469,994	3.72%	\$ 277,884	\$ 7,469,994	3.72%	\$ 277,884
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)	1,301,910	4.50%	58,586	1,301,910	4.50%	58,586
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)	6,485,757	4.29%	278,239	6,485,757	4.29%	278,239
79 Charles K. Vaughn Center (WP 10-3, Column h, Line 27)	454,326	2.98%	13,531	454,326	2.98%	13,531
80 Colorado/Kansas General Office (WP 10-4, Column h, Line 27)	136,856	55.66%	76,174	136,856	55.66%	76,174
81 Allocation Depreciation Expense Amounts (Sum of Lines 74 - 80)			\$ 707,703			\$ 707,703
82						
83 Total Kansas Direct Plus Allocated Depreciation Expense Amounts (Line 71 + Line 81)			\$ 12,245,071			\$ 14,902,611
84						

85 Notes:

86 1. Retirements are reflected for amortization accounts where the life of the assets are greater than the proposed average service life.

87 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	3,187,502	1.90%	60,563
	<u>\$ 3,348,961</u>		<u>\$ 63,372</u>

Section 10
WP 10-2
Updated

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

Updated Utility Plant, Amortization/Retirements, and Fully Non Depreciable Plant balances to September 30, 2019 Per Book Amounts

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	\$ 1,438,336	\$ -	\$ -	\$ 1,438,336	2.33%	\$ 33,513	\$ -	2.33%	\$ 33,513	\$ -
3	39009	Improvements to Leased Premises	9,183,258	-	-	9,183,258	3.12%	286,518	-	3.12%	286,518	-
4	39100	Office Furniture & Equipment	5,639,860	-	-	5,639,860	3.69%	208,111	-	3.69%	208,111	-
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	22,165,715	-	-	22,165,715	7.82%	1,733,359	-	7.82%	1,733,359	-
11	39902	Other Tangible Property Servers S/W	8,430,494	-	-	8,430,494	7.18%	605,309	-	7.18%	605,309	-
12	39903	Other Tangible Property Network H/W	4,775,967	-	-	4,775,967	6.99%	333,840	-	6.99%	333,840	-
13	39906	Other Tangible Property PC Hardware	2,146,765	-	-	2,146,765	10.15%	217,897	-	10.15%	217,897	-
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	75,951,438	-	-	75,951,438	5.11%	3,881,118	-	5.11%	3,881,118	-
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)		\$ 132,498,942	\$ -	\$ -	\$ 132,498,942		\$ 7,469,994	\$ -		\$ 7,469,994	\$ -
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												

Section 10
WP 10-2
Updated

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

Updated Utility Plant, Amortization/Retirements, and Fully Non Depreciable Plant balances to September 30, 2019 Per Book Amounts

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 Capitalized Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
24		<u>SSU Distribution & Marketing - General Plant</u>									
25	39020	Structures and Improvements	\$ 2,116	\$ -	\$ -	\$ 2,116	2.33%	\$ 49	\$ -	2.33%	\$ 49
26	39029	Improvements to Leased Premises	31,824	-	-	31,824	3.12%	993	-	3.12%	993
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	20,913,511	-	-	20,913,511	5.11%	1,068,680	-	5.11%	1,068,680
35	Total SSU Distribution & Marketing General Plant (Line 25 + Line 34)		\$ 24,088,731	\$ -	\$ -	\$ 24,088,731		\$ 1,301,910	\$ -		\$ 1,301,910
36											
37		<u>SSU Align Pipe Project - General Plant</u>									
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)		\$ 186,230,993	\$ -	\$ -	\$ 186,230,993		\$ 10,045,479	\$ -		\$ 10,045,479

44

45 Note:

46 1. The Company isn't proposing new depreciation rates for Division 002.

Section 10
WP 10-3
Updated

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

Updated Utility Plant, Amortization/Retirements, and Fully Non Depreciable Plant balances to September 30, 2019 Per Book Amounts

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	Pro-Forma Capitalized	Depreciation Rates (1)	Pro-Forma Depreciation	Pro-Forma Capitalized
								Expense	Depreciation Expense		Expense	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	12,784,514	-	-	12,784,514	2.33%	297,879	-	2.33%	297,879	-
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	2,604,740	-	-	2,604,740	3.69%	96,115	-	3.69%	96,115	-
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	647,859	-	-	647,859	10.15%	65,758	-	10.15%	65,758	-
11	39908	Other Tangible Property Application Software	95,114,594	-	-	95,114,594	5.11%	4,860,356	-	5.11%	4,860,356	-
12	Total Division 012 Customer Support (Sum of Lines 1 - 11)		\$ 131,418,386	\$ -	\$ 2,874,240	\$ 128,544,146		\$ 6,485,757	\$ -		\$ 6,485,757	\$ -
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	12,542,660	-	-	12,542,660	2.33%	292,244	-	2.33%	292,244	-
18	39110	CKV-Office Furniture and Equipment	519,438	-	-	519,438	3.69%	19,167	-	3.69%	19,167	-
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	529,958	-	-	529,958	8.29%	43,934	-	8.29%	43,934	-
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	72,357	-	-	72,357	10.15%	7,344	-	10.15%	7,344	-
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)		\$ 16,804,137	\$ -	\$ 1,886,443	\$ 14,917,694		\$ 454,326	\$ -		\$ 454,326	\$ -
28												
29												
30	Total Division 012 Customer Support (Line 12 + Line 27)		\$ 148,222,522	\$ -	\$ 4,760,683	\$ 143,461,840		\$ 6,940,083	\$ -		\$ 6,940,083	\$ -

32 Note:

33 1. The Company isn't proposing new depreciation rates for Division 012.

Section 10

WP 10-4

Updated

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

Updated Utility Plant, Amortization/Retirements, and Fully Non Depreciable Plant balances to September 30, 2019 Per Book Amounts

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	388,866	-	-	388,866	7.80%	30,332	-	7.80%	30,332	-
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	89,698	-	-	89,698	22.00%	19,733	-	22.00%	19,733	-
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)		\$ 1,154,366	\$ -	\$ 113,632	\$ 1,040,733		\$ 136,856	\$ -		\$ 136,856	\$ -

12

13 Note:

14 1. The Company isn't proposing new depreciation rates for Division 030.

Section 11
IS-11 - IS-13
Updated

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

Updated the Payroll via Gross Labor and Kansas Corporation Commission Assessment as of August 2019

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		

Section 11
IS-11 - IS-13
Updated

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

Updated the Payroll via Gross Labor and Kansas Corporation Commission Assessment as of August 2019

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	105,369
24	Kansas Corporation Commission Assessment Adjustment (WP 11-5, Column b, Line 20) IS-13	(21,443)
25	Total Adjustments to Taxes Other than Income Taxes (Sum of Lines 22 - 24)	<u>\$ 132,597</u>
26		
27	Total Adjusted Taxes Other Than Income Taxes (Line 19 + Line 25)	<u>\$ 9,057,398</u>

Section 11
WP 11-4
IS-12
Updated

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

**Updated the Payroll Tax and Average Expense Rate by Updating the Gross Labor to the August 2019
Book Value and Adding the Merit increase**

Line No.	Description	Kansas Total
	(a)	(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)	\$ 11,758,236
3	3 Year Average Expense Rate (WP 9-2-2, Column g, Line 33)	50.71%
4		
5	Kansas Direct Proforma Labor Expense (Line 2 * Line 3)	<u>\$ 5,963,146</u>
6		
7	Projected FY2019 Payroll Tax rates	7.65%
8		
9	Normalized Payroll Tax Rate (Line 5 * Line 7)	\$ 456,181
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>\$ 105,369</u>
13		IS-12
14	Note:	
15	1. This adjustment is to align payroll tax expense with the labor adjustment.	

Section 11
WP 11-5
IS-13
Updated

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

Line No.	Month/Year (a)	Division 81 KCCA Paid and Expensed (b)
1	Sep-18	\$ -
2	Oct-18	-
3	Nov-18	41,552
4	Dec-18	-
5	Jan-19	38,239
6	Feb-19	-
7	Mar-19	-
8	Apr-19	30,801
9	May-19	-
10	Jun-19	-
11	Jul-19	33,623
12	Aug-19	-
13	Total Test Year KCCA Paid (Sum of Lines 1 - 12)	<u>\$ 144,215</u>
14		
18	Total Test Year KCCA Paid per the initial filing	<u>\$ 165,658</u>
19		
20	Total KCCA Adjustment (1) (Line 18 - Line 13)	<u><u>\$ (21,443)</u></u>
21		IS-13

22 Note:

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

Section 11B
IS-14
Updated

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

Updated by Adding the Amortization Expense for EDIT

Line No.	Description	Total
	(a)	(b)
1	<u>Per Books:</u>	
2	Required Return (Section 3A, Column c, Line 24)	\$ 18,106,851
3	Interest Deduction (WP 11B-1, Column b, Line 7)	4,088,825
4	Equity Portion of Return (Line 2 -Line 3)	\$ 14,018,026
	Application of Composite Tax Rate to Net Income Before Taxes	
5	(Line 4, Column b * Line 25, Column b)	\$ 3,718,982
6	Allowance for Step Rate (\$50,000 * 3.0%)	(1,500)
7	Subtotal (Line 5 + Line 6)	\$ 3,717,482
8	Tax Expansion Factor (=1/(1-26.530%))	1.3611
9	Total Income Tax Liability - Before Adjustment (Line 7 * Line 8)	\$ 5,059,864
10		
11	<u>After Adjustments:</u>	
12	Required Return (Section 3A, Column y, Line 24)	\$ 18,717,847
13	Interest Deduction (WP 11B-1, Column b, Line 15)	4,226,798
14	Equity Portion of Return (Line 12 - Line 13)	\$ 14,491,050
	Application of Composite Tax Rate to Net Income Before Taxes	
15	(Line 14, Column b * Line 25, Column b)	\$ 3,844,476
16	Allowance for Step Rate (\$50,000 * 3.0%)	(1,500)
17	Subtotal (Line 15 + Line 16)	\$ 3,842,976
18	Amortization Expense for EDIT and Misc Tax Adjustment	(721,589)
19	Subtotal (Line 17 + Line 18)	\$ 3,121,386
20	Tax Expansion Factor (=1/(1-26.530%))	1.3611
21	Total Income Tax Liability - After Adjustment (Line 19 + Line 20)	\$ 4,248,518
22		
23	Total Income Tax Adjustment (Line 21 - Line 9)	\$ (811,346)
24		IS-14
25		
26	State Tax Rate	7.00%
27	Federal Tax Rate	<u>21.00%</u>
28	Composite Tax Rate (Line 23 + Line 24)	26.53%

Section 11
WP 11B-1
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Pro-forma Interest Expense, Long-Term Debt
Test Year Ending March 31, 2019
Update to Rate Base due to All the Adjustments (Flow Through)

Line No.	Description (a)	Kansas Amount (b)
1	Rate Base (Before Adjustments) (Section 3A, Column c, Line 20)	\$ 235,766,290
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)	\$ 94,023,596
5	Long Term Debt Rate (Section 7, Column d, Line 11)	4.35%
6		
7	Interest Expense, Long Term Debt (Before Adjustments) (Line 4 * Line 5)	<u>\$ 4,088,825</u>
8		
9	Rate Base (After Adjustments) (Section 3, Column c, Line 20)	\$ 243,721,973
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)	\$ 97,196,323
13	Long Term Debt Rate (Section 7, Column d, Line 11)	4.35%
14		
15	Interest Expense, Long Term Debt (After Adjustments) (Line 12 * Line 13)	<u>\$ 4,226,798</u>

Section 11C
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Federal Income Taxes
Twelve Months Ended March 31, 2019, As Adjusted
Updated Based on Income Tax and ADIT Adjustments

Line No.	Description	Total
	(a)	(b)
1	Income Taxes - Current (Section 11B, Column b, Line 19 minus Column b, Line 2)	\$ (916,303)
2	Income Taxes - Deferred (Line 9)	5,164,821
3	Total Income Tax Expense (Line 1 + Line 2)	<u>\$ 4,248,518</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>(34,964,766)</u>
9	Change in ADIT Balance (Line 7 - Line 8)	<u>\$ 5,164,821</u>

Section 14A
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Other Rate Base Components
Test Year Ending March 31, 2019

Updated the CWIP by Removing the Book Value, Updating Customer Deposits as of August 2019, and Updating ADIT as of September 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)	\$ -	\$ 1,620,606
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)	(802,103)	(818,283)
6	Accumulated Deferred Income Tax (WP 14-4, Column g, Lines 9 and 22)	(34,964,766)	(28,629,689)
7	Regulatory Liability (WP 14-4-2, Column b, Line 1)	(19,066,824)	(19,066,824)
8			
9	Total Other Rate Base Components (Sum of Lines 1 - 7)	<u>\$ (55,457,264)</u>	<u>\$ (47,517,761)</u>
10			
11	Note:		
12	1. Calculated using a 13 month average.		

WP 14-1
RB-1
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Construction Work in Progress (CWIP) Adjustment
Test Year Ending March 31, 2019

CWIP has been Updated to Include the Projects in Division 081 (Kansas Direct) that will Close by February 2020

Line No.	Description	Total Kansas
	(a)	(b)
1	Adjustments to Construction Work in Progress:	
2		
3	Kansas Direct (1)	\$ 1,620,606
4	Total Adjusted Construction Work in Progress (Sum of Line 3)	<u>\$ 1,620,606</u>
5		
6	Construction Work in Progress - Per Book (Direct and Allocated) (WP 14-1-1, Column d, Line 1)	<u>\$ -</u>
7		
8	Total Adjustment to Construction Work in Progress (Line 4 - Line 6)	<u>\$ 1,620,606</u>
9		RB-1
10	Note:	
11	1. The planned projects are expected to close by September 30, 2019.	

Section 14
WP 14-1-1
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Construction Work in Progress (CWIP) Account 107
Test Year Ending March 31, 2019

Updated CWIP Balances by Removing the Book Value Amounts

Line No.	Description	Per Book Amounts	Allocation Percentage	Total Kansas
	(a)	(b)	(c)	(d)
1	Kansas Direct	\$ -	100.00%	\$ -
2				
3				
4	<u>Allocated</u>			
5	General Office Division 002	\$ -	3.72%	\$ -
6	Customer Support Division 012	-	4.29%	-
7	Colorado/Kansas General Office Division 30	-	55.66%	-
8				
9	Total CWIP (Sum of Lines 1 + 5 + 6 + 7)	<u>\$ -</u>		<u>\$ -</u>

Section 14

WP 14-3

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Customer Deposits Account 235
Thirteen Month Average Balance Ended March 31, 2019
Updated Customer Deposits to Thirteen Months Ending August 2019

Line No.	Month/Year	Colorado/Kansas General Office			Total
		Division 030	Kansas Direct		
	(a)	(b)	(c)		(d)
1	August 2018	\$ 0	\$ (853,113)	\$	(853,113)
2	September 2018	0	(849,810)		(849,810)
3	October 2018	0	(815,893)		(815,893)
4	November 2018	0	(812,240)		(812,240)
5	December 2018	0	(807,038)		(807,038)
6	January 2019	0	(806,164)		(806,164)
7	February 2019	0	(814,951)		(814,950)
8	March 2019	0	(822,630)		(822,630)
9	April 2019	0	(819,495)		(819,494)
10	May 2019	0	(818,510)		(818,510)
11	June 2019	0	(810,087)		(810,087)
12	July 2019	0	(805,643)		(805,643)
13	August 2019	0	(802,103)		(802,103)
14					
15	Customer Deposits 13 Month Average	\$ 0	\$ (818,283)	\$	(818,283)
16					
17	Allocation Factor	55.66%	100.00%		
18	Total Kansas Customer Deposits 13 Month Average	\$ 0	\$ (818,283)	\$	(818,283)

Section 14

WP 14-4

RB-2

Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes (ADIT) - Accounts 1900, 2820, 2830
Balance as of March 31, 2019
Updated ADIT Book Amounts to September 30, 2019 Balance

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	\$ 9,222,198	\$ (61,584,856)	\$ (828,850)	\$ (53,191,509)	100%	\$ (53,191,509)
3							
4	<u>Allocated</u>						
5	General Office Division 002	\$ 501,360,953	\$ (17,718,881)	\$ 21,893,483	\$ 505,535,555	3.72%	\$ 18,805,923
6	Customer Support Division 012	1,956	(15,819,747)	(1,464,875)	(17,282,666)	4.29%	(741,426)
7	Colorado/Kansas General Office Division 030	1,064,610	(42,525)	(730,588)	291,497	55.66%	162,247
8							
9	Total Unadjusted Accumulated Deferred Income Taxes (Sum of Lines 2 - 7)				\$ 435,352,877		\$ (34,964,766)
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	\$ (53,191,509)	\$ (553,315)	2	\$ (52,638,194)	100%	\$ (52,638,194)
16							
17	<u>Allocated</u>						
18	General Office Division 002	\$ 505,535,555	\$ (155,423,695)	2	\$ 660,959,250	3.72%	\$ 24,587,684
19	Customer Support Division 012	(17,282,666)	-	2	(17,282,666)	4.29%	(741,426)
20	Colorado/Kansas General Office Division 030	291,497	-	2	291,497	55.66%	162,247
21							
22	Total Adjusted Accumulated Deferred Income Taxes (Sum of Lines 15 - 20)	\$ 435,352,877	\$ (155,977,010)		\$ 591,329,887		\$ (28,629,689)
23							
24	Total Adjustment to Accumulated Deferred Income Taxes (Line 22 - Line 9)						\$ 6,335,076
25							RB-2

Note:

1. FERC account 255 had a zero balance.

2. Reference worksheet for Column (d), Lines 15, 18, 19 and 20 is WP 14-4-I, Columns e, b, c, d (respectively), Line 13.

Section 14
WP 14-4-1
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes ("ADIT")
Adjustments as of March 31, 2019

Updated ADIT Adjustments to September 30, 2019 Balance

Line No.	Description	Division 002 General Office	Division 012 Customer Support	Colorado/Kansas General Office Division 030	Kansas Direct
	(a)	(b)	(c)	(d)	(e)
1	Section 481(a) Cushion Gas	\$ 343,370	\$ -	\$ -	\$ -
2	Section 481(a) Line Pack Gas	41,663	-	-	-
3	ST - Enterprise Zone ITC	2,352,371	-	-	-
4	Deferred Gas Costs	-	-	-	(553,315)
5	Over Recoveries of PGA	-	-	-	-
6	FD - NOL Credit Carryforward - Non Reg	(163,981,747)	-	-	-
7	FD-NOL Credit Carryforward - Other	5,820,648	-	-	-
8					
9	Total (Sum of Line 1 - Line 7)	\$ (155,423,695)	\$ -	\$ -	\$ (553,315)
10					
11	ADIT Computation Rate	100%	100%	100%	100%
12					
13	Total ADIT Adjustment Amount (Line 9 * Line 11)	\$ (155,423,695)	\$ -	\$ -	\$ (553,315)

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
Updated the EDIT Balance to September 2019 which Created a New Amortization Expense			
Line No.	Year Ended September 30	Excess Deferred Balance	Amortization Expense
	(a)	(b)	(c)
1	2019	\$ (19,066,824)	\$ (907,944)
2	2020	(18,158,880)	(907,944)
3	2021	(17,250,936)	(907,944)
4	2022	(16,342,992)	(907,944)
5	2023	(15,435,048)	(907,944)
6	2024	(14,527,104)	(907,944)
7	2025	(13,619,160)	(907,944)
8	2026	(12,711,216)	(907,944)
9	2027	(11,803,272)	(907,944)
10	2028	(10,895,328)	(907,944)
11	2029	(9,987,384)	(907,944)
12	2030	(9,079,440)	(907,944)
13	2031	(8,171,496)	(907,944)
14	2032	(7,263,552)	(907,944)
15	2033	(6,355,608)	(907,944)
16	2034	(5,447,664)	(907,944)
17	2035	(4,539,720)	(907,944)
18	2036	(3,631,776)	(907,944)
19	2037	(2,723,832)	(907,944)
20	2038	(1,815,888)	(907,944)
21	2039	(907,944)	(907,944)
22	2040	(0)	(907,944)

Note:

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.

Section 14C
IS-15
Updated

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Interest on Customer Deposits
Test Year Ending March 31, 2019
Updated Customer Deposits to Thirteen Months Ending August 2019

Line No.	Description	Kansas
	(a)	(b)
1	Thirteen Month Average Customer Deposits (Section 14A, Column c, Line 5)	\$ 818,283
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)	\$ 22,257
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>\$ 12,367</u>
10		IS-15

Atmos Energy Corporation
 Kansas Distribution Systems
 Summary of Revenue at Present and Proposed Rates
 Twelve Months Ended March 31, 2019
 Updated by Adding Staff's adjustments for WNA

Section 17
 Updated

Line No.	Description	Current Tariffs	Average Bills	Number of Bills	Volumes
	(a)	(b)	(c)	(d)	(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)		135,034	1,620,409	159,986,345
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)		450	5,400	54,677,645
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
 Updated by Adding Staff's adjustments for WNA

Section 17
 Updated

Line No.	Description	Current Tariffs	Adjustments to Bills	Adjustments to Volumes	Proration Adjustment to Bills Variance	Proration Adjustment	Existing WNA	Total # of Bills	Total Volumes
	(a)	(b)	(f)	(g)	(h)	(i)	(j)	(k) = (d) + (f) + (i)	(l) = (e) + (g) + (j)
1	<u>Kansas - 081 Div.</u>								
2	Residential Sales Service (910)	910			-1.5%	(23,185)	(10,127,286)	1,474,356	104,778,717
3	Commercial Sales Service (915)	915	9	70,306	-1.5%	(1,696)	(2,657,412)	111,146	33,799,132
4	Public Authority Sales Service (915)	915	0		-0.3%	(18)	(131,803)	5,301	1,800,461
5	School Sales Service (920)	920			-0.2%	(1)	(21,526)	528	276,330
6	Industrial Sales Service (930)	930			-0.8%	(1)	(32,754)	174	428,611
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					28,189	3,100	6,028,287
11									
12	Subtotal (Sum of Lines 2 - 11)		9	70,306		(24,902)	(12,942,593)	1,595,516	147,114,058
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
 Updated by Adding Staff's adjustments for WNA

Section 17
 Updated

Line No.	Description	Current Tariffs	Present Facilities Charge	Present Commodity Rates	Customer Annualization	Present Facilities Charge Revenues	Present Commodity Charge Revenues	Present Total Revenues
	(a)	(b)	(m)	(n)	(o)	(p) = ((k) * (m))+(o)	(q) = (l) * (n)	(r) = (q) + (p)
1	<u>Kansas - 081 Div.</u>							
2	Residential Sales Service (910)	910	\$ 18.04	\$ 0.14439	\$ 151,905.22151	\$ 26,749,286	\$ 15,128,999	\$ 41,878,285
3	Commercial Sales Service (915)	915	40.10	0.14758	(10,459.45429)	4,446,490	4,988,076	9,434,566
4	Public Authority Sales Service (915)	915	40.10	0.14758	(133.03233)	212,434	265,712	478,146
5	School Sales Service (920)	920	47.83	0.16107	-	25,257	44,508	69,765
6	Industrial Sales Service (930)	930	83.13	0.15191	-	14,437	65,110	79,547
7	Small Generator Sales Service (940)	940	39.71	(0.32604)	(233.58949)	35,959	(822)	35,137
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	(22,040.13771)	179,460	651,176	830,636
11								
12	Subtotal (Sum of Lines 2 - 11)				\$ 119,039	\$ 31,663,323	\$ 21,142,759	\$ 52,806,082
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)					\$ 31,663,323	\$ 21,142,759	\$ 52,806,082
32								
33	Total Kansas Margin (Sum of Lines 27 thru 31)					\$ 32,117,138	\$ 26,405,798	\$ 59,454,564
34								
35	Percentage Increase					55%	45%	