

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

IN THE MATTER OF THE APPLICATION) Docket No.
OF ATMOS ENERGY CORPORATION)
FOR REVIEW AND ADJUSTMENT OF ITS)
NATURAL GAS RATES) 16-ATMG-____-RTS

DIRECT TESTIMONY OF

PAUL H. RAAB

FOR ATMOS ENERGY CORPORATION, COLORADO-KANSAS DIVISION

I.	POSITION AND QUALIFICATIONS	1
II.	PURPOSE OF TESTIMONY	3
III.	CLASS COST OF SERVICE	4
	A. Background	4
	B. The Classification Study	11
	C. The Allocation Study	14
IV.	RATE DESIGN	19
V.	AFFIDAVIT	26

EXHIBIT PHR-1 – QUALIFICATIONS

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1 **I. POSITION AND QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS ADDRESS.**

3 **A.** My name is Paul H. Raab and my business address is 5313 Portsmouth Road,
4 Bethesda, MD 20816. I am an independent economic consultant.

5 **Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?**

6 **A.** I am appearing on behalf of Atmos Energy Corporation (“Atmos Energy” or “the
7 Company”).

8 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

9 **A.** I have a B.A. in Economics from Rutgers University and an M.A. from the State
10 University of New York at Binghamton with a concentration in Econometrics. While
11 attending Rutgers, I studied as a Henry Rutgers Scholar.

12 **Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.**

13 **A.** I have been providing consulting services to the utility industry for over thirty-five
14 years, having assisted electric, gas, telephone, and water utilities; Commissions; and

1 intervenor clients in a variety of areas. I am trained as a quantitative economist so that
2 most of this assistance has been in the form of mathematical and economic analysis
3 and information systems development. My areas of focus relevant to this case
4 include planning issues, as well as costing and rate design analysis. I began my
5 career with the professional services firm that is now known as Ernst & Young,
6 where I was employed for ten years.

7 **Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE COMMISSIONS IN**
8 **REGULATORY PROCEEDINGS?**

9 **A.** Yes. I have provided expert testimony before this Commission in Docket Nos.
10 174,155-U, 176,716-U, 98-KGSG-822-TAR, 99-KGSG-705-GIG, 01-KGSG-229-
11 TAR, 02-KGSG-018-TAR, 02-WSRE-301-RTS, 03-KGSG-602-RTS, 03-AQLG-
12 1076-TAR, 05-AQLG-367-RTS, 06-KGSG-1209-RTS, 07-AQLG-431-RTS, 08-
13 WSEE-1041-RTS, 10-KCPE-415-RTS, 10-KGSG-421-TAR, 10-KCPE-795-TAR,
14 12-WSEE-112-RTS, 12-KGSG-835-RTS, 12-GIMX-337-GIV, 12-KG&E-718-CON,
15 13-KG&E-451-CON, 13-WSEE-629-RTS, 14-ATMG-320-RTS, 15-WSEE-181-TAR
16 and 15-KCPE-116-RTS. In addition, I have provided expert testimony before the
17 state regulatory authorities of Alaska, Colorado, the District of Columbia, Georgia,
18 Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Missouri, Montana,
19 Nebraska, Nevada, New Jersey, New Mexico, New York, Ohio, Oklahoma,
20 Pennsylvania, Tennessee, Texas, Virginia, West Virginia and Wisconsin, as well as
21 the Federal Energy Regulatory Commission, the Michigan House Economic
22 Development and Energy Committee, the Pennsylvania House Consumer Affairs

1 Committee, the Province of Saskatchewan, Canada and the United States Tax Court.
2 Exhibit PHR-1 provides more detail on the subject matter of the testimony provided.
3

4 **II. PURPOSE OF TESTIMONY**

5 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

6 **A.** The purpose of my testimony is to describe the class cost of service studies that serve
7 as the basis for allocating Atmos Energy's requested base revenue increase of
8 approximately \$5.7M¹ among customer classes and to describe the resulting rate
9 design that is intended to collect the Company's calculated revenue requirement in
10 this case.

11 **Q. WHAT EXHIBITS ARE YOU SPONSORING?**

12 **A.** I sponsor three exhibits. Exhibit PHR-1 is a summary of my qualifications and
13 experience. Exhibit PHR-2 contains a complete class cost of service analysis of Atmos
14 Energy Corporation at existing rates, equalized customer class rates of return and at
15 proposed rate levels using a set of classification and allocation factors that Atmos
16 Energy generally regards as most reflective of the underlying relationships between
17 customer usage characteristics and the costs that Atmos Energy incurs to serve each
18 customer. I refer to this study in the remainder of my testimony as the "traditional"
19 cost of service approach. Exhibit PHR-3 contains a complete class cost of service
20 analysis of Atmos Energy Corporation at existing rates, equalized customer class rates
21 of return and at proposed rate levels using that set of classification and allocation factors

¹ In addition to Atmos Energy's request to increase base rates by \$5.7 million, it is requesting to shift the revenues collected through the current Gas System Reliability Surcharge Rider and the Ad Valorem Tax Surcharge Rider to base rates and the amounts in those riders would go to zero. The \$5.7 million also does not include the rate case expense rider.

1 that Commission Staff has generally relied on in developing estimates of the costs to
2 serve customer classes and the resulting rates. I refer to this study in the remainder of my
3 testimony as the “Kansas” cost of service approach.

4 **Q. WERE THESE EXHIBITS PREPARED BY YOU OR UNDER YOUR DIRECT**
5 **SUPERVISION?**

6 **A.** Yes.

7
8 **III. CLASS COST OF SERVICE**

9 **A. Background**

10 **Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?**

11 **A.** A class cost of service analysis is the process by which the costs that a utility incurs
12 to serve particular classes of customers are linked to the classes of customers that
13 caused those costs to be incurred.

14 **Q. WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE DIFFERENT**
15 **CUSTOMER CLASSES?**

16 **A.** It is a generally accepted utility ratemaking principle that rates should be based on
17 costs. This statement applies not only to the overall level of costs incurred by the
18 utility, but also to the costs that the utility incurs to serve individual services, classes
19 of customers, and segments of the utility’s business. Adherence to this principle is
20 complicated by the fact that many of the costs incurred to provide different types of
21 service are “joint” costs and many are “common” costs, neither of which have a
22 theoretically precise method by which they can be assigned to the different products
23 produced as a result of the incurrence of these costs.

1 Joint costs occur when the provision of one service is an automatic by-product
2 of another (e.g., the delivery of natural gas at different times of the year). Common
3 costs are incurred when several outputs are produced using the same facilities or
4 inputs (e.g., administrative and general expenses).

5 Thus, cost of service studies are the primary method used to allocate the
6 common and joint costs incurred by the utility in serving different customer classes.

7 They are used for five purposes:

- 8 1. To attribute costs to different categories of customers based on how
9 those customers cause costs to be incurred;
- 10 2. To determine how costs will be recovered from customers within each
11 customer class;
- 12 3. To calculate the costs of individual types of service based on the costs
13 each service requires the utility to expend;
- 14 4. To determine the revenue requirement for the monopoly services
15 offered by a utility operating in both monopoly and competitive
16 markets; and
- 17 5. To separate costs among different regulatory jurisdictions.

18 **Q. HOW ARE THE COSTS INCURRED BY THE UTILITIES ALLOCATED TO**
19 **THE DIFFERENT CUSTOMER CLASSES?**

20 **A.** These costs are allocated to the different customer classes in three steps:
21 functionalization, classification and allocation.

22 **Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.**

23 **A.** Functionalization is the process whereby the capital and operating costs incurred by
24 the utility to provide service are categorized by function. The typical functions of a
25 natural gas utility are transmission, distribution, customer service and facilities, and
26 administrative and general. The transmission function includes those assets and

1 expenses associated with the delivery of natural gas from the field to the distribution
2 system. The assets and expenses involved in the delivery of natural gas to ultimate
3 customers, except those that can be directly assigned to a particular customer, are
4 included in the distribution function. Those distribution costs that can be directly
5 assigned to a particular customer (e.g., services and meters) plus the meter reading
6 and other customer service functions such as billing and collections are included in
7 the customer service and facilities function. The administrative and general function
8 includes management costs that cannot be directly assigned to the other major cost
9 functions.

10 **Q. WHY DOES ONE FUNCTIONALIZE COSTS?**

11 **A.** Costs are functionalized so that they can be more easily classified, which is the next
12 step in the cost of service analysis.

13 **Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED FOR**
14 **ATMOS ENERGY?**

15 **A.** The Company accounting processes follow the FERC Uniform System of Accounts.
16 In large measure, this system of accounts records costs by the function for which they
17 were incurred. Thus, the costs that I work with in both of the cost of service analyses
18 are already grouped by function.

19 **Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.**

20 **A.** The classification process recognizes that the utility's costs are incurred for a number
21 of purposes: to meet customers' peak demands (demand-related costs), to provide
22 energy (energy- or commodity-related costs), and because there are customers on the
23 system (customer-related costs). The classification process groups the utility's costs

1 by the purpose for which they were incurred. The cost of odorant is the best example
2 of a cost that is incurred in direct proportion to the amount of natural gas that flows
3 through the system and is therefore classified as an energy-related cost. On the other
4 hand, metering costs are primarily driven by the number of customers on the system
5 and would be classified as customer-related costs.

6 **Q. HOW WERE THE COMPANY'S COSTS CLASSIFIED IN THIS STUDY?**

7 **A.** For the traditional study, I relied on classification factors that are applied by Atmos
8 Energy in other jurisdictions in which it provides service, that are generally accepted
9 by natural gas utilities and other state commissions around the country, and are
10 consistent with those suggested by the National Association of Regulatory Utility
11 Commissioners ("NARUC"). For the Kansas study, I relied on classification factors
12 that were applied by Staff Witness Luis M. Solorio in the Company's last base rate
13 proceeding, Docket No. 14-ATMG-320-RTS. I provide more details on the specific
14 classification factors employed in both studies later in my testimony.

15 **Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.**

16 **A.** The allocation process is one in which the functionalized and classified costs from above
17 are assigned to specific customer classes. It is assumed that the load characteristics of
18 the customers within each of the major customer classes are relatively homogeneous
19 with respect to their usage characteristics. Thus, costs can be allocated to these
20 customer classes based on these characteristics. Those costs that have been classified as
21 demand-related costs in the classification process above are allocated among the
22 customer classes on the basis of demands imposed on the system during the design day.
23 Energy-related costs are allocated on the basis of system throughput to meet the energy

1 needs of these customers. Customer-related costs are allocated to the different customer
2 classes based on the number of customer locations.

3 **Q. HOW ARE THE COSTS ALLOCATED TO THE COMPANY'S DIFFERENT**
4 **CUSTOMER CLASSES?**

5 **A.** First, customers are divided into groups or classes. These classes are populated with
6 customers having similar natural gas demand characteristics. The customers within
7 each class can therefore be billed pursuant to a single rate schedule containing a
8 customer charge and an energy charge since their load profiles are sufficiently
9 similar. Next, costs are examined to determine why the utility incurred them and how
10 customers' natural gas demand characteristics impact the utility's cost incurrence
11 decisions. Finally, a demand characteristic is associated with each cost incurred; each
12 customer class' contribution to that cost provides the basis for the allocation of the
13 associated cost.

14 **Q. WHAT ARE THESE "NATURAL GAS DEMAND CHARACTERISTICS"**
15 **THAT CUSTOMERS PLACE ON THE SYSTEM?**

16 **A.** The customer's request for service is a cost causative demand characteristic that
17 necessarily results in an immediate investment in a regulator, a service line and
18 metering facilities and establishes a commitment on the part of the company to
19 provide, among other things, answers to questions and a monthly billing. Hence, the
20 very existence of this customer-utility relationship causes the incurrence of costs.
21 The customer's potential rate of energy use, usually expressed in design day usage
22 and referred to as the customer's demand, is an important cost causative characteristic
23 as well. Additionally, but to a minimal extent, the magnitude of costs incurred to

1 serve a customer is also driven by the amount of natural gas taken from the utility
2 system, usually expressed volumetrically (Mcf) or in terms of the energy content of
3 the natural gas itself (therms) and referred to as the customer's energy use or usage.

4 **Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?**

5 **A.** Cost incurrence is strongly driven by two primary factors, customers on the system
6 and the rate at which energy is used. Investments in services, regulators and meters
7 and expenses associated with customer service and billing are obviously strongly
8 correlated with the number of customers served. Likewise, the rate at which energy is
9 used is measured by the class contribution to design day and serves as the link to the
10 incurrence and magnitude of demand-related utility costs.

11 **Q. WHY HAVE YOU EMPHASIZED THE CUSTOMER-UTILITY**
12 **RELATIONSHIP AND THE RATE AT WHICH ENERGY IS USED RATHER**
13 **THAN THROUGHPUT WHEN DESCRIBING COST CAUSATIVE**
14 **CUSTOMER UTILIZATION FACTORS?**

15 **A.** There are two very important factors that drive a natural gas utility's cost incurrence.
16 First, it is a capital-intensive enterprise. Second, the system must be sized so that it
17 has the capability to deliver natural gas to customers during extremely cold conditions
18 (the "design day"), even though this intensity of usage only occurs a few days out of
19 the year, if at all. This combination of capital intensity and sizing to meet peak day
20 demands dictates the prominence of customers served and the "rate of use" customer
21 demand characteristic when discussing the primary causes of cost incurrence.

22 **Q. WHAT IS THE SIGNIFICANCE OF THE DESIGN DAY DEMAND?**

1 A. It is necessary first and foremost to meet the simultaneous load of all customers.
2 Furthermore, the system is built to meet the highest simultaneous peak established by
3 customers. Therefore, the number of customers and the class contribution to the
4 coincident design day demand are the appropriate cost causative factors to be used in
5 the allocation to customer classes of capital cost carrying charges of facilities and
6 many operating and maintenance expenses needed to support those facilities.

7 Q. **WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD GUIDE AN**
8 **ANALYST IN PREPARING A CLASS COST OF SERVICE STUDY?**

9 A. Allocation of costs among customer classes establishes the basis to measure existing
10 revenue levels from such classes against the costs incurred by the Company to serve
11 them. It also provides a basis for establishing actual tariff prices that will equitably
12 recover the costs associated with providing service while minimizing inter-class
13 subsidies that may otherwise occur. In brief, using the class cost of service analysis,
14 the analyst allocates costs to cost causers. The costs that a utility incurs to serve
15 customers are the distribution facilities to distribute the natural gas to homes and
16 businesses, general facilities that provide support to the distribution function and the
17 related costs of operation. These costs are generally driven by the number of
18 customers served and the potential peak demands that these customers place on the
19 system and should be allocated on those bases. Energy-related costs such as odorant
20 vary with the actual volumes consumed and should be spread to the various classes
21 based on test year throughput.

22 Some analysts utilize energy use in a class cost of service to distribute capital
23 costs to classes. These analysts rationalize this allocation methodology by pointing

1 out that these facilities serve year-round load. This methodology gives no weight to
2 the critical point that these facilities were sized and built to meet the highest demand
3 that occurs during the winter period for Atmos Energy.

4 **B. The Classification Study**

5 **Q. PLEASE DESCRIBE THE CLASSIFICATION STUDY.**

6 **A.** The classification study I prepared for the Company follows the general guidelines
7 established above. It is easiest to present the details associated with this process by
8 introducing the specific studies I have conducted. Exhibit PHR-2 contains the
9 complete “traditional” cost of service study for Atmos Energy and Exhibit PHR-3
10 contains the complete “Kansas” cost of service study. Both studies include the
11 classifications developed under the different approaches for Atmos Energy and both
12 studies follow a similar format. The first five pages of the studies contain summaries
13 of the completed cost of service for total and customer-, demand-, and commodity-
14 related costs. Pages 6 through 27 of the studies contain summaries of the cost
15 classifications employed. Pages 6 through 24 contain classification schedules for
16 Gross Plant in Service, Reserve for Depreciation and Amortization, Other Rate Base,
17 O&M Expense, Payroll, Depreciation Expense, and Taxes Other Than Income and
18 Net Deductions for Income Tax, respectively. Page 25 summarizes the classifications
19 developed. Pages 26 and 27 contain the actual classification factors utilized.

20 **Q. PLEASE DESCRIBE THE CLASSIFICATION OF GROSS PLANT IN**
21 **SERVICE UNDER THE TRADITIONAL APPROACH.**

22 **A.** As shown on pages 6-8 of Exhibit PHR-2 and Exhibit PHR-3, gross plant in service is
23 generally classified under both studies as either customer-related or demand-related.

1 For the traditional study, the notable exception to this general rule is Storage Plant,
2 which is classified as either demand-related or commodity-related, based on the
3 winter load factor. General Plant, which includes investments in property that cannot
4 otherwise be included in other transmission and distribution accounts, is classified in
5 the traditional study in the same way as all production, storage, transmission and
6 distribution plant. The Kansas study relies on this classification factor as well, but
7 also classifies certain costs using a payroll classification factor.

8 **Q. WHAT ARE THE MAJOR DIFFERENCES IN THE CLASSIFICATION OF**
9 **GROSS PLANT IN SERVICE UNDER THE TRADITIONAL APPROACH**
10 **COMPARED TO THE KANSAS APPROACH?**

11 **A.** The primary difference lies in the classification of distribution mains. The Kansas
12 approach classifies mains investments as 100% demand-related. The traditional
13 approach classifies distribution mains investments as both demand-related and
14 customer-related, based on the results of a minimum system study.

15 **Q. PLEASE DESCRIBE CLASSIFICATION OF RESERVE FOR**
16 **DEPRECIATION AND AMORTIZATION.**

17 **A.** As shown on pages 9-11 of the class cost of service study, the classifications of the
18 Reserves for Depreciation and Amortization in both studies follow the same
19 classifications as employed for Gross Plant in Service, since the same factors that
20 influence Gross Plant in Service also affect the Reserves for Depreciation of those
21 plant categories.

22 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OTHER RATE BASE**
23 **ITEMS.**

1 A. Other Rate Base items include construction work in progress (CWIP), gas storage
2 inventory, prepayments, customer advances and deposits and accumulated deferred
3 income taxes and both studies generally rely on similar classifications of these costs.
4 CWIP is classified in the same way as all distribution plant. Gas storage inventories
5 are classified the same as storage plant, discussed above. Prepayments are classified
6 according to operations and maintenance expenses, because they would appear to be
7 largely driven by these activities. Customer advances and deposits are classified as
8 customer-related costs and accumulated deferred income taxes are classified
9 according to other plant classifications.

10 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OPERATIONS AND**
11 **MAINTENANCE (O&M) EXPENSES.**

12 A. While the values of the specific factors employed differ between the two studies, the
13 same general classifications are employed. For example, as can be seen on pages 13-
14 16 of the studies, O&M expenses are generally classified in accordance with the
15 NARUC classification models. For example, underground storage O&M expenses
16 are classified in the same manner as storage plant. Transmission O&M expenses are
17 classified primarily as demand-related, and the distribution O&M expense
18 classification relies on customers for those expenses related to services, regulators
19 and meters and composite factors for other expenses. A&G expenses are also
20 classified largely on the basis of composite factors or plant, depending on their
21 nature. Although the Kansas study relies more heavily on composite payroll factors
22 than does the traditional study.

23 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF PAYROLL EXPENSE.**

1 A. Payroll expense, shown on pages 17-20 of the class cost of service studies, is
2 classified in the same way as is O&M expense.

3 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF DEPRECIATION AND**
4 **AMORTIZATION EXPENSE.**

5 A. Functionalized depreciation and amortization expense is shown on pages 21-23 of the
6 class cost of service studies. Functionalized depreciation expense is classified the
7 same as gross plant.

8 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF TAXES, OTHER THAN**
9 **INCOME TAXES.**

10 A. Taxes other than income taxes fall into four categories: ad valorem, payroll-related,
11 the KCC assessment and other taxes. Ad valorem taxes and the KCC assessment are
12 classified on the basis of plant while the various payroll-related taxes, most notably
13 FICA taxes, are classified on the basis of total payroll. Other taxes are classified
14 using a composite factor that is developed from the classification of all other taxes.

15 **C. The Allocation Study**

16 **Q. PLEASE DESCRIBE THE ALLOCATION STUDY.**

17 A. The allocation schedules of each cost of service study begin on page 28 of the studies.
18 Each allocation section consists of 4 subsections. The first subsection shows the
19 allocation of the functionalized cost item's customer component, the second
20 subsection shows the allocation of the item's demand component, the third the
21 commodity component, and the fourth the total allocated costs. Thus, for example,
22 pages 28 and 29 contain the allocation of gross plant customer-related costs, pages 30
23 and 31 contain the allocation of gross plant demand-related costs, page 32 and 33

1 contain the allocation of gross plant commodity-related costs and pages 34 and 35
2 contain the allocation of total allocated gross plant.

3 Each line lists the functionalized cost item, the allocation factor used, the total
4 company classified costs for that item, and the amount allocated of that cost item to
5 each of the rate classes. These pages continue through page 75 of the exhibit. The
6 allocation of revenue follows on page 76. Pages 77-82 show the actual allocation
7 factors used.

8 **Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS THAT YOU**
9 **HAVE USED IN YOUR STUDIES.**

10 **A.** There are three types of allocation factors used in this study. As is the case with the
11 classification study discussed above, these allocation factors are related to customers
12 on the system, demands placed on the system, and energy demanded from the system.

13 **Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-RELATED**
14 **COSTS THAT YOU USE.**

15 **A.** Twenty-two primary allocators are used to assign customer-related costs to customer
16 classes: five measures of the number of customers (5); seven measures of weighted
17 services, meters, regulators and meters and regulator investments (7); customer
18 deposits (1), and nine measures of direct assignments customer classes (9). These
19 different allocators are used because different customer-related costs are more
20 appropriately allocated with each.

21 **Q. CAN YOU PROVIDE AN EXAMPLE?**

22 **A.** Certainly. The total number of customers by class is used to allocate such expense
23 items as sales and customer service and information costs. Meters investments are

1 the best allocator for investment in meters and O&M expenses associated with
2 meters. Similarly, investments in facilities that serve specific customers alone are
3 most appropriately assigned directly to those customers and meter investments are the
4 best allocator for meter plant.

5 **Q. PLEASE DESCRIBE THE ALLOCATORS OF DEMAND-RELATED COSTS**
6 **THAT YOU USE.**

7 **A.** The primary demand allocators used are various measures of a class's January peak (a
8 proxy for design day demand), because peak usage forms the basis for planning
9 decisions made by the Company.

10 **Q. PLEASE DESCRIBE THE ALLOCATORS OF COMMODITY-RELATED**
11 **COSTS THAT YOU USE.**

12 **A.** The primary allocators for commodity-related costs are combinations of sales
13 volumes, transport volumes or total throughput.

14 **Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDIES.**

15 **A.** The results are summarized on the first page of each class cost of service study and,
16 while the results differ between the two studies, there are a number of similarities that
17 can be used to guide the revenue increase allocation. Starting with the traditional
18 study of Exhibit PHR-2, the study shows that, at existing rate levels, only the
19 Residential class is providing a return that is less than the system average return. The
20 return from all other classes is above the system average return. This can be seen on
21 line 36 of the summary page, which shows the realized return at existing rates by
22 class, and line 37, which shows the relative rate of return by class at existing rate
23 levels.

1 At the Company's requested rate of return of 8.48%, the same classes are
2 providing a return that is less than the system average return. All other classes are
3 already providing revenues that equal or exceed the identified cost to serve them.
4 This is shown on lines 46-47 of page 1 of Exhibit PHR-2. This section also shows the
5 amount by which each class's revenues must increase in order to achieve rate of
6 return parity.

7 **Q. AND HOW DO THESE RESULTS COMPARE TO THE RESULTS OF THE**
8 **KANSAS ALLOCATION STUDY?**

9 **A.** The results of the Kansas study are summarized on the first page of Exhibit PHR-3,
10 which show that, at existing rate levels, only the Residential and Irrigation Sales
11 classes are providing a return that is less than the system average return. However, at
12 the Company's requested rate of return of 8.48%, the Residential, Commercial and
13 Public Authority, Schools Sales, Industrial Sales and Irrigation Sales classes are all
14 providing a return that is less than the system average return. This is shown on lines
15 32-41 of page 1 of Exhibit PHR-3. This section also shows the amount by which
16 each class's revenues must increase in order to achieve rate of return parity.

17 **Q. WHY ARE THESE AMOUNTS OF INTEREST TO THE COMMISSION?**

18 **A.** One of the primary purposes of a class cost of service analysis is to identify interclass
19 subsidies that may exist between the different classes of a natural gas distribution
20 system so that steps can be taken to eliminate them. The equal class rates of return
21 increase identifies for the Commission the extent to which rates need to be adjusted
22 so that all identified subsidies can be eliminated under cost allocation assumptions
23 consistent with the particular study being examined.

1 **Q. WOULD YOU RECOMMEND THAT THE COMMISSION ADOPT A CLASS**
2 **REVENUE DISTRIBUTION THAT RESULTS IN EQUAL CLASS RATES OF**
3 **RETURN?**

4 **A.** I do believe that equal class rates of return should be an objective of any rate design
5 study. However, given the potential for disruptions caused by significant movements
6 to cost of service based rates, it is generally recommended that gradual movements to
7 cost based rates are preferred to dramatic movements.

8 **Q. WITH THIS IN MIND, AND RECOGNIZING THAT YOU HAVE**
9 **DEVELOPED TWO DIFFERENT STUDIES OF THE COSTS TO SERVE**
10 **INDIVIDUAL CUSTOMER CLASSES, WHAT IS YOUR**
11 **RECOMMENDATION FOR ASSIGNING THE REVENUE INCREASE**
12 **RESPONSIBILITY?**

13 **A.** I believe that the two class cost of service analyses filed in this case place bounds on
14 reasonable class cost responsibility and these bounds should be considered when
15 recommending a movement in the direction of cost based rates. For example, under
16 either study, the Residential class can be seen to be responsible for a significant
17 portion of the Company's requested increase. Furthermore, at least one of the studies
18 shows that the Commercial and Public Authority, Schools Sales, Industrial Sales and
19 Irrigation Sales classes should also bear some responsibility for a portion of the
20 increase. Accordingly, the Company has chosen to allocate the proposed revenue
21 increase to the classes using the following rules:

- 22 1. In the face of an overall rate increase, no class will be provided with a rate
23 decrease.
- 24 2. If a class is not providing sufficient revenues to cover its identified cost of
25 service at proposed rate levels, required revenues will be increased for all

1 A. Atmos Energy proposes to keep its current rate designs in place, but modify them to
2 reflect changes in rate levels as appropriate and to improve fixed cost recovery
3 through increased service charges, for those classes where rate increases are indicated
4 based on the guidelines above.

5 **Q. GIVEN THIS RATE DESIGN PHILOSOPHY, WHAT ARE THE PROPOSED**
6 **RATE DESIGNS?**

7 A. As indicated above, the Company is recommending a movement in the direction of
8 cost based rates, but will provide no class with a rate decrease in the face of an overall
9 rate increase, except in cases where small changes in commodity rates are needed to
10 balance the revenues collected under the proposed rates and the proposed revenue
11 requirement. As a result, the Company is recommending no change to the rates of
12 customers served under Small Generator Sales Service (940), School Transportation
13 Service Post '95 (920) or any Special Contract tariff. The Company's requested rate
14 increase is therefore allocated primarily to Residential Sales Service (910),
15 Commercial Sales Service (915), Public Authority Sales Service (915), School Sales
16 Service (920), Industrial Sales Service (930) and Irrigation Engine Sales Service
17 (965), with minor changes to the rates of Large Industrial Sales Service - Interruptible
18 (955), Interruptible Transportation Service - Industrial (IT900) and Firm
19 Transportation Service (FT900) customers.

20 Specifically, the Company proposes to increase facilities charges for
21 Residential Sales Service customers from \$18.19/customer/month to
22 \$21.35/customer/month; to increase facilities charges for Commercial Sales Service
23 and Public Authority Sales Service customers from \$40.88/customer/month to

1 \$50.00/customer/month; to increase facilities charges for Schools Sales Service
2 customers from \$49.99/customer/month to \$60.00/customer/month, and increase
3 commodity charges from \$0.1611/ccf to \$0.1702/ccf; to increase facilities charges for
4 Industrial Sales Service customers from \$87.81/customer/month to
5 \$88.00/customer/month, and decrease commodity charges from \$0.1481/ccf to
6 \$0.1466/ccf; and to increase facilities charges for Irrigation Engine Sales Service
7 customers from \$66.35/customer/month to \$75.00/customer/month, and increase
8 commodity charges from \$0.0982/ccf to \$0.1087/ccf.

9 In addition, in an effort to maintain consistency between the rates of
10 equivalent sales and transport customers, the Company proposes to set the facilities
11 charges for Industrial Interruptible Sales and Interruptible Transportation Service to
12 \$344.00/customer/month, first block commodity charges to \$0.0824/ccf and second
13 block commodity charges to \$0.0780/ccf. In order to maintain consistency of the
14 Industrial Sales and Firm Transportation rates, the Company also proposes to set
15 facilities charges for each of these tariffs to \$88.00/customer/month and commodity
16 charges to \$0.1466/ccf, the current commodity charges of the transportation
17 customers.

18 **Q. HOW DID YOU ARRIVE AT THESE SPECIFIC TARIFF LEVELS?**

19 **A.** I began with target revenue increase responsibilities of \$4,487,709 for Residential
20 Sales Service customers, \$1,044,152 for Commercial Sales Service and Public
21 Authority Sales Service customers, \$11,614 for Schools Sales Service customers,
22 \$7,568 for Industrial Sales Service customers and \$115,578 for Irrigation Engine
23 Sales Service customers. These proposed increases collect the Company's requested

1 revenue increase of \$5,666,621 from these classes at an equalized percentage increase
2 of 10.66%.

3 For Residential Sales Service customers and Commercial Sales Service and
4 Public Authority Sales Service customers, I adjusted monthly facilities charges to
5 achieve the proposed revenue shortfall. For Schools Sales Service customers and
6 Irrigation Engine Sales Service customers, I adjusted both monthly facilities charges
7 and commodity charges to achieve the proposed revenue shortfall.

8 In the case of Industrial Sales Service customers, a primary objective of the
9 rate design is to maintain consistency between these tariff charges and the equivalent
10 transport tariff charges. Therefore, for both tariffs, I set the monthly facilities charges
11 equal to \$88.00/customer/month and the commodity charges equal to \$0.14660/ccf to
12 achieve the proposed revenue shortfall. I also set the tariff charges for Industrial
13 interruptible sales and transport customers equal to one another, in order to maintain
14 consistency of these tariffs.

15 The results of this allocation of the Company's revenue deficiency are shown
16 on lines 50-51 of page 1 of Exhibit PHR-3. As can be seen by comparing the relative
17 rates of return by class at proposed rates (line 51) with the relative rates of return at
18 existing rate levels (30), this proposed revenue distribution has generally moved all
19 classes closer to rate of return parity (i.e., these classes have been moved closer to a
20 relative rate of return of 1.0). It is also important to recognize that the calculated
21 percentage increase (line 52) is overstated for two reasons. First, the percentage is
22 calculated without gas costs included. Second, the base level of revenues on which
23 the percentage increase is calculated excludes the current Ad Valorem Tax Surcharge

1 Rider and Gas Supply Reliability Surcharge revenues. Thus, the percentage bill
2 increase that will be seen by customers who face an increase will actually be less than
3 the percentage increases shown on page 1 of Exhibit PHR-3.

4 **Q. WHY DOES THE COMPANY PROPOSE TO IMPROVE FIXED COST**
5 **RECOVERY BY INCREASING SERVICE CHARGES?**

6 **A.** As shown in both class cost of service studies introduced above, fixed costs represent
7 virtually 100% of the total cost of delivering natural gas to Atmos Energy's
8 customers. In contrast, the Company collects only 55% of its total cost to serve
9 customers through fixed (Facilities) charges. This mismatch has a number of
10 consequences:

- 11 1. Collecting fixed costs in volumetric revenues creates intra-class subsidies
12 between higher volume users within a particular customer class and lower
13 volume users. These subsidies can influence consumers to make
14 uneconomic energy consumption decisions relative to alternative fuels or
15 significantly impact a larger user's decision to expand operations or locate
16 its operations within the service territory.
- 17 2. Collecting fixed costs in volumetric revenues creates unnecessary revenue
18 risk for the Company that can be eliminated by a simple change in rate
19 design philosophy. Similarly, charging customers higher than cost-based
20 volumetric charges creates an equal amount of unnecessary bill volatility
21 risk for consumers that can be eliminated by a simple change in rate
22 design philosophy.
- 23 3. There has been documented, long-term conservation activity among
24 natural gas customers that has resulted in significant long-term revenue
25 erosion in natural gas LDC revenues. Rate designs that collect fixed costs
26 in volumetric revenues magnify the financial consequences of this
27 naturally-occurring conservation and lead to more frequent rate cases than
28 would otherwise occur if rate designs more accurately reflected the
29 underlying cost of service.
- 30 4. The Commission continues to investigate more mandated conservation
31 activities for natural gas LDCs. Without changes to rate designs to better
32 align cost incurrence and cost recovery, natural gas LDCs will be at a
33 significant disadvantage if such programs are required and may not even

1 prove to be necessary if the Commission requires natural gas LDCs to
2 implement rates that more accurately reflect costs.

3 **Q. HAS THE COMMISSION PREVIOUSLY RECOGNIZED THE CONFLICT**
4 **BETWEEN CURRENT RATE DESIGNS AND CONSERVATION**
5 **ACTIVITIES?**

6 **A.** Yes. In Docket No. 08-GIMX-441-GIV the Commission found that:

7 57. Because a significant portion of a gas utility's fixed costs are recovered
8 via volumetric charges, the decline in per customer usage has limited gas
9 utilities' ability to recover the revenue necessary to maintain their
10 distribution systems and meet other fixed costs. Because gas utilities have
11 rising costs due to an ageing infrastructure, the lack of revenue presents a
12 serious problem.

13 The Company's proposed rate designs in this case are but a small step in the
14 direction of resolving this "serious problem."

15 **Q. PLEASE SUMMARIZE YOUR TESTIMONY REGARDING THE**
16 **COMPANY'S RATE DESIGN PROPOSALS.**

17 **A.** The Company has proposed modest rate design changes in this case to remove
18 identified interclass and intra-class subsidies that have been identified in the current
19 class cost of service study. These proposed rate designs will better match fixed costs
20 with fixed charges, will reduce interclass subsidies relative to current rate designs,
21 will better match the costs of providing service and will provide the Company with
22 better incentives to pursue conservation. They will better reflect cost causation and
23 better match seasonal costs to seasonal revenues. They will result in more stable and
24 more predictable bills to customers. And finally, the rate designs will reduce intra-
25 class and seasonal subsidies and will more closely track the costs of service.

26

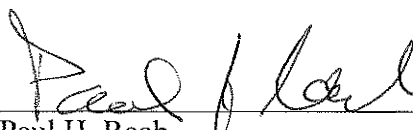
1 Q. DOES THAT COMPLETE YOUR DIRECT TESTIMONY AT THIS TIME?

2 A. Yes, it does.

VERIFICATION

STATE OF MARYLAND §
 §
COUNTY OF MONTGOMERY §

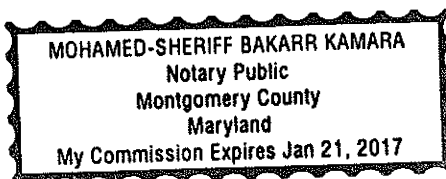
Paul H. Raab, being duly sworn upon his oath, deposes and states that he is an Independent Consultant for Atmos Energy Corporation; that he has read and is familiar with the foregoing Direct Testimony filed herewith; and that the statements made therein are true to the best of his knowledge, information and belief.


Paul H. Raab

Subscribed and sworn before me this 23 day of July, 2015.


Notary Public

My appointment expires: Jan. 21, 2017



PAUL H. RAAB QUALIFICATIONS

Mr. Raab's consulting focus is on the regulated public utility industry. His experience includes mathematical and economic analyses and system development and his areas of expertise include regulatory change management, load forecasting, supply-side and demand-side planning, management audits, mergers and acquisitions, costing and rate design, and depreciation and life analysis.

PROFESSIONAL EXPERIENCE

Mr. Raab has directed or has had a key role in numerous engagements in the areas listed above. Representative clients are provided for each of these areas in the subsections below.

Regulatory Change Management. Mr. Raab has recently been assisting both electric and natural gas utilities as they prepare to operate in an environment that is significantly different from the one they operate in today. This work has involved the development of unbundled cost of service studies; the development of strategies that will allow companies to prosper in a restructured industry; retail access program development, implementation, and evaluation; and the development of innovative ratemaking approaches to accompany changes in the regulatory structure. Representative clients for whom he has performed such work include:

- Texas Gas Service
- Virginia Natural Gas
- UGI Utilities, Inc. – Gas Division, UGI Penn Natural Gas, Inc., and UGI Central Penn Gas, Inc.
- The Peoples Natural Gas Company d/b/a Dominion Peoples
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania, Inc.
- Aquila
- Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- Cleco
- Washington Gas
- Western Resources
- Kansas Gas Service
- Mid Continent Market Center.

Load Forecasting. Mr. Raab has broad experience in the review and development of forecasts of sales forecasts for electric and natural gas utilities. This work has also included the development of elasticity of demand measures that have been used for attrition adjustments and revenue requirement reconciliations. Representative clients for whom he has performed such work include:

- Washington Gas Energy Services
- Central Louisiana Electric Company
- Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- Atlantic City Electric Company
- Detroit Edison Company
- Sierra Pacific Power
- Connecticut Natural Gas Corporation
- Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- Iowa State Commerce Commission
- Missouri Public Service Commission.

Supply Side Planning. Mr. Raab has assisted clients to determine the most appropriate supply-side resources to meet future demands. This assistance has included the determination of optimal sizes and types of capacity to install, determination of production costs including and excluding the resource, and an assessment of system reliability changes as a result of different resource additions. Much of this work for the following clients has been done in conjunction with litigation:

- Enstar Natural Gas
- AGL Resources
- Washington Gas
- Soyland Electric Cooperative
- Houston Lighting and Power
- City of Farmington, New Mexico
- Big Rivers Electric Cooperative
- City of Redding, California
- Brown & Root
- Kentucky Joint Committee on Electric Power Planning Coordination
- Sierra Pacific Power.

Demand Side Planning. Demand Side Planning involves the forecasting of future demands; the design, development, implementation, and evaluation of demand side management programs; the determination of future supply side costs;

and the integration of cost effective demand side management programs into an Integrated Least Cost Resource Plan. Mr. Raab has performed such work for the following clients:

- UGI Utilities
- Dominion Peoples Gas
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania
- Kansas Gas Service
- Atmos Energy Corporation
- Black Hills Gas Company
- Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in a number of management audits. Consistent with his other experience, the focus of his efforts has been in the areas of load forecasting, demand- and supply-side planning, integrated resource planning, sales and marketing, and rates. Representative commission/utility clients are as follows:

- Public Utilities Commission of Ohio/East Ohio Gas
- Kentucky Public Service Commission/Louisville Gas & Electric
- New Hampshire Public Service Commission/Public Service Company of New Hampshire
- New Mexico Public Service Commission/Public Service of New Mexico
- New York Public Service Commission/New York State Electric & Gas
- Missouri Public Service Commission/Laclede Gas Company
- New Jersey Board of Public Utilities/Jersey Central Power & Light
- New Jersey Board of Public Utilities/New Jersey Natural Gas
- Pennsylvania Public Utilities Commission/ Pennsylvania Power & Light
- California Public Utilities Commission/San Diego Gas & Electric Company.

Mergers and Acquisitions. Mr. Raab has been involved in a number of merger and acquisition studies throughout his career. Many of these were conducted as confidential studies and cannot be listed. Those in which his involvement was publicly known are:

- ONEOK, Inc./Southwest Gas Corporation
- Western Resources
- Constellation.

Costing and Rate Design Analysis. Mr. Raab has prepared generic rate

design studies for the National Governor's Conference, the Electricity Consumer's Resource Council, the Tennessee Valley Industrial Committee, the State Electricity Commission of Western Australia, and the State Electricity Commission of Victoria. These generic studies addressed advantages and disadvantages of alternative costing approaches in the electric utility industry; the strengths and weaknesses of commonly encountered costing methodologies; future tariff policies to promote equity, efficiency, and fairness criteria; and the advisability of changing tariff policies. Mr. Raab has performed specific costing and rate design studies for the following companies:

- New Mexico Gas
- SEMCO Gas
- Enstar Natural Gas
- Atmos Energy Corporation
- Southern Maryland Electric Cooperative, Inc.
- Comcast Cable Communications, Inc.
- Cable Television Association of Georgia
- Devon Energy
- Aquila
- Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- Western Resources
- Kansas Gas Service Company
- Central Louisiana Electric Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- KPL Gas Service Company
- Allegheny Power Systems
- Northern States Power
- Interstate Power Company
- Iowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- Iowa Power & Light
- Iowa Public Service Company
- Southern California Edison
- Pacific Gas & Electric
- New York State Electric & Gas
- Middle South Utilities
- Missouri Public Service Company
- Empire District Electric Company
- Sierra Pacific Power
- Commonwealth Edison Company
- South Carolina Electric & Gas
- State Electricity Commission of Western Australia

- State Electricity Commission of Victoria, Australia
- Public Service Company of New Mexico
- Tennessee Valley Authority.

Depreciation and Life Analysis. Mr. Raab has extensive experience in depreciation and life analysis studies for the electric, gas, rail, and telephone industries and has taught a course on depreciation at George Washington University, Washington, DC. Representative clients in this area include:

- Champaign Telephone Company
- Plains Generation & Transmission Cooperative
- CSX Corporation (Includes work for Seaboard Coast Line, Louisville & Nashville, Baltimore & Ohio, Chesapeake & Ohio, and Western Maryland Railroads)
- Lea County Electric Cooperative, Inc.
- North Carolina Electric Membership Cooperative
- Alberta Gas Trunk Lines (NOVA)
- Federal Communications Commission.

TESTIMONY

The following table summarizes Mr. Raab's testimony experience.

Jurisdiction	Docket Number	Subject
Alaska	U-09-069, U-09-070	Rate Design
District of Columbia	834	Demand Side Planning
	905	Costing/Rate Design
	917	Costing/Rate Design
	921	Demand Side Planning
	922	Rate Design
	934	Rate Design
	989	Rate Design
	1016	Rate Design
	1053	Costing/Rate Design
	1054	Rate Design
Georgia	1079	Rate Design
	1093	Costing/Rate Design
Georgia	18300-U	Costing/Rate Design
Indiana	36818	Capacity Planning
Iowa	RPU-05-2	Costing/Rate Design

Jurisdiction	Docket Number	Subject
Kansas	174,155-U	Retail Competition
	176,716-U	Costing/Rate Design
	98-KGSG-822-TAR	Rate Design
	99-KGSG-705-GIG	Restructuring
	01-KGSG-229-TAR	Rate Design
	02-KGSG-018-TAR	Rate Design
	02-WSRE-301-RTS	Cost of Service
	03-KGSG-602-RTS	Cost of Service/Rate Design
	03-AQLG-1076-TAR	Rate Design
	05-AQLG-367-RTS	Cost of Service/Rate Design
	06-KGSG-1209-RTS	Cost of Service/Rate Design
	7-AQLG-431-RTS	Rate Design
	08-WSEE-1041-RTS	Cost of Service
	10-KCPE-415-RTS	Cost of Service/Rate Design
	10-KGSG-421-TAR	Demand Side Planning
	10-KCPE-795-TAR	Demand Side Planning
	12-WSEE-112-RTS	Cost of Service/Rate Design
	12-KGSG-835-RTS	Cost of Service/Rate Design
	12-GIMX-337-GIV	Demand Side Planning
	12-KG&E-718-CON	Cost of Service
13-KG&E-451-CON	Cost of Service	
13-WSEE-629-RTS	Cost of Service/Rate Design	
15-WSEE-181-TAR	Demand Side Planning	
15-KCPE-116-RTS	Cost of Service/Rate Design	
Kentucky	9613	Capacity Planning
	97-083	Management Audit
	2009-00354	Cost of Service
	2013-00148	Cost of Service
Louisiana	U-21453	Restructuring/Market Power
Maryland	8251	Costing/Rate Design
	8259	Demand Side Planning
	8315	Costing/Rate Design
	8720	Demand Side Planning
	8791	Costing/Rate Design
	8920	Costing/Rate Design
	8959	Costing/Rate Design
	9092	Costing/Rate Design
	9104	Costing/Rate Design
	9106	Costing/Rate Design
	9180	Capacity Planning
9267	Costing/Rate Design	

Jurisdiction	Docket Number	Subject
Pennsylvania	R-0061346	Costing/Rate Design
	M-2009-2092222, M-2009-2112952, M-2009-2112956	Demand Side Planning
	M-2009-2093216	Demand Side Planning
	M-2009-2093217	Demand Side Planning
	M-2009-2093218	Demand Side Planning
	M-2010-2210316	Demand Side Planning
	R-2010-2214415	Demand Side Planning
	M-2012-2334387, M-2012-2334392, M-2012-2334398	Demand Side Planning
	M-2012-2334388	Demand Side Planning
	Tennessee	PURPA Hearings
Texas	GUD No. 9762	Costing/Rate Design
	GUD No. 10170	Costing/Rate Design
	GUD No. 10174	Costing/Rate Design
US Tax Court	4870	Life Analysis
	4875	Life Analysis
Virginia	PUE900013	Demand Side Planning
	PUE920041	Costing/Rate Design
	PUE940030	Costing/Rate Design
	PUE940031	Costing/Rate Design
	PUE950131	Capacity Planning
	PUE980813	Costing/Rate Design
	PUE-2002-00364	Costing/Rate Design
	PUE-2003-00603	Costing/Rate Design
	PUE-2006-00059	Costing/Rate Design
	PUE-2008-00060	Demand Side Planning
	PUE-2009-00064	Demand Side Planning
	PUE-2012-00118	Demand Side Planning
	PUE-2012-00138	Demand Side Planning
West Virginia	79-140-E-42T	Capacity Planning
	90-046-E-PC	Demand Side Planning
Wisconsin	05-EP-2	Capacity Planning

In addition, Mr. Raab has presented expert testimony before the Federal Energy Regulatory Commission, the Pennsylvania House Consumer Affairs Committee, the Michigan House Economic Development and Energy Committee and the Province of Saskatchewan. He is a member of the Advisory Board of the Expert Evidence

Report, published by The Bureau of National Affairs, Inc.

EDUCATION

Mr. Raab holds a B.A. (with high distinction) in Economics from Rutgers University and an M.A. from SUNY at Binghamton with a concentration in Econometrics. While attending Rutgers, he studied as a Henry Rutgers Scholar.

PUBLICATIONS AND PRESENTATIONS

Mr. Raab has published in a number of professional journals and spoken at a number of industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," American Gas Association Membership Services Committee Meeting, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," NARUC Summer Meeting, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," The Twenty-Seventh National Regulatory Conference, Williamsburg, VA, May 19, 2009.
- "Revenue Decoupling for Natural Gas Utilities," Energy Bar Association Midwest Energy Conference, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills," American Gas Association Rate and Regulatory Issues Seminar, Phoenix, AZ, April 8, 2004.
- "Factors Influencing Cooperative Power Supply," National Rural Utilities Cooperative Finance Corporation Independent Borrower's Conference, Boston, MA, July 3, 1997.
- "Current Status of LDC Unbundling," American Gas Association Unbundling Conference: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," American Gas Association Rate and Strategic Planning Committee Spring Meeting, Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), National Association of

Business Economists, 38th Annual Meeting, Boston, MA September 10, 1996.

- "Improving Corporate Performance By Better Forecasting," 1996 Peak Day Demand and Supply Planning Seminar, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," AGA Forecasting Review, Vol. 6, No. 1, November 1995.
- "Assessing Price Competitiveness," Competitive Analysis & Benchmarking for Power Companies, Washington, DC, November 13, 1995.
- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.
- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," Atlantic Economic Conference, Philadelphia, PA, October 10, 1993.
- "Program Evaluation and Marginal Cost," The Natural Gas Least Cost Planning Conference, Washington, DC, April 7, 1992.
- "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.
- "Development of Conditional Demand Estimates of Gas Appliances," AGA Forecasting Review, Vol. 1, No. 1, October 1988.
- "The Feasibility Study: Forecasting and Sensitivities," Municipal Wastewater Treatment Facilities, The Energy Bureau, Inc., November 18, 1985.
- "The Development of a Gas Sales End-Use Forecasting Model," Third International Forecasting Symposium, The International Institute of Forecasting, July 1984.
- "New Forecasting Guidelines for REC's - A Seminar," (Chairman), Kansas City, Missouri, June 1984.
- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," Advances in Microeconomics, Volume II, 1983.

- "Forecasting Under Public Scrutiny," Forecasting Energy and Demand Requirements, University of Wisconsin - Extension, October 25, 1982.
- "Forecasting Public Utilities," The Journal of Business Forecasting, Vol. 1, No. 4, Summer, 1982.
- "Are Utilities Underforecasting," Electric Ratemaking, Vol. 1. No. 1, February, 1982.
- "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting Symposium, Montreal, Canada, May, 1981.
- "Time-of-Use Rates and Marginal Costs," ELCON Legal Seminar, March 20, 1980.
- "The Ernst & Whinney Forecasting Model," Forecasting Energy & Demand Requirements, University of Wisconsin - Extension, October 8, 1979.
- "Marginal Cost in Electric Utilities - A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), ORSA/Tims Joint National Meeting, Los Angeles, California, November 13-15, 1978.

Atmos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 16-ATMG-RTS										
Test Year Ending March 31, 2015										
SUMMARY OF CUSTOMER COSTS										
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1. Rate Base	158,878,575	140,956,781	14,978,096	150,108	81,101	84,041	663,134	840,261	895,479	229,575
2.										
3. Return @ Realized ROR	10,830,671	6,121,346	2,546,488	28,214	20,287	11,582	451,734	830,665	244,824	575,529
4. O&M Expenses	16,762,138	15,061,853	1,469,189	12,963	6,078	8,487	58,605	60,355	68,109	16,488
5. Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0
6. Depreciation Expense	9,332,520	8,051,533	1,026,991	11,892	7,222	4,455	54,176	76,727	78,755	20,770
7. Taxes, Other	6,927,628	6,338,985	534,000	3,843	1,194	3,939	16,535	10,987	14,985	3,160
8.										
9. Interest Expense	4,113,688	3,649,656	387,813	3,887	2,100	2,176	17,170	21,796	23,186	5,944
10.										
11. Income Taxes:										
12.										
13. State Income Taxes	7.00%	777,680	286,174	249,924	2,817	2,106	1,089	50,313	93,653	25,661
14. Federal Income Taxes	35.00%	3,616,214	1,330,708	1,162,146	13,097	9,791	5,064	233,956	435,487	119,323
15. Deferred Income Taxes		0	0	0	0	0	0	0	0	0
16. Allowance for Step Rate		(1,157)	(376)	(404)	(5)	(9)	(1)	(74)	(39)	(106)
17.										
18. Total Income Taxes	4,392,737	1,616,505	1,411,665	15,909	11,893	6,152	284,195	528,993	144,944	372,481
19.										
20. Total Customer-Related Costs @ Realized ROR	48,248,291	37,192,624	6,988,530	72,822	46,675	34,615	865,244	1,507,726	551,617	988,437
21. Total Demand-Related Costs @ Realized ROR	8,614,081	4,439,685	2,504,377	32,082	21,232	2,531	175,842	697,517	184,904	555,911
22. Total Fixed Costs	56,862,372	41,632,308	9,492,907	104,904	67,907	37,146	1,041,086	2,205,243	736,522	1,544,348
23.										
24. Total Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
25. Customer Costs (\$/customer/month)	\$ 36.93	\$ 29.45	\$ 82.22	\$ 133.24	\$ 327.59	\$ 41.58	\$ 311.89	\$ 1,209.01	\$ 268.02	\$ 2,859.90
26.										
27.										
28. Incremental Return @ Equalized ROR	2,642,233	5,831,789	(1,276,346)	(15,485)	(13,410)	(4,456)	(395,501)	(759,411)	(168,888)	(556,061)
29. Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
30. Incremental Income Taxes	1,728,706	3,815,504	(835,062)	(10,131)	(8,774)	(2,915)	(258,760)	(496,852)	(110,496)	(363,808)
31.										
32. Total Customer-Related Costs @ Equalized ROR	52,619,230	46,839,917	4,877,123	47,205	24,492	27,245	210,984	251,463	272,233	68,568
33. Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
34. Dollars/Customer/Month	\$ 34.18	\$ 33.13	\$ 42.24	\$ 59.95	\$ 118.15	\$ 30.49	\$ 63.21	\$ 137.86	\$ 99.07	\$ 126.98
35.										
36.										
37. Incremental Return @ Proposed Rates	2,642,233	3,046,948	(188,963)	(2,540)	(1,992)	(136)	(36,681)	(88,841)	(18,633)	(68,929)
38. Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
39. Incremental Income Taxes	1,728,706	1,994,804	(123,631)	(1,662)	(1,303)	(89)	(23,999)	(58,125)	(12,191)	(45,098)
40.										
41. Total Customer-Related Costs @ Proposed Rates	52,619,230	42,236,376	6,675,936	68,621	43,380	34,390	804,565	1,360,759	520,793	874,410
42. Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
43. Dollars/Customer/Month	\$ 34.18	\$ 29.87	\$ 57.82	\$ 87.15	\$ 209.27	\$ 38.49	\$ 241.03	\$ 746.03	\$ 189.52	\$ 1,619.28

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015											
SUMMARY OF DEMAND COSTS											
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
1 Rate Base	41,439,033	28,733,209	8,924,393	117,576	71,854	0	0	1,667,416	484,000	1,440,583	
2											
3 Return @ Realized ROR	2,824,878	1,049,084	1,006,239	12,705	8,748	1,527	106,032	315,383	80,928	244,232	
4 O&M Expenses	3,121,233	2,144,152	665,963	8,774	5,362	0	5	137,858	40,016	119,104	
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	
6 Depreciation Expense	1,176,299	799,582	248,346	3,272	2,000	0	0	57,143	16,587	49,370	
7 Taxes, Other	345,948	247,400	76,841	1,012	619	6	465	9,101	2,642	7,863	
8											
9 Interest Expense	1,072,940	743,961	231,071	3,044	1,860	0	0	43,173	12,532	37,300	
10											
11 Income Taxes:											
12											
13 State Income Taxes	7.00%	202,856	35,321	89,751	1,119	797	177	12,276	31,517	7,919	
14 Federal Income Taxes	35.00%	943,188	164,244	417,342	5,201	3,708	822	57,084	146,554	36,823	
15 Deferred Income Taxes		0	0	0	0	0	0	0	0	0	
16 Allowance for Step Rate		(302)	(98)	(105)	(1)	(1)	(0)	(19)	(38)	(28)	
17											
18 Total Income Taxes	1,145,723	199,467	506,987	6,319	4,504	998	69,340	178,032	44,732	135,342	
19											
20 Total Demand-Related Costs @ Realized ROR	8,614,081	4,439,685	2,504,377	32,082	21,232	2,531	175,842	697,517	184,904	555,911	
21											
22 Incremental Return @ Equalized ROR	689,152	1,387,492	(249,451)	(2,735)	(2,654)	(1,527)	(106,032)	(173,986)	(39,885)	(122,071)	
23											
24 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
25 Incremental Income Taxes	450,885	907,780	(163,206)	(1,789)	(1,737)	(999)	(69,372)	(113,832)	(26,095)	(79,866)	
26											
27 Total Demand-Related Costs @ Equalized ROR	9,754,118	6,734,957	2,091,720	27,558	16,841	5	438	409,699	118,925	353,974	
28											
29 Incremental Return @ Proposed Rates	689,152	305,841	173,200	2,297	1,784	152	33,437	86,655	18,517	67,270	
30											
30 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
31											
31 Incremental Income Taxes	450,885	200,099	113,318	1,503	1,167	100	21,876	56,695	12,115	44,012	
32											
32 Total Demand-Related Costs @ Proposed Rates	9,754,118	4,945,625	2,790,894	35,882	24,183	2,783	231,155	840,867	215,536	667,193	

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015										
SUMMARY OF COMMODITY COSTS										
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1 Rate Base	5,657,513	4,199,366	1,316,033	18,588	13,669	63	109,204	242	54	295
2										
3 Return @ Realized ROR	385,670	162,078	144,033	1,907	1,457	213	21,921	27,556	6,548	19,957
4 O&M Expenses	345,592	246,591	77,700	1,080	809	4	8,113	4,627	1,026	5,642
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0
6 Depreciation Expense	41,932	31,129	9,755	138	101	0	809	0	0	0
7 Taxes, Other	11,269	7,788	2,503	33	26	0	218	288	64	351
8										
9 Interest Expense	146,484	108,730	34,075	481	354	2	2,828	6	1	8
10										
11 Income Taxes:										
12										
13 State Income Taxes 7.00%	27,692	6,176	12,731	165	128	24	2,211	3,190	758	2,310
14 Federal Income Taxes 35.00%	128,770	28,719	59,200	768	594	114	10,279	14,832	3,524	10,740
15 Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate	(41)	(13)	(14)	(0)	(0)	(0)	(3)	(5)	(1)	(4)
17										
18 Total Income Taxes	156,421	34,881	71,917	933	722	138	12,487	18,016	4,281	13,046
19										
20 Total Commodity-Related Costs	940,884	482,467	305,308	4,091	3,116	355	43,548	50,486	11,919	38,995
21 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
22 Commodity Costs (\$/Mcf)	\$ 0.00540	\$ 0.00484	\$ 0.00949	\$ 0.00991	\$ 0.00916	\$ 0.19	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00
23										
24										
25 Incremental Return @ Equalized ROR	94,087	194,028	(32,433)	(931)	(298)	(207)	(12,660)	(27,535)	(6,543)	(19,952)
26 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
26 Incremental Income Taxes	61,558	126,945	(21,220)	(217)	(195)	(136)	(8,283)	(18,015)	(4,281)	(13,041)
27										
28 Total Commodity-Related Costs @ Equalized ROR	1,096,529	803,440	252,255	3,543	2,623	12	22,605	4,925	1,094	6,022
29 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
30 Commodity Costs (\$/Mcf)	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
31										
32										
33 Incremental Return @ Proposed Rates	94,087	70,683	15,763	243	208	(16)	3,244	2,185	116	1,659
34 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
34 Incremental Income Taxes	61,558	46,245	10,313	159	136	(10)	2,122	1,430	76	1,086
35										
36 Total Commodity-Related Costs @ Proposed Rates	1,096,529	599,396	331,984	4,492	3,460	329	48,914	54,103	12,111	41,740
37 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
38 Commodity Costs (\$/Mcf)	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.17	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 16-ATMG-RTS											
Test Year Ending March 31, 2015											
TOTAL COST OF SERVICE											
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
		\$									
1	Rate Base	205,975,120	173,889,356	25,218,521	286,273	166,624	84,104	772,338	2,507,919	1,379,533	1,670,452
2											
3	Return @ Realized ROR	14,041,218	7,332,509	3,696,760	42,827	30,492	13,322	579,687	1,173,604	332,300	839,718
4	O&M Expenses	20,228,963	17,452,555	2,212,853	22,817	12,249	8,491	66,723	202,839	109,151	141,244
5	Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0
6	Depreciation Expense	10,550,751	8,882,243	1,285,092	15,302	9,323	4,455	54,985	133,870	95,342	70,139
7	Taxes, Other	7,284,846	6,594,173	613,344	4,888	1,839	3,945	17,217	20,375	17,690	11,873
8											
9	Interest Expense	5,333,113	4,502,347	652,959	7,412	4,314	2,178	19,897	64,935	35,719	43,251
10											
11	Income Taxes:										
12											
13	State Income Taxes	1,008,209	327,671	352,406	4,100	3,031	1,290	64,800	128,360	34,338	92,213
14	Federal Income Taxes	4,688,172	1,523,670	1,638,688	19,066	14,093	6,000	301,319	596,873	159,670	428,793
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(1,500)	(488)	(524)	(6)	(5)	(2)	(96)	(191)	(61)	(137)
17											
18	Total Income Taxes	5,694,881	1,850,854	1,990,570	23,160	17,120	7,288	366,023	725,041	193,957	520,869
19											
20	Total Cost of Service @ Realized ROR	57,803,256	42,114,776	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343
21											
22											
23	Incremental Return @ Equalized ROR	3,425,472	7,413,309	(1,558,230)	(18,551)	(16,362)	(6,190)	(514,192)	(960,932)	(215,316)	(698,064)
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
25	Incremental Income Taxes	2,241,149	4,850,229	(1,019,487)	(12,137)	(10,705)	(4,050)	(336,415)	(628,699)	(140,872)	(456,715)
26											
27	Total Cost of Service @ Equalized ROR	63,469,877	54,376,314	7,221,098	78,306	43,955	27,262	234,026	666,098	392,253	428,585
28											
29											
30	Incremental Return @ Proposed Rates	3,425,472	3,425,472	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
31	Incremental Income Taxes	2,241,149	2,241,149	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
32											
33	Total Cost of Service @ Proposed Rates	63,469,877	47,781,397	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-____-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
80		General:						
81								
82	38900	Land & Land Rights	152,535	5.4	P, S, T & D Plant	126,716	24,629	1,190
83	39000	Structures & Improvements	1,870,815	5.4	P, S, T & D Plant	1,554,151	302,072	14,591
84	39001	Structures-Frame	-	99.0	-	-	-	-
85	39002	Structures-Brick	-	99.0	-	-	-	-
86	39003	Improvements	1,513	5.4	P, S, T & D Plant	1,257	244	12
87	39004	Air Conditioning Equipment	8,782	5.4	P, S, T & D Plant	7,295	1,418	68
88	39009	Improvement to Leased Premises	39,013	5.4	P, S, T & D Plant	32,410	6,299	304
89	39100	Office Furniture & Equipment	473,311	5.4	P, S, T & D Plant	393,196	76,423	3,692
90	39102	Remittance Processing Equip	-	99.0	-	-	-	-
91	39103	Office Machines	5,220	5.4	P, S, T & D Plant	4,336	843	41
92	39200	Transportation Equipment	410,368	5.4	P, S, T & D Plant	340,907	66,260	3,201
93	39201	Trucks	-	99.0	-	-	-	-
94	39202	Trailers	-	99.0	-	-	-	-
95	39300	Stores Equipment	1,308	5.4	P, S, T & D Plant	1,087	211	10
96	39400	Tools, Shop & Garage Equipment	3,277,075	5.4	P, S, T & D Plant	2,722,381	529,135	25,559
97	39500	Laboratory Equipment	12,933	5.4	P, S, T & D Plant	10,744	2,089	101
98	39600	Power Operated Equipment	43,734	5.4	P, S, T & D Plant	36,331	7,061	341
99	39603	Ditchers	11,814	5.4	P, S, T & D Plant	9,815	1,908	92
100	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
101	39605	Welders	5,895	5.4	P, S, T & D Plant	4,897	952	46
102	39700	Communication Equipment	536,928	5.4	P, S, T & D Plant	446,045	86,695	4,188
103	39701	Communication Equipment - Mobile Radios	0	5.4	P, S, T & D Plant	-	-	-
104	39702	Communication Equipment - Fixed Radios	250,007	5.4	P, S, T & D Plant	207,690	40,368	1,950
105	39800	Miscellaneous Equipment	161,477	5.4	P, S, T & D Plant	134,144	26,073	1,259
106	39900	Other Tangible Property	4,108	5.4	P, S, T & D Plant	3,413	663	32
107	39901	Other Tangible Property - Servers - H/W	41,963	5.4	P, S, T & D Plant	34,860	6,776	327
108	39902	Other Tangible Property - Servers - S/W	63,702	5.4	P, S, T & D Plant	52,919	10,286	497
109	39903	Other Tangible Property - Network - H/W	317,100	5.4	P, S, T & D Plant	263,426	51,201	2,473
110	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
111	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
112	39906	Other Tang. Property - PC Hardware	1,255,798	5.4	P, S, T & D Plant	1,043,236	202,768	9,794
113	39907	Other Tang. Property - PC Software	116,891	5.4	P, S, T & D Plant	97,106	18,874	912
114	39908	Other Tang. Property - Mainframe S/W	950,275	5.4	P, S, T & D Plant	789,427	153,437	7,412
115	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
116	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
117								
118		Total General Plant	10,012,565			8,317,788	1,616,685	78,092
119								
120		TOTAL DIRECT PLANT	310,450,211			257,901,850	50,127,041	2,421,320
121								
122		Shared Services General Office:	7,750,511	5.4	P, S, T & D Plant	6,438,620	1,251,441	60,449
123		Shared Services Customer Support:	6,384,028	1.0	Customer	6,384,028	-	-
124		Colorado-Kansas General Office:	987,249	5.4	P, S, T & D Plant	820,142	159,407	7,700
125								
126		TOTAL PLANT IN SERVICE	325,571,998			271,544,640	51,537,888	2,489,469

Atmos Energy Corporation, Colorado-Kansas Division									
Kansas Jurisdiction Case No. 16-ATMG-RTS									
Test Year Ending March 31, 2015									
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION									
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
1		Intangible Plant:							
2									
3	30100	Organization	(25,000)	5.4	P, S, T & D Plant	(20,768)	(4,037)	(195)	
4	30200	Franchises & Consents	15,036	5.4	P, S, T & D Plant	12,491	2,428	117	
5	30300	Misc Intangible Plant	(10,081)	5.4	P, S, T & D Plant	(8,375)	(1,628)	(79)	
6									
7		Total Intangible Plant:	(20,045)			(16,652)	(9,237)	(156)	
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	-	99.0	-	-	-	-	
12	32540	Rights of Ways	-	99.0	-	-	-	-	
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-	
14	33210	Field Lines	-	99.0	-	-	-	-	
15	33220	Tributary Lines	-	99.0	-	-	-	-	
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-	
17	33600	Purification Equipment	-	99.0	-	-	-	-	
18									
19		Total Production Plant	-			0	0	0	
20									
21		Storage Plant:							
22									
23	35010	Land	-	99.0	-	-	-	-	
24	35020	Rights of Way	437,620	3.5	Storage	-	269,692	167,928	
25	35100	Structures and Improvements	87,812	3.5	Storage	-	54,116	33,696	
26	35120	Compression Station Equipment	-	99.0	-	-	-	-	
27	35130	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-	
28	35140	Other Structures	-	99.0	-	-	-	-	
29	35200	Wells \ Rights of Way	982,128	3.5	Storage	-	605,255	376,873	
30	35210	Well Construction	-	99.0	-	-	-	-	
31	35220	Reservoirs	-	99.0	-	-	-	-	
32	35230	Cushion Gas	-	99.0	-	-	-	-	
33	35210	Leaseholds	-	99.0	-	-	-	-	
34	35220	Reservoirs	36,515	3.5	Storage	-	22,503	14,012	
35	35300	Pipelines	789,569	3.5	Storage	-	486,587	302,982	
36	35400	Compressor Station Equipment	1,109,833	3.5	Storage	-	683,956	425,877	
37	35500	Meas & Reg. Equipment	205,759	3.5	Storage	-	126,803	78,956	
38	35600	Purification Equipment	288,382	3.5	Storage	-	177,721	110,661	
39	35700	Other Equipment	125,321	3.5	Storage	-	77,232	48,090	
40									
41		Total Storage Plant	4,062,940			0	2,503,864	1,559,075	

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
80		General:						
81								
82	38900	Land & Land Rights	-	99.0	-	-	-	-
83	39000	Structures & Improvements	330,002	5.4	P, S, T & D Plant	274,144	53,284	2,574
84	39030	Improvements	470	5.4	P, S, T & D Plant	390	76	4
85	39040	Air Conditioning Equipment	762	5.4	P, S, T & D Plant	633	123	6
86	39090	Improvement to Leased Premises	17,560	5.4	P, S, T & D Plant	14,588	2,835	137
87	39100	Office Furniture & Equipment	205,901	5.4	P, S, T & D Plant	171,049	33,246	1,606
88	39130	Remittance Processing Equip	1,363	5.4	P, S, T & D Plant	1,132	220	11
89	39200	Transportation Equipment	250,373	5.4	P, S, T & D Plant	207,994	40,427	1,953
90	39300	Stores Equipment	766	5.4	P, S, T & D Plant	636	124	6
91	39400	Tools & Shop Equipment	1,181,208	5.4	P, S, T & D Plant	981,271	190,725	9,213
92	39500	Laboratory Equipment	6,102	5.4	P, S, T & D Plant	5,069	985	48
93	39600	Power Operated Equipment	(108,010)	5.4	P, S, T & D Plant	(89,727)	(17,440)	(842)
94	39630	Ditchers	(32,295)	5.4	P, S, T & D Plant	(26,829)	(5,215)	(252)
95	39640	Backhoes	(77,579)	5.4	P, S, T & D Plant	(64,448)	(12,526)	(605)
96	39650	Welders	(17,440)	5.4	P, S, T & D Plant	(14,488)	(2,816)	(136)
97	39700	Communication Equipment	196,571	5.4	P, S, T & D Plant	163,299	31,739	1,533
98	39710	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
99	39720	Communication Equipment - Fixed Radios	43,411	5.4	P, S, T & D Plant	36,063	7,009	339
100	39750	Communication Equip. - Telemetry	-	99.0	-	-	-	-
101	39800	Miscellaneous Equipment	10,431	5.4	P, S, T & D Plant	8,665	1,684	81
102	39900	Other Tangible Property	296	5.4	P, S, T & D Plant	246	48	2
103	39910	Other Tangible Property - Servers - H/W	24,081	5.4	P, S, T & D Plant	20,005	3,888	188
104	39920	Other Tangible Property - Servers - S/W	63,702	5.4	P, S, T & D Plant	52,919	10,286	497
105	39930	Other Tangible Property - Network - H/W	188,618	5.4	P, S, T & D Plant	156,691	30,455	1,471
106	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
107	39960	Other Tang. Property - PC Hardware	526,700	5.4	P, S, T & D Plant	437,548	85,044	4,108
108	39970	Other Tang. Property - PC Software	71,311	5.4	P, S, T & D Plant	59,241	11,514	556
109	39980	Other Tang. Property - Application Software	506,077	5.4	P, S, T & D Plant	420,416	81,714	3,947
110		Retirement Work in Progress	(748,095)	5.4	P, S, T & D Plant	(621,469)	(120,792)	(5,835)
111								
112		Total General Plant	2,642,285			2,195,039	426,638	20,608
113								
114		TOTAL DIRECT RESERVE FOR DEPRECIATION	97,214,033			89,099,506	12,535,000	1,579,527
115								
116		Shared Services General Office:	4,799,417	5.4	P, S, T & D Plant	3,987,043	774,941	37,432
117		Shared Services Customer Support:	2,025,004	1.0	Customer	2,025,004	-	-
118		Colorado-Kansas General Office:	504,384	5.4	P, S, T & D Plant	419,010	81,441	3,934
119								
120		TOTAL RESERVE FOR DEPRECIATION	104,542,838			89,530,569	13,391,382	1,620,894

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG- -RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Construction Work in Progress	11,542,184	4.3	Distribution Plant	9,933,140	1,709,044	-
4	Materials and Supplies	0	99.0		-	-	-
5	Gas Storage Inventory	12,817,309	3.5	Storage	-	7,898,912	4,918,397
6	Prepayments - KS Direct	1,056,564	9.1	Allocated O&M Expenses	875,491	163,023	18,050
7	Cash Working Capital	0	99.0		-	-	-
8							
9	Total Rate Base Additions	25,516,057			10,808,630	9,770,979	4,936,448
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(1,034,572)	1.0	Customer	(1,034,572)	-	-
15	Customer Deposits	(1,997,959)	1.0	Customer	(1,997,959)	-	-
16	ADIT - KS Direct	(37,537,565)	5.7	Net Plant	(30,911,601)	(6,478,453)	(147,511)
17							
18	Total Rate Base Deductions	(40,570,096)			(33,944,132)	(6,478,453)	(147,511)
19							
20							
21	TOTAL OTHER RB	(15,054,040)			(23,135,502)	3,292,526	4,788,937
22							
23	Interest on Customer Deposits	2,597	1.0	Customer	2,597	-	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
144		Administrative & General:						
145		Operation						
146	9200	Administrative and General Salaries	78,651	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	66,898	11,411	342
147	9210	Office Supplies and Expenses	13,716	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	11,666	1,990	60
148	9220	Administrative Expenses Transferred - Credit	9,255,524	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	7,872,404	1,342,851	40,268
149	9230	Outside Services Employed	123,826	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	105,322	17,966	539
150	9240	Property Insurance	116,298	6.0	Total Plant	96,999	18,410	889
151	9250	Injures and Damages	28,083	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	23,886	4,074	122
152	9260	Employee Pensions and Benefits	1,924,592	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	1,636,935	279,224	8,373
153	9270	Franchise Requirements	1,831	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	1,557	266	8
154	9280	Regulatory Commission Expenses	263,547	9.3	O&M Expenses less A&G	210,514	43,997	9,036
155	930.1	General Advertising Expenses	-	99.0	-	-	-	-
156	930.2	Miscellaneous General Expense	46,682	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	39,706	6,773	203
157	9310	Rents	-	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.:	-	-	-
158		Maintenance						
159	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160		Total A&G	11,852,689			10,065,887	1,726,961	59,841
161								
162		Adjustments to Operations and Maintenance Expenses:						
163		Labor-Related	77,164	7.7	Payroll less A&G	79,492	3,559	114
164		Promotion	(31,458)	1.0	Customer	(31,458)	-	-
165		Rate Case - Related	(263,547)	9.3	O&M Expenses less A&G	(210,514)	(43,997)	(9,036)
166		O&M - Related	(485,910)	9.3	O&M Expenses less A&G	(388,131)	(81,118)	(16,661)
167		Total Adjustments to Operations and Maintenance Expenses	(703,750)			(556,610)	(121,556)	(25,384)
168								
169		TOTAL O&M EXPENSE	20,228,963			16,762,138	3,121,233	345,592

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG-RTS						
Test Year Ending March 31, 2015						
CLASSIFICATION OF PAYROLL						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33				0	0	0
34						

CLASSIFICATION OF PAYROLL						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
35	Underground Storage:					
36	Operation					
37	Op., Sup., & Eng.	49,523	3.5	Storage	-	19,004
38	Maps & Records	0	99.0	-	30,520	-
39	Wells Expense	0	99.0	-	-	-
40	Lines Expense	0	99.0	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-
44	Purification Expenses	0	99.0	-	-	-
45	Exploration & Development	0	99.0	-	-	-
46	Gas Losses	0	99.0	-	-	-
47	Other Expenses	0	99.0	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-
49	Rents	0	99.0	-	-	-
50	Maintenance					
51	Maint. Sup., & Eng.	0	99.0	-	-	-
52	Structures and Improvements	0	99.0	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-
54	Line Maintenance	0	99.0	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-
59	Total Underground Storage Expense	49,523		0	30,520	19,004
60						
61	Transmission:					
62	Operation					
63	Op., Sup., & Eng.	4,252	2.0	Demand	4,252	-
64	System Control & Load Dispatching	0	99.0	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-
69	Mains Expense	0	99.0	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-
71	Other Expenses	0	99.0	-	-	-
72	LDC Payment	0	99.0	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-
74	Rents	0	99.0	-	-	-
75	Maintenance					
76	Maint. Sup., & Eng.	-	99.0	-	-	-
77	Structures & Improvements	-	99.0	-	-	-
78	Mains	-	99.0	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-
83	Total Transmission Expense	4,252		-	4,252	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	11,199,158	7.5	Distribution O&M Expenses	9,270,713	1,886,155	42,290
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	11,199,158			9,270,713	1,886,155	42,290
110							
111	Customer Accounts						
112	Supervision	30,207,995	1.0	Customer	30,207,995	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	30,207,995			30,207,995	-	-
118							
119	Customer Service and Information						
120	Supervision	61,031	1.0	Customer	61,031	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	61,031			61,031	-	-
125							
126	Sales						
127	Supervision	129,037	1.0	Customer	129,037	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	129,037			129,037	-	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	41,481,512	7.7	Payroll less A&G	39,507,357	1,913,110	61,044
136	Office Supplies and Expenses	-	99.0		-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0		-	-	-
138	Administrative Expenses Transferred - General	-	99.0		-	-	-
139	Outside Services Employed	-	99.0		-	-	-
140	Property Insurance	-	99.0		-	-	-
141	Injuries and Damages	-	99.0		-	-	-
142	Employee Pensions and Benefits	-	99.0		-	-	-
143	Regulatory Commission Expenses	-	99.0		-	-	-
144	Duplicate Charges - Credit	-	99.0		-	-	-
145	General Advertising Expenses	-	99.0		-	-	-
146	Miscellaneous General Expense	-	99.0		-	-	-
147	Rents	-	99.0		-	-	-
148	Maintenance	-			-	-	-
149	Maintenance of General Plant	-	99.0		-	-	-
150	Total A&G	41,481,512			39,507,357	1,913,110	61,044
151							
152	Other Utility Plant Related Payroll	0	99.0		-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL	83,132,508			79,176,133	3,834,037	122,338

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0		-	-	-
4	30200	Franchises & Consents	-	99.0		-	-	-
5	30300	Misc Intangible Plant	-	99.0		-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0		-	-	-
12	32540	Rights of Ways	-	99.0		-	-	-
13	33100	Production Gas Wells Equipment	-	99.0		-	-	-
14	33201	Field Lines	-	99.0		-	-	-
15	33202	Tributary Lines	-	99.0		-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0		-	-	-
17	33600	Purification Equipment	-	99.0		-	-	-
18								
19		Total Production Plant:	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0		-	-	-
24	35020	Rights of Way	9,729	3.5	Storage	-	5,996	3,733
25	35100	Structures and Improvements	2,028	3.5	Storage	-	1,250	778
26	35102	Compression Station Equipment	-	99.0		-	-	-
27	35103	Meas. & Reg. Sta. Structures	-	99.0		-	-	-
28	35104	Other Structures	-	99.0		-	-	-
29	35200	Wells \ Rights of Way	25,471	3.5	Storage	-	15,697	9,774
30	35201	Well Construction	-	99.0		-	-	-
31	35202	Reservoirs	-	99.0		-	-	-
32	35203	Cushion Gas	-	99.0		-	-	-
33	35210	Leaseholds	-	99.0		-	-	-
34	35211	Storage Rights	-	99.0		-	-	-
35	35300	Pipelines	18,575	3.5	Storage	-	11,447	7,128
36	35400	Compressor Station Equipment	20,972	3.5	Storage	-	12,924	8,048
37	35500	Meas & Reg. Equipment	5,500	3.5	Storage	-	3,390	2,111
38	35600	Purification Equipment	-	99.0		-	-	-
39	35700	Other Equipment	-	99.0		-	-	-
40								
41		Total Storage Plant	82,274			0	50,703	31,571

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG - RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	46,957	5.4	P, S, T & D Plant	39,009	7,582	366
86	39003	Improvements	38	5.4	P, S, T & D Plant	32	6	0
87	39004	Air Conditioning Equipment	220	5.4	P, S, T & D Plant	183	36	2
88	39009	Improvement to Leased Premises	1,401	5.4	P, S, T & D Plant	1,164	226	11
89	39100	Office Furniture & Equipment	31,570	5.4	P, S, T & D Plant	26,226	5,097	245
90	39103	Office Furn. Copiers & Type	348	5.4	P, S, T & D Plant	289	56	3
91	39200	Transportation Equipment	6,486	5.4	P, S, T & D Plant	5,388	1,047	51
92	39300	Stores Equipment	21	5.4	P, S, T & D Plant	17	3	0
93	39400	Tools, Shop & Garage Equipment	96,751	5.4	P, S, T & D Plant	80,374	15,622	755
94	39500	Laboratory Equipment	382	5.4	P, S, T & D Plant	318	62	3
95	39600	Power Operated Equipment	129	5.4	P, S, T & D Plant	107	21	1
96	39603	Ditchers	39	5.4	P, S, T & D Plant	33	6	0
97	39604	Backhoes	-	99.0	-	-	-	-
98	39605	Welders	16	5.4	P, S, T & D Plant	13	3	0
99	39700	Communication Equipment	44,726	5.4	P, S, T & D Plant	37,156	7,222	349
100	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39702	Communication Equipment - Fixed Radios	20,826	5.4	P, S, T & D Plant	17,301	3,363	162
102	39800	Miscellaneous Equipment	10,770	5.4	P, S, T & D Plant	8,947	1,739	84
103	39900	Other Tangible Property - Servers - H/W	296	5.4	P, S, T & D Plant	246	48	2
104	39901	Other Tangible Property - Servers - S/W	5,996	5.4	P, S, T & D Plant	4,981	968	47
105	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
106	39903	Other Tang. Property - CPU	45,314	5.4	P, S, T & D Plant	37,644	7,317	353
107	39904	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
108	39905	Other Tang. Property - PC Hardware	-	99.0	-	-	-	-
109	39906	Other Tang. Property - PC Software	179,454	5.4	P, S, T & D Plant	149,078	28,976	1,400
110	39907	Other Tang. Property - Mainframe S/W	16,704	5.4	P, S, T & D Plant	13,876	2,697	130
111	39908	Other Tang. Property - Application Software	135,794	5.4	P, S, T & D Plant	112,809	21,926	1,059
112								
113								
114		Total General Plant + Deficiency	644,238			535,191	104,022	5,025
115								
116		TOTAL DIRECT DEPRECIATION EXPENSE	9,480,935			8,378,517	1,065,823	36,596
117								
118		Shared Services General Office:	578,725	5.4	P, S, T & D Plant	480,767	93,444	4,514
119		Shared Services Customer Support:	385,606	1.0	Customer	385,606	-	-
120		Colorado-Kansas General Office:	105,485	5.4	P, S, T & D Plant	87,630	17,032	823
121								
122		TOTAL DEPRECIATION EXPENSE	10,550,751			9,332,520	1,176,299	41,932

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG____-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	410,428	7.7	Payroll less A&G	390,896	18,929	604
5	Property Related	4,895	5.0	Gross Plant	4,083	775	37
6	Public Service Commission Assessment	3,088	5.0	Gross Plant	2,576	489	24
7	Other	6,866,435	10.0	Other Taxes	6,530,074	325,756	10,604
8	Total Non Revenue Related:	7,284,846			6,927,628	345,948	11,269
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0		-	-	-
12	Local Gross Receipts - Tax	0	99.0		-	-	-
13	Other	0	99.0		-	-	-
14	Total Revenue Related:	0			0	0	0
15							
16	Total Taxes, Other Than Income	7,284,846			6,927,628	345,948	11,269
17							
18	Allowance for Step Rate	(1,500)	11.0	Taxable Income	(1,157)	(302)	(41)
19							
20	Interest Expense	5,333,113	13.0	Rate Base	4,113,688	1,072,940	146,484

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG- -RTS							
Test Year Ending March 31, 2015							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1							
2							
3							
4							
5							
6							
7	Operating Revenues	57,803,256			48,248,291	8,614,081	940,884
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	20,228,963			16,762,138	3,121,233	345,592
12	Interest on Customer Deposits	2,597			2,597	0	0
13	Depreciation & Amortization	10,550,751			9,332,520	1,176,299	41,932
14	Taxes Other Than Income	7,284,846			6,927,628	345,948	11,269
15							
16	Total Operating Expenses	38,067,157			33,024,883	4,643,481	398,794
17							
18	Income Before Taxes	19,736,099			15,223,408	3,970,600	542,091
19							
20	Interest Expense	5,333,113			4,113,688	1,072,940	146,484
21							
22	Income Taxes:	14,402,986					
23							
24	State Income Taxes	1,008,209	7.00%		777,680	202,836	27,692
25	Federal Income Taxes	4,688,172	35.00%		3,616,214	943,188	128,770
26	Total Deferred Income Taxes	0			0	0	0
27	Step Rate Adjustment	(1,500)			(1,157)	(302)	(41)
28							
29	Total Income Taxes	5,694,881			4,392,737	1,145,723	156,421
30							
31	Net Income	14,041,218			10,830,671	2,824,878	385,670
32							
33	Total Rate Base	205,975,120			158,878,575	41,439,033	5,657,513
34							
35	Rate of Return	6.8169%			6.8169%	6.8169%	6.8169%

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG-____-RTS						
Test Year Ending March 31, 2015						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1.00	0.00	0.62	0.38
3.5	Storage	%	100.0000%	0.0000%	61.6269%	38.3731%
	Input	Values	144,084,280	108,109,321	35,974,959	0
4.0	Mains	%	100.0000%	75.0320%	24.9680%	0.0000%
	Internally Generated	Values	165,379,725	133,702,976	31,676,749	0
4.1	Mains & Services	%	100.0000%	80.8461%	19.1539%	0.0000%
	Internally Generated	Values	292,486,196	249,549,938	42,936,259	0
4.3	Distribution Plant	%	100.0000%	85.3202%	14.6798%	0.0000%
	Internally Generated	Values	325,571,998	271,544,640	51,537,888	2,489,469
5.0	Gross Plant	%	100.0000%	83.4054%	15.8300%	0.7646%
	Internally Generated	Values	300,396,568	249,549,938	48,503,723	2,342,908
5.4	P, S, T & D Plant	%	100.0000%	83.0735%	16.1466%	0.7799%

	Internally Generated	Values	221,029,160	182,014,077	38,146,507	868,576
5.7	Net Plant	%	100.0000%	82.3484%	17.2586%	0.3930%
	Internally Generated	Values	325,571,998	271,544,640	51,537,888	2,489,469
6.0	Total Plant	%	100.0000%	83.4054%	15.8300%	0.7646%
	Internally Generated	Values	6,320,854	5,232,431	1,064,554	23,869
7.5	Distribution O&M Expenses	%	100.0000%	82.7804%	16.8419%	0.3776%
	Internally Generated	Values	41,650,996	39,668,776	1,920,927	61,294
7.7	Payroll less A&G	%	100.0000%	95.2409%	4.6120%	0.1472%
	Internally Generated	Values	20,228,963	16,762,138	3,121,233	345,592
9.1	Allocated O&M Expenses	%	100.0000%	82.8621%	15.4295%	1.7084%
	Internally Generated	Values	9,080,024	7,252,861	1,515,828	311,335
9.3	O&M Expenses less A&G	%	100.0000%	79.8771%	16.6941%	3.4288%
	Internally Generated	Values	415,323	394,978	19,704	641
10.0	Other Taxes	%	100.0000%	95.1014%	4.7442%	0.1544%
	Internally Generated	Values	14,402,986	11,109,720	2,897,660	395,606
11.0	Taxable Income	%	100.0000%	77.1348%	20.1185%	2.7467%
	Internally Generated	Values	4,682,666	3,876,332	788,652	17,683
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	82.7804%	16.8419%	0.3776%
	Internally Generated	Values	134,318,872	100,876,154	33,442,719	-
12.0	Composite of Accts. 374-379	%	100.0000%	75.1020%	24.8980%	0.0000%
	Internally Generated	Values	205,975,120	158,878,575	41,439,033	5,657,513
13.0	Rate Base	%	100.0000%	77.1348%	20.1185%	2.7467%
	Internally Generated	Values	7,767,512	6,606,756	1,126,961	33,794
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	85.0563%	14.5086%	0.4351%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

ALLOCATION OF PLANT IN SERVICE													
Customer													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Intermunicipal Transport
1			Intangible Plant:										
2													
3	40100		6.2 P, S, T & D Plant - Customer										
4	40200		6.2 P, S, T & D Plant - Customer	20,870	27,260	2,998	31	17	16	137	177	187	48
5	40300		6.2 P, S, T & D Plant - Customer	3,255	2,874	316	8	2	2	14	19	20	5
6													
7			Total Intangible Plant:	24,125	30,134	3,314	34	19	18	152	196	206	53
8													
9			Production Plant:										
10													
11	32520		99.0 Producing Leaseholds	0	0	0	0	0	0	0	0	0	0
12	32540		99.0 Rights of Way	0	0	0	0	0	0	0	0	0	0
13	33100		99.0 Production Gas Wells Equipment	0	0	0	0	0	0	0	0	0	0
14	33210		99.0 Field Lines	0	0	0	0	0	0	0	0	0	0
15	33220		99.0 Tributary Lines	0	0	0	0	0	0	0	0	0	0
16	33400		99.0 Field Meas. & Reg. Sta. Equip	0	0	0	0	0	0	0	0	0	0
17	34600		99.0 Purification Equipment	0	0	0	0	0	0	0	0	0	0
18													
19			Total Production Plant:	0	0	0	0	0	0	0	0	0	0
20													
21			Storage Plant:										
22													
23	25010		99.0 Land	0	0	0	0	0	0	0	0	0	0
24	35020		99.0 Rights of Way	0	0	0	0	0	0	0	0	0	0
25	35100		99.0 Structures and Improvements	0	0	0	0	0	0	0	0	0	0
26	35120		99.0 Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
27	35130		99.0 Meas. & Reg. Sta. Structures	0	0	0	0	0	0	0	0	0	0
28	35140		99.0 Other Structures	0	0	0	0	0	0	0	0	0	0
29	35200		99.0 Wells \ Rights of Way	0	0	0	0	0	0	0	0	0	0
30	35210		99.0 Well Construction	0	0	0	0	0	0	0	0	0	0
31	35220		99.0 Reservoirs	0	0	0	0	0	0	0	0	0	0
32	35230		99.0 Cushion Gas	0	0	0	0	0	0	0	0	0	0
33	35240		99.0 Leaseholds	0	0	0	0	0	0	0	0	0	0
34	35250		99.0 Storage Rights	0	0	0	0	0	0	0	0	0	0
35	35300		99.0 Pipelines	0	0	0	0	0	0	0	0	0	0
36	35400		99.0 Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
37	35500		99.0 Meas. & Reg. Equipment	0	0	0	0	0	0	0	0	0	0
38	35600		99.0 Purification Equipment	0	0	0	0	0	0	0	0	0	0
39	35700		99.0 Other Equipment	0	0	0	0	0	0	0	0	0	0
40													
41			Total Storage Plant:	0	0	0	0	0	0	0	0	0	0
42													
43			Transmission:										
44													
45	36000		99.0 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
46	36020		99.0 Rights of Way	0	0	0	0	0	0	0	0	0	0
47	36060		99.0 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
48	36700		99.0 Main-Cathodic Protection	0	0	0	0	0	0	0	0	0	0
49	36730		99.0 Main-Steel	0	0	0	0	0	0	0	0	0	0
50	36800		99.0 Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
51	36900		99.0 Meas. & Reg. Equipment	0	0	0	0	0	0	0	0	0	0
52	37100		99.0 Other Equipment	0	0	0	0	0	0	0	0	0	0
53													
54			Total Transmission Plant:	0	0	0	0	0	0	0	0	0	0
55													
56			Distribution:										
57													
58	37400		15.3 Distribution Plant - Cust	172,600	505,539	55,400	568	337	295	2,547	3,283	3,463	872
59	37420		15.3 Distribution Plant - Cust	284,487	251,213	27,830	281	158	147	1,263	1,631	1,721	448
60	37500		2.0 Bills	114,563	105,202	8,592	59	15	66	248	196	204	40
61	37510		99.0 Structures & Improvements T.B.	0	0	0	0	0	0	0	0	0	0
62	37520		99.0 Land Rights	0	0	0	0	0	0	0	0	0	0
63	37530		99.0 Improvements	0	0	0	0	0	0	0	0	0	0
64	37600		2.0 Bills	8,711,058	8,054,374	832,789	4,486	2,181	5,899	19,016	10,391	15,655	1,078
65	37610		2.0 Bills	42,773,224	39,278,217	3,207,785	21,874	5,759	24,821	92,736	50,674	76,845	15,002
66	37620		2.0 Bills	71,031,811	65,227,817	5,827,061	36,328	9,564	41,219	154,001	84,158	126,783	24,814
67	37800		2.0 Bills	4,078,913	3,745,674	305,900	2,086	549	2,367	6,843	4,832	7,280	1,431
68	37900		2.0 Bills	1,805,067	1,657,575	135,372	843	248	1,047	3,814	2,139	3,222	638
69	37908		2.0 Bills	11,145	10,325	836	5	2	6	24	15	20	4
70	38000		2.5 Meters	66,473,220	61,405,028	5,070,156	28,194	15,379	38,960	139,435	82,373	111,753	22,043
71	38100		4.0 Meter Investment	21,778,976	16,757,892	3,708,253	56,519	37,342	12,885	288,448	412,886	412,886	111,070
72	38200		4.1 Meter Installations	18,585,429	20,452,498	4,527,128	68,981	45,575		327,639	503,926	503,921	135,560
73	38400		3.6 Small Meter Investment	2,470,845	2,240,025	215,654	787	535	1,495	5,269	1,399	1,791	378
74	38400		3.6 Small Meter Investment	209,405	189,897	18,281	67	44	122	777	118	152	35
75	38500		3.8 Large Meter Investment	1,581,249	1,589	915,194	24,048	20,491		72,652	251,315	282,516	20,447
76	38700		4.0 Meter Investment	617,862	475,410	105,230	1,603	1,058	386	7,616	11,713	11,713	3,151
77													
78			Total Distribution Plant:	249,649,938	220,862,124	24,238,471	245,804	138,192	128,627	1,108,321	1,430,844	1,509,421	388,896

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 16-ATMG - RTS														
Test Year Ending March 31, 2025														
ALLOCATION OF PLANT IN SERVICE														
79														
80	General													
81														
82	38500	Land & Land Rights	6.2	P, S, T & D Plant - Customer	126,716	111,885	12,207	70	65	563	727	766	197	
83	88000	Structures & Improvements	6.1	P, S, T & D Plant - Customer	1,564,151	1,372,375	130,940	1,597	802	6,802	8,911	9,400	2,432	
84	89001	Structures-Frame	99.0		0	0	0	0	0	0	0	0	0	
85	89002	Structures-Brick	99.0		0	0	0	0	0	0	0	0	0	
86	89003	Improvements	6.2	P, S, T & D Plant - Customer	1,257	1,110	123	2	2	6	7	8	2	
87	89004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	7,195	6,442	708	4	4	31	42	44	11	
88	89009	Improvement to Leased Premises	6.1	P, S, T & D Plant - Customer	32,410	28,619	3,190	32	18	144	186	196	51	
89	89100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	283,196	347,207	36,187	388	218	263	1,746	2,255	2,378	613
90	89102	Remittance Processing Equip	99.0		0	0	0	0	0	0	0	0	0	
91	89103	Office Machines	6.2	P, S, T & D Plant - Customer	4,348	3,829	421	4	2	19	25	26	7	
92	89200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	340,307	301,034	33,029	189	176	1,514	1,953	2,061	531	
93	89201	Trucks	99.0		0	0	0	0	0	0	0	0	0	
94	89202	Trailers	99.0		0	0	0	0	0	0	0	0	0	
95	89300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,087	960	106	1	1	5	6	7	2	
96	89400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	2,722,383	2,403,869	264,400	2,692	1,506	1,406	12,091	15,610	16,467	4,249
97	89500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	20,744	9,458	1,045	11	6	48	62	65	17	
98	89600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	86,331	32,082	1,528	36	19	181	208	220	57	
99	89603	Dischers	6.2	P, S, T & D Plant - Customer	9,215	8,667	953	10	5	5	44	59	15	
100	89604	Backhoes	6.2	P, S, T & D Plant - Customer	0	0	0	0	0	0	0	0	0	
101	89609	Welders	6.2	P, S, T & D Plant - Customer	4,897	4,324	476	5	3	3	22	28	8	
102	89700	Communication Equipment	6.2	P, S, T & D Plant - Customer	446,045	393,674	49,500	441	247	230	4,981	2,658	695	
103	89701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	0	0	0	0	0	0	0	0	
104	89702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	207,890	183,398	20,171	209	115	107	922	1,191	324	
105	89800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	134,144	118,455	13,028	133	74	69	596	769	811	209
106	89900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	3,413	3,014	391	2	2	15	20	21	5	
107	89901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	34,890	30,783	3,998	34	19	16	135	200	54	
108	89902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	52,915	46,730	5,140	52	27	27	235	303	82	
109	89903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	263,426	232,616	25,584	281	148	136	1,170	1,510	1,583	411
110	89904	Other Tang. Property - CPU	99.0		0	0	0	0	0	0	0	0	0	
111	89905	Other Tangible Property - NI - Hardware	99.0		0	0	0	0	0	0	0	0	0	
112	89906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	1,043,216	921,217	101,320	1,032	578	338	4,683	5,942	6,310	1,616
113	89907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	87,106	85,748	9,431	96	54	59	431	537	531	131
114	89908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	789,427	697,094	76,670	783	437	408	3,508	4,526	4,772	1,230
115	89909	Other Tang. Property - Application Software	99.0		0	0	0	0	0	0	0	0	0	
116	89924	Other Tang. Property - General Startup Costs	99.0		0	0	0	0	0	0	0	0	0	
117														
118	Total General Plant				8,317,788	7,344,924	807,830	8,226	4,608	4,294	36,942	47,693	50,311	12,860
119														
120	TOTAL DIRECT PLANT				157,801,850	127,737,179	25,047,615	255,064	142,817	138,158	1,145,415	1,478,773	1,539,638	401,922
121														
122	Shared Services General Office:				6,458,620	5,685,548	475,323	6,368	3,556	3,234	28,596	36,818	38,844	10,034
123	Shared Services Customer Support:				2,0	0	0	0	0	0	0	0	0	0
124	Colorado-Kansas General Office:				820,142	724,217	79,668	811	454	423	3,472	4,703	4,861	1,278
125														
126	TOTAL PLANT IN SERVICE - CUSTOMER				271,644,640	240,009,331	26,231,964	265,508	147,897	140,590	1,191,494	1,527,967	1,625,233	415,463

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 16-AT&M-G-RTS														
Test Year Ending March 31, 2025														
ALLOCATION OF PLANT IN SERVICE														
Demand														
Line No.	Asset No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
127		Intangible Plant												
128														
129	80100	Organization	6.4	P, S, T & D Plant - Demand	0									
130	80200	Franchises & Consents	6.4	P, S, T & D Plant - Demand	6,000	4,089	1,270	17	10		285	83	246	
131	80300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	633	431	134	2	1		30	9	26	
132														
133		Total Intangible Plant			6,633	4,520	1,404	18	11	0	0	315	92	272
134														
135		Production Plant												
136														
137	82520	Producing Leaseholds	99.0		0									
138	82540	Rights of Way	99.0		0									
139	82100	Production Gas Wells Equipment	99.0		0									
140	82210	Field Lines	99.0		0									
141	82220	Tributary Lines	99.0		0									
142	83400	Field Meas. & Reg. Sta. Equip	99.0		0									
143	83600	Purification Equipment	99.0		0									
144														
145		Total Production Plant			0	0	0	0	0	0	0	0	0	0
146														
147		Storage Plant												
148														
149	85010	Land	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	30,299	23,002	7,144	91	58					
150	85020	Rights of Way	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	350,617	285,186	62,676	1,083	666					
151	85100	Structures and Improvements	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	63,478	48,154	14,956	197	120					
152	85120	Compression Station Equipment	99.0		0									
153	85130	Meas. & Reg. Sta. Structures	99.0		0									
154	85140	Other Structures	99.0		0									
155	85200	Wells, Rights of Way	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	761,083	574,492	179,627	1,367	1,417					
156	85210	Well Construction	99.0		0									
157	85220	Reservoirs	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	23,503	17,084	5,806	70	43					
158	85230	Cushion Gas	99.0		0									
159	85240	Leaseholds	99.0		0									
160	85250	Storage Rights	99.0		0									
161	85300	Pipelines	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	738,311	580,673	174,142	2,294	1,402					
162	85400	Compressor Station Equipment	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	1,404,815	1,066,576	331,256	4,364	2,667					
163	85500	Meas. & Reg. Equipment	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	133,346	102,936	31,971	421	257					
164	85600	Purification Equipment	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	277,774	134,935	141,907	352	337					
165	85700	Other Equipment	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	77,232	58,694	18,211	240	147					
166														
167		Total Storage Plant			3,782,694	2,836,612	887,259	11,689	7,144	0	0	0	0	0
168														
169		Transmission												
170														
171	86000	Land & Land Rights	3.3	Peak Month less Interruptible, SGS, Irrigation	4,761	3,214	998	13	8		245	71	212	
172	86020	Rights of Way	99.0		0									
173	86000	Structures & Improvements	99.0		0									
174	86700	Mainline Cathodic Protection	3.3	Peak Month less Interruptible, SGS, Irrigation	1,511,155	1,210,896	216,775	4,173	2,550		7,867	28,088	67,274	
175	86710	Mainline - Steel	3.3	Peak Month less Interruptible, SGS, Irrigation	139,978	94,475	29,243	387	236		7,418	2,084	6,332	
176	86800	Compressor Station Equipment	99.0		0									
177	86900	Meas. & Reg. Equipment	3.3	Peak Month less Interruptible, SGS, Irrigation	148,891	0	100,489	81,111	411	251	7,672	2,227	6,628	
178	87100	Other Equipment	99.0		0									
179														
180		Total Transmission Plant			1,804,770	1,218,073	878,327	4,984	3,046	0	0	92,988	26,984	80,347
181														
182		Distribution												
183														
184	87400	Land & Land Rights	15.4	Distribution Plant - Demand	98,521	65,483	20,646	272	166		5,076	1,473	4,385	
185	87420	Land Rights	15.4	Distribution Plant - Demand	48,917	33,035	10,261	138	83		2,532	783	2,179	
186	87500	Structures & Improvements	3.3	Peak Month less Interruptible, SGS, Irrigation	38,122	25,729	7,991	105	64		1,984	570	1,697	
187	87510	Structures & Improvements T.B.	99.0		0									
188	87520	Land Rights	99.0		0									
189	87530	Improvements	99.0		0									
190	87600	Mainline Cathodic Protection	3.3	Peak Month less Interruptible, SGS, Irrigation	2,818,658	1,961,894	611,438	8,051	4,926		156,398	43,656	128,938	
191	87610	Mainline - Steel	3.3	Peak Month less Interruptible, SGS, Irrigation	14,233,416	9,506,899	2,983,700	39,809	24,023		748,433	212,893	635,659	
192	87620	Mainline - Plastic	3.3	Peak Month less Interruptible, SGS, Irrigation	23,626,885	15,952,976	4,054,916	65,280	39,884		1,217,985	353,544	1,052,282	
193	87800	Meas. & Reg. Sta. Equip - General	3.3	Peak Month less Interruptible, SGS, Irrigation	1,257,218	916,079	284,530	3,749	2,281		69,941	20,302	60,429	
194	87900	Meas. & Reg. Sta. Equip - City Gate	3.3	Peak Month less Interruptible, SGS, Irrigation	805,662	406,898	125,915	1,659	1,014		40,962	8,984	26,741	
195	87950	Meas. & Reg. Sta. Equipment	3.3	Peak Month less Interruptible, SGS, Irrigation	5,708	0	2,939	777	30		191	55	169	
196	88000	Services	99.0		0									
197	88100	Meters	99.0		0									
198	88200	Meter Installations	99.0		0									
199	88300	House Regulators	99.0		0									
200	88400	House Reg. Installations	99.0		0									
201	88500	Ind. Meas. & Reg. Sta. Equipment	99.0		0									
202	88700	Other Prop. On Cust. Prem.	99.0		0									
203														
204		Total Distribution Plant			42,936,259	28,978,484	9,000,574	118,580	72,467	0	2,313,462	642,210	1,913,481	

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG -RTS													
Test Year Ending March 31, 2025													
ALLOCATION OF PLANT IN SERVICE													
205	General												
206	General												
207													
208	38500	Land & Land Rights	6.4 P, S, T & D Plant - Demand	24,629	16,784	5,218	68	42			1,171	340	1,011
209	39000	Structures & Improvements	6.4 P, S, T & D Plant - Demand	302,072	205,848	69,936	842	518			14,858	4,108	12,405
210	39001	Structures Frame	99.0	0	0	0	0	0			0	0	0
211	39002	Structures Brick	99.0	0	0	0	0	0			0	0	0
212	39003	Improvements	6.4 P, S, T & D Plant - Demand	244	155	52	1	0			11	2	10
213	39004	Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	1,418	958	300	4	3			67	20	58
214	39009	Improvement to Leased Premises	6.4 P, S, T & D Plant - Demand	6,299	4,293	1,833	18	11			299	87	239
215	39100	Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	76,423	51,079	18,174	212	130			3,083	1,054	3,138
216	39102	Remittance Processing Equip	99.0	0	0	0	0	0			0	0	0
217	39103	Office Machines	6.4 P, S, T & D Plant - Demand	813	574	178	2	2			40	12	35
218	39200	Transportation Equipment	6.4 P, S, T & D Plant - Demand	66,360	45,154	14,024	145	119			5,149	914	7,721
219	39201	Trucks	99.0	0	0	0	0	0			0	0	0
220	39202	Trailers	99.0	0	0	0	0	0			0	0	0
221	39300	Stores Equipment	6.4 P, S, T & D Plant - Demand	211	144	45	1	0			10	3	9
222	39400	Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	529,235	360,552	111,995	1,676	902			25,153	7,800	21,729
223	39500	Laboratory Equipment	6.4 P, S, T & D Plant - Demand	2,008	1,423	442	5	4			89	29	85
224	39500	Power Operated Equipment	6.4 P, S, T & D Plant - Demand	7,081	4,812	1,695	20	12			336	97	290
225	39503	Ditchers	6.4 P, S, T & D Plant - Demand	1,908	1,300	404	5	3			91	26	78
226	39604	Backhoes	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
227	39605	Welders	6.4 P, S, T & D Plant - Demand	952	649	201	3	2			45	13	39
228	39700	Communication Equipment	6.4 P, S, T & D Plant - Demand	85,096	59,078	18,350	242	148			6,221	1,868	4,560
229	39701	Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
230	39702	Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	40,368	27,509	8,544	113	69			1,919	557	1,658
231	39800	Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	26,073	17,768	5,519	73	44			1,239	360	1,071
232	39900	Other Tangible Property	6.4 P, S, T & D Plant - Demand	563	452	140	2	1			32	9	27
233	39901	Other Tangible Property - Servers - H/W	6.4 P, S, T & D Plant - Demand	4,776	4,537	1,034	15	12			322	93	278
234	39902	Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	10,286	7,009	2,177	25	18			489	142	422
235	39903	Other Tangible Property - Networks - H/W	6.4 P, S, T & D Plant - Demand	51,201	34,891	10,837	143	87			2,424	706	2,108
236	39904	Other Tang. Property - CPU	99.0	0	0	0	0	0			0	0	0
237	39905	Other Tangible Property - WF - Hardware	99.0	0	0	0	0	0			0	0	0
238	39906	Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	202,768	138,178	42,517	565	346			9,628	2,782	8,327
239	39907	Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	18,674	12,862	3,995	53	33			887	260	775
240	39908	Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	153,337	104,560	32,476	428	261			7,293	2,117	6,301
241	39909	Other Tang. Property - Application Software	99.0	0	0	0	0	0			0	0	0
242	39924	Other Tang. Property - General Startup Costs	99.0	0	0	0	0	0			0	0	0
243													
244		Total General Plant		1,616,685	1,101,700	342,383	4,503	2,755	0	0	76,644	22,205	66,390
245													
246		TOTAL DIRECT PLANT		50,127,041	34,159,388	10,608,737	139,780	85,413	0	0	2,381,619	691,601	2,058,490
247													
248		Shared Services General Office	6.4 P, S, T & D Plant - Demand	1,251,441	832,802	264,876	8,490	3,133			89,483	17,266	51,881
249		Shared Services Customer Support	99.0	0	0	0	0	0			0	0	0
250		Colorado-Kansas General Offices	6.4 P, S, T & D Plant - Demand	159,407	108,832	33,740	145	772			7,577	2,199	6,346
251													
252		TOTAL PLANT IN SERVICE - DEMAND		51,537,888	35,120,820	10,908,353	143,715	87,828	0	0	2,449,676	711,067	2,116,427

Atmos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 16-ATMG-RTS										
Test Year Ending March 31, 2025										
ALLOCATION OF PLANT IN SERVICE										
331	General									
332	General									
333	General									
334	38800	Land & Land Rights	6.6, P, S, T & D Plant - Commodity	1,180	883	277	4	3	0	23
335	39000	Structures & Improvements	6.6, P, S, T & D Plant - Commodity	14,591	10,832	3,395	48	35	0	281
336	39001	Structures-Frame	99.0 -	0	0	0	0	0	0	0
337	39002	Structures-Brick	99.0 -	0	0	0	0	0	0	0
338	39003	Improvements	6.6, P, S, T & D Plant - Commodity	22	5	3	0	0	0	0
339	39004	Air Conditioning Equipment	6.6, P, S, T & D Plant - Commodity	68	51	18	0	0	0	0
340	39009	Improvement to Leased Premises	6.6, P, S, T & D Plant - Commodity	304	226	71	1	1	0	6
341	39100	Office Furniture & Equipment	6.6, P, S, T & D Plant - Commodity	3,692	2,740	858	32	9	0	73
342	39102	Remittance Processing Equip	99.0 -	0	0	0	0	0	0	0
343	39103	Office Machines	6.6, P, S, T & D Plant - Commodity	41	39	9	0	9	0	1
344	39200	Transportation Equipment	6.6, P, S, T & D Plant - Commodity	3,201	2,876	745	11	8	0	52
345	39201	Trucks	99.0 -	0	0	0	0	0	0	0
346	39202	Trailers	99.0 -	0	0	0	0	0	0	0
347	39400	Stores Equipment	6.6, P, S, T & D Plant - Commodity	10	8	2	0	0	0	0
348	39400	Tools, Shop & Garage Equipment	6.6, P, S, T & D Plant - Commodity	25,559	18,974	5,946	64	92	0	493
349	39500	Laboratory Equipment	6.6, P, S, T & D Plant - Commodity	101	76	23	0	0	0	2
350	39600	Power Operated Equipment	6.6, P, S, T & D Plant - Commodity	341	253	78	3	1	0	7
351	39603	Ditchers	6.6, P, S, T & D Plant - Commodity	92	66	21	0	0	0	2
352	39604	Backhoes	6.6, P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
353	39605	Welders	6.6, P, S, T & D Plant - Commodity	46	34	11	0	0	0	1
354	39700	Communication Equipment	6.6, P, S, T & D Plant - Commodity	4,388	3,103	974	14	10	0	41
355	39701	Communication Equipment - Mobile Radios	6.6, P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
356	39702	Communication Equipment - Fixed Radios	6.6, P, S, T & D Plant - Commodity	1,950	1,448	454	6	5	0	38
357	39800	Miscellaneous Equipment	6.6, P, S, T & D Plant - Commodity	1,259	935	299	4	3	0	24
358	39800	Other Tangible Property	6.6, P, S, T & D Plant - Commodity	32	34	7	0	0	0	1
359	39901	Other Tangible Property - Servers - H/W	6.6, P, S, T & D Plant - Commodity	327	245	76	1	1	0	6
360	39902	Other Tangible Property - Servers - S/W	6.6, P, S, T & D Plant - Commodity	497	369	116	1	0	0	10
361	39903	Other Tangible Property - Network - H/W	6.6, P, S, T & D Plant - Commodity	2,473	1,834	575	3	6	0	48
362	39904	Other Tang. Property - CPU	99.0 -	0	0	0	0	0	0	0
363	39905	Other Tangible Property - NB - Hardware	99.0 -	0	0	0	0	0	0	0
364	39906	Other Tang. Property - PC Hardware	6.6, P, S, T & D Plant - Commodity	9,294	7,271	2,229	13	24	0	183
365	39907	Other Tang. Property - ITC Software	6.6, P, S, T & D Plant - Commodity	911	677	212	3	2	0	18
366	39908	Other Tang. Property - Mainframe S/W	6.6, P, S, T & D Plant - Commodity	7,412	5,502	1,724	24	18	0	143
367	39909	Other Tang. Property - Application Software	99.0 -	0	0	0	0	0	0	0
368	39924	Other Tang. Property - General Startup Costs	99.0 -	0	0	0	0	0	0	0
369										
370	Total General Plant			78,092	57,872	14,167	257	189	1	1,506
371										
372	TOTAL DIRECT PLANT			2,421,320	1,797,481	563,300	7,957	5,851	27	46,705
373										
374	Shared Services-General Offices			60,458	44,875	14,063	199	146	1	1,166
375	Shared Services-Customer Support			99.0 -	0	0	0	0	0	0
376	Colorado-Kansas General Offices			7,700	5,716	1,781	21	19	0	149
377										
378	TOTAL PLANT IN SERVICE - COMMODITY			2,489,469	1,848,071	579,154	8,181	6,019	28	48,020

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATM-G-RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF PLANT IN SERVICE													
Total Plant in Service													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
379			Intangible Plant:										
380				0									
381	80100		Organization	0									
382	80200		Franchises & Concessions	87,160	31,564	4,336	48	28	16	143	462	270	395
383	80300		Misc Intangible Plant	3,818	3,328	457	5	3	2	15	48	28	81
384			Total Intangible Plant:	41,078	34,921	4,793	53	31	18	158	511	298	386
385													
386			Production Plant:										
387													
388													
389	23220		Producing Leaseholds	0									
390	23240		Rights of Way	0									
391	33100		Production Gas Wells Equipment	0									
392	33210		Field Lines	0									
393	33220		Tributary Lines	0									
394	33400		Field Meas. & Reg. Sta. Equip	0									
395	33500		Purification Equipment	0									
396													
397			Total Production Plant:	0	0	0	0	0	0	0	0	0	0
398													
399			Storage Plant:										
400													
401	35010		Land	49,264	37,008	11,538	155	303	0	364			
402	35020		Rights of Way	568,935	428,256	133,466	1,807	1,193	2	4,211			
403	35100		Structures and Improvements	107,223	77,473	24,145	327	216	0	762			
404	35120		Compression Station Equipment	0									
405	35130		Meas. & Reg. Sta. Structure	0									
406	35140		Other Structures	0									
407	35200		Wells \ Rights of Way	1,236,445	930,712	290,056	3,924	2,899	5	9,152			
408	35210		Well Construction	0									
409	35220		Reservoirs	36,515	27,486	8,566	116	77	0	270			
410	35230		Cushion Gas	0									
411	35240		Leaseholds	0									
412	35250		Storage Rights	0									
413	35300		Pipelines	1,188,358	802,043	281,122	3,805	2,513	5	8,870			
414	35400		Compressor Station Equipment	7,279,547	1,715,888	534,757	7,239	4,781	10	16,873			
415	35500		Meas. & Reg. Equipment	230,011	165,609	51,612	899	461	1	1,628			
416	35600		Purification Equipment	238,382	171,074	67,551	316	205	1	2,135			
417	35700		Other Equipment	325,321	94,333	29,998	398	263	1	928			
418			Total Storage Plant:	6,305,602	4,995,882	1,422,308	19,388	12,805	25	45,193	0	0	0
419													
420			Transmission:										
421													
422													
423	36300		Land & Land Rights	4,761	3,214	998	13	8		245	71	212	
424	36320		Rights of Way	0									
425	36600		Structures & Improvements	0									
426	36700		Mains Cathodic Protection	1,511,139	1,019,896	316,775	4,171	3,560		7,867	22,063	67,274	
427	36710		Mains - Steel	1,486,979	94,475	29,243	387	236		7,213	2,094	6,232	
428	36800		Compressor Station Equipment	0									
429	36900		Meas. & Reg. Equipment	148,891	100,489	31,211	411	251		7,672	2,247	6,628	
430	37100		Other Equipment	0									
431													
432			Total Transmission Plant:	1,804,770	1,218,073	378,327	4,984	3,046	0	0	32,888	25,994	80,347
433													
434			Distribution:										
435													
436	37400		Land & Land Rights	671,001	572,020	76,250	838	483	296	2,543	8,358	4,936	5,277
437	37410		Land Rights	318,434	284,246	37,820	417	240	147	1,263	4,553	2,458	2,420
438	37500		Structures & Improvements	152,685	130,981	16,588	164	80	56	248	2,100	775	1,737
439	37510		Structures & Improvements T.B.	0									
440	37520		Land Rights	0									
441	37530		Improvements	0									
442	37600		Mains Cathodic Protection	1,589,297	1,024,258	1,269,625	12,546	6,007	5,000	19,016	160,789	59,311	338,074
443	37610		Mains - Steel	57,005,641	48,884,616	6,191,493	61,184	29,722	24,821	32,736	784,108	289,238	645,660
444	37620		Mains - Plastic	94,668,726	81,180,793	10,781,976	101,605	49,458	41,219	154,004	1,302,138	480,317	1,077,205
445	37800		Meas. & Reg. Sta. Equip - General	5,436,231	4,661,704	590,429	5,835	2,840	2,387	6,843	74,774	27,582	61,857
446	37900		Meas. & Reg. Sta. Equip - City Site	2,405,729	2,062,973	261,296	2,882	3,197	1,047	3,914	30,090	15,206	27,874
447	37950		Meas. & Reg. Sta. Equipment	16,851	22,795	1,813	15	8	5	24	214	75	149
448	38000		Services	66,873,220	61,405,078	5,020,156	25,194	15,379	38,960	139,435	92,273	111,759	22,043
449	38100		Meters	21,778,278	16,757,692	3,709,253	56,519	37,842	12,885	258,448	412,886	412,882	111,070
450	38200		Meter Installations	26,465,429	20,492,698	4,527,128	68,881	45,575	327,639	503,926	503,921	135,560	
451	38300		House Regulators	2,470,844	2,240,025	215,694	787	515	1,435	9,163	1,399	1,791	175
452	38400		House Reg. Installations	309,408	189,887	78,281	67	44	123	773	318	332	14
453	38500		Ind. Meas. & Reg. Sta. Equipment	1,991,249	5,589	914,184	24,046	20,461		72,652	251,315	232,516	70,447
454	38700		Other Prop. On Cust. Prem	617,862	475,410	105,230	1,603	1,059	856	7,616	11,713	11,713	1,151
455													
456			Total Distribution Plant:	292,486,136	249,840,695	33,237,045	365,384	210,680	178,427	1,108,311	3,648,346	2,151,631	3,300,377

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 15-ATMG - RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF PLANT IN SERVICE													
457	General												
458	General												
459	39000	Land & Land Rights											
461	39000	Structures & Improvements	1,270,815	1,589,096	218,271	2,427	1,415	801	7,184	23,269	13,568	14,427	
462	39001	Structures-Frame	0										
463	39002	Structures-Brick	0										
464	39003	Improvements	1,513	1,265	177	2	2	1	6	29	11	12	
465	39004	Air Conditioning Equipment	8,782	7,459	1,025	11	7	4	34	302	64	70	
466	39005	Improvements In Leased Premises	39,613	35,137	4,332	51	29	17	150	485	283	309	
467	39100	Office Furniture & Equipment	479,811	403,027	55,222	614	357	203	1,818	5,887	3,433	3,751	
468	39102	Remittance Processing Equip	0										
468	39103	Office Machines	5,220	4,439	609	7	4	3	20	65	38	41	
470	39200	Transportation Equipment	410,368	348,564	47,878	131	309	176	1,576	5,104	2,976	3,212	
471	39201	Trucks	0										
472	39202	Trailers	0										
473	39300	Stores Equipment	1,308	1,111	159	2	1	1	5	16	9	10	
474	39400	Tool, Shop & Garage Equipment	3,177,075	2,789,922	382,941	4,252	2,673	1,406	12,884	40,760	25,767	25,972	
475	39500	Laboratory Equipment	12,933	10,906	1,509	17	10	6	50	161	94	103	
476	39600	Power Operated Equipment	43,734	37,247	5,102	57	32	19	160	544	317	347	
477	39603	Ditchers	11,814	10,035	1,378	15	9	5	45	147	86	94	
478	39604	Backhoes	0										
479	39605	Welders	5,895	5,007	888	8	4	3	23	73	43	47	
480	39700	Communication Equipment	519,326	459,092	82,644	697	405	230	2,062	6,678	3,694	4,255	
481	39701	Communication Equipment - Mobile Radios	0										
482	39702	Communication Equipment - Fixed Radios	250,007	212,354	28,189	324	189	107	960	3,110	1,813	1,981	
483	39800	Miscellaneous Equipment	161,477	137,157	18,240	210	122	69	620	2,008	1,171	1,280	
484	39900	Other Tangible Property	4,108	3,489	479	5	3	2	16	51	30	33	
485	39901	Other Tangible Property - Servers - H/W	41,963	36,619	4,398	54	32	19	161	522	304	333	
486	39902	Other Tangible Property - Servers - S/W	59,702	54,508	7,432	83	48	27	245	792	462	505	
487	39903	Other Tangible Property - Network - H/W	317,100	289,348	36,997	411	239	136	1,218	3,844	2,300	2,513	
488	39904	Other Tang. Property - CPU	0										
489	39905	Other Tangible Property - MF - Hardware	0										
490	39906	Other Tang. Property - PC Hardware	1,255,798	1,056,096	246,516	1,679	947	539	4,822	15,630	9,102	9,863	
491	39907	Other Tang. Property - PC Software	116,891	99,286	13,638	152	88	50	449	1,454	848	916	
492	39908	Other Tang. Property - Mainframe S/W	950,275	807,256	110,870	1,233	717	408	3,649	11,820	6,892	7,434	
493	39909	Other Tang. Property - Application Software	0										
494	39924	Other Tang. Property - General Startup Costs	0										
495		Total General Plant	10,012,585	8,504,596	1,168,180	11,891	7,550	4,295	38,468	124,537	72,616	79,552	
497		TOTAL DIRECT PLANT	310,460,211	269,694,049	36,220,652	402,801	234,952	133,165	1,189,120	3,861,391	2,251,639	2,460,402	
499		Shared Services General Offices	7,750,511	6,563,325	304,263	10,016	5,844	3,325	28,760	96,401	54,211	61,426	
501		Shared Services Customer Support	6,824,028	5,662,385	478,773	5,265	3,050	1,765	13,841	45,393	25,393	27,999	
502		Colorado-Kansas General Offices	987,248	838,561	115,884	1,281	744	423	3,791	12,279	7,180	7,824	
503													
504		TOTAL PLANT IN SERVICE	325,374,598	276,978,223	37,728,871	417,463	244,540	140,618	1,239,514	4,077,695	2,326,305	2,549,800	

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG-RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Customer													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SES	Irrigation Sales	Firm Transport	Schools Transport	Intermittent Transport
1	Intangible Plant												
2													
3	30100	Organization	6.2 P, S, T & D Plant - Customer	(20,768)	(18,389)	(2,017)	(21)	(12)	(11)	(9)	(119)	(126)	(32)
4	30200	Franchises & Consents	6.2 P, S, T & D Plant - Customer	12,451	11,030	1,218	12	7	8	35	72	76	18
5	30300	Misc Intangible Plant	6.2 P, S, T & D Plant - Customer	(8,375)	(7,385)	(813)	(8)	(5)	(4)	(37)	(48)	(51)	(13)
6													
7			Total Intangible Plant	(16,692)	(14,754)	(1,612)	(19)	(9)	(9)	(74)	(95)	(101)	(26)
8	Production Plant												
9													
10													
11	32220	Producing Leaseholds	99.0	0									
12	32340	Rights of Way	99.0	0									
13	33100	Production Gas Well Equipment	99.0	0									
14	33210	Field Lines	99.0	0									
15	33220	Tributary Lines	99.0	0									
16	33400	Field Meas. & Reg. Sta. Equip	99.0	0									
17	33600	Purification Equipment	99.0	0									
18													
19			Total Production Plant	0	0	0	0	0	0	0	0	0	0
20	Storage Plant												
21													
22													
23	35010	Land	99.0	0									
24	35020	Rights of Way	99.0	0									
25	35100	Structures and Improvements	99.0	0									
26	35120	Compression Station Equipment	99.0	0									
27	35130	Meas. & Reg. Sta. Structures	99.0	0									
28	35140	Other Structures	99.0	0									
29	35200	Wells\ Rights of Way	99.0	0									
30	35210	Well Construction	99.0	0									
31	35220	Reservoirs	99.0	0									
32	35230	Cashion Gas	99.0	0									
33	35240	Leaseholds	99.0	0									
34	35250	Reservoirs	99.0	0									
35	35300	Applines	99.0	0									
36	35400	Compressor Station Equipment	99.0	0									
37	35490	Meas. & Reg. Equipment	99.0	0									
38	35500	Purification Equipment	99.0	0									
39	35700	Other Equipment	99.0	0									
40													
41			Total Storage Plant	0									
42	Transmission												
43													
44													
45	36900	Land & Land Rights	99.0	0									
46	36920	Rights of Way	99.0	0									
47	36930	Structures & Improvements	99.0	0									
48	36940	Wires Cathodic Protection	99.0	0									
49	36950	Mains - Steel	99.0	0									
50	36960	Compressor Station Equipment	99.0	0									
51	36970	Meas. & Reg. Equipment	99.0	0									
52	37100	Other Equipment	99.0	0									
53													
54			Total Transmission Plant	0									
55	Distributions												
56													
57													
58	37400	Land & Land Rights	15.2 Distribution Plant - Cost	0									
59	37420	Land Rights	15.2 Distribution Plant - Cost	77,312	88,287	7,510	76	48	40	343	443	468	111
60	37500	Structures & Improvements	2.0 Bills	70,135	64,404	5,760	36	9	41	152	53	125	25
61	37510	Structures & Improvements T.B.	99.0	0									
62	37520	Land Rights	99.0	0									
63	37530	Improvements	99.0	0									
64	37550	Meter Cathodic Protection	2.0 Bills	1,708,238	1,569,657	128,110	874	289	891	3,704	2,034	3,009	599
65	37610	Mains - Steel	2.0 Bills	8,825,559	8,104,421	661,876	4,513	1,168	5,121	19,133	10,456	15,738	3,095
66	37620	Mains - Plastic	2.0 Bills	16,849,673	15,472,893	1,269,848	8,617	2,269	9,778	36,532	19,862	30,075	5,310
67	37800	Meas. & Reg. Sta. Equip - General	2.0 Bills	883,664	827,801	51,272	350	92	397	1,482	810	1,220	240
68	37900	Meas. & Reg. Sta. Equip - City Gate	2.0 Bills	346,908	318,952	26,017	177	47	201	752	411	639	122
69	37950	Meas. & Reg. Sta. Equipment	2.0 Bills	5,185	4,714	465	3	1	3	12	6	9	2
70	38000	Services	2.5 Meters	25,862,858	26,043,677	2,120,186	11,958	6,523	16,524	99,138	39,131	47,398	9,349
71	38100	Meters	4.0 Meter Investment	12,800,785	9,464,780	1,094,989	31,922	21,091	7,227	151,620	233,159	233,196	62,732
72	38200	Meter Installations	4.1 Meter Installations	9,449,163	7,271,824	1,609,891	24,526	16,204	11,490	179,168	179,168	48,197	81
73	38300	House Regulators	2.6 Small Meter Investment	3,149,325	1,041,010	100,221	368	239	667	4,259	650	832	81
74	38400	House Reg. Installations	1.6 Small Meter Investment	293,351	22,454	11,917	40	32	146	312	145	182	18
75	38500	Ind. Meas. & Reg. Sta. Equipment	3.8 Large Meter Investment	327,566	1,150	188,191	4,950	4,214	14,850	51,734	47,854	14,502	14,502
76	38700	Other Prop. On Cust. Prem	4.0 Meter Investment	518,384	308,867	38,288	1,345	880	6,390	9,828	9,827	2,644	2,644
77													
78			Total Distribution Plant	80,925,119	70,678,883	8,378,491	89,793	53,095	11,493	415,895	548,052	569,783	147,636

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMS-RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
79													
81	General												
82	83900	Land & Land Rights	99.0	-	0	-	-	-	-	-	-	-	
83	30000	Structures & Improvements	6.2 P, S, T & D Plant - Customer	274,144	242,080	26,625	271	152	142	1,218	1,572	1,658	427
84	30030	Improvements	6.2 P, S, T & D Plant - Customer	390	345	38	0	0	0	2	2	2	1
85	33040	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	899	599	61	1	0	0	3	4	4	1
86	33090	Improvement to Leased Premises	6.2 P, S, T & D Plant - Customer	14,598	12,861	1,417	24	8	8	65	84	88	23
87	33100	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	171,049	151,043	16,022	399	95	88	760	991	1,008	267
88	38130	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	1,132	1,000	110	1	1	5	6	7	7	2
89	39200	Transportation Equipment	6.2 P, S, T & D Plant - Customer	207,994	182,666	20,201	206	115	107	924	1,193	1,258	324
90	39300	Storage Equipment	6.2 P, S, T & D Plant - Customer	636	562	62	1	0	0	3	4	4	1
91	39400	Tools & Shop Equipment	6.2 P, S, T & D Plant - Customer	343,275	305,500	35,922	370	548	507	4,358	5,628	5,835	1,529
92	39500	Laboratory Equipment	6.2 P, S, T & D Plant - Customer	508	4476	402	5	3	23	29	31	31	8
93	39600	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	(89,727)	(79,243)	(8,714)	(89)	(50)	(46)	(399)	(514)	(513)	(140)
94	39680	Dishwashers	6.2 P, S, T & D Plant - Customer	(26,829)	(23,691)	(2,608)	(27)	(15)	(14)	(119)	(154)	(162)	(42)
95	39640	Backhoes	6.2 P, S, T & D Plant - Customer	(64,448)	(56,910)	(6,259)	(64)	(36)	(33)	(268)	(370)	(390)	(100)
96	39650	Welders	6.2 P, S, T & D Plant - Customer	(14,486)	(12,794)	(1,407)	(14)	(8)	(7)	(64)	(83)	(88)	(23)
97	39700	Communication Equipment	6.2 P, S, T & D Plant - Customer	163,291	141,399	15,865	182	90	84	725	936	988	254
98	39710	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0	0	0	0	0
99	39720	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	36,082	31,845	3,502	36	20	19	160	207	218	56
100	39760	Communication Equip. - Telemetering	99.0	0	0	0	0	0	0	0	0	0	0
101	39800	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	3,895	7,652	842	9	5	4	38	50	52	14
102	39900	Other Tangible Property	6.2 P, S, T & D Plant - Customer	26	217	24	0	0	0	1	1	1	0
103	39910	Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	20,005	17,665	1,943	20	11	10	89	115	121	31
104	39920	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	52,819	46,730	5,140	52	29	27	235	303	320	82
105	39930	Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	156,691	138,364	15,218	155	87	81	696	898	948	244
106	39950	Other Tangible Property - MP - Hardware	99.0	0	0	0	0	0	0	0	0	0	0
107	39960	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	437,548	386,371	42,696	432	242	226	1,913	2,559	2,617	682
108	39970	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	59,241	52,312	5,753	58	33	31	253	340	358	82
109	39980	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	420,418	371,243	40,891	416	233	217	1,867	2,411	2,543	655
110		Retirement Work In Progress	6.2 P, S, T & D Plant - Customer	(621,489)	(548,781)	(60,397)	(615)	(344)	(321)	(2,790)	(3,563)	(3,739)	(968)
111		Total General Plant		3,196,019	2,936,909	213,184	2,173	1,216	1,133	9,719	12,986	13,277	3,421
112		TOTAL DIRECT RESERVE FOR DEPRECIATION		83,099,506	77,602,481	8,538,057	91,847	54,201	42,612	425,570	560,542	582,860	151,031
113													
116		Shared Services General Offices	6.2 P, S, T & D Plant - Customer	3,987,043	3,520,711	387,225	3,943	2,208	2,058	17,708	22,661	24,116	6,213
117		Shared Services Customer Support	7.0 899	2,025,001	1,939,941	151,966	1,016	279	1,175	4,390	2,399	3,614	710
118		Colorado-Kansas General Office	6.2 P, S, T & D Plant - Customer	418,010	370,002	40,666	414	282	216	1,861	2,408	2,534	653
119													
120		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER		89,530,563	78,852,735	9,167,842	97,340	57,018	46,067	449,528	598,205	613,224	158,608

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 15-ATMG-RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Demand													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
127	Intangible Plant:												
128	80100		Organization	(4,087)	(2,753)	(859)	(11)	(7)			(193)	(69)	(166)
129	30200		Franchises & Concess	2,428	1,554	514	7	4			115	38	100
125	30300		Misc Intangible Plant	(1,628)	(1,109)	(345)	(5)	(3)			(27)	(23)	(67)
126	Total Intangible Plant:												
127				(3,287)	(2,208)	(689)	(9)	(6)	0	0	(105)	(54)	(133)
128	Production Plant:												
129				0	0	0	0	0	0	0	0	0	0
130				0	0	0	0	0	0	0	0	0	0
131	32820	99.0	Producing Leaseholds	0	0	0	0	0	0	0	0	0	0
132	32540	99.0	Rights of Ways	0	0	0	0	0	0	0	0	0	0
133	33200	99.0	Production Gas Wells Equipment	0	0	0	0	0	0	0	0	0	0
134	24210	99.0	Field Lines	0	0	0	0	0	0	0	0	0	0
135	33220	99.0	Tributary Lines	0	0	0	0	0	0	0	0	0	0
136	33400	99.0	Field Meas. & Reg. Sta. Equip	0	0	0	0	0	0	0	0	0	0
137	33600	99.0	Purification Equipment	0	0	0	0	0	0	0	0	0	0
138	Total Production Plant:												
139				0	0	0	0	0	0	0	0	0	0
140	Storage Plant:												
141				0	0	0	0	0	0	0	0	0	0
142	35010	99.0	Land	0	0	0	0	0	0	0	0	0	0
143	35020	3.4	Rights of Way	269,692	204,748	63,594	838	512					
145	35100	3.4	Structures and Improvements	54,116	41,085	12,761	168	103					
146	35120	99.0	Compression Station Equipment	0	0	0	0	0					
147	35180	99.0	Meas. & Reg. Sta. Structures	0	0	0	0	0					
148	35240	99.0	Other Structures	0	0	0	0	0					
149	35280	3.4	Wells, Rights of Way	605,265	459,506	142,720	3,680	1,449					
150	35210	99.0	Well Construction	0	0	0	0	0					
151	35220	99.0	Reservoirs	0	0	0	0	0					
152	35280	99.0	Cashion Gas	0	0	0	0	0					
153	35290	99.0	Leaseholds	0	0	0	0	0					
154	35220	3.4	Reservoirs	22,503	17,094	5,306	70	43					
155	35300	3.4	Pipelines	486,587	369,413	114,738	1,512	924					
156	35400	3.4	Compressor Station Equipment	693,056	519,255	161,278	2,125	1,299					
157	35500	3.4	Meas. & Reg. Equipment	126,809	96,458	29,900	394	241					
158	35600	3.4	Purification Equipment	177,721	134,915	41,607	552	339					
159	35700	3.4	Other Equipment	77,332	58,634	18,211	240	147					
160	Total Storage Plant:												
161				2,503,864	1,900,917	590,415	7,779	4,754					
162	Transmission:												
163				0	0	0	0	0	0	0	0	0	0
164				0	0	0	0	0	0	0	0	0	0
165	36300	99.0	Land & Land Rights	0	0	0	0	0					
166	36320	3.3	Rights of Way	0	0	0	0	0					
167	36400	3.3	Structures & Improvements	(9)	(9)	(9)	(9)	(9)					
168	36700	3.3	Strain Cathodic Protection	73,018	49,287	15,308	202	128			(70)	(0)	(0)
169	36710	2.3	Wires - Steel	13,940	9,408	1,922	38	24			738	1,059	3,251
170	36800	3.3	Compressor Station Equipment	(12,031)	(8,120)	(2,523)	(33)	(20)			(629)	(180)	(536)
171	36900	3.3	Meas. & Reg. Equipment	39,260	28,497	8,230	108	66			2,023	587	1,748
172	37100	99.0	Other Equipment	0	0	0	0	0					
173	Total Transmission Plant:												
174				114,194	77,072	23,938	815	183			5,884	1,708	5,084
175	Distribution:												
176				0	0	0	0	0	0	0	0	0	0
177	37400	15.4	Land & Land Rights	0	0	0	0	0					
178	37420	15.4	Land Rights	10,305	8,380	2,780	17	22			656	198	593
180	37500	3.3	Structures & Improvements	23,338	15,752	4,892	64	39			1,203	349	1,039
181	37510	99.0	Structures & Improvements T.B.	0	0	0	0	0					
182	37520	99.0	Land Rights	0	0	0	0	0					
183	37530	99.0	Improvements	0	0	0	0	0					
184	37600	3.3	Water Cathodic Protection	566,441	383,602	119,160	1,570	959			20,251	8,502	25,305
185	37610	3.3	Wires - Steel	2,936,834	1,942,124	616,638	8,111	4,937			151,832	43,927	130,745
186	37620	3.3	Wires - Plastic	5,606,975	3,784,252	1,175,370	15,485	9,463			289,522	83,885	249,617
187	37800	3.3	Meas. & Reg. Sta. Equip - General	227,499	139,543	47,690	628	384			11,723	3,403	10,128
188	37800	3.3	Meas. & Reg. Sta. Equip - City Gate	115,479	77,912	29,199	319	195			5,945	3,727	9,129
189	37800	3.3	Meas. & Reg. Sta. Equipment	1,708	1,153	358	5	3			89	26	76
190	38000	99.0	Services	0	0	0	0	0					
191	38100	99.0	Meters	0	0	0	0	0					
192	38200	99.0	Water Installations	0	0	0	0	0					
193	38300	99.0	Home Regulators	0	0	0	0	0					
194	38400	99.0	Home Reg. Installations	0	0	0	0	0					
195	38500	99.0	Inf. Meas. & Reg. Sta. Equipment	0	0	0	0	0					
196	38700	99.0	Other Prop. On Cust. Prem	0	0	0	0	0					
197	Total Distribution Plant:												
198				9,493,540	6,407,368	1,990,097	26,219	16,023			489,392	141,998	422,643

Atmos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 14F-ATTM6 - RTS										
Test Year Ending March 31, 2015										
ALLOCATION OF RESERVE FOR DEPRECIATION										
200	General									
201										
202	38300	Land & Land Rights	99.0	0						
203	38000	Structures & Improvements	6.4 P, S, T & D Plant - Demand	53,284	36,311	11,278	149	91	2,533	735
204	38020	Improvements	6.4 P, S, T & D Plant - Demand	76	52	16	0	0	4	3
205	38040	Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	123	84	26	0	0	6	5
206	38050	Improvement to Leased Premises	6.4 P, S, T & D Plant - Demand	7,835	4,932	800	5	5	195	39
207	38100	Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	83,246	23,656	7,037	93	57	1,990	459
208	38130	Remittance Processing Equip	6.4 P, S, T & D Plant - Demand	220	150	47	1	0	10	8
209	38200	Transportation Equipment	6.4 P, S, T & D Plant - Demand	40,427	27,549	8,537	113	69	1,822	358
210	38300	Stores Equipment	6.4 P, S, T & D Plant - Demand	124	84	26	0	0	6	2
211	38400	Tools & Shop Equipment	6.4 P, S, T & D Plant - Demand	150,725	128,920	45,566	392	235	9,269	2,651
212	38500	Laboratory Equipment	6.4 P, S, T & D Plant - Demand	883	971	208	3	2	47	14
213	38600	Power Operated Equipment	6.4 P, S, T & D Plant - Demand	(17,440)	(11,894)	(3,691)	(49)	(30)	(829)	(241)
214	38680	Dishers	6.4 P, S, T & D Plant - Demand	(5,215)	(3,554)	(1,404)	(15)	(9)	(248)	(72)
215	38640	Backhoes	6.4 P, S, T & D Plant - Demand	(12,526)	(6,536)	(2,661)	(18)	(13)	(585)	(173)
216	38650	Welders	6.4 P, S, T & D Plant - Demand	(2,816)	(1,919)	(999)	(8)	(5)	(184)	(59)
217	38700	Communication Equipment	6.4 P, S, T & D Plant - Demand	\$1,739	\$1,629	\$718	89	84	\$,609	438
218	38720	Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	0	0	0	0	0	0
219	38720	Communication Equipment - Pixed Radios	6.4 P, S, T & D Plant - Demand	7,009	4,777	1,484	20	12	333	97
220	38780	Communication Equip. - Telemetering	99.0	0						
221	38800	Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	1,684	1,146	395	5	3	80	23
222	38900	Other Tangible Property	6.4 P, S, T & D Plant - Demand	48	39	19	0	0	2	2
223	38910	Other Tangible Property - Servers - H/W	6.4 P, S, T & D Plant - Demand	3,888	2,650	823	11	7	165	54
224	38920	Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	10,286	7,009	2,177	29	18	499	142
225	38930	Other Tangible Property - Network - H/W	6.4 P, S, T & D Plant - Demand	30,455	20,754	6,446	85	52	1,448	420
226	38950	Other Tangible Property - H/W - Hardware	99.0	0						
227	38960	Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	65,044	\$7,954	18,000	237	145	4,042	1,173
228	38970	Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	11,514	7,846	2,437	22	20	547	159
229	38980	Other Tang. Property - Application Software	6.4 P, S, T & D Plant - Demand	81,714	55,685	17,295	228	139	3,884	1,127
230		Retirement Work in Progress	6.4 P, S, T & D Plant - Demand	(120,792)	(82,311)	(25,566)	(337)	(206)	(5,741)	(1,657)
231										
232		Total General Plant		426,638	290,735	90,302	1,190	727	20,279	5,886
233										
234		TOTAL DIRECT RESERVE FOR DEPRECIATION		12,535,000	8,673,886	2,694,066	35,484	21,691	0	0
235										
236		Shared Services General Office	6.4 P, S, T & D Plant - Demand	774,841	528,088	164,022	2,161	1,321	36,834	10,692
237		Shared Services Customer Support	99.0	0						
238		Colorado-Kansas General Office	6.4 P, S, T & D Plant - Demand	81,441	55,458	17,238	227	139	3,871	1,124
239										
240		TOTAL RESERVE FOR DEPRECIATION - DEMAND		13,391,382	9,257,472	2,875,325	37,882	23,150	55,907	161,363

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF RESERVE FOR DEPRECIATION												
313												
320	General:											
321												
322	38900	Land & Land Rights	99.0	0								
323	39000	Structures & Improvements	6.6 P, S, T & D Plant - Commodity	1,574	1,911	599	8	0	0	0	50	
324	39030	Improvements	6.6 P, S, T & D Plant - Commodity	4	3	1	0	0	0	0	0	
325	39040	Air Conditioning Equipment	6.6 P, S, T & D Plant - Commodity	6	4	1	0	0	0	0	0	
326	39090	Improvement to Leased Premises	6.6 P, S, T & D Plant - Commodity	187	102	32	0	0	0	0	3	
327	39100	Office Furniture & Equipment	6.6 P, S, T & D Plant - Commodity	1,605	1,102	374	5	4	0	0	31	
328	39130	Semiconductor Processing Equip	6.6 P, S, T & D Plant - Commodity	11	8	2	0	0	0	0	0	
329	39200	Transportation Equipment	6.6 P, S, T & D Plant - Commodity	1,053	1,450	454	6	5	0	0	38	
330	39300	Stairs Equipment	6.6 P, S, T & D Plant - Commodity	6	4	1	0	0	0	0	0	
331	39400	Tools & Shop Equipment	6.6 P, S, T & D Plant - Commodity	9,218	6,858	2,349	30	22	0	0	178	
332	39500	Laboratory Equipment	6.6 P, S, T & D Plant - Commodity	46	35	11	0	0	0	0	0	
333	39600	Power Operated Equipment	6.6 P, S, T & D Plant - Commodity	(843)	(605)	(198)	(3)	(2)	(0)	(0)	(16)	
334	39630	Ditchers	6.6 P, S, T & D Plant - Commodity	(232)	(137)	(99)	(1)	(1)	(0)	(0)	(5)	
335	39640	Backhoes	6.6 P, S, T & D Plant - Commodity	(605)	(459)	(141)	(3)	(1)	(0)	(0)	(12)	
336	39650	Welders	6.6 P, S, T & D Plant - Commodity	(139)	(101)	(32)	(0)	(0)	(0)	(0)	(9)	
337	39700	Communication Equipment	6.6 P, S, T & D Plant - Commodity	2,533	1,138	957	5	4	0	0	30	
338	39710	Communication Equipment - Mobile Radios	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0	0	
339	39720	Communication Equipment - Fixed Radios	6.6 P, S, T & D Plant - Commodity	359	251	79	1	1	0	0	7	
340	39750	Communication Equip. - Telemetering	99.0	0								
341	39800	Miscellaneous Equipment	6.6 P, S, T & D Plant - Commodity	31	60	19	0	0	0	0	2	
342	39900	Other Tangible Property	6.6 P, S, T & D Plant - Commodity	2	2	1	0	0	0	0	0	
343	39910	Other Tangible Property - Servers - HW	6.6 P, S, T & D Plant - Commodity	168	138	44	0	0	0	0	4	
344	39920	Other Tangible Property - Servers - SW	6.6 P, S, T & D Plant - Commodity	697	369	116	2	1	0	0	10	
345	39930	Other Tangible Property - Network - HW	6.6 P, S, T & D Plant - Commodity	1,471	1,082	342	5	4	0	0	28	
346	39950	Other Tangible Property - MP - Hardware	99.0	0								
347	39960	Other Tang. Property - PC Hardware	6.6 P, S, T & D Plant - Commodity	4,108	1,030	956	13	10	0	0	79	
348	39970	Other Tang. Property - PC Software	6.6 P, S, T & D Plant - Commodity	55	413	128	2	1	0	0	13	
349	39980	Other Tang. Property - Application Software	6.6 P, S, T & D Plant - Commodity	3,847	2,830	918	13	10	0	0	76	
350		Retirement Work In Progress	6.6 P, S, T & D Plant - Commodity	(5,635)	(4,331)	(1,357)	(1)	(0)	(0)	(0)	(113)	
351												
352		Total General Plant		20,608	15,299	4,794	68	50	0	0	296	
353												
354		TOTAL DIRECT RESERVE FOR DEPRECIATION		1,579,527	1,172,571	367,464	5,391	3,817	18	0	30,468	0
355												
356		Shared Services General Offices	6.6 P, S, T & D Plant - Commodity	37,432	27,748	8,706	123	90	0	0	722	
357		Shared Services Customer Support	99.0	0								
358		Colorado-Kansas General Office	6.6 P, S, T & D Plant - Commodity	3,934	2,520	815	13	10	0	0	76	
359												
360		TOTAL RESERVE FOR DEPRECIATION - COMMODITY		1,620,894	1,203,279	377,088	5,316	3,917	18	0	31,266	0

Atreca Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 15-ATMG-RIS												
Test Year Ending March 31, 2015												
ALLOCATION OF RESERVE FOR DEPRECIATION												
439	General											
440	General											
441	General											
442	38900	Land & Land Rights	0									
443	39000	Structures & Improvements	330,002	280,301	38,502	428	249	142	1,267	4,105	2,399	2,615
444	39020	Improvements	470	399	55	1	0	2	6	8	4	4
445	39050	Air Conditioning Equipment	762	647	89	1	1	0	3	6	6	6
446	39050	Improvements to Leased Premises	12,560	14,215	2,049	23	13	8	67	218	127	159
447	39100	Office Furniture & Equipment	205,801	174,891	24,023	297	155	88	793	2,561	1,493	1,632
448	39130	Remittance Processing Equip	1,363	1,158	159	2	1	1	5	17	10	11
449	39200	Transportation Equipment	210,373	212,665	23,211	325	189	107	961	3,114	1,816	1,884
450	39300	Stores Equipment	766	951	89	1	1	0	3	10	6	6
451	39400	Tools & Shop Equipment	1,181,208	1,008,909	137,613	1,533	891	507	4,536	34,692	8,367	9,861
452	39500	Laboratory Equipment	6,102	5,183	712	8	5	3	23	75	44	48
453	39600	Power Operated Equipment	(108,010)	(91,742)	(12,602)	(140)	(811)	(46)	(415)	(1,843)	(793)	(850)
454	39630	Ditchers	(32,295)	(27,412)	(3,768)	(42)	(24)	(14)	(124)	(402)	(234)	(250)
455	39640	Backhoes	(77,579)	(65,895)	(9,051)	(101)	(186)	(33)	(296)	(965)	(563)	(615)
456	39650	Welders	(17,449)	(14,819)	(2,035)	(23)	(13)	(7)	(67)	(217)	(129)	(139)
457	39700	Communication Equipment	196,571	165,966	23,934	255	146	84	755	2,445	1,458	1,559
458	39710	Communication Equipment - Mobile Radios	0									
459	39720	Communication Equipment - Fixed Radios	43,411	36,873	5,085	56	33	19	167	540	315	344
460	39750	Communication Equip. - Telemetering	0									
461	39800	Miscellaneous Equipment	10,421	8,880	3,217	34	8	4	40	136	78	83
462	39902	Other Tangible Property	298	252	35	0	0	0	1	2	2	2
463	39910	Other Tangible Property - Servers - H/W	24,081	20,454	7,830	31	18	10	92	300	175	191
464	39920	Other Tangible Property - Servers - S/W	63,702	54,108	7,432	83	48	27	245	791	462	505
465	39930	Other Tangible Property - Network - H/W	186,518	160,210	22,006	245	142	81	724	2,846	1,368	1,495
466	39950	Other Tangible Property - H/W - Hardware	0									
467	39960	Other Tang. Property - PC Hardware	526,700	447,375	61,451	683	397	218	2,032	6,551	3,830	4,174
468	39970	Other Tang. Property - PC Software	71,311	60,571	8,330	93	54	31	274	887	517	565
469	39980	Other Tang. Property - Application Software	506,077	429,859	59,045	657	382	217	1,943	6,295	3,670	4,011
470		Retirement Work in Progress	(746,095)	(635,426)	(87,281)	(971)	(564)	(321)	(2,873)	(9,305)	(5,218)	(5,829)
471												
472		Total General Plant	2,642,285	2,244,337	308,273	3,429	1,992	1,132	10,146	32,865	19,183	20,941
473												
474		TOTAL DIRECT RESERVE FOR DEPRECIATION	97,214,033	82,448,938	11,649,587	132,611	79,809	42,635	456,037	1,075,744	732,507	596,145
475												
476		Shared Services General Office	4,759,417	4,076,388	559,955	6,227	3,619	2,093	18,430	59,695	34,808	38,027
477		Shared Services Customer Support	2,815,004	3,850,541	(11,656)	(2,036)	278	1,175	4,390	3,391	2,614	710
478		Colorado-Kansas General Office	504,384	428,420	58,847	654	380	216	1,937	6,274	3,658	3,897
479												
480		TOTAL RESERVE FOR DEPRECIATION	104,512,838	89,813,487	12,420,255	140,548	84,081	46,085	480,794	1,144,112	774,587	638,880

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF OTHER RATE BASE												
Customer												
	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	609	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1	Rate Base Additions:											
2												
3	15.2	Distribution Plant - Cust	9,933,140	8,771,341	954,714	9,824	5,501	5,128	44,116	56,955	60,081	15,480
4	99.0	Material and Supplies	0	0	0	0	0	0	0	0	0	0
5	99.0	Gas Storage Inventory	0	0	0	0	0	0	0	0	0	0
6	1.2	Allocated O&M Expenses - Cust	375,491	786,686	79,736	677	317	443	3,081	3,152	3,457	862
7	99.0	Cash Working Capital	0	0	0	0	0	0	0	0	0	0
8												
9		Total Rate Base Additions	10,808,630	9,558,026	1,041,450	10,501	5,818	5,571	47,177	60,108	63,539	16,341
10												
11	Rate Base Deductions:											
12												
13												
14	8.0	Customer Deposits Factor	(1,034,572)	(956,459)	(78,113)							
15	8.0	Customer Deposits Factor	(1,997,959)	(1,847,108)	(150,851)							
16	9.2	Allocated Net Plant - Cust	(30,611,601)	(27,454,274)	(2,897,912)	(28,560)	(15,401)	(16,059)	(126,009)	(159,599)	(170,173)	(43,622)
17												
18		Total Rate Base Deductions	(33,644,132)	(30,257,841)	(3,126,875)	(28,560)	(15,401)	(16,059)	(126,009)	(159,599)	(170,173)	(43,622)
19												
20												
21		TOTAL OTHER RB - CUSTOMER	(23,135,502)	(20,899,816)	(2,085,425)	(18,059)	(9,583)	(10,488)	(78,832)	(99,491)	(106,534)	(27,280)
22												
23	8.0	Customer Deposits Factor	2,597	2,401	196							

Altres Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF OTHER RATE BASE												
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SOB	Irrigation	Firm	Schools	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
84												
85	Total Other Rate Base											
86												
87												
88												
89												
90												
91	Rate Base Additions:											
92												
93	Construction Work in Progress		11,642,184	9,924,807	1,372,974	14,544	8,385	5,128	44,118	143,021	85,644	91,565
94	Materials and Supplies		0									
95	Gas Storage Inventory		12,817,309	9,648,000	3,006,801	40,701	26,681	58	84,972			
96	Prepayments - KS Direct		1,056,564	911,553	115,578	1,192	640	443	3,485	10,594	5,701	7,877
97	Cash Working Capital		0									
98												
99	Total Rate Base Additions		25,516,057	20,484,360	4,445,353	56,437	35,806	5,626	142,473	195,615	91,345	99,442
100												
101	Rate Base Deductions:											
102												
103												
104	Customer Advances		(1,034,572)	(956,459)	(78,113)							
105	Customer Deposits		(1,897,959)	(1,847,108)	(150,851)							
106	ADIT - KS Direct		(97,537,553)	(31,856,173)	(4,296,483)	(47,018)	(26,741)	(16,055)	(128,854)	(481,220)	(263,529)	(321,490)
107												
108	Total Rate Base Deductions		(40,570,084)	(34,759,741)	(4,523,448)	(47,018)	(26,741)	(16,055)	(128,854)	(481,220)	(263,529)	(321,490)
109												
110												
111	TOTAL OTHER RB		(15,054,040)	(14,275,380)	(80,095)	9,419	8,164	(10,429)	13,619	(325,605)	(172,185)	(221,548)
112												
113	Interest on Customer Deposits		2,597	2,401	196							

AEP Energy Corporation, Colorado-Kansas Division														
Kansas Irrigation Costs No. 18-4706G - 1001														
Fiscal Year Ending March 31, 2025														
Allocation of O&M Expenses														
427	Distribution													
428	Operation													
430	3700	Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Cont'	3,388	2,002	644	9	7	0	169	282	43	844
431	3710	Distribution Load Divulching	1.0	Total Throughput	15,844	8,887	2,878	37	30	0	733	1,224	201	1,488
432	8711	Operation	1.0	Total Throughput	2,538	1,232	396	5	4	0	105	158	37	309
433	6720	Compressor Station Labor & Expense	89.0		0	0	0	0	0	0	0	0	0	0
434	8740	Valve & Services	99.0		0	0	0	0	0	0	0	0	0	0
435	8760	Measuring and Regulating Station Exp. - Gen	99.0		0	0	0	0	0	0	0	0	0	0
436	8760	Measuring and Regulating Station Exp. - Int.	99.0		0	0	0	0	0	0	0	0	0	0
437	8770	Measuring and Regulating Sta. Exp. - City Gate	99.0		0	0	0	0	0	0	0	0	0	0
438	8780	Meters and House Regulator Expense	99.0		0	0	0	0	0	0	0	0	0	0
439	8790	Customer Installations Expense	99.0		0	0	0	0	0	0	0	0	0	0
440	8800	Other Expense	20.6	Composite of Accts. 871-879 & 886-893 - Cont'	1,393	778	253	1	0	0	81	207	24	335
441	8810	None	20.6	Composite of Accts. 871-879 & 886-893 - Cont'	258	48	65	1	1	0	13	20	3	56
442	8820	Maintenance	10.6	Composite of Accts. 871-879 & 886-893 - Cont'	878	348	181	2	2	0	48	77	17	54
443	8820	Maintenance Supervision and Engineering	10.6	Composite of Accts. 871-879 & 886-893 - Cont'	878	348	181	2	2	0	48	77	17	54
444	8820	Maintenance of Structures and Improvement	89.0		0	0	0	0	0	0	0	0	0	0
445	8870	Maintenance of Main	99.0		0	0	0	0	0	0	0	0	0	0
446	8880	Maintenance of Compressor Station Customer	1.0	Total Throughput	0	0	0	0	0	0	0	0	0	0
447	8900	Maint. of Measuring and Regulating Station Equip. - Genera	99.0		0	0	0	0	0	0	0	0	0	0
448	8910	Maint. of Measuring and Regulating Station Equip. - Industry	99.0		0	0	0	0	0	0	0	0	0	0
449	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0		0	0	0	0	0	0	0	0	0	0
450	8930	Maintenance of Services	99.0		0	0	0	0	0	0	0	0	0	0
451	8940	Maintenance of Meters and House Regulator	99.0		0	0	0	0	0	0	0	0	0	0
452	8950	Maintenance of Other Equipment	99.0		0	0	0	0	0	0	0	0	0	0
453	Total Distribution													
454	Customer Accounts													
455	9010	Supervisor	99.0		0	0	0	0	0	0	0	0	0	0
456	9020	Meter Reading Expense	99.0		0	0	0	0	0	0	0	0	0	0
457	9030	Customer Billing and Collection Expense	99.0		0	0	0	0	0	0	0	0	0	0
458	9040	Unsubscribed Accounts	99.0		0	0	0	0	0	0	0	0	0	0
459	9050	Subscribed Customer Account Expense	99.0		0	0	0	0	0	0	0	0	0	0
460	Total Customer Accounts													
461	Customer Service and Information													
462	9070	Supervisor	99.0		0	0	0	0	0	0	0	0	0	0
463	9080	Customer Assistance Expense	99.0		0	0	0	0	0	0	0	0	0	0
464	9090	Informational and Instructional Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0
465	9100	Miscellaneous Customer Service and Informational Expense	99.0		0	0	0	0	0	0	0	0	0	0
466	Total Customer Service and Information													
467	Sales													
471	9110	Representative	99.0		0	0	0	0	0	0	0	0	0	0
472	9120	Demonstrating and Selling Expense	99.0		0	0	0	0	0	0	0	0	0	0
473	9130	Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0
474	9140	Miscellaneous Sales Expense	99.0		0	0	0	0	0	0	0	0	0	0
475	Total Sales													
476	Administrative & General													
477	Operation													
478	9200	Administrative and General Salaries	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	941	213	88	1	1	0	13	20	4	24
479	9210	Office Supplies and Expense	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	40	37	15	0	0	0	1	3	1	4
480	9220	Administrative Expense Transfers	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	40,284	24,903	7,874	103	84	0	1,546	2,889	510	2,809
481	9230	Outside Services Employee	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	388	333	107	1	1	0	21	31	7	37
482	9240	Property Activities	20.6	Class Plant - Cont'	883	660	203	3	0	0	27	0	0	0
483	9250	Injuries and Damages	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	101	76	34	0	0	0	3	7	0	8
484	9260	Employee Payroll and Benefit	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	8,373	5,178	1,485	22	17	0	330	478	108	581
485	9270	Franchise Requirements	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	8	0	0	0	0	0	0	0	0	0
486	9280	Regulatory Commission Expense	16.4	DSM Expenses less ASG - Cont'	5,038	5,593	2,072	28	23	0	183	34	12	68
487	930.1	General Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0
488	930.2	Miscellaneous General Expense	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	203	156	46	1	0	0	8	18	3	14
489	9310	Rents	17.6	Composite of Accts. 870-872, 895-916, 924 & 928-930.1 - Cont'	0	0	0	0	0	0	0	0	0	0
490	9320	Maintenance	99.0		0	0	0	0	0	0	0	0	0	0
491	9330	Maintenance of General Plant	99.0		0	0	0	0	0	0	0	0	0	0
492	Total ASG													
493	Adjustments to Operations and Maintenance Expense													
494	Labor Related													
495	9340	Payroll - Cont'	78		114	58	0	0	0	0	2	3	1	4
496	9350	Promotion	99.0		0	0	0	0	0	0	0	0	0	0
497	9360	Rate Case - Related	16.8	DSM Expenses less ASG - Cont'	(8,098)	(2,071)	(39)	(51)	(0)	(0)	(188)	(94)	(12)	(66)
498	9370	DSM - Related	16.8	DSM Expenses less ASG - Cont'	(16,661)	(3,821)	(53)	(60)	(0)	(34)	(200)	(128)	(12)	(122)
499	9380	Adjustments on Operations and Maintenance Expense	99.0		(25,884)	(16,870)	(16,886)	(84)	(61)	(0)	(354)	(184)	(14)	(186)
499	TOTAL O&M EXPENSE - COMMODITY													
499	345,592													
499	246,691													
499	77,700													
499	1,280													
499	600													
499	4													
499	8,113													
499	6,827													
499	1,028													
499	5,443													

Alman Energy Corporation, Colorado-Kansas Division Kansas Production Gas No. 16-4749-1-1-1 Year Ending March 31, 2015														
Allocation of Field Expenses														
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	State	Irrigation Sales	Firm Transport	School Transport	Intermittent Transport
498		Production & Gathering												
499	7500	Operation												
500	7500	Op. Sup. & Exp.												
501	7520	Production Logs & Records												
502	7520	Gas Wells			10,200	7,562	2,480	32	26					
503	7530	Field Lines Expense												
504	7540	Field Compressor Station Expense												
505	7550	Field Compressor Sta. Fuel & Pur.												
506	7560	Field Maint. & Reg. Station Exp.												
507	7570	Purification Expense												
508	7590	Other Expenses												
509		Maintenance												
510	7610	Maint. Exp. & Eng.												
511	7620	Structures and Improvements												
512	7630	Well Line Maintenance												
513	7640	Compressor Station Equip. Maint.												
514	7640	Maint. & Reg. Station Equip. Maint.												
515	7670	Purification Equipment Maintenance												
516	7680	Other Equipment Maintenance												
517	7690	Gas Processed by Other												
518		Total Production & Gathering			10,200	7,562	2,480	32	26					
519		Other Gas Supply Expense												
520		Operation												
521	8001	Intercompany Gas Well-head Purchase												
522	8010	Natural Gas Field Sale Purchase												
523	8010	Natural Gas City Gate Purchase												
524	8015	Transportation to City Gate												
525	8020	Transmission-Operation supervision rate adjustment												
526	8031	Other Gas Purchase / Gas Cost Adjustment												
527	8032	PGA for Commercial												
528	8033	PGA for Industrial												
529	8034	PGA for Public Authority												
530	8037	PGA for Transportation Sales												
531	8038	PGA for Unregulated Gas Cost												
532	8039	PGA Offset to Unregulated Gas Cost												
533	8040	Exchange Gas												
534	8041	Gas Withdrawn from Storage - Debit												
535	8042	Gas Delivered to Storage												
536	8043	Gas used for products extraction-Credit												
537	8100	Gas Used for Other Utility Operation												
538	8180	Other Gas Supply Expense												
539	8280	Transmission and compression of gas by other												
540		Maintenance												
541	8300	Maint. of Patch, Gas Mains, etc.												
542		Total Other Gas Supply Expense												
543		Underground Storage												
544		Operation												
545	8140	Op. Sup. & Eng.												
546	8150	Maps & Records			477,933	359,256	112,138	1,518	1,000		2,538			
547	8160	Lines Expense												
548	8170	Compressor Station Expense			103,466	79,387	24,744	305	231					
549	8180	Compressor Station Fuel & Power												
550	8200	Maint. & Reg. Station Expenses												
551	8210	Purification Expense			14,000	12,282	1,697	34	38					
552	8220	Ignition & Re-ignition			72,200	54,588	17,612	230	153					
553	8230	Gas Losses												
554		Maintenance												
555	8300	Maint. Sup. & Eng.												
556	8310	Structures and Improvements												
557	8320	Reservoirs & Wells Maintenance			1,881	1,416	441	6	4		34			
558	8330	Line Maintenance												
559	8340	Compressor Station Equip. Maint.			6,693	5,038	1,670	21	14		50			
560	8350	Maint. & Reg. Station Equip. Maint.			936	706	226	3	2		7			
561	8360	Purification Equipment Maintenance												
562	8370	Other Equipment Maintenance			40,328	30,200	8,424	177	84		397			
563		Total Underground Storage Expense			721,559	543,669	169,505	2,284	1,515		5,348			
564		Transmission												
565		Operation												
566	8500	Op. Sup. & Eng.												
567	8510	System Control & Load Dispatching												
568	8520	Communication System Expense												
569	8530	Compressor Station Labor Expense												
570	8540	Compressor Station Fuel Gas												
571	8550	Compressor Station Fuel & Power												
572	8560	Maint. Expense			848	573	178	1	1		42	23	16	
573	8570	Maint. & Reg. Station Expenses			5,094	3,436	1,606	14	9		262	78	37	
574	8580	Line Payment												
575	8590	Line Payment - ASG												
576	8600	Other Expenses												
577	8610	Basic												
578	8620	Maintenance												
579	8630	Maint. Sup. & Eng.												
580	8640	Structures and Improvements												
581	8650	Maint.												
582	8660	Compressor Station Equip. Maint.												
583	8670	Maint. & Reg. Station Equip. Maint.												
584	8680	Communication Equipment Maintenance												
585	8690	Other Equipment Maintenance												
586	8670	Total Transmission Expense			3,987	2,641	1,353	17	10		309	30	30	

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Information Case No. 16-0490 - 871												
Fiscal Year Ending March 31, 2015												
ALLOCATION OF O&M EXPENSES												
501												
502	Distribution											
503	Operation											
504	6700	Supervision and Engineering	950,447	812,544	105,851	1,114	610	342	1,148	11,865	6,127	8,376
505	6710	Distribution Load Dispatching Coordinator	13,137	8,887	2,476	37	30	0	793	1,221	271	1,489
506	6711	Compressor	5,136	1,232	399	5	4	0	101	158	37	305
507	6720	Compressor Station Labor & Expenses	0	0	0	0	0	0	0	0	0	0
508	6730	Meters and Regulating Station Exp. - Gen	16,676	0	376,624	3,385	2,071	1,277	6,374	89,978	19,742	32,777
509	6740	Meters & Services	0	0	0	0	0	0	0	0	0	0
510	6750	Measuring and Regulating Station Equip. - Gen	57,814	49,939	7,282	62	30	25	89	755	282	887
511	6760	Measuring and Regulating Station Equip. - Ind.	0	0	0	0	0	0	0	0	0	0
512	6770	Measuring and Regulating Sta. Exp. - City Gate	25,008	22,815	2,623	20	14	11	45	365	137	258
513	6780	Meters and House Regulator Expenses	320,758	403,239	89,234	1,360	690	0	6,460	9,838	9,835	2,679
514	6790	Customer Installation Expenses	111,396	85,709	14,982	289	191	0	1,374	2,113	2,113	588
515	6800	Other Salaries	290,513	180,356	40,143	422	231	145	1,213	4,950	3,241	3,177
516	8410	Revs	48,644	58,713	7,645	80	42	28	231	897	445	605
517	8550	Maintenance	288,544	221,174	24,743	308	246	104	850	6,128	1,667	1,278
518	8560	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
519	8560	Maintenance of Structures and Improvements	8,328	7,124	801	9	4	4	14	111	52	84
520	8570	Maintenance of Mains	351,829	179,778	17,580	274	85	70	266	2,225	624	1,818
521	8580	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0
522	8590	Maint. of Measuring and Regulating Station Equip. - Genera	84,687	72,700	9,222	31	43	37	137	1,167	413	964
523	8590	Maint. of Measuring and Regulating Station Equip. - Instrumta	3,401	6	320	24	22	0	73	205	204	71
524	8600	Maint. of Measuring and Regulating Station Equip. - City Gate	38	168	0	0	0	0	0	0	0	0
525	8610	Maintenance of Services	6,201	5,624	464	3	1	1	13	5	10	2
526	8620	Maintenance of Meters and House Regulation	9,269	4,824	1,064	16	11	6	71	119	129	32
527	8630	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0
528	8640	Total Distribution	6,320,854	5,406,401	705,822	7,305	4,058	7,510	31,225	74,885	22,247	35,703
529	Customer Accounts											
530	9010	Supervisor	46,808	42,983	3,515	24	6	27	221	55	80	16
531	9020	Meter Reading Expense	259,670	877,597	56,972	348	159	441	1,447	809	1,595	295
532	9030	Customer Records and Collection Expense	81,207	74,571	6,065	42	11	47	176	96	140	28
533	9040	Uncollectible Accounts	874,410	801,118	69,427	446	117	208	1,891	1,034	1,557	308
534	9050	Miscellaneous Customer Account Expenses	8,555	7,829	547	0	1	5	19	20	15	3
535	Total Customer Accounts		2,768,648	1,614,188	131,643	305	284	1,028	3,856	2,095	3,197	630
536	Customer Service and Information											
537	9070	Supervisor	369	155	13	0	0	0	0	0	0	0
538	9080	Customer Assistance Expense	35,849	32,644	2,666	15	5	21	77	42	63	12
539	9090	Informational and Instructional Advertising Expense	7,892	7,654	570	6	1	4	17	8	14	3
540	9100	Miscellaneous Customer Service and Informational Expense	66,648	61,218	5,001	34	9	39	145	79	128	23
541	Total Customer Service and Information		110,987	101,062	8,158	55	15	64	239	130	196	39
542	Sales											
543	9110	Supervisor	117,889	106,815	8,889	10	18	38	298	145	145	26
544	9120	Commissioning and Selling Expenses	26,816	21,670	5,176	10	5	34	62	28	43	0
545	9130	Advertising Expense	0	0	0	0	0	0	0	0	0	0
546	9140	Miscellaneous Sales Expense	0	0	0	0	0	0	0	0	0	0
547	9150	Total Sales	144,705	128,485	14,065	20	13	72	360	173	188	26
548	Administrative & Benefits											
549	Operation											
550	9200	Administrative and General Salaries	78,852	67,962	4,378	85	48	34	282	892	453	564
551	9210	Office Supplies and Expense	13,718	11,852	1,461	15	8	6	84	248	79	104
552	9220	Administrative Expenses Transferred	3,255,574	7,997,668	585,813	30,226	6,311	3,953	23,706	400,042	53,649	69,857
553	9230	Outside Services Employee	123,328	126,938	14,189	71	31	51	397	3,439	714	939
554	9240	Property Insurance	114,284	89,540	12,474	148	86	50	429	5,421	621	504
555	9250	Utilities and Rentals	24,287	14,287	2,951	30	16	12	80	304	142	212
556	9260	Employee Pension and Benefits	1,874,512	1,622,843	304,949	3,005	1,504	822	6,177	20,802	11,003	14,626
557	9270	Expenses Requirements	1,815	1,542	181	2	1	6	32	11	14	0
558	9280	Regulatory Commission Expense	293,247	226,897	29,854	313	171	108	300	3,369	1,200	1,645
559	9290	General Advertising Expense	0	0	0	0	0	0	0	0	0	0
560	9300	Miscellaneous General Benefits	46,693	40,938	4,471	31	15	9	150	505	249	304
561	9310	Revs	0	0	0	0	0	0	0	0	0	0
562	9320	Maintenance	0	0	0	0	0	0	0	0	0	0
563	9330	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0
564	9340	Total A&G	11,852,689	10,239,485	1,265,041	12,839	6,840	5,058	38,165	127,798	58,220	89,141
565	Adjustments to Operations and Maintenance Expenses											
566	9350	Label Related	77,194	68,600	6,497	21	29	42	181	207	183	115
567	9360	Promotion	28,486	28,549	12,589	10	10	10	80	227	290	114
568	9370	Rate Case - Related	(263,547)	(226,897)	(28,654)	(171)	(103)	(100)	(1,000)	(2,385)	(1,445)	(1,445)
569	9380	Other - Related	(485,913)	(419,218)	(53,049)	(577)	(319)	(119)	(1,639)	(4,287)	(2,378)	(3,038)
570	9390	Adjustments to Operations and Maintenance Expense	(703,750)	(654,123)	(86,791)	(805)	(471)	(388)	(3,446)	(6,165)	(3,541)	(4,579)
571	TOTAL O&M EXPENSE		30,228,963	17,492,855	2,212,893	22,817	12,749	8,491	66,728	207,838	109,181	141,244

Alman Energy Corporation, Colorado-Kansas Division													
Kansas Installation Gas No. 16-47418-KTS													
Test Year Ending March 31, 2015													
ALLOCATION OF PAYROLL													
90	Distribution												
91	Operation												
92	Supervision & Insp.	24.0	Distribution O&M - Cust	8,270,713	8,263,740	848,409	7,818	5,921	4,901	35,699	30,730	41,248	10,673
94	Distribution Load Dispatching	99.0		0									
95	Compressor Station Labor and Expenses	99.0		0									
96	Mains and Services Expenses	99.0		0									
97	Measuring and Regulating Station Expenses - General	99.0		0									
98	Measuring and Regulating Station Expenses - Industrial	99.0		0									
99	Measuring and Regulating Station Exp. - City Gas Chk. Sta.	99.0		0									
100	Meter and House Regulator Expenses	99.0		0									
101	Customer Installations Expense	99.0		0									
102	Other Expenses	99.0		0									
103	Rents	99.0		0									
104	Maintenance												
105	Maintenance Supervision and Engineering	99.0		0									
106	Maintenance of Structures and Improvements	99.0		0									
107	Maintenance of Mains	99.0		0									
108	Maintenance of compressor station equipment	99.0		0									
109	Maint. of Measuring and Regulating Station Equip. - General	99.0		0									
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0		0									
111	Maint. of Measuring and Regulating Station Equip. - City Gas	99.0		0									
112	Maintenance of Services	99.0		0									
113	Maintenance of Meters and House Regulators	99.0		0									
114	Maintenance of Other Equipment	99.0		0									
115	Total Distribution			9,270,713	9,263,740	848,409	7,818	5,921	4,901	35,699	30,730	41,248	10,673
116	Customer Accounts												
117	Supervision	2.0	Bills	30,207,895	27,739,695	2,265,480	15,448	4,087	17,530	65,494	35,788	33,918	10,593
119	Meter Reading	99.0		0									
120	Customer Rec. & Collections	99.0		0									
121	Uncollectible Accounts	99.0		0									
122	Misc. Cust. Acct. Expense	99.0		0									
123	Total Customer Accounts Expense			30,207,895	27,739,695	2,265,480	15,448	4,087	17,530	65,494	35,788	33,918	10,593
124	Customer Service and Information												
125	Supervision	2.0	Bills	41,021	56,044	4,577	31	8	39	132	72	109	21
127	Customer Assistance	99.0		0									
128	Information & Inspection	99.0		0									
129	Misc. Cust. Acct. Expense	99.0		0									
130	Total Customer Service & Info Expense			41,021	56,044	4,577	31	8	39	132	72	109	21
131	Sales												
132	Supervision	2.0	Bills	118,037	118,494	9,877	66	17	75	280	153	230	45
134	Commission & Selling	99.0		0									
135	Advertising	99.0		0									
136	Misc Sales Expense	99.0		0									
137	Total Sales Expense			118,037	118,494	9,877	66	17	75	280	153	230	45
138	Administrative & General												
139	Operation												
140	Administrative and General Salaries	2.0	Bills	39,507,357	36,279,205	2,982,470	20,104	5,519	22,521	85,656	46,805	70,516	13,857
141	Office Supplies and Expenses	99.0		0									
143	Administrative Expenses Transferred - Customer Support	99.0		0									
144	Administrative Expenses Transferred - General	99.0		0									
145	Outside Services Employed	99.0		0									
146	Property Insurance	99.0		0									
147	Injuries and Damages	99.0		0									
148	Employee Pensions and Benefits	99.0		0									
149	Regulatory Commission Expenses	99.0		0									
150	Duplicate Charges - Credit	99.0		0									
151	General Advertising Expenses	99.0		0									
152	Miscellaneous General Expense	99.0		0									
153	Rents	99.0		0									
154	Maintenance												
155	Maintenance of General Plant	99.0		0									
156	Total A&G			39,507,357	36,279,205	2,982,470	20,104	5,519	22,521	85,656	46,805	70,516	13,857
157	Other Utility Plant Related Payroll	99.0		0									
158													
160	TOTAL PAYROLL EXPENSE - CUSTOMER			79,176,133	72,475,206	6,086,388	43,562	13,333	45,056	187,281	121,307	168,018	35,190

James Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATM-00000 - KIS												
First Year Ending March 31, 2019												
ALLOCATION OF PAYROLL												
161												
162	Demand											
163												
164		Allocation	Allocation	Total	Residential	Com/PPA	Schools	Industrial	SG&I	Irrigation	Firm	Intermittent
165		Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport
167	Production & Gathering											
168	Operation											
169	Op. Sup. & Eng.	99.0		0								
170	Production Maps & Records	99.0		0								
171	Field Line Expenses	99.0		0								
172	Field Compressor Station Expenses	99.0		0								
173	Field Compressor Sta. Fuel & Pwr.	99.0		0								
174	Field Meas. & Regul. Station Exp.	99.0		0								
175	Purification Expenses	99.0		0								
176	Other Expenses	99.0		0								
177	Maintenance											
178	Maint. Sup. & Eng.	99.0		0								
179	Structures and Improvements	99.0		0								
180	Field Line Maintenance	99.0		0								
181	Compressor Station Equip. Maint.	99.0		0								
182	Meas. & Regul. Station Equip. Maint.	99.0		0								
183	Purification Equipment Maintenance	99.0		0								
184	Other Equipment Maintenance	99.0		0								
185	Gas Processed By Others	99.0		0								
186	Total Production & Gathering			0	0	0	0	0	0	0	0	0
187	Other Gas Supply Expenses											
188	Wellhead Purchases	99.0		0								
189	Field Line Purchases	99.0		0								
190	Transmission Line Purchases	99.0		0								
191	City Gas Purchases	99.0		0								
192	Other Gas Purchases	99.0		0								
193	Exchange Gas	99.0		0								
194	Purchased Gas Expenses	99.0		0								
195	Storage Gas Withdrawal	99.0		0								
196	Commodity Used Gas	99.0		0								
197	Other Gas Supply Expenses	99.0		0								
198	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0
199	Total Production & Gathering			0	0	0	0	0	0	0	0	0
200	Underground Storage											
201	Operation											
202	Op. Sup. & Eng.	3.4	Peak Month less Interruption, SG&I, Irrigation, Transport	90,820	25,170	7,497	95	58				
203	Maps & Records	99.0		0								
204	Well Expenses	99.0		0								
205	Lines Expenses	99.0		0								
206	Compressor Station Expense	99.0		0								
207	Compressor Station Fuel & Power	99.0		0								
208	Meas. & Regul. Station Expenses	99.0		0								
209	Purification Expenses	99.0		0								
210	Exploration & Development	99.0		0								
211	Dry Leases	99.0		0								
212	Other Expenses	99.0		0								
213	Storage Well Royalties	99.0		0								
214	Rents	99.0		0								
215	Maintenance											
216	Maint. Sup. & Eng.	99.0		0								
217	Structures and Improvements	99.0		0								
218	Reservoir & Well Maintenance	99.0		0								
219	Line Maintenance	99.0		0								
220	Compressor Station Equip. Maint.	99.0		0								
221	Meas. & Regul. Station Equip. Maint.	99.0		0								
222	Purification Equipment Maintenance	99.0		0								
223	Other Equipment Maintenance	99.0		0								
224	Total Underground Storage Expense			30,820	25,170	7,497	95	58				
225	Transmission											
226	Operation											
227	Op. Sup. & Eng.	3.3	Peak Month less Interruption, SG&I, Irrigation	4,252	2,870	891	11	7			219	64
228	System Control & Load Dispatching	99.0		0								
229	Communication System Expense	99.0		0								
230	Compressor Station Labor Expense	99.0		0								
231	Compressor Station Fuel & Gas	99.0		0								
232	Compressor Station Fuel & Power	99.0		0								
233	Lines Expenses	99.0		0								
234	Meas. & Regul. Station Expenses	99.0		0								
235	Other Expenses	99.0		0								
236	LDC Payments	99.0		0								
237	LDC Payment - A&G	99.0		0								
238	Rents	99.0		0								
239	Maintenance											
240	Maint. Sup. & Eng.	99.0		0								
241	Structure & Improv.	99.0		0								
242	Lines	99.0		0								
243	Compressor Station Equip. Maint.	99.0		0								
244	Meas. & Regul. Station Equip. Maint.	99.0		0								
245	Purification Equipment Maintenance	99.0		0								
246	Other Equipment Maintenance	99.0		0								
247	Total Transmission Expense			4,252	2,870	891	11	7			219	64

Alton Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 18-ATMS-RTS First Year Ending March 31, 2015												
ALLOCATION OF PAYROLL												
250												
251	Distribution											
252	Operation											
253	Supervision & Eng.	34.4	Distribution O&M - Demand	1,886,158	1,173,001	395,188	5,309	3,183		97,192	28,212	83,970
254	Distribution Lead Dispatching	99.0		0								
255	Compressor Station Labor and Expenses	99.0		0								
256	Maints and Services Expenses	99.0		0								
257	Measuring and Regulating Station Expenses - General	99.0		0								
258	Measuring and Regulating Station Expenses - Industrial	99.0		0								
259	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0		0								
260	Motor and Horse Regulator Expenses	99.0		0								
261	Customer Regulators Expense	99.0		0								
262	Other Expenses	99.0		0								
263	Rents	99.0		0								
264	Maintenance	99.0		0								
265	Maintenance Supervision and Engineering	99.0		0								
266	Maintenance of Structures and Improvements	99.0		0								
267	Maintenance of Mains	99.0		0								
268	Maintenance of compressor station equipment	99.0		0								
269	Maint. of Measuring and Regulating Station Equip - General	99.0		0								
270	Maint. of Measuring and Regulating Station Equip - Industrial	99.0		0								
271	Maint. of Measuring and Regulating Station Equip - City Gate	99.0		0								
272	Maintenance of Services	99.0		0								
273	Maintenance of Motors and Horse Regulators	99.0		0								
274	Maintenance of Other Equipment	99.0		0								
275	Total Distribution			1,886,158	1,173,001	395,188	5,309	3,183	0	97,192	28,212	83,970
276	Customer Accounts											
277	Supervision	99.0		0								
278	Water Reading	99.0		0								
279	Customer Rep. & Collections	99.0		0								
280	Unallocated Accounts	99.0		0								
281	Misc. Cust. Acct. Expense	99.0		0								
282	Total Customer Accounts Expense			0	0	0	0	0	0	0	0	0
283	Customer Service and Information											
284	Supervision	99.0		0								
285	Customer Assistance	99.0		0								
286	Information & Instruction	99.0		0								
287	Misc. Cust. Acct. Expense	99.0		0								
288	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0
289	Sales											
290	Supervision	99.0		0								
291	Commission & Selling	99.0		0								
292	Advertising	99.0		0								
293	Misc. Sales Expense	99.0		0								
294	Total Sales Expense			0	0	0	0	0	0	0	0	0
295	Administrative & General											
296	Operation											
297	Administrative and General Salaries	31	Peak Month Salaries	1,911,110	1,448,269	449,831	5,926	3,622	70	5,371	0	0
298	Office Supplies and Expenses	99.0		0								
299	Administrative Expenses Transferred - Customer Support	99.0		0								
300	Administrative Expenses Transferred - General	99.0		0								
301	Outside Services Employed	99.0		0								
302	Property Insurance	99.0		0								
303	Injuries and Damages	99.0		0								
304	Employee Pensions and Benefits	99.0		0								
305	Regulatory Commission Expenses	99.0		0								
306	Duplicate Charges - Credit	99.0		0								
307	General Advertising Expenses	99.0		0								
308	Miscellaneous General Expense	99.0		0								
309	Rents	99.0		0								
310	Maintenance	99.0		0								
311	Maintenance of General Plant	99.0		0								
312	Total ASB			1,911,110	1,448,269	449,831	5,926	3,622	70	5,371	0	0
313	Other Utility Plant Related Payroll	99.0		0								
314	TOTAL PAYROLL EXPENSE - DEMAND			3,886,007	2,747,251	883,307	11,241	6,870	70	5,371	28,212	84,199

Allcoast Energy Corporation, Colorado-Kansas Division												
Planning Information Data No. 16-4796-1-RTS												
1999 Year Ending March 31, 2000												
ALLOCATION OF PAYROLL												
482	Total Payroll Expenses											
483												
484												
485	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SES	Irrigation	Firm	Schools	Intermittent
486	Factor	Base	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
487	Production & Gathering											
488	Operation											
489	Op., Sup., & Eng.		0	0	0	0	0	0	0	0	0	0
490	Production Maps & Records		0	0	0	0	0	0	0	0	0	0
491	Field Lines Expenses		0	0	0	0	0	0	0	0	0	0
492	Field Compressor Station Expense		0	0	0	0	0	0	0	0	0	0
493	Field Compressor Sta. Fuel & Pwr.		0	0	0	0	0	0	0	0	0	0
494	Field Meas. & Regu. Station Exp.		0	0	0	0	0	0	0	0	0	0
495	Purification Expense		0	0	0	0	0	0	0	0	0	0
496	Other Expenses		0	0	0	0	0	0	0	0	0	0
497	Maintenance		0	0	0	0	0	0	0	0	0	0
498	Maint. Sup. & Eng.		0	0	0	0	0	0	0	0	0	0
499	Structures and Improvements		0	0	0	0	0	0	0	0	0	0
500	Field Line Maintenance		0	0	0	0	0	0	0	0	0	0
501	Compressor Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0
502	Meas. & Regu. Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0
503	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
504	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
505	Gas Processed by Others		0	0	0	0	0	0	0	0	0	0
506	Total Production & Gathering		0	0	0	0	0	0	0	0	0	0
507	Other Gas Supply Expenses											
508	Wellhead Purchases		0	0	0	0	0	0	0	0	0	0
509	Field Line Purchases		0	0	0	0	0	0	0	0	0	0
510	Transmission Line Purchases		0	0	0	0	0	0	0	0	0	0
511	City Gate Purchases		0	0	0	0	0	0	0	0	0	0
512	Other Gas Purchases		0	0	0	0	0	0	0	0	0	0
513	Storage Gas		0	0	0	0	0	0	0	0	0	0
514	Purchased Gas Expenses		0	0	0	0	0	0	0	0	0	0
515	Storage Gas Withdrawal		0	0	0	0	0	0	0	0	0	0
516	Company Used Gas		0	0	0	0	0	0	0	0	0	0
517	Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0
518	Total Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0
519	Underground Storage											
520	Operation											
521	Op., Sup., & Eng.		49,523	37,278	14,618	157	104	0	367	0	0	0
522	Maps & Records		0	0	0	0	0	0	0	0	0	0
523	Field Lines Expenses		0	0	0	0	0	0	0	0	0	0
524	Field Compressor Station Expense		0	0	0	0	0	0	0	0	0	0
525	Field Compressor Sta. Fuel & Pwr.		0	0	0	0	0	0	0	0	0	0
526	Purification Expenses		0	0	0	0	0	0	0	0	0	0
527	Exploration & Development		0	0	0	0	0	0	0	0	0	0
528	Gas Leases		0	0	0	0	0	0	0	0	0	0
529	Other Expenses		0	0	0	0	0	0	0	0	0	0
530	Storage Well Rovelies		0	0	0	0	0	0	0	0	0	0
531	Rents		0	0	0	0	0	0	0	0	0	0
532	Maintenance		0	0	0	0	0	0	0	0	0	0
533	Maint. Sup. & Eng.		0	0	0	0	0	0	0	0	0	0
534	Structures and Improvements		0	0	0	0	0	0	0	0	0	0
535	Reservoir & Wells Maintenance		0	0	0	0	0	0	0	0	0	0
536	Line Maintenance		0	0	0	0	0	0	0	0	0	0
537	Compressor Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0
538	Meas. & Regu. Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0
539	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
540	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
541	Total Underground Storage Expense		49,523	37,278	14,618	157	104	0	367	0	0	0
542	Transmission											
543	Operation											
544	Op., Sup., & Eng.		4,252	2,870	891	12	7	0	0	219	64	189
545	System Control & Load Dispatching		0	0	0	0	0	0	0	0	0	0
546	Communication Systems Expense		0	0	0	0	0	0	0	0	0	0
547	Compressor Station Labor Expense		0	0	0	0	0	0	0	0	0	0
548	Compressor Station Fuel Gas		0	0	0	0	0	0	0	0	0	0
549	Compressor Station Fuel & Power		0	0	0	0	0	0	0	0	0	0
550	Mains Expense		0	0	0	0	0	0	0	0	0	0
551	M.Eas. & Regu. Station Expenses		0	0	0	0	0	0	0	0	0	0
552	Other Expenses		0	0	0	0	0	0	0	0	0	0
553	UDC Payment		0	0	0	0	0	0	0	0	0	0
554	UDC Payment - A&G		0	0	0	0	0	0	0	0	0	0
555	Rents		0	0	0	0	0	0	0	0	0	0
556	Maintenance		0	0	0	0	0	0	0	0	0	0
557	Maint. Sup. & Eng.		0	0	0	0	0	0	0	0	0	0
558	Structure & Improv.		0	0	0	0	0	0	0	0	0	0
559	Maint.		0	0	0	0	0	0	0	0	0	0
560	Compressor Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0
561	Meas. & Regu. Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0
562	Communication Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
563	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
564	Total Transmission Expense		4,252	2,870	891	12	7	0	0	219	64	189

Atmos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 19-AT&G - RITS										
Year Ending March 31, 2024										
ALLOCATION OF PAYROLL										
570										
571	Distribution									
572	Operation									
573	Supervision & Eng.									
574	Distribution Lead Drawing	11,199,258	9,579,949	1,247,016	13,122	7,147	4,501	37,694	139,802	72,194
575	Compressor Station Labor and Expenses	0	0	0	0	0	0	0	0	0
576	Maint. and Services Expenses	0	0	0	0	0	0	0	0	0
577	Measuring and Regulating Station Expenses - General	0	0	0	0	0	0	0	0	0
578	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0	0	0	0	0
579	Measuring and Regulating Station Exp. - City Gase Chk. Sta.	0	0	0	0	0	0	0	0	0
580	Meter and House Regulator Expenses	0	0	0	0	0	0	0	0	0
581	Customer Installation Expenses	0	0	0	0	0	0	0	0	0
582	Other Expenses	0	0	0	0	0	0	0	0	0
583	Rents	0	0	0	0	0	0	0	0	0
584	Maintenance									
585	Maintenance - Construction and Engineering	0	0	0	0	0	0	0	0	0
586	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0
587	Maintenance of Valves	0	0	0	0	0	0	0	0	0
588	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0
589	Valve, of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	0	0	0
590	Valve, of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0
591	Valve, of Measuring and Regulating Station Equip. - City Gase	0	0	0	0	0	0	0	0	0
592	Maintenance of Services	0	0	0	0	0	0	0	0	0
593	Maintenance of Meters and House Regulators	0	0	0	0	0	0	0	0	0
594	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0
595	Total Distribution	11,199,258	9,579,949	1,247,016	13,122	7,147	4,501	37,694	139,802	72,194
596										
597	Customer Accounts									
598	Supervision	30,207,996	27,739,699	2,265,400	19,449	4,067	17,530	65,494	38,788	93,816
599	Meter Reading	0	0	0	0	0	0	0	0	0
600	Customer Rec. & Collections	0	0	0	0	0	0	0	0	0
601	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
602	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0
603	Total Customer Accounts Expense	30,207,996	27,739,699	2,265,400	19,449	4,067	17,530	65,494	38,788	93,816
604										
605	Customer Service and Information									
606	Supervision	61,011	56,044	4,577	31	6	38	132	72	106
607	Customer Assistance	0	0	0	0	0	0	0	0	0
608	Information & Instruction	0	0	0	0	0	0	0	0	0
609	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0
610	Total Customer Service & Info Expense	61,011	56,044	4,577	31	6	38	132	72	106
611										
612	Sales									
613	Supervision	128,097	118,494	9,677	66	17	75	280	153	230
614	Demonstration & Selling	0	0	0	0	0	0	0	0	0
615	Advertising	0	0	0	0	0	0	0	0	0
616	Misc. Sales Expense	0	0	0	0	0	0	0	0	0
617	Total Sales Expense	128,097	118,494	9,677	66	17	75	280	153	230
618										
619	Administrative & General									
620	Operation									
621	Administrative and General Salaries	41,481,512	37,779,331	3,427,562	26,321	9,059	22,996	91,027	46,805	70,516
622	Office Supplies and Expenses	0	0	0	0	0	0	0	0	0
623	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	0	0	0
624	Administrative Expenses Transferred - General	0	0	0	0	0	0	0	0	0
625	Outside Services Employed	0	0	0	0	0	0	0	0	0
626	Property Insurance	0	0	0	0	0	0	0	0	0
627	Injuries and Damages	0	0	0	0	0	0	0	0	0
628	Employee Pensions and Benefits	0	0	0	0	0	0	0	0	0
629	Regulatory Compliance Expenses	0	0	0	0	0	0	0	0	0
630	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0
631	General Advertising Expenses	0	0	0	0	0	0	0	0	0
632	Spontaneous General Expense	0	0	0	0	0	0	0	0	0
633	Items	0	0	0	0	0	0	0	0	0
634	Maintenance	0	0	0	0	0	0	0	0	0
635	Maintenance of General Plant	0	0	0	0	0	0	0	0	0
636	Total A&G	41,481,512	37,779,331	3,427,562	26,321	9,059	22,996	91,027	46,805	70,516
637										
638	Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0
639										
640	TOTAL PAYROLL EXPENSE	88,132,536	79,306,021	6,966,781	59,187	20,488	45,137	180,894	222,840	297,913

Ames Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG - RTS Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Customer													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Intermittent Transport
Intangible Plant													
3	30100	Organization	99.0	0									
4	30200	Franchise & Consents	99.0	0									
5	30300	Misc Intangible Plant	99.0	0									
6		Total Intangible Plant		0									
Production Plant													
10	32200	Producing Leaseholds	99.0	0									
11	32500	Rights of Way	99.0	0									
12	33100	Production Gas Wells Equipment	99.0	0									
13	33201	Field Lines	99.0	0									
14	33202	Tributary Lines	99.0	0									
15	33400	Field Meas. & Reg. Sta. Equip	99.0	0									
16	33600	Purification Equipment	99.0	0									
17		Total Production Plant		0									
Storage Plant													
22	35010	Land	99.0	0									
23	35020	Rights of Way	99.0	0									
24	35100	Structures and Improvements	99.0	0									
25	35102	Compressor Station Equipment	99.0	0									
26	35103	Mess. & Reg. Sta. Structures	99.0	0									
27	35200	Other Structures	99.0	0									
28	35201	Wells Rights of Way	99.0	0									
29	35202	Well Construction	99.0	0									
30	35202	Reservoirs	99.0	0									
31	35209	Custion Gas	99.0	0									
32	35210	Leasehold	99.0	0									
33	35211	Storage Rights	99.0	0									
34	35300	Pipelines	99.0	0									
35	35400	Compressor Station Equipment	99.0	0									
36	35500	Mess. & Reg. Equipment	99.0	0									
37	35600	Purification Equipment	99.0	0									
38	35700	Other Equipment	99.0	0									
39		Total Storage Plant		0									
Transmission													
44	36500	Land & Land Rights	99.0	0									
45	36520	Rights of Way	99.0	0									
46	36600	Structures & Improvements	99.0	0									
47	36609	Other Structures	99.0	0									
48	36700	Mains Cathodic Protection	99.0	0									
49	36701	Mains - Steel	99.0	0									
50	36900	Mess. & Reg. Equipment	99.0	0									
51	36901	Mess. & Reg. Equipment	99.0	0									
52		Total Transmission Plant		0									
Distribution													
57	37400	Land & Land Rights	99.0	0									
58	37401	Land	99.0	0									
59	37402	Land Rights	13.2	5,888	5,200	573	6	3	3	26	34	96	9
60	37403	Land Other	99.0	0									
61	37500	Structures & Improvements	2.0	8,861	3,545	290	2	1	2	8	8	7	1
62	37501	Structures & Improvements T.R.	99.0	0									
63	37502	Land Rights	99.0	0									
64	37503	Improvements	99.0	0									
65	37600	Mains Cathodic Protection	2.0	152,616	140,146	11,446	78	21	89	331	181	272	54
66	37601	Mains - Steel	2.0	812,691	746,286	60,948	416	109	472	1,762	969	1,434	285
67	37602	Mains - Plastic	2.0	1,427,790	1,311,079	102,074	739	191	839	3,095	1,891	2,546	501
68	37604	Mess & Reg. Sta. Equip - General	2.0	155,854	144,083	11,865	89	21	60	538	185	278	59
69	37604	Mess & Reg. Sta. Equip - City Gate	2.0	63,538	58,347	4,765	32	8	37	184	75	113	22
70	37608	Mess & Reg. Sta. Equipment	2.0	822	360	29	0	0	0	1	0	1	0
71	38000	Services	2.5	2,206,818	2,028,356	158,665	939	508	1,286	4,601	3,045	3,688	727
72	38100	Meters	4.0	1,263,185	978,946	215,137	3,278	2,046	747	45,870	23,917	23,917	6,443
73	38200	Meter Installations	4.1	1,500,947	1,438,577	235,763	3,697	2,393	862	18,812	9,472	9,472	7,898
74	38300	House Regulators	3.6	245,550	134,041	12,816	46	30	94	536	87	105	10
75	38400	House Reg. Installations	3.6	Small Meter Investment									
76	38500	Ind. Meas. & Reg. Sta. Equipment	3.8	66,673	234	86,305	1,008	859	3,044	10,530	5,742	2,952	
77	38600	Other Prop. On Cust. Prem	4.0	38,618	29,713	6,577	100	66	23	476	732	732	197
78		Total Distribution Plant		7,843,316	6,722,925	890,891	10,604	6,559	5,661	48,438	69,942	71,392	18,814

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMS - RTS													
Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Demand													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
122	Intangible Plant												
122				0									
123	30100	Organization	99.0	0									
124	30200	Franchises & Consents	99.0	0									
127	30300	Misc Intangible Plant	99.0	0									
128				0									
129		Total Intangible Plant		0									
130	Production Plant												
131				0									
132	32520	Producing Leaseholds	99.0	0									
134	32940	Rights of Way	99.0	0									
135	33100	Production Gas Wells Equipment	99.0	0									
136	33201	Field Lines	99.0	0									
137	33202	Tributary Lines	99.0	0									
138	33400	Field Meas. & Reg. Sta. Equip	99.0	0									
139	33600	Purification Equipment	99.0	0									
140				0									
141		Total Production Plant		0									
142	Storage Plant												
143				0									
144	35000	Land	99.0	0									
146	35020	Rights of Way	3.4 Peak Month less Interruptible, SGS, Irrigation, Transport	5,896	4,552	1,434	19	11					
147	35100	Structures and Improvements	3.4 Peak Month less Interruptible, SGS, Irrigation, Transport	1,250	949	298	4	2					
148	35102	Compression Station Equipment	99.0	0									
149	35103	Meas. & Reg. Sta. Structures	99.0	0									
150	35104	Other Structures	99.0	0									
151	35200	Wells, Rights of Way	3.4 Peak Month less Interruptible, SGS, Irrigation, Transport	15,497	11,817	4,701	49	30					
152	35201	Well Construction	99.0	0									
153	35202	Reservoirs	99.0	0									
154	35203	Cushion Gas	99.0	0									
155	35310	Leaseholds	99.0	0									
156	35211	Storage Rights	99.0	0									
157	35300	Pipelines	3.4 Peak Month less Interruptible, SGS, Irrigation, Transport	11,447	8,680	2,699	36	21					
158	35400	Compressor Station Equipment	3.4 Peak Month less Interruptible, SGS, Irrigation, Transport	13,024	9,812	3,048	40	25					
159	35500	Meas. & Reg. Equipment	3.4 Peak Month less Interruptible, SGS, Irrigation, Transport	3,890	2,573	799	11	6					
160	35600	Purification Equipment	3.4 Peak Month less Interruptible, SGS, Irrigation, Transport	0	0	0	0	0					
161	35700	Other Equipment	3.4 Peak Month less Interruptible, SGS, Irrigation, Transport	0	0	0	0	0					
162				0									
163		Total Storage Plant		50,702	38,493	11,956	158	96					
164	Transmission												
165				0									
166				0									
167	36000	Land & Land Rights	99.0	0									
168	36020	Rights of Way	99.0	0									
169	36602	Structures & Improvements	99.0	0									
170	36603	Other Structures	99.0	0									
171	36700	Mains Cathodic Protection	3.3 Peak Month less Interruptible, SGS, Irrigation	31,129	21,010	6,526	86	53		1,609	465	1,366	
172	36701	Mains - Steel	3.3 Peak Month less Interruptible, SGS, Irrigation	2,940	1,984	616	8	5		152	44	131	
173	36900	Meas. & Reg. Equipment	3.3 Peak Month less Interruptible, SGS, Irrigation	5,285	3,557	1,108	15	9		272	79	235	
174	36801	Meas. & Reg. Equipment	99.0	0									
175				0									
176		Total Transmission Plant		39,355	26,561	8,250	109	66		2,038	589	1,752	
177	Distribution												
178				0									
179	37400	Land & Land Rights	99.0	0									
181	37401	Land	99.0	0									
182	37402	Land Rights	15.4 Distribution Plant - Demand	1,013	884	212	5	2		52	15	45	
183	37403	Land Other	15.4 Distribution Plant - Demand	0									
184	37500	Structures & Improvements	3.3 Peak Month less Interruptible, SGS, Irrigation	2,285	887	769	4	2		66	19	57	
185	37501	Structures & Improvements T.H.	99.0	0									
186	37502	Land Rights	99.0	0									
187	37503	Improvements	99.0	0									
188	37800	Mains Cathodic Protection	3.3 Peak Month less Interruptible, SGS, Irrigation	50,785	34,276	10,846	140	86		2,617	760	2,261	
189	37801	Mains - Steel	3.3 Peak Month less Interruptible, SGS, Irrigation	270,425	182,522	56,690	747	486		13,835	4,045	12,040	
190	37802	Mains - Plastic	3.3 Peak Month less Interruptible, SGS, Irrigation	475,101	320,055	98,994	1,312	802		34,493	7,109	21,131	
191	37900	Meas. & Reg. Sta. Equip - General	3.3 Peak Month less Interruptible, SGS, Irrigation	31,850	23,954	10,669	143	86		2,671	715	2,208	
192	37901	Meas. & Reg. Sta. Equip - City Gate	3.3 Peak Month less Interruptible, SGS, Irrigation	21,143	14,270	4,432	58	36		1,059	316	841	
193	37903	Meas. & Reg. Sta. Equipment	3.3 Peak Month less Interruptible, SGS, Irrigation	131	88	27	0	0		7	2	6	
194	38000	Services	99.0	0									
195	38100	Meters	99.0	0									
196	38200	Water Installations	99.0	0									
197	38300	House Regulators	99.0	0									
198	38400	House Reg. Installations	99.0	0									
199	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	0									
200	38600	Other Prop. On Cust. Prem	99.0	0									
201				0									
202		Total Distribution Plant		871,743	585,356	182,740	2,408	1,471		44,920	13,039	38,829	

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG - RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
206	General												
206	88900	Land & Land Rights	98.0	0									
207	89000	Structures & Improvements	6.4 P, S, T & D Plant - Demand	7,982	5,167	1,605	21	18			860	105	811
208	89003	Improvements	6.4 P, S, T & D Plant - Demand	6	4	1	0	0			0	0	0
209	89004	Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	36	24	8	0	0			0	0	1
210	89005	Improvement to Looped Pines	6.4 P, S, T & D Plant - Demand	226	154	46	1	0			11	5	9
211	89100	Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	5,097	3,474	1,079	14	9			745	702	209
212	89103	Office Furn. Copiers & Type	6.4 P, S, T & D Plant - Demand	56	38	12	0	0			7	5	2
213	89200	Transportation Equipment	6.4 P, S, T & D Plant - Demand	1,047	714	222	3	2			50	14	43
214	89300	Stores Equipment	6.4 P, S, T & D Plant - Demand	3	2	1	0	0			0	0	0
215	89400	Tools, Shop & Storage Equipment	6.4 P, S, T & D Plant - Demand	15,522	10,646	3,306	44	27			743	228	642
216	89500	Laboratory Equipment	6.4 P, S, T & D Plant - Demand	62	40	18	0	0			3	1	3
217	89600	Power Operated Equipment	6.4 P, S, T & D Plant - Demand	21	14	4	0	0			1	0	1
218	89603	Ditchers	6.4 P, S, T & D Plant - Demand	6	4	1	0	0			0	0	0
219	89604	Backhoes	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
220	89605	Welders	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
221	89700	Communication Equipment	6.4 P, S, T & D Plant - Demand	7,222	4,921	1,539	20	12			345	100	297
222	89701	Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
223	89702	Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	3,363	2,291	712	9	6			160	46	138
224	89800	Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	1,739	1,185	868	5	3			83	24	71
225	89900	Other Tangible Property - Servers - HW	6.4 P, S, T & D Plant - Demand	48	33	10	0	0			2	1	2
226	89901	Other Tangible Property - Servers - S/W	6.4 P, S, T & D Plant - Demand	368	266	86	3	2			46	13	40
227	89902	Other Tangible Property - Network - HW	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
228	89903	Other Tang. Property - CPU	6.4 P, S, T & D Plant - Demand	7,817	4,986	1,549	20	12			348	101	300
229	89904	Other Tangible Property - MF - Hardware	98.0	0									
230	89905	Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
231	89906	Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	18,976	13,746	6,133	81	49			1,272	400	1,100
232	89907	Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	2,697	1,838	571	8	5			128	37	111
233	89908	Other Tang. Property - Application Software	6.4 P, S, T & D Plant - Demand	21,926	14,942	4,641	61	37			1,042	303	900
234													
235		Total General Plant		104,022	70,887	23,097	290	177			4,964	1,425	4,272
236													
238		TOTAL DIRECT DEPRECIATION EXPENSE		1,055,823	724,327	224,963	2,654	1,811			51,892	15,063	44,833
239													
240		Shared Services General Office	6.4 P, S, T & D Plant - Demand	98,444	62,678	19,778	261	159			4,442	1,283	3,837
241		Shared Services Customer Support	98.0	0									
242		Colorado-Kansas General Office	6.4 P, S, T & D Plant - Demand	17,032	11,607	3,609	47	29			810	235	699
243													
244		TOTAL DEPRECIATION EXPENSE - DEMAND		1,176,299	799,582	248,346	3,272	2,000			57,143	16,587	46,870

Alamos Energy Corporation, Colorado-Kansas Division									
Kansas Jurisdiction Case No. 16-ATMG - RTS									
Test Year Ending March 31, 2013									
ALLOCATION OF DEPRECIATION EXPENSE									
328									
329 General									
327									
329	39500	Land & Land Rights	99.0	0					
329	39000	Structures & Improvements	6.6 P, S, T & D Plant - Commodity	866	272	55	1	1	0
330	39003	Improvements	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0
331	39004	Air Conditioning Equipment	6.6 P, S, T & D Plant - Commodity	2	1	0	0	0	0
332	39008	Improvement to Leased Premises	6.6 P, S, T & D Plant - Commodity	11	8	3	0	0	0
333	39100	Office Furniture & Equipment	6.6 P, S, T & D Plant - Commodity	248	183	37	1	1	0
334	39103	Office Furn. Copiers & Type	6.6 P, S, T & D Plant - Commodity	3	2	1	0	0	0
335	39200	Transportation Equipment	6.6 P, S, T & D Plant - Commodity	51	38	12	0	0	0
336	39900	Stores Equipment	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	1
337	39400	Tools, Shop & Garage Equipment	6.6 P, S, T & D Plant - Commodity	755	500	176	2	2	15
338	39500	Laboratory Equipment	6.6 P, S, T & D Plant - Commodity	5	2	1	0	0	0
339	39600	Power Operated Equipment	6.6 P, S, T & D Plant - Commodity	1	1	0	0	0	0
340	39603	Ditchers	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0
341	39604	Backhoes	6.6 P, S, T & D Plant - Commodity	0					
342	39605	Welders	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0
343	39700	Communication Equipment	6.6 P, S, T & D Plant - Commodity	349	259	81	1	1	0
344	39703	Communication Equipment - Mobile Radios	6.6 P, S, T & D Plant - Commodity	0					
345	39702	Communication Equipment - Feed Radios	6.6 P, S, T & D Plant - Commodity	162	121	38	1	0	3
346	39800	Miscellaneous Equipment	6.6 P, S, T & D Plant - Commodity	84	62	20	0	0	2
347	39900	Other Tangible Property - Servers - HW	6.6 P, S, T & D Plant - Commodity	2	2	1	0	0	0
348	39901	Other Tangible Property - Servers - SW	6.6 P, S, T & D Plant - Commodity	47	35	11	0	0	1
349	39902	Other Tangible Property - Network - HW	6.6 P, S, T & D Plant - Commodity	0					
350	39903	Other Tang. Property - CPU	6.6 P, S, T & D Plant - Commodity	353	262	82	1	1	0
351	39904	Other Tangible Property - MF - Hardware	99.0	0					
352	39905	Other Tang. Property - PC Hardware	6.6 P, S, T & D Plant - Commodity	0					
353	39906	Other Tang. Property - PC Software	6.6 P, S, T & D Plant - Commodity	1,400	1,039	336	5	3	27
354	39907	Other Tang. Property - Mainframe S/W	6.6 P, S, T & D Plant - Commodity	130	97	30	0	0	3
355	39908	Other Tang. Property - Application Software	6.6 P, S, T & D Plant - Commodity	1,059	785	246	3	3	20
356									
357									
358		Total General Plant		5,025	3,730	1,169	17	11	0
359									
360		TOTAL DIRECT DEPRECIATION EXPENSE		36,998	27,167	8,514	120	88	0
361									
362		Shared Services General Office	6.6 P, S, T & D Plant - Commodity	4,514	3,351	1,050	15	11	0
363		Shared Services Customer Support	99.0	0					
364		Colorado-Kansas General Offices	6.6 P, S, T & D Plant - Commodity	823	611	194	3	2	16
365									
366		TOTAL DEPRECIATION EXPENSE - COMMODITY		41,932	31,129	9,755	138	101	0

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMAG -RTS													
Test Year Ending March 31, 2013													
ALLOCATION OF DEPRECIATION EXPENSE													
Total Depreciation Expense													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	96S	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
367		Intangible Plant											
368	30100	Organization		0									
370	30200	Franchises & Consents		0									
371	30300	Misc Intangible Plant		0									
372		Total Intangible Plant		0									
373													
374		Production Plant											
375													
376				0									
377	32520	Producing Leaseholds		0									
378	32540	Rights of Way		0									
379	33100	Production Gas Wells Equipment		0									
380	33201	Field Lines		0									
381	33202	Tributary Lines		0									
382	33400	Field Meas. & Reg. Sta. Equip		0									
383	33800	Purification Equipment		0									
384		Total Production Plant		0									
385													
386		Storage Plant											
387													
388													
389	35010	Land											
390	35020	Rights of Way		3,729	7,323	2,282	31	20	0	72			
391	35100	Structures and Improvements		2,028	1,536	476	6	4	0	15			
392	35102	Compression Station Equipment		0									
393	35104	Meas. & Reg. Sta. Structures		0									
394	35104	Other Structures		0									
395	35200	Wells, Rights of Way		25,471	19,178	5,875	81	58	0	188			
396	35201	Well Construction		0									
397	35202	Reservoirs		0									
398	35203	Cushion Gas		0									
399	35210	Leaseholds		0									
400	35211	Storage Rights		0									
401	35300	Pipelines		14,375	13,982	4,157	59	39	0	137			
402	35400	Compressor Station Equipment		20,972	15,786	4,920	67	44	0	155			
403	35500	Meas. & Reg. Equipment		5,500	4,140	1,280	17	12	0	41			
404	35600	Purification Equipment		0									
405	35700	Other Equipment		0									
406		Total Storage Plant		82,274	61,930	19,301	261	173	0	609			
407													
408		Transmission											
409													
410													
411	36000	Land & Land Rights		0									
412	36320	Rights of Way		0									
413	36602	Structures & Improvements		0									
414	36603	Other Structures		0									
415	36700	Maine Cathodic Protection		31,129	21,010	6,526	86	59		1,604	466	1,306	
416	36701	Maine - Steel		2,940	1,984	616	8	5		151	44	131	
417	36800	Meas. & Reg. Equipment		5,286	3,567	1,108	15	9		272	78	238	
418	36801	Meas. & Reg. Equipment		0									
419		Total Transmission Plant		39,355	26,561	8,250	109	66		2,028	569	1,752	
420													
421		Distribution											
422													
423													
424	37400	Land & Land Rights		0									
425	37401	Land		0									
426	37402	Land Rights		6,802	5,884	764	9	5	3	26	86	51	54
427	37403	Land Other		0									
428	37500	Structures & Improvements		5,145	4,412	569	5	3	2	8	71	26	59
429	37501	Structures & Improvements I.B.		0									
430	37502	Land Rights		0									
431	37503	Improvements		0									
432	37600	Maine Cathodic Protection		203,402	174,422	22,091	218	106	89	331	2,798	1,032	1,314
433	37601	Maine - Steel		1,023,126	928,208	117,636	1,162	566	472	1,762	14,898	5,496	12,325
434	37800	Meas. & Reg. Equip - General		1,902,841	1,694,774	206,666	2,092	994	829	2,065	28,178	9,855	21,892
435	37801	Meas. & Reg. Sta. Equip - General		307,654	178,077	22,554	223	106	90	335	2,555	1,054	1,243
436	37802	Meas. & Reg. Sta. Equip - City Gate		84,682	72,617	8,197	91	44	37	135	1,155	430	864
437	37900	Meas. & Reg. Sta. Equipment		523	448	57	1	0	0	1	7	3	6
438	38000	Services		2,206,616	2,026,366	165,065	330	308	1,286	4,601	3,045	3,888	727
439	38100	Meters		1,263,181	971,946	251,237	3,278	2,366	787	15,570	28,947	23,917	6,442
440	38200	Meter Installations		1,500,847	1,185,977	295,743	8,897	7,376		18,513	28,472	28,472	7,659
441	38300	House Regulators		144,559	121,051	12,616	46	30	84	536	37	105	10
442	38400	House Reg. Installations		0									
443	38500	Ind. Meas. & Reg. Sta. Equipment		66,679	294	38,305	1,008	859		3,044	10,350	9,742	2,952
444	38600	Other Prop. On Cost. Prem		36,616	29,713	6,577	100	86	23	476	732	732	197
445													
446		Total Distribution Plant		6,715,069	7,311,280	1,073,681	13,011	8,030	3,661	45,438	114,862	84,431	97,724

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
1	Customer											
2												
3												
4	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruption
5	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
6												
7	Taxes Other Than Income											
8												
9	Non Revenue Related:											
10	25.2	Payroll - Cust	390,898	357,813	30,049	215	66	222	925	603	830	174
11	20.2	Property Related - Cust	4,083	3,609	394	4	2	2	18	23	24	6
12		Public Service Commission Assessment	2,576	2,277	249	3		1	11	14	15	4
13	21.2	Other Taxes - Cust	6,530,074	5,975,287	503,908	3,622	1,123	3,713	15,581	10,347	14,116	2,976
14		Total Non Revenue Related:	6,927,628	6,338,985	534,000	3,843	1,194	3,939	16,535	10,987	14,985	3,160
15	Revenue Related:											
16	99.0	State Gross Receipts - Tax	0									
17	99.0	Local Gross Receipts - Tax	0									
18	99.0	Other	0									
19		Total Revenue Related:	0									
20												
21	Total Taxes, Other Than Income											
22			6,927,628	6,338,985	534,000	3,843	1,194	3,939	16,535	10,987	14,985	3,160
23												
24	22.0	Allowance for Step Rate - Taxable Income	(1,157)	(376)	(400)	(5)	(5)	(1)	(74)	(147)	(89)	(106)
25												
26	19.2	Interest Expense - Rate Base - Cust	4,113,688	3,649,656	387,613	3,687	2,100	2,176	17,170	21,796	23,186	5,944

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 15-ATMG-RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
27	Demand												
28													
29													
30													
31													
32	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible	
33	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport	
34													
35	Taxes Other Than Income												
36													
37	Non Revenue Related:												
38	25.4	Payroll - Demand	18,929	13,564	4,213	56	34	0	27	481	140	415	
39	23.4	Gross Plant - Demand	775	538	164	2	1			37	11	32	
40	20.4	Gross Plant - Demand	489	338	103	1				23	7	20	
41	21.4	Other Taxes - Demand	325,758	282,975	72,361	953	583	6	438	8,560	2,485	7,895	
42		Total Non Revenue Related:	345,948	247,400	76,841	1,012	619	6	465	9,101	2,642	7,863	
43	Revenue Related:												
44	99.0	State Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0	
45	99.0	Local Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0	
46	99.0	Other	0	0	0	0	0	0	0	0	0	0	
47		Total Revenue Related:	0	0	0	0	0	0	0	0	0	0	
48													
49													
50		Total Taxes, Other Than Income	345,948	247,400	76,841	1,012	619	6	465	9,101	2,642	7,863	
51													
52	22.0	Taxable Income	(302)	(98)	(105)	(1)	(1)	(0)	(19)	(38)	(10)	(28)	
53													
54	35.4	Rate Base - Demand	1,072,940	745,961	231,071	3,044	1,860	0	0	45,173	12,532	87,300	

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG - RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	Irrigation	Firm	Schools	Interruptible	
		Factor	Basis	Company	Sales	Sales	Sales	Sales	\$68	Transport	Transport	Transport	
63	Taxes Other Than Income												
64													
65	Non Revenue Related:												
66	Payroll Related	25.6	Payroll - Comm	604	415	184	2	1	0	12	16	4	20
67	Property Related	20.6	Gross Plant - Comm	37	28	9	0	0	0	0	0	0	0
68	Public Service Commission Assessment	20.6	Gross Plant - Comm	24	18	6	0	0	0	0	0	0	0
69	Other	21.6	Other Taxes - Comm	10,604	7,327	2,355	31	25	0	205	271	60	334
70	Total Non Revenue Related:			11,269	7,788	2,503	33	26	0	218	288	64	351
71													
72	Revenue Related:												
73	State Gross Receipts - Tax	99.0	-	0	0	0	0	0	0	0	0	0	0
74	Local Gross Receipts - Tax	99.0	-	0	0	0	0	0	0	0	0	0	0
75	Other	99.0	-	0	0	0	0	0	0	0	0	0	0
76	Total Revenue Related:			0	0	0	0	0	0	0	0	0	0
77													
78	Total Taxes, Other Than Income			11,269	7,788	2,503	33	26	0	218	288	64	351
79													
80	Allowance for Step Rate	22.0	Taxable Income	(41)	(13)	(14)	(0)	(0)	(0)	(8)	(5)	(1)	(4)
81													
82	Interest Expense	19.6	Rate Base - Comm	146,484	108,730	34,075	481	354	2	2,628	6	1	8

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
83	Total Taxes Other											
84												
85												
86												
87												
88	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial		Irrigation	Firm	Schools	Interruptible
89	Factor	Basis	Company	Sales	Sales	Sales	Sales	SG&E	Sales	Transport	Transport	Transport
90												
91	Taxes Other Than Income											
92												
93	Non Revenue Related:											
94	Payroll Related		410,428	371,792	34,395	272	101	229	963	1,100	973	609
95	Property Related		4,355	4,365	557	6	4	2	19	90	55	38
96	Public Service Commission Assessment		3,038	2,927	358	4	2	1	12	38	21	24
97	Other		6,855,435	6,215,590	578,024	4,606	1,732	3,719	15,224	19,178	16,660	10,702
98	Total Non Revenue Related:		7,284,846	6,594,173	613,344	4,888	1,839	3,945	17,217	20,375	17,690	11,973
99												
100	Revenue Related:											
101	State Gross Receipts - Tax		0									
102	Local Gross Receipts - Tax		0									
103	Other		0									
104	Total Revenue Related:		0									
105												
106	Total Taxes, Other Than Income		7,284,846	6,594,173	613,344	4,888	1,839	3,945	17,217	20,375	17,690	11,973
107												
108	Allowance for Step Rate		(1,500)	(488)	(524)	(9)	(5)	(2)	(96)	(191)	(51)	(137)
109												
110	Interest Expense		5,333,113	4,502,347	652,959	7,412	4,314	2,178	15,697	64,935	35,719	43,251

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF REVENUES												
Total Revenues												
	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SES	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
10	Rate Schedule Revenues:											
11		Input	55,639,286	40,521,926	9,511,284	105,887	68,567	36,891	1,028,823	2,164,967	726,905	1,474,056
12		Input	0									
13		Input	0									
14		Input	0									
15												
16		Total Rate Schedule Revenue	55,639,286	40,521,926	9,511,284	105,887	68,567	36,891	1,028,823	2,164,967	726,905	1,474,056
17												
18	Other Revenues:											
19												
20		1.0 Total Throughput	1,137,588	850,394	210,480	2,895	2,220	12	53,671	89,346	19,820	108,949
21		1.3 Total Firm Throughput	0									
22		Input	0									
23		2.5 Meters	1,026,382	942,465	77,050	438	236	598	2,140	1,416	1,715	338
24												
25		Total Non-Rate Revenue	2,163,970	1,592,859	287,531	3,128	2,456	610	55,811	90,762	21,536	109,287
26												
27		TOTAL REVENUE	57,803,256	42,114,776	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343

ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
	Input	Value	174,258,969	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
1.0	Total Throughput	%	100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
	Internally Generated	Value	140,847,501	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	-	0.0000%	0.0000%
1.2	Sales Mcf	%	100.0000%	70.7953%	22.8914%	0.2931%	0.2415%	0.0014%	5.8371%	0.0000%	0.0000%	0.0000%
	Input	Value	157,569,900	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	-
1.3	Total Firm Throughput	%	100.0000%	63.2286%	20.4620%	0.2620%	0.2158%	0.0012%	5.2177%	8.6858%	1.9268%	0.0000%
	Internally Generated	Value	106,947,637	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	13,686,265	3,036,134	90,225,238
1.4	Transport Mcf	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	12.7977%	2.0329%	84.9639%
	Input	Value	114,805,946	85,201,065	26,731,918	377,586	277,652	1,274	2,216,440	-	-	-
1.5	Winter Volumes Excluding Transport	%	100.0000%	74.2862%	23.2642%	0.3286%	0.2418%	0.0011%	1.9289%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	149,246,533	99,629,249	32,241,979	412,829	340,077	-	-	13,686,265	3,036,134	-
1.6	Mcf less Interruptible, SGS, Irrigation	%	100.0000%	66.1016%	21.5887%	0.2764%	0.2277%	0.0000%	0.0000%	9.1641%	2.0329%	0.0000%
	Internally Generated	Value	132,624,134	99,629,249	32,241,979	412,829	340,077	-	-	-	-	-
1.8	Mcf less Interruptible, SGS, Irrigation, Transport	%	100.0000%	75.2135%	24.3108%	0.2113%	0.1564%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
2.0	Bills	%	100.0000%	91.8290%	7.4995%	0.0511%	0.0135%	0.0582%	0.2158%	0.1185%	0.1785%	0.0351%
	Internally Generated	Value	1,534,489	1,413,800	115,463	787	207	893	3,338	-	-	-
2.1	Bills (Sales)	%	100.0000%	92.1343%	7.5245%	0.0513%	0.0135%	0.0582%	0.2175%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	5,112	-	0.0000%	0.0000%	0.0000%	0.0000%	-	1,824	2,748	540
2.2	Bills (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	35.6808%	53.7559%	10.5634%
	Internally Generated	Value	1,535,370	1,413,800	115,463	787	207	0	0	1,824	2,748	540
2.3	Bills less Interruptible, SGS, Irrigation	%	100.0000%	92.0821%	7.5202%	0.0513%	0.0135%	0.0000%	0.0000%	0.1188%	0.1790%	0.0352%
	Internally Generated	Value	1,530,258	1,413,800	115,463	787	207	0	0	0	0	0
2.4	Bills less Interruptible, SGS, Irrigation, Transport	%	100.0000%	92.3897%	7.5453%	0.0515%	0.0135%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	130,452	119,785	9,793	55	30	76	272	180	218	43
2.5	Meters	%	100.0000%	91.8230%	7.5070%	0.0422%	0.0230%	0.0583%	0.2085%	0.1380%	0.1671%	0.0380%
	Internally Generated	Value	130,011	119,785	9,793	55	30	76	272	-	-	-
2.6	Meters (Sales)	%	100.0000%	92.1943%	7.5324%	0.0423%	0.0231%	0.0585%	0.2092%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	441	0	0	0	0	0	0	180	218	43
2.7	Meters (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8163%	49.4831%	9.7503%
	Input	Value	35,044,640	23,592,456	7,327,700	96,540	58,998	1,143	87,500	1,801,247	522,847	1,556,208
3.0	Peak Month	%	100.0000%	67.3212%	20.9096%	0.2755%	0.1684%	0.0033%	0.2497%	5.1399%	1.4819%	4.4403%
	Internally Generated	Value	31,164,338	23,592,456	7,327,700	96,540	58,998	1,143	87,500	0	0	0
3.1	Peak Month (Sales)	%	100.0000%	75.7034%	23.5131%	0.3098%	0.1893%	0.0037%	0.2808%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	3,880,302	0	0	0	0	0	0	1,801,247	522,847	1,556,208
3.2	Peak Month (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46.4203%	13.4744%	40.1053%
	Internally Generated	Value	34,955,997	23,592,456	7,327,700	96,540	58,998	0	0	1,801,247	522,847	1,556,208
3.3	Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	67.4919%	20.8626%	0.2762%	0.1688%	0.0000%	0.0000%	5.1523%	1.4857%	4.4519%
	Internally Generated	Value	31,075,695	23,592,456	7,327,700	96,540	58,998	0	0	0	0	0
3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	75.9193%	23.5802%	0.3107%	0.1899%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
3.6	Input Small Meter Investment	Value %	18,283,905 100.0000%	16,575,206 90.5546%	1,595,745 8.7276%	5,822 0.0318%	3,809 0.0208%	10,618 0.0581%	67,805 0.3708%	10,352 0.0566%	13,250 0.0725%	1,297 0.0071%
3.8	Input Large Meter Investment	Value %	2,410,760 100.0000%	8,467 0.3512%	1,895,013 77.4513%	36,430 1.5112%	31,045 1.2878%	0 0.0000%	110,068 4.5657%	980,746 15.7996%	352,264 14.6222%	106,728 4.4271%
4.0	Input Meter Investment	Value %	21,582,008 100.0000%	16,606,137 76.9444%	3,675,706 17.0313%	56,008 0.2595%	37,004 0.1715%	11,768 0.0592%	266,020 1.2326%	409,152 1.8958%	409,148 1.8958%	110,065 0.5100%
4.1	Internally Generated Meter Installations	Value %	21,569,240 100.0000%	16,606,137 76.9899%	3,675,706 17.0414%	56,008 0.2597%	37,004 0.1716%	0 0.0000%	266,020 1.2333%	409,152 1.8969%	409,148 1.8969%	110,065 0.5103%
4.2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.4	Input Direct to Commercial & Public Authority	Value %	1 100.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.6	Input Direct to Schools	Value %	1 100.0000%	0.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.8	Input Direct to Industrial	Value %	1 100.0000%	0.0000%	0.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5.0	Input Direct to SGS	Value %	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5.2	Input Direct to Interruptible	Value %	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%	0.0000%
5.4	Input Direct to Irrigation	Value %	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%
5.6	Input Direct to Firm Transport	Value %	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1 100.0000%	0.0000%
5.8	Input Direct to Interruptible Transport	Value %	1 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1 100.0000%
6.0	Internally Generated P, S, T & D Plant	Value %	300,396,666 100.0000%	255,154,561 84.9892%	35,047,680 11.6671%	389,757 0.1297%	126,511 0.0754%	128,853 0.0429%	1,153,514 0.3840%	3,786,344 1.2493%	2,178,625 0.7252%	2,380,724 0.7925%
6.2	Internally Generated P, S, T & D Plant- Customer	Value %	249,549,935 100.0000%	220,362,121 88.3038%	24,236,471 9.7121%	246,804 0.0989%	138,192 0.0554%	128,827 0.0516%	1,108,321 0.4441%	1,430,884 0.5734%	1,509,421 0.6049%	388,896 0.1558%
6.4	Internally Generated P, S, T & D Plant- Demand	Value %	48,503,723 100.0000%	33,053,169 68.1456%	10,266,151 21.1657%	135,254 0.2789%	82,657 0.1704%	0 0.0000%	0 0.0000%	2,305,460 4.7532%	669,205 1.3797%	1,991,828 4.1063%
6.6	Internally Generated P, S, T & D Plant- Commodity	Value %	2,342,908 100.0000%	1,739,271 74.2366%	545,058 23.2642%	7,699 0.3286%	5,661 0.2416%	26 0.0011%	45,193 1.9289%	0 0.0000%	0 0.0000%	0 0.0000%
7.0	Internally Generated Allocated O&M Expenses	Value %	20,228,963 100.0000%	17,452,595 86.2753%	2,212,859 10.9300%	22,817 0.1128%	12,249 0.0606%	5,491 0.0420%	66,723 0.3288%	202,839 1.0027%	109,151 0.5395%	141,244 0.6982%
7.2	Internally Generated Allocated O&M Expenses- Cust	Value %	16,762,138 100.0000%	15,061,853 89.8644%	1,469,189 8.7649%	12,963 0.0773%	6,078 0.0363%	8,487 0.0506%	58,605 0.3496%	60,855 0.3601%	68,109 0.4069%	16,498 0.0984%
7.4	Internally Generated Allocated O&M Expenses- Demand	Value %	3,121,233 100.0000%	2,144,152 68.6957%	665,963 21.3365%	8,774 0.2811%	5,362 0.1718%	0 0.0000%	5 0.0002%	137,858 4.4163%	40,016 1.2821%	119,104 3.8159%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG - RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
7.6	Internally Generated Allocated O&M Expenses - Comm	Value %	245,592 100.0000%	246,591 71.3531%	77,700 22.4832%	1,080 0.3125%	809 0.2341%	4 0.0011%	8,113 2.3477%	4,627 1.3388%	1,026 0.2970%	5,642 1.6325%
8.0	Input Customer Deposits Factor	Value %	1,529,263 100.0000%	1,413,800 92.4496%	115,463 7.5502%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
9.0	Internally Generated Allocated Net Plant	Value %	221,029,160 100.0000%	188,164,736 85.1312%	25,298,616 11.4438%	276,855 0.1253%	157,459 0.0712%	94,538 0.0428%	758,720 0.3433%	2,839,524 1.2820%	1,551,718 0.7020%	1,893,000 0.8564%
9.2	Internally Generated Allocated Net Plant - Cust	Value %	182,014,077 100.0000%	161,656,595 88.8154%	17,063,521 9.3748%	168,167 0.0924%	90,683 0.0498%	94,523 0.0519%	741,966 0.4076%	939,752 0.5163%	1,002,014 0.5505%	256,855 0.1411%
9.4	Internally Generated Allocated Net Plant - Demand	Value %	38,146,507 100.0000%	25,863,348 67.8000%	8,033,028 21.0584%	105,833 0.2774%	64,677 0.1689%	0 0.0000%	0 0.0000%	1,899,772 4.9845%	549,704 1.4410%	1,636,149 4.2891%
9.6	Internally Generated Allocated Net Plant - Comm	Value %	868,576 100.0000%	644,792 74.2356%	202,067 23.2642%	2,854 0.3286%	2,099 0.2416%	10 0.0011%	16,754 1.9289%	0 0.0000%	0 0.0000%	0 0.0000%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,682,666 100.0000%	4,005,214 85.3323%	521,411 11.1343%	5,487 0.1172%	3,005 0.0423%	1,882 0.0402%	15,761 0.3365%	58,455 1.2483%	80,186 0.6402%	41,266 0.8562%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	3,876,332 100.0000%	3,462,828 89.3326%	352,817 9.1018%	3,267 0.0843%	1,639 0.0423%	1,882 0.0485%	14,927 0.3851%	16,428 0.4238%	18,082 0.4665%	4,462 0.1151%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	788,652 100.0000%	532,275 67.4913%	165,322 20.9628%	2,178 0.2762%	1,331 0.1688%	0 0.0000%	0 0.0000%	40,638 5.1523%	11,796 1.4857%	35,110 4.4519%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	17,683 100.0000%	10,110 57.1731%	3,272 18.5023%	42 0.2369%	35 0.1952%	0 0.0011%	834 4.7180%	1,389 7.8540%	308 1.7423%	1,693 9.5772%
11.0	Internally Generated Composite of Accts. 376 & 380	Value %	165,379,725 100.0000%	144,135,028 87.1661%	16,670,254 10.0800%	152,402 0.0922%	75,137 0.0454%	77,676 0.0470%	286,688 0.1733%	1,798,185 1.0873%	708,061 0.4281%	1,436,300 0.8606%
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value %	133,702,976 100.0000%	122,775,797 91.8273%	10,029,971 7.5017%	64,918 0.0486%	21,673 0.0162%	77,676 0.0581%	286,688 0.2144%	165,914 0.1241%	234,262 0.1752%	46,082 0.0345%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	Value %	31,676,749 100.0000%	21,379,230 67.4919%	6,640,283 20.9628%	87,484 0.2762%	53,464 0.1688%	0 0.0000%	0 0.0000%	1,632,271 5.1523%	479,798 1.4857%	1,410,219 4.4519%
11.6	Internally Generated Composite of Accts. 376 & 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
12.0	Internally Generated Composite of Accts. 374-379	Value %	134,318,672 100.0000%	115,177,179 85.7491%	14,592,974 10.8844%	144,322 0.1074%	70,353 0.0524%	58,488 0.0435%	220,481 0.1641%	1,846,326 1.3745%	683,588 0.5089%	1,525,161 1.1359%
12.2	Internally Generated Composite of Accts. 374-379 - Cust	Value %	100,876,154 100.0000%	92,606,063 91.8017%	7,582,497 7.5166%	51,960 0.0515%	13,909 0.0138%	58,488 0.0580%	220,481 0.2186%	123,057 0.1220%	183,376 0.1818%	36,323 0.0360%
12.4	Internally Generated Composite of Accts. 374-379 - Demand	Value %	33,442,719 100.0000%	22,571,116 67.4919%	7,010,477 20.9628%	92,361 0.2762%	56,444 0.1688%	0 0.0000%	0 0.0000%	1,723,269 5.1523%	500,212 1.4857%	1,488,838 4.4519%
12.6	Internally Generated Composite of Accts. 374-379 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.0	Internally Generated Composite of Accts. 381-383	Value %	27,921,074 100.0000%	21,672,822 77.6217%	4,647,234 16.6442%	69,473 0.2488%	45,898 0.1644%	6,375 0.0228%	382,862 1.3923%	505,195 1.8084%	505,400 1.8101%	135,794 0.4893%
13.2	Internally Generated Composite of Accts. 381-383 - Cust	Value %	27,921,074 100.0000%	21,672,822 77.6217%	4,647,234 16.6442%	69,473 0.2488%	45,898 0.1644%	6,375 0.0228%	382,862 1.3923%	505,195 1.8084%	505,400 1.8101%	135,794 0.4893%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
13.4	Internally Generated Composite of Accts. 381-383 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.6	Internally Generated Composite of Accts. 381-383 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.0	Internally Generated Account 380	Value %	38,510,322 100.0000%	35,361,350 91.8230%	2,890,961 7.5070%	16,236 0.0422%	8,856 0.0230%	22,436 0.0583%	80,296 0.2085%	53,137 0.1380%	64,355 0.1671%	12,694 0.0330%
14.2	Internally Generated Account 380 - Cust	Value %	38,510,322 100.0000%	35,361,350 91.8230%	2,890,961 7.5070%	16,236 0.0422%	8,856 0.0230%	22,436 0.0583%	80,296 0.2085%	53,137 0.1380%	64,355 0.1671%	12,694 0.0330%
14.4	Internally Generated Account 380 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
14.6	Internally Generated Account 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
15.0	Internally Generated Distribution Plant	Value %	252,486,196 100.0000%	249,340,605 98.786%	33,237,045 13.166%	365,384 0.144%	210,660 0.073%	126,827 0.044%	1,108,321 0.378%	3,643,346 1.245%	2,151,631 0.767%	2,300,377 0.830%
15.2	Internally Generated Distribution Plant - Cust	Value %	249,549,938 100.0000%	220,362,121 88.303%	24,236,471 9.712%	246,804 0.098%	138,192 0.054%	126,827 0.051%	1,108,321 0.444%	1,430,884 0.573%	1,509,421 0.604%	388,896 0.153%
15.4	Internally Generated Distribution Plant - Demand	Value %	42,936,259 100.0000%	28,978,484 67.491%	9,000,574 20.952%	118,580 0.276%	72,467 0.168%	0 0.000%	0 0.000%	2,212,462 5.152%	642,210 1.485%	1,811,481 4.451%
15.6	Internally Generated Distribution Plant - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
16.0	Internally Generated O&M Expenses less A&G	Value %	9,080,024 100.0000%	7,817,383 86.095%	1,028,582 11.328%	10,732 0.118%	5,880 0.064%	3,716 0.040%	31,004 0.341%	81,607 0.898%	44,443 0.489%	56,677 0.624%
16.2	Internally Generated O&M Expenses less A&G - Cust	Value %	7,252,861 100.0000%	6,529,608 90.028%	627,769 8.655%	5,443 0.075%	2,485 0.034%	5,713 0.051%	24,529 0.338%	24,568 0.338%	28,014 0.385%	6,732 0.092%
16.4	Internally Generated O&M Expenses less A&G - Demand	Value %	1,515,828 100.0000%	1,060,587 69.967%	329,413 21.751%	4,340 0.286%	2,652 0.179%	0 0.000%	0 0.000%	55,164 3.639%	16,012 1.058%	47,659 3.141%
16.6	Internally Generated O&M Expenses less A&G - Comm	Value %	811,835 100.0000%	227,139 27.981%	71,400 86.844%	999 0.121%	743 0.092%	3 0.001%	6,474 2.079%	1,875 0.602%	416 0.133%	2,286 0.794%
17.0	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	7,767,512 100.0000%	6,711,882 86.409%	827,156 10.648%	8,414 0.108%	4,457 0.057%	3,318 0.042%	24,931 0.321%	83,958 1.080%	44,772 0.576%	58,626 0.754%
17.2	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	6,806,758 100.0000%	5,929,166 87.111%	583,844 8.578%	5,208 0.076%	2,481 0.037%	3,317 0.050%	23,599 0.357%	24,698 0.378%	27,702 0.419%	6,741 0.102%
17.4	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	Value %	1,126,961 100.0000%	761,817 67.599%	236,616 20.996%	3,117 0.276%	1,905 0.169%	0 0.000%	0 0.000%	57,332 5.073%	16,642 1.477%	49,532 4.395%
17.6	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	33,794 100.0000%	20,899 61.842%	6,696 19.812%	88 0.261%	70 0.208%	0 0.001%	1,381 3.931%	1,929 5.708%	428 1.266%	2,352 6.960%
18.0	Internally Generated Revenues	Value %	57,803,255 100.0000%	42,114,776 72.842%	9,796,815 16.952%	106,895 0.185%	71,023 0.123%	37,501 0.064%	1,084,634 1.876%	2,285,729 3.954%	748,441 1.294%	1,589,343 2.749%
18.2	Internally Generated Rate Schedule Revenues	Value %	55,639,286 100.0000%	40,521,925 72.823%	9,511,284 17.094%	105,867 0.189%	69,567 0.125%	36,891 0.066%	1,028,823 1.849%	2,164,967 3.891%	726,905 1.306%	1,474,056 2.649%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
18.4	Internally Generated Gas Costs	Value %	0 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
19.0	Internally Generated Rate Base	Value %	205,975,120 100.0000%	173,889,356 84.4225%	25,218,521 12.2435%	286,278 0.1390%	166,624 0.0803%	84,104 0.0408%	772,338 0.3750%	2,507,819 1.2178%	1,379,533 0.6698%	1,670,452 0.8110%
19.2	Internally Generated Rate Base - Cust	Value %	158,878,575 100.0000%	140,956,781 88.7198%	14,978,096 9.4274%	150,108 0.0945%	81,101 0.0510%	84,041 0.0529%	663,134 0.4174%	840,261 0.5289%	895,479 0.5638%	229,575 0.1445%
19.4	Internally Generated Rate Base - Demand	Value %	41,439,038 100.0000%	28,733,209 69.3395%	8,924,393 21.5362%	117,576 0.2837%	71,854 0.1734%	0 0.0000%	0 0.0000%	1,667,416 4.0238%	484,000 1.1680%	1,440,583 3.4784%
19.6	Internally Generated Rate Base - Comm	Value %	5,657,513 100.0000%	4,199,866 74.2264%	1,316,033 23.2617%	18,538 0.3286%	13,669 0.2416%	63 0.0011%	109,204 1.9305%	242 0.0043%	54 0.0009%	295 0.0052%
20.0	Internally Generated Gross Plant	Value %	325,571,998 100.0000%	276,978,223 85.0743%	37,718,871 11.5854%	417,403 0.1282%	241,540 0.0742%	140,618 0.0432%	1,239,514 0.3807%	3,977,635 1.2217%	2,326,305 0.7145%	2,531,890 0.7777%
20.2	Internally Generated Gross Plant - Cust	Value %	271,544,640 100.0000%	240,009,351 88.3867%	26,231,364 9.6601%	265,508 0.0978%	147,697 0.0544%	140,590 0.0518%	1,191,494 0.4388%	1,527,857 0.5627%	1,615,238 0.5945%	415,463 0.1514%
20.4	Internally Generated Gross Plant - Demand	Value %	51,537,888 100.0000%	35,120,820 68.1456%	10,908,353 21.1657%	149,715 0.2789%	87,828 0.1704%	0 0.0000%	0 0.0000%	2,449,679 4.7532%	711,067 1.3797%	2,116,427 4.1065%
20.6	Internally Generated Gross Plant - Comm	Value %	2,489,469 100.0000%	1,848,071 74.2566%	579,154 23.2642%	8,181 0.3286%	6,015 0.2416%	28 0.0011%	48,020 1.9289%	0 0.0000%	0 0.0000%	0 0.0000%
21.0	Internally Generated Other Taxes	Value %	415,323 100.0000%	375,956 90.5214%	34,962 8.4181%	279 0.0671%	105 0.0252%	225 0.0542%	981 0.2365%	1,160 0.2793%	1,008 0.2426%	647 0.1559%
21.2	Internally Generated Other Taxes - Cust	Value %	394,978 100.0000%	351,421 89.1041%	30,443 7.7075%	219 0.0559%	68 0.0172%	225 0.0569%	942 0.2386%	626 0.1584%	854 0.2162%	180 0.0456%
21.4	Internally Generated Other Taxes - Demand	Value %	19,704 100.0000%	14,092 71.5183%	4,377 22.2132%	58 0.2927%	35 0.1733%	0 0.0018%	27 0.1346%	318 2.6277%	150 0.7627%	447 2.2702%
21.6	Internally Generated Other Taxes - Comm	Value %	641 100.0000%	443 69.0978%	142 22.2059%	2 0.2906%	1 0.2833%	0 0.0000%	12 1.9305%	16 2.5566%	4 0.5671%	20 3.1175%
22.0	Internally Generated Taxable Income	Value %	14,402,986 100.0000%	4,681,015 32.5003%	5,034,371 34.9537%	58,575 0.4067%	43,288 0.3006%	16,432 0.1180%	925,712 6.4272%	1,833,710 12.7315%	490,533 3.4058%	1,317,335 9.1463%
23.0	Internally Generated General Plant	Value %	10,012,565 100.0000%	8,504,596 84.9392%	1,168,180 11.6671%	12,991 0.1297%	7,550 0.0754%	4,295 0.0429%	38,448 0.3840%	124,537 1.2438%	72,616 0.7252%	79,352 0.7925%
23.2	Internally Generated General Plant - Cust	Value %	8,317,788 100.0000%	7,344,624 88.3038%	807,890 9.7121%	8,226 0.0989%	4,606 0.0554%	4,294 0.0516%	35,942 0.4441%	47,693 0.5754%	50,311 0.6049%	12,962 0.1538%
23.4	Internally Generated General Plant - Demand	Value %	1,816,685 100.0000%	1,101,700 60.7104%	342,183 18.8456%	4,508 0.2789%	2,755 0.1704%	0 0.0000%	0 0.0000%	76,844 4.7532%	22,305 1.3797%	66,390 4.1065%
23.6	Internally Generated General Plant - Comm	Value %	78,092 100.0000%	57,972 74.2356%	18,167 23.2642%	257 0.3286%	189 0.2416%	1 0.0011%	1,506 1.9289%	0 0.0000%	0 0.0000%	0 0.0000%
24.0	Internally Generated Distribution O&M	Value %	6,320,854 100.0000%	5,406,401 85.5328%	709,821 11.2439%	7,408 0.1172%	4,056 0.0642%	2,540 0.0402%	21,275 0.3366%	78,905 1.2433%	40,747 0.6446%	55,702 0.8812%
24.2	Internally Generated Distribution O&M - Cust	Value %	5,232,431 100.0000%	4,674,267 89.3326%	476,246 9.1013%	4,410 0.0843%	2,213 0.0423%	2,540 0.0485%	20,149 0.3851%	22,175 0.4238%	24,408 0.4663%	6,023 0.1151%
24.4	Internally Generated Distribution O&M - Demand	Value %	1,084,554 100.0000%	718,483 67.4813%	223,159 20.5628%	2,940 0.2762%	1,797 0.1658%	0 0.0000%	0 0.0000%	54,855 5.1529%	15,923 1.4957%	47,393 4.4519%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015												
SUMMARY OF RESULTS												
		Total Company	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible	
		\$	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport	
1	Operating Revenues	57,803,256	42,114,776	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343	
2												
3	Operating Expenses:											
4												
5	Operating & Maintenance	20,228,963	16,285,529	2,606,581	28,667	15,832	7,052	345,667	433,542	158,394	347,700	
6	Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0	
7	Depreciation & Amortization	10,550,751	7,687,644	1,734,168	21,980	13,671	2,140	281,852	374,613	143,713	290,970	
8	Taxes Other Than Income	7,284,845	5,498,760	1,074,666	12,709	7,330	1,882	181,573	235,493	79,252	193,182	
9												
10	Total Operating Expenses	38,067,157	29,474,334	5,415,611	63,356	36,833	11,073	809,091	1,043,648	381,358	831,851	
11									2.7%			
12	Income Before Taxes	19,736,099	12,640,441	4,383,203	45,638	34,190	26,428	275,543	1,212,081	367,082	751,492	
13												
14	Interest Expense	5,333,113	3,880,931	907,077	11,614	7,215	1,044	135,863	180,222	69,244	139,901	
15												
16	Income Taxes:											
17												
18	State Income Taxes	7.00%	1,008,209	613,166	243,329	2,382	1,888	1,777	9,778	72,230	20,849	42,811
19	Federal Income Taxes	35.00%	4,689,172	2,851,221	1,131,479	11,075	8,780	8,263	45,466	335,870	96,946	199,079
20	Total Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0
21	Allowance for Step Rate	(1,500)	(912)	(362)	(4)	(3)	(3)	(15)	(107)	(31)	(64)	
22												
23	Total Income Taxes	5,694,881	3,463,474	1,374,445	13,453	10,665	10,037	55,229	407,993	117,764	241,820	
24												
25	Net Income	14,041,218	9,176,967	3,008,757	32,185	23,524	16,392	220,314	804,089	249,318	509,671	
26												
27	Total Rate Base	205,975,120	148,533,956	35,763,453	470,465	297,801	39,573	5,309,566	7,197,816	2,892,513	5,469,977	
28												
29	Rate of Return	6.8169%	6.1784%	8.4129%	6.8412%	7.8993%	41.4207%	4.1494%	11.1713%	8.6194%	9.3176%	
30	Relative Rate of Return	1.00	0.91	1.23	1.00	1.16	6.08	0.61	1.64	1.26	1.37	
31												
32	Equalized ROR:											
33												
34	Net Income Increase	3,425,472	3,418,712	23,984	7,710	1,729	(13,036)	229,937	(193,714)	(4,033)	(45,817)	
35	Uncollectibles/PSC Fees	0.0000%	0	0	0	0	0	0	0	0	0	
36	Income Taxes		2,241,149	2,236,726	15,692	5,044	(8,529)	150,439	(126,739)	(2,639)	(29,976)	
37	Gross Revenue After Increase		63,469,877	47,770,214	9,838,490	121,749	73,884	15,937	1,465,010	1,935,276	741,769	
38	Revenue Increase		5,666,621	5,655,438	39,675	12,754	2,861	(21,565)	380,376	(320,453)	(6,671)	
39	Rate of Return	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	
40	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
41	Percent Increase	9.8033%	13.4286%	0.4049%	11.7017%	4.0277%	-57.5033%	35.0695%	-14.2062%	-0.8914%	-4.7869%	
42												
43	Proposed Rate Levels:											
44												
45	Net Income Increase	3,419,955	2,700,669	636,552	7,035	(284)	0	69,638	1,180	0	5,164	
46	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
47	Income Taxes	2,237,539	1,766,939	416,471	4,603	(185)	0	45,562	772	0	3,379	
48	Gross Revenue After Increase		63,460,750	46,582,384	10,851,838	120,633	37,501	1,199,834	2,257,681	748,441	1,591,886	
49	Revenue Increase		5,657,494	4,467,608	1,053,023	11,638	(470)	115,200	1,952	0	8,543	
50	Rate of Return	8.4773%	7.9966%	10.1928%	8.3366%	7.8039%	41.4207%	5.4609%	11.1877%	8.6194%	9.4120%	
51	Relative Rate of Return	1.00	0.94	1.20	0.98	0.92	4.88	0.64	1.32	1.02	1.11	
52	Percent Increase	9.7875%	10.6082%	10.7464%	10.6776%	-0.6618%	0.0000%	10.6211%	0.0865%	0.0000%	0.5396%	

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015										
SUMMARY OF CUSTOMER COSTS										
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1 Rate Base	76,799,069	64,316,334	9,600,994	125,827	85,422	35,556	563,496	914,828	909,617	246,995
2										
3 Return @ Realized ROR	5,235,353	4,030,751	867,314	8,620	7,025	7,530	(14,397)	178,223	81,448	67,839
4 O&M Expenses	12,017,301	10,961,051	952,621	6,878	2,407	6,795	31,670	21,656	28,142	6,080
5 Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0
6 Depreciation Expense	4,277,305	3,670,795	486,289	5,542	3,530	1,947	26,715	36,069	36,824	9,598
7 Taxes, Other	3,057,942	2,798,612	235,840	1,659	513	1,752	7,339	4,583	6,538	1,315
8										
9 Interest Expense	1,988,483	1,700,366	229,578	2,691	1,717	940	12,978	17,543	17,902	4,668
10										
11 Income Taxes:										
12 State Income Taxes	7.00%	375,924	269,819	73,823	686	615	763	(3,170)	18,718	7,357
14 Federal Income Taxes	35.00%	1,748,045	1,254,659	343,278	3,192	2,858	3,548	(14,743)	87,039	34,211
15 Deferred Income Taxes		0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate		(900)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(21)
17										
18 Total Income Taxes	2,128,469	1,524,174	416,980	3,877	3,471	4,310	(17,818)	105,721	41,558	41,295
19										
20 Total Customer-Related Costs @ Realized ROR	26,713,967	22,987,780	2,959,240	26,577	16,946	22,334	33,410	347,251	194,300	126,128
21 Total Demand-Related Costs @ Realized ROR	30,842,155	19,047,365	6,809,221	82,066	53,771	15,095	1,044,953	1,895,575	551,374	1,442,736
22 Total Fixed Costs	57,656,122	42,035,145	9,768,461	108,643	70,717	37,429	1,078,363	2,242,826	745,674	1,569,864
23										
24 Total Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
25 Customer Costs (\$/customer/month)	\$ 37.45	\$ 29.73	\$ 84.60	\$ 137.99	\$ 341.15	\$ 41.89	\$ 323.06	\$ 1,229.62	\$ 271.35	\$ 2,905.30
26										
27										
28 Incremental Return @ Equalized ROR	1,277,208	1,423,274	(53,150)	2,050	219	(4,515)	62,181	(101,645)	(4,312)	(46,894)
29 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
30 Incremental Income Taxes	835,626	931,191	(34,774)	1,341	143	(2,954)	40,683	(66,503)	(2,821)	(30,681)
31										
32 Total Customer-Related Costs @ Equalized ROR	28,826,801	25,342,244	2,871,317	29,968	17,308	14,866	136,274	179,104	187,167	48,553
33 Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
34 Dollars/Customer/Month	\$ 18.72	\$ 17.92	\$ 24.87	\$ 38.06	\$ 83.50	\$ 16.64	\$ 40.82	\$ 98.19	\$ 68.11	\$ 89.91
35										
36										
37 Incremental Return @ Proposed Rates	1,275,151	1,160,302	171,059	1,804	(517)	254	3,571	(30,295)	(2,833)	(28,195)
38 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
39 Incremental Income Taxes	834,280	759,139	111,917	1,151	(338)	166	2,336	(19,821)	(1,853)	(18,447)
40										
41 Total Customer-Related Costs @ Proposed Rates	28,823,398	24,907,221	3,242,217	29,562	16,091	22,754	39,317	297,135	189,614	79,486
42 Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
43 Dollars/Customer/Month	\$ 18.72	\$ 17.62	\$ 28.08	\$ 37.55	\$ 77.62	\$ 25.47	\$ 11.78	\$ 162.90	\$ 69.00	\$ 147.20

Atmos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 19-ATMG-RTS										
Test Year Ending March 31, 2015										
SUMMARY OF DEMAND COSTS										
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1 Rate Base	128,520,658	83,842,847	26,041,174	343,085	211,101	4,010	4,715,143	6,231,552	1,971,485	5,160,261
2										
3 Return @ Realized ROR	3,761,187	5,123,686	2,131,359	23,459	16,402	8,818	233,053	620,862	166,927	437,122
4 O&M Expenses	8,185,260	5,308,858	1,648,905	21,724	13,371	256	312,707	410,118	129,859	339,462
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0
6 Depreciation Expense	6,237,916	3,896,540	1,241,306	16,354	10,072	192	253,461	335,754	106,269	277,969
7 Taxes, Other	4,203,681	2,686,870	834,529	10,995	6,772	129	173,137	229,086	72,520	189,643
8										
9 Interest Expense	3,327,660	2,170,861	674,259	8,883	5,466	104	122,085	161,348	51,046	133,610
10										
11 Income Taxes:										
12										
13 State Income Taxes	7.00%	629,135	341,897	168,716	1,688	1,266	1,009	12,849	53,149	35,144
14 Federal Income Taxes	35.00%	2,925,476	1,589,819	784,528	7,848	5,888	4,692	59,750	247,142	163,418
15 Deferred Income Taxes		0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate		(500)	(304)	(121)	(1)	(1)	(5)	(36)	(10)	(21)
17										
18 Total Income Taxes	3,554,111	1,931,411	953,122	9,535	7,153	5,700	72,594	300,256	75,799	198,540
19										
20 Total Demand-Related Costs @ Realized ROR	30,942,155	19,047,365	6,809,221	82,066	53,771	15,095	1,044,953	1,895,575	551,374	1,442,736
21										
22										
23 Incremental Return @ Equalized ROR	2,137,365	1,986,188	76,932	5,634	1,499	(8,478)	166,791	(91,927)	255	469
24 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
24 Incremental Income Taxes	1,398,392	1,299,483	50,334	3,686	981	(5,547)	109,125	(60,144)	167	307
25										
26 Total Demand-Related Costs @ Equalized ROR	34,477,912	22,333,035	6,936,487	91,387	56,251	1,071	1,320,869	1,743,504	551,796	1,443,511
27										
28										
29 Incremental Return @ Proposed Rates	2,133,922	1,539,453	469,297	5,208	229	(253)	65,625	30,983	2,796	32,586
30 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
30 Incremental Income Taxes	1,396,139	1,003,276	303,116	3,407	150	(166)	42,936	20,271	1,825	21,320
31										
32 Total Demand-Related Costs @ Proposed Rates	34,472,217	21,584,094	7,575,634	90,681	54,149	14,676	1,153,514	1,946,828	555,999	1,496,642

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 16-ATMG-RTS
Test Year Ending March 31, 2015

SUMMARY OF COMMODITY COSTS

	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1 Rate Base	655,393	374,775	121,285	1,553	1,279	7	30,927	51,436	11,410	62,721
2										
3 Return @ Realized ROR	44,678	22,530	10,084	106	97	44	1,658	4,504	944	4,711
4 O&M Expenses	26,402	15,620	5,055	65	53	0	1,289	1,769	392	2,157
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0
6 Depreciation Expense	35,530	20,313	6,574	84	69	0	1,676	2,790	619	3,403
7 Taxes, Other	23,224	13,278	4,297	55	45	0	1,096	1,824	405	2,224
8										
9 Interest Expense	16,969	9,704	3,140	40	33	0	801	1,332	295	1,624
10										
11 Income Taxes:										
12										
13 State Income Taxes 7.00%	3,151	1,450	790	8	7	5	99	563	74	355
14 Federal Income Taxes 35.00%	14,651	6,743	3,674	35	34	23	459	1,689	344	1,651
15 Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate	(500)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(10)	(21)
17										
18 Total Income Taxes	17,301	7,889	4,343	41	41	27	553	2,016	407	1,985
19										
20 Total Commodity-Related Costs	147,134	79,631	30,353	351	306	72	6,271	12,903	2,767	14,479
21 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
22 Commodity Costs (\$/Mcf)	\$ 0.0084	\$ 0.00080	\$ 0.00094	\$ 0.00085	\$ 0.00090	\$ 0.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
23										
24										
25 Incremental Return @ Equalized ROR	10,900	9,251	201	25	11	(43)	965	(142)	24	608
26 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
27 Incremental Income Taxes	7,131	6,052	131	17	7	(28)	631	(93)	16	398
28										
28 Total Commodity-Related Costs @ Equalized ROR	165,165	94,934	30,686	394	324	0	7,867	12,668	2,806	15,485
29 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
30 Commodity Costs (\$/Mcf)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
31										
32										
33 Incremental Return @ Proposed Rates	10,882	6,914	2,197	23	4	(1)	442	492	37	773
34 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
35 Incremental Income Taxes	7,120	4,524	1,437	15	3	(1)	289	322	24	506
36										
36 Total Commodity-Related Costs @ Proposed Rates	165,136	91,068	33,987	390	313	71	7,003	13,718	2,828	15,758
37 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
38 Commodity Costs (\$/Mcf)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 16-ATMG-RT5											
Test Year Ending March 31, 2015											
TOTAL COST OF SERVICE											
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruption Transport
1	Rate Base	205,975,120	148,533,956	35,763,453	470,465	297,801	39,573	5,309,566	7,197,816	2,892,513	5,469,977
2											
3	Return @ Realized ROR	14,041,218	9,176,967	3,008,757	32,186	23,524	16,392	220,314	804,089	249,318	509,671
4	O&M Expenses	20,228,963	16,285,529	2,606,581	28,667	15,832	7,052	345,667	433,542	158,394	347,700
5	Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0
6	Depreciation Expense	10,550,751	7,687,644	1,734,168	21,980	13,671	2,140	281,852	374,613	143,713	290,970
7	Taxes, Other	7,284,846	5,498,760	1,074,566	12,709	7,330	1,882	181,573	235,493	79,252	193,182
8											
9	Interest Expense	5,333,113	3,880,931	907,077	11,614	7,216	1,044	135,863	180,222	69,244	139,901
10											
11	Income Taxes:										
12											
13	State Income Taxes	1,008,209	613,166	243,329	2,382	1,888	1,777	9,778	72,230	20,849	42,811
14	Federal Income Taxes	4,688,172	2,851,221	1,131,479	11,075	8,780	8,263	45,466	335,870	96,946	199,073
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(1,500)	(912)	(362)	(4)	(9)	(3)	(15)	(107)	(31)	(64)
17											
18	Total Income Taxes	5,694,881	3,463,474	1,374,446	13,453	10,665	10,037	55,229	407,993	117,764	241,820
19											
20	Total Cost of Service @ Realized ROR	57,803,256	42,114,776	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343
21											
22											
23	Incremental Return @ Equalized ROR	3,425,472	3,418,712	23,984	7,710	1,729	(13,036)	229,937	(193,714)	(4,033)	(45,817)
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
25	Incremental Income Taxes	2,241,149	2,236,726	15,692	5,044	1,131	(8,529)	150,439	(126,739)	(2,639)	(29,976)
26											
27	Total Cost of Service @ Equalized ROR	63,469,877	47,770,214	9,838,490	121,749	73,884	15,937	1,465,010	1,935,276	741,769	1,507,549
28											
29											
30	Incremental Return @ Proposed Rates	3,419,955	2,700,669	636,552	7,035	(284)	(0)	69,638	1,180	(0)	5,164
31	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
31	Incremental Income Taxes	2,237,539	1,766,939	416,471	4,603	(186)	(0)	45,562	772	(0)	3,379
32											
33	Total Cost of Service @ Proposed Rates	63,460,750	46,582,384	10,851,838	120,633	70,553	37,501	1,199,834	2,257,681	748,441	1,591,886

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
80		General:						
81								
82	38900	Land & Land Rights	152,585	5.1	PTD Plant	61,653	90,360	521
83	39000	Structures & Improvements	1,870,815	5.1	PTD Plant	756,166	1,108,255	6,394
84	39001	Structures Frame	-	99.0	-	-	-	-
85	39002	Structures-Brick	-	99.0	-	-	-	-
86	39003	Improvements	1,513	5.1	PTD Plant	611	896	5
87	39004	Air Conditioning Equipment	8,782	5.1	PTD Plant	3,550	5,202	30
88	39009	Improvement to Leased Premises	39,013	5.1	PTD Plant	15,769	23,111	133
89	39100	Office Furniture & Equipment	473,311	7.7	Payroll less A&G	367,306	105,693	312
90	39102	Remittance Processing Equip	-	99.0	-	-	-	-
91	39103	Office Machines	5,220	7.7	Payroll less A&G	4,051	1,166	3
92	39200	Transportation Equipment	410,368	7.7	Payroll less A&G	318,460	91,638	271
93	39201	Trucks	-	99.0	-	-	-	-
94	39202	Trailers	-	99.0	-	-	-	-
95	39300	Stores Equipment	1,308	5.1	PTD Plant	529	775	4
96	39400	Tools, Shop & Garage Equipment	3,277,075	5.1	PTD Plant	1,324,563	1,941,312	11,200
97	39500	Laboratory Equipment	12,933	5.1	PTD Plant	5,228	7,662	44
98	39600	Power Operated Equipment	43,734	5.1	PTD Plant	17,677	25,907	149
99	39603	Ditchers	11,814	5.1	PTD Plant	4,775	6,999	40
100	39604	Backhoes	-	99.0	-	-	-	-
101	39605	Welders	5,895	5.1	PTD Plant	2,383	3,492	20
102	39700	Communication Equipment	536,928	7.7	Payroll less A&G	416,675	119,899	954
103	39701	Communication Equipment - Mobile Radios	0	7.7	Payroll less A&G	-	-	-
104	39702	Communication Equipment - Fixed Radios	250,007	7.7	Payroll less A&G	194,014	55,828	165
105	39800	Miscellaneous Equipment	161,477	5.1	PTD Plant	65,267	95,657	552
106	39900	Other Tangible Property	4,108	5.1	PTD Plant	1,660	2,434	14
107	39901	Other Tangible Property - Servers - H/W	41,963	5.1	PTD Plant	16,961	24,858	143
108	39902	Other Tangible Property - Servers - S/W	63,702	5.1	PTD Plant	25,748	37,736	218
109	39903	Other Tangible Property - Network - H/W	317,100	5.1	PTD Plant	128,169	187,848	1,084
110	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
111	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
112	39906	Other Tang. Property - PC Hardware	1,255,798	5.1	PTD Plant	507,582	743,924	4,292
113	39907	Other Tang. Property - PC Software	116,891	5.1	PTD Plant	47,246	69,245	399
114	39908	Other Tang. Property - Mainframe S/W	950,275	5.1	PTD Plant	384,092	562,935	3,248
115	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
116	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
117						1,300,506	374,223	1,105
118		Total General Plant	10,012,565			4,670,136	5,312,833	29,596
119								
120		TOTAL DIRECT PLANT	310,450,211			124,584,522	184,835,628	1,030,062
121								
122		Shared Services General Office:	7,750,511	5.1	PTD Plant	3,132,685	4,591,338	26,488
123		Shared Services Customer Support:	6,384,028	5.1	PTD Plant	2,580,365	3,781,844	21,818
124		Colorado-Kansas General Office:	987,249	5.1	PTD Plant	399,037	584,838	3,374
125								
126		TOTAL PLANT IN SERVICE	325,571,998			130,696,609	193,793,648	1,081,742

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	(25,000)	5.1	PTD Plant	(10,105)	(14,810)	(85)
4	30200	Franchises & Consents	15,036	5.1	PTD Plant	6,078	8,907	51
5	30300	Misc Intangible Plant	(10,081)	5.1	PTD Plant	(4,075)	(5,972)	(34)
6								
7		Total Intangible Plant:	(20,045)			(8,102)	(11,875)	(69)
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33210	Field Lines	-	99.0	-	-	-	-
15	33220	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	-			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	437,620	2.0	Demand	-	437,620	-
25	35100	Structures and Improvements	87,812	2.0	Demand	-	87,812	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	982,128	2.0	Demand	-	982,128	-
30	35210	Well Construction	-	99.0	-	-	-	-
31	35220	Reservoirs	-	99.0	-	-	-	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
35	35300	Pipelines	789,569	2.0	Demand	-	789,569	-
36	35400	Compressor Station Equipment	1,109,833	2.0	Demand	-	1,109,833	-
37	35500	Meas & Reg. Equipment	205,759	2.0	Demand	-	205,759	-
38	35600	Purification Equipment	288,382	2.0	Demand	-	288,382	-
39	35700	Other Equipment	125,321	2.0	Demand	-	125,321	-
40								
41		Total Storage Plant	4,062,940			0	4,062,940	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
80		General:						
81								
82	38900	Land & Land Rights	-	99.0	-	-	-	-
83	39000	Structures & Improvements	330,002	5.6	General Plant	153,922	175,105	975
84	39030	Improvements	470	5.6	General Plant	219	249	1
85	39040	Air Conditioning Equipment	762	5.6	General Plant	355	404	2
86	39090	Improvement to Leased Premises	17,560	5.6	General Plant	8,190	9,318	52
87	39100	Office Furniture & Equipment	205,901	5.6	General Plant	96,038	109,255	609
88	39130	Remittance Processing Equip	1,363	5.6	General Plant	636	723	4
89	39200	Transportation Equipment	250,373	5.6	General Plant	116,781	132,852	740
90	39300	Stores Equipment	766	5.6	General Plant	357	406	2
91	39400	Tools & Shop Equipment	1,181,208	5.6	General Plant	550,948	626,769	3,492
92	39500	Laboratory Equipment	6,102	5.6	General Plant	2,846	3,238	18
93	39600	Power Operated Equipment	(108,010)	5.6	General Plant	(50,379)	(57,312)	(319)
94	39630	Ditchers	(32,295)	5.6	General Plant	(15,063)	(17,136)	(95)
95	39640	Backhoes	(77,579)	5.6	General Plant	(36,185)	(41,165)	(229)
96	39650	Welders	(17,440)	5.6	General Plant	(8,135)	(9,254)	(52)
97	39700	Communication Equipment	196,571	5.6	General Plant	91,686	104,304	581
98	39710	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
99	39720	Communication Equipment - Fixed Radios	43,411	5.6	General Plant	20,248	23,035	128
100	39750	Communication Equip. - Telemetry	-	99.0	-	-	-	-
101	39800	Miscellaneous Equipment	10,431	5.6	General Plant	4,865	5,535	31
102	39900	Other Tangible Property	296	5.6	General Plant	138	157	1
103	39910	Other Tangible Property - Servers - H/W	24,081	5.6	General Plant	11,232	12,778	71
104	39920	Other Tangible Property - Servers - S/W	63,702	5.6	General Plant	29,712	33,801	188
105	39930	Other Tangible Property - Network - H/W	188,618	5.6	General Plant	87,976	100,084	558
106	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
107	39960	Other Tang. Property - PC Hardware	526,700	5.6	General Plant	245,667	279,476	1,557
108	39970	Other Tang. Property - PC Software	71,311	5.6	General Plant	33,261	37,839	211
109	39980	Other Tang. Property - Application Software	506,077	5.6	General Plant	236,048	268,533	1,496
110		Retirement Work in Progress	(748,095)	4.3	Distribution Plant	(304,249)	(441,273)	(2,573)
111								
112		Total General Plant	2,642,285			1,277,117	1,357,719	7,449
113								
114		TOTAL DIRECT RESERVE FOR DEPRECIATION	97,214,033			38,040,520	58,855,216	318,297
115								
116		Shared Services General Office:	4,799,417	5.1	PTD Plant	1,939,880	2,843,134	16,402
117		Shared Services Customer Support:	2,025,004	5.1	PTD Plant	818,488	1,199,596	6,921
118		Colorado-Kansas General Office:	504,384	5.1	PTD Plant	203,868	298,793	1,724
119								
120		TOTAL RESERVE FOR DEPRECIATION	104,542,838			41,002,756	63,196,738	343,344

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG- -RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Construction Work in Progress	11,642,184	4.3	Distribution Plant	4,734,858	6,867,290	40,035
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	12,817,309	2.0	Demand	-	12,817,309	-
6	Prepayments - KS Direct	1,056,564	9.3	O&M Expenses less A&G	361,496	692,773	2,295
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	25,516,057			5,096,354	20,377,372	42,330
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(1,034,572)	1.0	Customer	(1,034,572)	-	-
15	Customer Deposits	(1,997,959)	1.0	Customer	(1,997,959)	-	-
16	ADIT - KS Direct	(37,537,565)	6.0	Total Plant	(14,958,607)	(22,453,623)	(125,334)
17							
18	Total Rate Base Deductions	(40,570,096)			(17,991,139)	(22,453,623)	(125,334)
19							
20							
21	TOTAL OTHER RB	(15,054,040)			(12,894,785)	(2,076,251)	(83,004)
22							
23	Interest on Customer Deposits	2,597	1.0	Customer	2,597	-	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
144		Administrative & General:						
145		Operation						
146	9200	Administrative and General Salaries	78,651	7.7	Payroll less A&G	61,036	17,563	52
147	9210	Office Supplies and Expenses	13,716	5.1	PTD Plant	5,544	8,125	47
148	9220	Administrative Expenses Transferred - Credit	9,255,524	7.7	Payroll less A&G	7,182,610	2,066,812	6,102
149	9230	Outside Services Employed	123,826	7.7	Payroll less A&G	96,094	27,651	82
150	9240	Property Insurance	116,298	5.1	PTD Plant	47,006	68,894	397
151	9250	Injuries and Damages	28,083	5.1	PTD Plant	11,351	16,636	96
152	9260	Employee Pensions and Benefits	1,924,532	7.7	Payroll less A&G	1,493,504	429,759	1,269
153	9270	Franchise Requirements	1,831	5.1	PTD Plant	740	1,084	6
154	9280	Regulatory Commission Expenses	263,547	7.7	Payroll less A&G	204,522	58,852	174
155	930.1	General Advertising Expenses	-	99.0		-	-	-
156	930.2	Miscellaneous General Expense	46,682	7.7	Payroll less A&G	36,227	10,424	31
157	9310	Rents	-	5.1	PTD Plant	-	-	-
158		Maintenance						
159	9320	Maintenance of General Plant	0	99.0		-	-	-
160		Total A&G	11,852,689			9,138,633	2,705,801	8,255
161								
162		Adjustments to Operations and Maintenance Expenses:						
163		Labor-Related						
164		Promotion	77,164	7.7	Payroll less A&G	59,882	17,231	51
165		Rate Case - Related	(31,458)	1.0	Customer	(31,458)	-	-
166		O&M - Related	(263,547)	9.3	O&M Expenses less A&G	(90,171)	(172,804)	(572)
167		Total Adjustments to Operations and Maintenance Expenses	(485,910)	9.3	O&M Expenses less A&G	(166,251)	(318,604)	(1,056)
168			(703,750)			(227,997)	(474,176)	(1,577)
169		TOTAL O&M EXPENSE	20,228,963			12,017,301	8,185,260	26,402

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG-RTS						
Test Year Ending March 31, 2015						
CLASSIFICATION OF PAYROLL						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33				0	0	0
34						

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG-RTS						
Test Year Ending March 31, 2015						
CLASSIFICATION OF PAYROLL						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
35	Underground Storage:					
36	Operation					
37	Op., Sup., & Eng.	49,523	2.0	Demand	-	49,523
38	Maps & Records	0	99.0	-	-	-
39	Wells Expense	0	99.0	-	-	-
40	Lines Expense	0	99.0	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-
44	Purification Expenses	0	99.0	-	-	-
45	Exploration & Development	0	99.0	-	-	-
46	Gas Losses	0	99.0	-	-	-
47	Other Expenses	0	99.0	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-
49	Rents	0	99.0	-	-	-
50	Maintenance					
51	Maint. Sup., & Eng.	0	99.0	-	-	-
52	Structures and Improvements	0	99.0	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-
54	Line Maintenance	0	99.0	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-
59	Total Underground Storage Expense	49,523		0	49,523	0
60						
61	Transmission:					
62	Operation					
63	Op., Sup., & Eng.	4,252	7.3	Transmission O&M Expenses	-	4,252
64	System Control & Load Dispatching	0	99.0	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-
69	Mains Expense	0	99.0	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-
71	Other Expenses	0	99.0	-	-	-
72	LDC Payment	0	99.0	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-
74	Rents	0	99.0	-	-	-
75	Maintenance					
76	Maint. Sup., & Eng.	-	99.0	-	-	-
77	Structures & Improvements	-	99.0	-	-	-
78	Mains	-	99.0	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-
83	Total Transmission Expense	4,252		-	4,252	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	11,199,158	7.5	Distribution O&M Expenses	1,924,567	9,247,133	27,458
88	Distribution Load Dispatching	-	99.0		-	-	-
89	Compressor Station Labor and Expenses	-	99.0		-	-	-
90	Mains and Services Expenses	-	99.0		-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0		-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0		-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0		-	-	-
94	Meter and House Regulator Expenses	-	99.0		-	-	-
95	Customer Installations Expenses	-	99.0		-	-	-
96	Other Expenses	-	99.0		-	-	-
97	Rents	-	99.0		-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0		-	-	-
100	Maintenance of Structures and Improvements	-	99.0		-	-	-
101	Maintenance of Mains	-	99.0		-	-	-
102	Maintenance of compressor station equipment	-	99.0		-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0		-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0		-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0		-	-	-
106	Maintenance of Services	-	99.0		-	-	-
107	Maintenance of Meters and House Regulators	-	99.0		-	-	-
108	Maintenance of Other Equipment	-	99.0		-	-	-
109	Total Distribution	11,199,158			1,924,567	9,247,133	27,458
110							
111	Customer Accounts						
112	Supervision	30,207,995	1.0	Customer	30,207,995	-	-
113	Meter Reading	-	99.0		-	-	-
114	Customer Rec. & Collections	-	99.0		-	-	-
115	Uncollectible Accounts	-	99.0		-	-	-
116	Misc. Cust. Acct. Expense	-	99.0		-	-	-
117	Total Customer Accounts Expense	30,207,995			30,207,995	-	-
118							
119	Customer Service and Information						
120	Supervision	61,031	1.0	Customer	61,031	-	-
121	Customer Assistance	-	99.0		-	-	-
122	Information & Instruction	-	99.0		-	-	-
123	Misc. Cust. Acct. Expense	-	99.0		-	-	-
124	Total Customer Service & Info Expense	61,031			61,031	-	-
125							
126	Sales						
127	Supervision	129,037	1.0	Customer	129,037	-	-
128	Demonstration & Selling	-	99.0		-	-	-
129	Advertising	-	99.0		-	-	-
130	Misc. Sales Expense	-	99.0		-	-	-
131	Total Sales Expense	129,037			129,037	-	-

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG____-RTS						
Test Year Ending March 31, 2015						
CLASSIFICATION OF PAYROLL						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
132						
133						
134						
135	41,481,512	7.7	Payroll less A&G	32,191,104	9,263,062	27,346
136		99.0				
137		99.0				
138		99.0				
139		99.0				
140		99.0				
141		99.0				
142		99.0				
143		99.0				
144		99.0				
145		99.0				
146		99.0				
147		99.0				
148						
149		99.0				
150	41,481,512			32,191,104	9,263,062	27,346
151						
152	0	99.0				
153						
154	83,132,508			64,513,734	18,563,971	54,804

Atmos Energy Corporation, Colorado-Kansas Division									
Kansas Jurisdiction Case No. 16-ATMG-RTS									
Test Year Ending March 31, 2015									
CLASSIFICATION OF DEPRECIATION EXPENSE									
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
1		Intangible Plant:							
2									
3	30100	Organization	-	99.0	-	-	-	-	-
4	30200	Franchises & Consents	-	99.0	-	-	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-	-
6									
7		Total Intangible Plant:	0			0	0	0	0
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	-	99.0	-	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-	-
14	33201	Field Lines	-	99.0	-	-	-	-	-
15	33202	Tributary Lines	-	99.0	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-	-
18									
19		Total Production Plant	0			0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	-	99.0	-	-	-	-	-
24	35020	Rights of Way	9,729	2.0	Demand	-	9,729	-	-
25	35100	Structures and Improvements	2,028	2.0	Demand	-	2,028	-	-
26	35102	Compression Station Equipment	-	99.0	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-	-
28	35104	Other Structures	-	99.0	-	-	-	-	-
29	35200	Wells \ Rights of Way	25,471	2.0	Demand	-	25,471	-	-
30	35201	Well Construction	-	99.0	-	-	-	-	-
31	35202	Reservoirs	-	99.0	-	-	-	-	-
32	35203	Cushion Gas	-	99.0	-	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-	-
34	35211	Storage Rights	-	99.0	-	-	-	-	-
35	35300	Pipelines	18,575	2.0	Demand	-	18,575	-	-
36	35400	Compressor Station Equipment	20,972	2.0	Demand	-	20,972	-	-
37	35500	Meas & Reg. Equipment	5,500	2.0	Demand	-	5,500	-	-
38	35600	Purification Equipment	-	2.0	Demand	-	-	-	-
39	35700	Other Equipment	-	2.0	Demand	-	-	-	-
40									
41		Total Storage Plant	82,274			0	82,274	0	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	46,957	5.6	General Plant	21,902	24,916	139
86	39003	Improvements	38	5.6	General Plant	18	20	0
87	39004	Air Conditioning Equipment	220	5.6	General Plant	103	117	1
88	39009	Improvement to Leased Premises	1,401	5.6	General Plant	653	743	4
89	39100	Office Furniture & Equipment	31,570	5.6	General Plant	14,725	16,751	93
90	39103	Office Furn. Copiers & Type	348	5.6	General Plant	162	185	1
91	39200	Transportation Equipment	6,486	5.6	General Plant	3,025	3,442	19
92	39300	Stores Equipment	21	5.6	General Plant	10	11	0
93	39400	Tools, Shop & Garage Equipment	96,751	5.6	General Plant	45,127	51,338	286
94	39500	Laboratory Equipment	382	5.6	General Plant	178	203	1
95	39600	Power Operated Equipment	129	5.6	General Plant	60	68	0
96	39603	Ditchers	39	5.6	General Plant	18	21	0
97	39604	Backhoes	-	99.0	-	-	-	-
98	39605	Welders	16	5.6	General Plant	7	8	0
99	39700	Communication Equipment	44,726	5.6	General Plant	20,861	23,732	132
100	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39702	Communication Equipment - Fixed Radios	20,826	5.6	General Plant	9,714	11,050	62
102	39800	Miscellaneous Equipment	10,770	5.6	General Plant	5,024	5,715	32
103	39900	Other Tangible Property - Servers - H/W	296	5.6	General Plant	138	157	1
104	39901	Other Tangible Property - Servers - S/W	5,996	5.6	General Plant	2,797	3,182	18
105	39902	Other Tangible Property - Network - H/W	-	99.0	-	-	-	-
106	39903	Other Tang. Property - CPU	45,314	5.6	General Plant	21,136	24,044	134
107	39904	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
108	39905	Other Tang. Property - PC Hardware	-	99.0	-	-	-	-
109	39906	Other Tang. Property - PC Software	179,454	5.6	General Plant	83,702	95,221	530
110	39907	Other Tang. Property - Mainframe S/W	16,704	5.6	General Plant	7,791	8,863	49
111	39908	Other Tang. Property - Application Software	135,794	5.6	General Plant	63,338	72,055	401
112								
113								
114		Total General Plant	644,238			300,490	341,843	1,904
115								
116		TOTAL DIRECT DEPRECIATION EXPENSE	9,480,935			3,844,896	5,604,166	31,874
117								
118		Shared Services General Office:	578,725	5.1	PTD Plant	233,915	342,832	1,978
119		Shared Services Customer Support:	385,606	5.1	PTD Plant	155,858	228,430	1,318
120		Colorado-Kansas General Office:	105,485	5.1	PTD Plant	42,636	62,488	361
121								
122		TOTAL DEPRECIATION EXPENSE	10,550,751			4,277,305	6,237,916	35,530

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG____-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
	Test Year	Classif.	Classif.	Customer	Demand	Commodity	
	\$	Factor	Basis	\$	\$	\$	
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	410,428	7.7	Payroll less A&G	318,507	91,651	271
5	Property Related	4,895	5.0	Gross Plant	1,951	2,928	16
6	Public Service Commission Assessment	3,088	5.0	Gross Plant	1,231	1,847	10
7	Other	6,866,435	5.0	Gross Plant	2,736,254	4,107,255	22,926
8	Total Non Revenue Related:	7,284,846			3,057,942	4,203,681	23,224
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Other	0	99.0	-	-	-	-
14	Total Revenue Related:	0			0	0	0
15							
16	Total Taxes, Other Than Income	7,284,846			3,057,942	4,203,681	23,224
17							
18	Allowance for Step Rate	(1,500)	11.0	Taxable Income	(500)	(500)	(500)
19							
20	Interest Expense	5,333,113	13.0	Rate Base	1,988,483	3,327,660	16,969

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-____-RTS							
Test Year Ending March 31, 2015							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	57,803,256			26,713,967	30,942,155	147,134
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	20,228,963			12,017,301	8,185,260	26,402
12	Interest on Customer Deposits	2,597			2,597	0	0
13	Depreciation & Amortization	10,550,751			4,277,305	6,237,916	35,530
14	Taxes Other Than Income	7,284,846			3,057,942	4,203,681	23,224
15							
16	Total Operating Expenses	38,067,157			19,355,145	18,626,857	85,155
17							
18	Income Before Taxes	19,736,099			7,358,822	12,315,298	61,979
19							
20	Interest Expense	5,333,113			1,988,483	3,327,660	16,969
21							
22	Income Taxes:	14,402,986					
23							
24	State Income Taxes	1,008,209	7.00%		375,924	629,135	3,151
25	Federal Income Taxes	4,688,172	35.00%		1,748,045	2,925,476	14,651
26	Total Deferred Income Taxes	0			0	0	0
27	Step Rate Adjustment	(1,500)			(500)	(500)	(500)
28							
29	Total Income Taxes	5,694,881			2,123,469	3,554,111	17,301
30							
31	Net Income	14,041,218			5,235,353	8,761,187	44,678
32							
33	Total Rate Base	205,975,120			76,799,069	128,520,658	655,393
34							
35	Rate of Return	6.8169%			6.8169%	6.8169%	6.8169%

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG- -RTS						
Test Year Ending March 31, 2015						
CLASSIFICATION FACTORS						
			Total	Customer	Demand	Commodity
			Company			
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1.00	0.00	0.62	0.38
3.5	Storage	%	100.0000%	0.0000%	61.6269%	38.3731%
	Input	Values	144,084,280	108,109,321	35,974,959	0
3.8	Mains - Company	%	100.0000%	75.0320%	24.9680%	0.0000%
	Input	Values	1	-	0.58563	0.41437
4.0	Mains - Staff	%	100.0000%	0.0000%	58.5626%	41.4374%
	Internally Generated	Values	165,379,725	40,495,318	125,107,441	-223,035
4.1	Mains & Services	%	100.0000%	24.4863%	75.6486%	-0.1349%
	Internally Generated	Values	289,890,512	117,898,031	170,995,610	996,871
4.3	Distribution Plant	%	100.0000%	40.6698%	58.9863%	0.3439%
	Internally Generated	Values	323,980,749	129,105,359	193,793,648	1,081,742
5.0	Gross Plant	%	100.0000%	39.8497%	59.8164%	0.3339%
	Internally Generated	Values	292,699,717	118,306,533	173,392,859	1,000,325
5.1	PTD Plant	%	100.0000%	40.4191%	59.2392%	0.3418%
	Internally Generated	Values	1,800,009	0	1,800,009	0
5.3	Transmission Plant	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	300,396,568	119,897,783	179,498,461	1,000,325
5.4	P, S, T & D Plant	%	100.0000%	39.9132%	59.7538%	0.3330%
	Internally Generated	Values	10,012,565	4,670,136	5,312,833	29,596
5.6	General Plant	%	100.0000%	46.6428%	53.0617%	0.2956%

	Internally Generated	Values	323,980,749	129,105,359	193,793,648	1,081,742
6.0	Total Plant	%	100.0000%	39.8497%	59.8164%	0.3339%
	Internally Generated	Values	221,029,160	89,693,853	130,596,909	738,398
7.0	Net Plant	%	100.0000%	40.5801%	59.0858%	0.3341%
	Internally Generated	Values	5,987	0	5,987	0
7.3	Transmission O&M Expenses	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	6,320,854	1,086,234	5,219,123	15,497
7.5	Distribution O&M Expenses	%	100.0000%	17.1849%	82.5699%	0.2452%
	Internally Generated	Values	4,842,484	809,680	4,020,594	12,211
7.6	Distribution Operations Expenses	%	100.0000%	16.7203%	83.0275%	0.2522%
	Internally Generated	Values	41,650,996	32,322,630	9,300,909	27,458
7.7	Payroll less A&G	%	100.0000%	77.6035%	22.3306%	0.0659%
	Internally Generated	Values	20,228,963	12,017,301	8,185,260	26,402
9.1	Allocated O&M Expenses	%	100.0000%	59.4064%	40.4631%	0.1305%
	Internally Generated	Values	9,080,024	3,106,664	5,953,636	19,724
9.3	O&M Expenses less A&G	%	100.0000%	34.2143%	65.5685%	0.2172%
	Internally Generated	Values	415,323	320,457	94,579	287
10.0	Other Taxes	%	100.0000%	77.1585%	22.7724%	0.0691%
	Internally Generated	Values	3	1	1	1
11.0	Taxable Income	%	100.0000%	33.3333%	33.3333%	33.3333%
	Internally Generated	Values	4,682,666	647,613	4,024,318	10,735
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	13.8300%	85.9407%	0.2293%
	Internally Generated	Values	134,318,872	(15,070,516)	148,519,944	869,444
12.0	Composite of Accts. 374-379	%	100.0000%	-11.2200%	110.5727%	0.6473%
	Internally Generated	Values	205,975,120	76,799,069	128,520,658	655,393
13.0	Rate Base	%	100.0000%	37.2856%	62.3962%	0.3182%
	Internally Generated	Values	7,767,512	2,404,575	5,346,868	16,068
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	30.9568%	68.8363%	0.2069%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 18-ATMS - JTS													
Fiscal Year Ending March 31, 2015													
ALLOCATION OF PLANT IN SERVICE													
Customer													
Line No.	Acc. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1			Intangible Plant										
2	3010C	Organization	27.2 PTD Plant - Customer	0									
4	3020C	Franchises & Concessions	27.2 PTD Plant - Customer	15,020	12,875	1,719	20	15	7	95	139	111	34
5	3030C	Misc Intangible Plant	27.2 PTD Plant - Customer	1,554	1,357	181	2	1	1	10	16	14	4
6			Total Intangible Plant:	16,600	14,330	1,900	22	16	8	105	142	145	38
9			Production Plant:										
10													
11	3252C	Producing Leaseholds	99.0	0									
12	3254C	Rights of Way	99.0	0									
13	3310C	Producing Gas Wells Equipment	99.0	0									
14	3321C	Field Lines	99.0	0									
15	3322C	Tributary Lines	99.0	0									
16	3340C	Field Meas. & Reg. Sta. Equip.	99.0	0									
17	3345C	Purification Equipment	99.0	0									
18			Total Production Plant:	0	0	0	0	0	0	0	0	0	0
19													
20			Storage Plant:										
21													
22													
23	3501C	Land	99.0	0									
24	3502C	Rights of Way	99.0	0									
25	3510C	Structures and Improvements	99.0	0									
26	3512C	Compression Station Equipment	99.0	0									
27	3513C	Meas. & Reg. Sta. Structures	99.0	0									
28	3514C	Other Structures	99.0	0									
29	3520C	Wells Rights of Way	99.0	0									
30	3521C	Well Construction	99.0	0									
31	3522C	Reservoirs	99.0	0									
32	3523C	Catchment Basins	99.0	0									
33	3524C	Leaseholds	99.0	0									
34	3525C	Storage Rights	99.0	0									
35	3530C	Pipelines	99.0	0									
36	3540C	Compression Station Equipment	99.0	0									
37	3550C	Meas. & Reg. Equipment	99.0	0									
38	3560C	Purification Equipment	99.0	0									
39	3570C	Other Equipment	99.0	0									
40			Total Storage Plant:	0	0	0	0	0	0	0	0	0	0
41													
42			Transmission:										
43													
44													
45	3650C	Land & Land Rights	99.0	0									
46	3652C	Rights of Way	99.0	0									
47	3653C	Structures & Improvements	99.0	0									
48	3670C	Mains Cathodic Protection	99.0	0									
49	3671C	Mains - Steel	99.0	0									
50	3680C	Compression Station Equipment	99.0	0									
51	3682C	Meas. & Reg. Equipment	99.0	0									
52	3710C	Other Equipment	99.0	0									
53			Total Transmission Plant:	0	0	0	0	0	0	0	0	0	0
54													
55			Distribution:										
56													
57													
58	3740C	Land & Land Rights	15.2 Distribution Plant - Cust	272,895	233,887	31,226	388	229	124	1,725	2,839	2,385	622
59	3742C	Land Rights	15.2 Distribution Plant - Cust	135,607	116,223	15,517	178	114	61	857	1,162	1,185	309
60	3750C	Structures & Improvements	2.0 Bils (1)	0	0	0	0	0	0	0	0	0	0
61	3751C	Structures & Improvements T.S.	99.0	0									
62	3752C	Land Rights	99.0	0									
63	3753C	Improvements	99.0	0									
64	3760C	Mains Cathodic Protection	2.0 Bils (1)	0									
65	3761C	Mains - Steel	2.0 Bils (1)	0									
66	3762C	Mains - Plastic	2.0 Bils (1)	0									
67	3780C	Meas. & Reg. Sta. Equip. - General	2.0 Bils (1)	0									
68	3782C	Meas. & Reg. Sta. Equip. - City Gate	2.0 Bils (1)	0									
69	3783C	Meas. & Reg. Sta. Equip.	2.0 Bils (1)	0									
70	3800C	Services	2.0 Meters (25)	66,873,200	61,405,018	5,020,156	26,194	15,379	16,960	139,439	92,271	111,753	22,043
71	3810C	Meters	4.0 Meter Investment (28)	21,778,876	16,787,892	3,709,293	36,819	37,342	12,885	266,448	412,886	412,882	111,070
72	3820C	Meter Installations	4.1 Meter Installations (29)	24,585,428	20,442,968	4,527,128	59,801	45,075	1,971,646	529,235	529,232	139,560	
73	3830C	House Regulators	1.6 Small Meter Investment (30)	2,470,244	2,240,022	215,654	787	513	1,635	9,163	1,999	1,791	175
74	3840C	House Reg. Installations	1.6 Small Meter Investment (30)	208,451	189,887	18,281	67	44	222	777	119	182	15
75	3850C	Ind. Meas. & Reg. Sta. Equipment	3.8 Large Meter Investment (31)	1,591,249	5,289	914,294	34,949	20,491	72,602	253,315	232,216	70,447	
76	3870C	Other Prop. On Cust. Prem.	4.0 Meter Investment (32)	0	0	0	0	0	0	0	0	0	0
77			Total Distribution Plant:	119,897,793	101,401,028	14,451,409	279,030	119,688	93,586	430,896	1,265,470	1,266,685	340,241

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-AT&S - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF PLANT IN SERVICE												
79												
80	General											
81												
82	88900	Land & Land Rights	27.2	PTD Plant - Customer	7,055							
83	89000	Structures & Improvements	27.2	PTD Plant - Customer	758,166	52,240	7,055	81	53	28	380	528
84	89001	Structures Frame	99.0		0	0	0	0	0	0	0	0
85	89002	Structures-Brick	99.0		0	0	0	0	0	0	0	0
86	89003	Improvements	27.2	PTD Plant - Customer	411	561	70	1	1	0	2	5
87	89004	Air Conditioning Equipment	27.2	PTD Plant - Customer	3,550	3,041	405	5	5	2	22	20
88	89006	Improvement to Leased Premises	27.2	PTD Plant - Customer	15,769	13,515	1,804	21	18	7	100	135
89	89100	Office Furniture & Equipment	25.2	Payroll less ASG - Cust	367,306	336,195	18,240	166	60	211	872	594
90	89101	Revolutions Processing Equip	99.0		0	0	0	0	0	0	0	0
91	89103	Office Machines	25.2	Payroll less ASG - Cust	4,051	3,709	311	2	1	2	10	6
92	89200	Transportation Equipment	25.2	Payroll less ASG - Cust	318,460	281,578	24,484	171	52	183	756	463
93	89201	Trucks	99.0		0	0	0	0	0	0	0	0
94	89202	Trailers	99.0		0	0	0	0	0	0	0	0
95	89300	Stores Equipment	27.2	PTD Plant - Customer	529	453	61	1	0	0	3	5
96	89400	Tools, Shop & Garage Equipment	27.2	PTD Plant - Customer	1,324,569	1,135,216	151,663	1,736	1,111	600	8,375	11,354
97	89500	Laboratory Equipment	27.2	PTD Plant - Customer	5,222	5,480	988	7	4	23	45	16
98	89600	Power Operated Equipment	27.2	PTD Plant - Customer	17,677	15,190	2,023	23	15	8	112	132
99	89602	Others	27.2	PTD Plant - Customer	4,773	4,693	546	6	4	2	20	41
100	89604	Satchos	27.2	PTD Plant - Customer	0	0	0	0	0	0	0	0
101	89609	Welders	27.2	PTD Plant - Customer	2,343	2,042	273	3	1	1	15	20
102	89700	Communication Equipment	25.2	Payroll less ASG - Cust	416,875	381,495	37,035	224	68	239	990	605
103	89701	Communication Equipment - Mobile Radios	25.2	Payroll less ASG - Cust	0	0	0	0	0	0	0	0
104	89702	Communication Equipment - Fixed Radios	25.2	Payroll less ASG - Cust	194,014	177,654	14,916	104	31	111	461	282
105	89800	Miscellaneous Equipment	27.2	PTD Plant - Customer	60,267	50,918	7,448	86	55	30	419	559
106	89900	Other Tangible Property	27.2	PTD Plant - Customer	1,692	1,423	190	1	1	1	14	15
107	89901	Other Tangible Property - Servers - HW	27.2	PTD Plant - Customer	14,961	14,597	1,941	22	24	8	107	145
108	89902	Other Tangible Property - Servers - SW	27.2	PTD Plant - Customer	25,742	22,957	2,946	25	22	12	165	224
109	89903	Other Tangible Property - Networks - HW	27.2	PTD Plant - Customer	119,159	100,046	16,866	107	58	58	810	7,059
110	89904	Other Tang. Property - CPU	99.0		0	0	0	0	0	0	0	0
111	89905	Other Tangible Property - MP - Hardware	99.0		0	0	0	0	0	0	0	0
112	89906	Other Tang. Property - PC Hardware	27.2	PTD Plant - Customer	507,342	435,027	58,280	465	426	250	3,209	4,261
113	89907	Other Tang. Property - PC Software	27.2	PTD Plant - Customer	47,244	40,498	5,408	62	40	21	229	405
114	89908	Other Tang. Property - Mainframe SW	27.2	PTD Plant - Customer	384,092	325,389	42,850	303	322	174	2,429	3,252
115	89909	Other Tang. Property - Application Software	99.0		0	0	0	0	0	0	0	0
116	89904	Other Tang. Property - General Startup Costs	99.0		0	0	0	0	0	0	0	0
117												
118	Total General Plant											
119												
120	TOTAL DIRECT PLANT											
121												
122	Shared Services General Office											
123	Shared Services Customer Support											
124	Colorado-Kansas General Office											
125												
126	TOTAL PLANT IN SERVICE - CUSTOMER											
					4,670,338	4,078,469	485,556	5,115	3,018	2,272	24,294	30,774
					124,584,511	105,483,928	14,933,655	184,268	122,740	55,866	845,196	1,285,336
					3,132,499	2,864,850	358,457	4,207	2,627	1,419	19,808	26,653
					3,080,365	2,111,510	788,258	9,882	2,164	3,169	16,315	22,118
					399,037	341,997	45,680	528	339	181	2,543	3,420
					130,698,609	110,732,393	15,639,240	192,280	127,868	58,634	888,342	1,348,728
											3,262,241	362,445

Almtak Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 19-ATWS-RTS Test Year Ending March 31, 2025													
ALLOCATION OF PLANT IN SERVICE													
Demand													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools	Industrial Sales	SES	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
127			Intangible Plant										
128	9010C		27.4 PTD Plant - Demand	0									
130	3030C		27.4 PTD Plant - Demand	23,033	14,071	4,370	58	35	1	803	1,201	380	994
131	3080C		27.4 PTD Plant - Demand	2,321	1,484	461	6	4	0	95	127	40	128
133			Total Intangible Plant	24,354	15,555	4,831	64	39	1	899	1,327	420	1,099
134			Production Plant										
135													
137	3232C		99.0 Producing Leaseholds	0									
138	3254C		99.0 Rights of Way	0									
139	3310C		99.0 Production Well Wells Equipment	0									
140	3321C		99.0 Field Lines	0									
141	3322C		99.0 Tributary Lines	0									
142	3340C		99.0 Field Meas. & Reg. Sta. Equip.	0									
143	3360C		99.0 Purification Equipment	0									
144			Total Production Plant	0	0	0	0	0	0	0	0	0	0
145													
146			Storage Plant										
147													
148													
149	3510C		3.1 Peak Month (Sales) (10)	49,194	37,219	11,580	351	39	2	338			
150	3520C		3.1 Peak Month (Sales) (10)	58,939	430,703	134,774	1,752	1,077	21	3,597			
151	3510C		3.1 Peak Month (Sales) (10)	103,879	77,916	34,200	516	162	4	288			
152	3512C		99.0 Compression Station Equipment	0									
153	3513C		99.0 Meas. & Reg. Sta. Structures	0									
154	3514C		99.0 Other Structures	0									
155	3520C		3.1 Peak Month (Sales) (10)	1,734,645	390,031	200,726	3,830	1,341	45	5,472			
156	3522C		99.0 Well Construction	0									
157	3522C		3.1 Peak Month (Sales) (10)	36,515	27,463	4,588	113	69	1	303			
158	3524C		99.0 Casing Gas	0									
159	3524C		99.0 Leases/holds	0									
160	3522C		99.0 Storage Rights	0									
161	3510C		3.1 Peak Month (Sales) (10)	1,106,260	607,186	281,771	7,752	3,289	42	11,851			
162	3540C		3.1 Peak Month (Sales) (10)	2,279,547	1,725,694	554,952	7,062	4,935	84	8,400			
163	3550C		3.1 Peak Month (Sales) (10)	220,011	286,556	53,731	882	417	8	618			
164	3560C		3.1 Peak Month (Sales) (10)	288,382	228,315	87,808	893	546	11	810			
165	3570C		3.1 Peak Month (Sales) (10)	125,821	84,873	39,467	388	227	5	591			
166			Total Storage Plant	4,105,600	4,632,147	1,435,618	16,934	11,559	234	17,143	0	0	0
167													
168			Transmission										
169													
170													
171	3590C		3.3 Peak Month less Interruptible, SES, Irrigation (12)	4,781	3,214	998	13	8		245	71		212
172	3592C		99.0 Rights of Way	0									
173	3590C		99.0 Structures & Improvements	0									
174	3670C		3.3 Peak Month less Interruptible, SES, Irrigation (12)	1,511,139	1,019,896	316,775	4,176	2,850		77,867	22,629		87,274
175	3671C		3.3 Peak Month less Interruptible, SES, Irrigation (12)	139,679	94,475	29,341	367	288		7,213	2,694		6,321
176	3680C		99.0 Compression Station Equipment	0									
177	3690C		3.3 Peak Month less Interruptible, SES, Irrigation (12)	143,891	300,439	31,211	411	251		7,672	2,227		6,628
178	3710C		99.0 Other Equipment	0									
179			Total Transmission Plant	1,804,770	1,218,679	378,327	4,964	3,046	0	0	92,096	26,684	89,247
180													
181			Distribution										
182													
183	3740C		15.4 Distribution Plant - Demand	395,799	292,892	78,535	1,295	697	12	16,414	21,598	6,840	17,878
184	3742C		15.4 Distribution Plant - Demand	196,680	125,647	39,025	514	317	5	3,158	10,733	3,389	8,831
186	3750C		3.3 NCP (14)	152,685	97,541	30,266	398	248	9	6,332	6,332	2,639	6,896
187	3751C		99.0 Structures & Improvements T&B	0									
188	3752C		99.0 Land Rights	0									
189	3753C		99.0 Improvements	0									
190	3760C		3.3 NCP (14)	15,689,797	7,467,491	2,819,680	10,859	28,826	309	495,781	697,692	202,027	527,892
191	3761C		3.3 NCP (14)	97,026,641	38,135,101	13,911,288	180,021	91,796	1,764	2,844,104	3,119,762	485,210	2,574,500
192	3762C		3.3 NCP (14)	84,668,728	60,478,220	18,784,236	247,477	152,442	2,920	3,915,979	5,185,522	1,631,100	4,375,423
193	3760C		3.3 NCP (14)	5,436,231	3,472,839	1,076,661	14,211	8,754	168	225,444	296,647	93,951	245,511
194	3760C		3.3 NCP (14)	1,406,858	900,024	276,647	3,880	2,180	44	35,418	76,479	24,846	69,677
195	3760C		3.3 NCP (14)	14,853	9,437	3,417	39	24	0	916	826	257	674
196	3800C		99.0 Services	0									
197	3810C		99.0 Meters	0									
198	3820C		99.0 Meter Installations	0									
199	3830C		99.0 House Regulators	0									
200	3840C		99.0 House Reg. Installations	0									
201	3850C		99.0 Ind. Meas. & Reg. Sta. Equipment	0									
202	3870C		3.3 NCP (14)	617,892	394,715	121,597	1,415	955	19	25,653	33,718	10,678	22,804
203			Total Distribution Plant	171,548,089	109,617,427	34,046,631	449,585	276,303	5,309	7,115,878	9,363,280	2,985,449	7,245,251

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 16-ATWS - RTS														
Test Year Ending March 31, 2019														
ALLOCATION OF PLANT IN SERVICE														
205	General													
206	General													
207	General													
208	2830C	Land & Land Rights	27.4	PTD Plant - Demand	80,360	57,760	17,040	236	146	3	3,708	4,928	3,358	4,090
209	3900C	Structures & Improvements	27.4	PTD Plant - Demand	1,106,256	708,414	220,020	2,699	1,743	34	45,482	60,441	19,116	50,043
210	3900I	Structures - Frame	99.0		0	0	0	0	0	0	0	0	0	0
211	3900J	Structures - Eriq	99.0		0	0	0	0	0	0	0	0	0	0
212	3900K	Improvements	27.4	PTD Plant - Demand	896	573	378	1	1	0	37	49	15	40
213	3900L	Air Conditioning Equipment	27.4	PTD Plant - Demand	5,201	3,316	1,083	24	8	0	213	284	50	225
214	3900F	Improvement to Leased Premises	27.4	PTD Plant - Demand	38,111	14,773	4,588	60	37	1	948	1,300	399	1,044
215	3910C	Office Furniture & Equipment	25.4	Payroll less ASG - Demand	100,693	67,543	20,879	276	170	3	4,358	5,766	1,829	4,773
216	3910A	Hermitage Processing Equip	99.0		0	0	0	0	0	0	0	0	0	0
217	3910B	Office Machines	25.4	Payroll less ASG - Demand	1,158	745	231	3	2	0	48	64	20	53
218	3920C	Transportation Equipment	25.4	Payroll less ASG - Demand	91,638	58,561	18,189	240	143	3	3,778	4,999	1,682	4,138
219	3920I	Trucks	99.0		0	0	0	0	0	0	0	0	0	0
220	3920J	Trailers	99.0		0	0	0	0	0	0	0	0	0	0
221	3950C	Stores Equipment	27.4	PTD Plant - Demand	779	495	154	2	1	0	32	42	13	15
222	3940C	Tools, Shop & Garage Equipment	27.4	PTD Plant - Demand	1,941,313	1,240,918	385,423	5,278	3,128	89	79,670	105,873	33,038	87,690
223	3950C	Laboratory Equipment	27.4	PTD Plant - Demand	7,582	4,807	1,521	20	12	0	324	418	132	346
224	3960C	Power Categorized Equipment	27.4	PTD Plant - Demand	25,907	16,340	5,146	68	42	1	1,063	1,423	447	1,170
225	3960J	Oilbores	27.4	PTD Plant - Demand	6,989	4,474	1,390	18	11	0	247	322	111	316
226	3960K	Backhoes	27.4	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0
227	3960L	Welders	27.4	PTD Plant - Demand	5,482	3,282	1,69	3	0	0	143	190	61	158
228	3970C	Communication Equipment	25.4	Payroll less ASG - Demand	119,899	76,921	23,798	314	191	4	4,844	6,541	2,071	5,514
229	3970J	Communication Equipment - Mobile Radios	25.4	Payroll less ASG - Demand	0	0	0	0	0	0	0	0	0	0
230	3970C	Communication Equipment - Fixed Radios	25.4	Payroll less ASG - Demand	99,823	59,677	11,061	146	90	2	2,992	3,043	966	2,521
231	3980C	Miscellaneous Equipment	27.4	PTD Plant - Demand	99,657	61,146	18,993	200	124	3	9,936	9,237	1,601	4,919
232	3990C	Other Tangible Property	27.4	PTD Plant - Demand	3,454	1,956	483	6	4	0	100	133	42	110
233	3990J	Other Tangible Property - Servers - H/W	27.4	PTD Plant - Demand	24,858	15,830	4,835	65	40	1	1,020	1,358	438	1,121
234	3990K	Other Tangible Property - Servers - S/W	27.4	PTD Plant - Demand	37,798	24,122	7,491	86	61	1	1,549	1,058	691	1,704
235	3990L	Other Tangible Property - Network - H/W	27.4	PTD Plant - Demand	187,848	120,079	37,256	491	349	6	7,709	10,345	3,742	8,482
236	3990M	Other Tang. Property - CPU	99.0		0	0	0	0	0	0	0	0	0	0
237	3990N	Other Tangible Property - MP - Hardware	99.0		0	0	0	0	0	0	0	0	0	0
238	3990O	Other Tang. Property - PC Hardware	27.4	PTD Plant - Demand	243,824	157,328	47,528	1,048	1,139	23	13,330	18,571	12,891	33,992
239	3990P	Other Tang. Property - PC Software	27.4	PTD Plant - Demand	69,345	44,340	13,749	181	113	1	2,842	3,770	1,184	3,127
240	3990Q	Other Tang. Property - Mainframe S/W	27.4	PTD Plant - Demand	562,835	359,837	111,764	1,472	907	17	13,102	10,701	8,725	15,419
241	3990R	Other Tang. Property - Application Software	99.0		0	0	0	0	0	0	0	0	0	0
242	3990S	Other Tang. Property - General Startup Costs	99.0		0	0	0	0	0	0	0	0	0	0
243	Total General Plant													
244	5,312,833													
245	3,295,086													
246	1,054,778													
247	184,833,628													
248	118,688,187													
249	16,520,182													
250	486,413													
251	296,507													
252	5,657													
253	7,252,120													
254	9,247,355													
255	3,084,657													
256	8,070,599													
257	Shared Services General Office													
258	27.4	PTD Plant - Demand	4,991,338	2,894,957	911,262	11,009	7,997	141	186,424	250,897	79,238	207,323		
259	27.4	PTD Plant - Demand	5,781,844	2,617,816	750,677	9,892	6,093	116	155,416	246,202	85,246	170,770		
260	27.4	PTD Plant - Demand	584,838	274,838	116,511	1,630	941	18	24,001	31,855	11,069	26,498		
261	TOTAL PLANT IN SERVICE - DEMAND													
262	199,793,644													
263	124,895,297													
264	36,899,684													
265	509,445													
266	313,939													
267	5,072													
268	7,719,748													
269	10,125,907													
270	3,219,156													
271	8,475,101													

Alamos Energy Corporation, Colorado-Kansas Division														
Kempster Jurisdiction Case No. 15-647M - HTS														
Test Year Begins March 31, 2015														
ALLOCATION OF PLANT IN SERVICE														
Line No.	Acct. No.	Commodity	Allocation Factor	Allocation Basis	Total	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SOE	Irrigation Sales	Firm Transport	Schools Transport	Intermittent Transport
253		Intangible Plant												
254														
255	20100	Organization	27.6	PTD Plant - Commodity	0									
256	20200	Franchises & Consents	27.6	PTD Plant - Commodity	127									
257	20300	Misc Intangible Plant	27.6	PTD Plant - Commodity	13	73	23	0	0	0	6	10	1	12
258					140	8	2	0	0	0	1	2	0	1
259		Total Intangible Plant			140	80	25	0	0	0	7	11	1	13
260		Production Plant												
261														
262														
263	32530	Producing Leaseholds	99.0		0									
264	32540	Rights of Way	99.0		0									
265	32550	Production Gas Wells Equipment	99.0		0									
266	33210	Field Lines	99.0		0									
267	33220	Tributary Lines	99.0		0									
268	33400	Field Meas. & Reg. Sta. Equip	99.0		0									
269	33400	Field Meas. & Reg. Sta. Equip	99.0		0									
270	33400	Purification Equipment	99.0		0									
271		Total Production Plant			0	0	0	0	0	0	0	0	0	0
272														
273		Storage Plant												
274														
275	35010	Land	99.0		0									
276	35020	Rights of Way	99.0		0									
277	35100	Structures and Improvements	99.0		0									
278	35120	Compression Station Equipment	99.0		0									
279	35130	Mess. & Reg. Sta. Structures	99.0		0									
280	35140	Other Structures	99.0		0									
281	35200	Wells / Rights of Way	99.0		0									
282	35210	Well Construction	99.0		0									
283	35220	Reservoirs	99.0		0									
284	35230	Cooling Gas	99.0		0									
285	35240	Leaseholds	99.0		0									
286	35250	Storage Rights	99.0		0									
287	35300	Pipelines	99.0		0									
288	35400	Compressor Station Equipment	99.0		0									
289	35500	Mess. & Reg. Equipment	99.0		0									
290	35600	Purification Equipment	99.0		0									
291	35700	Other Equipment	99.0		0									
292		Total Storage Plant			0	0	0	0	0	0	0	0	0	0
293														
294		Transmission												
295														
296														
297	36500	Land & Land Rights	99.0		0									
298	36510	Rights of Way	99.0		0									
299	36600	Structures & Improvements	99.0		0									
300	36700	Mainline Cathodic Protection	99.0		0									
301	36710	Mains - Steel	99.0		0									
302	36800	Compressor Station Equipment	99.0		0									
303	36800	Mess. & Reg. Equipment	99.0		0									
304	37100	Other Equipment	99.0		0									
305		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0
306														
307		Distribution												
308														
309	37400	Land & Land Rights	15.6	Distribution Plant - Comm	2,307	1,319	422	9	5	0	109	181	40	221
310	37420	Land Rights	15.6	Distribution Plant - Comm	1,247	656	212	3	2	0	51	80	20	110
311	37500	Structures & Improvements	99.0		0									
312	37510	Structures & Improvements 1,2	99.0		0									
313	37520	Land Rights	99.0		0									
314	37530	Improvements	99.0		0									
315	37540	Mains Cathodic Protection	99.0		0									
316	37550	Mains - Steel	99.0		0									
317	37560	Mains - Plastic	99.0		0									
318	37570	Mess. & Reg. Equip. - General	99.0		0									
319	37580	Mess. & Reg. Sta. Equip. - City Gate	1.0	Total Throughput (Staff 15)	999,872	369,842	184,444	2,802	1,848	11	47,032	78,284	17,389	95,672
320	37590	Mess. & Reg. Sta. Equip. - City Gate	1.0	Total Throughput (Staff 15)	0	0	0	0	0	0	0	0	0	0
321	37600	Mess. & Reg. Sta. Equipment	99.0		0									
322	38000	Meters	99.0		0									
323	38100	Meter Installations	99.0		0									
324	38200	House Regulators	99.0		0									
325	38300	House Reg. Installations	99.0		0									
326	38400	Ind. Meas. & Reg. Sta. Equipment	99.0		0									
327	38500	Other Prog. On Equip. Item	99.0		0									
328		Total Distribution Plant			1,000,325	671,617	265,084	2,870	1,852	11	47,195	78,565	17,429	95,803

Alamos Energy Corporation, Colorado-Kansas Division														
Perpetrator Jurisdiction Case No. 25-43746-01														
Test Year Ending March 31, 2018														
ALLOCATION OF PLANT IN SERVICE														
331	General													
332	33300	Tand & Land Rights	27.6	PTD Plant - Commodity	621	288	96	1	1	0	28	41	8	50
333	33002	Structures & Improvements	27.6	PTD Plant - Commodity	6,394	3,055	1,165	15	12	0	302	502	111	611
334	39001	Structures-Frame	99.0		0									
335	39002	Structures-Brick	99.0		0									
336	39003	Improvements	27.6	PTD Plant - Commodity	5	5	2	0	0	0	0	0	0	0
337	39004	Air Conditioning Equipment	27.6	PTD Plant - Commodity	20	17	6	0	0	0	1	2	1	9
338	39009	Improvement to Leased Premises	27.6	PTD Plant - Commodity	133	76	25	0	0	0	6	10	2	13
339	39100	Office Furniture & Equipment	25.6	Payroll less ASG - Comm	312	178	59	1	3	0	15	25	9	30
340	39103	Remediation Hoisting Equip	25.6		0									
341	39103	Office Machines	25.6	Payroll less ASG - Comm	3	2	1	0	0	0	0	0	0	0
342	39200	Transportation Equipment	25.6	Payroll less ASG - Comm	271	155	50	1	1	0	13	21	5	26
343	39201	Trucks	99.0		0									
344	39202	Trailers	99.0		0									
345	39300	Stores Equipment	27.6	PTD Plant - Commodity	4	3	1	0	0	0	0	0	0	0
346	39400	Tools, Shop & Garage Equipment	27.6	PTD Plant - Commodity	11,200	6,403	2,072	27	22	0	528	880	195	1,072
347	39500	Laboratory Equipment	27.6	PTD Plant - Commodity	44	25	8	0	0	0	2	5	1	4
348	39600	Power Generated Equipment	27.6	PTD Plant - Commodity	168	85	28	0	0	0	7	12	3	14
349	39603	Dishers	27.6	PTD Plant - Commodity	40	28	7	0	0	0	3	3	1	4
350	39604	Backhoes	27.6	PTD Plant - Commodity	0									
351	39605	Welders	27.6	PTD Plant - Commodity	25	12	4	0	0	0	1	2	0	2
352	39700	Communication Equipment	25.6	Payroll less ASG - Comm	354	202	69	1	0	0	17	26	6	34
353	39703	Communication Equipment - Mobile Radios	25.6	Payroll less ASG - Comm	0									
354	39702	Communication Equipment - Fixed Radios	25.6	Payroll less ASG - Comm	163	88	30	0	0	0	8	15	3	19
355	39800	Miscellaneous Equipment	27.6	PTD Plant - Commodity	523	318	102	1	1	0	28	43	10	58
356	39900	Other Tangible Property	27.6	PTD Plant - Commodity	14	8	3	0	0	0	1	1	0	1
357	39903	Other Tangible Property - Servers - HW	27.6	PTD Plant - Commodity	143	82	27	0	0	0	7	11	2	14
358	39902	Other Tangible Property - Servers - SW	27.6	PTD Plant - Commodity	218	136	45	1	0	0	30	17	4	21
359	39903	Other Tangible Property - Networks - HW	27.6	PTD Plant - Commodity	1,084	602	203	3	3	0	61	88	19	104
360	39904	Other Tang. Property - CPU	99.0		0									
361	39905	Other Tangible Property - MP - Hardware	99.0		0									
362	39906	Other Tang. Property - PC Hardware	27.6	PTD Plant - Commodity	4,292	2,454	794	10	5	0	202	337	75	411
363	39907	Other Tang. Property - PC Software	27.6	PTD Plant - Commodity	899	223	74	1	0	0	19	31	7	34
364	39908	Other Tang. Property - Mainframe SW	27.6	PTD Plant - Commodity	3,248	1,957	601	8	6	0	158	252	57	311
365	39909	Other Tang. Property - Application Software	99.0		0									
366	39914	Other Tang. Property - General Purpose Equip	99.0		0									
367		Total General Plant			29,596	16,911	5,478	70	54	0	1,895	3,224	515	2,834
368		TOTAL DIRECT PLANT			1,030,052	589,918	190,588	2,440	2,010	11	49,598	80,901	17,847	98,651
369		Shared Services General Office	27.6	PTD Plant - Commodity	26,488	15,344	4,901	69	53	0	1,250	2,080	481	2,897
370		Shared Services Customer Support	27.6	PTD Plant - Commodity	21,818	13,474	4,097	52	43	0	1,029	1,714	380	2,069
371		Colorado-Kansas General Office	27.6	PTD Plant - Commodity	3,174	1,923	624	8	7	0	259	385	88	343
372		TOTAL PLANT IN SERVICE - COMMODITY			1,081,742	618,469	200,148	3,069	2,111	22	51,039	84,980	19,847	103,600

Alamos Energy Corporation, Colorado/Kansas Division													
Kansas Jurisdiction Case No. 16-ATW-1175													
Test Year Ending March 31, 2013													
ALLOCATION OF PLANT IN SERVICE													
Total Plant In Service													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	SGE	Irrigation Sales	Firm Transport	Schools Transport	Intermittent Transport
379			Intangible Plant:										
380	30100		Organization	0									
382	30200		Franchise & Consents	37,160	27,017	6,113	79	48	7	1,004	1,338	53	1,040
388	30300		Misc Intangible Plant	3,928	2,488	664	8	5	1	109	141	54	130
386			Total Intangible Plant:	41,088	29,505	6,777	86	53	8	1,113	1,480	56	1,150
388			Production Plant:										
397	32520		Producing Leaseholds	0									
390	32640		Rights of Way	0									
392	33100		Production Gas Well Equipment	0									
393	33210		Field Lines	0									
393	33220		Tributary Lines	0									
394	33400		Prod. Mosa. & Reg. Sta. Equip.	0									
395	33600		Purification Equipment	0									
396			Total Production Plant:	0	0	0	0	0	0	0	0	0	0
398			Storage Plant:										
400	35010		Land	49,194	37,219	11,540	192	90	1	138			
402	35020		Rights of Way	588,928	230,705	133,774	1,792	1,071	71	1,997			
408	35100		Structures and Improvements	109,853	77,814	24,200	338	195	9	288			
404	35120		Compressor Station Equipment	0									
405	35130		Mesa. & Reg. Sta. Structures	0									
406	35140		Other Structures	0									
407	35200		Wells / Rights of Way	1,234,449	918,611	290,736	3,830	2,341	48	1,473			
408	35210		Well Construction	0									
409	35220		Reservoirs	36,933	27,649	8,568	113	99	1	108			
410	35230		Custion Gas	0									
411	35231		Leaseholds	0									
412	35232		Storage Rights	0									
413	35330		Pipelines	1,168,852	897,169	241,771	3,712	2,238	44	3,885			
414	35400		Compressor Station Equipment	2,279,547	1,775,684	338,962	7,082	4,315	84	5,400			
415	35500		Mesa. & Reg. Equipment	130,011	166,956	51,781	683	417	8	618			
416	35900		Purification Equipment	284,342	218,315	67,408	899	546	11	810			
417	35900		Other Equipment	275,737	244,523	28,460	398	337	5	351			
418			Total Storage Plant:	6,105,602	4,623,147	1,435,618	18,814	11,659	224	17,143	0	0	0
420			Transmission:										
422	36500		Land & Land Rights	4,763	3,214	998	13	8			245	71	211
424	36520		Rights of Way	0									
425	36530		Structures & Improvements	0									
426	36700		Mainline Cathodic Protection	1,511,139	1,019,896	316,779	4,278	2,550			77,867	11,600	67,274
427	36710		Mainline - Steel	139,979	94,475	29,345	387	235			7,213	2,094	6,123
428	36800		Compressor Station Equipment	0									
429	36800		Mesa. & Reg. Equipment	148,891	100,489	31,211	411	251			7,072	2,127	6,628
430	37100		Other Equipment	0									
432			Total Transmission Plant:	3,804,770	2,316,678	378,327	4,884	3,044	0	0	82,888	26,896	80,347
434			Distribution:										
435	37400		Land & Land Rights	671,001	488,058	110,188	1,388	871	126	18,248	24,110	9,256	18,718
437	37420		Land Rights	333,434	242,526	54,754	695	433	68	8,068	11,895	4,804	9,302
438	37500		Structures & Improvements	152,695	97,841	30,296	399	246	5	6,832	6,812	2,688	6,896
439	37510		Structures & Improvements I.B.	0									
440	37520		Land Rights	0									
441	37530		Improvements	0									
442	37600		Mainline Cathodic Protection	31,099,797	7,467,891	2,319,490	30,999	18,824	382	484,782	897,892	300,287	347,812
443	37610		Mainline - Steel	57,000,843	36,418,133	11,311,298	159,022	91,796	1,764	2,364,164	3,110,762	985,210	2,574,320
444	37620		Mainline - Plastic	94,668,726	60,478,230	18,784,216	257,477	152,441	1,209	1,825,979	5,185,922	1,636,100	4,375,423
445	37900		Mesa. & Reg. Sta. Equip. - General	5,436,231	3,472,985	1,078,661	24,211	6,784	108	225,444	296,647	93,992	249,511
446	37900		Mesa. & Reg. Sta. Equip. - City Gate	7,659,728	1,469,978	460,911	6,046	4,144	0	105,698	185,173	41,727	159,899
447	37900		Mesa. & Reg. Sta. Equipment	14,865	3,467	1,367	38	24		616	810	287	674
448	38000		Services	66,870,220	61,405,028	3,010,159	28,104	15,379	18,860	130,413	82,273	111,793	11,043
449	38100		Meters	21,778,978	16,577,692	3,709,233	39,519	37,342	12,889	268,448	414,886	412,882	111,070
450	38200		Meter Installations	76,565,429	20,450,898	2,532,138	88,881	48,878		327,659	500,205	508,211	158,560
451	38300		House Regulators	2,470,944	2,243,026	215,654	787	515	1,206	9,160	1,399	1,781	175
452	38400		House Reg. Installations	206,461	189,887	18,281	67	44	122	777	119	152	15
453	38500		Ind. Mosa. & Reg. Sta. Equipment	1,891,249	5,589	914,394	24,046	20,691		71,652	291,319	232,516	70,447
454	38700		Other Prop. On Curr. Plan	612,491	334,715	133,997	1,815	985	19	25,629	33,716	10,678	37,954
456			Total Distribution Plant:	292,486,199	211,530,872	48,683,124	830,054	397,944	98,006	7,663,764	10,707,275	4,249,482	8,185,284

Alamos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 15-ATW-RTS Fiscal Year Ending March 31, 2025												
ALLOCATION OF PLANT IN SERVICE												
457	General											
458	2890C Land & Land Rights	152,839	110,698	28,081	818	398	31	4,123	5,497	3,107	4,271	
459	3900C Structures & Improvements	1,070,655	1,350,147	307,797	8,058	5,652	377	50,595	67,425	25,347	53,980	
461	3900J Structures Frame	0	0	0	0	0	0	0	0	0	0	
463	3800I Structures-Build	0	0	0	0	0	0	0	0	0	0	
464	3800H Improvements	1,813	1,180	568	1	41	0	23	95	31	49	
465	3800K Air Conditioning Equipment	8,782	8,385	1,445	18	11	2	237	317	121	266	
466	3800S Improvement to Leased Premises	39,019	28,844	6,417	81	51	8	1,054	1,408	338	1,091	
467	3910C Office Furniture & Equipment	479,911	404,016	49,276	479	231	214	5,245	6,924	2,575	4,956	
468	3910I Remittance Processing Equip	0	0	0	0	0	0	0	0	0	0	
469	3510I Office Machines	5,220	4,455	548	5	3	2	53	70	18	55	
470	3920C Transportation Equipment	410,368	350,288	42,723	412	200	188	4,547	5,481	2,251	4,197	
471	3920J Trucks	0	0	0	0	0	0	0	0	0	0	
472	3910J Trailers	0	0	0	0	0	0	0	0	0	0	
473	3830C Stores Equipment	1,204	951	215	3	2	0	35	47	18	37	
474	3840C Tools, Shop & Garage Equipment	2,277,075	2,282,547	519,098	6,841	4,260	660	88,573	118,105	48,278	91,784	
475	3930C Laboratory Equipment	14,939	9,493	3,493	17	17	3	150	468	179	382	
476	3950C Power Generated Equipment	49,274	31,296	1,184	91	57	8	1,182	1,878	404	1,224	
477	3960J Ditchers	11,814	8,890	1,942	25	19	2	319	426	169	331	
478	3960I Backhoes	0	0	0	0	0	0	0	0	0	0	
479	3960S Welders	5,895	4,288	970	12	8	1	259	211	81	145	
480	3970C Communication Equipment	536,929	458,313	55,899	538	265	249	6,950	7,174	2,911	5,623	
481	3970J Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	
482	3970I Communication Equipment - Fixed Radios	250,000	215,405	28,028	251	122	115	2,770	3,240	1,350	2,619	
483	3980C Miscellaneous Equipment	181,473	117,380	28,563	337	210	21	1,494	6,300	2,221	4,521	
484	3990C Other Tangible Property	4,118	2,987	678	9	5	1	111	148	57	115	
485	3990J Other Tangible Property - Servers - HW	41,848	30,508	8,802	89	58	8	1,134	1,512	580	1,175	
486	3990I Other Tangible Property - Servers - SW	55,702	46,212	10,679	263	85	15	2,722	2,296	880	1,784	
487	3990J Other Tangible Property - Networks - HW	312,100	230,640	82,165	802	412	96	8,871	11,428	4,581	8,878	
488	3990I Other Tangible Property - Networks - SW	0	0	0	0	0	0	0	0	0	0	
489	3990J Other Tangible Property - MP - Hardware	0	0	0	0	0	0	0	0	0	0	
490	3990C Other Tang. Property - PC Hardware	1,255,795	912,005	206,671	2,621	1,651	253	33,541	45,269	17,350	35,151	
491	3990J Other Tang. Property - PC Software	118,891	84,884	19,224	344	152	24	1,159	4,213	1,615	1,373	
492	3990C Other Tang. Property - Mainframe SW	950,275	890,888	156,324	1,984	1,335	191	25,634	34,245	13,229	26,058	
493	3990C Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0	0	
494	3990I Other Tang. Property - General Storage Equip	0	0	0	0	0	0	0	0	0	0	
495	Total General Plant	10,014,588	7,491,578	1,545,809	19,083	11,655	2,435	243,896	322,648	124,297	250,986	
496	TOTAL DIRECT PLANT	210,450,211	224,992,039	52,049,633	679,121	414,257	65,874	8,245,913	11,124,602	4,401,331	8,517,252	
499	Shared Services General Office	7,790,911	5,854,880	1,274,910	16,179	10,075	1,980	209,441	279,330	107,091	217,004	
501	Shared Services Customer Support	6,334,021	4,651,810	1,050,131	13,316	8,199	1,385	172,548	230,041	86,062	176,744	
502	Colorado-Kansas General Office	887,243	717,764	162,956	2,081	1,263	195	25,663	36,581	13,640	27,641	
503	TOTAL PLANT IN SERVICE	325,971,898	235,946,097	54,327,071	704,687	441,919	64,417	8,864,826	11,669,564	4,620,244	9,941,146	

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG -RIS													
Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Customer													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1	Intangible Plant:												
2													
3	30100	27.2	PTD Plant - Customer	(10,405)	(6,660)	(1,156)	(13)	(8)	(5)	(6)	(87)	(88)	(23)
4	30200	27.2	PTD Plant - Customer	6,078	5,209	695	8	5	3	38	52	53	14
5	30300	27.2	Misc Intangible Plant - Customer	(4,275)	(3,492)	(468)	(5)	(3)	(2)	(26)	(35)	(36)	(9)
6													
7			Total Intangible Plant:	(8,302)	(6,949)	(927)	(11)	(7)	(4)	(51)	(69)	(73)	(19)
8	Production Plant:												
9													
10													
11	32520	99.0	Producing Leaseholds	0									
12	32340	99.0	Rights of Ways	0									
13	35100	99.0	Production Gas Wells Equipment	0									
14	33210	99.0	Field Lines	0									
15	33220	99.0	Tributary Lines	0									
16	33400	99.0	Field Meas. & Reg. Sta. Equip	0									
17	33900	99.0	Purification Equipment	0									
18													
19			Total Production Plant:	0	0	0	0	0	0	0	0	0	0
20	Storage Plant:												
21													
22													
23	35010	99.0	Land	0									
24	35020	99.0	Rights of Way	0									
25	35100	99.0	Structures and Improvements	0									
26	35120	99.0	Compression Station Equipment	0									
27	35130	99.0	Meas. & Reg. Sta. Structures	0									
28	35140	99.0	Other Structures	0									
29	35200	99.0	Wells/Rights of Way	0									
30	35210	99.0	Well Construction	0									
31	35220	99.0	Reservoirs	0									
32	35240	99.0	Custion Gas	0									
33	35210	99.0	Reservoirs	0									
34	35220	99.0	Reservoirs	0									
35	35300	99.0	Pipelines	0									
36	35400	99.0	Compressor Station Equipment	0									
37	35500	99.0	Meas. & Reg. Equipment	0									
38	35600	99.0	Purification Equipment	0									
39	35700	99.0	Other Equipment	0									
40													
41			Total Storage Plant:	0									
42	Transmission:												
43													
44													
45	36500	99.0	Land & Land Rights	0									
46	36520	99.0	Rights of Way	0									
47	36600	99.0	Structures & Improvements	0									
48	36700	99.0	Main Cathodic Protection	0									
49	36710	99.0	Mains - Steel	0									
50	36800	99.0	Compressor Station Equipment	0									
51	36900	99.0	Meas. & Reg. Equipment	0									
52	37100	99.0	Other Equipment	0									
53													
54			Total Transmission Plant:	0									
55	Distribution:												
56													
57													
58	37400	15.2	Distribution Plant - Cust	0									
59	37520	15.2	Distribution Plant - Cust	36,862	81,583	4,218	48	31	17	288	318	322	84
60	37500	15.2	Structures & Improvements	38,016	32,582	4,850	50	32	17	240	326	332	87
61	37510	15.2	Structures & Improvements T.B.	0									
62	37520	15.2	Land Rights	0									
63	37530	15.2	Improvements	0									
64	37600	15.2	Main Cathodic Protection	925,932	793,568	105,948	1,234	776	419	5,855	7,857	8,095	2,132
65	37610	15.2	Mains - Steel	4,783,747	4,099,944	547,380	6,271	4,011	2,167	30,247	41,005	41,813	10,909
66	37620	15.2	Mains - Plastic	9,133,085	7,827,574	1,045,052	11,972	7,659	4,137	57,748	78,287	79,829	20,828
67	37600	15.2	Meas. & Reg. Sta. Equip - General	370,568	317,598	42,402	486	311	168	2,343	3,176	3,239	845
68	37800	15.2	Meas. & Reg. Sta. Equip - City Gate	388,946	161,187	21,516	246	158	85	1,149	1,612	1,644	429
69	37900	15.2	Meas. & Reg. Sta. Equipment	2,783	2,385	318	4	2	1	12	16	17	5
70	38000	15.2	Services	11,548,148	9,886,179	1,315,004	15,121	9,672	5,225	72,936	98,677	100,874	26,806
71	38100	15.2	Meters	5,002,711	4,287,608	572,435	6,558	4,195	2,265	31,632	42,882	43,727	11,409
72	38200	15.2	Meter Installations	3,841,334	3,292,242	439,544	5,035	3,221	1,740	24,289	32,927	33,576	8,740
73	38300	15.2	House Regulators	467,022	400,265	55,495	612	392	213	2,959	4,005	4,082	1,055
74	38400	15.2	House Reg. Installations	302,228	27,613	14,807	134	86	46	646	876	894	233
75	38500	15.2	Ind. Meas. & Reg. Sta. Equipment	188,220	134,178	15,244	175	112	60	842	1,142	1,154	304
76	38700	15.2	Other Prop. On Cust. Prem	210,826	180,680	24,124	276	177	95	1,338	1,807	1,843	481
77													
78			Total Distribution Plant:	36,771,809	31,515,275	4,207,576	48,202	30,832	16,655	233,504	335,899	332,405	88,856

Abnoco Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF RESERVE FOR DEPRECIATION												
79												
80	General											
81												
82	39000	Land & Land Rights	99.0	0								
83	39000	Structures & Improvements	23.2	General Plant - Cust	153,920	134,428	16,008	189	100	75	204	1,014
84	39030	Improvements	23.2	General Plant - Cust	219	191	28	0	0	0	1	2
85	39040	Air Conditioning Equipment	23.2	General Plant - Cust	355	310	47	0	0	2	2	1
86	39090	Improvement to Leased Premises	23.2	General Plant - Cust	2,290	7,153	852	9	5	4	43	54
87	39100	Office Furniture & Equipment	23.2	General Plant - Cust	95,038	86,875	9,845	105	52	47	502	629
88	39150	Remittance Processing Equip	23.2	General Plant - Cust	656	555	66	1	0	0	4	4
88	39200	Transportation Equipment	23.2	General Plant - Cust	116,781	101,991	12,142	128	76	57	610	770
90	39300	Stores Equipment	23.2	General Plant - Cust	357	312	37	0	0	0	2	2
91	39400	Tools & Shop Equipment	23.2	General Plant - Cust	550,946	481,171	57,281	604	358	288	2,675	3,530
91	39500	Laboratory Equipment	23.2	General Plant - Cust	2,346	2,456	296	3	2	1	15	19
93	39600	Power Operated Equipment	23.2	General Plant - Cust	(50,379)	(43,989)	(5,238)	(95)	(53)	(25)	(143)	(191)
94	39630	Ditchers	23.2	General Plant - Cust	(15,063)	(13,150)	(1,586)	(17)	(10)	(7)	(79)	(99)
95	39640	Backhoes	23.2	General Plant - Cust	(36,183)	(31,602)	(3,762)	(49)	(24)	(18)	(148)	(208)
96	39650	Welders	23.2	General Plant - Cust	(8,135)	(7,104)	(846)	(9)	(9)	(4)	(42)	(54)
97	39700	Communication Equipment	23.2	General Plant - Cust	92,886	80,074	9,533	109	80	45	479	604
98	39710	Communication Equipment - Mobile Radios	23.2	General Plant - Cust	0	0	0	0	0	0	0	0
99	39720	Communication Equipment - Fixed Radios	23.2	General Plant - Cust	20,248	17,684	2,105	22	13	10	106	133
100	39750	Communication Equip - Telemetering	99.0		0	0	0	0	0	0	0	0
101	39800	Miscellaneous Equipment	23.2	General Plant - Cust	4,865	4,249	506	5	3	2	25	32
102	39900	Other Tangible Property	23.2	General Plant - Cust	158	121	14	0	0	0	1	1
103	39910	Other Tangible Property - Servers - H/W	23.2	General Plant - Cust	11,233	8,809	1,168	12	7	5	99	74
104	39920	Other Tangible Property - Servers - S/W	23.2	General Plant - Cust	29,712	25,849	3,089	33	19	14	155	196
105	39930	Other Tangible Property - Network - H/W	23.2	General Plant - Cust	87,876	76,814	9,147	96	57	43	460	580
106	39950	Other Tangible Property - MP - Hardware	99.0		0	0	0	0	0	0	0	0
107	39960	Other Tang. Property - PC Hardware	23.2	General Plant - Cust	245,697	214,554	25,542	269	180	110	1,283	1,619
108	39970	Other Tang. Property - PC Software	23.2	General Plant - Cust	33,261	29,049	3,458	36	22	16	174	219
109	39980	Other Tang. Property - Application Software	23.2	General Plant - Cust	236,048	206,153	24,542	259	154	115	1,213	1,555
110	39990	Retirement Work in Progress	15.2	Distribution Plant - Cust	(804,249)	(260,759)	(34,819)	(399)	(239)	(138)	(1,924)	(2,608)
111												
112		Total General Plant			1,277,117	1,120,330	129,602	1,384	774	682	5,839	7,912
113												
114		TOTAL DIRECT RESERVE FOR DEPRECIATION			98,040,520	81,628,651	4,336,251	49,525	31,599	17,283	236,785	322,942
115												
116		Shared Services General Office	27.2	PTD Plant - Customer	1,939,880	1,662,568	221,971	2,543	1,627	879	12,256	16,628
117		Shared Services Customer Support	27.2	PTD Plant - Customer	814,488	701,491	93,655	1,073	686	371	5,175	7,016
118		Colorado-Kansas General Office	27.2	PTD Plant - Customer	293,868	174,726	28,358	297	174	92	1,289	1,748
119												
120		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			41,027,756	35,167,455	4,675,205	53,406	34,082	18,623	257,219	348,334

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 16-ATM-RTS														
Test Year Ending March 31, 2015														
ALLOCATION OF RESERVE FOR DEPRECIATION														
Demand														
Line No.	Asset No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
121		Intangible Plant:												
122														
123	30200	Organization	27.4	PTD Plant - Demand	(14,810)	(9,457)	(2,940)	(97)	(24)	(0)	(606)	(800)	(254)	(660)
124	30200	Franchises & Consents	27.4	PTD Plant - Demand	8,907	5,694	1,768	25	14	0	366	496	154	402
125	30300	Misc Intangible Plant	27.4	PTD Plant - Demand	(5,979)	(3,817)	(1,180)	(16)	(10)	(0)	(245)	(328)	(103)	(270)
126		Total Intangible Plant:			(11,879)	(7,570)	(2,352)	(88)	(19)	(0)	(485)	(648)	(203)	(528)
128		Production Plant:												
130														
131	32520	Producing Leaseholds	99.0		0	0	0	0	0	0	0	0	0	0
132	32540	Rights of Ways	99.0		0	0	0	0	0	0	0	0	0	0
133	32100	Production Gas Wells Equipment	99.0		0	0	0	0	0	0	0	0	0	0
134	33210	Field Lines	99.0		0	0	0	0	0	0	0	0	0	0
135	33230	Tributary Lines	99.0		0	0	0	0	0	0	0	0	0	0
136	33400	Field Meas. & Reg. Sta. Equip	99.0		0	0	0	0	0	0	0	0	0	0
137	33600	Purification Equipment	99.0		0	0	0	0	0	0	0	0	0	0
138		Total Production Plant:			0	0	0	0	0	0	0	0	0	0
140		Storage Plant:												
141														
142														
143	35000	Land	99.0		0	0	0	0	0	0	0	0	0	0
144	35020	Rights of Way	3.1	Peak Month (Sales) (10)	487,620	331,293	101,898	1,356	828	15	1,229			
145	35100	Structures and Improvements	3.1	Peak Month (Sales) (10)	87,812	66,477	20,647	272	166	3	247			
146	35120	Compression Station Equipment	99.0		0	0	0	0	0	0	0	0	0	0
147	35130	Meas. & Reg. Sta. Structures	99.0		0	0	0	0	0	0	0	0	0	0
148	35140	Other Structures	99.0		0	0	0	0	0	0	0	0	0	0
149	35200	Wells \ Rights of Way	3.1	Peak Month (Sales) (10)	952,128	743,504	280,928	3,082	1,859	36	2,758			
150	35210	Well Construction	99.0		0	0	0	0	0	0	0	0	0	0
151	35220	Reservoirs	99.0		0	0	0	0	0	0	0	0	0	0
152	35230	Cushion Gas	99.0		0	0	0	0	0	0	0	0	0	0
153	35210	Completions	99.0		0	0	0	0	0	0	0	0	0	0
154	35220	Reservoirs	3.1	Peak Month (Sales) (10)	36,515	27,549	8,586	113	68	1	103			
155	35300	Pipeline	3.1	Peak Month (Sales) (10)	789,568	597,730	185,652	2,446	1,493	29	2,217			
156	35400	Compressor Station Equipment	3.1	Peak Month (Sales) (10)	1,109,833	840,181	260,886	8,438	2,101	41	3,116			
157	35500	Meas. & Reg. Equipment	3.1	Peak Month (Sales) (10)	205,758	155,766	48,380	637	390	8	578			
158	35600	Purification Equipment	3.1	Peak Month (Sales) (10)	248,295	218,315	57,808	993	948	13	810			
159	35700	Other Equipment	3.1	Peak Month (Sales) (10)	125,321	94,873	28,457	388	337	5	352			
160		Total Storage Plant:			4,062,940	3,075,782	955,323	12,589	7,692	149	11,408			
161														
163		Transmission:												
164														
165	36500	Land & Land Rights	99.0		0	0	0	0	0	0	0	0	0	0
166	36520	Rights of Way	3.3	Peak Month less Interruptible, SGS, Irrigation (12)	0	0	0	0	0	0	0	0	0	0
167	36500	Structures & Improvements	3.3	Peak Month less Interruptible, SGS, Irrigation (12)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
168	36700	Main Cathodic Protection	3.3	Peak Month less Interruptible, SGS, Irrigation (12)	73,074	49,247	15,306	202	223	3	3,768	2,092	622	8,251
169	36710	Mains - Steel	3.3	Peak Month less Interruptible, SGS, Irrigation (12)	13,940	9,448	2,932	18	24	0	718	208	62	622
170	36800	Compressor Station Equipment	3.3	Peak Month less Interruptible, SGS, Irrigation (12)	(12,031)	(8,130)	(2,522)	(33)	(20)	0	(602)	(180)	(58)	(538)
171	36900	Meas. & Reg. Equipment	3.3	Peak Month less Interruptible, SGS, Irrigation (12)	39,260	26,497	8,240	108	66	0	2,023	587	178	1,748
172	37100	Other Equipment	3.3	Peak Month less Interruptible, SGS, Irrigation (12)	0	0	0	0	0	0	0	0	0	0
173		Total Transmission Plant:			114,134	77,072	23,938	315	353	3	5,884	1,708	508	5,084
174														
175		Distribution:												
176														
177														
178	37400	Land & Land Rights	15.4	Distribution Plant - Demand	0	0	0	0	0	0	0	0	0	0
179	37420	Land Rights	15.4	Distribution Plant - Demand	53,468	34,154	10,608	140	86	2	1,212	2,317	924	2,415
180	37500	Structures & Improvements	15.4	Distribution Plant - Demand	55,137	35,224	10,940	244	89	2	2,287	3,009	952	2,490
181	37510	Structures & Improvements T. & B.	99.0		0	0	0	0	0	0	0	0	0	0
182	37520	Land Rights	99.0		0	0	0	0	0	0	0	0	0	0
183	37530	Improvements	99.0		0	0	0	0	0	0	0	0	0	0
184	37600	Main Cathodic Protection	15.4	Distribution Plant - Demand	1,342,828	857,817	266,465	3,511	2,167	42	55,692	21,281	33,208	80,648
185	37610	Mains - Steel	15.4	Distribution Plant - Demand	6,836,197	4,432,402	1,376,682	18,187	11,172	215	287,732	378,806	119,509	313,242
186	37620	Mains - Plastic	15.4	Distribution Plant - Demand	13,246,340	8,462,239	2,628,248	34,828	21,330	410	549,335	722,832	228,928	598,230
187	37600	Meas. & Reg. Sta. Equip - General	15.4	Distribution Plant - Demand	537,461	343,351	106,643	1,405	865	17	22,289	29,328	9,289	24,273
188	37600	Meas. & Reg. Sta. Equip - City Gate	15.4	Distribution Plant - Demand	274,721	176,253	50,216	723	489	8	11,330	14,982	4,713	12,217
189	37600	Meas. & Reg. Sta. Equipment	15.4	Distribution Plant - Demand	4,096	2,579	801	11	6	0	167	220	79	182
190	38000	Services	15.4	Distribution Plant - Demand	16,790,217	10,687,941	3,316,622	42,735	26,940	518	693,813	913,841	288,138	755,569
191	38100	Meters	15.4	Distribution Plant - Demand	7,258,779	4,635,283	1,439,699	19,963	11,684	228	300,902	393,936	123,397	327,685
192	38200	Meter Installations	15.4	Distribution Plant - Demand	5,571,351	3,559,205	1,105,471	14,564	8,971	172	231,048	304,020	96,216	251,813
193	38300	House Regulators	15.4	Distribution Plant - Demand	877,354	494,721	154,401	1,771	1,093	25	28,090	36,962	11,706	30,591
194	38400	House Reg. Installations	15.4	Distribution Plant - Demand	145,914	94,717	29,419	388	238	5	6,146	8,091	2,562	6,806
195	38500	Ind. Meas. & Reg. Sta. Equipment	15.4	Distribution Plant - Demand	193,219	123,436	38,839	505	311	6	8,013	10,544	3,349	8,726
196	38700	Other Prop. On Cust. Prem	15.4	Distribution Plant - Demand	305,775	195,342	60,872	799	492	9	12,681	16,686	5,285	13,808
197		Total Distribution Plant:			53,832,238	34,070,796	10,582,221	139,413	85,479	1,650	2,211,724	2,810,256	921,708	2,406,587

Atmos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 15-ATMG - RTS										
Fiscal Year Ending March 31, 2019										
ALLOCATION OF RESERVE FOR DEPRECIATION										
199										
200	General									
201										
202	8800	Land & Land Rights	99.0	0						
203	8900	Structures & Improvements	23.4	General Plant - Demand	175,103	111,928	84,764	458	282	5
204	8930	Improvements	23.4	General Plant - Demand	249	159	49	1	0	0
205	8940	Air Conditioning Equipment	23.4	General Plant - Demand	404	258	80	1	0	0
206	8950	Improvement to Leased Premises	23.4	General Plant - Demand	5,214	5,256	1,850	24	15	0
207	8960	Office Furniture & Equipment	23.4	General Plant - Demand	109,253	69,836	21,951	288	176	3
208	89130	Remittance Processing Equip	23.4	General Plant - Demand	723	462	144	2	1	0
209	89200	Transportation Equipment	23.4	General Plant - Demand	232,853	84,920	26,376	347	214	4
210	89300	Stores Equipment	23.4	General Plant - Demand	406	260	81	1	1	0
211	89400	Tools & Shop Equipment	23.4	General Plant - Demand	626,769	400,633	124,495	1,639	1,010	19
212	89500	Laboratory Equipment	23.4	General Plant - Demand	3,339	2,070	943	8	9	0
213	89600	Power Operated Equipment	23.4	General Plant - Demand	(57,342)	(36,624)	(11,378)	(150)	(93)	(2)
214	89620	Ditchers	23.4	General Plant - Demand	(17,136)	(10,954)	(3,402)	(45)	(28)	(1)
215	89640	Backhoes	23.4	General Plant - Demand	(41,185)	(26,313)	(8,173)	(108)	(66)	(1)
216	89650	Welders	23.4	General Plant - Demand	(9,219)	(5,915)	(1,837)	(24)	(15)	(0)
217	89700	Communication Equipment	23.4	General Plant - Demand	304,304	65,671	20,708	273	168	3
218	89720	Communication Equipment - Mobile Radios	23.4	General Plant - Demand	0	0	0	0	0	0
219	89720	Communication Equipment - Fixed Radios	23.4	General Plant - Demand	23,035	14,724	4,573	60	37	1
220	89750	Communication Equip. - Telemetering	23.4	General Plant - Demand	0	0	0	0	0	0
221	89800	Miscellaneous Equipment	23.4	General Plant - Demand	5,395	3,338	1,099	14	9	0
222	89900	Other Tangible Property	23.4	General Plant - Demand	0	352	100	51	0	0
223	89910	Other Tangible Property - Servers - H/W	23.4	General Plant - Demand	15,778	8,168	2,537	33	21	0
224	89920	Other Tangible Property - Servers - S/W	23.4	General Plant - Demand	33,801	21,606	6,711	88	54	1
225	89930	Other Tangible Property - Network - H/W	23.4	General Plant - Demand	100,084	63,974	19,870	162	161	3
226	89950	Other Tangible Property - MF - Hardware	23.4	General Plant - Demand	0	0	0	0	0	0
227	89960	Other Tang. Property - PC Hardware	23.4	General Plant - Demand	279,476	178,642	55,488	731	450	9
228	89970	Other Tang. Property - PC Software	23.4	General Plant - Demand	87,859	24,187	7,512	99	61	1
229	89980	Other Tang. Property - Application Software	23.4	General Plant - Demand	266,533	171,647	52,318	702	433	8
230		Retirement Work In Progress	15.4	Distribution Plant - Demand	(441,273)	(281,903)	(87,558)	(1,154)	(711)	(14)
231		Total General Plant			1,857,719	886,020	269,609	2,552	1,388	41
232										
233										
234		TOTAL DIRECT RESERVE FOR DEPRECIATION			56,855,216	30,084,079	11,828,727	155,840	95,932	1,840
235										
236		Shared Services General Office	27.4	FTD Plant - Demand	2,843,134	1,817,377	564,468	7,437	4,381	87
237		Shared Services Customer Support	27.4	FTD Plant - Demand	1,099,595	766,804	236,165	1,128	1,803	37
238		Colorado-Kansas General Office	27.4	FTD Plant - Demand	298,793	150,983	58,312	782	481	9
239										
240		TOTAL RESERVE FOR DEPRECIATION - DEMAND			69,196,738	40,859,250	12,690,681	167,186	102,927	1,975

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG - RTS													
Next Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Commodity													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	955	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
242			Intangible Plant										
243	30100	27.6	PTD Plant - Commodity	(88)	(49)	(16)	(0)	(0)	(0)	(9)	(7)	(1)	(6)
244	30200	27.6	PTD Plant - Commodity	51	29	10	0	0	0	5	4	1	5
245	30300	27.6	PTD Plant - Commodity	(34)	(20)	(9)	(0)	(0)	(0)	(2)	(0)	(1)	(3)
246			Total Intangible Plant	(69)	(39)	(15)	(0)	(0)	(0)	(6)	(3)	(1)	(4)
247			Production Plant										
250			Producing Leaseholds	0									
251	32300	99.0	Rights of Way	0									
252	33100	99.0	Production Gas Wells Equipment	0									
253	33200	99.0	Fluid Lines	0									
254	33210	99.0	Tributary Lines	0									
255	33400	99.0	Field Meas. & Reg. Sta. Equip	0									
256	33600	99.0	Purification Equipment	0									
257			Total Production Plant	0	0	0	0	0	0	0	0	0	0
260			Storage Plant										
261			Land	0									
262	35010	99.0	Rights of Way	0									
263	35020	1.2	Sales Mct (18)	0									
264	35030	1.2	Structures and Improvements	0									
265	35100	99.0	Compressor Station Equipment	0									
266	35110	99.0	Meas. & Reg. Sta. Structure	0									
267	35120	99.0	Other Structures	0									
268	35200	1.2	Wells & Rights of Way	0									
269	35210	99.0	Well Construction	0									
270	35220	99.0	Reservoirs	0									
271	35230	99.0	Gaslift Gas	0									
272	35240	99.0	Leaseholds	0									
273	35250	1.2	Sales Mct (16)	0									
274	35300	1.2	Pipelines	0									
275	35400	1.2	Compressor Station Equipment	0									
276	35410	1.2	Meas. & Reg. Equipment	0									
277	35420	1.2	Purification Equipment	0									
278	35430	1.2	Other Equipment	0									
279			Total Storage Plant	0									
281			Transmission										
282			Land & Land Rights	0									
283	36500	99.0	Rights of Way	0									
284	36510	99.0	Structures & Improvements	0									
285	36520	99.0	Mains - Steel	0									
286	36530	99.0	Compressor Station Equipment	0									
287	36540	99.0	Meas. & Reg. Equipment	0									
288	36550	99.0	Other Equipment	0									
289			Total Transmission Plant	0									
291			Distribution										
292			Land & Land Rights	0									
293	37300	15.6	Distribution Plant - Comm	313	178	58	1	1	0	15	24	5	30
294	37310	15.6	Structures & Improvements	321	184	59	1	1	0	15	25	6	31
295	37320	99.0	Mains - Steel	0									
296	37330	99.0	Land Rights	0									
297	37340	99.0	Improvements	0									
298	37600	15.6	Distribution Plant - Comm	7,828	4,478	1,449	13	15	0	309	615	136	750
299	37610	15.6	Mains - Steel	40,448	23,126	7,484	96	79	0	1,908	3,177	705	3,874
300	37620	15.6	Mains - Plastic	77,224	44,151	14,288	183	151	1	3,643	6,065	1,345	7,396
301	37630	15.6	Meas. & Reg. Sta. Equip - General	3,129	1,791	580	7	6	0	348	246	55	300
302	37640	15.6	Meas. & Reg. Sta. Equip - City Gas	3,150	909	294	4	3	0	75	125	28	152
303	37650	15.6	Meas. & Reg. Sta. Equipment	24	13	4	0	0	0	2	0	0	2
304	38000	15.6	Services	97,534	55,763	18,046	231	190	1	4,602	7,660	1,699	9,341
305	38100	15.6	Meters	42,900	24,184	7,826	100	83	0	1,996	3,322	737	4,051
306	38200	15.6	Meter Installations	32,490	18,570	6,010	77	63	0	1,332	2,551	566	3,111
307	38300	15.6	Noise Reducers	5,949	2,258	731	9	6	0	385	310	69	378
308	38400	15.6	House Reg. Installations	864	494	160	2	2	0	41	65	14	83
309	38500	15.6	Ind. Meas. & Reg. Sta. Equipment	3,126	644	208	3	2	0	53	88	20	108
310	38700	15.6	Other Prop. On Cust. Prem	1,783	1,009	330	4	3	0	84	140	31	171
311			Total Distribution Plant	316,847	177,761	57,537	737	607	3	14,669	24,419	5,417	26,777

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG -RTS												
Test Year Ending March 31, 2025												
ALLOCATION OF RESERVE FOR DEPRECIATION												
319	General											
320	General											
321	General											
322	39300	Land & Land Rights	99.0	0								
323	39300	Structures & Improvements	23.6	575	558	180	2	2	0	46	77	17
324	39300	Improvements	23.6	1	1	0	0	0	0	0	0	0
325	39340	Air Conditioning Equipment	23.6	2	1	0	0	0	0	0	0	0
326	39350	Improvement to Leased Premises	23.6	53	30	10	0	0	0	2	4	1
327	39310	Office Furniture & Equipment	23.6	609	348	113	1	1	0	29	48	11
328	39330	Remittance Processing Equip	23.6	4	2	1	0	0	0	0	0	0
329	39200	Transportation Equipment	23.6	760	423	137	2	1	0	35	58	13
330	39300	Stores Equipment	23.6	2	1	0	0	0	0	0	0	0
331	39400	Tools & Shop Equipment	23.6	3,492	3,596	646	6	7	0	169	274	61
332	39500	Laboratory Equipment	23.6	13	10	3	0	0	0	1	0	0
333	39600	Power Operated Equipment	23.6	(518)	(183)	(59)	(1)	(1)	(0)	(15)	(25)	(6)
334	39630	Clippers	23.6	(9)	(5)	(18)	(0)	(0)	(0)	(3)	(7)	(2)
335	39640	Backhoes	23.6	(228)	(131)	(42)	(1)	(0)	(0)	(13)	(18)	(4)
336	39650	Welders	23.6	(57)	(29)	(10)	(0)	(0)	(0)	(2)	(6)	(1)
337	39700	Communication Equipment	23.6	581	332	108	1	1	0	22	45	10
338	39710	Communication Equipment - Mobile Radios	23.6	0	0	0	0	0	0	0	0	0
339	39720	Communication Equipment - Fixed Radios	23.6	128	73	24	0	0	0	6	10	2
340	39750	Communication Equip. - Telemetering	99.0	0								
341	39810	Miscellaneous Equipment	23.6	91	18	8	0	0	0	1	2	1
342	39900	Other Tangible Property	23.6	3	1	0	0	0	0	0	0	0
343	39910	Other Tangible Property - Servers - H/W	23.6	74	41	13	0	0	0	3	6	1
344	39920	Other Tangible Property - Servers - S/W	23.6	188	108	35	0	0	0	9	15	3
345	39930	Other Tangible Property - Network - H/W	23.6	558	319	103	1	1	0	26	44	10
346	39950	Other Tangible Property - Mfg - Hardware	99.0	0								
347	39960	Other Tang. Property - PC Hardware	23.6	1,557	890	288	4	3	0	75	112	27
348	39970	Other Tang. Property - PC Software	23.6	211	121	39	0	0	0	10	17	4
349	39980	Other Tang. Property - Application Software	23.6	1,496	855	277	4	3	0	71	117	28
350		Retirement Work in Progress	15.6	(2,573)	(1,471)	(476)	(6)	(5)	(0)	(123)	(202)	(45)
351		Total General Plant		7,449	4,259	1,378	18	15	0	361	545	130
352												
353												
354		TOTAL DIRECT RESERVE FOR DEPRECIATION		318,297	181,960	58,892	754	621	3	15,017	24,999	5,506
355												
356		Shared Services General Office	27.6	PTD Plant - Commodity	18,402	9,378	39	32	0	774	1,288	286
357		Shared Services Customer Support	27.6	PTD Plant - Commodity	6,911	3,957	16	14	0	227	344	121
358		Colorado-Kansas General Office	27.6	PTD Plant - Commodity	1,724	996	219	4	0	81	138	30
359												
360		TOTAL RESERVE FOR DEPRECIATION - COMMODITY		348,344	196,300	63,517	813	670	4	16,199	26,966	5,961

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMS-RTS Test Year Ending March 31, 2019													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Total Reserve for Depreciation													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
361			Intangible Plant:										
362													
363	30300	Organization		(25,000)	(18,179)	(4,113)	(52)	(32)	(5)	(676)	(901)	(845)	(700)
364	30300	Franchises & Consents		15,036	10,952	2,473	31	20	3	406	542	208	421
365	30300	Misc Intangible Plant		(10,081)	(7,359)	(1,658)	(21)	(13)	(3)	(722)	(369)	(158)	(281)
366													
367			Total Intangible Plant:	(20,045)	(14,576)	(3,297)	(41)	(25)	(5)	(1492)	(722)	(795)	(560)
368			Production Plant:										
369													
370													
371	32220	Producing Leaseholds		0									
372	32340	Rights of Way		0									
373	33100	Production Gas Wells Equipment		0									
374	33210	Field Lines		0									
375	33220	Tributary Lines		0									
376	33400	Field Meas. & Reg. Sta. Equip		0									
377	33600	Purification Equipment		0									
378													
379			Total Production Plant:	0	0	0	0	0	0	0	0	0	0
380			Storage Plant:										
381													
382													
383	33010	Land		0									
384	33020	Rights of Way		487,620	331,293	102,898	1,256	828	16	1,229			
385	33100	Structures and Improvements		87,812	66,477	20,647	272	168	3	247			
386	33120	Compression Station Equipment		0									
387	33130	Meas. & Reg. Sta. Structures		0									
388	33140	Other Structures		0									
389	33200	Wells \ Rights of Way		882,128	743,504	250,239	3,042	4,659	36	1,758			
390	33210	Well Construction		0									
391	33220	Reservoirs		0									
392	33230	Cushion Gas		0									
393	33240	Leaseholds		0									
394	33250	Reservoirs		36,515	27,643	8,586	111	69	1	102			
395	33300	Pipelines		789,589	597,730	185,632	2,446	1,485	29	2,217			
396	33400	Compressor Station Equipment		1,103,833	840,181	260,956	3,438	1,101	41	3,116			
397	33500	Meas. & Reg. Equipment		205,739	135,788	48,340	697	390	8	578			
398	33600	Purification Equipment		269,392	118,315	67,308	893	346	11	810			
399	33700	Other Equipment		125,322	94,873	29,677	388	237	9	352			
400													
401			Total Storage Plant:	4,062,890	3,075,782	955,323	12,585	7,882	149	11,408			
402			Transmission:										
403													
404													
405	36500	Land & Land Rights		0									
406	36520	Rights of Way		0	0	0	0	0			0	0	0
407	36600	Structures & Improvements		(0)	(0)	(0)	(0)	(0)			(0)	(0)	(0)
408	36700	Mains Corrosive Protection		73,026	49,287	15,306	201	113			3,763	1,091	8,251
409	36710	Mains - Steel		13,930	9,408	2,922	38	24			718	208	631
410	36800	Compressor Station Equipment		(12,031)	(8,120)	(2,522)	(33)	(20)				(180)	(530)
411	36900	Meas. & Reg. Equipment		39,260	24,497	8,230	108	66			1,023	587	1,748
412	37100	Other Equipment		0									
413													
414			Total Transmission Plant:	114,134	71,072	23,938	315	199			5,894	1,708	5,094
415			Distribution:										
416													
417													
418	37400	Land & Land Rights		0									
419	37420	Land Rights		90,837	65,025	14,884	189	118	18	2,465	3,258	1,251	2,538
420	37500	Structures & Improvements		93,474	67,988	15,350	195	121	19	2,542	3,960	1,251	2,608
421	37510	Structures & Improvements T.B.		0									
422	37520	Land Rights		0									
423	37530	Improvements		2,726,578	1,955,661	379,892	4,743	1,954	452	61,815	33,833	31,438	68,511
424	37600	Main Corrosive Protection		11,762,393	8,555,471	1,921,546	24,504	15,282	2,382	219,587	422,789	162,425	328,125
425	37620	Mains - Plastic		22,456,648	16,384,024	3,687,689	46,783	29,139	4,547	610,718	807,184	310,101	626,454
426	37640	Meas. & Reg. Sta. Equip - General		911,163	662,742	148,625	1,898	1,182	185	24,780	32,731	12,582	25,418
427	37700	Meas. & Reg. Sta. Equip - City Gate		462,247	336,294	75,024	959	600	94	12,874	16,019	6,885	12,898
428	37800	Meas. & Reg. Sta. Equipment		6,842	4,977	1,124	14	9	1	165	246	94	191
429	38000	Services		28,862,894	20,629,883	4,657,576	59,087	36,802	5,748	771,351	1,019,470	391,688	791,216
430	38100	Meters		11,300,785	8,847,075	2,018,957	25,626	15,561	2,491	334,328	462,141	169,851	349,344
431	38200	Meter Installations		9,445,169	6,870,017	1,551,025	19,877	12,256	1,913	256,819	339,498	130,428	268,484
432	38300	House Regulators		1,146,525	895,294	186,571	2,392	1,480	238	35,230	45,276	15,857	32,094
433	38400	House Reg. Installations		361,354	183,624	41,276	524	336	51	6,818	9,085	3,471	7,012
434	38500	Ind. Meas. & Reg. Sta. Equipment		527,568	239,257	53,701	682	425	66	8,508	11,774	4,523	9,138
435	38700	Other Prop. On Cust. Prem		518,384	377,051	85,126	1,080	673	105	14,088	18,833	7,158	14,463
436													
437													
438			Total Distribution Plant:	80,414,660	65,769,831	14,847,124	188,257	117,318	16,309	2,458,896	3,249,874	1,248,528	2,522,220

Altos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 15-ATMG - RIS										
Test Year Ending March 31, 2015										
ALLOCATION OF RESERVE FOR DEPRECIATION										
439										
440	General:									
441										
442	39000 Land & Land Rights	0								
443	39000 Structures & Improvements	330,002	246,013	50,948	629	384	80	8,039	10,641	4,097
444	39030 Improvements	470	351	73	1	1	0	11	15	6
445	39040 Air Conditioning Equipment	792	570	116	1	1	0	19	25	9
446	39060 Improvement to Leased Premises	17,940	13,139	2,711	33	20	4	428	556	218
447	39100 Office Hardware & Equipment	205,901	154,059	52,768	397	240	50	5,016	6,539	2,556
448	39130 Remittance Processing Equip	1,363	1,070	210	3	1	0	35	44	17
449	39200 Transportation Equipment	250,373	187,334	38,654	477	291	61	6,099	8,073	3,108
450	39300 Stores Equipment	786	573	116	1	1	0	19	25	10
451	39400 Tools & Shop Equipment	1,161,209	883,602	182,368	1,151	1,375	287	28,773	35,087	14,664
452	39500 Laboratory Equipment	6,002	4,565	942	12	7	1	149	197	75
453	39600 Power Operated Equipment	(1,08,010)	(80,815)	(16,676)	(209)	(126)	(26)	(2,831)	(3,483)	(1,341)
454	39630 Ditchers	(31,295)	(24,164)	(4,980)	(62)	(38)	(6)	(787)	(1,041)	(401)
455	39640 Backhoes	(77,579)	(58,049)	(11,877)	(149)	(90)	(19)	(1,830)	(2,501)	(963)
456	39690 Wellbore	(17,440)	(13,049)	(2,693)	(33)	(20)	(4)	(425)	(592)	(227)
457	39700 Communication Equipment	199,574	147,078	30,348	375	229	48	4,788	6,338	2,440
458	39720 Communication Equipment - Mobile Radios	0								
459	39720 Communication Equipment - Fixed Radios	43,421	32,481	6,702	83	51	11	1,057	1,400	539
460	39750 Communication Equip. - Telemetering	0								
461	39800 Miscellaneous Equipment	10,431	7,895	1,610	20	12	3	254	336	129
462	39900 Other Tangible Property	296	222	46	1	0	0	7	10	4
463	39910 Other Tangible Property - Servers - H/W	24,081	18,018	3,718	46	28	6	547	726	299
464	39920 Other Tangible Property - Servers - S/W	63,702	47,663	9,833	121	74	15	1,552	2,054	791
465	39930 Other Tangible Property - Network - H/W	188,618	141,127	29,120	359	220	46	4,595	6,082	2,342
466	39930 Other Tangible Property - ME - Hardware	0								
467	39960 Other Tang. Property - PC Hardware	316,700	204,085	81,216	1,004	613	128	12,430	16,983	6,519
468	39970 Other Tang. Property - PC Software	11,010	7,131	1,101	136	81	17	1,237	1,598	605
469	39980 Other Tang. Property - Application Software	106,077	78,656	16,131	965	589	123	12,328	16,818	6,282
470	Retirement Work In Progress	(748,095)	(554,133)	(122,847)	(1,558)	(971)	(151)	(20,345)	(26,990)	(10,330)
471										
472	Total General Plant	2,642,285	1,892,609	400,581	4,903	3,976	679	62,241	82,431	31,758
473										
474	TOTAL DIRECT RESERVE FOR DEPRECIATION	97,214,093	70,894,720	16,223,870	206,120	128,152	19,127	2,532,003	3,237,467	1,281,719
475										
476	Shared Services General Officer	4,798,417	3,489,342	789,474	10,018	6,239	966	129,719	172,972	66,309
477	Shared Services Customer Support	2,025,004	1,471,248	333,100	4,227	2,621	406	54,732	72,982	27,977
478	Colorado-Kansas General Officer	504,384	355,205	82,958	1,053	656	102	13,633	18,178	6,969
479										
480	TOTAL RESERVE FOR DEPRECIATION	104,542,838	76,223,016	17,479,413	221,418	137,679	20,602	2,730,087	3,601,599	1,382,979

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF OTHER RATE BASE												
Customer												
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
1	Rate Base Additions:											
2												
3	Construction Work In Progress	15.2 Distribution Plant - Cust	4,734,858	4,058,043	541,785	5,207	3,970	2,145	29,938	40,585	41,385	10,798
4	Materials and Supplies	99.0	0	0	0	0	0	0	0	0	0	0
5	Gas Storage Inventory	2.1 Bills (Sales) (2)	0	0	0	0	0	0	0	0	0	0
6	Prepayments - KS Direct	16.2 O&M Expenses less A&G - Cust	351,496	326,185	31,117	241	110	196	1,223	998	1,157	270
7	Cash Working Capital	99.0	0	0	0	0	0	0	0	0	0	0
8												
9	Total Rate Base Additions		5,086,354	4,384,228	572,903	5,447	4,080	2,340	31,161	41,584	42,543	11,067
10												
11	Rate Base Deductions:											
12												
13	Customer Advances	8.0 Customer Deposits Factor	(1,034,572)	(956,459)	(78,113)							
14	Customer Deposits	8.0 Customer Deposits Factor	(1,997,959)	(1,847,108)	(150,851)							
15	ADIT - KS Direct	20.2 Gross Plant - Cust	(14,958,607)	(12,829,194)	(1,705,981)	(19,492)	(12,441)	(6,794)	(93,987)	(127,150)	(129,735)	(33,832)
16	Total Rate Base Deductions		(17,991,139)	(15,632,763)	(1,934,944)	(19,492)	(12,441)	(6,794)	(93,987)	(127,150)	(129,735)	(33,832)
17												
18												
19												
20												
21	TOTAL OTHER RB - CUSTOMER		(12,894,785)	(11,248,535)	(1,362,041)	(13,045)	(8,361)	(4,453)	(62,827)	(85,568)	(87,492)	(22,765)
22												
23	Interest on Customer Deposits	8.0 Customer Deposits Factor	2,537	2,401	196							

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATM-G -RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF OTHER RATE BASE												
	Total Other Rate Base											
	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
84												
85												
86												
87												
88												
89												
90												
91												
92												
93		Construction Work in Progress	11,642,184	8,488,036	1,911,806	24,254	15,106	2,358	316,618	418,468	160,766	324,772
94		Materials and Supplies	0	0	0	0	0	0	0	0	0	0
95		Gas Storage Inventory	12,817,308	9,703,196	3,013,745	89,705	24,265	470	35,987			
96		Prepayments - KS Direct	1,056,564	780,280	172,144	2,099	1,254	218	26,760	34,315	11,695	27,500
97		Cash Working Capital	0	0	0	0	0	0	0	0	0	0
98												
99		Total Rate Base Additions	25,516,057	18,951,352	5,097,696	56,057	40,625	3,045	379,365	452,783	172,461	352,672
100												
101												
102		Rate Base Deductions:										
103												
104		Customer Advances	(1,034,572)	(956,459)	(78,113)							
105		Customer Deposits	(1,997,959)	(1,847,108)	(150,851)							
106		ADIT - KS Direct	(37,537,565)	(27,335,909)	(5,212,638)	(78,861)	(49,059)	(7,487)	(994,338)	(1,322,963)	(507,219)	(1,027,791)
107												
108		Total Rate Base Deductions	(40,570,096)	(30,140,477)	(5,441,901)	(78,861)	(49,059)	(7,487)	(994,338)	(1,322,963)	(507,219)	(1,027,791)
109												
110												
111		TOTAL OTHER RB	(15,054,040)	(11,189,125)	(3,344,205)	(12,804)	(8,434)	(4,442)	(614,973)	(870,180)	(334,758)	(675,119)
112												
113		Interest on Customer Deposits	2,597	2,401	196							

Alamos Energy Corporation, Colorado-Nantes Division															
Passes Jurisdiction Case No. 19-AT&G-041															
Year Ending Month 31, 2022															
ALLOCATION OF DAM EXPENSES															
94	Distributions:														
95	Operation:														
96	97	3700	Supervision and Engineering	15.2	Distribution Plant - Cus	154,814	136,202	18,194	206	133	72	1,205	1,944	1,380	262
98	3710	Disturbance Load Characteristics	99.0		0	0	0	0	0	0	0	0	0	0	0
99	3711	Outstation	99.0		0	0	0	0	0	0	0	0	0	0	0
100	3720	Compressor Station Labor & Expense	99.0		0	0	0	0	0	0	0	0	0	0	0
101	3740	Malts & Services	99.0		0	0	0	0	0	0	0	0	0	0	0
102	3750	Measuring and Regulating Station Exp. - Gen	99.0		0	0	0	0	0	0	0	0	0	0	0
103	3760	Measuring and Regulating Station Exp. - Ind	99.0		0	0	0	0	0	0	0	0	0	0	0
104	3770	Measuring and Regulating Station Exp. - City Gate	99.0		0	0	0	0	0	0	0	0	0	0	0
105	3780	Meters and House Regulator Expense	3.6	Small Meter Investment (SMI)	323,756	474,829	45,711	157	109	304		1,942	217	380	37
106	3790	Customer Installations Expense	4.3	Meter Installations (MI)	114,396	65,755	18,983	288	281			2,113	1,113	1,113	568
107	3800	Other Expense	16.3	Distribution Plant - Cus	146,610	128,662	36,777	192	223	68	897	1,359	1,261	1,261	284
108	3810	Penet	15.2	Distribution Plant - Cus	27,917	28,927	4,241	22	22		227	259	254	254	64
109	3820	Maintenance			0	0	0	0	0	0	0	0	0	0	0
110	3850	Maintenance Supervision and Engineering	15.2	Distribution Plant - Cus	305,546	90,133	12,051	158	96	48	865	501	319	345	245
111	3860	Maintenance of Structures and Equipment	99.0		0	0	0	0	0	0	0	0	0	0	0
112	3870	Maintenance of Meters	99.0		0	0	0	0	0	0	0	0	0	0	0
113	3880	Maintenance of computer station equipment	99.0		0	0	0	0	0	0	0	0	0	0	0
114	3890	Maint. of Measuring and Regulating Station Equip. - distans	99.0		0	0	0	0	0	0	0	0	0	0	0
115	3910	Maint. of Measuring and Regulating Station Equip. - Industri	99.0		0	0	0	0	0	0	0	0	0	0	0
116	3920	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0		0	0	0	0	0	0	0	0	0	0	0
117	3930	Maintenance of Services	3.6	Meters (MS)	6,201	3,694	466	3	1	4	13	5	10	10	2
118	3940	Maintenance of Meters and House Regulators	5.6	Small Meter Investment (SMI)	6,269	5,683	937	2	1	4	28	4	5	5	0
119	3950	Maintenance of Other Regulators	99.0		0	0	0	0	0	0	0	0	0	0	0
120		Total Distribution			1,046,234	947,865	115,899	1,094	671	310	6,116	4,181	6,341	1,608	1,608
121		Customer Accounts													
122	3910	Supervisor	2.0	846 (1)	46,806	42,881	3,510	24	8	27	101	55	84	18	18
123	3920	Meter Reading Expense	2.0	846 (1)	755,670	697,297	56,972	588	102	445	1,447	950	1,316	266	266
124	3930	Customer Record and Collection Expense	2.0	846 (1)	41,207	74,872	6,660	42	11	43	136	98	145	28	28
125	3940	Uncollectible Accounts	2.0	846 (1)	87,210	80,123	65,427	146	117	306	1,481	1,054	1,537	308	308
126	3950	Miscellaneous Customer Accounts Expense	2.0	846 (1)	6,285	7,289	843	6	1	5	19	10	15	5	5
127		Total Customer Accounts			1,267,098	1,112,662	132,642	306	138	1,024	4,384	2,664	5,137	610	610
128	3960	Customer Service and Information													
129	3970	Supervisor	2.0	846 (1)	189	155	13	0	0	0	0	0	0	0	0
130	3980	Customer Assistance Expense	2.0	846 (1)	25,249	32,644	2,666	16	5	23	77	43	43	12	12
131	3990	Informational and Instructional Advertising Expense	2.0	846 (1)	7,643	7,054	876	4	1	4	27	5	14	3	3
132	3910	Miscellaneous Customer Service and Informational Expense	2.0	846 (1)	66,448	61,233	5,011	34	3	39	149	78	118	23	23
133		Total Customer Service and Information			110,047	101,292	8,246	56	15	64	239	130	189	39	39
134		Sales													
135	3910	Supervisor	2.0	846 (1)	117,059	108,210	8,837	60	16	68	215	140	210	41	41
136	3920	Administrative and Selling Expenses	2.0	846 (1)	33,815	21,870	1,746	12	1	24	52	38	43	8	8
137	3930	Advertising Expense	2.0	846 (1)	0	0	0	0	0	0	0	0	0	0	0
138	3940	Miscellaneous Sales Expense	2.0	846 (1)	0	0	0	0	0	0	0	0	0	0	0
139		Total Sales			141,874	130,080	10,623	72	19	92	307	188	253	60	60
140		Administrative & General													
141	3910	Administrative and General Salaries	25.2	Payroll less AAG - Cus	61,036	55,883	4,699	33	10	35	145	89	121	26	26
142	3920	Office Supplies and Expense	27.2	PTD Plant - Customer	5,544	4,751	654	7	5	3	48	48	48	0	0
143	3930	Administrative Expenses - Transferred	25.2	Payroll less AAG - Cus	7,182,610	6,576,185	352,218	3,942	1,174	4,121	17,697	10,438	24,033	9,000	9,000
144	3940	Outside Services Employee	28.2	Payroll less AAG - Cus	16,084	87,843	7,388	52	18	55	228	140	135	40	40
145	3940	Property Insurance	27.2	PTD Plant - Customer	27,284	40,387	5,279	42	58	21	297	408	411	107	107
146	3950	Travel and Expenses	27.2	PTD Plant - Customer	11,251	9,723	1,219	18	10	37	71	87	89	26	26
147	3960	Employee Pensions and Benefit	28.2	Payroll less AAG - Cus	1,493,504	1,187,408	114,225	609	244	857	3,547	2,170	3,024	624	624
148	3970	Franchise Requirements	27.2	PTD Plant - Customer	742	604	86	1	1	0	5	5	5	0	0
149	3980	Regulatory Commission Expense	25.2	Payroll less AAG - Cus	204,222	187,254	15,724	100	33	117	488	297	414	85	85
150	3990	General Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0	0
151	3910	Maintenance General Expense	25.2	Payroll less AAG - Cus	46,220	31,288	2,785	19	6	21	98	83	75	15	15
152	3910	Rents	27.2	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0
153	3920	Maintenance			0	0	0	0	0	0	0	0	0	0	0
154	3930	Maintenance of General Plant	99.0		0	0	0	0	0	0	0	0	0	0	0
155		Total AAG			8,118,633	6,563,279	705,021	4,864	1,877	6,295	21,997	19,739	18,251	3,840	3,840
156		Adjustments to Operations and Maintenance Expense													
157	3910	Labo-Related	25.2	Payroll less AAG - Cus	59,882	54,828	4,604	32	10	34	142	87	121	26	26
158	3920	Property	2.0	Bills (1)	181,458	138,887	12,299	151	46	148	680	371	555	141	141
159	3930	New Gen - Related	14.2	DAM Expenses less AAG - Cus	881,211	611,215	17,760	100	37	468	1,800	1,048	1,048	697	697
160	3940	DAM - Related	16.8	DAM Expenses less AAG - Cus	116,251	150,111	14,211	111	50	80	362	439	532	129	129
161		Total Adjustments to Operations and Maintenance Expense			1,222,997	1,054,939	19,674	173	123	1,722	1,660	1,660	1,660	1,172	1,172
162		TOTAL DAM EXPENSES - CUSTOMER			12,047,201	10,915,051	262,621	6,878	2,607	6,795	31,620	21,056	28,141	6,000	6,000

Alamos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 16-0376-MS-RR
Test Year Ending March 31, 2025

Allocation of Gas Benefits

Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Gen/PA Sales	Schools Sales	Industrial Sales	Other Sales	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
170		Production & Gathering												
171		Operation												
172	7500	Gas, Sup. & Eng.	99.0		0									
173	7510	Production Mass & Records	99.0		0									
174	7520	Gas Wells	3.1 Peak Month (Sales) (1)		5,975	4,522	1,453	19	11	0	17			
175	7530	Field Lines Expense	99.0		0									
176	7540	Field Compressor Station Expense	99.0		0									
177	7550	Field Compressor Station Fuel & Power	99.0		0									
178	7560	Field Mass. & Reg. Station Exp.	99.0		0									
179	7570	Purification Expenses	99.0		0									
180	7590	Other Expenses	99.0		0									
181		Maintenance												
182	7610	Maint. Sup. & Eng.	99.0		0									
183	7620	Structures and Improvements	99.0		0									
184	7640	Field Line Maintenance	99.0		0									
185	7630	Compressor Station Equip. Maint	99.0		0									
186	7660	Mass. & Reg. Station Equip. Maint	99.0		0									
187	7670	Purification Equipment Maintenance	99.0		0									
188	7680	Other Equipment Maintenance	99.0		0									
189	7690	Gas Processing & Other	99.0		0									
190		Total Production & Gathering			5,975	4,522	1,453	19	11	0	17	0	0	0
191		Other Gas Supply Expenses												
192		Operation												
193	8005	Intercompany Gas Well-Head Purchases	99.0		0									
194	8010	Natural Gas Well-Head Purchases	99.0		0									
195	8040	Natural Gas City Gate Purchases	99.0		0									
196	8045	Transportation to City Gate	99.0		0									
197	8010	Transmission-Gasoline supervision and engineering	99.0		0									
198	8031	Other Gas Purchases / Gas Cost Adjustment	99.0		0									
199	8032	PGA for Commercial	99.0		0									
200	8033	PGA for Industrial	99.0		0									
201	8034	PGA for Public Authority	99.0		0									
202	8037	PGA for Transmission Sales	99.0		0									
203	8038	Unbilled PGA Costs	99.0		0									
204	8039	PGA Offsets to Unbilled Gas Cost	99.0		0									
205	8080	Exchange Gas	99.0		0									
206	8081	Gas Withdrawn from Storage - Debt	99.0		0									
207	8089	Gas Delivered to Storage	99.0		0									
208	8110	Gas used for production extraction credit	99.0		0									
209	8130	Gas Used for Other Utility Operation	99.0		0									
210	8130	Other Gas Supply Expenses	99.0		0									
211	8130	Transmission and compression at pit by ethyl	99.0		0									
212		Maintenance												
213	8190	Maint. of Purch. Gas Meter Sta.	99.0		0	0	0	0	0	0	0	0	0	0
214		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0
215		Underground Storage												
216		Operation												
217		Op. Sup. & Eng.	99.0		0									
218	8140	Wells & Records	99.0		0									
219	8140	Wells Expense	3.1 Peak Month (Sales) (1)		477,653	361,812	113,777	1,461	806	16	1,444			
220	8170	Lines Expense	99.0		0									
221	8170	Lines Expense	99.0		0									
222	8180	Compressor Station Fuel & Power	99.0		0									
223	8180	Compressor Station Fuel & Power	3.1 Peak Month (Sales) (1)		105,466	79,841	24,728	222	200	4	236			
224	8200	Wells & Reg. Station Expenses	99.0		0									
225	8210	Purification Expenses	99.0		0									
226	8210	Purification Expenses	99.0		0									
227	8220	Exploration & Development	3.1 Peak Month (Sales) (1)		16,594	12,885	3,808	53	22	1	48			
228	8230	Gas Leases	3.1 Peak Month (Sales) (1)		7,250	54,900	17,052	225	137	1	204			
229		Maintenance												
230	8300	Maint. Sup. & Eng.	99.0		0									
231	8310	Structures and Improvements	99.0		0									
232	8320	Reservoir & Well Maintenance	3.1 Peak Month (Sales) (1)		1,281	1,024	442	5	4	0	5			
233	8330	Line Maintenance	99.0		0									
234	8340	Compressor Station Equip. Maint	3.1 Peak Month (Sales) (1)		6,559	5,067	1,524	21	18	0	39			
235	8350	Mass. & Reg. Station Equip. Maint	3.1 Peak Month (Sales) (1)		998	710	274	3	2	0	3			
236	8360	Purification Equipment Maintenance	99.0		0									
237	8370	Other Equipment Maintenance	3.1 Peak Month (Sales) (1)		64,187	38,376	9,888	124	76	11	113			
238		Total Underground Storage Expenses			722,553	546,987	169,885	2,334	1,858	26	2,020	0	0	0
239		Transmission												
240		Operation												
241		Op. Sup. & Eng.	99.0		0									
242	8510	System Control & Load Dispatching	99.0		0									
243	8510	System Control & Load Dispatching	99.0		0									
244	8520	Communication Systems Expense	99.0		0									
245	8530	Compressor Station Labor Expense	99.0		0									
246	8540	Compressor Station Fuel Exp.	99.0		0									
247	8550	Compressor Station Fuel & Power	99.0		0									
248	8590	Maint. Expense	3.1 Peak Month has interruptible, 50% Irrigation (1)		848	579	178	2	1	44	13	13	28	
249	8590	Maint. Expense	3.1 Peak Month has interruptible, 50% Irrigation (1)		1,034	3,458	1,068	44	9	242	76	242		
250	8580	LDG Payment	99.0		0									
251	8590	LDG Payment - A&G	99.0		0									
252	8590	Other Expenses	99.0		0									
253	8600	Points	99.0		0									
254		Maintenance												
255	8610	Maint. Sup. & Eng.	99.0		0									
256	8620	Structures and Improvements	99.0		0									
257	8630	Maint.	99.0		0									
258	8640	Compressor Station Equip. Maint	99.0		0									
259	8650	Mass. & Reg. Station Equip. Maint	3.1 Peak Month has interruptible, 50% Irrigation (1)		24	30	9	0	0	0	2	1	2	
260	8660	Communication Equipment Maintenance	99.0		0									
261	8670	Other Equipment Maintenance	99.0		0									
262		Total Transmission Expenses			8,987	4,041	1,205	17	10	0	0	300	90	367

Alamos Energy Corporation, Colorado-Kansas Division														
Capital Expenditure Case No. 15-04-0000 - 001														
Fiscal Year Ending March 31, 2015														
ALLOCATION OF O&M EXPENSES														
263														
264	Distribution													
265	265													
266	8700	Supervision and Engineering	15.4	Distribution Plant - Demand	789,232	504,130	156,590	2,053	1,271	24	32,728	43,062	13,436	35,639
267	8710	Distribution Load Discontinuity	3.0	NCP (14)	13,544	9,810	1,664	41	25	0	641	844	209	709
268	8715	Obsolescence	3.5	NCP (14)	2,358	1,656	262	6	3	0	83	117	37	97
269	8720	Contractor Station Labor & Expenses	99.0		0	0	0	0	0	0	0	0	0	0
270	8740	Mains & Services	3.5	NCP (14)	2,674,707	1,721,244	724,244	9,512	5,924	114	155,577	200,059	45,541	161,249
271	8750	Measuring and Regulating Station Equip. - Gen	3.5	NCP (14)	87,810	59,852	11,077	155	93	1	2,558	3,158	1,400	2,416
272	8760	Measuring and Regulating Station Equip. - Ind.	3.0	NCP (14)	0	0	0	0	0	0	0	0	0	0
273	8770	Measuring and Regulating Station Equip. - City/Gas	3.5	NCP (14)	0	0	0	0	0	0	0	0	0	0
274	8780	Meters and House Regulator Expense	99.0		15,272	9,683	5,610	40	24	0	620	828	267	468
275	8790	Customer Installations Expense	99.0		0	0	0	0	0	0	0	0	0	0
276	8800	Other Expenses	15.4	Distribution Plant - Demand	11,633	129,261	41,128	656	347	7	8,818	11,454	3,675	3,659
277	8810	Stead	15.4	Distribution Plant - Demand	40,491	25,667	8,034	106	69	1	1,639	2,210	700	1,023
278	8820	Maintenance	15.4	Distribution Plant - Demand	132,678	97,442	10,265	308	204	5	6,325	8,278	2,416	2,416
279	8830	Maintenance Supervision and Engineering	3.5	NCP (14)	8,308	5,308	1,648	22	13	0	345	453	144	379
280	8840	Maintenance of Structures and Improvements	3.5	NCP (14)	393,859	223,112	101,290	423	261	5	6,713	8,931	2,797	7,028
281	8850	Maintenance of Communication Equipment	3.5	NCP (14)	0	0	0	0	0	0	0	0	0	0
282	8860	Maint. of Measuring and Regulating Station Equip. - Genera	3.5	NCP (14)	84,882	55,228	16,843	232	137	3	3,320	4,421	1,427	3,824
283	8870	Maint. of Measuring and Regulating Station Equip. - Industria	3.0	NCP (14)	3,401	1,023	318	4	0	0	66	87	28	72
284	8880	Maint. of Measuring and Regulating Station Equip. - City/Gas	3.5	NCP (14)	0	0	0	0	0	0	0	0	0	0
285	8890	Maintenance of Services	99.0		0	0	0	0	0	0	0	0	0	0
286	8900	Maintenance of Meters and House Regulator	99.0		0	0	0	0	0	0	0	0	0	0
287	8910	Maintenance of Other Equipment	99.0		0	0	0	0	0	0	0	0	0	0
288	8920	Total Distribution			5,214,723	3,334,123	1,068,862	13,624	8,204	161	216,411	284,782	80,289	235,708
289	8930	Customer Accounts												
290	9010	Supervisor	99.0		0	0	0	0	0	0	0	0	0	0
291	9020	Meter Reading Expense	99.0		0	0	0	0	0	0	0	0	0	0
292	9030	Customer Accounts and Collection Expense	99.0		0	0	0	0	0	0	0	0	0	0
293	9040	Uncollectible Accounts	99.0		0	0	0	0	0	0	0	0	0	0
294	9050	Miscellaneous Customer Accounts Expense	99.0		0	0	0	0	0	0	0	0	0	0
295	9060	Total Customer Accounts			0	0	0	0	0	0	0	0	0	0
296	9070	Customer Services and Information												
297	9070	Supervisor	99.0		0	0	0	0	0	0	0	0	0	0
298	9080	Customer Assistance Expense	99.0		0	0	0	0	0	0	0	0	0	0
299	9090	Informational and Instructional Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0
300	9100	Miscellaneous Customer Services and Informational Expense	99.0		0	0	0	0	0	0	0	0	0	0
301	9110	Total Customer Services and Information			0	0	0	0	0	0	0	0	0	0
302	9120	Sales												
303	9110	Supervisor	99.0		0	0	0	0	0	0	0	0	0	0
304	9130	Advertising and Selling Expenses	99.0		0	0	0	0	0	0	0	0	0	0
305	9140	Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0
306	9150	Miscellaneous Sales Expense	99.0		0	0	0	0	0	0	0	0	0	0
307	9160	Total Sales			0	0	0	0	0	0	0	0	0	0
308	9170	Administrative & General												
309	9200	Depreciation												
310	9200	Administrative and General Salaries	25.4	Payroll less ASG - Demand	17,583	11,214	3,486	46	28	1	724	989	303	783
311	9210	Office Supplies and Expense	27.4	PTD Plant - Demand	4,236	5,184	1,623	21	23	0	389	448	140	307
312	9220	Administrative Expenses Transfers	25.4	Payroll less ASG - Demand	2,065,612	1,320,791	410,231	5,405	3,329	64	85,217	112,746	35,927	93,294
313	9230	Outside Services Employee	25.4	Payroll less ASG - Demand	27,631	17,470	5,484	71	45	1	1,140	1,028	478	1,248
314	9240	Property Insurance	27.4	PTD Plant - Demand	88,884	14,208	15,478	165	111	1	2,297	2,977	1,169	3,113
315	9250	Injuries and Damages	27.4	PTD Plant - Demand	16,634	10,614	3,303	44	27	1	693	897	287	751
316	9260	Employee Per diem and Benefits	25.4	Payroll less ASG - Demand	429,799	274,637	85,355	1,124	692	15	27,718	29,444	5,711	19,407
317	9270	Franchise Royalties	27.4	PTD Plant - Demand	1,094	699	215	3	0	0	45	58	19	69
318	9280	Regulatory Commission Expense	25.4	Payroll less ASG - Demand	58,851	37,429	11,631	154	85	2	2,427	3,210	1,016	2,954
319	9300	General Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0
320	9310	Miscellaneous General Expense	25.4	Payroll less ASG - Demand	10,424	1,064	2,069	27	17	0	410	368	140	471
321	9310	Rents	27.4	PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0
322	9320	Maintenance	99.0		0	0	0	0	0	0	0	0	0	0
323	9330	Maintenance of General Plant	99.0		0	0	0	0	0	0	0	0	0	0
324	9340	Total ASG			2,705,801	1,720,116	557,067	7,076	4,358	83	113,441	147,801	46,719	131,169
325	9350	Adjustments to Operations and Maintenance Expense												
326	9350	Labor Related	25.4	Payroll less ASG - Demand	17,221	11,012	3,420	45	28	1	710	920	283	778
327	9350	Property	99.0		0	0	0	0	0	0	0	0	0	0
328	9350	Rate Case - Related	16.4	OSM Expenses less ASG - Demand	(172,804)	(132,800)	(39,046)	(482)	(284)	(5)	(6,432)	(8,175)	(2,621)	(6,891)
329	9350	OSM - Related	16.4	OSM Expenses less ASG - Demand	(118,804)	(108,197)	(64,822)	(824)	(524)	(10)	(15,492)	(19,257)	(6,832)	(12,628)
330	9350	Total Adjustments to Operations and Maintenance Expense			(471,608)	(310,944)	(103,868)	(1,309)	(791)	(15)	(21,924)	(27,932)	(9,453)	(24,669)
331	9360	Total O&M Expense - Demand			8,185,200	5,308,855	1,648,905	21,724	14,371	285	512,707	410,118	129,689	339,422

Acris Energy Corporation, Colorado-Kansas Diviso														
Kansas Jurisdiction Code 16-44000 - 451														
Tax Year Ending March 31, 2015														
ALLOCATION OF O&M EXPENSE														
432														
433	Operation													
434	4300	Supervision and Engineering	15.0	Distribution Plant - Comm	2,397	3,270	448	5	5	0	113	188	22	220
435	4710	Distribution Load Dispatch	1.0	Total Throughput (Start 15)	0	0	0	0	0	0	0	0	0	0
437	8712	Operation	1.0	Total Throughput (Start 15)	0	0	0	0	0	0	0	0	0	0
438	8720	Compressor Station Labor & Expense	99.0		0	0	0	0	0	0	0	0	0	0
439	8740	Meters & Service	99.0		0	0	0	0	0	0	0	0	0	0
440	8750	Measuring and Regulating Station Exp. - Gen	99.0		0	0	0	0	0	0	0	0	0	0
441	8760	Measuring and Regulating Station Exp. - Ins	1.0	Total Throughput (Start 15)	0	0	0	0	0	0	0	0	0	0
442	8770	Measuring and Regulating Station Exp. - City Sale	1.0	Total Throughput (Start 15)	0	0	0	0	0	0	0	0	0	0
443	8780	Meters and House Regulator Expense	99.0		10,735	6,238	1,888	35	21	0	505	845	187	1,028
444	8790	Customer Installations Expense	99.0		0	0	0	0	0	0	0	0	0	0
445	8800	Other Expense	15.0	Distribution Plant - Comm	1,243	708	239	3	0	0	34	9	21	119
446	8810	Reps	13.8	Distribution Plant - Comm	356	235	44	1	0	0	31	14	4	23
447	8850	Maintenance	14.4	Distribution Plant - Comm	881	928	165	2	2	0	41	19	15	88
449	8860	Maintenance of Structures and Improvements	99.0		0	0	0	0	0	0	0	0	0	0
450	8870	Maintenance of Mains	99.0		0	0	0	0	0	0	0	0	0	0
451	8880	Maintenance of compressor station equipment	1.0	Total Throughput (Start 15)	0	0	0	0	0	0	0	0	0	0
452	8890	Maint. of Measuring and Regulating Station Equip. - Genera	99.0		0	0	0	0	0	0	0	0	0	0
453	8910	Maint. of Measuring and Regulating Station Equip. - Instrumts	99.0		0	0	0	0	0	0	0	0	0	0
454	8920	Maint. of Measuring and Regulating Station Equip. - City Sale	99.0		0	0	0	0	0	0	0	0	0	0
455	8930	Maintenance of Services	99.0		0	0	0	0	0	0	0	0	0	0
456	8940	Maintenance of Meters and House Regulator	99.0		0	0	0	0	0	0	0	0	0	0
457	8950	Maintenance of Other Regulator	99.0		0	0	0	0	0	0	0	0	0	0
458		Total Distribution			19,487	8,660	2,867	37	30	0	731	1,217	270	1,484
459		Customer Accounts												
461	9010	Supervisor	99.0		0	0	0	0	0	0	0	0	0	0
462	9020	Meter Reading Expense	99.0		0	0	0	0	0	0	0	0	0	0
463	9030	Customer Records and Collection Expense	99.0		0	0	0	0	0	0	0	0	0	0
464	9040	Uncollectible Accounts	99.0		0	0	0	0	0	0	0	0	0	0
465	9050	Miscellaneous Customer Accounts Expense	99.0		0	0	0	0	0	0	0	0	0	0
466		Total Customer Accounts			0	0	0	0	0	0	0	0	0	0
467		Customer Service and Information												
468	9070	Supervisor	99.0		0	0	0	0	0	0	0	0	0	0
470	9080	Customer Assistance Expense	99.0		0	0	0	0	0	0	0	0	0	0
471	9090	Informational and Instructional Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0
472	9100	Miscellaneous Customer Service and Informational Expense	99.0		0	0	0	0	0	0	0	0	0	0
473		Total Customer Service and Information			0	0	0	0	0	0	0	0	0	0
474		Salaries												
476	9110	Supervisor	99.0		0	0	0	0	0	0	0	0	0	0
477	9120	Compressor Station Salaries Expense	99.0		0	0	0	0	0	0	0	0	0	0
478	9130	Advertising Expenses	99.0		0	0	0	0	0	0	0	0	0	0
479	9140	Miscellaneous Sales Expense	99.0		0	0	0	0	0	0	0	0	0	0
480		Total Salaries			0	0	0	0	0	0	0	0	0	0
481		Administrative & General												
482		Operation												
484	9200	Administrative and General Salaries	25.6	Payroll less ASG - Comm	52	30	10	0	0	0	1	4	1	5
485	9210	Office Supplies and Expense	27.8	PTD Plant - Comm	47	37	9	0	0	0	2	4	1	4
486	9220	Administrative Expense Transfer	25.9	Payroll less ASG - Comm	6,104	3,468	1,139	14	11	0	289	479	308	584
487	9230	Outside Services Employee	25.8	Payroll less ASG - Comm	82	47	15	0	0	0	14	6	1	8
488	9240	Property Insurance	21.6	PTD Plant - Comm	397	227	12	1	0	0	31	7	2	28
489	9245	Injuries and Damages	27.9	PTD Plant - Comm	56	35	18	0	0	0	5	2	0	0
490	9246	Employee Pension and Benefit	25.6	Payroll less ASG - Comm	1,388	725	295	5	2	0	60	100	23	123
491	9250	Franchise Regulator	27.8	PTD Plant - Comm	4	4	0	0	0	0	0	0	0	0
492	9260	Regulatory Commission Expense	25.8	Payroll less ASG - Comm	174	98	33	0	0	0	8	14	3	17
493	9301	General Advertising Expense	99.0		0	0	0	0	0	0	0	0	0	0
494	9302	Miscellaneous General Expense	26.8	Payroll less ASG - Comm	21	18	6	0	0	0	1	3	1	3
495	9310	Reps	27.6	PTD Plant - Comm	0	0	0	0	0	0	0	0	0	0
496		Maintenance			0	0	0	0	0	0	0	0	0	0
497	9320	Maintenance of General Plant	99.0		6,253	4,720	1,627	20	16	0	348	648	144	751
498		Total ASG												
499		Adjustments to Operations and Maintenance Expense												
501		Labor-related												
502		Promoted												
503		Save Case - Retired												
504		OSM - Retired												
505		Total Adjustments to Operations and Maintenance Expense												
506														
507		TOTAL O&M EXPENSE - COMMODITY			26,402	15,620	5,059	65	58	0	1,289	1,768	331	2,157

Atmos Energy Corporation, Colorado-Kansas Division
 Status Jurisdiction Code No. 15-1046-0001
 Test Year Ending March 31, 2015

ALLOCATION OF G&M EXPENSE													
Total G&M Expense													
Line No.	Acct. No.	Allocation Factor	Allocation Rate	Total Gromswy	Reserve/Ret Sales	Com/PA Sales	Schools Sales	Industrial Sales	Gas Sales	Inj/Gas Sales	Firm Transport	Schools Transport	Intermittent Transport
Production & Gathering													
928	928	Operation											
929	7500	Op. Exp. & Eng.											
931	7510	Production Maps & Records											
932	7520	Gas Meters		10,340	7,512	2,372	31	21	0	383	0	0	
933	7530	Field Lines Expenses											
934	7540	Field Compressor Station Expense											
935	7550	Field Compressor Sta. Fuel & Pow.											
936	7560	Field Meter & Regul. Station Exp.											
937	7570	Purification Expense											
938	7580	Other Expenses											
939		Maintenance											
940	7610	Maint. Sup. & Eng.											
941	7620	Structures and Improvements											
942	7630	Field Line Maintenance											
943	7640	Compressor Station Equip. Maint.											
944	7650	Meter & Regul. Station Equip. Maint.											
945	7660	Purification Equipment Maintenance											
946	7670	Other Equipment Maintenance											
947	7680	Gas Produced by Other											
948	7690	Gas Produced by Other											
949		Total Production & Gathering		10,340	7,512	2,372	31	21	0	383	0	0	
Other Gas Supply Expenses													
950	950	Operation											
951	8000	Intercompany Gas Well-head Purchase											
952	8010	Natural gas field line purchase											
953	8020	Natural gas city gate purchases											
954	8030	Transmission City Gate											
955	8040	Transmission-Operations supervision and engineering											
956	8050	Other Gas Purchases / Gas Cost Adjustment											
957	8060	PGA for Commodity											
958	8070	PGA for industrial											
959	8080	PGA for Public Authority											
960	8090	PGA for Transportation Sale											
961	8100	Unloaded PGA Cost											
962	8110	PGA Offset to Intercompany Gas Cost											
963	8120	Exchange Gas											
964	8130	Gas Withdrawn From Storage - Debit											
965	8140	Gas Delivered to Storage											
966	8150	Gas used for products extraction-credit											
967	8160	Gas used for other utility operation											
968	8170	Other Gas Supply Expense											
969	8180	Transmission and compression of gas by other											
970		Maintenance											
971	8210	Maint. Of Field Gas Meter, St.											
972	8220	Local Other Gas Supply Expense											
973		Underground Storage											
974	974	Operation											
975	8140	Op. Exp. & Eng.											
976	8150	Meter & Record											
977	8160	Wells Expense		477,953	461,812	112,377	3,441	305	18	1,342	0	0	
978	8170	Lines Expense											
979	8180	Compressor Station Expense											
980	8190	Compressor Station Fuel & Power		105,426	78,841	24,738	327	200	4	236	0	0	
981	8200	Meter, B. Regul. Station Expense											
982	8210	Purification Expense											
983	8220	Exploration & Development		16,944	12,865	9,558	93	32	1	48	0	0	
984	8230	Gas Losses		72,520	54,900	17,622	225	137	3	204	0	0	
985		Maintenance											
986	8300	Maint. Sup. & Eng.											
987	8310	Structures and Improvements											
988	8320	Reservoirs & Wells Maintenance		1,862	1,424	442	9	4	0	0	0	0	
989	8330	Line Maintenance											
990	8340	Compressor Station Equip. Maint.		6,053	5,807	1,524	21	23	0	59	0	0	
991	8350	Meter, B. Regul. Station Equip. Maint.		938	710	221	3	3	0	9	0	0	
992	8360	Purification Equipment Maintenance											
993	8370	Other Equipment Maintenance											
994		Total Underground Storage Expense		722,533	548,997	169,856	2,238	1,368	26	2,622	0	0	
Transmission													
995	995	Operation											
996	8000	Op. Exp. & Eng.											
997	8010	System Control & Load Dispatching											
998	8020	Communication Systems Expense											
999	8030	Compressor Station Labor Expense											
1000	8040	Compressor Station Fuel Cost											
1001	8050	Compressor Station Fuel & Power											
1002	8060	Meter Expense		848	575	178	2	1	0	44	23	38	
1003	8070	Meter, B. Regul. Station Expense		5,815	4,418	1,398	14	14	0	71	11	20	
1004	8080	Line Payment											
1005	8090	Line Payment - AGG											
1006	8100	Other Expenses											
1007	8110	Reimb.											
1008		Maintenance											
1009	8210	Maint. Sup. & Eng.											
1010	8220	Structures and Improvements											
1011	8230	Maint.											
1012	8240	Compressor Station Equip. Maint.											
1013	8250	Meter, B. Regul. Station Equip. Maint.		44	30	9	0	0	0	2	0	2	
1014	8260	Communication Equipment Maintenance											
1015	8270	Other Equipment Maintenance											
1016		Total Transmission Expense		3,297	4,011	1,255	17	10	0	309	30	57	

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction (Rate No. 15-014) - RT												
Year Ending March 31, 2025												
ALLOCATION OF O&M EXPENSES												
601												
602	Distribution											
603	Operations											
604	6700	Supervision and Engineering	350,447	641,702	179,208	2,277	1,529	96	33,844	44,612	15,069	16,231
605	6710	Distribution Load Dispatching	13,544	8,890	3,094	41	28	0	645	848	289	703
606	6711	Outlets	2,338	1,364	524	0	0	0	39	112	37	97
607	6720	Compressor Station Labor & Expense	0	0	0	0	0	0	0	0	0	0
608	6740	Tools & Services	3,676,783	2,149,689	725,244	9,812	5,921	114	151,477	200,899	65,943	168,049
609	6750	Measuring and Regulating Station Equip. - Gas	27,613	36,921	11,477	151	65	0	2,919	3,188	1,007	1,007
610	6760	Measuring and Regulating Station Equip. - Inc.	0	0	0	0	0	0	0	0	0	0
611	6770	Measuring and Regulating Station Equip. - City Gate	22,528	15,820	14,897	18	45	0	1,136	2,671	449	1,719
612	6780	Meters and House Regulator Expense	113,386	95,758	38,892	281	211	0	1,374	2,113	2,113	568
613	6790	Customer Installations Expense	200,512	262,211	95,000	745	468	73	9,804	15,999	4,978	10,019
614	6800	Other Expense	49,642	49,642	11,272	119	24	0	1,467	2,967	296	1,615
615	6810	Rents	0	0	0	0	0	0	0	0	0	0
616	6820	Maintenance	29,834	198,081	41,481	636	246	12	7,033	2,298	3,271	7,714
617	6830	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
618	6840	Maintenance Structures and Improvements	6,328	5,308	1,619	22	11	0	545	455	144	253
619	6870	Maintenance of Mains	163,939	101,292	32,212	423	261	3	6,711	8,811	2,797	7,809
620	6880	Maintenance of Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
621	6890	Maint. of Measuring and Regulating Station Equip. - Gas	64,887	54,228	19,043	212	127	0	1,520	4,611	1,187	3,802
622	6910	Maint. of Measuring and Regulating Station Equip. - Industrial	1,401	1,029	313	4	3	0	66	89	28	72
623	6920	Maint. of Measuring and Regulating Station Equip. - City Gate	7,682	1,468	46	1	0	0	10	19	4	16
624	6930	Maintenance of Services	6,311	3,684	416	3	1	0	13	3	10	2
625	6940	Maintenance of Meters and House Regulators	6,269	5,660	547	2	0	0	23	0	5	0
626	6950	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0
627		Total Distribution	6,330,451	4,240,914	1,143,434	14,716	2,105	672	223,297	292,186	98,310	338,799
628		Customer Accounts										
629	9010	Supervisor	46,806	41,982	3,610	24	8	0	101	58	64	19
630	9020	Meter Reading Expense	759,470	697,597	26,972	308	102	41	1,847	806	1,256	296
631	9030	Customer Service and Collection Expense	31,207	74,572	6,980	49	11	0	1,572	36	105	28
632	9040	Uncollectible Accounts	87,210	801,120	65,427	446	117	506	1,631	1,034	1,857	306
633	9050	Miscellaneous Customer Accounts Expense	8,255	7,483	2,465	1	3	0	19	65	15	3
634		Total Customer Accounts	1,749,948	1,624,688	132,654	925	238	1,026	4,868	2,094	2,157	610
635		Customer Service and Information										
636	3020	Supervisor	169	153	13	0	0	0	0	0	0	0
637	3030	Customer Assistance Expense	26,548	32,644	2,666	18	3	0	77	45	63	12
638	3040	Informational and Instructional Advertising Expense	7,682	7,054	876	6	1	0	27	5	14	2
639	3120	Miscellaneous Customer Service and Informational Expense	66,438	61,285	5,002	34	5	39	145	79	118	23
640		Total Customer Service and Information	110,637	101,992	8,557	56	13	34	209	130	196	39
641		Sales										
642	9110	Supervisor	117,009	108,220	8,827	60	26	68	295	143	220	41
643	9120	Commodities and Selling Expenses	33,818	21,870	3,786	12	3	0	52	28	43	8
644	9130	Advertising Expense	0	0	0	0	0	0	0	0	0	0
645	9140	Miscellaneous Sales Expense	0	0	0	0	0	0	0	0	0	0
646		Total Sales	141,827	130,090	10,613	72	29	68	347	171	263	49
647		Administrative & General										
648	9200	Administration and General Salaries	78,451	67,136	8,188	79	38	38	872	1,061	428	624
649	9210	Office Supplies and Expense	13,716	9,272	2,266	29	18	3	371	48	148	284
650	9220	Administrative Expense Transfers	9,255,554	7,800,468	369,561	8,281	4,515	4,194	102,592	123,862	50,391	55,293
651	9230	Contract Services Employee	129,896	305,697	12,891	134	60	56	1,872	1,494	874	1,399
652	9240	Property Insurance	116,288	94,593	38,150	243	141	23	3,143	4,101	1,607	2,296
653	9250	Injuries and Damages	20,020	20,417	4,619	19	37	0	398	1,012	388	788
654	9260	Employee Pensions and Benefit	1,934,552	1,541,771	203,261	1,830	899	870	21,216	25,714	10,470	20,450
655	9270	Franchise Requirements	1,881	1,331	311	4	3	0	49	61	25	35
656	9280	Regulatory Commission Expense	249,517	234,842	27,438	254	219	119	2,920	3,521	1,434	1,760
657	9301	General Advertising Expense	0	0	0	0	0	0	0	0	0	0
658	9302	Miscellaneous General Expense	46,862	39,349	4,465	49	21	0	147	62	214	49
659	9310	Rents	0	0	0	0	0	0	0	0	0	0
660	9320	Maintenance	0	0	0	0	0	0	0	0	0	0
661	9330	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0
662		Total A&G	11,892,680	10,097,154	1,249,628	12,059	5,811	5,318	133,891	161,869	69,400	126,420
663		Adjustments to Operations and Maintenance Expenses										
664	970	Labor-Related	77,184	65,867	8,019	77	39	35	365	1,021	420	608
665	971	Pension	161,450	139,887	12,259	121	49	148	548	671	291	451
666	972	State Class - Related	183,547	124,606	12,239	123	113	164	6,678	16,098	7,177	16,669
667	973	DBM - Related	485,410	358,620	79,168	663	377	1,020	12,207	15,781	5,278	11,831
668	974	Total Adjustments to Operations and Maintenance Expense	710,791	516,429	111,685	1,477	866	1,366	18,798	23,647	7,946	18,990
669		TOTAL O&M EXPENSE	20,228,963	16,285,529	2,608,281	28,647	15,492	7,092	315,617	433,542	158,391	367,700

Atmos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 15-KTWC-RTS										
Test Year Ending March 31, 2016										
ALLOCATION OF PAYROLL										
80										
81	Distribution									
82	Operation									
83	Supervision & Insp.	24	Distribution O&M - Cust	1,924,567	1,679,410	205,340	1,835	1,188	904	10,853
84	Distribution Load Glooswing	99.0								10,853
85	Compressor Station Labor and Expenses	99.0								10,853
86	Mains and Services Expenses	99.0								10,853
87	Measuring and Regulating Station Expenses - General	99.0								10,853
88	Measuring and Regulating Station Equip - Industrial	99.0								10,853
89	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0								10,853
90	Meter and House Regulator Expenses	99.0								10,853
91	Customer Installation Expenses	99.0								10,853
92	Other Expenses	99.0								10,853
93	Rents	99.0								10,853
94	Maintenance	99.0								10,853
95	Maintenance Structures and Engineering	99.0								10,853
96	Maintenance of Structures and Improvements	99.0								10,853
97	Maintenance of Mfns	99.0								10,853
98	Maintenance of compressor station equipment	99.0								10,853
99	Maint. of Measuring and Regulating Station Equip - General	99.0								10,853
100	Maint. of Measuring and Regulating Station Equip - Industrial	99.0								10,853
101	Maint. of Measuring and Regulating Station Equip - City Gate	99.0								10,853
102	Maintenance of Services	99.0								10,853
103	Maintenance of Meters and House Regulators	99.0								10,853
104	Maintenance of Other Equipment	99.0								10,853
105	Total Distribution			1,924,567	1,679,410	205,340	1,835	1,188	904	10,853
106	Customer Accounts									
107	Supervision	2.0	Bills (1)	30,207,995	27,759,695	2,248,460	15,448	4,067	17,880	85,494
108	Minor Reading	99.0								85,494
109	Customer Rec. & Collections	99.0								85,494
110	Uncollectible Accounts	99.0								85,494
111	Misc. Cust. Acct. Expense	99.0								85,494
112	Total Customer Account Expense			30,207,995	27,759,695	2,248,460	15,448	4,067	17,880	85,494
113	Customer Service and Information									
114	Supervision	2.0	Bills (1)	61,041	58,044	4,577	31	5	35	193
115	Customer Addressing	99.0								193
116	Information & Instruction	99.0								193
117	Misc. Cust. Acct. Expense	99.0								193
118	Total Customer Service & Info Expense			61,041	58,044	4,577	31	5	35	193
119	Sales									
120	Supervision	2.0	Bills (1)	129,037	118,494	9,677	66	17	75	260
121	Demonstration & Selling	99.0								260
122	Advertising	99.0								260
123	Misc. Sales Expense	99.0								260
124	Total Sales Expense			129,037	118,494	9,677	66	17	75	260
125	Administrative & General									
126	Operation									
127	Administrative and General Salaries	1.0	Bills (1)	32,191,104	29,850,764	2,414,146	16,463	4,334	18,689	86,793
128	Office Supplies and Expenses	99.0								86,793
129	Administrative Expenses Transferred - Customer Support	99.0								86,793
130	Administrative Expenses Transferred - General	99.0								86,793
131	Outside Services Employed	99.0								86,793
132	Property Insurance	99.0								86,793
133	Injuries and Damages	99.0								86,793
134	Employee Pensions and Benefits	99.0								86,793
135	Regulatory Commission Expenses	99.0								86,793
136	Duplicate Charges - Credit	99.0								86,793
137	General Advertising Expenses	99.0								86,793
138	Miscellaneous General Expense	99.0								86,793
139	Rents	99.0								86,793
140	Maintenance	99.0								86,793
141	Maintenance of General Plant	99.0								86,793
142	Total Adm.			32,191,104	29,850,764	2,414,146	16,463	4,334	18,689	86,793
143	Other Utility Plant Related Payroll	99.0								86,793
144	TOTAL PAYROLL EXPENSE - CUSTOMER			64,553,784	58,154,408	4,899,340	33,643	8,615	37,224	145,522

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 35-ATMS-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF PAYROLL												
162	Demand											
163												
164												
165	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Injection	Firm	Schools	Interruptible
166	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
167	Production & Gathering											
168	Operation											
169	Op. Sup. & Eng.	99.0										
170	Production Maps & Records	99.0										
171	Field Lines Expenses	99.0										
172	Field Compressor Station Expense	99.0										
173	Field Compressor Sta. Fuel & Pwr.	99.0										
174	Field Meas. & Regul. Station Exp.	99.0										
175	Purification Expense	99.0										
176	Other Expenses	99.0										
177	Maintenance											
178	Maint. Sup. & Eng.	99.0										
179	Structures and Improvements	99.0										
180	Field Line Maintenance	99.0										
181	Compressor Station Equip. Maint.	99.0										
182	Meas. & Regul. Station Equip. Maint.	99.0										
183	Purification Equipment Maintenance	99.0										
184	Other Equipment Maintenance	99.0										
185	Gas Processed By Others	99.0										
186	Total Production & Gathering											
187	Other Gas Supply Expenses:											
188	Wellhead Purchases	99.0										
189	Field Line Purchases	99.0										
190	Transmission Line Purchases	99.0										
191	City Gate Purchases	99.0										
192	Other Gas Purchases	99.0										
193	Seepage Gas	99.0										
194	Purchased Gas Expenses	99.0										
195	Storage Gas Withdrawal	99.0										
196	Company Used Gas	99.0										
197	Other Gas Supply Expenses	99.0										
198	Total Other Gas Supply Expenses											
199	Underground Storage:											
200	Operation											
201	Op. Sup. & Eng.	8.3	Peak Month less Interruptible, SGS, Injection (12)	49,523	33,424	10,381	137	84		2,952	741	2,205
202	Maps & Records	99.0										
203	Wells Expense	99.0										
204	Lines Expense	99.0										
205	Compressor Station Expense	99.0										
206	Compressor Station Fuel & Power	99.0										
207	Meas. & Regul. Station Expenses	99.0										
208	Purification Expenses	99.0										
209	Exploration & Development	99.0										
210	Gas Leases	99.0										
211	Other Expenses	99.0										
212	Storage Well Royalties	99.0										
213	Rents	99.0										
214	Maintenance											
215	Maint. Sup. & Eng.	99.0										
216	Structures and Improvements	99.0										
217	Reservoirs & Wells Maintenance	99.0										
218	Line Maintenance	99.0										
219	Compressor Station Equip. Maint.	99.0										
220	Meas. & Regul. Station Equip. Maint.	99.0										
221	Purification Equipment Maintenance	99.0										
222	Other Equipment Maintenance	99.0										
223	Total Underground Storage Expense			49,523	33,424	10,381	137	84		2,952	741	2,205
224	Transmission:											
225	Operation											
226	Op. Sup. & Eng.	3.3	Peak Month less Interruptible, SGS, Injection (12)	4,282	2,870	891	12	7		219	64	189
227	System Control & Load Dispatching	99.0										
228	Communication Systems Expense	99.0										
229	Compressor Station Labor Expense	99.0										
230	Compressor Station Fuel Gas	99.0										
231	Compressor Station Fuel & Power	99.0										
232	Maint. Expense	99.0										
233	Meas. & Regul. Station Expenses	99.0										
234	Other Expenses	99.0										
235	LDC Payment	99.0										
236	LDC Payment - A&G	99.0										
237	Rents	99.0										
238	Maintenance											
239	Maint. Sup. & Eng.	99.0										
240	Structure & Improv.	99.0										
241	Maps	99.0										
242	Compressor Station Equip. Maint.	99.0										
243	Meas. & Regul. Station Equip. Maint.	99.0										
244	Communication Equipment Maintenance	99.0										
245	Other Equipment Maintenance	99.0										
246	Total Transmission Expense			4,282	2,870	891	12	7		219	64	189

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 16-ATMG-RTS											
Year Ending March 31, 2018											
ALLOCATION OF PAYROLL											
410	Distribution										
411	Operation										
412	Supervision & Eng.	34.6	Distribution O&M - Comm	27,488	15,698	5,080	65	54	0	1,295	2,157
414	Distribution Load Dispatching	99.0		0	0	0	0	0	0	0	0
415	Compressor Station Labor and Expenses	99.0		0	0	0	0	0	0	0	0
416	Maints and Services Expenses	99.0		0	0	0	0	0	0	0	0
417	Measuring and Regulating Station Expenses - General	99.0		0	0	0	0	0	0	0	0
418	Measuring and Regulating Station Expenses - Industrial	99.0		0	0	0	0	0	0	0	0
419	Measuring and Regulating Station Exp. - City Gate Ckt. Sta.	99.0		0	0	0	0	0	0	0	0
420	Meter and House Regulator Expenses	99.0		0	0	0	0	0	0	0	0
421	Customer Installations Expenses	99.0		0	0	0	0	0	0	0	0
422	Other Expenses	99.0		0	0	0	0	0	0	0	0
423	Items	99.0		0	0	0	0	0	0	0	0
424	Maintenance										
425	Maintenance Supervision and Engineering	99.0		0	0	0	0	0	0	0	0
426	Maintenance of Structures and Improvements	99.0		0	0	0	0	0	0	0	0
427	Maintenance of Mains	99.0		0	0	0	0	0	0	0	0
428	Maintenance of compressor station equipment	99.0		0	0	0	0	0	0	0	0
429	Maint. of Measuring and Regulating Station Equip - General	99.0		0	0	0	0	0	0	0	0
430	Maint. of Measuring and Regulating Station Equip - Industrial	99.0		0	0	0	0	0	0	0	0
431	Maint. of Measuring and Regulating Station Equip - City State	99.0		0	0	0	0	0	0	0	0
432	Maintenance of Services	99.0		0	0	0	0	0	0	0	0
433	Maintenance of Meters and House Regulators	99.0		0	0	0	0	0	0	0	0
434	Maintenance of Other Equipment	99.0		0	0	0	0	0	0	0	0
435	Total Distribution			27,488	15,698	5,080	65	54	0	1,295	2,157
436	Customer Accounts										
437	Supervision	99.0		0	0	0	0	0	0	0	0
438	Meter Reading	99.0		0	0	0	0	0	0	0	0
439	Customer Rec. & Collection	99.0		0	0	0	0	0	0	0	0
440	Uncollectible Accounts	99.0		0	0	0	0	0	0	0	0
441	Misc. Cust. Acct. Expense	99.0		0	0	0	0	0	0	0	0
442	Total Customer Accounts Expense			0	0	0	0	0	0	0	0
443	Customer Service and Information										
444	Supervision	99.0		0	0	0	0	0	0	0	0
445	Customer Assistance	99.0		0	0	0	0	0	0	0	0
446	Information & Instruction	99.0		0	0	0	0	0	0	0	0
447	Misc. Cust. Acct. Expense	99.0		0	0	0	0	0	0	0	0
448	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0
449	Sales										
450	Supervision	99.0		0	0	0	0	0	0	0	0
451	Demonstration & Selling	99.0		0	0	0	0	0	0	0	0
452	Advertising	99.0		0	0	0	0	0	0	0	0
453	Misc. Sales Expense	99.0		0	0	0	0	0	0	0	0
454	Total Sales Expense			0	0	0	0	0	0	0	0
455	Administrative & General										
456	Operation										
457	Administrative and General Salaries	18	Md (ex Interpublic, SES, Migration, Transport 19)	27,346	20,543	6,648	85	70	0	0	0
458	Office Supplies and Expenses	99.0		0	0	0	0	0	0	0	0
459	Administrative Expenses Transferred - Customer Support	99.0		0	0	0	0	0	0	0	0
460	Administrative Expenses Transferred - General	99.0		0	0	0	0	0	0	0	0
461	Double Salaries Employed	99.0		0	0	0	0	0	0	0	0
462	Property Insurance	99.0		0	0	0	0	0	0	0	0
463	Injuries and Damages	99.0		0	0	0	0	0	0	0	0
464	Employee Penalties and Benefits	99.0		0	0	0	0	0	0	0	0
465	Regulatory Commission Expenses	99.0		0	0	0	0	0	0	0	0
466	Duplicate Charges - Credit	99.0		0	0	0	0	0	0	0	0
467	General Advertising Expenses	99.0		0	0	0	0	0	0	0	0
468	Miscellaneous General Expense	99.0		0	0	0	0	0	0	0	0
469	Items	99.0		0	0	0	0	0	0	0	0
470	Maintenance										
471	Maintenance of General Plant	99.0		0	0	0	0	0	0	0	0
472	Total ASO			27,346	20,543	6,648	85	70	0	0	0
473	Other Utility Plant Related Payroll	99.0		0	0	0	0	0	0	0	0
474	TOTAL PAYROLL EXPENSE - COMMODITY			54,004	36,241	11,728	150	124	0	1,295	2,157

Almos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-ATM-00000-RTS												
Year Ending March 31, 2018												
ALLOCATION OF PAYROLL												
482 Total Payroll Expenses												
483												
484												
485												
486												
Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PS Sales	Schools Sales	Industrial Sales	OG&S	Irrigation Sales	Firm Transport	Schools Transport	Intermittent Transport	
487 Production & Gathering:												
488	Operation	0	0	0	0	0	0	0	0	0	0	
489	Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	
490	Production Maint. & Records	0	0	0	0	0	0	0	0	0	0	
491	Field Lines Expenses	0	0	0	0	0	0	0	0	0	0	
492	Field Compressor Station Expense	0	0	0	0	0	0	0	0	0	0	
493	Field Compressor Sta. Fuel & Pow.	0	0	0	0	0	0	0	0	0	0	
494	Field Maint. & Regu. Station Exp.	0	0	0	0	0	0	0	0	0	0	
495	Purification Expense	0	0	0	0	0	0	0	0	0	0	
496	Other Expenses	0	0	0	0	0	0	0	0	0	0	
497	Maintenance	0	0	0	0	0	0	0	0	0	0	
498	Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	
499	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	
500	Field Line Maintenance	0	0	0	0	0	0	0	0	0	0	
501	Compressor Station Equip. Maint.	0	0	0	0	0	0	0	0	0	0	
502	Mess. & Regu. Station Equip Maint.	0	0	0	0	0	0	0	0	0	0	
503	Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	
504	Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	
505	Gas Processed by Others	0	0	0	0	0	0	0	0	0	0	
506	Total Production & Gathering	0	0	0	0	0	0	0	0	0	0	
507												
508	Other Gas Supply Expenses:											
509	Wellhead Purchases	0	0	0	0	0	0	0	0	0	0	
510	Field Line Purchases	0	0	0	0	0	0	0	0	0	0	
511	Transmission Line Purchases	0	0	0	0	0	0	0	0	0	0	
512	City Gate Purchases	0	0	0	0	0	0	0	0	0	0	
513	Other Gas Purchases	0	0	0	0	0	0	0	0	0	0	
514	Exchanges	0	0	0	0	0	0	0	0	0	0	
515	Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	
516	Storage Gas Withdrawal	0	0	0	0	0	0	0	0	0	0	
517	Domestic Used Gas	0	0	0	0	0	0	0	0	0	0	
518	Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	
519	Total Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	
520												
521	Underground Storage:											
522	Operation	49,538	33,434	10,881	137	84	0	0	2,852	741	2,305	
523	Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	
524	Mess. & Records	0	0	0	0	0	0	0	0	0	0	
525	Wells Expense	0	0	0	0	0	0	0	0	0	0	
526	Lines Expense	0	0	0	0	0	0	0	0	0	0	
527	Compressor Station Expense	0	0	0	0	0	0	0	0	0	0	
528	Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0	0	
529	Mess. & Regu. Station Expenses	0	0	0	0	0	0	0	0	0	0	
530	Purification Expenses	0	0	0	0	0	0	0	0	0	0	
531	Exploration & Development	0	0	0	0	0	0	0	0	0	0	
532	Gas Leases	0	0	0	0	0	0	0	0	0	0	
533	Other Expenses	0	0	0	0	0	0	0	0	0	0	
534	Storage Well Royalties	0	0	0	0	0	0	0	0	0	0	
535	Rents	0	0	0	0	0	0	0	0	0	0	
536	Maintenance	0	0	0	0	0	0	0	0	0	0	
537	Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	
538	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	
539	Reservoirs & Wells Maintenance	0	0	0	0	0	0	0	0	0	0	
540	Line Maintenance	0	0	0	0	0	0	0	0	0	0	
541	Compressor Station Equip Maint.	0	0	0	0	0	0	0	0	0	0	
542	Mess. & Regu. Station Equip Maint.	0	0	0	0	0	0	0	0	0	0	
543	Purification Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	
544	Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	
545	Total Underground Storage Expense	49,538	33,434	10,881	137	84	0	0	2,852	741	2,305	
546												
547	Transmission:											
548	Operation	4,252	2,870	891	12	7	0	0	219	64	188	
549	Op. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	
550	Systems Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	
551	Communication Systems Expense	0	0	0	0	0	0	0	0	0	0	
552	Compressor Station Labor Expense	0	0	0	0	0	0	0	0	0	0	
553	Compressor Station Fuel Gas	0	0	0	0	0	0	0	0	0	0	
554	Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0	0	
555	Maint. Expense	0	0	0	0	0	0	0	0	0	0	
556	Mess. & Regu. Station Expenses	0	0	0	0	0	0	0	0	0	0	
557	Other Expenses	0	0	0	0	0	0	0	0	0	0	
558	LDC Payment	0	0	0	0	0	0	0	0	0	0	
559	LDC Payment - AKS	0	0	0	0	0	0	0	0	0	0	
560	Rents	0	0	0	0	0	0	0	0	0	0	
561	Maintenance	0	0	0	0	0	0	0	0	0	0	
562	Maint. Sup. & Eng.	0	0	0	0	0	0	0	0	0	0	
563	Structure & Improv.	0	0	0	0	0	0	0	0	0	0	
564	Maint.	0	0	0	0	0	0	0	0	0	0	
565	Compressor Station Equip Maint.	0	0	0	0	0	0	0	0	0	0	
566	Mess. & Regu. Station Equip Maint.	0	0	0	0	0	0	0	0	0	0	
567	Communication Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	
568	Other Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	
569	Total Transmission Expense	4,252	2,870	891	12	7	0	0	219	64	188	

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 19-AT&G - RTS											
Year-End: Month 11, 2018											
ALLOCATION OF PAYROLL											
270	Distribution										
271	Operation										
272	Supervision & Insp.	11,259,358	7,601,552	2,045,245	26,073	16,182	1,180	399,634	\$17,710	\$71,516	423,098
274	Distribution Lead Expenses	0	0	0	0	0	0	0	0	0	0
275	Compressor Station Labor and Expenses	0	0	0	0	0	0	0	0	0	0
276	Mains and Services Expenses	0	0	0	0	0	0	0	0	0	0
277	Measuring and Regulating Station Expenses - General	0	0	0	0	0	0	0	0	0	0
278	Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0
279	Measuring and Regulating Station Equip. - City Gate Csk. Sta.	0	0	0	0	0	0	0	0	0	0
280	Meter and House Regulator Expenses	0	0	0	0	0	0	0	0	0	0
281	Customer Installation Expenses	0	0	0	0	0	0	0	0	0	0
282	Other Expenses	0	0	0	0	0	0	0	0	0	0
283	Rents	0	0	0	0	0	0	0	0	0	0
284	Maintenance	0	0	0	0	0	0	0	0	0	0
285	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0
286	Maintenance of Mains	0	0	0	0	0	0	0	0	0	0
287	Maintenance of Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0
288	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	0	0	0	0
289	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0
290	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0
291	Maint. of Meters and House Regulators	0	0	0	0	0	0	0	0	0	0
292	Maintenance of Services	0	0	0	0	0	0	0	0	0	0
293	Maintenance of Meters and House Regulators	0	0	0	0	0	0	0	0	0	0
294	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0
299	Total Distribution	11,199,158	7,601,552	2,045,245	26,073	16,182	1,180	399,634	\$17,710	\$71,516	423,098
306	Customer Accounts										
307	Supervision	30,207,938	27,759,699	2,265,660	15,448	4,067	17,830	65,484	35,788	53,818	10,595
308	Meter Reading	0	0	0	0	0	0	0	0	0	0
309	Customer Res. & Collections	0	0	0	0	0	0	0	0	0	0
310	Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0
311	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0
312	Total Customer Accounts Expense	30,207,938	27,759,699	2,265,660	15,448	4,067	17,830	65,484	35,788	53,818	10,595
305	Customer Service and Information										
306	Supervision	61,031	56,044	4,577	31	8	85	312	73	109	21
307	Customer Addressing	0	0	0	0	0	0	0	0	0	0
308	Information & Instruction	0	0	0	0	0	0	0	0	0	0
309	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0
310	Total Customer Service & Info Expense	61,031	56,044	4,577	31	8	85	312	73	109	21
311	Sales										
312	Supervision	129,037	118,494	9,677	66	17	75	280	133	230	45
313	Demonstration & Show	0	0	0	0	0	0	0	0	0	0
314	Advertising	0	0	0	0	0	0	0	0	0	0
315	Misc. Sales Expense	0	0	0	0	0	0	0	0	0	0
316	Total Sales Expense	129,037	118,494	9,677	66	17	75	280	133	230	45
317	Administrative & General										
318	Operation										
319	Administrative and General Salaries	41,461,514	36,651,751	4,598,865	45,243	21,941	19,029	95,812	33,124	57,457	11,291
320	Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0
321	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	0	0	0	0
322	Administrative Expenses Transferred - General	0	0	0	0	0	0	0	0	0	0
323	Quality Services Employee	0	0	0	0	0	0	0	0	0	0
324	Property Insurance	0	0	0	0	0	0	0	0	0	0
325	Injuries and Damages	0	0	0	0	0	0	0	0	0	0
326	Employee Pensions and Benefits	0	0	0	0	0	0	0	0	0	0
327	Regulatory Commission Expenses	0	0	0	0	0	0	0	0	0	0
328	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0
329	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0
330	Miscellaneous General Expenses	0	0	0	0	0	0	0	0	0	0
331	Rents	0	0	0	0	0	0	0	0	0	0
332	Maintenance	0	0	0	0	0	0	0	0	0	0
333	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0
334	Total Adm	41,461,514	36,651,751	4,598,865	45,243	21,941	19,029	95,812	33,124	57,457	11,291
335	Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0
336		0	0	0	0	0	0	0	0	0	0
337		0	0	0	0	0	0	0	0	0	0
338		0	0	0	0	0	0	0	0	0	0
339		0	0	0	0	0	0	0	0	0	0
340	TOTAL PAYROLL EXPENSE	83,112,508	72,149,835	8,885,096	87,016	42,235	37,850	557,411	594,632	338,044	447,444

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 15-RTMG-RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Customer													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1			Intangible Plant										
2													
3	30100	99.0	Organization	0									
4	30200	99.0	Franchises & Consents	0									
5	30300	99.0	Misc Intangible Plant	0									
6													
7			Total Intangible Plant	0									
8													
9			Production Plant										
10		99.0		0									
11	32520	99.0	Producing Leaseholds	0									
12	32540	99.0	Rights of Way	0									
13	33100	99.0	Production Gas Wells Equipment	0									
14	33301	99.0	Field Lines	0									
15	33302	99.0	Tributary Lines	0									
16	33400	99.0	Field Meas. & Reg. Sta. Equip	0									
17	34900	99.0	Purification Equipment	0									
18													
19			Total Production Plant	0									
20													
21			Storage Plant										
22													
23	35010	99.0	Land	0									
24	35020	99.0	Rights of Way	0									
25	35100	99.0	Structures and Improvements	0									
26	35102	99.0	Compression Station Equipment	0									
27	35103	99.0	Meas. & Reg. Sta. Structures	0									
28	35104	99.0	Other Structures	0									
29	35200	99.0	Wells \ Rights of Way	0									
30	35201	99.0	Well Construction	0									
31	35202	99.0	Reservoirs	0									
32	35203	99.0	Cushion Gas	0									
33	35210	99.0	Leaseholds	0									
34	35211	99.0	Storage Rights	0									
35	35300	99.0	Pipelines	0									
36	35400	99.0	Compressor Station Equipment	0									
37	35500	99.0	Meas. & Reg. Equipment	0									
38	35600	99.0	Purification Equipment	0									
39	35700	99.0	Other Equipment	0									
40													
41			Total Storage Plant	0									
42													
43			Transmission										
44													
45	36000	99.0	Land & Land Rights	0									
46	36520	99.0	Rights of Way	0									
47	36600	99.0	Structures & Improvements	0									
48	36609	99.0	Other Structures	0									
49	36700	99.0	Maine Cathodic Protection	0									
50	36701	99.0	Maine - Steel	0									
51	36900	99.0	Meas. & Reg. Equipment	0									
52	36801	99.0	Meas. & Reg. Equipment	0									
53													
54			Total Transmission Plant	0									
55													
56			Distributions										
57													
58	37400	99.0	Land & Land Rights	0									
59	37401	99.0	Land	0									
60	37402	15.2	Distribution Plant - Cust	2,807	2,406	321	4	2	1	18	25	25	6
61	37403	99.0	Land Other	0									
62	37500	15.2	Structures & Improvements	2,098	1,796	299	3	2	1	13	18	18	5
63	37501	99.0	Structures & Improvements T.B.	0									
64	37502	99.0	Land Rights	0									
65	37503	99.0	Improvements	0									
66	37600	15.2	Maine Cathodic Protection	82,723	70,858	9,866	108	09	37	523	709	723	189
67	37501	15.2	Maine - Steel	440,506	377,539	50,405	577	369	200	2,785	3,778	3,850	1,009
68	37602	15.2	Maine - Plastic	773,883	653,267	85,551	1,014	649	351	4,693	6,494	6,794	1,786
69	37600	15.2	Meas & Reg. Sta. Equip - General	84,457	73,284	5,654	114	71	36	534	724	733	193
70	37900	15.2	Meas & Reg. Sta. Equip - City Gate	34,440	29,537	3,941	45	29	16	216	295	301	79
71	37906	15.2	Meas & Reg. Sta. Equipment	233	182	24	0	0	0	1	2	2	0
72	38000	15.2	Services	897,509	766,216	104,697	1,177	753	407	5,675	7,693	7,845	2,047
73	38100	15.2	Meters	345,751	460,259	59,784	673	431	233	3,258	4,426	4,490	1,171
74	38200	15.2	Meter Installations	810,438	523,176	59,849	600	332	276	3,800	5,231	5,316	1,092
75	38300	15.2	House Regulators	58,788	50,385	6,727	77	49	27	372	504	514	134
76	38400	15.2	House Reg. Installations	0									
77	38500	15.2	Ind. Meas. & Reg. Sta. Equipment	27,116	23,240	3,103	36	28	12	171	231	237	62
78	38600	15.2	Other Prep. On Cust. Prem	15,705	13,460	1,747	21	18	7	99	138	137	36
79													
80			Total Distribution Plant	3,544,405	3,037,757	405,568	4,646	2,972	1,605	22,411	30,382	30,980	6,083

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG -RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Demand													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
122			Intangible Plant:										
122	30100	99.0	Organization	0									
126	30200	99.0	Franchises & Consents	0									
127	30300	99.0	Misc Intangible Plant	0									
128			Total Intangible Plant:	0									
130			Production Plant:										
132		99.0		0									
133	32920	99.0	Producing Leasehold	0									
134	32940	99.0	Rights of Ways	0									
135	33100	99.0	Production Gas Wells Equipment	0									
136	33101	99.0	Field Lines	0									
137	33202	99.0	Tributary Lines	0									
138	33400	99.0	Field Meas. & Reg. Sta. Equip	0									
139	33800	99.0	Purification Equipment	0									
140			Total Production Plant:	0									
142			Storage Plant:										
143				0									
144	35010	99.0	Land	0									
146	35020	3.1 Peak Month (Sales) (10)	Rights of Way	3,729	7,365	2,258	30	18	0	27			
147	35100	3.1 Peak Month (Sales) (10)	Structures and Improvements	2,028	1,535	477	6	4	0	6			
148	35102	99.0	Compression Station Equipment	0									
149	35103	99.0	Meas. & Reg. Sta. Structures	0									
150	35104	99.0	Other Structures	0									
151	35200	3.1 Peak Month (Sales) (10)	Wells & Rights of Way	25,471	19,242	5,889	70	48	5	72			
152	35201	99.0	Well Construction	0									
153	35202	99.0	Reservoirs	0									
154	35203	99.0	Cushion Gas	0									
155	35210	99.0	Leaseholds	0									
156	35211	99.0	Storage Rights	0									
157	35300	3.1 Peak Month (Sales) (10)	Pipelines	18,375	14,052	4,367	58	35	1	52			
158	35400	3.1 Peak Month (Sales) (10)	Compressor Station Equipment	20,972	15,876	4,981	65	40	1	59			
159	35500	3.1 Peak Month (Sales) (10)	Meas & Reg. Equipment	5,500	4,164	1,283	17	10	0	15			
160	35600	3.1 Peak Month (Sales) (10)	Purification Equipment	0									
161	35700	3.1 Peak Month (Sales) (10)	Other Equipment	0									
162			Total Storage Plant:	82,274	62,284	19,345	255	156	3	231			
164			Transmission:										
165				0									
166				0									
167	36300	99.0	Land & Land Rights	0									
168	36320	99.0	Rights of Way	0									
169	36602	99.0	Structures & Improvements	0									
170	36603	99.0	Other Structures	0									
171	36700	3.3 Peak Month less Interruptible, SGS, Irrigation (12)	Mainline Cathodic Protection	31,129	21,010	6,526	85	53		1,604	466	1,386	
172	36701	3.3 Peak Month less Interruptible, SGS, Irrigation (12)	Mainline - Steel	2,940	1,884	616	8	5		151	44	131	
173	36900	3.3 Peak Month less Interruptible, SGS, Irrigation (12)	Meas. & Reg. Equipment	5,285	2,567	1,103	15	9		272	79	235	
174	36901	99.0	Meas. & Reg. Equipment	0									
175			Total Transmission Plant:	39,353	26,561	8,250	109	66		2,028	569	1,752	
177			Distribution:										
178				0									
179				0									
180	37400	99.0	Land & Land Rights	0									
181	37401	99.0	Land	0									
182	37402	15.4 Distribution Plant - Demand	Land Rights	4,071	2,501	608	11	7	0	169	222	70	184
183	37403	15.4 Distribution Plant - Demand	Land Other	0									
184	37500	15.4 Distribution Plant - Demand	Structures & Improvements	3,035	1,933	602	8	5	0	126	156	52	137
185	37502	99.0	Structures & Improvements T&E	0									
186	37503	99.0	Land Rights	0									
187	37503	99.0	Improvements	0									
188	37600	15.4 Distribution Plant - Demand	Main Cathodic Protection	119,979	76,648	23,805	314	193	4	4,976	6,547	2,074	5,418
189	37601	15.4 Distribution Plant - Demand	Mainline - Steel	639,896	406,153	116,770	1,670	1,029	20	26,495	34,864	11,042	26,854
190	37602	15.4 Distribution Plant - Demand	Mainline - Plastic	1,122,425	717,044	222,740	2,934	1,907	49	46,347	61,245	19,898	50,690
191	37603	15.4 Distribution Plant - Demand	Meas & Reg. Sta. Equip - General	122,453	78,254	24,305	300	197	4	5,000	6,684	2,117	5,522
192	37604	15.4 Distribution Plant - Demand	Meas & Reg. Sta. Equip - City Gate	49,951	31,910	9,811	131	80	2	2,073	2,728	863	2,256
193	37608	15.4 Distribution Plant - Demand	Meas & Reg. Sta. Equipment	308	197	61	1	0	0	13	17	5	14
194	38000	15.4 Distribution Plant - Demand	Services	1,301,719	831,591	258,288	3,403	2,096	40	53,983	71,033	22,497	58,789
199	38100	15.4 Distribution Plant - Demand	Meters	745,105	476,002	147,844	1,948	1,200	23	30,900	40,659	12,877	33,659
196	38200	15.4 Distribution Plant - Demand	Meter Installations	845,913	465,999	176,672	2,314	1,404	27	36,745	48,311	15,502	39,964
197	38300	15.4 Distribution Plant - Demand	House Regulators	85,263	54,471	16,918	223	137	3	3,535	4,653	1,474	3,851
198	38400	15.4 Distribution Plant - Demand	House Reg. Installations	0									
199	38500	15.4 Distribution Plant - Demand	Ind. Meas. & Reg. Sta. Equipment	39,328	25,124	7,804	103	63	1	1,631	2,146	680	1,776
200	38600	15.4 Distribution Plant - Demand	Other Prop. On Cust. Prem.	21,778	14,532	4,520	69	37	1	945	1,243	394	1,029
201			Total Distribution Plant:	3,149,654	2,284,054	1,020,020	15,438	8,278	119	213,186	280,520	88,843	231,154

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF DEPRECIATION EXPENSE												
203	General											
204	General											
205	General											
206	38900	Land & Land Rights	89.0	0								
207	35000	Structures & Improvements	23.4	General Plant - Demand	24,916	15,927	4,947	65	40	1	1,023	1,359
208	38003	Improvements	23.4	General Plant - Demand	20	13	4	0	0	0	1	0
209	35004	Air Conditioning Equipment	23.4	General Plant - Demand	117	75	23	0	0	0	5	2
210	35009	Improvement to Leased Premises	23.4	General Plant - Demand	743	475	148	2	1	0	51	41
211	39100	Office Furniture & Equipment	23.4	General Plant - Demand	16,751	10,708	3,326	44	27	1	886	914
212	39103	Office Furn. Copiers & Type	23.4	General Plant - Demand	185	118	37	0	0	0	6	10
213	39200	Transportation Equipment	23.4	General Plant - Demand	3,442	2,200	683	9	6	0	141	188
214	39300	Stores Equipment	23.4	General Plant - Demand	21	7	2	0	0	0	0	0
215	39400	Tools, Shop & Garage Equipment	23.4	General Plant - Demand	51,398	31,815	10,192	134	83	2	2,108	2,600
216	39500	Laboratory Equipment	23.4	General Plant - Demand	209	130	40	1	0	0	8	11
217	39600	Power Operated Equipment	23.4	General Plant - Demand	88	44	14	0	0	0	4	4
218	39603	Ditchers	23.4	General Plant - Demand	21	13	4	0	0	0	1	1
219	39604	Backhoes	23.4	General Plant - Demand	0							
220	39605	Welders	23.4	General Plant - Demand	6	3	2	0	0	0	0	0
221	39700	Communication Equipment	23.4	General Plant - Demand	29,789	15,170	4,713	62	38	1	974	1,294
222	39701	Communication Equipment - Mobile Radios	23.4	General Plant - Demand	0							
223	39702	Communication Equipment - Fixed Radios	23.4	General Plant - Demand	11,050	7,063	2,194	29	18	0	454	609
224	38800	Miscellaneous Equipment	23.4	General Plant - Demand	5,715	3,653	1,135	15	9	0	235	312
225	39900	Other Tangible Property - Servers - H/W	23.4	General Plant - Demand	157	100	31	0	0	0	6	9
226	39901	Other Tangible Property - Servers - S/W	23.4	General Plant - Demand	0							
227	39802	Other Tangible Property - Network - H/W	23.4	General Plant - Demand	0							
228	39903	Other Tang. Property - CPU	23.4	General Plant - Demand	24,044	15,369	4,774	83	39	1	987	1,311
229	39904	Other Tangible Property - MF - Hardware	23.4	General Plant - Demand	0							
230	39905	Other Tang. Property - PC Hardware	23.4	General Plant - Demand	0							
231	39906	Other Tang. Property - PC Software	23.4	General Plant - Demand	95,221	60,846	18,906	240	153	3	3,909	5,193
232	39907	Other Tang. Property - Mainframe S/W	23.4	General Plant - Demand	8,863	5,565	1,760	23	14	0	356	483
233	39908	Other Tang. Property - Application Software	23.4	General Plant - Demand	79,055	46,038	14,905	188	116	2	2,518	3,330
234												
235												
236		Total General Plant			841,813	528,508	167,867	894	351	10	34,034	46,043
237												
238		TOTAL DIRECT DEPRECIATION EXPENSE			5,604,166	3,551,437	1,115,482	14,696	9,051	173	227,453	301,181
239												
240		Shared Services General Office	27.4	PTD Plant - Demand	342,831	219,144	68,065	897	552	10	14,069	18,697
241		Shared Services Customer Support	27.4	PTD Plant - Demand	223,430	146,016	45,332	597	358	7	9,175	12,458
242		Colorado-Kansas General Office	27.4	PTD Plant - Demand	69,488	39,343	12,405	159	101	3	2,864	3,408
243												
244		TOTAL DEPRECIATION EXPENSE - DEMAND			6,227,916	3,996,340	1,241,306	16,354	10,072	192	253,461	335,754

Amos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 15-ATMG-RTS														
Test Year Ending March 31, 2015														
ALLOCATION OF DEPRECIATION EXPENSE														
Commodity														
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
245		Intangible Plant:												
249														
247	30100	Organization	98.0		0									
248	30200	Franchises & Concess	98.0		0									
249	30300	Misc Intangible Plant	99.0		0									
250														
251		Total Intangible Plant:			0									
252														
253		Production Plant:												
254														
254			99.0		0									
255	32520	Producing Leaseholds	99.0		0									
256	32540	Rights of Way	99.0		0									
257	33100	Production Gas Wells Equipment	99.0		0									
258	33201	Field Lines	99.0		0									
259	33202	Tributary Lines	99.0		0									
260	33400	Field Meas. & Reg. Sta. Equip	99.0		0									
261	33600	Purification Equipment	99.0		0									
262														
263		Total Production Plant:			0									
264														
265		Storage Plant:												
266														
267	35010	Land	99.0		0									
268	35020	Rights of Way	1.2 Sales Mef (14)		0									
269	35100	Structures and Improvements	1.2 Sales Mef (14)		0									
270	35102	Compression Station Equipment	99.0		0									
271	35108	Meas. & Reg. Sta. Structures	99.0		0									
272	35104	Other Structures	99.0		0									
273	35500	Wells & Rights of Way	99.0		0									
274	35301	Well Construction	99.0		0									
275	35202	Reservoirs	99.0		0									
276	35203	Cushion Gas	99.0		0									
277	35210	Leaseholds	99.0		0									
278	35211	Storage Rights	99.0		0									
279	35300	Pipelines	1.2 Sales Mef (14)		0									
280	35400	Compressor Station Equipment	1.2 Sales Mef (14)		0									
281	35500	Meas. & Reg. Equipment	1.2 Sales Mef (14)		0									
282	35600	Purification Equipment	1.2 Sales Mef (14)		0									
283	35700	Other Equipment	1.2 Sales Mef (14)		0									
284														
285		Total Storage Plant:			0									
286														
287		Transmission:												
288														
289	36500	Land & Land Rights	99.0		0									
290	36520	Rights of Way	99.0		0									
291	36602	Structures & Improvements	99.0		0									
292	36608	Other Structures	99.0		0									
293	36700	Main Cathodic Protection	99.0		0									
294	36701	Main - Steel	99.0		0									
295	36900	Meas. & Reg. Equipment	99.0		0									
296	36901	Meas. & Reg. Equipment	99.0		0									
297														
298		Total Transmission Plant:			0									
299														
300		Distribution:												
301														
302	37400	Land & Land Rights	99.0		0									
303	37401	Land	99.0		0									
304	37402	Land Rights	15.6 Distribution Plant - Comm		24	14	4	0	0	0	0	0	0	2
305	37403	Land Other	99.0		0									
306	37500	Structures & Improvements	15.6 Distribution Plant - Comm		18	10	5	0	0	0	1	3	0	2
307	37501	Structures & Improvements I-8	99.0		0									
308	37502	Land Rights	99.0		0									
309	37503	Improvements	99.0		0									
310	37600	Main Cathodic Protection	15.6 Distribution Plant - Comm		699	400	129	2	1	0	93	55	12	57
311	37601	Main - Steel	15.6 Distribution Plant - Comm		3,725	2,129	689	9	7	0	176	293	65	397
312	37602	Main - Plastic	15.6 Distribution Plant - Comm		6,648	3,741	3,211	16	13	0	302	514	114	627
313	37603	Main - Reg. Sta. Equip - General	15.6 Distribution Plant - Comm		724	408	132	2	1	0	34	55	12	58
314	37604	Meas. & Reg. Sta. Equip - City Gate	15.6 Distribution Plant - Comm		291	166	54	1	1	0	14	23	5	28
315	37606	Meas. & Reg. Sta. Equipment	15.6 Distribution Plant - Comm		2	1	0	0	0	0	0	0	0	0
316	38100	Services	15.6 Distribution Plant - Comm		7,599	4,339	1,404	18	15	0	858	936	132	727
317	38106	Meters	15.6 Distribution Plant - Comm		4,941	2,483	806	10	8	0	205	343	76	436
318	38200	Water Installations	15.6 Distribution Plant - Comm		5,451	2,951	965	11	10	0	241	405	90	494
319	38300	House Regulators	15.6 Distribution Plant - Comm		497	284	92	2	1	0	73	35	9	48
320	38400	House Reg. Installations	15.6 Distribution Plant - Comm		0	0	0	0	0	0	0	0	0	0
321	38500	Ind. Meas. & Reg. Sta. Equipment	15.6 Distribution Plant - Comm		229	131	42	1	0	0	11	19	4	22
322	38600	Other Prop. Ch Cust. Prem	15.6 Distribution Plant - Comm		133	76	25	0	0	0	6	10	2	13
323														
324		Total Distribution Plant:			29,869	17,134	5,545	71	58	0	1,434	2,354	522	2,870

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 15-ATMG - RTS												
Fiscal Year Ending March 31, 2023												
ALLOCATION OF DEPRECIATION EXPENSE												
225	General											
226	General											
227	General											
228	89900	Land & Land Rights	99.0	0	0	0	0	0	0	0	0	0
229	35000	Structures & Improvements	23.6	139	79	26	0	0	0	7	15	19
230	35003	Improvements	23.6	0	0	0	0	0	0	0	0	0
231	35004	Air Conditioning Equipment	23.6	1	0	0	0	0	0	0	0	0
232	39003	Improvement to Leased Premises	23.6	4	2	1	0	0	0	0	0	0
233	39100	Office Furniture & Equipment	23.6	88	53	17	0	0	0	4	7	9
234	39103	Office Furn, Copiers & Type	23.6	1	1	0	0	0	0	0	0	0
235	39200	Transportation Equipment	23.6	19	11	4	0	0	0	1	2	3
236	39300	Stores Equipment	23.6	0	0	0	0	0	0	0	0	0
237	39400	Tools, Shop & Garage Equipment	23.6	288	164	53	1	1	0	13	22	27
238	39500	Laboratory Equipment	23.6	1	0	0	0	0	0	0	0	0
239	39600	Power Operated Equipment	23.6	0	0	0	0	0	0	0	0	0
240	39603	Ditchers	23.6	0	0	0	0	0	0	0	0	0
241	39604	Buckhoes	23.6	0	0	0	0	0	0	0	0	0
242	39605	Welders	23.6	0	0	0	0	0	0	0	0	0
243	39700	Communication Equipment	23.6	132	75	24	0	0	0	6	10	16
244	39701	Communication Equipment - Mobile Radios	23.6	0	0	0	0	0	0	0	0	0
245	39702	Communication Equipment - Fixed Radios	23.6	62	35	11	0	0	0	3	5	6
246	39800	Miscellaneous Equipment	23.6	32	18	6	0	0	0	2	3	3
247	39900	Other Tangible Property - Servers - HW	23.6	1	1	0	0	0	0	0	0	0
248	39901	Other Tangible Property - Servers - S/W	23.6	18	10	3	0	0	0	1	3	4
249	39902	Other Tangible Property - Network - HW	23.6	0	0	0	0	0	0	0	0	0
250	39903	Other Tang. Property - CPU	23.6	134	77	25	0	0	0	6	11	18
251	39904	Other Tangible Property - MF - Hardware	99.0	0	0	0	0	0	0	0	0	0
252	39905	Other Tang. Property - PC Hardware	23.6	0	0	0	0	0	0	0	0	0
253	39906	Other Tang. Property - PC Software	23.6	236	109	38	1	1	0	15	42	51
254	39907	Other Tang. Property - Mainframes S/W	23.6	49	28	8	0	0	0	2	4	5
255	39908	Other Tang. Property - Application Software	23.6	401	229	74	1	1	0	19	32	38
256												
257	Total General Plant											
258				3,904	1,089	852	5	4	0	90	150	182
259												
260	TOTAL DIRECT DEPRECIATION EXPENSE											
261				31,874	10,213	5,897	76	62	0	1,504	2,503	3,053
262	Shared Services General Offices											
263				27.6	1,978	1,131	366	5	4	0	93	153
264	Shared Services Customer Support											
265				27.6	1,818	753	244	3	3	0	62	104
266	Colorado-Kansas General Offices											
267				27.6	361	206	67	1	1	0	17	28
268	TOTAL DEPRECIATION EXPENSE - COMMODITY											
269				35,530	20,313	6,574	84	68	0	1,678	2,730	3,403

AT&S Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-AT&S -RTS Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Total Depreciation Expense													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
367			Intangible Plant										
368													
369	30100		Organization	0									
370	30200		Franchises & Consents	0									
371	30300		Misc Intangible Plant	0									
372			Total Intangible Plant	0									
373													
374													
375			Production Plant										
376													
377	32320		Producing Leaseholds	0									
378	32540		Rights of Way	0									
379	33100		Producing Gas Well Equipment	0									
380	33201		Field Lines	0									
381	33202		Tributary Lines	0									
382	33400		Field Meas. & Reg. Sta. Equip	0									
383	34600		Purification Equipment	0									
384			Total Production Plant	0									
385													
386			Storage Plant										
387													
388													
389	35010		Land	0									
390	35020		Rights of Way	5,729	7,365	2,288	30	18	0	27			
391	35100		Structures and Improvements	2,038	1,535	477	6	4	0	6			
392	35102		Compression Station Equipment	0									
393	35103		Meas. & Reg. Sta. Structures	0									
394	35104		Other Structures	0									
395	35200		Wells \ Rights of Way	25,471	39,282	5,980	79	48	1	71			
396	35201		Well Construction	0									
397	35202		Reservoirs	0									
398	35203		Cushion Gas	0									
399	35210		Leaseholds	0									
400	35211		Storage Rights	0									
401	35300		Pipelines	18,575	14,062	4,367	38	35	1	51			
402	35400		Compressor Station Equipment	20,972	15,876	4,981	95	40	1	89			
403	35500		Meas. & Reg. Equipment	5,500	4,194	1,298	17	10	0	15			
404	35600		Purification Equipment	0									
405	35700		Other Equipment	0									
406			Total Storage Plant	81,274	62,284	19,345	255	158	3	281			
407													
408			Transmission										
409													
410													
411	36500		Land & Land Rights	0									
412	36520		Rights of Way	0									
413	36602		Structures & Improvements	0									
414	36603		Other Structures	0									
415	36700		Mains Cathodic Protection	31,129	21,010	6,526	66	83		1,608	466	1,366	
416	36701		Mains - Steel	2,940	1,844	616	3	5		153	44	131	
417	36900		Meas. & Reg. Equipment	5,288	3,567	1,108	15	9		272	79	235	
418	36901		Meas. & Reg. Equipment	0									
419			Total Transmission Plant	39,355	26,591	8,250	109	66		2,028	569	1,752	
420													
421			Distribution										
422													
423													
424	37400		Land & Land Rights	0									
425	37401		Land	0									
426	37402		Land Rights	6,802	5,020	1,183	14	9	1	188	248	95	198
427	37403		Land Other	0									
428	37500		Structures & Improvements	5,145	3,743	845	11	7	1	140	185	71	144
429	37501		Structures & Improvements T.R.	0									
430	37502		Land Rights	0									
431	37503		Improvements	0									
432	37600		Mains Cathodic Protection	203,402	147,946	33,401	424	284	41	5,582	7,811	2,809	5,674
433	37601		Mains - Steel	1,089,126	787,821	177,864	2,256	1,405	219	29,456	38,932	14,957	30,215
434	37602		Mains - Plastic	1,909,941	1,384,047	312,473	3,864	2,469	389	51,709	68,296	26,278	52,082
435	37603		Meas. & Reg. Sta. Equip - General	207,654	151,046	35,101	433	259	42	5,545	7,464	2,858	5,793
436	37900		Meas. & Reg. Sta. Equip - City Gate	84,882	61,994	11,506	176	110	17	2,303	3,044	1,109	2,362
437	37908		Meas. & Reg. Sta. Equipment	523	380	86	1	1	0	14	19	7	15
438	38000		Services	2,306,816	1,605,146	361,389	4,597	2,863	447	60,016	79,322	30,474	61,562
439	38100		Meters	1,163,123	916,765	207,452	2,692	1,689	256	36,355	45,404	17,442	35,228
440	38200		Water Installations	1,900,947	1,401,726	246,476	3,127	1,948	304	49,819	59,169	20,728	41,871
441	38300		House Regulators	144,550	105,140	23,797	302	188	29	3,923	5,155	1,995	4,032
442	38400		House Reg. Installations	0									
443	38500		Ind. Meas. & Reg. Sta. Equipment	66,679	48,495	10,949	139	87	14	1,813	2,397	921	1,860
444	38600		Other Prop. On Cust. Prem	38,018	28,088	6,341	90	50	8	1,090	1,888	533	1,077
445													
446			Total Distribution Plant	8,715,063	6,338,976	1,431,134	18,156	11,208	1,765	297,013	313,255	120,346	243,117

Alamos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 16-477MG-RTS											
Test Year Ending March 31, 2015											
ALLOCATION OF DEPRECIATION EXPENSE											
447	General										
448	General										
450	85500	Land & Land Rights	0								
451	81000	Structures & Improvements	46,957	35,134	7,250	89	55	11	1,144	1,574	563
452	89003	Improvements	38	28	6	0	0	0	1	1	0
453	89004	Air Conditioning Equipment	220	155	34	0	0	0	5	7	3
454	89009	Improvement to Leased Premises	1,401	1,046	236	3	2	0	34	45	17
455	89100	Office Furniture & Equipment	31,870	23,921	4,474	60	37	6	769	1,018	392
456	89103	Office Furn. Copiers & Type	348	260	54	1	0	0	8	11	4
457	89200	Transportation Equipment	6,485	4,853	1,001	12	8	2	158	208	81
458	89300	Stores Equipment	21	15	3	0	0	0	1	1	0
459	89400	Tool, Shop & Garage Equipment	96,751	72,891	14,957	184	113	24	2,357	3,120	1,203
460	89500	Laboratory Equipment	385	285	69	1	0	0	3	22	5
461	89500	Power Operated Equipment	129	95	20	0	0	0	3	4	2
462	89600	Ditchers	89	29	6	0	0	0	1	1	0
463	89604	Backhoes	0	0	0	0	0	0	0	0	0
464	89608	Welders	16	12	2	0	0	0	0	1	0
465	89700	Communication Equipment	44,725	33,455	6,805	85	52	11	1,008	1,402	555
466	89701	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0
467	89702	Communication Equipment - Fixed Radios	20,826	15,582	3,215	40	24	5	507	672	259
468	89800	Miscellaneous Equipment	10,770	8,059	1,668	21	13	3	252	347	134
469	89900	Other Tangible Property - Servers - HW	295	222	46	0	0	0	7	10	4
470	89901	Other Tangible Property - Security - SW	5,895	4,497	955	11	7	1	146	193	78
471	89902	Other Tangible Property - Network - HW	0	0	0	0	0	0	0	0	0
472	89903	Other Tang. Property - CPU	42,314	33,904	6,996	86	53	11	1,104	1,461	563
473	89904	Other Tangible Property - MF - Hardware	0	0	0	0	0	0	0	0	0
474	89905	Other Tang. Property - PC Hardware	0	0	0	0	0	0	0	0	0
475	89906	Other Tang. Property - PC Software	175,454	134,279	27,705	342	209	44	4,371	5,788	2,228
476	89907	Other Tang. Property - Mainframe S/W	16,704	12,498	2,579	32	19	4	407	539	207
477	89908	Other Tang. Property - Application Software	135,754	101,604	20,965	159	158	23	3,308	4,379	1,658
478											
479	Total General Plant		644,238	482,030	99,462	1,228	750	157	15,693	20,773	7,998
480											
481											
482	TOTAL DIRECT DEPRECIATION EXPENSE		9,450,955	6,906,851	1,558,180	19,717	12,280	1,925	252,937	336,056	128,932
483											
484	Shared Services General Office:		578,725	420,753	95,157	1,208	752	218	15,642	20,857	7,995
485	Shared Services Customer Support:		383,608	280,349	63,430	868	501	76	10,422	13,897	5,328
486	Colorado-Kansas General Office:		105,485	75,691	17,352	230	137	21	2,851	3,802	1,457
487											
488	TOTAL DEPRECIATION EXPENSE		10,550,781	7,687,644	1,734,168	21,980	13,671	2,140	281,852	374,613	143,713
489											

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
1	Customer											
2												
3												
4	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible
5	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
6												
7	Taxes Other Than Income											
8												
9	Non Revenue Related:											
10	25.2	Payroll less A&G - Cust	318,507	291,615	24,488	171	52	189	756	483	645	189
11	20.2	Gross Plant - Cust	1,951	1,673	222	3	2	1	12	17	17	4
12	20.2	Gross Plant - Cust	1,331	1,055	140	2	1	1	8	10	11	3
13	23.2	Other Taxes - Cust	2,795,254	2,504,268	210,990	1,494	458	1,568	6,563	4,093	5,655	1,175
14			3,057,942	2,798,612	235,840	1,659	513	1,752	7,339	4,583	6,328	1,315
15	Revenue Related:											
17	99.0	State Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0
18	99.0	Local Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0
19	99.0	Other	0	0	0	0	0	0	0	0	0	0
20			0	0	0	0	0	0	0	0	0	0
21	Total Revenue Related:											
22			0	0	0	0	0	0	0	0	0	0
23	Total Taxes, Other Than Income											
24	22.0	Taxable Income	(500)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(10)	(21)
25												
26	19.2	Rate Base - Cust	1,988,489	1,700,366	229,678	2,691	1,717	940	12,978	17,543	17,902	4,668

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG, RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX:													
		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	School	Interruptible
		Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
55													
56	Commodity												
57													
58													
59													
60													
61													
62													
63	Taxes Other Than Income												
64													
65	Non Revenue Related:												
66	Payroll Related	25.6	Payroll less A&G - Comm	271	155	50	1	1	0	13	21	5	26
67	Property Related	20.6	Gross Plant - Comm	16	9	3	0	0	0	0	1	0	2
68	Public Service Commission Assessment	20.6	Gross Plant - Comm	10	6	2	0	0	0	0	1	0	1
69	Other	21.6	Other Taxes - Comm	22,926	13,108	4,242	54	45	0	1,092	1,801	389	2,196
70	Total Non Revenue Related:			23,224	13,278	4,297	55	45	0	1,096	1,824	405	2,224
71													
72	Revenue Related:												
73	State Gross Receipts - Tax	99.0		0									
74	Local Gross Receipts - Tax	99.0		0									
75	Other	99.0		0									
76	Total Revenue Related:			0									
77													
78	Total Taxes, Other Than Income			23,224	13,278	4,297	55	45	0	1,096	1,824	405	2,224
79													
80	Allowance for Step Rate	22.0	Taxable Income	(500)	(304)	(121)	(1)	(1)	(1)	(5)	(16)	(10)	(21)
81													
82	Interest Expense	19.6	Rate Base - Comm	16,969	9,704	5,140	40	33	0	801	1,332	285	1,624

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
83	Total Taxes Other											
84												
85												
86												
87												
88	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial		Irrigation	Firm	Schools	Interruptible
89	Factor	Basis	Company	Sales	Sales	Sales	Sales	SGR	Sales	Transport	Transport	Transport
90												
91	Taxes Other Than Income											
92												
93	Non Revenue Related:											
94	Payroll Related		410,428	350,399	42,729	412	200	185	4,548	5,484	2,233	4,298
95	Property Related		4,895	3,565	310	10	5	3	130	173	66	134
96	Public Service Commission Assessment		3,068	1,249	511	6	4	1	82	109	42	85
97	Other		6,856,435	5,142,605	1,050,515	12,281	7,120	1,684	175,813	229,728	75,912	188,665
98	Total Non Revenue Related:		7,284,846	5,498,760	1,074,666	12,708	7,330	1,882	181,573	235,493	79,252	193,182
99	Revenue Related:											
100	State Gross Receipts - Tax		0									
101	Local Gross Receipts - Tax		0									
102	Other		0									
103	Total Revenue Related:		0									
104												
105												
106	Total Taxes, Other Than Income		7,284,846	5,498,760	1,074,666	12,708	7,330	1,882	181,573	235,493	79,252	193,182
107												
108	Allowance for Step Rate		(1,500)	(912)	(362)	(6)	(3)	(3)	(15)	(107)	(13)	(54)
109												
110	Interest Expense		5,333,113	3,880,931	907,077	11,514	7,216	1,044	155,658	190,222	69,244	159,201

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF REVENUES												
Total Revenues												
	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
Rate Schedule Revenue:												
Base Revenues	Input		55,639,286	40,521,926	9,511,284	105,867	68,567	36,891	1,028,823	2,164,967	726,905	1,474,056
Base Revenue Increase	Input		0									
Rider GCR	Input		0									
Rider FF and Rider Tax	Input		0									
Total Rate Schedule Revenue			55,639,286	40,521,926	9,511,284	105,867	68,567	36,891	1,028,823	2,164,967	726,905	1,474,056
Other Revenue:												
Special Contract Revenues	1.0	Total Throughput (Staff 15)	1,137,588	650,394	210,480	2,695	2,220	12	53,671	89,346	19,820	108,949
Ad Valorem Surcharges	18.6	Ad Valorem Surcharges	0									
GSR5 Revenues	1.2	Sales Mof (16)	0									
Misc. Service Revenues	2.5	Meters (25)	1,026,382	942,455	77,050	498	236	598	2,140	1,416	1,715	338
Total Non-Rate Revenue			2,163,970	1,592,850	287,531	3,128	2,456	610	55,811	90,762	21,535	109,287
TOTAL REVENUE			57,803,256	42,114,776	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1.0	Input	Value	174,258,968	99,629,249	32,241,979	412,829	340,077	1,908	8,221,461	19,686,265	3,036,134	16,689,068
	Total Throughput (Staff 15)	%	100.0000%	57.1731%	18.5023%	0.2389%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
1.2	Internally Generated Sales Mcf (16)	Value	140,847,501	99,629,249	32,241,979	412,829	340,077	1,908	8,221,461	-	-	-
		%	100.0000%	70.7955%	22.8914%	0.2981%	0.2415%	0.0014%	5.8371%	0.0000%	0.0000%	0.0000%
1.3	Internally Generated Total Firm Throughput	Value	157,569,900	99,629,249	32,241,979	412,829	340,077	1,908	8,221,461	19,686,265	3,036,134	-
		%	100.0000%	63.2286%	20.4620%	0.2620%	0.2158%	0.0012%	5.2177%	8.6858%	1.9268%	0.0000%
1.4	Internally Generated Transport Mcf (17)	Value	33,411,467	-	0.0000%	0.0000%	-	-	-	19,686,265	3,036,134	16,689,068
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.9628%	9.0871%	49.9511%
1.5	Input	Value	114,805,949	85,301,065	26,731,918	377,596	277,652	1,274	2,216,440	-	-	-
	Winter Volumes Excluding Transport	%	100.0000%	74.2569%	23.2642%	0.3286%	0.2416%	0.0011%	1.9289%	0.0000%	0.0000%	0.0000%
1.6	Internally Generated Mcf less Interruptible, SGS, Irrigation (18)	Value	149,346,533	99,629,249	32,241,979	412,829	340,077	-	-	19,686,265	3,036,134	-
		%	100.0000%	66.7101%	21.5887%	0.2764%	0.2277%	0.0000%	0.0000%	9.1641%	2.0329%	0.0000%
1.8	Internally Generated Mcf less Interruptible, SGS, Irrigation, Transport (19)	Value	132,624,134	99,629,249	32,241,979	412,829	340,077	-	-	-	-	-
		%	100.0000%	75.1215%	24.8108%	0.3113%	0.2584%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.0	Input	Value	1,598,601	1,413,800	115,463	787	207	899	3,338	1,824	2,748	540
	Bills (1)	%	100.0000%	91.8290%	7.4995%	0.0511%	0.0135%	0.0580%	0.2168%	0.1185%	0.1785%	0.0351%
2.1	Internally Generated Bills (Sales) (2)	Value	1,534,489	1,413,800	115,463	787	207	899	3,338	-	-	-
		%	100.0000%	92.1349%	7.5245%	0.0513%	0.0135%	0.0582%	0.2175%	0.0000%	0.0000%	0.0000%
2.2	Internally Generated Bills (Transport) (3)	Value	5,112	-	0.0000%	0.0000%	-	-	-	1,824	2,748	540
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	35.8808%	53.7559%	10.5634%
2.3	Internally Generated Bills less Interruptible, SGS, Irrigation (4)	Value	1,535,970	1,413,800	115,463	787	207	0	0	1,824	2,748	540
		%	100.0000%	92.0821%	7.5202%	0.0513%	0.0135%	0.0000%	0.0000%	0.1188%	0.1790%	0.0352%
2.4	Internally Generated Bills less Interruptible, SGS, Irrigation, Transport (5)	Value	1,530,258	1,413,800	115,463	787	207	0	0	0	0	0
		%	100.0000%	92.3897%	7.5459%	0.0515%	0.0135%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.5	Input	Value	130,452	119,785	9,793	55	80	76	272	180	218	43
	Meters (25)	%	100.0000%	91.8230%	7.5070%	0.0422%	0.0230%	0.0583%	0.2085%	0.1380%	0.1671%	0.0330%
2.6	Internally Generated Meters (Sales) (26)	Value	130,011	119,785	9,793	55	80	76	272	-	-	-
		%	100.0000%	92.1845%	7.5324%	0.0423%	0.0231%	0.0585%	0.2092%	0.0000%	0.0000%	0.0000%
2.7	Internally Generated Meters (Transport) (27)	Value	441	0	0	0	0	0	0	180	218	43
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8163%	49.4381%	9.7506%
3.0	Input	Value	35,044,640	29,592,456	7,327,700	96,540	58,998	1,143	87,500	1,801,247	522,847	1,556,208
	Peak Month (9)	%	100.0000%	87.3212%	20.9096%	0.2752%	0.1684%	0.0033%	0.2497%	5.1399%	1.4919%	4.4406%
3.1	Internally Generated Peak Month (Sales) (10)	Value	31,164,338	29,592,456	7,327,700	96,540	58,998	1,143	87,500	0	0	0
		%	100.0000%	75.7034%	23.5131%	0.3098%	0.1893%	0.0037%	0.2808%	0.0000%	0.0000%	0.0000%
3.2	Internally Generated Peak Month (Transport) (11)	Value	3,880,302	0	0	0	0	0	0	1,801,247	522,847	1,556,208
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46.4203%	13.4744%	40.1053%
3.3	Internally Generated Peak Month less Interruptible, SGS, Irrigation (12)	Value	34,955,997	29,592,456	7,327,700	96,540	58,998	0	0	1,801,247	522,847	1,556,208
		%	100.0000%	87.4919%	20.9626%	0.2762%	0.1688%	0.0000%	0.0000%	5.1529%	1.4957%	4.4519%
3.4	Internally Generated Peak Month less Interruptible, SGS, Irrigation, Transport (13)	Value	31,075,695	29,592,456	7,327,700	96,540	58,998	0	0	0	0	0
		%	100.0000%	75.9183%	23.5802%	0.3107%	0.1899%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
3.5	Input NCP (14)	Value %	36,930,117 100.0000%	23,592,456 63.8841%	7,327,700 19.8421%	96,540 0.2644%	59,468 0.1610%	1,143 0.0034%	1,531,517 4.1471%	2,015,218 5.4568%	688,240 1.7382%	1,667,836 4.5162%
3.6	Input Small Meter Investment (30)	Value %	18,283,905 100.0000%	16,575,206 90.6546%	1,595,748 8.7276%	5,822 0.0318%	3,809 0.0208%	10,619 0.0581%	67,805 0.3708%	10,352 0.0566%	13,230 0.0725%	1,297 0.0071%
3.8	Input Large Meter Investment (31)	Value %	2,410,760 100.0000%	8,467 0.3512%	1,385,013 57.4513%	36,430 1.5112%	31,045 1.2878%	0 0.0000%	110,068 4.5657%	380,746 15.7936%	352,264 14.6122%	106,738 4.4271%
4.0	Input Meter Investment (28)	Value %	21,582,008 100.0000%	16,606,137 76.9444%	3,675,706 17.0313%	56,008 0.2593%	37,004 0.1715%	12,768 0.0592%	266,020 1.2326%	409,152 1.8858%	409,148 1.8958%	110,065 0.5100%
4.1	Internally Generated Meter Installations (29)	Value %	21,569,240 100.0000%	16,606,137 76.9893%	3,675,706 17.0414%	56,008 0.2597%	37,004 0.1716%	0 0.0000%	266,020 1.2333%	409,152 1.8958%	409,148 1.8959%	110,065 0.5103%
4.2	Input Direct to Residential	Value %	1 100.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.4	Input Direct to Commercial & Public Authority	Value %	1 100.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.6	Input Direct to Schools	Value %	1 100.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
4.8	Input Direct to Industrial	Value %	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.0	Input Direct to SGS	Value %	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.2	Input Direct to Irrigation	Value %	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%
5.4	Input Direct to Firm Transport	Value %	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%
5.6	Input Direct to School Transport	Value %	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%
5.8	Input Direct to Interruptible Transport	Value %	1 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%
6.0	Internally Generated P, S, T & D Plant	Value %	300,395,568 100.0000%	217,430,592 72.3812%	50,497,067 16.8101%	653,953 0.2177%	412,549 0.1373%	59,120 0.0197%	3,000,907 2.6634%	10,800,273 3.5953%	4,276,457 1.4236%	8,265,641 2.7516%
6.2	Internally Generated P, S, T & D Plant - Customer	Value %	119,897,793 100.0000%	101,401,028 84.5729%	14,451,409 12.0531%	179,130 0.1494%	119,688 0.0996%	53,386 0.0447%	820,696 0.6845%	1,265,420 1.0554%	1,266,585 1.0562%	340,241 0.2838%
6.4	Internally Generated P, S, T & D Plant - Demand	Value %	179,498,461 100.0000%	115,457,647 64.3224%	35,860,675 19.9782%	472,453 0.2632%	290,908 0.1621%	5,333 0.0031%	7,133,016 3.9733%	9,456,288 5.2682%	2,992,444 1.6671%	7,829,597 4.3619%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value %	1,000,325 100.0000%	571,917 57.1791%	185,084 18.5023%	2,370 0.2369%	1,952 0.1952%	11 0.0011%	47,195 4.7180%	78,565 7.8540%	17,429 1.7423%	95,803 9.5772%
7.0	Internally Generated Allocated O&M Expenses	Value %	20,228,963 100.0000%	16,285,329 80.5060%	2,605,581 12.8854%	28,667 0.1417%	15,892 0.0783%	7,052 0.0349%	345,657 1.7088%	493,542 2.4382%	158,394 0.7839%	347,700 1.7188%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value %	12,017,901 100.0000%	10,961,051 91.2106%	962,621 7.9271%	6,678 0.0572%	2,407 0.0200%	6,795 0.0563%	31,670 0.2635%	21,856 0.1802%	28,142 0.2342%	6,080 0.0506%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value %	8,188,260 100.0000%	5,308,858 64.8583%	1,648,905 20.1448%	21,724 0.2654%	13,371 0.1634%	285 0.0031%	312,707 3.8204%	410,118 5.0104%	129,859 1.5865%	889,462 4.1427%

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
7.6	Internally Generated Allocated O&M Expenses - Comm	Value %	26,402 100.0000%	15,620 59.1651%	5,055 19.1470%	85 0.2452%	53 0.2020%	0 0.0011%	1,289 4.8823%	1,769 6.7004%	392 1.4864%	2,157 8.1705%
8.0	Internally Generated Customer Deposits Factor	Value %	1,529,263 100.0000%	1,413,800 92.4498%	115,463 7.5502%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
9.0	Internally Generated Allocated Net Plant	Value %	221,029,160 100.0000%	159,723,081 72.2694%	37,107,659 16.7886%	483,269 0.2186%	306,135 0.1385%	44,015 0.0199%	5,924,539 2.6804%	8,067,995 3.6502%	3,227,271 1.4601%	6,145,096 2.7802%
9.2	Internally Generated Allocated Net Plant - Cust	Value %	89,593,853 100.0000%	75,564,869 84.2475%	10,963,035 12.2227%	138,871 0.1548%	95,782 0.1068%	40,009 0.0446%	626,323 0.6989%	1,000,394 1.1158%	596,809 0.6651%	289,760 0.3238%
9.4	Internally Generated Allocated Net Plant - Demand	Value %	130,595,909 100.0000%	89,736,047 68.7317%	26,008,002 19.9147%	342,648 0.2624%	211,012 0.1616%	3,998 0.0031%	5,263,379 4.0302%	7,009,608 5.3674%	2,217,597 1.6980%	5,804,618 4.4474%
9.6	Internally Generated Allocated Net Plant - Comm	Value %	738,396 100.0000%	422,165 57.1731%	136,621 18.5023%	1,749 0.2369%	1,441 0.1952%	8 0.0011%	34,837 4.7180%	57,994 7.8540%	12,885 1.7423%	70,718 9.5772%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value %	4,682,656 100.0000%	3,148,978 67.2475%	866,200 18.4980%	11,006 0.2350%	6,804 0.1453%	436 0.0093%	170,750 3.6464%	222,865 4.7594%	72,244 1.5428%	183,382 3.9162%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value %	647,613 100.0000%	571,943 88.3155%	65,706 10.1459%	461 0.0711%	303 0.0468%	311 0.0481%	3,352 0.5176%	2,422 0.3739%	2,507 0.3872%	608 0.0939%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value %	4,024,318 100.0000%	2,570,897 63.8841%	798,508 19.8211%	10,520 0.2614%	6,480 0.1610%	125 0.0031%	166,891 4.1471%	219,601 5.4568%	69,550 1.7282%	181,746 4.5162%
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value %	10,735 100.0000%	6,138 57.1731%	1,988 18.5023%	25 0.2369%	21 0.1952%	0 0.0011%	506 4.7180%	843 7.8540%	187 1.7423%	1,028 9.5772%
11.0	Internally Generated Composite of Accts. 376 & 380	Value %	165,379,725 100.0000%	118,593,852 71.7100%	26,784,508 16.1958%	520,137 0.3146%	194,283 0.1175%	30,881 0.0187%	5,150,415 3.1143%	6,675,564 4.0365%	2,039,482 1.2332%	5,590,623 3.3805%
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value %	40,495,218 100.0000%	35,797,663 88.4258%	2,001,867 4.9455%	(6,383) -0.0158%	(6,758) -0.0166%	27,012 0.0667%	(27,351) -0.0675%	(133,834) -0.3305%	(118,806) -0.2934%	(38,111) -0.0941%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	Value %	125,107,441 100.0000%	79,928,705 63.8841%	24,828,908 19.8211%	327,048 0.2614%	201,437 0.1610%	3,871 0.0031%	5,188,289 4.1471%	6,826,915 5.4568%	2,162,153 1.7282%	5,650,094 4.5162%
11.6	Internally Generated Composite of Accts. 376 & 380 - Comm	Value %	(223,035) 100.0000%	(127,516) 57.1731%	(41,267) 18.5023%	(528) 0.2369%	(435) 0.1952%	(2) 0.0011%	(10,523) 4.7180%	(17,517) 7.8540%	(3,886) 1.7423%	(21,360) 9.5772%
12.0	Internally Generated Composite of Accts. 374-379	Value %	134,318,872 100.0000%	82,461,353 61.3922%	27,805,858 20.7758%	370,556 0.2759%	228,218 0.1689%	(2,221) -0.0017%	8,104,952 6.0415%	8,043,602 6.0000%	2,450,200 1.8242%	6,756,349 5.0301%
12.2	Internally Generated Composite of Accts. 374-379 - Cust	Value %	(15,070,318) 100.0000%	(12,816,291) 85.7057%	(1,724,443) 11.4425%	(19,755) 0.1311%	(12,636) 0.0838%	(6,826) 0.0453%	(95,290) 0.6323%	(129,182) 0.8572%	(131,725) 0.8741%	(34,368) 0.2280%
12.4	Internally Generated Composite of Accts. 374-379 - Demand	Value %	148,519,944 100.0000%	94,880,561 63.8841%	29,469,433 19.8211%	388,252 0.2614%	239,158 0.1610%	4,595 0.0031%	6,159,222 4.1471%	6,104,498 4.1143%	2,566,777 1.7282%	6,707,448 4.5162%
12.6	Internally Generated Composite of Accts. 374-379 - Comm	Value %	889,444 100.0000%	497,088 55.8999%	160,868 18.0983%	2,060 0.2309%	1,697 0.1902%	10 0.0011%	41,020 4.6120%	68,288 7.6560%	15,148 1.7017%	83,288 9.3608%
13.0	Internally Generated Composite of Accts. 381-383	Value %	27,921,074 100.0000%	22,798,080 81.6519%	4,692,482 16.8062%	78,592 0.2815%	53,725 0.1924%	5,684 0.0204%	(17,377) -0.0622%	95,297 0.3413%	602,448 2.1577%	(391,857) -1.4034%
13.2	Internally Generated Composite of Accts. 381-383 - Cust	Value %	41,504,282 100.0000%	31,470,301 75.8242%	7,886,617 18.9992%	114,081 0.2749%	75,625 0.1822%	10,102 0.0243%	546,377 1.3164%	888,898 2.1413%	837,210 2.0172%	225,571 0.5435%

ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
13.4	Internally Generated Composite of Accts. 381-383 - Demand	Value %	(13,504,480) 100.0000%	(8,627,209) 63.8841%	(2,679,569) 19.8421%	(85,208) 0.2614%	(21,746) 0.1610%	(418) 0.0031%	(560,040) 4.1471%	(736,918) 5.4568%	(238,389) 1.7282%	(609,888) 4.5162%
13.6	Internally Generated Composite of Accts. 381-383 - Comm	Value %	(78,728) 100.0000%	(45,012) 57.1731%	(14,567) 18.5023%	(187) 0.2369%	(154) 0.1952%	(1) 0.0011%	(3,714) 4.7180%	(6,183) 7.8540%	(1,372) 1.7423%	(7,540) 9.5772%
14.0	Internally Generated Account 380	Value %	38,510,322 100.0000%	40,775,045 105.8808%	362,580 0.9415%	(80,898) -0.0802%	(21,424) -0.0556%	33,216 0.0863%	(631,916) -1.6409%	(927,206) -2.4077%	(279,908) -0.7268%	(769,173) -1.9973%
14.2	Internally Generated Account 380 - Cust	Value %	55,338,072 100.0000%	\$1,518,749 93.0982%	3,700,248 6.6866%	13,074 0.0236%	5,707 0.0103%	83,755 0.0610%	66,499 0.1202%	(6,603) -0.0119%	10,929 0.0197%	(4,269) -0.0077%
14.4	Internally Generated Account 380 - Demand	Value %	(18,780,217) 100.0000%	(10,687,941) 63.8841%	(3,319,622) 19.8421%	(43,735) 0.2614%	(26,940) 0.1810%	(518) 0.0031%	(693,819) 4.1471%	(912,941) 5.4568%	(289,138) 1.7282%	(755,569) 4.5162%
14.6	Internally Generated Account 380 - Comm	Value %	(97,534) 100.0000%	(55,763) 57.1731%	(18,046) 18.5023%	(231) 0.2369%	(190) 0.1952%	(1) 0.0011%	(4,602) 4.7180%	(7,660) 7.8540%	(1,699) 1.7423%	(9,341) 9.5772%
15.0	Internally Generated Distribution Plant	Value %	289,890,512 100.0000%	210,854,199 72.7358%	47,603,988 16.4214%	803,916 0.2839%	376,149 0.1298%	58,703 0.0202%	7,893,796 2.7195%	10,419,857 3.5944%	4,008,076 1.3828%	8,086,828 2.7892%
15.2	Internally Generated Distribution Plant - Cust	Value %	117,898,031 100.0000%	101,045,330 85.7057%	13,490,472 11.4425%	154,548 0.1311%	98,854 0.0838%	53,401 0.0453%	745,462 0.6325%	1,010,603 0.8572%	1,030,498 0.8741%	268,863 0.2280%
15.4	Internally Generated Distribution Plant - Demand	Value %	170,995,810 100.0000%	109,738,927 63.8841%	33,929,071 19.8421%	447,006 0.2614%	275,349 0.1610%	5,291 0.0031%	7,091,303 4.1471%	9,330,980 5.4568%	2,955,210 1.7282%	7,712,493 4.5162%
15.6	Internally Generated Distribution Plant - Comm	Value %	996,871 100.0000%	569,942 57.1731%	184,444 18.5023%	2,362 0.2369%	1,945 0.1952%	11 0.0011%	47,032 4.7180%	78,294 7.8540%	17,369 1.7423%	95,472 9.5772%
16.0	Internally Generated O&M Expenses less A&G	Value %	9,080,024 100.0000%	6,704,804 73.8413%	1,479,369 16.2928%	18,035 0.1955%	10,777 0.1187%	1,871 0.0206%	229,970 2.5327%	294,900 3.2478%	100,506 1.1069%	239,773 2.6407%
16.2	Internally Generated O&M Expenses less A&G - Cust	Value %	3,106,664 100.0000%	2,803,207 90.2320%	267,418 8.6079%	2,068 0.0659%	943 0.0303%	1,683 0.0542%	10,506 0.3382%	8,575 0.2703%	9,947 0.3202%	2,317 0.0746%
16.4	Internally Generated O&M Expenses less A&G - Demand	Value %	5,953,636 100.0000%	3,889,747 65.3340%	1,208,136 20.2924%	15,917 0.2673%	9,794 0.1645%	188 0.0032%	218,486 3.6698%	285,108 4.7885%	90,288 1.5165%	235,972 3.9635%
16.6	Internally Generated O&M Expenses less A&G - Comm	Value %	19,724 100.0000%	11,850 60.0794%	3,835 19.4423%	49 0.2489%	40 0.2051%	0 0.0011%	978 4.9578%	1,217 6.1710%	270 1.3690%	1,484 7.5249%
17.0	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	7,767,512 100.0000%	5,580,072 71.8388%	1,280,918 16.4907%	15,768 0.2030%	9,529 0.1227%	1,433 0.0185%	231,674 2.9826%	301,174 3.8774%	101,755 1.3100%	245,188 3.1566%
17.2	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	2,404,575 100.0000%	2,155,051 89.6223%	217,004 9.0246%	1,753 0.0729%	887 0.0369%	1,268 0.0527%	9,221 0.3835%	8,148 0.3387%	9,071 0.3772%	2,175 0.0903%
17.4	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	Value %	5,346,868 100.0000%	3,415,834 63.8848%	1,060,941 19.8421%	19,878 0.2614%	8,610 0.1610%	165 0.0031%	221,694 4.1462%	291,767 5.4568%	92,044 1.7282%	241,474 4.5162%
17.6	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	16,068 100.0000%	9,187 57.1731%	2,973 18.5023%	38 0.2369%	31 0.1952%	0 0.0011%	758 4.7180%	1,262 7.8540%	280 1.7423%	1,539 9.5772%
18.0	Internally Generated Revenues	Value %	57,803,256 100.0000%	42,114,776 72.8583%	9,798,815 16.9520%	108,995 0.1886%	71,023 0.1229%	37,501 0.0649%	1,084,634 1.8764%	2,255,729 3.9024%	748,441 1.2946%	1,589,343 2.7492%
18.2	Internally Generated Rate Schedule Revenues	Value %	55,639,285 100.0000%	40,521,925 72.8297%	9,511,284 17.0945%	105,867 0.1903%	68,567 0.1232%	36,891 0.0663%	1,028,823 1.8491%	2,164,967 3.8911%	726,905 1.3065%	1,474,056 2.6493%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Year Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
18.4	Internally Generated Gas Costs	Value %	0 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
18.6	Input Ad Valorem Surcharge	Value %	658,918 100.0000%	424,488 64.4144%	137,042 20.7980%	2,758 0.4186%	2,211 0.3356%	0.0000%	0.0000%	31,504 4.7812%	60,965 9.2523%	0.0000%
19.0	Internally Generated Rate Base	Value %	204,383,871 100.0000%	148,528,368 72.6713%	34,849,259 17.0503%	446,419 0.2184%	277,310 0.1357%	39,578 0.0194%	5,235,914 2.5623%	6,946,500 3.3988%	2,659,997 1.3015%	5,399,530 2.6418%
19.2	Internally Generated Rate Base - Cust	Value %	75,207,819 100.0000%	64,310,745 85.5107%	8,686,801 11.5504%	101,781 0.1333%	64,930 0.0863%	35,556 0.0473%	490,845 0.6527%	665,512 0.8822%	677,101 0.9003%	176,548 0.2347%
19.4	Internally Generated Rate Base - Demand	Value %	126,520,658 100.0000%	89,842,847 70.9999%	26,041,174 20.6221%	343,085 0.2699%	211,101 0.1649%	4,010 0.0031%	4,715,143 3.6688%	6,231,552 4.8487%	1,971,485 1.5315%	5,160,261 4.0151%
19.6	Internally Generated Rate Base - Comm	Value %	655,393 100.0000%	374,775 57.1833%	121,285 18.5056%	1,553 0.2369%	1,279 0.1952%	7 0.0011%	30,927 4.7188%	51,438 7.8481%	11,410 1.7410%	62,721 9.5700%
20.0	Internally Generated Gross Plant	Value %	323,980,749 100.0000%	235,940,509 72.8255%	53,622,873 16.5513%	680,641 0.2101%	423,423 0.1307%	64,617 0.0199%	8,581,975 2.6489%	11,418,279 3.5244%	4,377,728 1.3514%	8,870,700 2.7380%
20.2	Internally Generated Gross Plant - Cust	Value %	129,105,359 100.0000%	110,726,746 85.7846%	14,724,046 11.4047%	168,234 0.1303%	107,373 0.0832%	58,634 0.0454%	811,190 0.6283%	1,097,412 0.8500%	1,119,725 0.8673%	291,998 0.2262%
20.4	Internally Generated Gross Plant - Demand	Value %	193,793,648 100.0000%	124,595,297 64.2828%	38,698,684 19.9690%	509,845 0.2631%	313,989 0.1620%	5,971 0.0031%	7,719,748 3.9835%	10,235,907 5.2813%	3,239,156 1.6714%	8,475,101 4.3733%
20.6	Internally Generated Gross Plant - Comm	Value %	1,081,742 100.0000%	618,465 57.1731%	200,148 18.5023%	2,568 0.2369%	2,111 0.1952%	12 0.0011%	51,026 4.7180%	84,960 7.8540%	18,847 1.7423%	103,600 9.5772%
21.0	Internally Generated Other Taxes	Value %	415,323 100.0000%	353,904 85.2118%	43,339 10.4832%	422 0.1016%	207 0.0497%	187 0.0449%	4,678 1.1263%	5,636 1.3619%	2,299 0.5535%	4,432 1.0671%
21.2	Internally Generated Other Taxes - Cust	Value %	320,457 100.0000%	293,288 91.5218%	24,710 7.7109%	174 0.0542%	54 0.0167%	184 0.0573%	769 0.2399%	479 0.1468%	662 0.2067%	138 0.0429%
21.4	Internally Generated Other Taxes - Demand	Value %	84,578 100.0000%	60,452 71.4199%	18,776 22.0823%	247 0.2919%	152 0.1781%	3 0.0035%	3,895 4.6053%	5,154 6.0947%	1,632 1.9292%	4,267 5.0461%
21.6	Internally Generated Other Taxes - Comm	Value %	287 100.0000%	164 57.1731%	53 18.5023%	1 0.2589%	1 0.1952%	0 0.0011%	14 4.7180%	23 7.8540%	5 1.7423%	27 9.5772%
22.0	Internally Generated Taxable Income	Value %	14,402,986 100.0000%	8,759,510 60.8173%	3,476,126 24.1348%	34,024 0.2362%	26,974 0.1873%	25,384 0.1762%	139,679 0.9698%	1,031,859 7.1642%	297,838 2.0679%	611,590 4.2469%
23.0	Internally Generated General Plant	Value %	10,012,563 100.0000%	7,491,576 74.8217%	1,545,809 15.4387%	19,083 0.1906%	11,855 0.1164%	2,435 0.0243%	243,896 2.4359%	322,848 3.2244%	124,297 1.2414%	250,966 2.5065%
23.2	Internally Generated General Plant - Cust	Value %	4,670,136 100.0000%	4,078,669 87.3351%	485,556 10.3970%	5,116 0.1096%	3,098 0.0650%	2,272 0.0487%	24,394 0.5223%	30,774 0.6569%	32,088 0.6871%	8,228 0.1762%
23.4	Internally Generated General Plant - Demand	Value %	5,312,833 100.0000%	3,395,986 63.9204%	1,054,776 19.8534%	13,866 0.2616%	8,359 0.1611%	163 0.0031%	218,105 4.1053%	289,750 5.4588%	91,694 1.7259%	238,903 4.5155%
23.6	Internally Generated General Plant - Comm	Value %	29,596 100.0000%	16,921 57.1731%	5,476 18.5023%	70 0.2369%	58 0.1952%	0 0.0011%	1,396 4.7180%	2,324 7.8540%	516 1.7423%	2,834 9.5772%
24.0	Internally Generated Distribution O&M	Value %	6,320,854 100.0000%	4,250,814 67.2580%	1,154,344 18.2625%	14,716 0.2328%	9,105 0.1440%	672 0.0108%	223,297 3.5327%	292,188 4.6228%	96,810 1.5316%	238,798 3.7739%

