BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION)	
OF ATMOS ENERGY CORPORATION)	Docket No.
FOR REVIEW AND ADJUSTMENT OF ITS)	23-ATMG- 359-RTS
NATURAL GAS RATES)	

DIRECT TESTIMONY OF PAUL H. RAAB

SEPTEMBER 9, 2022

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I. <u>INTRODUCTION</u>

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

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- 4 A. My name is Paul H. Raab and my business address is 5313 Portsmouth Road,
- 5 Bethesda, MD 20816. I am an independent economic consultant.
- 6 Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?
- 7 A. I am appearing on behalf of Atmos Energy Corporation ("Atmos Energy" or "the
- 8 Company").
- 9 Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?
- 10 A. I have a B.A. in Economics from Rutgers University and an M.A. from the State
- 11 University of New York at Binghamton with a concentration in Econometrics.
- While attending Rutgers, I studied as a Henry Rutgers Scholar.
- 13 Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.
- 14 A. I have been providing consulting services to the utility industry for over forty years,
- having assisted electric, gas, telephone, and water utilities; Commissions; and
- intervenor clients in a variety of areas. I am trained as a quantitative economist so
- that most of this assistance has been in the form of mathematical and economic
- analysis and information systems development. My areas of focus relevant to this
- proceeding include planning issues, as well as costing and rate design analysis. I
- began my career with the professional services firm that is now known as Ernst &
- Young, where I was employed for ten years.

Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE COMMISSIONS IN

2 **REGULATORY PROCEEDINGS?**

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3 Yes. I have provided expert testimony before this Commission in numerous A. dockets. In addition, I have provided expert testimony before the state regulatory 4 5 authorities of Alaska, Colorado, the District of Columbia, Georgia, Indiana, Iowa, 6 Kentucky, Louisiana, Maryland, Michigan, Missouri, Montana, Nebraska, Nevada, 7 New Jersey, New Mexico, New York, Ohio, Oklahoma, Pennsylvania, Tennessee, 8 Texas, Virginia, West Virginia and Wisconsin, as well as the Federal Energy 9 Regulatory Commission, the Michigan House Economic Development and Energy 10 Committee, the Pennsylvania House Consumer Affairs Committee, the Province of 11 Saskatchewan, Canada and the United States Tax Court. Exhibit PHR-1 provides 12 more detail on the subject matter of the testimony provided.

II. PURPOSE OF TESTIMONY

O. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

15 A. The purpose of my testimony is to describe the class cost of service study that serves
16 as the basis for allocating Atmos Energy's requested base revenue increase among
17 customer classes and to describe the resulting rate design that is intended to collect
18 the Company's calculated revenue requirement in this case.

Q. WHAT EXHIBITS ARE YOU SPONSORING?

20 A. I sponsor two exhibits. Exhibit PHR-1 is a summary of my qualifications and experience and Exhibit PHR-2 contains a complete class cost of service analysis of Atmos Energy at existing rates, equalized customer class rates of return and at proposed rate levels.

1	Q.	WERE THESE EXHIBITS PREPARED BY YOU OR UNDER YOUR
2		DIRECT SUPERVISION?
3	A.	Yes.
4		III. CLASS COST OF SERVICE
5		A. Background
6	Q.	WHAT IS A CLASS COST OF SERVICE ANALYSIS?
7	A.	A class cost of service analysis is the process by which the costs that a utility incurs
8		to serve particular classes of customers are linked to the classes of customers that
9		caused those costs to be incurred.
10	Q.	WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE DIFFERENT
11		CUSTOMER CLASSES?
12	A.	It is a generally accepted utility ratemaking principle that rates should be based on
13		costs. This statement applies not only to the overall level of costs incurred by the
14		utility, but also to the costs that the utility incurs to serve individual services, classes
15		of customers, and segments of the utility's business. Adherence to this principle is
16		complicated by the fact that many of the costs incurred to provide different types
17		of service are "joint" costs and many are "common" costs, neither of which have a
18		theoretically precise method by which they can be assigned to the different products
19		produced as a result of the incurrence of these costs.
20		Joint costs occur when the provision of one service is an automatic by-
21		product of another (e.g., the delivery of natural gas at different times of the year).
22		Common costs are incurred when several outputs are produced using the same
23		facilities or inputs (e.g., administrative and general expenses).

1		Thus, cost of service studies are the primary method used to allocate the
2		common and joint costs incurred by the utility in serving different customer classes.
3		They are used for five purposes:
4 5		 To attribute costs to different categories of customers based on how those customers cause costs to be incurred;
6 7		2. To determine how costs will be recovered from customers within each customer class;
8		3. To calculate the costs of individual types of service based on the costs each service requires the utility to expend;
10 11		4. To determine the revenue requirement for the monopoly services offered by a utility operating in both monopoly and competitive markets; and
12		5. To separate costs among different regulatory jurisdictions.
13	Q.	HOW ARE THE COSTS INCURRED BY THE UTILITIES ALLOCATED
14		TO THE DIFFERENT CUSTOMER CLASSES?
15	A.	These costs are allocated to the different customer classes in three steps:
16		functionalization, classification and allocation.
17	Q.	PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.
18	A.	Functionalization is the process whereby the capital and operating costs incurred
19		by the utility to provide service are categorized by function. The typical functions
20		of a natural gas utility are transmission, distribution, customer service and facilities,
21		and administrative and general. The transmission function includes those assets
22		and expenses associated with the delivery of natural gas from the field to the
23		distribution system. The assets and expenses involved in the delivery of natural gas

to ultimate customers, except those that can be directly assigned to a particular

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customer, are included in the distribution function. Those distribution costs that can be directly assigned to a particular customer (e.g., services and meters) plus the meter reading and other customer service functions such as billing and collections are included in the customer service and facilities function. The administrative and general function includes management costs that cannot be directly assigned to the other major cost functions.

7 Q. WHY DOES ONE FUNCTIONALIZE COSTS?

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

10 Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED FOR

ATMOS?

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

16 Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.

A. The classification process recognizes that the utility's costs are incurred for a number of purposes: to meet customers' peak demands (demand-related costs), to provide energy (energy- or commodity-related costs), and because there are customers on the system (customer-related costs). The classification process groups the utility's costs by the purpose for which they were incurred. The cost of odorant is the best example of a cost that is incurred in direct proportion to the amount of natural gas that flows through the system and is therefore classified as

an energy-related cost. On the other hand, metering costs are primarily driven by
the number of customers on the system and would be classified as customer-related
costs.

4 Q. HOW WERE THE COMPANY'S COSTS CLASSIFIED IN YOUR STUDY?

A. With the exception of the mains classification factors, I relied on the same classification factors that have been previously advocated by Staff. Specifically, I relied on classification factors that were applied by Staff Witness Robert H. Glass in Docket No. 16-ATMG-079-RTS and summarized in his Exhibit RHG-3, filed with his direct testimony in that docket and the classification factors that were applied by Staff Witness Justin W. Prentis in Docket No. 19-ATMG-525-RTS and summarized in his Exhibit JWP-1, filed with his direct testimony in that docket. I provide more details on the specific classification factors employed in these studies later in my testimony.

14 Q. WHAT CLASSIFICATION FACTOR DID YOU APPLY TO 15 DISTRIBUTION MAINS?

I classify investments in distribution mains as both customer and demand-related using the "zero-intercept" approach. Such a classification reflects the fact that the Company's level of investment in distribution mains is driven by the maximum demand that customers place on the system, but that there is also a minimum level of investments in distribution mains that would be necessary regardless of the level of such demands. As indicated in the National Association of Regulatory Utility Commissioners (NARUC) publication entitled Gas Rate Design, "[t]he argument for inclusion of [customer] cost[s] relating to a service line and/or a 'minimum size

or zero inch' distribution main is that these facilities are necessary to connect the customer to the system and thus afford him the opportunity to take service if he so desires." Gas Rate Design at 29, 30. I find this rationale compelling, and have advocated for a customer/demand classification of distribution mains in previous work in this and other jurisdictions.

6 Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.

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

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

First, customers are divided into groups or classes. These classes are populated with customers having similar natural gas demand characteristics. The customers within each class can therefore be billed pursuant to a single rate schedule containing a customer charge and an energy charge since their load profiles are

sufficiently similar. Next, costs are examined to determine why the utility incurred them and how customers' natural gas demand characteristics impact the utility's cost incurrence decisions. Finally, a demand characteristic is associated with each cost incurred; each customer class' contribution to that cost provides the basis for the allocation of the associated cost.

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

The customer's request for service is a cost causative demand characteristic that necessarily results in an immediate investment in a regulator, a service line and metering facilities and establishes a commitment on the part of the company to provide, among other things, answers to questions and a monthly billing. Hence, the very existence of this customer-utility relationship causes the incurrence of costs. The customer's potential rate of energy use, usually expressed in design day usage and referred to as the customer's demand, is an important cost causative characteristic as well. Additionally, but to a minimal extent, the magnitude of costs incurred to serve a customer is also driven by the amount of natural gas taken from the utility system, usually expressed volumetrically (Mcf or ccf) or in terms of the energy content of the natural gas itself (therms) and referred to as the customer's energy use or usage.

Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?

Cost incurrence is strongly driven by two primary factors, customers on the system and the rate at which energy is used. Investments in services, regulators and meters and expenses associated with customer service and billing are obviously strongly

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- 1 correlated with the number of customers served. Likewise, the rate at which energy
- 2 is used is measured by the class contribution to design day and serves as the link to
- 3 the incurrence and magnitude of demand-related utility costs.
- 4 Q. WHY HAVE YOU EMPHASIZED THE CUSTOMER-UTILITY
- 5 RELATIONSHIP AND THE RATE AT WHICH ENERGY IS USED
- 6 RATHER THAN THROUGHPUT WHEN DESCRIBING COST
- 7 CAUSATIVE CUSTOMER UTILIZATION FACTORS?
- 8 A. There are two very important factors that drive a natural gas utility's cost
- 9 incurrence. First, it is a capital-intensive enterprise. Second, the system must be
- sized so that it has the capability to deliver natural gas to customers during
- extremely cold conditions (the "design day"), even though this intensity of usage
- only occurs a few days out of the year, if at all. This combination of capital intensity
- and sizing to meet peak day demands dictates the prominence of customers served
- and the "rate of use" customer demand characteristic when discussing the primary
- 15 causes of cost incurrence.
- 16 Q. WHAT IS THE SIGNIFICANCE OF THE DESIGN DAY DEMAND?
- 17 A. It is necessary first and foremost to meet the simultaneous load of all customers.
- Furthermore, the system is built to meet the highest simultaneous peak established
- by customers. Therefore, the number of customers and the class contribution to the
- 20 coincident design day demand are the appropriate cost causative factors to be used
- 21 in the allocation to customer classes of capital cost carrying charges of facilities
- and many operating and maintenance expenses needed to support those facilities.

Q. WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD GUIDE AN

ANALYST IN PREPARING A CLASS COST OF SERVICE STUDY?

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

Some analysts utilize energy use in a class cost of service to distribute capital costs to classes. These analysts rationalize this allocation methodology by pointing out that these facilities serve year-round load. This methodology gives no weight to the critical point that these facilities were sized and built to meet the highest demand that occurs during the winter period for Atmos Energy.

B. The Classification Study

2	Q.	PLEASE	DESCRIBE	THE	CLASSIFICATION	STUDY	THAT	YOU

3 PREPARED INTHIS CASE.

A. The classification study I prepared for the Company in this case follows the general guidelines established above. It is easiest to present the details associated with this process by introducing the specific study I have conducted. Exhibit PHR-2 contains the complete cost of service study for Atmos Energy. The first five pages of the study contain summaries of the completed cost of service for total and customer, demand-, and commodity-related costs. Pages 6 through 27 of the study contain summaries of the cost classifications employed. Pages 6 through 24 contain classification schedules for Gross Plant in Service, Reserve for Depreciation and Amortization, Other Rate Base, O&M Expense, Payroll, Depreciation Expense, and Taxes Other Than Income and Net Deductions for Income Tax, respectively. Page 25 summarizes the classifications developed. Pages 26 and 27 contain the actual classification factors utilized.

16 Q. PLEASE DESCRIBE THE CLASSIFICATION OF GROSS PLANT IN 17 SERVICE UNDER THE TRADITIONAL APPROACH.

A. As shown on pages 6-8 of Exhibit PHR-2, gross plant in service is generally classified as either customer-related or demand-related or on the basis of a composite factor that consists of weighted customer-related or demand-related factors.

1 Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF RESERVE FOR

- 2 DEPRECIATION AND AMORTIZATION.
- 3 A. As shown on pages 9-11 of the class cost of service study, the classifications of the
- 4 Reserves for Depreciation and Amortization in the study follow the same
- 5 classifications as employed for Gross Plant in Service, since the same factors that
- 6 influence Gross Plant in Service also affect the Reserves for Depreciation of those
- 7 plant categories.
- 8 Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OTHER RATE BASE
- 9 ITEMS.
- 10 A. Other Rate Base items include construction work in progress (CWIP), gas storage
- inventory, prepayments, customer advances and deposits and accumulated deferred
- income taxes. CWIP is classified in the same way as all distribution plant. Gas
- storage inventories are classified the same as storage plant, discussed above.
- Prepayments are classified according to operations and maintenance expenses,
- because they would appear to be largely driven by these activities. Customer
- advances and deposits are classified as customer-related costs and accumulated
- 17 deferred income taxes and an associated regulatory liability are both classified
- according to total plant classifications.
- 19 Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OPERATIONS AND
- 20 MAINTENANCE (O&M) EXPENSES.
- As can be seen on pages 13-16 of the study, O&M expenses are generally classified
- in accordance with NARUC classification models. For example, underground
- storage O&M expenses are classified in the same manner as storage plant.

I		Transmission O&M expenses are classified primarily as demand-related,
2		and the distribution O&M expense classification relies on customers for those
3		expenses related to services, regulators and meters and a demand factor for other
4		expenses. A&G expenses are also classified largely on the basis of payroll or plant,
5		depending on their nature.
6	Q.	PLEASE DESCRIBE YOUR CLASSIFICATION OF PAYROLL EXPENSE.
7	A.	Payroll expense, shown on pages 17-20 of the class cost of service study, is
8		classified in the same way as is O&M expense.
9	Q.	PLEASE DESCRIBE YOUR CLASSIFICATION OF DEPRECIATION AND
10		AMORTIZATION EXPENSE.
11	A.	Functionalized depreciation and amortization expense is shown on pages 21-23 of
12		the class cost of service study. Functionalized depreciation expense is classified
13		the same as gross plant.
14	Q.	PLEASE DESCRIBE YOUR CLASSIFICATION OF TAXES, OTHER
15		THAN INCOME TAXES.
16	A.	Taxes other than income taxes fall into four categories: ad valorem, payroll-related,
17		the KCC assessment and other taxes. Ad valorem taxes, the KCC assessment and
18		other taxes are classified on the basis of plant while the various payroll-related
19		taxes, most notably FICA taxes, are classified on the basis of total payroll.
20		C. The Allocation Study
21	Q.	PLEASE DESCRIBE THE ALLOCATION STUDY.
22	A.	The allocation schedules begin on page 28 of the class cost of service study. Each
23		allocation section consists of 4 subsections. The first subsection shows the

allocation of the functionalized cost item's customer component, the second subsection shows the allocation of the item's demand component, the third the commodity component, and the fourth the total allocated costs. Thus, for example, pages 28 and 29 contain the allocation of gross plant customer-related costs, pages 30 and 31 contain the allocation of gross plant demand-related costs, page 32 and 33 contain the allocation of gross plant commodity-related costs and pages 34 and 35 contain the allocation of total allocated gross plant.

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

13 Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS THAT 14 YOU HAVE USED IN YOUR STUDY.

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

19 Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-RELATED 20 COSTS THAT YOU USE.

Twenty-two primary allocators are used to assign customer-related costs to customer classes: five measures of the number of customers (5); seven measures of weighted services, meters, regulators and meters and regulator investments (7);

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- 1 customer deposits (1), and nine measures of direct assignments customer classes
- 2 (9). These different allocators are used because different customer-related costs are
- 3 more appropriately allocated with each.

4 Q. CAN YOU PROVIDE AN EXAMPLE?

- 5 A. Certainly. The total number of customers by class is used to allocate such expense
- 6 items as sales and customer service and information costs. Meters investments are
- 7 the best allocator for investment in meters and O&M expenses associated with
- 8 meters. Similarly, investments in facilities that serve specific customers alone are
- 9 most appropriately assigned directly to those customers and meter investments are
- the best allocator for meter plant.
- 11 Q. PLEASE DESCRIBE THE ALLOCATORS OF DEMAND-RELATED
- 12 COSTS THAT YOU USE.
- 13 A. The primary demand allocators used are various measures of a class's February
- peak (a proxy for design day demand), because peak usage forms the basis for
- planning decisions made by the Company.
- 16 Q. PLEASE DESCRIBE THE ALLOCATORS OF COMMODITY-RELATED
- 17 COSTS THAT YOU USE.
- 18 A. The primary allocators for commodity-related costs are combinations of sales
- volumes, transport volumes or total throughput.
- 20 Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDY.
- 21 A. The results are summarized on the first page of the class cost of service study. It
- shows that, at existing rate levels, the Residential and Industrial classes are
- providing a return that is less than the system average return. The return from all

other classes is above the system average return. This can be seen on line 35 of the summary page, which shows the realized return at existing rates by class, and line 36, which shows the relative rate of return by class at existing rate levels.

At the Company's requested rate of return of 8.18%, the Residential class, the Irrigation Sales class and the Industrial class are providing a return that is less than the system average return. All other classes are already providing revenues that equal or exceed the identified cost to serve them. This is shown on lines 45-46 of page 1 of Exhibit PHR-2. This section also shows the amount by which each class's revenues must increase in order to achieve rate of return parity.

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

A. One of the primary purposes of a class cost of service analysis is to identify interclass subsidies that may exist between the different classes of a natural gas distribution system so that steps can be taken to eliminate them. The equal class rates of return increase identifies for the Commission the extent to which rates need to be adjusted so that <u>all</u> identified subsidies can be eliminated.

16 Q. WOULD YOU RECOMMEND THAT THE COMMISSION ADOPT A 17 CLASS REVENUE DISTRIBUTION THAT RESULTS IN EQUAL CLASS 18 RATES OF RETURN?

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

1 Q. WITH THIS IN MIND, WHAT IS YOUR RECOMMENDATION FOR

2 ASSIGNING THE REVENUE INCREASE RESPONSIBILITY?

- 3 A. I recommend an allocation to the classes using the following rules:
- 1. In the face of an overall rate increase, no class will be provided with a rate decrease.
 - 2. If a class is not providing sufficient revenues to cover its identified cost of service at proposed rate levels, required revenues will be increased for all deficient classes to a level that equalizes the percentage increase for those classes consistent with the identified cost of service. Thus, the Residential, Industrial Sales, and Irrigation Sales classes will be considered for rate increases of sufficient magnitude to provide the Company with returns closer to the system average return on the investment needed to serve these customers.

IV. <u>RATE DESIGN</u>

15 Q. WHAT IS ATMOS ENERGY'S OVERALL RATE DESIGN PHILOSOPHY

16 IN THIS CASE?

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- 17 A. Atmos Energy proposes to keep its current rate designs in place, but modify them
 18 to reflect changes in rate levels as appropriate, for those classes where rate increases
 19 are indicated based on the guidelines above.
- 20 Q. GIVEN THIS RATE DESIGN PHILOSOPHY, WHAT ARE THE
- 21 **PROPOSED RATE DESIGNS?**
- As indicated above, the Company is recommending that no class receive a rate decrease in the face of an overall rate increase. As a result, the Company is recommending no change to the rates of customers served under Commercial Sales Service (915), Public Authority Sales Service (915), School Sales Service (920), ,

 Large Industrial Interruptible Sales Service (955), or any transportation customer.

The Company's requested rate increase is therefore allocated to Residential Sales Service (910), Industrial Sales Service (930), and Irrigation Engine Sales Service (965) customers.

Specifically, the Company proposes to increase facilities charges for Residential Sales Service customers from \$20.20/customer/month¹ to \$25.71/customer/month, and increase commodity charges from \$0.14994/ccf to \$0.15128/ccf (to be consistent with the commodity charges for commercial and public authority customers); to increase facilities charges for Industrial Sales Service customers from \$90.82/customer/month to \$214.30/customer/month; and to increase facilities charges for Irrigation Engine Sales Service customers from \$96.77/customer/month to \$135.38/customer/month.

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

I began with target revenue increase responsibilities of \$8,596,234 for Residential Sales Service customers, \$20,786 for Industrial Sales Service customers, and \$123,510 for Irrigation Engine Sales Service customers. These proposed increases collect the Company's requested revenue increase of \$8,740,530² from these classes by first increasing revenues for Irrigation Engine Sales Service customers to a level that provides the Company with the system average rate of return request of 8.18% from these customers and then collecting the remining shortfall from the Residential Sales Service customers and Industrial Sales Service customers at an equalized percentage increase of 18.21%. In general, I adjusted monthly facilities

¹ \$20.20 is combined base rate and GSRS fixed charges.

² Includes moving \$422,319 from service fee revenues to base rate revenues.

charges to achieve the proposed revenue shortfall, except in the case of Residential Sales customers, as noted previously.

The results of this allocation of the Company's revenue deficiency are shown on lines 55-56 of page 1 of Exhibit PHR-2. As can be seen by comparing the relative rates of return by class at proposed rates (line 56) with the relative rates of return at existing rate levels (line 36), this proposed revenue distribution has generally moved all classes closer to rate of return parity (i.e., these classes have been moved closer to a relative rate of return of 1.0). It is also important to recognize that the calculated percentage increases by class (line 59) are overstated because the percentage is calculated without gas costs included. Thus, the percentage bill increase that will be seen by customers who face an increase will actually be less than the percentage increases shown on page 1 of Exhibit PHR-2.

Q. IS THE COMPANY PROPOSING ANY OTHER RATE DESIGN CHANGES?

Yes. HB 2585, enacted on Monday, June 1, 2020, exempted every electric and natural gas public utility that is subject to rate regulation by the KCC from Kansas state income tax for all tax years ending on or after January 1, 2021, and rates were changed to remove the impact of state income taxes. The impact was spread across all classes.

To implement the rate change for Small Generator Service customers, the facilities charge was reduced by \$0.41 and the commodity charge was reduced by \$0.12691/ccf, resulting in a negative commodity charge. In this proceeding, the Company is proposing to correct this anomaly in a revenue neutral manner.

1 Q. HOW ARE THE RESULTING REVENUE NEUTRAL RATES FOR SMALL

2 GENERATOR SERVICE CUSTOMERS DESIGNED?

- A. The proposed Small Generator Service rate designs are developed by setting the commodity portion of the rate equal to the commodity rate for Irrigation Engine Sales Service Customers (\$0.11308/ccf) and setting the facilities charge for Small Generator Service customers equal to \$48.36/customer/month. This change is being proposed for "housekeeping" purposes and does not affect the revenue
- 8 responsibility of this or any other rate class.

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

10 A. Yes, it does.

VERIFICATION

STATE OF MARYLAND	8
	8
COUNTY OF MONTGOMERY	8

Paul H. Raab, being duly sworn upon his oath, deposes and states that he is an Independent Consultant with Economic Consulting 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 2 day of July

, 2022.

Notary Public

My appointment expires:

DAVID KIM

Notary Public - State of Maryland

Montgomery County

Commission Expires May 1, 2023

PAUL H. RAAB

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.
- o Aquila
- o Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- o 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
- o Central Louisiana Electric Company
- Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- o Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- o Atlantic City Electric Company
- Detroit Edison Company
- o Sierra Pacific Power
- Connecticut Natural Gas Corporation
- o Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- o Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- o 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 because 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
- o Big Rivers Electric Cooperative
- City of Redding, California
- o 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
- o Black Hills Gas Company
- o Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- o Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in several 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:

- Arizona Corporation Commission/Arizona Public Service Company
- 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 several 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
- o Aquila
- Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- o 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
- lowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- lowa Power & Light
- lowa 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
- o 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 U-14-010	Rate Design Rate Design
Colorado	14AL-0300G 17AL-0363G 22AL-0046G 22AL-0348G	Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design
District of Columbia	834 905 917 921 922 934 989 1016 1053 1054 1079 1093 1137 1162	Demand Side Planning Costing/Rate Design Costing/Rate Design Demand Side Planning Rate Design Rate Design Rate Design Rate Design Costing/Rate Design Costing/Rate Design Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design

Jurisdiction	Docket Number	Subject
Georgia	18300-U	Costing/Rate Design
Indiana	36818	Capacity Planning
lowa	RPU-05-2	Costing/Rate Design
Kansas	174,155-U 176,716-U 98-KGSG-822-TAR 99-KGSG-705-GIG 01-KGSG-229-TAR 02-KGSG-018-TAR 02-WSRE-301-RTS 03-KGSG-602-RTS 03-AQLG-1076-TAR 05-AQLG-367-RTS 06-KGSG-1209-RTS 07-AQLG-431-RTS 10-KCPE-415-RTS 10-KCPE-415-RTS 10-KCPE-795-TAR 12-WSEE-112-RTS 12-KGSG-835-RTS 12-GIMX-337-GIV 12-KG&E-718-CON 13-KG&E-451-CON 13-KG&E-451-CON 13-KG&E-451-CON 13-KG&E-451-CON 13-KG&E-451-CON 13-KG&E-116-RTS 16-ATMG-320-RTS 16-KCPE-116-RTS 16-ATMG-079-RTS 16-KCPE-116-RTS 16-KCPE-446-TAR 18-KCPE-446-TAR 18-KCPE-446-TAR 18-KCPE-446-TAR 18-KCPE-480-RTS 19-ATMG-525-RTS 22-EKME-254-TAR	Retail Competition Costing/Rate Design Rate Design Restructuring Rate Design Rate Design Cost of Service Cost of Service/Rate Design Rate Design Cost of Service/Rate Design Cost of Service/Rate Design Cost of Service/Rate Design Rate Design Cost of Service/Rate Design Rate Design Cost of Service/Rate Design Demand Side Planning Demand Side Planning Cost of Service/Rate Design Demand Side Planning Cost of Service Cost of Service Cost of Service Cost of Service Cost of Service/Rate Design

Jurisdiction	Docket Number	Subject
Kentucky	9613 97-083 2009-00354 2013-00148 2015-00343 2017-00349 2018-00281 2021-00214	Capacity Planning Management Audit Cost of Service
Louisiana	U-21453	Restructuring/Market Power
Maryland	8251 8259 8315 8720 8791 8920 8959 9092 9104 9106 9180 9267 9433 9481 9651	Costing/Rate Design Demand Side Planning Costing/Rate Design Demand Side Planning Costing/Rate Design Capacity Planning Costing/Rate Design Capacity Planning Costing/Costing Costing Costing Costing Costing Costing Costing
Michigan	U-6949 U-13575 U-16169 U-20479	Load Forecasting Costing/Rate Design Costing/Rate Design Costing/Rate Design
Missouri	GR-2002-356	Rate Design
Montana	D2005.4.48	Costing/Rate Design
Nebraska	NG-0001, NG-0002, NG- 0003 NG-0041	Rate Design Rate Design
Nevada	81-660	Load Forecasting
New Jersey	OAL# PUC 1876-82 BPU# 822-0116	Load Forecasting

Jurisdiction	Docket Number	Subject
New Mexico	2087	Capacity Planning
	11-00042-UT	Rate Design
New York	27546	Costing/Rate Design
Ohio	81-1378-EL-AIR	Load Forecasting
Oklahoma	27068 PUD 200400610 PUD 200700449 PUD 200800348 PUD 200900110 PUD 201000143 PUD 201100170 PUD 201200029 PUD 201300007 PUD 201300032 PUD 201400069 PUD 201500138 PUD 201500213 PUD 201600132 PUD 201700079 PUD 201800028 PUD 201900018 PUD 201900021 PUD 202000022 PUD 202100063 PUD 202200036	Load Forecasting Costing/Rate Design Demand Side Planning Costing/Rate Design Costing/Rate Design Demand Side Planning Costing/Rate Design Demand Side Planning

Jurisdiction	Docket Number	Subject
Pennsylvania	R-0061346 M-2009-2092222, M-2009-2112952, M-2009-2112956 M-2009-2093216 M-2009-2093217 M-2009-2093218 M-2010-2210316 R-2010-2214415 M-2012-2334387, M-2012-2334392, M-2012-2334388 M-2015-2177174	Costing/Rate Design Demand Side Planning
		Demand Side Planning Demand Side Planning Demand Side Planning Demand Side Planning Demand Side Planning Demand Side Planning
		Demand Side Planning Demand Side Planning
Tennessee	PURPA Hearings	Costing/Rate Design
Texas	GUD No. 9762 GUD No. 10170 GUD No. 10174 GUD No. 10506 GUD No. 10526 GUD No. 10779	Costing/Rate Design Costing/Rate Design Costing/Rate Design Demand Side Planning Demand Side Planning Costing/Rate Design
US Tax Court	4870 4875	Life Analysis Life Analysis
Virginia	PUE900013 PUE920041 PUE940030 PUE940031 PUE950131 PUE980813 PUE-2002-00364 PUE-2003-00603 PUE-2006-00059 PUE-2008-00060 PUE-2012-00118 PUE-2015-00132 PUE-2015-00132 PUE-2015-00138 PUE-2016-00001 PUR-2018-00080 PUR-2018-00193 PUR-2021-00288	Demand Side Planning Costing/Rate Design Costing/Rate Design Costing/Rate Design Capacity Planning Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design Demand Side Planning Capacity Planning Capacity Planning Demand Side Planning Demand Side Planning Demand Side Planning

Jurisdiction	Docket Number	Subject
West Virginia	79-140-E-42T 90-046-E-PC	Capacity Planning 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 has also served on 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 several professional journals and spoken at several industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," <u>American Gas Association</u> <u>Membership Services Committee Meeting</u>, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," <u>NARUC Summer Meeting</u>, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," <u>The Twenty-Seventh National</u> <u>Regulatory Conference</u>, Williamsburg, VA, May 19, 2009.
- o "Revenue Decoupling for Natural Gas Utilities," <u>Energy Bar Association</u> <u>Midwest Energy Conference</u>, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills," <u>American Gas Association Rate and Regulatory Issues Seminar</u>, Phoenix, AZ, April 8, 2004.
- o "Factors Influencing Cooperative Power Supply," National Rural Utilities

- <u>Cooperative Finance Corporation Independent Borrower's Conference,</u> Boston, MA, July 3, 1997.
- "Current Status of LDC Unbundling," <u>American Gas Association Unbundling</u>
 <u>Conference: Regulatory and Competitive Issues</u>, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," <u>American Gas</u>
 <u>Association Rate and Strategic Planning Committee Spring Meeting</u>,
 Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), <u>National Association of Business</u> <u>Economists</u>, 38th Annual Meeting, Boston, MA September 10, 1996.
- "Improving Corporate Performance By Better Forecasting," <u>1996 Peak Day</u>
 <u>Demand and Supply Planning Seminar</u>, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," <u>AGA Forecasting Review</u>, Vol. 6,
 No. 1, November 1995.
- "Assessing Price Competitiveness," <u>Competitive Analysis & Benchmarking</u> 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," <u>Atlantic Economic Conference</u>, Philadelphia, PA, October 10, 1993.
- o "Program Evaluation and Marginal Cost," <u>The Natural Gas Least Cost Planning Conference</u>, Washington, DC, April 7, 1992.
- o "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.
- "Development of Conditional Demand Estimates of Gas Appliances," <u>AGA</u>
 <u>Forecasting Review</u>, Vol. 1, No. 1, October 1988.
- "The Feasibility Study: Forecasting and Sensitivities," <u>Municipal</u>
 <u>Wastewater Treatment Facilities</u>, The Energy Bureau, Inc., November 18,
 1985.

- "The Development of a Gas Sales End-Use Forecasting Model," <u>Third International Forecasting Symposium</u>, 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," <u>Advances in Microeconomics</u>, Volume II, 1983.
- o "Forecasting Under Public Scrutiny," <u>Forecasting Energy and Demand Requirements</u>, University of Wisconsin Extension, October 25, 1982.
- "Forecasting Public Utilities," <u>The Journal of Business Forecasting</u>, Vol. 1, No. 4, Summer, 1982.
- o "Are Utilities Underforecasting," <u>Electric Ratemaking</u>, Vol. 1. No. 1, February 1982.
- o "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," <u>First International Forecasting Symposium</u>, Montreal, Canada, May 1981.
- o "Time-of-Use Rates and Marginal Costs," <u>ELCON Legal Seminar</u>, March 20, I980.
- o "The Ernst & Whinney Forecasting Model," <u>Forecasting Energy & Demand Requirements</u>, University of Wisconsin Extension, October 8, 1979.
- "Marginal Cost in Electric Utilities A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), <u>ORSA/Tims Joint National Meeting</u>, Los Angeles, California, November 13-15, 1978.

	nergy Corporation, Colorado-Kansas Division													
	urisdiction Case No. 22-ATMGRTS													
Test Yea	ar Ending March 31, 2022													
	DV 05 0500 U TO													
	ARY OF RESULTS													
2														
3														
4			Total	Residential	Com/PA	Schools	Industrial	SGS	tunia attau	Interruptible	Firm	Schools	Irrigation	Interruptible
5			Company	Sales	Sales	Sales	Sales	Sales	Irrigation Sales	Sales	Transport	Transport	Transport	Transport
6			\$	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
7			Ş											
	Operating Revenues		66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
9	Operating nevertues		00,113,077	47,210,310	11,700,480	113,312	114,133	42,400	1,302,370	73,331	3,200,231	747,770	170,231	1,303,357
	Operating Expenses:													
11	Operating Expenses.													
12	Operating & Maintenance		26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482.828	3,951	707,294	218,409	40,200	9,255
13	Interest on Customer Deposits		1,368	1,334	26	0 0	0	0,030	402,020	0	1	0	40,200	3,233
14	Depreciation & Amortization		14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066
15	Taxes Other Than Income		9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
16	Takes o diet man income		3,030,342	7,702,137	1,430,033	10,002	10,133	3,314	203,424	3,734	320,330	107,074	10,107	5,000
17	Total Operating Expenses		50,901,657	40,306,078	7,274,721	79,031	94,624	16,905	998,917	13,384	1,515,102	486,466	85,104	31,326
18			30,302,037	10,500,070	7,27-1,721	, 5,031	3-1,024	10,505	330,317	15,504	1,515,102	-100,-100	03,104	52,520
19	Income Before Taxes		15,211,420	6,904,438	4,425,766	40,281	19,531	25,561	364,059	62,147	1,691,129	261,309	85,127	1,332,071
20			15,211,-20	0,50-1,-50	-1,-125,750	-10,201	15,551	25,501	30-,333	02,247	1,051,125	202,505	03,127	1,552,071
21	Interest Expense		4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198
22	Interest Expense		1,500,005	3,323,300	000,720	,,,123	0,551	2,521	32,103	2,770	111,750	17,770	,,50,	1,250
23	Income Taxes:													
24	Income raxes.													
25	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
26	Federal Income Taxes	21.00%	2,247,994	709,563	788,980	6,901	2,310	5,050	57,240	12,678	325,361	44,842	16,216	278,853
27	Total Deferred Income Taxes	21.0070	(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)	(603,773
28	Total Belefied Meditie Taxes		(1,007,001)	(2,550,510)	(2,700,230)	(21,512)	(5,002)	(10,551)	(123,333)	(27,130)	(70-1,-172)	(57,051)	(55,111)	(003,773
29	Total Income Taxes		(2,619,360)	(826,782)	(919,318)	(8,041)	(2,692)	(5,884)	(66,696)	(14,772)	(379,111)	(52,249)	(18,895)	(324,920
30	Total meome raxes		(2,023,300)	(020,702)	(313,310)	(0,012)	(2,032)	(5,001)	(00,030)	(21,772)	(5/5,111)	(32,213)	(10,033)	(52-1,520
	Net Income		17,830,780	7,731,220	5,345,084	48,322	22,223	31,445	430,755	76,919	2,070,240	313,559	104,022	1,656,991
32			,,	.,,	0,0.0,00	,			,		2,0:0,2:0			_,,
33	Total Rate Base		302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140	274,590
34			000,000,000		,	,			2,,	1,0.0	,,	0,200,000	000,010	
35	Rate of Return		5.8965%	3.2946%	11.6674%	9.4634%	3.6841%	32.1823%	6.6693%	67.1325%	20.6908%	9.5195%	18.7043%	603.44139
36	Relative Rate of Return		1.00	0.56	1.98	1.60	0.62	5.46	1.13	11.39	3.51	1.61	3.17	102.34
37											****		4.2.	
	Equalized ROR:													
39														
40	Net Income Increase		6,905,019	11,464,495	(1,597,656)	(6,553)	27,119	(23,452)	97,573	(67,547)	(1,251,780)	(44,121)	(58,530)	(1,634,529
41	Uncollectibles/PSC Fees	0.0000%	0	0	0	0	0	0	0	0	0	0	0	(_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
42	Income Taxes		1,835,511	3,047,524	(424,693)	(1,742)	7,209	(6,234)	25,937	(17,955)	(332,752)	(11,728)	(15,559)	(434,495
43	Gross Revenue After Increase		74,853,607	61,722,535	9,678,137	111,017	148,484	12,779	1,486,486	(9,972)	1,621,699	691,926	96,143	(705,627
44	Revenue Increase		8,740,530	14,512,020	(2,022,350)	(8,295)	34,328	(29,686)	123,510	(85,502)	(1,584,532)	(55,850)	(74,088)	(2,069,024
45	Rate of Return		8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.18009
46	Relative Rate of Return		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
47	Percent Increase		13.2206%	30.7390%	-17.2843%	-6.9527%	30.0718%	-69.9065%	9.0618%	-113.2020%	-49.4204%	-7.4688%	-43.5222%	-151.75519
48					. ,,,,									
	Proposed Rate Levels:													
50														
51	Net Income Increase		6,905,019	6,791,025	0	0	16,421	0	97,573	0	0	0	0	0
52	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0	0
53	Income Taxes		1,835,511	1,805,209	0	0	4,365	0	25,937	0	0	0	0	0
54	Gross Revenue After Increase		74,853,607	55,806,750	11,700,486	119,312	134,941	42,466	1,486,486	75,531	3,206,231	747,776	170,231	1,363,397
55	Revenue Increase		8,740,530	8,596,234	0	0	20,786	0	123,510	0	0	0	0	0
56	Rate of Return		8.1800%	6.1885%	11.6674%	9.4634%	6.4064%	32.1823%	8.1800%	67.1325%	20.6908%	9.5195%	18.7043%	603.44139
57	Relative Rate of Return		1.00	0.76	1.43	1.16	0.78	3.93	1.00	8.21	2.53	1.16	2.29	73.77

Atmos Fr	ergy Corporation, Colorado-Kansas Division												
	risdiction Case No. 22-ATMGRTS												
	Ending March 31, 2022												
rest rear	Eliuliig Walcii 31, 2022												
STINANANE	Y OF CUSTOMER COSTS												
SUIVIIVIAN	FOF COSTOWER COSTS												
		Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
-			Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport		
		Company S	Sales	Sales	Sales	Sales	Sales	sales	sales	Transport	Transport	Transport	Transport
		3											
1	Rate Base	179,781,065	157,904,244	18,254,808	182,093	66,295	95,563	766,751	101,071	1,157,169	1,121,984	78,927	52,159
2	Nate base	175,781,003	137,304,244	10,234,000	102,053	00,293	55,505	700,731	101,071	1,137,109	1,121,504	10,321	32,13
	Return @ Realized ROR	10,600,874	5,309,972	2,808,710	22.671	(4,835)	22,464	77,915	51.934	1,038,162	144,352	51,326	1.078.20
	D&M Expenses	16,122,135	14,588,734	1,343,289	11,504	3,317		46,237	3,639	52,226	55,966	4,626	4,111
	nterest on Customer Deposits	1,368	14,588,734	1,343,289		3,317	0,488	40,237	3,039	52,220	55,900	4,626	4,11.
	Depreciation Expense	9,157,809	8,054,780	921,068	9,153	3,321	4,834	38,864	5,046	57,939	56,210	3,962	2,632
	Faxes, Other	6,148,450	5,413,663	614,449		2,194		25,777	3,314	38,203	37,137	2,627	1,760
8	anes, other	0,148,450	3,413,003	014,449	0,080	2,194	3,243	23,111	3,314	30,203	37,137	2,027	1,700
	nterest Expense	2,792,524	2,452,713	283,550	2,828	1,030	1,484	11,910	1,570	17,974	17,428	1,226	810
10	interest expense	2,752,324	2,432,713	203,330	2,020	1,030	1,404	11,510	1,370	17,574	17,420	1,220	010
	ncome Taxes:												
12	ilcome raxes.												
13	State Income Taxes 0.009	6 0	0	0	0	0	0	0	0	0	0	0	
14	Federal Income Taxes 21.009		520,192			(2,338)		(1,761)	9,112	161,446	18,614	7,848	192,339
15	Total Deferred Income Taxes	(2,852,427)	(900,348)			(2,931)		(72,630)	(16,087)	(412,843)	(56,898)	(20,576)	(353,833
16	Total Deferred income taxes	(2,852,427)	(900,348)	(1,001,118)	(8,/5/)	(2,931	(0,407)	(72,030)	(10,087)	(412,843)	(50,696)	(20,576)	(333,83.
	Fotal Income Taxes	(1,535,030)	(380,157)	(595,993)	(5,810)	(5,269)	(2,534)	(74,391)	(6,975)	(251,397)	(38,284)	(12,728)	(161,492
18	lotal income Taxes	(1,535,030)	(380,137)	(595,993)	(5,810)	(5,269)	(2,534)	(74,391)	(0,975)	(251,397)	(38,284)	(12,728)	(101,49
	Fotal Customer-Related Costs @ Realized ROR	40,495,606	32,988,325	5,091,549	43,599	(1,273)	36,498	114,410	56,957	935,134	255,381	49,813	925,213
				6,823,998	76,858	112,226			24,653		499,391	125,600	596,02
	Fotal Demand-Related Costs @ Realized ROR Fotal Fixed Costs	25,133,301 65,628,907	13,239,705 46,228,031	11,915,547	120,457	112,226	45,553	1,230,094	81,610	2,395,698 3,330,832	754,773	175,414	1,521,235
	lotal Fixed Costs	65,628,907	40,228,031	11,915,547	120,457	110,954	45,553	1,344,504	81,010	3,330,832	754,773	1/5,414	1,521,23
22	February Country and Country a	1,663,050	1,533,327	119,014	872	168	874	3,199	16	2.015	2,860	313	392
	Fotal Customers	\$ 39.46											
24	Customer Costs (\$/customer/month)	\$ 39.40	\$ 30.15	\$ 100.12	\$ 158.09	\$ 039.10	\$ 52.15	\$ 420.29	\$ 5,100.00	\$ 1,055.02	\$ 203.91	\$ 500.43	\$ 3,880.70
26													
		4 405 247	7.000.000	/1 215 467	(7.776)	10.250	(14.547)	(15.105)	(42.555)	(042.505)	(52.574)	(44.070)	/1.073.03/
	ncremental Return @ Equalized ROR	4,105,217	7,606,595	(1,315,467)		10,258	(14,647)	(15,195)	(43,666)	(943,506)	(52,574)	(44,870)	(1,073,939
	Jncollectibles/PSC Fees				(2.057)	2,727	(2.802)		-	-	(12.075)		
30	ncremental Income Taxes	1,091,260	2,022,006	(349,681)	(2,067)	2,727	(3,893)	(4,039)	(11,607)	(250,805)	(13,975)	(11,928)	(285,476
	Fotal Customer Related Costs @ Equalized BOR	4E 602 004	42,616,926	3,426,401	33,755	11,712	17,958	95,175	1,683	(250 177)	188,832	(6,984)	/424 100
	Fotal Customer-Related Costs @ Equalized ROR	45,692,084 1,663,050	1,533,327		33,755 872					(259,177)			(434,198
	Customers	\$ 27.47		119,014		168 \$ 69.58		3,199 \$ 29.75	16	2,015	2,860	313	392
	Oollars/Customer/Month	\$ 27.47	\$ 27.79	\$ 28.79	\$ 38.70	φ 09.58	\$ 20.56	φ 29./5	\$ 105.18	\$ (128.62)	\$ 66.03	\$ (22.31)	\$ (1,107.65
34	+												
35		4 405 347	F 00C 272	(452.042)	(4.242)	4 100	(2.000)	(45.405)	(7.244)	(200,400)	(20.704)	(42.207)	/102 101
	ncremental Return @ Proposed Rates	4,105,217	5,086,372	(453,912)		4,489		(15,195)	(7,241)	(268,469)	(28,781)	(13,307)	(192,496
	Jncollectibles/PSC Fees	1 001 300	1 252 074		(1.130)		(522)		-	-	(7.551)	(2.527)	(54.47)
	ncremental Income Taxes	1,091,260	1,352,074	(120,660)	(1,128)	1,193	(532)	(4,039)	(1,925)	(71,365)	(7,651)	(3,537)	(51,170
39	Fold Contained Related Contain Related	45 502 224	20 426 774	4.516.076	20.222	4 400	22.000	05 175	47 704	EOE 200	210.050	22.050	C01 51
	Fotal Customer-Related Costs @ Proposed Rates	45,692,084	39,426,771	4,516,976		4,409		95,175	47,791	595,300	218,950	32,969	681,547
	Customers	1,663,050	1,533,327	119,014		168		3,199	16	2,015	2,860	313	392
42	Dollars/Customer/Month	\$ 27.47	\$ 25.71	\$ 37.95	\$ 43.83	\$ 26.20	\$ 38.88	\$ 29.75	\$ 2,986.94	\$ 295.43	\$ 76.56	\$ 105.33	\$ 1,738.64

Atmos F	nergy Corporation, Colorado-Kansas Division												
	urisdiction Case No. 22-ATMGRTS												
	r Ending March 31, 2022												
rest red	Littling March 51, 2022												
ANAMAIS	RY OF DEMAND COSTS												
JOIVIIVIA	NI OI DEWAND COSIS												
_													
_													
_		Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
_		Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
		Company \$	sales	Sales	Sales	Sales	Sales	Sales	sales	Transport	Transport	Transport	Transport
_		\$											
1	Rate Base	119,447,472	75.021.372	26,916,363	321,929	526.898	2,113	5,542,867	0	8,532,915	2,125,773	457,241	0
2	nate base	113,447,472	73,021,372	20,510,505	321,323	320,030	2,113	3,342,007	0	0,332,313	2,123,773	437,241	
	Return @ Realized ROR	7,043,275	1,764,664	2,738,424	26,914	25,257	11,309	348,572	30,554	1,147,760	177,315	57,980	714,527
	O&M Expenses	10,376,864	6,641,743	2,382,942	27,959	46,647	169	433,142	30,334	647,772	161,377	35,113	714,327
	Interest on Customer Deposits	10,370,804	0,041,743	2,362,342	27,535	40,047	0	433,142	0	047,772	0	33,113	0
	Depreciation Expense	5,171,489	3,195,420	1,146,461	13,950	22,442	97	260,798	0	408,671	101,811	21,838	0
	Taxes, Other	3,598,789	2,231,787	800,726	9.707	15.675	67	178.788	0	277.915	69.236	14.889	0
8	Taxes, Other	3,598,789	2,231,787	800,726	9,707	15,075	67	1/0,/00	U	2//,915	09,230	14,889	U
	1	4 555 053	4 045 044	275 400	4 400	7.240	20	77.200		440.044	20.540	6 277	
	Interest Expense	1,665,963	1,046,341	375,409	4,490	7,349	29	77,308	0	119,011	29,649	6,377	0
10													
	Income Taxes:												
12													
13	State Income Taxes 0.00		0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes 21.00		26,127	444,876	4,358	4,224	1,825	58,813	5,177	197,889	28,837	9,950	125,164
15	Total Deferred Income Taxes	(1,964,358)	(620,036)	(689,432)	(6,030)	(2,019)	(4,413)	(50,018)	(11,078)	(284,309)	(39,184)	(14,170)	(243,670
16													
	Total Income Taxes	(1,057,117)	(593,909)	(244,555)	(1,673)	2,205	(2,587)	8,795	(5,901)	(86,420)	(10,347)	(4,220)	(118,505
18													
	Total Demand-Related Costs @ Realized ROR	25,133,301	13,239,705	6,823,998	76,858	112,226	9,055	1,230,094	24,653	2,395,698	499,391	125,600	596,021
20													
21													
	Incremental Return @ Equalized ROR	2,727,528	4,372,085	(536,665)	(580)	17,843	(11,136)	104,834	(30,554)	(449,768)	(3,426)	(20,578)	(714,527
	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	0
	Incremental Income Taxes	725,039	1,162,200	(142,658)	(154)	4,743	(2,960)	27,867	(8,122)	(119,559)	(911)	(5,470)	(189,937
24													
	Total Demand-Related Costs @ Equalized ROR	28,585,867	18,773,989	6,144,675	76,123	134,813	(5,041)	1,362,796	(14,023)	1,826,371	495,054	99,553	(308,443
26													
27													
	Incremental Return @ Proposed Rates	2,727,528	2,275,226	180,160	2,360	13,043	(614)	104,834	(248)	111,872	16,370	5,683	18,842
29	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	0
29	Incremental Income Taxes	725,039	604,807	47,891	627	3,467	(163)	27,867	(66)	29,738	4,351	1,511	5,009
30													
31	Total Demand-Related Costs @ Proposed Rates	28,585,867	16,119,738	7,052,048	79,845	128,736	8,278	1,362,796	24,339	2,537,308	520,113	132,794	619,872

Atmos Fne	ergy Corporation, Colorado-Kansas Division													
	isdiction Case No. 22-ATMGRTS													
	Ending March 31, 2022													
Test Teal t	Litaling Watch 31, 2022													
SUMMARY	OF COMMODITY COSTS													
501111111111111111111111111111111111111														
			Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
			Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
			S	Suics	Juics	Suics	Suics	Suics	Juics	Suics	попорот	Transport	панароге	Transport
			<u> </u>											
1 R	ate Base		3,165,091	1,740,838	640,903	6,603	10,017	7 31	149,160	13,507	315,532	46,097	19,972	222,431
2			3,103,031	1,7-10,050	010,505	0,003	10,017	31	145,100	13,307	515,552	40,037	15,572	222,433
	eturn @ Realized ROR		186,631	37,143	66,154	585	447	277	9,331	1,549	34,486	3,998	1,942	30,719
	0&M Expenses		73,190	40,255	14,820	153	232		3,449	312	7,296	1,066	462	5,144
	nterest on Customer Deposits		73,130	40,233	14,620	0	252		0	0	7,230	0	0	3,14
	Pepreciation Expense		148,460	81,655	30,062	310	470		6,996	634	14,800	2,162	937	10,433
	axes, Other		103,102	56,708	20,877	215	326		4,859	440	10,278	1,502	651	7,246
8			103,102	30,700	20,077		520	, .	4,033	110	10,270	2,502	031	7,240
	nterest Expense		48,202	26,512	9,761	101	153	3 0	2,272	206	4,805	702	304	3,387
10			,		-,						.,			
	ncome Taxes:													
12														
13	State Income Taxes	0.00%	0	0	0	0		0	0	0	0	0	0	
14	Federal Income Taxes	21.00%	23,355	(1,417)	10,273	87	65		1,534	281	5,944		338	5,598
15	Total Deferred Income Taxes	22.00%	(50,569)	(15,962)	(17,748)				(1,288)	(285)	(7,319)		(365)	(6,273
16	Total Beterred medine raxes		(50,505)	(15,502)	(27,740)	(155)	132	-/ (22-7)	(1,200)	(203)	(1,515)	(2,003)	(505)	(0,275
	otal Income Taxes		(27,213)	(17,379)	(7,475)	(68)	13	3 (70)	247	(4)	(1,375)	(401)	(26)	(675
18			(=-,==0)	(2.,0.0)	(.,	(==)		(,		(- /	(-,)	()	(==)	(0.0
	otal Commodity-Related Costs		484,170	198,382	124,438	1,194	1,488	3 210	24,882	2,931	65,486	8,328	3,965	52,866
	otal Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507		9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
	ommodity Costs (\$/Mcf)		\$ 0.00249											
22			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,					,			,	
23														
	ncremental Return @ Equalized ROR		72,273	105,257	(13,728)	(45)	372	(275)	2,871	(444)	(8,675)	(228)	(308)	(12,524
	Incollectibles/PSC Fees		0	0	0				0	0	0		0	(,
	ncremental Income Taxes		19,212	27,980	(3,649)				763	(118)	(2,306)		(82)	(3,329
26				,,,,,	(-)	(,		(1.2)		,===,	, ,,	(02)	(/	,,,,,,
	otal Commodity-Related Costs @ Equalized ROR		575,655	331,619	107,061	1,138	1,959	(137)	28,515	2,369	54,505	8,039	3,575	37,013
	otal Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507		9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
	ommodity Costs (\$/Mcf)		\$ 0.00											
30														
31														
	ncremental Return @ Proposed Rates		72,273	48,868	5,549	34	243	8	2,871	371	6,428	305	398	7,198
	Incollectibles/PSC Fees		0	0	0	0	C		0	0	0	0	0	, .
	ncremental Income Taxes		19,212	12,990	1,475	9	65	5 2	763	99	1,709	81	106	1,913
34			-,								,			, , ,
	otal Commodity-Related Costs @ Proposed Rates		575,655	260,241	131,462	1,238	1,795	5 221	28,515	3,400	73,623	8,713	4,469	61,978
	otal Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507		9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
	ommodity Costs (\$/Mcf)		\$ 0.00											

Atmos E	nergy Corporation, Colorado-Kansas Division												
	urisdiction Case No. 22-ATMGRTS												
	r Ending March 31, 2022												
TOTAL C	OST OF SERVICE												
		Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
		Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
		\$								·	·	·	
	Rate Base	302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140	274,590
2													
	Return @ Realized ROR	17,830,780	7,111,779	5,613,288	50,170	20,869	34,050	435,818	84,037	2,220,409	325,665	111,248	1,823,447
	O&M Expenses	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255
	Interest on Customer Deposits	1,368	1,334	26	0	0	0	8	0	1	0	0	
	Depreciation Expense	14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066
	Taxes, Other	9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
8													
	Interest Expense	4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198
10													
	Income Taxes:												
12	5												
13	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	222.404
14	Federal Income Taxes	2,247,994	544,902	860,274	7,392	1,950	5,742	58,586	14,570	365,279	48,060	18,137	323,101
15	Total Deferred Income Taxes	(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)	(603,773
16	T. 11	(2.540.250)	(004 444)	(040.004)	(7.550)	(2.052)	(5.404)	(55.250)	(42.000)	(220.402)	(40.004)	(45.074)	(200 572
	Total Income Taxes	(2,619,360)	(991,444)	(848,024)	(7,550)	(3,052)	(5,191)	(65,350)	(12,880)	(339,192)	(49,031)	(16,974)	(280,672
18	Total Cost of Service @ Realized ROR	66,113,077	46,426,413	12,039,985	121,651	112,441	45,764	4 250 205	04.544	3,396,318	763,100	179,378	1,574,101
	Total Cost of Service @ Realized RUR	66,113,077	46,426,413	12,039,985	121,651	112,441	45,764	1,369,386	84,541	3,396,318	/63,100	1/9,3/8	1,5/4,101
20													
	Incremental Return @ Equalized ROR	6,905,019	12,083,937	(1,865,860)	(8,401)	28,473	(26,058)	92,510	(74,665)	(1,401,949)	(56,228)	(65,756)	(1,800,985
	Uncollectibles/PSC Fees	6,905,019	12,083,937	(1,865,860)	(8,401)	28,473	(20,058)	92,510	(74,665)	(1,401,949)	(50,228)	(65,756)	(1,800,985
	Incremental Income Taxes	1,835,511	3,212,186	(495,988)	(2,233)	7,569	(6,927)	24,591	(19,848)	(372,670)	(14,947)	(17,479)	(478,743
25	incremental income raxes	1,033,311	3,212,100	(453,500)	(2,233)	7,305	(0,527)	24,331	(13,040)	(372,070)	(14,547)	(17,475)	(4/0,/43
	Total Cost of Service @ Equalized ROR	74,853,607	61.722.535	9,678,137	111.017	148.484	12,779	1,486,486	(9,972)	1,621,699	691.926	96.143	(705,627
27	Total cost of service of Equalized Non	74,033,007	01,722,333	3,070,137	111,017	140,404	12,773	1,400,400	(3,372)	1,021,055	051,320	50,145	(703,027
28													
-	Incremental Return @ Proposed Rates	6,905,019	7,410,466	(268,204)	(1,848)	17,775	(2,606)	92,510	(7,118)	(150,169)	(12,106)	(7,226)	(166,456
	Uncollectibles/PSC Fees	0,503,015	0	0	(1,040)	0	(2,000)	0	(7,110)	(150,105)	(12,100)	(7,220)	(100,450
	Incremental Income Taxes	1,835,511	1,969,871	(71,295)	(491)	4,725	(693)	24,591	(1,892)	(39,918)	(3,218)	(1,921)	(44,248
31		1,033,311	2,505,071	(72,233)	(432)	4,723	(033)	24,551	(1,032)	(33,310)	(5,210)	(1,521)	(+-)2-10
	Total Cost of Service @ Proposed Rates	74,853,607	55,806,750	11,700,486	119,312	134,941	42,466	1,486,486	75,531	3,206,231	747,776	170,231	1,363,397

		Case No. 22-ATMGRTS						
est Yea	r Ending M	larch 31, 2022						
LASSIF	ICATION OF	F GROSS PLANT IN SERVICE						
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.		Ş	ractoi	Dasis	, ,	Ş	٠,
1		Intangible Plant:						
2		intaligible Flant.						
3	30100	Organization	_	99.0	-	_	-	_
4	30200	Franchises & Consents	37,160	5.1	PTD Plant	23,069	13,671	42
5	30300	Misc Intangible Plant	3,918	5.1	PTD Plant	2,432	1,441	4
6	33330		3,510	J.2		2,432	2,.41	
7	1	Total Intangible Plant:	41,078			25,501	15,112	46
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	1	Total Production Plant	0			0	0	(
20								
21	9	Storage Plant:						
22								
23	35010	Land	49,164	2.0	Demand	-	49,164	-
24	35020	Rights of Way	568,935	2.0	Demand	-	568,935	-
25	35100	Structures and Improvements	102,923	2.0	Demand	-	102,923	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structues	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	<u>-</u>	-	-	-
29	35200	Wells \ Rights of Way	1,384,973	2.0	Demand	-	1,384,973	-
30	35210	Well Construction	- 20.545	99.0	- Damand	-	-	-
31	35220	Reservoirs	36,515	2.0	Demand -	-	36,515	-
32	35230	Cushion Gas		99.0	-		-	
33 34	35210 35220	Leaseholds Storage Rights		99.0 99.0		-	-	-
		Storage Rights						-
35 36	35300 35400	Pipelines Compressor Station Equipment	1,151,475 2,742,281	2.0	Demand Demand	-	1,151,475 2,742,281	
37	35500	Meas & Reg. Equipment	2,742,281	2.0	Demand	-	2,742,281	
38	35600	Purification Equipment	504,545	2.0	Demand		504,545	
39	35700	Other Equipment	206,100	2.0	Demand	-	206,100	
40	33700	Other Equipment	200,100	2.0	Demailu	-	200,100	-
41		Total Storage Plant	6,970,493			0	6,970,493	
42		Total Storage Flam	0,570,455			0	0,370,433	

		oration, Colorado-Kansas Division						
		Case No. 22-ATMGRTS						
est yea	ir Ending IVI	arch 31, 2022						
CL A CCIE	CATIONIO	CDOCC DI ANT IN CEDVICE						
LLASSIFI	ICATION OF	GROSS PLANT IN SERVICE						
			T+ V	Classif.	Classif.	Customan	Danie d	C
12			Test Year			Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.							
43 44		Fransmission:						
	20500	Land O Land Diabta	4.764	2.0	Daniel de la constant		4.764	
45 46	36500 36520	Land & Land Rights	4,761	99.0	Demand -	-	4,761	
47		Rights of Way	-		-	-		
47	36600 36700	Structures & Improvements Mains Cathodic Protection		99.0	- Demand	-		
48	36710	Mains Cathodic Protection Mains - Steel	1,511,139 115,655	2.0	Demand	-	1,511,139 115,655	-
50	36800		115,655	99.0	Demaila	-	115,655	
51	36900	Compressor Station Equipment	147,567	2.0	- Demand	-	147,567	-
52		Meas. & Reg. Equipment	147,567	99.0	Demand	-	147,567	
53	37100	Other Equipment	-	99.0	-	-	-	-
54		Fatal Tananasiasian Dlant	4 770 422				4 770 422	
55		Fotal Transmission Plant	1,779,122			0	1,779,122	
		Nichalle at a second						
56 57		Distribution:						
	27400	Land O Land Diabta	670,926	4.3	Distribution Plant	418,261	245.042	7.62
58	37400 37420	Land & Land Rights Land Rights	333,483	4.3			121,798	7,623
59			· ·		Distribution Plant	207,896		3,789
60 61	37500	Structures & Improvements Structures & Improvements T.B.	152,685	2.0 99.0	Demand -	-	152,685	-
	37510	•	-		-	-	-	-
62	37520	Land Rights		99.0	-			
63	37530	Improvements		99.0				-
64	37600 37610	Mains Cathodic Protection	4,648,541	4.0	Mains (zero-intercept)	1,688,618	2,959,923	-
65	37620	Mains - Steel	64,517,494		Mains (zero-intercept)	23,436,476	41,081,018	
66 67	37620	Mains - Plastic Anode	152,244,888 6,382,564	4.0	Mains (zero-intercept)	55,304,127	96,940,761 4,064,048	-
					Mains (zero-intercept)	2,318,515		-
68 69	37640	Leak Clamp	5,097,961	4.0 3.7	Mains (zero-intercept)	1,851,874	3,246,087	2 002 27
	37800	Meas & Reg. Sta. Equip - General	6,065,044		System Load Factor	-	3,171,666	2,893,379
70 71	37900 37908	Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment	3,955,069 54,559	3.7	System Load Factor System Load Factor	-	2,068,271 28,531	1,886,798 26,028
						102 100 700		26,028
72	38000	Services	103,169,700	1.0	Customer	103,169,700	-	-
73	38100 38200	Meters Mater Installations	38,111,186	1.0	Customer	38,111,186	-	-
74		Meter Installations	33,371,307		Customer	33,371,307		
75	38300	House Regulators	2,392,345	1.0	Customer	2,392,345	-	-
76	38400	House Reg. Installations	209,461	1.0	Customer	209,461		-
77	38500	Ind. Meas. & Reg. Sta. Equipment	1,860,687	1.0	Customer	1,860,687	706 744	-
78	38700	Other Prop. On Cust. Prem	786,744	2.0	Demand	-	786,744	-
79 80		Fotal Distribution Plant	424 024 040			264 240 455	154 966 575	4 017 644
80		I OLAI DISTRIBUTION PIANT	424,024,646			264,340,455	154,866,575	4,817,616

	nergy Corporation, Colora							
	urisdiction Case No. 22-AT	MGRIS						
est yea	r Ending March 31, 2022							
TI ASSIE	ICATION OF GROSS PLANT	IN SERVICE						
CLASSII	ICATION OF GROSS FEARN	IIV SERVICE						
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.		Y	ractor	503.5	Ť	Ÿ	, , , , , , , , , , , , , , , , , , ,
82	General:							
83								
84	38900 Land & Land I	Rights	152,535	5.1	PTD Plant	94,694	56,115	1,726
85		Improvements	2,194,390	5.1	PTD Plant	1,362,285	807,277	24,828
86	39001 Structures Fra	ame	-	99.0	-	-	-	-
87	39002 Structures-Br	ick	-	99.0	-	-	-	-
88	39003 Improvement	ts	1,513	5.1	PTD Plant	939	557	17
89	39004 Air Conditioni	ing Equipment	74,163	5.1	PTD Plant	46,041	27,283	839
90	39009 Improvement	t to Leased Premises	44,062	5.1	PTD Plant	27,354	16,210	499
91	39100 Office Furnitu	re & Equipment	247,264	7.7	Payroll less A&G	198,221	48,663	380
92	39102 Remittance P	rocessing Equip	-	99.0	-	-	-	-
93	39103 Office Machin	nes	-	99.0	-	-	-	-
94	39200 Transportatio	n Equipment	208,241	7.7	Payroll less A&G	166,938	40,983	320
95	39201 Trucks		-	99.0	-	-	-	-
96	39202 Trailers		-	99.0	-	-	-	-
97	39300 Stores Equipm	nent	14,629	5.1	PTD Plant	9,082	5,382	166
98	39400 Tools, Shop &	Garage Equipment	5,411,451	7.7	Payroll less A&G	4,338,133	1,065,008	8,309
99	39500 Laboratory Ed	quipment	12,933	7.7	Payroll less A&G	10,368	2,545	20
100	39600 Power Opera	ted Equipment	18,239	5.1	PTD Plant	11,323	6,710	206
101	39603 Ditchers		-	99.0	-	-	-	-
102	39604 Backhoes		12,569.21	5.1	PTD Plant	7,803	4,624	142
103	39605 Welders		-	99.0	-	-	-	-
104		on Equipment	1,249,255	7.7	Payroll less A&G	1,001,476	245,862	1,918
105		on Equipment - Mobile Radios	-	99.0	-	-	-	-
106		on Equipment - Fixed Radios	250,007	7.7	Payroll less A&G	200,420	49,203	384
107	39800 Miscellaneou	· ·	289,025	7.7	Payroll less A&G	231,699	56,882	444
108	39900 Other Tangible		-	99.0	-	-	-	-
109		le Property - Servers - H/W	30,886	7.7	Payroll less A&G	24,760	6,078	47
110		le Property - Servers - S/W	15,235	7.7	Payroll less A&G	12,214	2,998	23
111		le Property - Network - H/W	1,399,914	7.7	Payroll less A&G	1,122,253	275,512	2,149
112		Property - CPU	-	99.0	-	-	-	-
113		le Property - MF - Hardware	-	99.0	-		-	-
114		Property - PC Hardware	720,067	7.7	Payroll less A&G	577,248	141,714	1,106
115		Property - PC Software	28,173	7.7	Payroll less A&G	22,585	5,545	43
116		Property - Mainframe S/W	-	99.0	-	-	-	-
117		Property - Application Software	-	99.0	-	-	-	-
118 119	39924 Other Tang. P	Property - General Startup Costs	-	99.0	-	-	-	-
120	Total General Pl	ant	12,374,552			9,465,835	2,865,151	43,565
121	Total General Pl	aiit	12,374,552			9,405,835	2,800,151	43,565
121	TOTAL DIRECT P	N ANT	445,189,890			272 924 704	166 406 453	4,861,646
123	TOTAL DIRECT P	LANT	445,165,890			273,831,791	166,496,453	4,001,046
124	Shared Services	General Office:	7,223,020	6.1	General Plant	5,525,204	1,672,387	25,429
124		Customer Support:	6,095,503	6.1	General Plant General Plant	4,662,716	1,672,387	25,429
126		s General Office:	621,794	6.1	General Plant	4,662,716	1,411,327	21,460
127	Coloi auo-ralisa	3 General Office.	021,734	0.1	General Flant	473,038	143,508	2,189
128	TOTAL PLANT IN	I CEDVICE	459,130,208			284,495,349	169,724,135	4,910,724

		poration, Colorado-Kansas Division n Case No. 22-ATMGRTS						
		Varch 31, 2022						
est rea	i Liluling i	Walch 31, 2022						
LΔSSIFI	ICATION C	OF RESERVE FOR DEPRECIATION AND AMORTIZATION						
LAJJII	ICATION C	RESERVE FOR DEFRECIATION AND AMORTIZATION						
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.		Ψ	ractor	Dasis	· ·	· ·	· · · ·
1		Intangible Plant:						
2		intengible Figure.						
3	30100	Organization	(25,000)	5.1	PTD Plant	(15,520)	(9,197)	(28
4	30200	Franchises & Consents	15,036	5.1	PTD Plant	9,335	5,532	17
5	30300	Misc Intangible Plant	(10,081)	5.1	PTD Plant	(6,259)	(3,709)	(11
6	30300	Wilse intelligible Flant	(10,001)	5.1	TIDITALL	(0,233)	(3,703)	(11
7		Total Intangible Plant:	(20,045)			(12,444)	(7,374)	(22
8		Total intengalic Fidite.	(20,043)			(12,444)	(7,374)	(22
9		Production Plant:						
10		Troduction Flant.						
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	33000	runication Equipment	-	99.0	-	-	-	
19		Total Production Plant	_			0	0	
20		Total Production Plant	-			U	U	
21		Storage Plant:						
22		Storage Plant:						
23	35010	Land	_	99.0		_	_	
24	35010	Rights of Way	500,506	2.0	- Demand	-	500,506	
25	35100			2.0		-		
26		Structures and Improvements	101,374	99.0	Demand	-	101,374	
	35120	Compression Station Equipment			-		-	
27 28	35130 35140	Meas. & Reg. Sta. Structues Other Structures	-	99.0 99.0	-	-	-	-
28	35140			2.0	- Demand	-	471,016	-
_		Wells \ Rights of Way	471,016		Demand		4/1,016	
30	35210	Well Construction	-	99.0		-		-
31	35220	Reservoirs	-	99.0	-	-	-	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	- 26 515	99.0	- Damand	-		-
34	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
35	35300	Pipelines	554,310	2.0	Demand	-	554,310	-
36	35400	Compressor Station Equipment	1,342,206	2.0	Demand	-	1,342,206	-
37	35500	Meas & Reg. Equipment	219,349	2.0	Demand	-	219,349	-
38	35600	Purification Equipment	302,048	2.0	Demand	-	302,048	-
39	35700	Other Equipment	129,888	2.0	Demand	-	129,888	-
40	1							

	urisdiction	Case No. 22-ATMGRTS						
		arch 31, 2022						
LASSIFI	ICATION OF	RESERVE FOR DEPRECIATION AND AMORTIZATION						
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.							
42								
43	Т	ransmission:						
44								
45	36500	Land & Land Rights	-	99.0	-	-	-	-
46	36520	Rights of Way	-	2.0	Demand	-	-	-
47	36600	Structures & Improvements	-	2.0	Demand	-	-	-
48	36700	Mains Cathodic Protection	336,198	2.0	Demand	-	336,198	-
49	36710	Mains - Steel	32,203	2.0	Demand	-	32,203	-
50	36800	Compressor Station Equipment	-	2.0	Demand	-	-	-
51	36900	Meas. & Reg. Equipment	70,441	2.0	Demand	-	70,441	-
52	37100	Other Equipment	-	99.0	-	-	-	-
53								
54	Т	otal Transmission Plant	438,843			0	438,843	
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.3	Distribution Plant	-	-	-
59	37402	Rights of Way	133,986	4.3	Distribution Plant	83,528	48,936	1,52
60	37500	Structures & Improvements	123,885	4.3	Distribution Plant	77,231	45,246	1,40
61	37510	Structures & Improvements T.B.	-	99.0	-	-	-	-
62	37520	Land Rights	-	99.0	-	-	-	-
63	37530	Improvements	-	99.0	-	-	-	-
64	37600	Mains Cathodic Protection	3,071,890	4.3	Distribution Plant	1,915,041	1,121,947	34,90
65	37610	Mains - Steel	12,570,617	4.3	Distribution Plant	7,836,626	4,591,168	142,82
66	37620	Mains - Plastic	29,547,362	4.3	Distribution Plant	18,420,069	10,791,587	335,70
67	37630	Anode	3,351,017	4.3	Distribution Plant	2,089,052	1,223,892	38,07
68	37640	Leak Clamp	1,937,499	4.3	Distribution Plant	1,207,853	707,633	22,01
69	37800	Meas & Reg. Sta. Equip - General	2,279,361	4.3	Distribution Plant	1,420,972	832,491	25,89
70	37900	Meas & Reg. Sta. Equip - City Gate	1,135,493	4.3	Distribution Plant	707,875	414,716	12,90
71	37950	Meas & Reg. Sta. Equipment T.B.	12,129	4.3	Distribution Plant	7,561	4,430	13
72	38000	Services	39,877,139	4.3	Distribution Plant	24,859,737	14,564,333	453,07
73	38100	Meters	19,930,979	4.3	Distribution Plant	12,425,136	7,279,394	226,44
74	38200	Meter Installations	6,071,384	4.3	Distribution Plant	3,784,951	2,217,452	68,98
75	38300	House Regulators	509,797	4.3	Distribution Plant	317,812	186,193	5,79
76	38400	House Reg. Installations	172,955	4.3	Distribution Plant	107,821	63,168	1,96
77	38500	Ind. Meas. & Reg. Sta. Equipment	819,243	4.3	Distribution Plant	510,723	299,212	9,30
78	38700	Other Prop. On Cust. Prem	650,030	4.3	Distribution Plant	405,234	237,411	7,38
79								
80	Т	otal Distribution Plant	122,194,765			76,177,222	44,629,210	1,388,33

		oration, Colorado-Kansas Division						
Kansas .	Jurisdiction	Case No. 22-ATMGRTS						
Test Yea	ar Ending N	larch 31, 2022						
CLASSIF	ICATION O	F RESERVE FOR DEPRECIATION AND AMORTIZATION						
			Took Voor	Classif.	Classif.	Contamo	Damand	C
Line	Acct.		Test Year \$	Factor	Basis	Customer \$	Demand \$	Commodity \$
No.	No.		Ş	Factor	BdSIS	\$	\$	•
NO. 82		General:						
83	'	beneral:						
84	38900	Land & Land Rights		99.0				
85	39000	Structures & Improvements	810,322	6.1	General Plant	619,851	187,618	2,853
86	39030	Improvements	758	6.1	General Plant	580	175	2,033
87	39030	Air Conditioning Equipment	6,595	6.1	General Plant	5,044	1,527	23
88	39040	Improvement to Leased Premises	27,543	6.1	General Plant	21,069	6,377	97
89	39100	Office Furniture & Equipment	172,370	6.1	General Plant	131,854	39,910	607
90	39130	Remittance Processing Equip	290	6.1	General Plant	222	67	1
91	39200	Transportation Equipment	179,150	6.1	General Plant	137,040	41,480	631
92	39300	Stores Equipment	2,763	6.1	General Plant	2,113	640	10
93	39400	Tools & Shop Equipment	1,943,813	6.1	General Plant	1,486,907	450,062	6,843
94	39500	Laboratory Equipment	12,721	6.1	General Plant	9,731	2,945	45
95	39600	Power Operated Equipment	26,916	6.1	General Plant	20,590	6,232	95
96	39630	Ditchers	20,510	99.0	General Flant	20,330	- 0,232	
97	39640	Backhoes	1,430	6.1	General Plant	1,094	331	- 5
98	39650	Welders	1,430	99.0	General Flant	1,094	221	
99	39700	Communication Equipment	632,160	6.1	General Plant	483,567	146,368	2,226
100	39710	Communication Equipment - Mobile Radios	032,100	99.0	-	465,507	140,308	2,220
101	39720		-	99.0		-		
101	39750	Communication Equipment - Fixed Radios		99.0	-	-		
102	39800	Communication Equip Telemetering Miscellaneous Equipment	149,935	6.1	General Plant	114,692	34,715	528
103	39900	Other Tangible Property	149,955	99.0	General Flant	114,092	34,/13	- 320
104	39910	Other Tangible Property Other Tangible Property - Servers - H/W	23,826	6.1	General Plant	18,225	5,517	- 84
106	39920	Other Tangible Property - Servers - I/W Other Tangible Property - Servers - S/W	10,347	6.1	General Plant	7,915	2,396	36
107	39930	Other Tangible Property - Servers - 3/W Other Tangible Property - Network - H/W	608,368	6.1	General Plant	465,367	140,859	2,142
108	39950	Other Tangible Property - NE - Hardware	008,308	99.0	- General Flant	403,307	140,833	2,142
109	39960	Other Tang. Property - PC Hardware	341,568	6.1	General Plant	261,280	79,085	1,203
110	39970	Other Tang. Property - PC Software	22,905	6.1	General Plant	17,521	5,303	1,203
111	39980	Other Tang. Property - Application Software	22,303	99.0	- CENTRAL MARK	17,521	3,303	- 01
112	33300	Retirement Work in Progress	(419,828)	6.1	General Plant	(321,145)	(97,205)	(1,478)
113		netirene work in riogress	(413,020)	0.1	General Flant	(321,143)	(37,203)	(1,470)
114		Fotal General Plant	4,553,952			3,483,517	1,054,403	16,032
115			1,555,552			5, 105,517	2,05 ., 705	10,032
116		TOTAL DIRECT RESERVE FOR DEPRECIATION	130,824,726			79,648,295	49,772,293	1,404,139
117		STATE STATES THE SERVE TOR DET RECORDING	150,024,720			7 5,040,233	75,112,233	1,707,133
118	ļ .	Shared Services General Office:	3,368,613	6.1	General Plant	2,576,799	779,954	11,859
119		Shared Services Customer Support:	3,035,038	6.1	General Plant	2,321,633	702,720	10,685
120		Colorado-Kansas General Office:	461,650	6.1	General Plant	353,136	106,888	1,625
121		The state of the s	.01,030	V.1	22	333,130	200,000	2,023
122	<u> </u>	TOTAL RESERVE FOR DEPRECIATION	137,690,027			84,899,864	51,361,855	1,428,308

Atmos	Energy Corporation, Colorado-Kansas Division						
Kansas	Jurisdiction Case No. 22-ATMGRTS						
Test Ye	ar Ending March 31, 2022						
CLASSIF	ICATION OF OTHER RATE BASE						
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2	Nate base Additions.						
3	Construction Work in Progress	21,902,162	4.3	Distribution Plant	13,653,988	7,999,329	248,845
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	11,880,474	2.0	Demand	-	11,880,474	-
6	Prepayments - KS Direct	1,974,534	9.3	O&M Expenses less A&G	959,924	1,007,824	6,786
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	35,757,170			14,613,912	20,887,627	255,631
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(583,553)	1.0	Customer	(583,553)	-	=
15	Customer Deposits	(651,500)	1.0	Customer	(651,500)	-	=
16	ADIT - KS Direct	(24,551,823)	6.0	Total Plant	(15,213,287)	(9,075,937)	(262,599)
17	Regulatory Liability	(29,016,845)	6.0	Total Plant	(17,979,992)	(10,726,497)	(310,356)
18							
19	Total Rate Base Deductions	(54,803,722)			(34,428,333)	(19,802,435)	(572,955)
20							
21							
22	TOTAL OTHER RB	(19,046,552)			(19,814,420)	1,085,193	(317,324)
23							
24	Interest on Customer Deposits	1,368	1.0	Customer	1,368	-	-

		rporation, Colorado-Kansas Division						
		n Case No. 22-ATMGRTS						
Test Yea	r Ending I	March 31, 2022						
CLASSIF	CATION (DF O&M EXPENSE						
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
U								
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.							
1		Production & Gathering:						
2		Operation						
3	7500	Op., Sup., & Eng.	0	99.0	-	-	-	-
4	7510	Production Maps & Records	0	99.0		-	-	-
5	7520	Gas Wells	0	99.0	-	-	-	-
6	7530	Field Lines Expenses	0	99.0	-	-		
7	7540	Field Compressor Station Expense	0			-		-
8	7550	Field Compressor Station Expense	0	99.0		-		-
9	7560	Field Meas. & Regul. Station Exp	0		-	-	-	-
10	7570	Purification Expense	0	99.0	-	-	-	-
11	7590	Other Expenses	0	99.0	-	-	-	-
12		Maintenance						
13	7610	Maint. Sup., & Eng.	0	99.0	-	-	-	-
14	7620	Structures and Improvements	0	99.0		-	-	-
15	7640	Field Line Maintenance	0	99.0	-	-	-	-
16	7650	Compressor Station Equip. Maint.	0	99.0		_		_
17	7660	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
18	7670		0	99.0				_
		Purification Equipment Maintenance						
19	7680	Other Equipment Maintenance	0	99.0	-	-	-	-
20	7690	Gas Processed By Others	0	99.0	-	-	-	-
21		Total Production & Gathering	0			0	0	
22								
23		Other Gas Supply Expenses:						
24		Operation						
25	8001	Intercompany Gas Well-head Purchases	0	99.0	-	-	-	-
26	8010	Natural gas field line purchases	0			-		-
27	8040	Natural Gas City Gate Purchases	0	99.0		-	-	-
28	8045	Transportation to City Gate	0			-		-
					-			
29	8050	Transmission-Operation supervision and engineering	0	99.0		-	-	-
30	8051	Other Gas Purchases / Gas Cost Adjustments	0		-	-	-	-
31	8052	PGA for Commercial	0	99.0	-	-	-	-
32	8053	PGA for Industrial	0	99.0	-	-	-	-
33	8054	PGA for Public Authority	0	99.0	-	-	-	-
34	8057	PGA for Transportation Sales	0	99.0	-	-	-	-
35	8058	Unbilled PGA Costs	0	99.0	-	-	-	-
36	8059	PGA Offset to Unrecovered Gas Cost	0	99.0	-	-	-	-
37	8060	Exchange Gas	0	99.0		-		-
38	8081	Gas Withdrawn From Storage - Debit	0	99.0		-		-
38				99.0			-	
	8082	Gas Delivered to Storage	0		1	-		-
40	8110	Gas used for products extraction-Credit	0	99.0	-	-	-	-
41	8120	Gas Used for Other Utility Operations	0	99.0	-	-	-	-
42	8130	Other Gas Supply Expenses	0		-	-	-	-
43	8580	Transmission and compression of gas by others	0	99.0	-	-	-	-
44		Maintenance						
45	8350	Maint. Of Purch. Gas Meas. Sta.	0	99.0		-		-
		Total Other Gas Supply Expenses	0	33.0		0	0	
46								

		rporation, Colorado-Kansas Division on Case No. 22-ATMGRTS						
rest yea	ar Ending	March 31, 2022						
CI ACCIE	ICATION	OF O&M EXPENSE						
LLASSIF	ICATION	OF ORIVI EXPENSE						
			Total Vocas	Classif	Classif	C	D	C
11			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.							
48		Underground Storage:						
49		Operation	2.227					
50	8140	Op., Sup., & Eng.	2,227	2.0	Demand	-	2,227	-
51	8150	Maps & Records	0	99.0		-		-
52	8160	Wells Expense	868,121	2.0	Demand	-	868,121	-
53	8170	Lines Expense	0	99.0	-	-	-	-
54	8180	Compressor Station Expense	44	2.0	Demand	-	44	-
55	8190	Compressor Station Fuel & Power	248,569	2.0	Demand	-	248,569	-
56	8200	Meas. & Regul. Station Expenses	268	2.0	Demand	-	268	-
57	8210	Purification Expenses	0	99.0	-	-	-	-
58	8240	Other	7,170	2.0	Demand	-	7,170	-
59	8250	Storage Well Royalties	78,898	2.0	Demand	-	78,898	-
60		Maintenance						
61	8300	Maint. Sup., & Eng.	0	99.0	-	-	-	-
62	8310	Structures and Improvements	0	99.0	-	-	-	-
63	8320	Reservoirs & Wells Maintenance	0	2.0	Demand	-	-	-
64	8330	Line Maintenance	0	99.0	-	-	-	-
65	8340	Compressor Station Equip Maint	399	2.0	Demand	-	399	-
66	8350	Meas. & Regul. Station Equip Maint	476	2.0	Demand	-	476	
67	8360	Purification Equipment Maintenance	0	99.0	-	-		-
68	8410	Operation Labor and Expense	48,891	2.0	Demand	-	48,891	
69		Total Underground Storage Expense	1,255,064	2.0	Demand	0	1,255,064	
70		Total Oliderground Storage Expense	1,233,004			0	1,233,004	
71		Transmission:						
72		Operation						
73	8500	Op., Sup., & Eng.	0	99.0		-	_	
74					-			
	8510	System Control & Load Dispatching	0	99.0	-	-	-	-
75	8520	Communication Systems Expense	0	99.0	-	-	-	-
76	8530	Compressor Station Labor Expense	0	99.0	-	-	-	-
77	8540	Compressor Station Fuel Gas	0	99.0	-	-	-	-
78	8550	Compressor Station Fuel & Power	0	99.0	-	-	-	-
79	8560	Mains Expense	258	2.0	Demand	-	258	-
80	8570	Meas. & Regul. Station Expenses	1,412	2.0	Demand	-	1,412	-
81	8580	LDC Payment	0	99.0	-	-	-	-
82	8580	LDC Payment - A&G	0	99.0	-	-	-	-
83	8590	Other Expenses	0	99.0	-	-	-	-
84	8600	Rents	0	99.0	-	-	-	-
85		Maintenance						
86	8610	Maint. Sup., & Eng.	0	99.0	-	-	-	-
87	8620	Structures and Improvements	0	99.0	-	-	-	-
88	8630	Mains	0	99.0	-	-	-	-
89	8640	Compressor Station Equip Maint	0	99.0	-	-	-	-
90	8650	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
91	8660	Communication Equipment Maintenance	0	99.0	-	-	-	-
92	8670	Other Equipment Maintenance	0	99.0	-	-	-	-
93		Total Transmission Expense	1,670			0	1,670	
94			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					

		rporation, Colorado-Kansas Division						
		n Case No. 22-ATMGRTS						
est Yea	ar Ending	March 31, 2022						
LACCIE	ICATION.	OF OR M EVPENCE						
LASSIF	ICATION	OF O&M EXPENSE						
			T+ V	Classif	Classif	Cutum	D d	C
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.	Distribution						
95		Distribution:						
96	0700	Operation Communication and Engineering	4.050.430	4.2	Distribution Disease	660 276	206 020	42.02
97	8700	Supervision and Engineering	1,059,139	4.3	Distribution Plant	660,276	386,830	12,03
98	8710	Distribution Load Dispatching	8,336	2.0	Demand	-	8,336	-
99	8711	Odorization	0	99.0	-	-	-	-
100	8720	Compressor Station Labor & Expenses	0	99.0	-	-		-
101	8740	Mains & Services	8,296,136	4.0	Mains (zero-intercept)	3,013,635	5,282,501	-
102	8750	Measuring and Regulating Station Exp Gen	58,339	2.0	Demand	-	58,339	-
103	8760	Measuring and Regulating Station Exp Ind.	0	99.0	-	-		
104	8770	Measuring and Regulating Sta. Exp City Gate	43,106	3.7	System Load Factor	-	22,542	20,564
105	8780	Meters and House Regulator Expense	192,005	1.0	Customer	192,005	-	-
106	8790	Customer Installations Expense	87,067	1.0	Customer	87,067	-	-
107	8800	Other Expense	1,902,175	4.3	Distribution Plant	1,185,831	694,731	21,612
108	8810	Rents	242,506	4.3	Distribution Plant	151,180	88,571	2,755
109		Maintenance						
110	8850	Maintenance Supervision and Engineering	116,065	2.0	Demand	-	116,065	-
111	8860	Maintenance of Structures and Improvements	0	2.0	Demand	-	-	-
112	8870	Maintenance of Mains	352,402	2.0	Demand	-	352,402	-
113	8880	Maintenance of compressor station equipment	0	99.0	-	-	-	-
114	8890	Maint. of Measuring and Regulating Station Equip General	193,004	2.0	Demand	-	193,004	-
115	8900	Maint. of Measuring and Regulating Station Equip Industrial	0	2.0	Demand	-	-	-
116	8910	Maint. of Measuring and Regulating Station Equip City Gate	0	2.0	Demand	-	-	-
117	8920	Maintenance of Services	3,989	1.0	Customer	3,989	-	-
118	8930	Maintenance of Meters and House Regulators	322,745	1.0	Customer	322,745	-	-
119	8940	Maintenance of Other Equipment	0	99.0	-	-	-	-
120		Total Distribution	12,877,013			5,616,729	7,203,320	56,96
121								
122		Customer Accounts:						
123	9010	Supervision	22,141	1.0	Customer	22.141	-	-
124	9020	Meter Reading Expense	974,272	1.0	Customer	974,272	-	-
125	9030	Customer Records and Collection Expenses	27,876	1.0	Customer	27,876	-	
126	9040	Uncollectible Accounts	1,306,815	1.0	Customer	1,306,815	-	-
127	9050	Miscellaneous Customer Accounts Expenses	4,892	1.0	Customer	4,892	-	-
128	3030	Total Customer Accounts	2,335,997	2.0		2,335,997	0	
129		Total castomer recounts	2,333,337			2,333,331	0	
130	+	Customer Service and Information:						
131	9070	Supervision	0	1.0	Customer	_		
132	9080	Customer Assistance Expenses	9,581	1.0	Customer	9,581		
133	9090	Informational and Instructional Advertising Expenses	13,221	1.0	Customer	13,221		
134	9100	Miscellaneous Customer Service and Informational Expenses	2,990	1.0	Customer	2,990		-
134		Total Customer Service and Informational Expenses	25,792	1.0	Custoffiel	2,990	- 0	- (
136		Total customer Service and information	25,792			25,792	U	ι
136	+	Salar						
		Sales:	FF 407	4.0	Customer	FF 403		
138	9110	Supervision	55,187	1.0	Customer	55,187	-	-
139	9120	Demonstrating and Selling Expenses	20,957	1.0	Customer	20,957	-	-
140	9130	Advertising Expenses	3,304	1.0	Customer	3,304	-	-
		Miscellaneous Sales Expenses	0	99.0	I -	-	-	-
141 142	9160	Total Sales	79,448			79,448	0	0

Atmos E	nergy Corpo	oration, Colorado-Kansas Division						
		Case No. 22-ATMGRTS						
		arch 31, 2022						
CLASSIF	ICATION OF	O&M EXPENSE						
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.							
144	Ac	dministrative & General:						
145		Operation						
146	9200	Administrative and General Salaries	7,308	7.7	Payroll less A&G	5,858	1,438	11
147	9210	Office Supplies and Expenses	4,540	5.1	PTD Plant	2,819	1,670	51
148	9220	Administrative Expenses Transferred - Credit	9,956,807	7.7	Payroll less A&G	7,981,956	1,959,564	15,288
149	9230	Outside Services Employed	137,458	7.7	Payroll less A&G	110,194	27,053	211
150	9240	Property Insurance	101,995	5.1	PTD Plant	63,319	37,522	1,154
151	9250	Injuries and Damages	28,787	5.1	PTD Plant	17,871	10,590	326
152	9260	Employee Pensions and Benefits	(386,826)	7.7	Payroll less A&G	(310,102)	(76,130)	(594)
153	9270	Franchise Requirements	0	99.0	-	-	-	-
154	9280	Regulatory Commission Expenses	321,974	7.7	Payroll less A&G	258,113	63,367	494
155	930.1	General Advertising Expenses	0	99.0	-	-	-	-
156	930.2	Miscellaneous General Expense	60,664	7.7	Payroll less A&G	48,632	11,939	93
157	9310	Rents	0	99.0	-	-	-	-
158		Maintenance						
159	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160	То	otal A&G	10,232,708			8,178,660	2,037,013	17,035
161								
162		djustments to Operations and Maintenance Expenses:						
163		Labor-Related	(242,912)	9.3	O&M Expenses less A&G	(118,092)	(123,985)	(835)
164		Promotion	237,919	9.3	O&M Expenses less A&G	115,665	121,436	818
165		Rate Case - Related	(49,109)	9.3	O&M Expenses less A&G	(23,874)	(25,066)	(169)
166		O&M - Related	(181,401)	9.3	O&M Expenses less A&G	(88,188)	(92,589)	(623)
167	То	etal Adjustments to Operations and Maintenance Expenses	(235,502)			(114,490)	(120,203)	(809)
168								
169	TC	OTAL O&M EXPENSE	26,572,189			16,122,135	10,376,864	73,190

	nergy Corporation, Colorado-Kansas Division urisdiction Case No. 22-ATMGRTS						
	r Ending March 31, 2022						
est real	Finding March 31, 2022						
CLASSIFIC	CATION OF PAYROLL						
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
	Total Production & Gathering	-			-	-	-
21							
	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
	Total Other Gas Supply Expenses	-			0	0	
34							

	Energy Corporation, Colorado-Kansas Division Jurisdiction Case No. 22-ATMGRTS						
	ar Ending March 31, 2022						
est re	ai Eliding March 31, 2022						
LASSII	FICATION OF PAYROLL						
	TOTAL TARGET						
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
		Ŷ	, acto.	543.5	Ψ	Y	· ·
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	108,145	2.0	Demand		108,145	
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 Expense 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		-		
		0	99.0		-	-	
47 48	Other Expenses	0	99.0	+:	-	-	
49	Storage Well Royalties	0	99.0	-	-	-	
	Rents	U	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	108,145			0	108,145	
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	1,406	7.3	Transmision O&M Expenses	-	1,406	-
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	-	-	-	-
00			99.0	-		-	-
_	Wains Expense	0				_	-
69 70	Mains Expense Meas. & Regul. Station Expenses	0	99.0	-	-	- 1	
69 70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
69 70 71	Meas. & Regul. Station Expenses Other Expenses	0	99.0 99.0				
69 70 71 72	Meas. & Regul. Station Expenses Other Expenses LDC Payment	0 0 0	99.0 99.0 99.0	-	-	-	-
69 70 71 72 73	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G	0 0 0 0	99.0 99.0 99.0 99.0	-	-		-
69 70 71 72 73 74	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G Rents	0 0 0	99.0 99.0 99.0	-			-
69 70 71 72 73 74 75	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G Rents Maintenance	0 0 0 0	99.0 99.0 99.0 99.0 99.0				-
69 70 71 72 73 74 75 76	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G Rents Maintenance Maint. Sup., & Eng.	0 0 0 0 0	99.0 99.0 99.0 99.0 99.0	-	-	-	- - -
69 70 71 72 73 74 75 76 77	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G Rents Maintenance Maint. Sup., & Eng. Structures & Improvements	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99.0 99.0 99.0 99.0 99.0 99.0				- - -
69 70 71 72 73 74 75 76 77	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G Rents Maintenance Maint. Sup., & Eng. Structures & Improvements Mains	0 0 0 0 0 0	99.0 99.0 99.0 99.0 99.0 99.0 99.0	-		-	- - - -
69 70 71 72 73 74 75 76 77 78	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G Rents Maintenance Maint. Sup., & Eng. Structures & Improvements Mains Compressor Station Equip Maint	0 0 0 0 0 0	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	-	-	-	-
69 70 71 72 73 74 75 76 77 78 79 80	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G Rents Maintenance Maint. Sup., & Eng. Structures & Improvements Mains Compressor Station Equip Maint Meas. & Regul. Station Equip Maint	0 0 0 0 0 0	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	-	-	-	- - - - - -
69 70 71 72 73 74 75 76 77 78	Meas. & Regul. Station Expenses Other Expenses LDC Payment LDC Payment - A&G Rents Maintenance Maint. Sup., & Eng. Structures & Improvements Mains Compressor Station Equip Maint	0 0 0 0 0 0	99.0 99.0 99.0 99.0 99.0 99.0 99.0 99.0	-	-	-	- - - -

	Energy Corporation, Colorado-Kansas Division						
	Jurisdiction Case No. 22-ATMGRTS						
Test Ye	ar Ending March 31, 2022						
CLASSII	FICATION OF PAYROLL						
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
		Ş	ractor	BdSIS	Ş	Ş	Ş
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	14,346,594	7.5	Distribution O&M Expenses	6,257,734	8,025,394	63,466
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	14,346,594			6,257,734	8,025,394	63,466
110							
111	Customer Accounts						
112	Supervision	26,770,858	1.0	Customer	26,770,858	-	-
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	26,770,858			26,770,858	-	-
118							
119	Customer Service and Information						
120	Supervision	-	99.0	-	-	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	-			-	-	-
125							
126	Sales						
127	Supervision	107,749	1.0	Customer	107,749	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	107,749			107,749	-	-

	Energy Corporation, Colorado-Kansas Division						
Kansas	Jurisdiction Case No. 22-ATMGRTS						
Test Ye	ar Ending March 31, 2022						
CLASSIF	FICATION OF PAYROLL						
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	59,859,782	7.7	Payroll less A&G	47,987,082	11,780,790	91,909
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	59,859,782			47,987,082	11,780,790	91,909
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL	101,194,534			81,123,423	19,915,735	155,375

ansas J	urisdiction	Case No. 22-ATMGRTS						
		larch 31, 2022						
LASSIF	CATION OF	DEPRECIATION EXPENSE						
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.							
1	I	ntangible Plant:						
2								
3	30100	Organization	-	99.0	-	-	-	-
4	30200	Franchises & Consents	-	99.0	-	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7	1	otal Intangible Plant:	0			0	0	
8								
9	F	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	1	otal Production Plant	0			0	0	
20								
21	9	torage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	7,225	2.0	Demand	-	7,225	-
25	35100	Structures and Improvements	659	2.0	Demand	-	659	-
26	35102	Compression Station Equipment	-	99.0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structues	-	99.0	-	-	-	-
28	35104	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	34,763	2.0	Demand	-	34,763	-
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	21,072	2.0	Demand	-	21,072	-
36	35400	Compressor Station Equipment	54,023	2.0	Demand	-	54,023	-
37	35500	Meas & Reg. Equipment	1,297	2.0	Demand	-	1,297	-
38	35600	Purification Equipment	3,986	2.0	Demand	-	3,986	-
39	35700	Other Equipment	2,061	2.0	Demand	-	2,061	-
							-	

		oration, Colorado-Kansas Division						
		Case No. 22-ATMGRTS						
est Yea	r Ending M	larch 31, 2022						
LACCIE	CATION OF	DEDDECLATION EVERNICE						
LASSIF	ICATION OF	DEPRECIATION EXPENSE						
-								
-								
			Test Year	Classif.	Classif.	Custamas	Damand	C
Line	Acct.		\$	Factor	Basis	Customer \$	Demand \$	Commodity \$
No.	No.		\$	Factor	Basis	\$	Ş	, , , , , , , , , , , , , , , , , , ,
42	NO.							
43	,	ransmission:						
44	· '	Talishiission.						
45	36500	Land & Land Rights	-	99.0	_	_	-	
46	36520	Rights of Way	-	99.0	-	-		
46	36602	Structures & Improvements	-	99.0	-			
48	36603	Other Structues	-	99.0	-	-	-	
48	36700	Mains Cathodic Protection	58,632	2.0	Demand		58,632	
50	36700	Mains - Steel	2,544	2.0	Demand	-	2,544	
51	36900		3,379	2.0	Demand	-	3,379	
52	36900	Meas. & Reg. Equipment	3,379	99.0	-		3,379	
53	30901	Meas. & Reg. Equipment		99.0	-	-	-	
54	,	Total Transmission Plant	64,556			0	64,556	
55		Otal Halisilission Plant	04,330			U	04,330	
56		Distribution:						
57	L	Distribution.						
58	37400	Land & Land Rights		99.0		_	-	
59	37400	Land		99.0	-	-		
60	37401	Land Rights	4,936	4.3	Distribution Plant	3,077	1,803	
61	37402	Land Other	4,930	99.0	Distribution Flant	3,077	1,605	
62	37500			4.3	Distribution Plant	1,532	898	- 2
63	37500	Structures & Improvements	2,458	99.0	- Distribution Plant	1,532	898	
64	37501	Structures & Improvements T.B. Land Rights	-	99.0	-			-
65	37503	Improvements	-	99.0	-			
_	37600				Distribution Blant			
66 67	37600	Mains Cathodic Protection Mains - Steel	105,522 1,815,117	4.3	Distribution Plant	65,783 1,131,559	38,540 662,935	1,19 20,62
68	37601	Mains - Steel Mains - Plastic	3,471,708	4.3	Distribution Plant Distribution Plant	2,164,291	1,267,972	39,44
69	37602	Anode	425,717	4.3	Distribution Plant	2,164,291	1,267,972	4,83
70	37603	Leak Clamp	363,994	4.3	Distribution Plant	226,917	132,942	4,83
71	37800	Meas & Reg. Sta. Equip - General	187,448	4.3	Distribution Plant	116,857	68,462	2,13
72	37800		187,448	4.3	Distribution Plant Distribution Plant		41,029	1,27
73	37900	Meas & Reg. Sta. Equip - City Gate	1,549	4.3	Distribution Plant Distribution Plant	70,032 966	41,029 566	1,27
74	38000	Meas & Reg. Sta. Equipment Services	2,797,594	4.3	Distribution Plant Distribution Plant	1,744,043	1,021,765	31,78
75	38100	Meters	1,436,792	4.3	Distribution Plant	895,708	524,760	16,32
76								
77	38200	Meter Installaitons	1,485,023	4.3	Distribution Plant	925,776	542,375	16,87
	38300	House Regulators	229,187	4.3	Distribution Plant	142,877	83,706	2,60
78	38400	House Reg. Installations	10,892	4.3	Distribution Plant	6,790	3,978	12
79	38500	Ind. Meas. & Reg. Sta. Equipment	61,031	4.3	Distribution Plant	38,047	22,290	69
80	38600	Other Prop. On Cust. Prem	7,081	4.3	Distribution Plant	4,414	2,586	8
81		L L Branche de la Blance	42.540.001			7.004.001	4 572 001	440.00
82 83	1	Total Distribution Plant	12,518,384			7,804,064	4,572,091	142,22

		oration, Colorado-Kansas Division Case No. 22-ATMGRTS						
		larch 31, 2022						
CLASSIF	ICATION OF	DEPRECIATION EXPENSE						
			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		\$	Factor	Basis	\$	\$	\$
No.	No.							
84	(General:						
85								
86	38900	Land & Land Rights	-	99.0	-	-	-	-
87	39000	Structures & Improvements	55,957	6.1	General Plant	42,804	12,956	197
88	39003	Improvements	39	6.1	General Plant	30	9	(
89	39004	Air Conditioning Equipment	1,891	6.1	General Plant	1,447	438	
90	39009	Improvement to Leased Premises	1,494	6.1	General Plant	1,143	346	5
91	39100	Office Furniture & Equipment	16,492	6.1	General Plant	12,616	3,819	58
92	39103	Office Furn. Copiers & Type	-	6.1	General Plant	-	-	-
93	39200	Transportation Equipment	10,723	6.1	General Plant	8,202	2,483	38
94	39300	Stores Equipment	272	6.1	General Plant	208	63	1
95	39400	Tools, Shop & Garage Equipment	125,796	6.1	General Plant	96,227	29,126	443
96	39500	Laboratory Equipment	401	6.1	General Plant	307	93	1
97	39600	Power Operated Equipment	-	6.1	General Plant	-	-	-
98	39603	Ditchers	-	6.1	General Plant	-	-	-
99	39604	Backhoes	14	6.1	General Plant	10	3	(
100	39605	Welders	-	6.1	General Plant	-	-	-
101	39700	Communication Equipment	83,325	6.1	General Plant	63,739	19,293	293
102	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
103	39702	Communication Equipment - Fixed Radios	16,675	6.1	General Plant	12,756	3,861	59
104	39800	Miscellaneous Equipment	19,278	6.1	General Plant	14,747	4,464	68
105	39900	Other Tangible Property - Servers - H/W	-	6.1	General Plant			
106	39901	Other Tangible Property - Servers - S/W	4,414	6.1	General Plant	3,376	1,022	16
107	39902	Other Tangible Property - Network - H/W	2,177	6.1	General Plant	1,665	504	
108	39903	Other Tang. Property - CPU	200,048	6.1	General Plant	153,025	46,318	704
109	39904	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
110	39905	Other Tang. Property - PC Hardware	-	99.0	-	-	-	-
111	39906	Other Tang. Property - PC Software	144,013	6.1	General Plant	110,162	33,344	507
112	39907	Other Tang. Property - Mainframe S/W	5,635	6.1	General Plant	4,310	1,305	20
113	39908	Other Tang. Property - Application Software	-	6.1	General Plant	-	-	-
114								
115		istal Cananal Blant / Deficiency	C00 C45			F2C 774	150.446	2 42
116		Total General Plant + Deficiency	688,645			526,774	159,446	2,424
117		TOTAL DIDECT DEDDECIATION EXPENSE	12 200 674			0.220.020	4.024.470	144.05
118		TOTAL DIRECT DEPRECIATION EXPENSE	13,396,671			8,330,838	4,921,178	144,654
119		Character Canada Office	466 507	C 1	Canada Blant	250.042	100.034	1.040
120		Shared Services General Office:	466,587	6.1	General Plant	356,912	108,031	1,643
121		Shared Services Customer Support:	573,438	6.1	General Plant	438,648	132,771	2,019
122	-	Colorado-Kansas General Office:	41,063	6.1	General Plant	31,411	9,508	145
123 124		OTAL DEPRECIATION EXPENSE	14,477,758			9,157,809	5,171,489	148,460

Atmos	Energy Corporation, Colorado-Kansas Division						
	Jurisdiction Case No. 22-ATMGRTS						
Test Ye	ar Ending March 31, 2022						
CLASSIF	FICATION OF TAXES, OTHER THAN INCOME & NET DEDUC	TIONS FOR INCOME TAX					
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2	Taxes of the Than mostile						
3	Non Revenue Related:						
4	Payroll Related	246,055	7.7	Payroll less A&G	197,252	48,425	378
5	Property Related	8,139,641	6.0	Total Plant	5,043,646	3,008,936	87,059
6	Public Service Commission Assessment	258,139	6.0	Total Plant	159,953	95,425	2,761
7	Other	1,206,507	6.0	Total Plant	747,600	446,003	12,904
8	Total Non Revenue Related:	9,850,342			6,148,450	3,598,789	103,102
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Other	0	99.0	-	-	-	-
14	Total Revenue Related:	0			0	0	0
15							
16	Total Taxes, Other Than Income	9,850,342			6,148,450	3,598,789	103,102
17							
18	Regulatory Liabilities Amortization Expense	(4,867,354)	11.0	Taxable Income	(2,852,427)	(1,964,358)	(50,569)
19							
20	Interest Expense	4,506,689	6.0	Total Plant	2,792,524	1,665,963	48,202

	Jurisdiction Case No. 22-ATMGRTS	S					
Γest Ye	ear Ending March 31, 2022						
	ARY OF CLASSIFICATION						
1							
2							
3		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6		Ş	ractor	Dasis	· · ·	Ş	· · · · ·
7	Operating Revenues	66,113,077			40,495,606	25,133,301	484,170
8	Operating Nevenues	00,113,077			40,455,000	23,133,301	404,170
9	Operating Expenses:						
10							
11	Operating & Maintenance	26,572,189			16,122,135	10,376,864	73,190
12	Interest on Customer Deposits	1,368			1,368	0	0
13	Depreciation & Amortization	14,477,758			9,157,809	5,171,489	148,460
14	Taxes Other Than Income	9,850,342			6,148,450	3,598,789	103,102
15							
16	Total Operating Expenses	50,901,657			31,429,763	19,147,142	324,752
17							
18	Income Before Taxes	15,211,420			9,065,844	5,986,159	159,418
19							
20	Interest Expense	4,506,689			2,792,524	1,665,963	48,202
21							
22	Income Taxes:	10,704,731					
23							
24	State Income Taxes	0	0.00%		0	0	0
25	Federal Income Taxes	2,247,994	21.00%		1,317,397	907,241	23,355
26	Total Deferred Income Taxes	(4,867,354)			(2,852,427)	(1,964,358)	(50,569
27	Total Income Taxes	(2.610.260)			/1 525 020\	(1 057 117)	(27.242
28	Total Income Taxes	(2,619,360)			(1,535,030)	(1,057,117)	(27,213
29 30	Net Income	17,830,780			10,600,874	7,043,275	186,631
31	Net income	17,050,780			10,000,874	7,043,273	100,031
32	Total Rate Base	302,393,628			179,781,065	119,447,472	3,165,091
33	Total Nate Base	302,393,028			173,761,003	113,447,472	3,103,031
34	Rate of Return	5.8965%			5.8965%	5.8965%	5.8965%

Atmos	Energy Corporation, Colorado-Kansas Division					
Kansas	Jurisdiction Case No. 22-ATMGRTS					
Test Ye	ear Ending March 31, 2022					
CLASSI	FICATION 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	0.47	0.53
3.5	Storage (Winter Load Factor)	%	100.0000%	0.0000%	46.6191%	53.3809%
	Input	Values	1.00	0.00	0.52	0.48
3.7	System Load Factor	%	100.0000%	0.0000%	52.2942%	47.7058%
	Input	Values	389,885,266	141,628,824	248,256,442	0
4.0	Mains (zero-intercept)	%	100.0000%	36.3258%	63.6742%	0.0000%
	Internally Generated	Values	239,513,615	130,567,449	109,912,667	-966,501
4.1	Mains & Services	%	100.0000%	54.5136%	45.8899%	-0.4035%
	Internally Generated	Values	424,024,646	264,340,455	154,866,575	4,817,616
4.3	Distribution Plant	%	100.0000%	62.3408%	36.5230%	1.1362%
	Internally Generated	Values	459,130,208	284,495,349	169,724,135	4,910,724
5.0	Gross Plant	%	100.0000%	61.9640%	36.9664%	1.0696%
	Internally Generated	Values	425,803,768	264,340,455	156,645,697	4,817,616
5.1	PTD Plant	%	100.0000%	62.0803%	36.7882%	1.1314%

	Internally Generated	Values	432,774,261	264,340,455	163,616,190	4,817,616
5.4	P, S, T & D Plant	%	100.0000%	61.0804%	37.8064%	1.1132%
	Internally Generated	Values	321,440,180	199,595,485	118,362,280	3,482,415
5.7	Net Plant	%	100.0000%	62.0941%	36.8225%	1.0834%
	Internally Congreted	Values	450 120 200	284 405 240	100 724 125	4.010.724
6.0	Internally Generated Total Plant	Values %	459,130,208 100.0000%	284,495,349 61.9640%	169,724,135 36.9664%	4,910,724 1.0696%
0.0	Total Flant	70	100.000070	01.504070	30.900470	1.005070
	Internally Generated	Values	12,374,552	9,465,835	2,865,151	43,565
6.1	General Plant	%	100.0000%	76.4944%	23.1536%	0.3521%
	Internally Generated	Values	1,670	0	1,670	0
7.3	Transmision O&M Expenses	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	12,877,013	5,616,729	7,203,320	56,965
7.5	Distribution O&M Expenses	%	100.0000%	43.6183%	55.9394%	0.4424%
	Internally Generated	Values	41,334,752	33,136,341	8,134,945	63,466
7.7	Payroll less A&G	%	100.0000%	80.1658%	19.6806%	0.1535%
	Internally Generated	Values	26,572,189	16,122,135	10,376,864	73,190
9.1	Allocated O&M Expenses	%	100.0000%	60.6730%	39.0516%	0.2754%
	Internally Generated	Values	16,574,984	8,057,965	8,460,054	56,965
9.3	O&M Expenses less A&G	%	100.0000%	48.6152%	51.0411%	0.3437%
10.0	Internally Generated	Values	8,385,696	5,240,897	3,057,362	87,437
10.0	Other Taxes	%	100.0000%	62.4981%	36.4592%	1.0427%
	Internally Generated	Values	10,704,731	6,273,320	4,320,196	111,215
11.0	Taxable Income	%	100.0000%	58.6032%	40.3578%	1.0389%
	Internally Generated	Values	9,557,128	3,619,441	5,917,123	20,564
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	37.8716%	61.9132%	0.2152%
	Internally Generated	Values	189,959,977	51,459,960	134,297,784	4,202,233
12.0	Composite of Accts. 374-379	%	100.0000%	27.0899%	70.6979%	2.2122%
	Internally Generated	Values	302,393,628	179,781,065	119,447,472	3,165,091
13.0	Rate Base	%	100.0000%	59.4527%	39.5007%	1.0467%
	Internally Generated	Values	14,407,527	7,044,705	7,304,208	58,613
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	48.8960%	50.6972%	0.4068%
		\/-\				•
99.0		Values %	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Er	ergy Cor	poration, Colorado-Kansas Division													
Kansas Ju Tost Yoar	Foding I	n Case No. 22-ATMGRTS March 31, 2022													
rest reui	Emaing i	101.51, 2022													
ALLOCAT	ON OF P	PLANT IN SERVICE													
		Customer													
		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
Line	Acct.	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
No.	No.											·	·		
1		Intangible Plant:													
2	20100	Organization 99.6	M	0											
4			20 PTD Plant - Customer	23.069	20.268	2,336	23	9	12	99	- 13	149	144	10	- 7
5			20 PTD Plant - Customer	2,432	2,137	246	2	1	1	10	1	16	15	1	1
6															
7		Total Intangible Plant:		25,501	22,405	2,582	26	9	13	110	14	164	159	11	7
8															
9 10		Production Plant:													
11	32520	Producing Leaseholds 99.0	00 -	0	-		-	-	-	-	-	-	-	-	
12	32540	Rights of Ways 99.0	00 -	0	-		-	-	-	-		-	-	-	-
13		Production Gas Wells Equipment 99.0		0		-	-	-	-	-	-	-	-	-	-
14		Field Lines 99.0		0		-	-	-	-	-	-	-	-	-	-
15 16	33220	Tributary Lines 99.0 Field Meas. & Reg. Sta. Equip 99.0	00 -	0		-	-	-	-	-	-	-	-	-	-
16	33600	Field Meas. & Reg. Sta. Equip 99.0 Purification Equipment 99.0	no -	0					-	-		-	-	-	-
18	33000	33.0	-	-									-		
19		Total Production Plant		0	0	0	0	0	0	0	0	0	0	0	0
20															
21		Storage Plant:													
22 23	35010	Land 99.0	n -	0		-	-			-		-	-		
24		Rights of Way 99.0		0								-	-		
25	35100	Structures and Improvements 99.0		0	-	-	-	-	-	-	-	-	-	-	-
26	35120	Compression Station Equipment 99.0	00 -	0	-		-	-	-	-	-	-	-	-	-
27		Meas. & Reg. Sta. Structues 99.0		0		-	-	-	-	-		-	-	-	
28 29		Other Structures 99.6 Wells \ Rights of Way 99.6		0			-		-	-		-	-		
30		Well Construction 99.0		0		-	-			-		-	-		-
31	35220	Reservoirs 99.0		0	-		-	-		-	-	-	-	-	-
32	35230	Cushion Gas 99.0	00 -	0	-	-	-	-	-	-	-	-	-	-	-
33		Leaseholds 99.0		0		-	-	-	-	-	-	-	-	-	-
34	35220	Storage Rights 99.0		0			-	-		-	-	-	-	-	-
35 36	35300 35400	Pipelines 99.0 Compressor Station Equipment 99.0	00 -	0		-	-	-	-	-	-	-	-	-	-
37		Meas & Reg. Equipment 99.0		0			-			-			-		-
38	35600	Purification Equipment 99.0	00 -	0		-	-	-		-		-	-	-	-
39	35700	Other Equipment 99.0	00 -	0	-	-	-	-	-	-	-	-	-	-	-
40															
41 42		Total Storage Plant		0	0	0	0	0	0	0	0	0	0	0	
43		Transmission:													
44															
45	36500	Land & Land Rights 99.0		0	-	-	-	-	-	-	-	-	-	-	-
46	36520			0	-	-	-	-	-	-	-	-	-	-	
47 48	36600	Structures & Improvements 99.0 Mains Cathodic Protection 99.0	00 -	0			-	-	-	-		-	-	-	
49		Mains - Steel 99.0		0	-	-	-	-		-		-	-	-	
50	36800	Compressor Station Equipment 99.0	00 -	0		-	-		-	-	-	-	-		-
51	36900	Meas. & Reg. Equipment 99.0	00 -	0	-	-	-	-	-	-	-	-	-	-	-
52	37100	Other Equipment 99.0	00 -	0	-	-	-	-	-	-	-	-	-	-	-
53 54		Total Transmission Plant		0	0	0	0	0	0	0	0	0	0	0	0
55		Total Halishissioff Pidfit		- 0	U	0	U	0	U	U	U	U	0	0	
56		Distribution:													
57															
58			20 Distribution Plant - Cust	418,261	367,473	42,347	423	154	221	1,797	236	2,696	2,610	183	121
59	37420		20 Distribution Plant - Cust	207,896	182,652	21,049	210	77	110	893	117	1,340	1,297	91	60
60 61	37510	Structures & Improvements 2.0 Structures & Improvements T.B. 99.0	00 Bills	0	-		-		-			-	-	-	
62	37520	Land Rights 99.0		0		-						-			-
63	37530	Improvements 99.0	00 -	0	-	-	-	-	-	-	-		-	-	-
64			00 Bills	1,688,618		120,844	886	171	887	3,248	16	2,046	2,904	318	398
65			00 Bills	23,436,476		1,677,199	12,293	2,372	12,310	45,082	225	28,396	40,304	4,411	5,524
66 67			00 Bills	55,304,127 2,318,515	50,990,235 2.137.664	3,957,763 165.921	29,008 1.216	5,598 235	29,049 1,218	106,382 4.460	532 22	67,008 2.809	95,108 3.987	10,409 436	13,036 547
68			00 Bills	1,851,874		132,527	971	187	973	3,562	18	2,809	3,987	349	437
69			00 Bills	0		-	-	-			-	-	-		
70	37900	Meas & Reg. Sta. Equip - City Gate 2.0	00 Bills	0	-	-	-	-	-	-	-	-	-	-	-
71	37908	Meas & Reg. Sta. Equipment 2.0	00 Bills	0	-	-	-		-	-			-		-
72	38000		50 Meters/Services 00 Meter Investment	103,169,700 38.111.186	94,905,694 29,168,021	7,593,536 6,768,151	48,934 91,183	10,225 41,572	54,047 20.454	184,050 412,912	35,788 59,381	143,150 773,716	171,634 705,568	18,259 42,846	4,382 27,382
73 74			10 Meter Investment 10 Meter Installations	38,111,186 33,371,307	29,168,021 25,540,401	6,768,151 5,926,398	91,183 79,843	41,572 36,402	20,454 17,910	412,912 361,558	59,381 51,996	773,716 677,489	705,568 617,817	42,846 37,517	27,382
75	38300	House Regulators 3.6	50 Small Meter Investment	2,392,345	25,540,401	206,549	1,062	36,402 260	1,290	7,735	51,996	475	1,725	638	23,977
76	38400	House Reg. Installations 3.6	50 Small Meter Investment	209,461	190,175	18,084	93	23	113	677	48	42	151	56	-
77	38500	Ind. Meas. & Reg. Sta. Equipment 2.0	00 Bills	1,860,687	1,715,547	133,157	976	188	977	3,579	18	2,254	3,200	350	439
78	38700	Other Prop. On Cust. Prem 2.0	00 Bills	0	-	-	-		-	-	-	-	-	-	
79 80		Total Distribution Plant		264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301
00		rotal protribution Fidilit		204,340,455	232,242,009	20,703,320	201,031	37,403	133,339	1,133,530	140,944	1,703,003	1,045,490	113,003	70,301

A4		poration, Colorado-Kansas Division													
		i Case No. 22-ATMGRTS													
rest yea	r Ending N	March 31, 2022													
ALLOCA:	FIONI OF D	LANT IN SERVICE													
81	I ION OF P	DAINT IN SERVICE													
82		General:													
83		Gerieral:													
84	20000	Land & Land Rights	27.20 PTD Plant - Customer	94,694	83.196	9.587	96	35	50	407	53	610	591	42	27
			27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	1,362,285	1,196,868	137,926	1.376	502	719	5,854	768	8,780	8,501	597	393
85 86	39000	Structures & Improvements Structures Frame	99.00 -	1,302,283	1,190,808	137,920	1,376	- 502	719	3,634	700	6,760	8,501		- 393
87	39001	Structures Frame Structures-Brick	99.00 -	0								-	-		
88	39002	Improvements	27.20 PTD Plant - Customer	939	825	95	1	- 0	0	4	1	- 6	- 6	. 0	- 0
89	39003	Air Conditioning Equipment	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	46,041	40.450	4,661	47	17	24	198	26	297	287	20	13
90	39004	Improvement to Leased Premises	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	27.354	24.032	2,769	28	10	14	118	15	176	171	12	8
91	39100	Office Furniture & Equipment	25.20 Payroll - Cust	198.221	182.084	14,650	111	24	104	419	10	320	410	41	47
92	39100	Remittance Processing Equip	99.00 -	196,221	182,084	14,650	- 111	- 24	104	419	- 10	- 320	- 410	41	- 47
93		Office Machines	25.20 Payroll - Cust	0											
93	39103	Transportation Equipment	25.20 Payroll - Cust	166.938	153.348	12.338	- 94	- 20	- 88	353	- 9	270	345	35	40
		Trucks	99.00 -	166,938			- 94	- 20	- 88	353	- 9	2/0	345	- 35	- 40
95 96	39201 39202	Trailers	99.00 -	0	-			-				-	-		
97	39300	Stores Equipment	27.20 PTD Plant - Customer	9,082	7.979	919	9	- 3	- 5	39	. 5	59	57	- 4	3
98	39400	Tools, Shop & Garage Equipment	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	4.338.133	3.811.371	439.220	4.383	1.599	2.290	18.642	2.444	27.959	27.070	1.901	1,252
99	39500	Laboratory Equipment	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	4,336,133	9,109	1,050	4,383	1,599	2,290	18,642	2,444	27,959	27,070	1,901	1,252
100	39600	Power Operated Equipment	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	11,308	9,109	1,050	11	4	6	49	6	73	71	5	3
	39603			11,323	-,-				-	- 49			- /1		
101	39603	Ditchers Backhoes	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	7.803	6,856	790	- 8	- 3	- 4	34	- 4	- 50	49	- 3	2
102		Welders	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	7,803	6,856	790	- 8	3	- 4	. 34	- 4	- 50	- 49	3	
103	39605 39700	Communication Equipment	27.20 PID Plant - Customer 25.20 Payroll - Cust	1.001.476	919.945	74.014	563	122	526	2.115	53	1.618	2.072	208	240
104		Communication Equipment - Mobile Radios	99.00 -	1,001,476	919,945	74,014	- 503	- 122	- 520	2,115	- 33	1,018	2,072	208	240
105	39701 39702	Communication Equipment - Mobile Radios Communication Equipment - Fixed Radios	25.20 Payroll - Cust	200,420	184,104	14,812	113	24	105	423	11	324	415	42	48
100	39800	Miscellaneous Equipment	27.20 PTD Plant - Customer	200,420	203.565	23,459	234	85	122	996	131	1.493	1.446	102	67
107	39900	Other Tangible Property	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	231,699	203,505	23,459	- 234	- 65	- 122	990	131	1,493	1,440	102	- 0/
109	39900	Other Tangible Property Other Tangible Property - Servers - H/W	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	24,760	21,753	2,507	25	- 9	13	106	14	160	155	11	7
110	39901		27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	12.214	10.731	1.237	12	5	6	52	7	79	76	5	4
		Other Tangible Property - Servers - S/W	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer		985.982	1,237	1.134	414	592	4.823	632	7,233	7.003	492	324
111	39903 39904	Other Tangible Property - Network - H/W Other Tang. Property - CPU	99.00 -	1,122,253		113,624	1,134	414	592	4,823	632	,	7,003	492	324
	39904	Other Tangible Property - MF - Hardware	99.00 -	0	-							-			
113	39905	Other Tangible Property - Mr - Hardware Other Tang. Property - PC Hardware	27.20 PTD Plant - Customer	577.248	507.155	58.444	583	213	305	2.481	325	3.720	3.602	253	167
115	39900	Other Tang, Property - PC Hardware Other Tang, Property - PC Software	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	22,585	19.843	2,287	23	213 8	12	97	13	146	3,602	10	7
116	39907	Other Tang, Property - PC Software Other Tang, Property - Mainframe S/W	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	22,363	19,843	2,267			- 12		- 13	140	- 141	-	
117	39908	Other Tang, Property - Maintrame S/W Other Tang, Property - Application Software	99.00 -	0									-		
118		Other Tang, Property - Application Software Other Tang, Property - General Startup Costs	99.00 -	0	-										
119	39924	Other rang. Property - General Startup Costs	99.00 -	0		-	-		-		-		-	-	
120		Total General Plant		9.465.835	8.379.142	915.537	8.862	3.104	4,994	37.252	4.533	53,439	52,530	3.788	2.655
121		rotal General Pidlit		9,465,835	0,3/9,142	910,037	0,002	3,104	4,994	37,232	4,033	55,439	52,530	3,700	2,055
121		TOTAL DIRECT PLANT		273,831,791	240,644,156	27.681.644	275.985	100.576	144,566	1,173,298	153.492	1,757,268	1.702.180	119.662	78.964
123		TOTAL DIRECT FEMALE		2/3,631,/91	240,044,150	27,081,044	273,963	100,576	144,300	1,1/3,298	133,492	1,/3/,200	1,/02,180	119,002	78,904
123		Shared Services General Office:	23.20 General Plant - Cust	5.525.204	4.890.901	534.398	5.173	1.812	2.915	21.744	2.646	31.192	30.662	2.211	1.550
124		Shared Services General Office: Shared Services Customer Support:	23.20 General Plant - Cust 23.20 General Plant - Cust	5,525,204 4,662,716	4,890,901	450,979	4,365	1,812	2,915	18.350	2,646	26,323	25.875	1,866	1,308
126		Snared Services Customer Support: Colorado-Kansas General Office:	23.20 General Plant - Cust 23.20 General Plant - Cust	4,662,716	4,127,429	450,979	4,365	1,529	2,460	18,350	2,233	26,323	25,875	1,866	1,308
125		COIOLAGO-KARSAS GERIELAI OTITCE:	25.20 General Plant - Cust	4/5,638	421,034	46,004	445	156	251	1,872	228	2,685	2,640	190	133
127		TOTAL PLANT IN SERVICE - CUSTOMER		284.495.349	250.083.520	28.713.025	285.968	104.072	150.191	1.215.264	158,599	1.817.469	1.761.356	123.930	81,955
120		TOTAL FLANT IN SERVICE - CUSTOMER	<u> </u>	204,495,349	250,083,520	26,713,025	200,900	104,072	150,191	1,215,204	120,399	1,017,409	1,/01,306	123,930	61,955

The content of the																
Part	tmos Ene	rgy Corp	poration, Colorado-Kansas Division													
Part																
Part	st rear t	.nuing iv	101(1131, 2022													
	LLOCATIO	ON OF PI	ANT IN SERVICE													
									i i							
100 100			Demand													
100 100																
No.																nterruptible
19 19 19 19 19 19 19 19			ractor	DdSIS	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport T	Transport
10 10 10 10 10 10 10 10	129	IVO.	Intangible Plant:													
10 20 20 20 20 20 20 20																
130 130						-	-		-	-	-	-	-	-	-	
19												-			60	-
1.0		30300	Misc Intangible Plant 27.40	PTD Plant - Demand	1,441	885	318	4	6	0	75	-	117	29	6	-
			N. 11 . 11 . 11 . 11 . 11 . 11 . 11 . 1		45.440	0.000	2 224				202		4 222	207	66	0
			Total Intangible Plant:		15,112	9,283	3,331	41	65	0	/8/	U	1,232	307	bb	
10 150 150 Packer searchant 150 1			Production Plant:													
15 15 15 15 15 15 15 15	138															
15 15 15 15 15 15 15 15						-	-	-	-	-	-	-	-	-	-	
15 15 15 15 15 15 15 15															-	-
50 1500 15										-					-	-
Matheman Matheman										-					-	-
14 15 15 15 15 15 15 15	144	33400	Field Meas, & Reg. Sta. Equip 99.00	-												-
March Marc	145	33600	Purification Equipment 99.00							-					-	-
March Marc	146															
			Total Production Plant		0	0	0	0	0	0	0	0	0	0	0	0
150																
15 15 15 15 15 15 15 15	149		otorage Plant:	-												
15 15 15 15 15 15 15 15	151	35010	land 2 91	Winter Peak Month (Sales)	49 164	35 690	12.805	131	251	0	288		_	_		
150 150												-	-			
50 150	153	35100	Structures and Improvements 2.91	Winter Peak Month (Sales)						1		-			-	
19 31.00 One Principles 99.00	154	35120	Compression Station Equipment 99.00		0	-	-	-		-	-		-	-	-	-
150 150 150 West Nights of Way 150 West Peak Month (Sains) 1,148/37 1,005,300 1,148/37 1,005,300 1,005,3						-	-		-	-	-				-	-
15 15 15 15 15 15 15 15						4 005 000			- 2004			-	-			-
19 1930 Reserves 1930						1,005,390	360,/1/	3,696	7,061	- /	8,102	-				-
150 1500						26 507	9.510	97	186	0	214					
15 150												-			-	-
150				-	0	-			-	-		-			-	-
146 3500		35220	Storage Rights 99.00			-	-		-	-	-	-			-	-
150 150	163		Pipelines 2.91												-	-
166 Systo Pure Freak Month (Seles) 250 Winter Preak Month (Seles) 250 16,045 36,073 1,181,666 18,050 13,075 1 1,050 1,050 1,			Compressor Station Equipment 2.91	Winter Peak Month (Sales)				7,319							-	
100 107	166	35500	Meas & Reg. Equipment 2.91 Purification Equipment 2.91	Winter Peak Month (Sales)	223,580 504 545	162,303 366,263	131 409	1 347	1,140		1,308		-			-
18													-		-	-
10 10 10 10 10 10 10 10						.,.			,		,					
17	169		Total Storage Plant		6,970,493	5,060,073	1,815,466	18,603	35,538	37	40,775	0	0	0	0	0
172 3600 Including 173 3600 Including 174 175 17																
174 3500 Septical Water September 179 Writer Peak Morth less Interruptible, SGS, Irrigation 1,111 11 12			Transmission:													
174 3500 Right of Way		36500	Land & Land Rights 2.93	Winter Peak Month less Interruntible SGS Irrigation	4.761	3.101	1.113	11	22				411	103	-	
175 3600 Main-Charled Protection 2.93 Winter Peak Month less Interruptible, SSS, Irrigation 15,11,139 94,220 353,157 3,619 6,913	174	36520	Rights of Way 99.00	-			- 1		-	-					-	-
1371	175	36600	Structures & Improvements 99.00			-	-	-	-	-	-	-	-	-	-	-
178										-					-	
179 39000 Meas. Reg. Equipment 9900 1275 96,122 34,487 353 675 12,753 3,177 181 7		36710	Mains - Steel 2.93	Winter Peak Month less Interruptible, SGS, Irrigation		75,335	27,029	277	529	-			9,995	2,490	-	-
SO 37100 Other Equipment SO Other E		36900	Meas & Reg Equipment 99.00	Winter Peak Month less Interruntible SGS Irrigation		96 122	34 487	353	675				12 753	3 177	-	-
181	180	37100	Other Equipment 99.00			-			-				-			-
184	181															
184			Total Transmission Plant		1,779,122	1,158,878	415,785	4,261	8,139	0	0	0	153,754	38,304	0	0
186 3740 Land & Land Rights 15.40 Distribution Plant - Demand 245,042 150,444 53,969 662 1,066 5 12,914 - 19,958 4,972 187 37420 Land & Rights 15.40 Distribution Plant - Demand 121,798 74,788 26,825 329 525 2 6,419 - 9,920 2,471 188 37500 Structures & Improvements T.B. 99.00 - 0	183		Distribution	-												
186 37400 13740			Distribution.													
187 37420 Land Rights 15.40 Distribution Plant - Demand 121,798 74,788 26,825 3.99 5.55 2 6,419 - 9,200 2.471		37400	Land & Land Rights 15 40	Distribution Plant - Demand	245 042	150,424	53,969	662	1.056	5	12.914	-	19,958	4,972	1.082	
188 3750 Structures & Improvements 3.00 Peak Month (NCP) 152,685 93,728 33,628 413 658 3 8,047 - 12,435 3,098 3,												-			538	-
190 37520 Land Rights 99.00 0 0 0 0 0 0 0 0 0	188	37500	Structures & Improvements 3.00	Peak Month (NCP)	152,685		33,628			3		-	12,435		674	-
191 37580 Improvements 99.00	189	37510	Structures & Improvements T.B. 99.00				-			-			-		-	-
132 37500 Mains Cathodic Protection 3.00 Peak Month (NCP) 2.259.923 1.817.003 55.909 7.988 12.761 587 1.255.930 - 3.345.848 833.539 - 3.345.848 833.539 1.91.012 1.771.16 807 2.571.834 3.7520 - 3.345.848 833.539 1.91.012 1.771.16 807 2.571.834 3.7520 - 3.345.848 833.539 1.91.012 1.771.16 807 2.571.834 3.7520 - 3.345.848 833.539 1.91.012 1.771.16 807 2.571.834 1.905 1						-	-		-	-	-		-		-	-
395 37500 Mains - Steel 300 Peak Month (NCP) 41,081,018 25,218,343 9,047,903 11,1012 177,115 807 21,550,309 3,345,946 833,539 155 37500 Mains - Plastic 3,009 Peak Month (NCP) 95,400,761 59,500,879 21,350,713 26,959 41,7522 80 224,518 . 30,997 82,460 . 3,000 Peak Month (NCP) 4,646,448 2,494,791 895,088 10,982 17,522 80 224,518 . 30,997 82,460 . 3,000 Peak Month (NCP) 3,246,687 1,992,671 714,936 8,772 13,995 64 171,074 - 264,378 65,863 . 3,000 Peak Month (NCP) 3,216,687 1,992,671 714,936 8,772 13,995 64 171,074 - 264,378 65,863 . 3,000 Peak Month (NCP) 3,216,687 1,992,671 714,936 8,772 13,995 64 171,074 - 264,378 65,863 . 3,000 Peak Month (NCP) 3,217,666 49,524 . 4,900 . 4,900 . 4,853 . 4,900 . 4,853 . 4,900 . 4,853 . 4,900 . 4,853 . 4,900 . 4,853 . 4,900 . 4,853 . 4,900 . 4,853 . 4,900 . 4,853 . 4,900						1 817 003	651 909		12 761	- 58	155 992		241 071		13.072	-
194															181,421	-
37630 Anote 37630 Anote 3.00 Peak Month (NCP) 3,346,087 399,088 10,982 17,522 80 214,181 - 330,997 82,460	194		Mains - Plastic 3.00	Peak Month (NCP)	96,940,761	59,508,879	21,350,751	261,959	417,949		5,108,920		7,895,352	1,966,939	428,107	
137 37800 Meas & Reg. Sta. Equip - General 3.00 Peak Month (NCP) 3,17,666 1,946,986 698,455 8,571 13,674 62 167,151 - 28,837 64,353 138 37900 Meas & Reg. Sta. Equip - Gry Gate 3.00 Peak Month (NCP) 2,068,271 1,269,646 455,527 5,589 8,917 41 109,001 - 168,451 41,965 139 37908 Meas & Reg. Sta. Equipment 3.00 Peak Month (NCP) 2,068,271 1,269,646 455,527 5,589 8,917 41 109,001 - 168,451 41,965 139 Meas & Reg. Sta. Equipment 3.00 Peak Month (NCP) 2,831 17,514 6,284 77 123 1 1,504 - 2,224 5,79 130 Meter Installations 99.00 - 0	195	37630	Anode 3.00	Peak Month (NCP)	4,064,048	2,494,791	895,088	10,982	17,522	80	214,181		330,997	82,460	17,948	
188 37900 Meas & Reg. Sta. Equip—City Gate 3.00 Peak Month (NCP) 2,082,71 1,269,646 455,527 5,589 8,917 41 109,001 188,451 41,965 109,001 188,451 41,965 109,001 188,451 41,965 109,001 188,451 41,965 109,001 189,001 199,001															14,335	-
199 37908 Meas & Reg. Sta. Equipment 3.00 Peak Month (NCP) 28,531 17,514 6,284 77 123 1 1,504 - 2,324 579		37900	riveds or neg. Sta. Equip - General 3.00 Meas & Reg. Sta. Equip - City Gate 2.00												14,007 9,134	-
200 38000 Services 99.00 0	199	37908	Meas & Reg. Sta. Equipment 3.00	Peak Month (NCP)	2,008,271	17.514		77	123		1.504		2,324	579	126	
201 38100 Meter Meter Installations 99.00 0 0 0 0 0 0 0 0 0	200		Services 99.00												-	-
202 38200 Meter Installations 99.00 0	201	38100	Meters 99.00	-	0	-	-	-	-					-	-	-
204 38400 House Reg. Installations 99.00 0	202	38200	Meter Installations 99.00	-			-		-	-					-	-
255 38500 Ind. Meas. & Reg. Sta. Equipment 99.00	203	38300	House Regulators 99.00							-					-	-
206 3 3700 Other Prop. On Cust. Prem 3.00 Peak Month (NCP) 786,744 482,958 173,277 2,126 3,392 15 41,463 - 64,076 15,963						-	-	-	-	-	-		-	-	-	-
207						482 958	173.277	2 126	3 392	15	41 463		64 076	15 963	3,474	- :
			3.00			,	1.3,2.7	2,220	3,332		72,703		54,576	15,503	3,474	
208 Total Distribution Plant 154,866,575 95,067,712 34,108,641 418,490 667,690 3,043 8,161,695 0 12,613,127 3,142,261	208		Total Distribution Plant		154,866,575	95,067,712	34,108,641	418,490	667,690	3,043	8,161,695	0	12,613,127	3,142,261	683,917	0

	orporation, Colorado-Kansas Division												
	ion Case No. 22-ATMGRTS												
Test Year Ending	g March 31, 2022												
	PLANT IN SERVICE												
209													
210	General:												
211													
212 3890	0 Land & Land Rights	27.40 PTD Plant - Demand	56,115	34,471	12,368	151	242	1	2,924	-	4,573	1,139	245
213 3900	0 Structures & Improvements	27.40 PTD Plant - Demand	807,277	495,906	177,922	2,179	3,483	16	42,061	-	65,794	16,391	3,525
214 3900	1 Structures Frame	99.00 -	0	-	-	-	-	-	-	-	-	-	-
215 3900	2 Structures-Brick	99.00 -	0	-	-	-	-	-	-	-	-	-	-
216 3900	3 Improvements	27.40 PTD Plant - Demand	557	342	123	2	2	0	29	-	45	11	2
217 3900	4 Air Conditioning Equipment	27.40 PTD Plant - Demand	27,283	16,760	6,013	74	118	1	1,422	-	2,224	554	119
218 3900	9 Improvement to Leased Premises	27.40 PTD Plant - Demand	16,210	9,957	3,573	44	70	0	845	-	1,321	329	71
219 3910	Office Furniture & Equipment	25.40 Payroll - Demand	48,663	33,129	11,886	131	233	1	1,202	-	1,597	398	87
220 3910	2 Remittance Processing Equip	99.00 -	0	-	-	-	-	-	-	-	-	-	-
221 3910	3 Office Machines	25.40 Payroll - Demand	0		-	-	-	-		-	-	-	-
222 3920		25.40 Payroll - Demand	40,983	27,901	10,010	110	196	0	1,012	-	1,345	335	73
223 3920		99.00 -	0	-			-	-	-	-		-	
224 3920		99.00 -	0	-	-		-	-	-	-	-	-	-
225 3930		27.40 PTD Plant - Demand	5,382	3,306	1.186	15	23	0	280	-	439	109	23
226 3940		27.40 PTD Plant - Demand	1.065.008	654,229	234,726	2.874	4,595	21	55.490	-	86.800	21.624	4.650
227 3950		27.40 PTD Plant - Demand	2.545	1.564	561	7	11	0	133	-	207	52	11
228 3960		27.40 PTD Plant - Demand	6.710	4,122	1.479	18	29	0	350	-	547	136	29
229 3960		27.40 PTD Plant - Demand	0						-	-	-	-	
230 3960		27.40 PTD Plant - Demand	4.624	2.840	1.019	12	20	0	241		377	94	20
231 3960		27.40 PTD Plant - Demand	0	-		-	-	-		-	-		-
232 3970		25.40 Payroll - Demand	245.862	167.380	60.053	659	1.176	3	6.072		8.071	2.011	438
233 3970		99.00 -	2-43,002	-	-	-		-	- 0,072	-	- 0,071		
234 3970		25.40 Payroll - Demand	49,203	33.497	12,018	132	235	1	1.215		1,615	402	88
235 3980		27.40 PTD Plant - Demand	56.882	34,942	12,537	154	245	1	2.964	-	4.636	1.155	248
236 3990		27.40 PTD Plant - Demand	0		-	-			-	-	-,030	- 1,133	-
237 3990		27.40 PTD Plant - Demand	6.078	3.734	1.340	16	26	0	317	-	495	123	27
238 3990		27.40 PTD Plant - Demand	2,998	1,842	661	8	13	0	156	-	244	61	13
239 3990		27.40 PTD Plant - Demand	275.512	169.246	60.722	744	1.189	5	14.355	-	22,455	5,594	1.203
240 3990		99.00 -	273,312	103,240	- 00,722		1,105		- 14,333	-	22,433	3,334	- 1,203
240 3990		99.00 -	0	-				-	-	-	-	-	
241 3990		27.40 PTD Plant - Demand	141,714	87.054	31.233	382	611	3	7.384		11.550	2.877	619
242 3990		27.40 PTD Plant - Demand	5,545	3,406	1,222	15	24	0	289	-	452	113	24
244 3990		27.40 PTD Plant - Demand	3,343	3,400	1,222	- 15	- 24	-	289		452	- 115	
244 3990		99.00 -	0						-	-			
		99.00 -	0	-	-	-		-	-	-		-	-
246 3992	4 Other Tang. Property - General Startup Costs	99.00 -	0	-	-	-		-	-	-	-	-	-
	Tatal Carrent Direct		3000.000	1 705 600	C40.C=2	7.720	13.541	50	120 720		214 700	F2 F00	11.514
248	Total General Plant		2,865,151	1,785,628	640,652	7,726	12,541	52	138,739	0	214,788	53,509	11,514
249	TOTAL DISC ST OL LAND		100 100 100	400 004 574	36.983.876	440.400	700.074	2 422	0.044.000	0	12.982.901	2 22 4 202	505 107
250	TOTAL DIRECT PLANT		166,496,453	103,081,574	36,983,876	449,120	723,974	3,133	8,341,996	0	12,982,901	3,234,382	695,497
251	0 10 1 0 100	22.40	4 570 007	4 0 40 0 70	272.040	1510	7 000	24	00.000		405 070	24 222	6.704
252	Shared Services General Office:	23.40 General Plant - Demand	1,672,387	1,042,270	373,948	4,510	7,320	31	80,982	-	125,372	31,233	6,721
253	Shared Services Customer Support:	23.40 General Plant - Demand	1,411,327	879,571	315,575	3,806	6,178	26	68,341	-	105,801	26,358	5,672
254	Colorado-Kansas General Office:	23.40 General Plant - Demand	143,968	89,724	32,191	388	630	3	6,971	-	10,793	2,689	579
255	+												
256	TOTAL PLANT IN SERVICE - DEMAND		169,724,135	105,093,140	37,705,590	457,824	738,102	3,192	8,498,290	0	13,224,867	3,294,662	708,469

tmos En	ergy Co	orporation, Colorado-Kansas Division													
ansas Ju	risdictio	on Case No. 22-ATMGRTS													
est Year	Ending	March 31, 2022													
LOCATI	ON OF I	PLANT IN SERVICE													
LLOCATI	OIV OI I	PDANT IN SERVICE													
		Commodity													
		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
ine	Acct.	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
No.	No.														
257		Intangible Plant:													
258															
259	30100	Organization 99.0		0		-			- 0	-	-	-	-	-	-
260		Franchises & Consents 27.6	0 PTD Plant - Commodity 0 PTD Plant - Commodity	420	231	85	0	0	0	20	2	42	b	3 0	30
261 262	30300	Misc Intangible Plant 27.6	U PID Plant - Commodity	44	24	9	U	U	U	2	U	4	1	0	
263		Total Intangible Plant:		465	256	94	1	1	0	22	2	46	7	3	3.
264		Total Intaligible Fiant.		403	230	34	- 1			22		40			
265		Production Plant:													
266															
267		Producing Leaseholds 99.0		0	-		-	-	-	-	-	-		-	-
268		Rights of Ways 99.0		0		-	-	-	-		-	-	-	-	-
269		Production Gas Wells Equipment 99.0		0	-	-	-	-	-	-	-	-	-	-	-
270		Field Lines 99.0		0	-	-	-	-	-	-	-	-	-	-	
271	33220	Tributary Lines 99.0		0		-	-	-	-	-	-	-	-	-	-
272	33400	Field Meas. & Reg. Sta. Equip 99.0 Purification Equipment 99.0		0	-	-	-	-	-	-	-	-	-	-	
273	33600	Purification Equipment 99.0	U -	0	-	-	-	-	-	-	-	-	-	-	-
275		Total Production Plant		0	0	0	0	0	0	0	0	0	0	0	
276		The state of the s					-					-			
277		Storage Plant:													
278															
279		Land 99.0		0	-	-	-		-	-	-	-	-	-	-
280	35020	Rights of Way 99.0	0 -	0	-	-	-	-	-	-	-	-	-	-	-
281	35100	Structures and Improvements 99.0	0 -	0	-	-	-	-	-	-	-	-	-	-	-
282		Compression Station Equipment 99.0		0	-	-	-	-	-	-	-	-	-	-	-
283 284		Meas. & Reg. Sta. Structues 99.0 Other Structures 99.0		0	-	-	-	-	-	-	-	-	-	-	-
285				0	-	-	-	-	-	-	-	-	-	-	-
286	35200	Wells \ Rights of Way 99.0		0	-		-	-		-		-	-		-
287	35220	Reservoirs 99.0	0 -	0	-	-	-	-		-	-	-	-	-	
288		Cushion Gas 99.0		0	-	-	-	-	-	-	-		-	-	
289		Leaseholds 99.0	0 -	0		-	-	-	-	-	-	-	-	-	-
290	35220	Storage Rights 99.0	0 -	0	-	-	-	-	-	-	-	-	-	-	-
291	35300	Pipelines 99.0	0 -	0	-	-	-	-	-	-	-	-	-	-	-
292	35400	Compressor Station Equipment 99.0	0 -	0	-	-	-	-	-	-	-	-	-	-	-
293	35500	Meas & Reg. Equipment 99.0	0 -	0	-	-	-	-	-	-	-	-	-	-	-
294 295		Purification Equipment 99.0 Other Equipment 99.0		0		-		-	-	-	-	-	-	-	-
296	35/00	Other Equipment 99.0	0 -	0	-	-	-	-	-	-	-	-	-		
297		Total Storage Plant		0	0	0	0	0	0	0	0	0	0	0	(
298		Total Storage Flant								0					
299		Transmission:													
300															
301		Land & Land Rights 99.0		0	-	-	-	-	-	-	-	-	-	-	-
302	36520	Rights of Way 99.0		0	-	-	-	-	-	-	-	-	-	-	-
303	36600	Structures & Improvements 99.0	0 -	0	-		-	-	-	-	-		-	-	-
304		Mains Cathodic Protection 99.0		0	-	-	-	-	-	-	-	-	-	-	-
305		Mains - Steel 99.0 Compressor Station Equipment 99.0		0	-	-	-	-	-	-	-	-	-	-	
306 307	36000	Compressor Station Equipment 99.0 Meas. & Reg. Equipment 99.0		0		-			-	-		-	-		-
308	37100	Meas. & Reg. Equipment 99.0 Other Equipment 99.0	n -	0	-	-		-	-	-		-	-	-	
309	3,100	33.0			-				-						
310		Total Transmission Plant		0	0	0	0	0	0	0	0	0	0	0	(
311															
312		Distribution:													
313															
314			0 Distribution Plant - Comm	7,623	4,193	1,544	16	24	0	359	33		111	48	536
315	37420		0 Distribution Plant - Comm	3,789	2,084	767	8	12	0	179	16		55	24	266
316 317		Structures & Improvements 99.0 Structures & Improvements T.B. 99.0		0	-	-	-	-	-	-	-	-	-	-	-
		Structures & Improvements T.B. 99.0 Land Rights 99.0		0	-	-	-	-			- :	-	-	-	
319	37530	Improvements 99.0		0	-			-				-			-
320	37600	Mains Cathodic Protection 99.0		0	-	-	-	-	-			-	-		-
321		Mains - Steel 99.0		0		-	-	-	-	-	-	-	-	-	
322		Mains - Plastic 99.0		0	-	-	-	-	-	-	-	-	-	-	
323	37630) Anode 99.0	0 -	0		-	-	-	-	-	-	-	-	-	-
324	37640	Leak Clamp 99.0	0 -	0	-		-		- 1	-	-	-	-	-	-
325	37800	Meas & Reg. Sta. Equip - General 1.0	0 Total Throughput	2,893,379	1,591,393	585,883	6,036	9,157	29	136,355	12,348	288,445	42,140	18,258	203,33
326			0 Total Throughput	1,886,798	1,037,761	382,060	3,936	5,971	19	88,918	8,052		27,480	11,906	132,59
327	37908	Meas & Reg. Sta. Equipment 1.0	0 Total Throughput	26,028	14,316	5,270	54	82	0	1,227	111	2,595	379	164	1,82
328		Services 99.0		0	-	-	-	-	-	-	-	-	-		
329 330		Meters 99.0		0	-	-		-	-	-	-	-	-	-	
331		House Regulators 99.0		0	-	-	-	-		-		-	-	-	-
332		House Reg. Installations 99.0		0		-	-		-			-	-		- :
333		Ind. Meas. & Reg. Sta. Equipment 99.0		0	-	-		-	-	-		-	-	-	
334	38700	Other Prop. On Cust. Prem 99.0		0	-	-	-	-	-	-	-	-	-	- 1	-
335															
336		Total Distribution Plant		4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565
											,,,,,				

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 22-ATMGRTS													
Test Year Ending March 31, 2022													
ALLOCATION OF PLANT IN SERVICE													
337													
338 General:													
339													
340 38900 Land & Land Rights	27.60 PTD Plant - Commodity	1,726	949	349	4	5	0	81	7	172	25	11	
341 39000 Structures & Improvements	27.60 PTD Plant - Commodity	24,828	13,656	5,027	52	79	0	1,170	106	2,475	362	157	1
342 39001 Structures Frame	99.00 -	0	-	-	-	-	-	-	-	-	-	-	
343 39002 Structures-Brick	99.00 -	0	-	-	-	-	-	-	-	-	-	-	
344 39003 Improvements	27.60 PTD Plant - Commodity	17	9	3	0	0	0	1	0	2	0	0	
345 39004 Air Conditioning Equipment	27.60 PTD Plant - Commodity	839	462	170	2	3	0	40	4	84	12	5	
346 39009 Improvement to Leased Premises	27.60 PTD Plant - Commodity	499	274	101	1	2	0	23	2	50	7	3	
347 39100 Office Furniture & Equipment	25.60 Payroll - Comm	380	209	77	1	1	0	18	2	38	6	2	
348 39102 Remittance Processing Equip	99.00 -	0	-	-	-	-	-	-	-	-	-	-	
349 39103 Office Machines	25.60 Payroll - Comm	0	-		-	-	-	-	-	-	-	-	
350 39200 Transportation Equipment	25.60 Payroll - Comm	320	176	65	1	1	0	15	1	32	5	2	
351 39201 Trucks	99.00 -	0	-		-	-	-	-	-	-	-	-	
352 39202 Trailers	99.00 -	0	-	-	-	-	-	-	-	-	-	-	
353 39300 Stores Equipment	27.60 PTD Plant - Commodity	166	91	34	0	1	0	8	1	17	2	1	
354 39400 Tools, Shop & Garage Equipment	27.60 PTD Plant - Commodity	8,309	4,570	1,682	17	26	0	392	35	828	121	52	
355 39500 Laboratory Equipment	27.60 PTD Plant - Commodity	20	11	4	0	0	0	1	0	2	0	0	
356 39600 Power Operated Equipment	27.60 PTD Plant - Commodity	206	114	42	0	1	0	10	1	21	3	1	
357 39603 Ditchers	27.60 PTD Plant - Commodity	0	-	-	-	-	-	-		-	-	-	
358 39604 Backhoes	27.60 PTD Plant - Commodity	142	78	29	0	0	0	7	1	14	2	1	
359 39605 Welders	27.60 PTD Plant - Commodity	0	-	-	-	-	-	-		-	-	-	
360 39700 Communication Equipment	25.60 Payroll - Comm	1,918	1,055	388	4	6	0	90	8	191	28	12	
361 39701 Communication Equipment - Mobile Radios	99.00 -	0	-	-	-	-	-	-	-	-	-	-	
362 39702 Communication Equipment - Fixed Radios	25.60 Payroll - Comm	384	211	78	1	1	0	18	2	38	6	2	
363 39800 Miscellaneous Equipment	27.60 PTD Plant - Commodity	444	244	90	1	1	0	21	2	44	6	3	
364 39900 Other Tangible Property	27.60 PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	
365 39901 Other Tangible Property - Servers - H/W	27.60 PTD Plant - Commodity	47	26	10	0	0	0	2	0	5	1	0	
366 39902 Other Tangible Property - Servers - S/W	27.60 PTD Plant - Commodity	23	13	5	0	0	0	1	0	2	0	0	
367 39903 Other Tangible Property - Network - H/W	27.60 PTD Plant - Commodity	2.149	1.182	435	4	7	0	101	9	214	31	14	
368 39904 Other Tang. Property - CPU	99.00 -	0	-	-	-	-	-	-		-	-	-	
369 39905 Other Tangible Property - MF - Hardware	99.00 -	0	-		-	-	-	-		-	-	-	
370 39906 Other Tang. Property - PC Hardware	27.60 PTD Plant - Commodity	1.106	608	224	2	3	0	52	5	110	16	7	
371 39907 Other Tang. Property - PC Software	27.60 PTD Plant - Commodity	43	24	9	0	0	0	2	0	4	1	0	
372 39908 Other Tang. Property - Mainframe S/W	27.60 PTD Plant - Commodity	0											
373 39909 Other Tang. Property - Application Software	99.00 -	0			-							-	
374 39924 Other Tang. Property - General Startup Costs	99.00 -	0			-					-			
375 State of the France France of the State of Costs	33.00	-											
376 Total General Plant		43.565	23.961	8.822	91	138	0	2.053	186	4.343	634	275	
377		45,503	13,301	0,022		130	-	2,033	100	4,545	034	2,3	
378 TOTAL DIRECT PLANT		4,861,646	2,673,963	984.440	10.142	15.386	48	229,113	20.747	484.664	70.806	30.678	34
379 TOTAL DIRECT FEATURE		4,001,040	2,013,303	304,440	10,142	13,300	+0	113,113	20,747	404,004	70,000	30,078	34.
380 Shared Services General Office:	23.60 General Plant - Comm	25.429	13.986	5.149	53	80	0	1.198	109	2,535	370	160	1
381 Shared Services Customer Support:	23.60 General Plant - Comm	21,460	11,803	4,345	45	68	0	1,011	92	2,139	313	135	1
382 Colorado-Kansas General Office:	23.60 General Plant - Comm	2.189	1,204	443	5	7	0	103	9	2,139	32	14	
383 Colorado-Kansas General Office:	23.00 General Flant - COMM	2,189	1,204	443			U	103	9	218	32	14	
384 TOTAL PLANT IN SERVICE - COMMODITY		4.910.724	2.700.956	994.378	10.244	15.541	49	231.425	20.957	489.557	71,521	30.987	345
304		4,910,724	2,700,956	994,5/8	10,244	15,541	49	231,423	20,957	469,55/	/1,521	30,967	34

Atmos En	ergy Cor	poration, Colorado-Kansas Division													
		n Case No. 22-ATMGRTS March 31, 2022													
- JC TCdl I	umg N														
ALLOCATIO	ON OF P	LANT IN SERVICE													
		Total Plant in Service													
-+		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
Line	Acct.	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
No.	No.														
385		Intangible Plant:													
386															
387 388	30100	Organization Franchises & Consents		37,160	28,897	5,434	61	- 69	12	831	15	1,305	428	72	36
389	30200	Misc Intangible Plant		3,918	3,047	573	6	7	12	88	2	1,305	428	8	4
390	30300	Wide intelligible Fidit		3,310	3,047	3/3			-			150			
391		Total Intangible Plant:		41,078	31,944	6,007	68	76	14	919	16	1,442	473	80	40
392															
393		Production Plant:													
394 395	22520	Producing Leaseholds		0									-		
		Rights of Ways		0	-	-	-	-	-	-	-	-	-		
397	33100	Production Gas Wells Equipment		0	-	-	-	-	-	-	-	-	-	-	-
398	33210	Field Lines		0	-	-	-	-	-	-	-	-	-	-	-
		Tributary Lines		0	-	-	-	-	-	-	-	-	-	-	-
400	33400	Field Meas. & Reg. Sta. Equip		0	-	-	-	-	-	-	-	-	-	-	-
401 402	DUDGG	Purification Equipment		0	-	-	-	-	-	-	-	-	-	-	-
403		Total Production Plant		0	0	0	0	0	0	0	0	0	0	0	0
404															
405		Storage Plant:													
406	25240			49.164	25 500	10.005	404	254		200					
	35010	Rights of Way		49,164 568,935	35,690 413,006	12,805 148,179	131 1,518	251 2,901	0	288 3,328		-	-	-	-
		Structures and Improvements		102,923	74,715	26,806	275	525	1	602		-	-	-	-
	35120	Compression Station Equipment		0	-	-	-	-	-	-	-	-	-	-	-
411	35130	Meas. & Reg. Sta. Structues		0	-	-	-	-	-	-	-	-	-	-	-
412	35140	Other Structures		0	4 005 000	-	-	7.004		- 0.100	-	-	-	-	-
413 414	35200	Wells \ Rights of Way Well Construction		1,384,973	1,005,390	360,717	3,696	7,061	7	8,102		-	-	-	-
415	35220	Reservoirs		36,515	26,507	9,510	97	186	0	214	-	-	-	-	-
		Cushion Gas		0	-	-	-	-	-	-	-	-	-	-	-
417	35210	Leaseholds		0	-	-	-	-	-	-	-	-	-	-	-
418	35220	Storage Rights		0	-	-	-	-	-	-	-		-	-	-
	35300	Pipelines Compressor Station Equipment		1,151,475 2,742,281	835,888 1,990,697	299,902 714,228	3,073 7,319	5,871 13,981	6 15	6,736 16,041	-	-	-	-	-
420		Meas & Reg. Equipment		2,742,281	1,990,697	58.232	7,319	13,981	15	1.308	-	-	-		
		Purification Equipment		504,545	366,263	131,409	1,347	2,572	3	2,951	-		-	-	
	35700	Other Equipment		206,100	149,614	53,679	550	1,051	1	1,206	-	-	-	-	-
424															
425 426		Total Storage Plant		6,970,493	5,060,073	1,815,466	18,603	35,538	37	40,775	0	0	0	0	0
426		Transmission:													
428		Turismosi.													
429	36500	Land & Land Rights		4,761	3,101	1,113	11	22	-	-	-	411	103	-	-
		Rights of Way		0	-	-	-	-	-	-	-	-	-	-	-
		Structures & Improvements Mains Cathodic Protection		1.511.139	984.320	353,157	3.619	6,913	-	-		130.595	32,535	-	-
		Mains - Steel		1,511,139	75,335	27,029	277	529	-	-	-	9,995	2,490		-
434	36800	Compressor Station Equipment		0	- 15,555		-		-	-	-			-	-
435	36900	Meas. & Reg. Equipment		147,567	96,122	34,487	353	675	-	-	-	12,753	3,177	-	-
436	37100	Other Equipment		0	-	-	-	-	-	-	-	-	-	-	-
437		Total Transmission Plant		1,779,122	1,158,878	415,785	4,261	0.100	0	0		153,754	38,304		0
438		rotal transmission Pidit		1,//9,122	1,158,878	415,785	4,261	8,139	0	0	0	153,/54	38,304	0	0
440		Distribution:													
441															
		Land & Land Rights		670,926	522,090	97,860	1,101	1,235	226	15,071	268	23,413	7,693	1,314	656
443	37420	Land Rights		333,483	259,504	48,641	547	614	112	7,491	133	11,637	3,824	653	326
		Structures & Improvements Structures & Improvements T.B.		152,685	93,728	33,628	413	658	3	8,047	-	12,435	3,098	674	-
	37520	Structures & Improvements 1.B. Land Rights		0		-	-	-	-	-	-	-	-	-	-
		Improvements		0	-	-	-	-	-	-	-	-	-		-
448	37600	Mains Cathodic Protection		4,648,541	3,373,904	772,753	8,884	12,932	945	159,240	16		62,961	13,389	398
449	37610	Mains - Steel		64,517,494	46,826,702	10,725,101	123,304	179,488	13,117	2,210,111	225	3,374,245	873,843	185,832	5,524
		Mains - Plastic		152,244,888	110,499,115	25,308,513	290,967	423,547	30,954	5,215,301	532	7,962,360	2,062,048	438,516	13,036
		Anode Leak Clamp		6,382,564 5,097,961	4,632,455 3,700,093	1,061,009 847.462	12,198 9,743	17,756 14.183	1,298 1.036	218,641 174.636	22 18	333,806 266,622	86,447 69.048	18,384 14.684	547 437
		Meas & Reg. Sta. Equip - General		6,065,044	3,538,378	1,284,428	14,607	22,831	91	303,506	12,348	546,762	106,493	32,264	203,336
454	37900	Meas & Reg. Sta. Equip - City Gate		3,955,069	2,307,408	837,587	9,525	14,888	59	197,919	8,052	356,548	69,445	21,040	132,598
455	37908	Meas & Reg. Sta. Equipment		54,559	31,830	11,554	131	205	1	2,730	111	4,919	958	290	1,829
	38000			103,169,700	94,905,694	7,593,536	48,934	10,225	54,047	184,050	35,788	143,150	171,634	18,259	4,382 27,382
		Meters Meter Installations		38,111,186 33,371,307	29,168,021 25,540,401	6,768,151 5.926.398	91,183 79.843	41,572 36,402	20,454 17,910	412,912 361,558	59,381 51,996	773,716 677,489	705,568 617,817	42,846 37,517	27,382 23,977
		House Regulators		2,392,345	2,172,064	206,549	1,062	260	1,290	7,735	51,996	475	1,725	638	
460	38400	House Reg. Installations		209,461	190,175	18,084	93	23	113	677	48	42	151	56	-
	38500	Ind. Meas. & Reg. Sta. Equipment		1,860,687	1,715,547	133,157	976	188	977	3,579	18	2,254	3,200	350	439
462		Other Prop. On Cust. Prem		786,744	482,958	173,277	2,126	3,392	15	41,463	-	64,076	15,963	3,474	-
461 462 463 464	38700			786,744 424.024.646	482,958 329,960,067	173,277 61,847,691	2,126 695,637	3,392 780,399	15	9,524,669	169,504	64,076 14,797,067	15,963 4,861,916	3,474 830,180	414,866

A	Orporation, Colorado-Kansas Division												
	ion Case No. 22-ATMGRTS												
Test Year Ending	g March 31, 2022												
	PLANT IN SERVICE												
465													
466	General:												
467													
	0 Land & Land Rights	152,5		22,305	251	282	51	3,412	61	5,356	1,755	297	149
	0 Structures & Improvements	2,194,3		320,876	3,607	4,064	735	49,086	874	77,049	25,253	4,278	2,138
470 3900			0 -	-	-	-	-	-	-	-	-	-	-
471 3900	2 Structures-Brick		0 -	-	-	-	-	-	-	-	-	-	-
472 3900	3 Improvements	1,5		221	2	3	1	34	1	53	17	3	1
473 3900	4 Air Conditioning Equipment	74,1	57,672	10,845	122	137	25	1,659	30	2,604	853	145	72
474 3900	9 Improvement to Leased Premises	44,0	52 34,264	6,443	72	82	15	986	18	1,547	507	86	43
475 3910	Office Furniture & Equipment	247,2	54 215,422	26,613	243	258	105	1,638	12	1,955	814	130	74
476 3910	2 Remittance Processing Equip		0 -	-	-	-	-		-	-	-	-	-
477 3910	3 Office Machines		0 -			-							
478 3920		208,2		22,413	204	217	88	1.380	10	1,647	685	110	62
479 3920			0 -		-		-	-,			-		
480 3920			0 -		-		-	-	-		-	-	-
481 3930		14,6		2.139	24	27	5	327	6	514	168	29	14
482 3940		5,411,4		675,629	7,275	6,221	2,311	74,524	2,480	115,587	48,815	6,604	1,836
483 3950		12,9		1,615	17	15	6	178	2,400	276	117	16	4
484 3960		18,2		2,667	30	34	6	408	7	640	210	36	18
				-	- 21	-	- 4	281	- 5	441	145	- 25	-
486 3960		12,5		1,838		23							12
487 3960				-					-		-	-	-
488 3970		1,249,2		134,456	1,226	1,304	529	8,277	61	9,880	4,110	658	375
489 3970			0 -	-	-	-	-	-	-	-	-	-	-
490 3970		250,0		26,908	245	261	106	1,656	12	1,977	823	132	75
491 3980		289,0		36,085	389	332	123	3,980	132	6,174	2,607	353	98
492 3990			0 -	-	-	-	-	-	-	-	-	-	-
493 3990		30,8		3,856	42	36	13	425	14	660	279	38	10
494 3990	2 Other Tangible Property - Servers - S/W	15,2		1,902	20	18	7	210	7	325	137	19	5
495 3990	Other Tangible Property - Network - H/W	1,399,9		174,782	1,882	1,609	598	19,279	642	29,902	12,628	1,708	475
496 3990	4 Other Tang. Property - CPU		0 -	-	-	-	-	-	-	-	-	-	-
497 3990	5 Other Tangible Property - MF - Hardware		0 -	-	-	-	-	-	-	-	-	-	-
498 3990	6 Other Tang. Property - PC Hardware	720,0	57 594,817	89,902	968	828	308	9,916	330	15,380	6,496	879	244
499 3990	7 Other Tang. Property - PC Software	28,1	73 23,273	3,518	38	32	12	388	13	602	254	34	10
500 3990	8 Other Tang. Property - Mainframe S/W		0 -	-	-	-	-	-	-	-	-	-	-
501 3990	9 Other Tang. Property - Application Software		0 -		-	-	-	-	-	-	-	-	-
502 3992	4 Other Tang. Property - General Startup Costs		0 -		-		-	-	-		-	-	-
503													
504	Total General Plant	12.374.5	52 10.188.731	1.565.011	16.679	15.782	5.047	178.045	4.719	272.570	106.674	15.577	5.717
505		AL ₀ J17 ₀ J	10,100,731	2,303,011	10,075	13,702	3,047	170,043	4,713	272,370	100,074	13,377	3,727
506	TOTAL DIRECT PLANT	445,189,8	90 346,399,693	65,649,960	735,247	839,935	147,747	9,744,407	174,239	15,224,834	5,007,367	845,837	420,623
507	TOTAL DIRECT TOTAL	443,103,0	340,333,033	03,043,300	. 33,247	333,333	147,747	3,744,407	174,233	15,224,034	3,007,307	543,837	420,023
508	Shared Services General Office:	7,223,0	20 5.947.157	913,496	9.736	9,212	2.946	103.925	2,755	159,099	62.266	9.092	3,337
509		6,095,5		770.899	8.216	7,774	2,486	87,702	2,755	134,264	52,546	7,673	2,816
	Shared Services Customer Support:												
510	Colorado-Kansas General Office:	621,7	94 511,962	78,638	838	793	254	8,946	237	13,696	5,360	783	287
511													
512	TOTAL PLANT IN SERVICE	459,130,2	357,877,616	67,412,994	754,037	857,715	153,432	9,944,980	179,555	15,531,893	5,127,539	863,385	427,064

			oration, Colorado-Kansas Division													
			Case No. 22-ATMGRTS arch 31, 2022													
ALLOCAT	TION OF	F RES	SERVE FOR DEPRECIATION													
		+	Customer													
		\perp														
Line No.	Acct.	+		Allocation Allocation Factor Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1	IVO.	In	ntangible Plant:	Pactor Basis	Company	Jaies	Jaies	Sales	Jaies	Jaies	Jaies	Jaies	Transport	Transport	Transport	Transport
2		1														
3			Organization	27.20 PTD Plant - Customer	(15,520)	(13,636)	(1,571)	(16)		(8)	(67)				(7)	
5			Franchises & Consents Misc Intangible Plant	27.20 PTD Plant - Customer 27.20 PTD Plant - Customer	9,335 (6,259)	8,201	945 (634)	9	3	5 (3)	40	5		58	4	
6	30300	10	Misc intangible Plant	27.20 PTD Plant - Customer	(6,259)	(5,499)	(034)	(6)	(2)	(3)	(27)	(4)	(40)	(39)	(3)	(4
7		T	otal Intangible Plant:		(12,444)	(10,933)	(1,260)	(13)	(5)	(7)	(53)	(7)	(80)	(78)	(5)	(4
7 8																
9 10	_	Pi	roduction Plant:													
11	32520	חי	Producing Leaseholds	99.00 -	0		-	-	-	-	-	-	-	-	-	-
12	32540		Rights of Ways	99.00 -	0											
13	33100	10	Production Gas Wells Equipment	99.00 -	0		-	-	-	-		-	-	-		
14			Field Lines	99.00 -	0		-	-	-	-		-	-	-	-	
15 16	33220	10	Tributary Lines Field Meas. & Reg. Sta. Equip	99.00 - 99.00 -	0		-	-	-	-	-		-			-
17	33400	10	Purification Equipment	99.00 -	0			-	- :		-	-	-			- :
18																
19		T	otal Production Plant		0	0	0	0	0	0	0	0	0	0	0	
20		-														
21		SI	torage Plant:													
23	35010	.0	Land	99.00 -	0	-	-	-	-	-	-	-	-	-	-	-
24			Rights of Way	99.00 -	0	-	-	-	-	-	-	-	-	-	-	-
25	35100		Structures and Improvements	99.00 -	0	-	-	-	-	-		-	-	-	-	-
26	35120		Compression Station Equipment	99.00 -	0	-	-	-	-	-	-	-	-	-	-	-
27	35140	IO .	Meas. & Reg. Sta. Structues Other Structures	99.00 -	0		-	-		-	-	-	-		-	-
29	35200	10	Wells \ Rights of Way	99.00 -	0		-	-	-	-	-	-	-	-	-	-
30	35210	.0	Well Construction	99.00 -	0		-	-	-	-		-	-	-		-
31	35220		Reservoirs	99.00 -	0	-	-	-	-	-	-	-	-	-	-	
32 33	35230 35210		Cushion Gas Leaseholds	99.00 -	0		-	-	-	-	-	-	-		-	
34	35220	10	Reservoirs	99.00 -	0			-		-	-	-	- :	-		-
35 36	35300	10	Pipelines	99.00 -	0		-	-	-	-		-	-	-		
	35400		Compressor Station Equipment	99.00 -	0	-	-	-	-	-	-	-	-	-	-	-
37		10	Meas & Reg. Equipment	99.00 -	0	-	-	-	-	-	-	-	-	-	-	-
38	35600	10	Purification Equipment Other Equipment	99.00 -	0	-	-		-	-		-	-	-		- :
40	33700		Other Equipment	33.30	-											
41		T	otal Storage Plant		0	-	-	-	-	-		-	-	-		
42		4														
43 44		T	ransmission:													
45	36500	10	Land & Land Rights	99.00 -	0											-
46	37402	12	Rights of Way	99.00 -	0		-	-	-	-		-	-	-		-
47	36600	10	Structures & Improvements	99.00 -	0		-	-	-	-	-	-	-	-	-	-
48 49	36700 36710		Mains Cathodic Protection Mains - Steel	99.00 -	0	-	-	-	-		-	-	-	-		-
50			Compressor Station Equipment	99.00 -	0	-		-		-	-	-	-	-		-
51			Meas. & Reg. Equipment	99.00 -	0		-	-	-	-					-	
52			Other Equipment	99.00 -	0	-	-	-	-	-	-	-	-	-	-	-
53		-	ntal Transmission Plant													
55		-10	otal Fransmission Plant		0	-	-	-	-	-	-	-	-	-		-
56		D	istribution:													
57																
58			Land & Land Rights	15.20 Distribution Plant - Cust	0	-		-	-	-	-	-	-	-	-	-
59 60	37420	10	Land Rights Structures & Improvements	15.20 Distribution Plant - Cust 15.20 Distribution Plant - Cust	83,528 77,231	73,386	8,457	84	31	44	359	47 44		521 482	37 34	24
60	37500	0	Structures & Improvements Structures & Improvements T.B.	15.20 Distribution Plant - Cust 99.00 -	77,231	67,853	7,819	78	28	- 41	332	44	498	482	34	22
62	37520	10	Land Rights	99.00 -	0		-			-	-	-	-	-		-
63	37530	10	Improvements	99.00 -	0	-	-	-	-	-			-	-		
64	37600	10	Mains Cathodic Protection	15.20 Distribution Plant - Cust	1,915,041	1,682,505	193,891	1,935	706	1,011	8,229	1,079	12,342	11,950	839	553
65 66	37610 37620	U U	Mains - Steel Mains - Plastic	15.20 Distribution Plant - Cust 15.20 Distribution Plant - Cust	7,836,626 18,420,069	6,885,055 16,183,391	793,430 1,864,966	7,918 18,612	2,889 6,792	4,137 9,725	33,676 79,156	4,416 10,379	50,507 118,717	48,901 114,942	3,435 8,074	2,262 5,317
67	37630		Anode	15.20 Distribution Plant - Cust 15.20 Distribution Plant - Cust	2,089,052	1,835,386	211,509	2,111	770	1,103	8,977	1,177	13,464	13,036	916	5,31
68	37640	10	Leak Clamp	15.20 Distribution Plant - Cust	1,207,853	1,061,188	122,291	1,220	445	638	5,190	681	7,785	7,537	529	349
69	37800		Meas & Reg. Sta. Equip - General	15.20 Distribution Plant - Cust	1,420,972	1,248,429	143,868	1,436	524	750	6,106	801	9,158	8,867	623	410
70	37900	00	Meas & Reg. Sta. Equip - City Gate	15.20 Distribution Plant - Cust 15.20 Distribution Plant - Cust	707,875 7.561	621,921 6.643	71,670 766	715	261	374	3,042 32	399		4,417 47	310	
71 72	37908		Meas & Reg. Sta. Equipment Services	15.20 Distribution Plant - Cust 15.20 Distribution Plant - Cust	7,561 24.859.737	6,643 21.841.115	766 2.516.959	25.119	9 166	13.125	32 106.828	14 007		47 155.125	10.896	7 176
73			Meters	15.20 Distribution Plant - Cust 15.20 Distribution Plant - Cust	12,425,136	10,916,400	1,258,001	12,555	4,581	6,560	53,394			77,533	5,446	3,586
74	38200	10	Meter Installations	15.20 Distribution Plant - Cust	3,784,951	3,325,359	383,213	3,824	1,396	1,998	16,265	2,133	24,394	23,618	1,659	1,093
75	38300		House Regulators	15.20 Distribution Plant - Cust	317,812	279,221	32,177	321	117	168	1,366	179		1,983	139	92
76 77			House Reg. Installations Ind. Meas. & Reg. Sta. Equipment	15.20 Distribution Plant - Cust 15.20 Distribution Plant - Cust	107,821	94,729 448,708	10,917	109 516	40 188	57 270	463 2,195	61 288	695 3,292	673 3,187	47 224	31 147
				15.20 DISTRIBUTION Plant - CUST	510,723		51,709	516	188	270	2,195		3,292		224	
	38700	10	Other Prop. On Cust. Prem	15.20 Distribution Plant - Cust	405 234	356,078	41,029	409	149	214	1,741	778	2,612		178	117
78 79 80	38700	10	Other Prop. On Cust. Prem	15.20 Distribution Plant - Cust	405,234 76,177,222	356,028 66,927,315	41,029 7,712,671	409 76,972	149 28,087	214 40,218	1,741 327,352	228 42,923		2,529 475,348	178 33,389	

n Case No. 22-ATMGRTS March 31, 2022													
March 31, 2022													
ESERVE FOR DEPRECIATION													
General:													
Land & Land Rights	99.00 -	0	-		-			-			-		-
Structures & Improvements	23.20 General Plant - Cust	619.851	548.691	59.952	580	203	327	2.439	297	3.499	3,440	248	17
Improvements	23.20 General Plant - Cust	580	513	56	1	0	0	2	0	3	3	0	
Air Conditioning Equipment	23 20 General Plant - Cust	5.044	4 465	488	5	2	3	20	2	28	28	2	
	23 20 General Plant - Cust			2 038	20	7		83	10	119		8	
	23 20 General Plant - Cust			12 753	123	43		519	63	744		53	3
					0	0	0	1	0		1	0	
					128	45	72	539	66		760	55	3
					2		1	8	1			1	
					1 302		784	5.852	712			505	41
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		0		-,,,,,									-
		1 094	968	106	1	0	1	4	1	6	6	0	
		0											
		483 567	428.053		453	150		1 903		2 730	2.684		13
			420,033										
													-
		0											-
		114 692	101 525		107	38	61				636		3
			101,313		- 107	-							
			16 122		17		10			102	101		
													13
													7
						-	-		-				
		-											(9)
meanement work in 1 rogiciss	23.20 General raine Cust	[321,143]	[204,277]	(31,001)	(301)	(103)	(105)	(1,204)	(134)	(1,013)	(1,702)	(123)	(5)
Total General Plant		3 483 517	3 083 603	336 926	3 261	1 1/12	1 838	13 700	1 668	19.666	10 332	1 304	977
TOTAL GENERAL TRAINS		3,463,317	3,003,003	330,320	3,201	1,142	1,030	13,703	1,000	15,000	19,332	1,334	
TOTAL DIRECT RESERVE FOR DEPRECIATION		79 648 295	69 999 985	8 048 338	80.220	29 224	42 049	341 008	44 584	510 545	494 601	34 778	22,96
		75,040,255	22,233,303	5,540,530	00,220	23,224	.2,045	242,000	44,304	210,343	,001	24,770	22,50
Shared Services General Office:	23.20 General Plant - Cust	2 576 700	2 280 978	249 228	2.412	845	1 350	10 1/11	1 234	14 547	14 300	1.031	72
													65
													9
Colorado Rangas Ocinciai Onice.	23.20 General raine Cust	333,130	312,350	34,133	331	110	100	1,330	105	1,554	1,500	141	
TOTAL RESERVE FOR DEPRECIATION - CLISTOMER		84 800 864	74 648 665	8 556 270	85 137	30.946	AA 810	361 675	47 000	5/0 193	523 745	36 879	24.43
T T S S C C	Land & Land Rights Structures & Improvements	Land & Land Rights	Land & Land Rights 99.00 - 0	Land & Land Rights	Land & Land Rights	Land & Land Rights 99.00 - 0	Land & Land Rights	Land & Land Rights 99.00 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0	Land & Land Rights 99.00 - 0	Und & Land Rights	Decided Regists	Land & Land Rights	Land & Land Rights

Atmos En	ergy Co	rpora	ition, Colorado-Kansas Division														
			se No. 22-ATMGRTS h 31. 2022														
			,														
ALLOCATI	ION OF	RESER	RVE FOR DEPRECIATION														
			Demand														
Line	Acct.			Allocation	Allocation	Total	Pesidential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
No.	No.	-		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
123		Intar	ngible Plant:														· ·
124	20100		rganization	27.40	PTD Plant - Demand	(9,197)	(5,650)	(2,027)	(25)	(40)	(0)	(479)		(750)	(187)	(40)	
126	30200	Fr	ranchises & Consents	27.40	PTD Plant - Demand	5,532	3,398	1,219	15	24	0	288	-	451	112	24	-
127	30300	M	lisc Intangible Plant	27.40	PTD Plant - Demand	(3,709)	(2,278)	(817)	(10)	(16)	(0)	(193)		(302)	(75)	(16)	
128 129		Tota	al Intangible Plant:			(7.374)	(4,530)	(1,625)	(20)	(32)	(0)	(384)	0	(601)	(150)	(32)	
130						(7,374)	(4,330)	(1,023)	(20)	(32)	(0)	(304)		(001)	(130)	(32)	
131		Prod	duction Plant:														
132	32520	Pr	roducing Leaseholds	99.00		0		-		-	-				-	-	
134			ights of Ways	99.00		0	-	-	-	-	-	-	-	-	-	-	-
135			roduction Gas Wells Equipment	99.00	-	0	-	-	-	-	-			-	-	-	
136	33210	Fi	ield Lines ributary Lines	99.00	-	0	-	-			-	-	-		-		-
138			ield Meas. & Reg. Sta. Equip	99.00		0	- :		-			-	-			-	-
139			urification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
140 141		Tota	al Production Plant			0	0	0	0	0	0	0	0	0	0	0	
141		100	i rioduction ridht			0	0	0	0	0	0	0	0	0	0		
143		Stor	age Plant:														
144	35010	112	and	99.00	_	0											
145	35020	Ri	ind ights of Way		Winter Peak Month (Sales)	500,506	363,331	130,357	1,336	2,552	3	2,928	-	-			-
147	35100	St	tructures and Improvements	2.91	Winter Peak Month (Sales)	101,374	73,590	26,403	271	517	1	593	-	-	-		-
148			ompression Station Equipment	99.00		0	-	-	-	-	-	-	-	-	-	-	-
149 150	35130	O O	leas. & Reg. Sta. Structues ther Structures	99.00		0			-				-	-	-	-	-
151	35200	W	/ells \ Rights of Way	2.91	Winter Peak Month (Sales)	471,016	341,923	122,676	1,257	2,401	3	2,755	-	-	-	-	-
152 153			/ell Construction	99.00 99.00	-	0		-	-		-	-	-		-	-	-
154			eservoirs ushion Gas	99.00	-	0		-	-		-		-	-	-		
155	35210	Le	easeholds	99.00		0	-		-			-	-		-	-	-
156	35220	Re	eservoirs	2.91	Winter Peak Month (Sales)	36,515	26,507	9,510	97	186	0	214		-	-	-	
157 158			ipelines ompressor Station Equipment		Winter Peak Month (Sales) Winter Peak Month (Sales)	554,310 1.342.206	402,389 974,344	144,370 349,578	1,479 3.582	2,826 6.843	7	3,242 7.851	-	-	-	-	
159			leas & Reg. Equipment		Winter Peak Month (Sales)	219,349	159,231	57,129	585	1,118	1		-	-	-	-	-
160	35600	Pt	urification Equipment		Winter Peak Month (Sales)	302,048	219,265	78,669	806	1,540	2	1,767	-	-	-	-	-
161 162	35700	01	ther Equipment	2.91	Winter Peak Month (Sales)	129,888	94,289	33,829	347	662	1	760	-	-	-	-	
163		Tota	al Storage Plant			3,657,212	2,654,871	952,522	9,761	18,646	20	21,393	-		-	-	-
164																	
165 166		Tran	ismission:														
167	36500	La	and & Land Rights	99.00		0		-	-		-	-			-	-	
168			ights of Way		Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-	-	-
169 170	36600	St	tructures & Improvements Iains Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation Winter Peak Month less Interruptible, SGS, Irrigation	0 336,198	218.992	78,570	805	1,538	-	-	-	29,055	7,238	- :	
171	36710	M	Tains - Steel	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	32,203	20,976	7,526	77	1,538			-	2,783	7,238		-
172			ompressor Station Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-		-
173 174	36900	M	leas. & Reg. Equipment ther Equipment	2.93 99.00	Winter Peak Month less Interruptible, SGS, Irrigation	70,441	45,884	16,462	169	322	-	-		6,088	1,517	-	
175	3/100			59.00				-	-		-	-	-	-		-	-
176		Tota	al Transmission Plant			438,843	285,852	102,559	1,051	2,008	-	-	-	37,925	9,448		-
177		Distr	ribution:														
179		1															
180			and & Land Rights		Distribution Plant - Demand	0			-	-	-		-		-	-	-
181			ights of Way tructures & Improvements		Distribution Plant - Demand Distribution Plant - Demand	48,936 45,246	30,040 27,775	10,778 9,965	132 122	211 195	1	2,579 2,385	-	3,986 3.685	993 918	216 200	-
183			tructures & Improvements tructures & Improvements T.B.	99.00		45,246		9,905	- 122	- 195	- 1	2,385	-	3,085	- 918	- 200	-
184	37520	La	and Rights	99.00		0	-	-	-	-	-	-	-	-	-	-	-
185 186	37530	In	nprovements Tains Cathodic Protection	99.00	- Distribution Plant - Demand	1,121,947	688,728	247,104	3,032	4,837	- 22	59,128		91,377	22,764	4,955	-
185			Tains Cathodic Protection Tains - Steel		Distribution Plant - Demand Distribution Plant - Demand	1,121,947 4,591,168	2,818,373	1,011,183	12,407	4,837 19,794	90	59,128 241,961		91,377 373,928	93,155	4,955 20,275	-
188			Tains - Plastic		Distribution Plant - Demand	10,791,587	6,624,615	2,376,797	29,162	46,527	212	568,732	-	878,922	218,963	47,657	-
189 190	37630 37640		node eak Clamp	15.40	Distribution Plant - Demand Distribution Plant - Demand	1,223,892 707,633	751,309 434,394	269,557 155,853	3,307 1,912	5,277 3,051	24 14	64,501 37,293	-	99,680 57,633	24,833 14,358	5,405 3,125	
191			leas & Reg. Sta. Equip - General		Distribution Plant - Demand Distribution Plant - Demand	832,491	511,040	183,352	2,250	3,589	16	43,874	-	67,802	16,891	3,125	-
192	37900	M	leas & Reg. Sta. Equip - City Gate	15.40	Distribution Plant - Demand	414,716	254,581	91,339	1,121	1,788	8	21,856	-	33,777	8,415	1,831	
193	37908	M	1eas & Reg. Sta. Equipment		Distribution Plant - Demand	4,430	2,719	976	12	19	0	233	-	361	90	20	-
194 195	38000 38100) Se	ervices Teters		Distribution Plant - Demand Distribution Plant - Demand	14,564,333 7,279,394	8,940,585 4.468.591	3,207,726 1,603,253	39,357 19,671	62,793 31,384	286 143	767,562 383.635		1,186,194 592.871	295,512 147,700	64,319 32,147	-
196	38200	M	leter Installations	15.40	Distribution Plant - Demand	2,217,452	1,361,224	488,384	5,992	9,560	44	116,863	-	180,601	44,992	9,793	-
197			ouse Regulators		Distribution Plant - Demand	186,193	114,298	41,008	503	803	4	9,813	-	15,165	3,778	822	-
198 199	38400	He In	ouse Reg. Installations id. Meas. & Reg. Sta. Equipment		Distribution Plant - Demand Distribution Plant - Demand	63,168 299,212	38,777 183,677	13,913 65,900	171 809	272 1,290	1 6	3,329 15,769	-	5,145 24,369	1,282 6.071	279 1.321	-
200	38700	01	ther Prop. On Cust. Prem	15.40	Distribution Plant - Demand Distribution Plant - Demand	237,411	145,739	52,289	642	1,024	5	12,512	-	19,336	4,817	1,048	-
201																	
		1Tota	al Distribution Plant			44,629,210	27,396,466	9,829,375	120,600	192,414	877	2,352,024	-	3,634,831	905,532	197,090	

Joinado-Kansas Division AZAMIGI — ATTS 222 223 224 326 DEPRECIATION 327 327 328 328 329 329 320 320 320 320 320 320	99.00	0 187,187 1,187 1,187 1,187 1,187 1,187 1,187 1,189 640 41,480 450,062 1,2945 6,212	116,928 109 952 3,974 24,873 42 25,851 399 280,489	- 41,952 39 341 1,426 8,924 15 9,275	- 506 0 4 17 108 0	- 821 1 7 28 175	- 3 0 0 0	- 9,085 8 74 309 1,933		14,065 13 114 478	3,504 3 29	- 754 1 6 26	-
DEPRECIATION and Rights 5.8 improvements ments subjects subjects minure & equipment minure & equipment minure & equipment subjects minure & equipment subjects subje	23.40 General Plant - Demand 24.40 General Plant - Demand	187,618 175 1,527 6,377 39,910 67 41,480 450,062 2,945 6,232	116,928 109 952 3,974 24,873 42 25,851 399 280,489	41,952 39 341 1,426 8,924 15 9,275	506 0 4 17 108 0	821 1 7 28 175 0	3 0 0 0	9,085 8 74 309	- - - -	14,065 13 114	3,504 3 29	754 1 6	
I DEPRECIATION and Rights s & Improvements s & Improvements titioning Equipment titioning Equipment metro to Leased Premises miture & Equipment to Leased Equipment t	23.40 General Plant - Demand 24.40 General Plant - Demand	187,618 175 1,527 6,377 39,910 67 41,480 640 450,062 2,945 6,232	116,928 109 952 3,974 24,873 42 25,851 399 280,489	41,952 39 341 1,426 8,924 15 9,275	506 0 4 17 108 0	821 1 7 28 175 0	3 0 0 0	9,085 8 74 309	- - - -	14,065 13 114	3,504 3 29	754 1 6	
and Rights s & Improvements memst Itioning Equipment Itioning Equipment memt to Leased Premises miture & Equipment ce Processing Equip Itation Equipment uppiment Itation Equipment Itation Equi	23.40 General Plant - Demand 24.40 General Plant - Demand	187,618 175 1,527 6,377 39,910 67 41,480 640 450,062 2,945 6,232	116,928 109 952 3,974 24,873 42 25,851 399 280,489	41,952 39 341 1,426 8,924 15 9,275	506 0 4 17 108 0	821 1 7 28 175 0	3 0 0 0	9,085 8 74 309	- - - -	14,065 13 114	3,504 3 29	754 1 6	
s. & Improvements ments titioning Equipment tioning Equipment ment to leased Premises miture & Equipment ee Processing Equip tation Equipment upipment thop Equipment yop Equipment	23.40 General Plant - Demand 24.40 General Plant - Demand	187,618 175 1,527 6,377 39,910 67 41,480 640 450,062 2,945 6,232	116,928 109 952 3,974 24,873 42 25,851 399 280,489	41,952 39 341 1,426 8,924 15 9,275	506 0 4 17 108 0	821 1 7 28 175 0	3 0 0 0	9,085 8 74 309	- - - -	14,065 13 114	3,504 3 29	754 1 6	
s. & Improvements ments titioning Equipment tioning Equipment ment to leased Premises miture & Equipment ee Processing Equip tation Equipment upipment thop Equipment yop Equipment	23.40 General Plant - Demand 24.40 General Plant - Demand	187,618 175 1,527 6,377 39,910 67 41,480 640 450,062 2,945 6,232	116,928 109 952 3,974 24,873 42 25,851 399 280,489	41,952 39 341 1,426 8,924 15 9,275	506 0 4 17 108 0	821 1 7 28 175 0	3 0 0 0	9,085 8 74 309	- - - -	14,065 13 114	3,504 3 29	754 1 6	
s. & Improvements ments titioning Equipment tioning Equipment ment to leased Premises miture & Equipment ee Processing Equip tation Equipment upipment thop Equipment yop Equipment	23.40 General Plant - Demand 24.40 General Plant - Demand	187,618 175 1,527 6,377 39,910 67 41,480 640 450,062 2,945 6,232	116,928 109 952 3,974 24,873 42 25,851 399 280,489	41,952 39 341 1,426 8,924 15 9,275	506 0 4 17 108 0	821 1 7 28 175 0	3 0 0 0	9,085 8 74 309	- - - -	14,065 13 114	3,504 3 29	754 1 6	
s. & Improvements ments titioning Equipment tioning Equipment ment to leased Premises miture & Equipment ee Processing Equip tation Equipment upipment thop Equipment yop Equipment	23.40 General Plant - Demand 24.40 Genera	187,618 175 1,527 6,377 39,910 67 41,480 640 450,062 2,945 6,232	116,928 109 952 3,974 24,873 42 25,851 399 280,489	41,952 39 341 1,426 8,924 15 9,275	506 0 4 17 108 0	821 1 7 28 175 0	3 0 0 0	9,085 8 74 309	- - - -	14,065 13 114	3,504 3 29	754 1 6	
ments Itioning Equipment ment to Leased Premises minister Experiment ce Processing Equip Isation Equipment Iupiment Iupiment Iupiment Ivp Equipment Ivp Equipment Ivp Equipment Ivp Equipment Ivp Equipment	22.40 General Plant - Demand	175 1,527 6,377 39,910 67 41,480 640 450,062 2,945 6,232	109 952 3,974 24,873 42 25,851 399 280,489	39 341 1,426 8,924 15 9,275	0 4 17 108 0 112	1 7 28 175 0	0 0 0	8 74 309	-	13 114	3 29	1 6	
titoning Equipment ment to Leased Premises miture & Equipment ce Processing Equip tation Equipment juipment juipment hop Equipment y Equipment	23.40 General Plant - Demand	1,527 6,377 39,910 67 41,480 640 450,062 2,945 6,232	952 3,974 24,873 42 25,851 399 280,489	341 1,426 8,924 15 9,275	4 17 108 0	7 28 175 0	0 0	74 309	-	114		6	
ment to Leased Premises rriture & Equipment ce Processing Equip tation Equipment ujupment hop Equipment ry Equipment	23.40 General Plant - Demand	6,377 39,910 67 41,480 640 450,062 2,945 6,232	3,974 24,873 42 25,851 399 280,489	1,426 8,924 15 9,275	17 108 0 112	28 175 0	0	309	-				
rniture & Equipment ce Processing Equip tation Equipment uipment shop Equipment ry Equipment	23.40 General Plant - Demand	39,910 67 41,480 640 450,062 2,945 6,232	24,873 42 25,851 399 280,489	8,924 15 9,275	108 0 112	175 0	1			478	110	20	
ce Processing Equip tation Equipment ujupment shop Equipment ry Equipment	23.40 General Plant - Demand 23.40 General Plant - Demand 22.40 General Plant - Demand 23.40 General Plant - Demand	67 41,480 640 450,062 2,945 6,232	42 25,851 399 280,489	15 9,275	0 112	0		1 933					
tation Equipment juipment Shop Equipment ry Equipment	23.40 General Plant - Demand	41,480 640 450,062 2,945 6,232	25,851 399 280,489	9,275	112				-	2,992	745	160	
julpment Shop Equipment ry Equipment	23.40 General Plant - Demand	640 450,062 2,945 6,232	399 280,489					3	-	5	1	0	
shop Equipment ry Equipment	23.40 General Plant - Demand	450,062 2,945 6,232	280,489	143		182	1	2,009	-	3,110	775	167	
ry Equipment	23.40 General Plant - Demand 23.40 General Plant - Demand 23.40 General Plant - Demand	2,945 6,232			2	3	0	31		48	12	3	
ry Equipment	23.40 General Plant - Demand 23.40 General Plant - Demand	6,232		100.635	1.214	1.970	8	21.793	-	33.739	8.405	1.809	
	23.40 General Plant - Demand		1.836	659	8	13	0	143	-	221	55	12	
			3.884	1.394	17	27	0	302	-	467	116	25	
		0		-			-	-	-	-			
i	23.40 General Plant - Demand	331	206	74	1	1	0	16	-	25	6	1	
	23.40 General Plant - Demand	0	-				-	-		-			
ication Equipment	23.40 General Plant - Demand	146.368	91.220	32.728	395	641	3	7.088		10 973	2.734	588	
ication Equipment - Mobile Radios	99.00 -	0						.,					
ication Equipment - Fixed Radios	23.40 General Plant - Demand	0					-						
ication Equip Telemetering	99.00 -	0											
neous Equipment	23.40 General Plant - Demand	34.715	21.635	7.762	94	152	1	1.681		2.602	648	140	
ngible Property	23.40 General Plant - Demand	0				-							
ngible Property - Servers - H/W	23.40 General Plant - Demand	5.517	3.438	1.234	15	24	0	267		414	103	22	
ngible Property - Servers - S/W	23.40 General Plant - Demand	2.396	1.493	536	6	10	0	116		180	45	10	
ngible Property - Network - H/W	23.40 General Plant - Demand	140.859	87.787	31.496	380	617	3	6.821		10.560	2.631	566	
ngible Property - MF - Hardware	99.00 -	0									-,,,,,		
ng. Property - PC Hardware	23.40 General Plant - Demand	79.085	49.288	17.684	213	346	1	3.830		5.929	1,477	318	
ng. Property - PC Software	23.40 General Plant - Demand	5,303	3,305	1.186	14	23	0	257		398	99	21	
		0		-,200				-					
nt Work in Progress		(97.205)	(60 581)	(21 735)	(262)	(425)	(2)	(4.707)		(7 287)	(1.815)	(391)	
		(51,240)	(00)002/	(22): 00)	(202)	(120)	(-/	(1,7.0.7		(1)2017	12,020,	(0.00)	
ral Plant		1.054.403	657 128	235 766	2.843	4.615	19	51.057		79 044	19 692	4 237	
		2,221,122	00.7220	2007.00	2,0.0	1,020		02,00				1,241	
MIT MILE		49 772 293	30 989 787	11 118 596	134 235	217 651	915	2 424 091	0	3 751 200	934 522	201 295	
		43,772,233	,,//	,-10,330	234,233	22.,032	313	2, 124,031		2,731,200		,255	
CT RESERVE FOR DEPRECIATION		779 954	486 085	174 399	2 103	3 414	14	37 768		58 470	14 566	3 134	
CCT RESERVE FOR DEPRECIATION													
CCT RESERVE FOR DEPRECIATION													
CCT RESERVE FOR DEPRECIATION vices General Office: vices Customer Support:	23.40 General Plant - Demand		30,013	23,500	200	400	- 4	3,170		0,013	1,550	430	
CCT RESERVE FOR DEPRECIATION		106,888											
ng.	Property - Application Software Work in Progress Plant RESERVE FOR DEPRECIATION	Property - Application Software 23.40 General Plant - Demand Work in Progress 23.40 General Plant - Demand Plant FESENVE FOR DEPRECIATION RESERVE FOR DEPRECIATION General Office 23.40 Sic General Office 23.40 General Plant - Demand sic Sustomer's Support: 23.40 General Plant - Demand	Property - Application Software 23.40 General Plant - Demand 0 Work in Propress 23.40 General Plant - Demand (97.205) Plant 1,054,403 1,054,403 49.772,293 reserve For DEPRECATION 49.772,293 49.772,293 49.772,293 si General Office: 23.40 General Plant - Demand 779,554 si Customer's Support: 23.40 General Plant - Demand 702,720	Property - Application Software 23.40 General Plant - Demand 0 - Work in Propress 23.40 General Plant - Demand (97,205) (60,581) Plant 1,054,403 657,128 RESERVE FOR DEPRECIATION 49,772,293 30,989,787 sc General Office: 23.40 General Plant - Demand 779,594 486,085 sc Sustomer's Support: 23.40 General Plant - Demand 702,720 437,581	Property - Application Software 23.40 General Plant - Demand 0 Work in Propress 23.40 General Plant - Demand (97,205) (60,581) (21,725) Plant 1,054,403 657,128 235,766 RESERVE FOR DEPRECIATION 49,772,293 30,989,711,18,596 sc General Plant - Demand 797,994 486,085 174,399 sc Customer's Support: 23.40 General Plant - Demand 702,720 437,951 157,139	Property - Application Software 23.40 General Plant - Demand 0 -	Property - Application Software 23.40 General Plant - Demand 0	Property - Application Software 23.40 General Plant - Demand 0 - - - -	Property - Application Software 23.40 General Plant - Demand 0 - - - -	Property - Application Software 23.40 General Plant - Demand 0	Property - Application Software 23.40 General Plant - Demand 0 - - - - - - - - -	Property - Application Software 23.40 General Plant - Demand 0	Property - Application Software 23.40 General Plant - Demand 0

Atmos En	ergy Cor	orporation, Colorado-Kansas Division on Case No. 22-ATMGRTS													
		March 31, 2022													
ALLOCAT	ION OF R	RESERVE FOR DEPRECIATION													
		Commodity													
			Allocation Allocation	Total	Residential		Schools	Industrial	SGS			Firm	Schools		
Line No.	Acct. No.		Allocation Allocation Factor Basis	Company	Sales	Com/PA Sales	Schools	Sales	Sales	Irrigation Sales	Interruptible Sales	Transport	Transport	Irrigation Transport	Interruptible Transport
245		Intangible Plant:	Factor Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
245		intaligible Flant.													
247	30100	Organization	27.60 PTD Plant - Commodity	(283)	(156)	(57)	(1)	(1)	(0)	(13)	(1)	(28)	(4)	(2)	(20)
248	30200	Franchises & Consents	27.60 PTD Plant - Commodity	170	94	34	0	1	0	8	1		2	1	12
249	30300	Misc Intangible Plant	27.60 PTD Plant - Commodity	(114)	(63)	(23)	(0)	(0)	(0)	(5)	(0)	(11)	(2)	(1)	(8)
250															
251		Total Intangible Plant:		(227)	(125)	(46)	(0)	(1)	(0)	(11)	(1)	(23)	(3)	(1)	(16)
252 253		Production Plant:													
254		Production Plant:													
255	32520	Producing Leaseholds	99.00 -	0			-				-				
256		Rights of Ways	99.00 -	0		-	-		-						
257	33100	Production Gas Wells Equipment	99.00 -	0		-	-			-					-
258	33210	Field Lines	99.00 -	0		-		-	-		-	-	-		-
259	33220	Tributary Lines	99.00 -	0	-	-	-	-	-	-	-	-	-	-	-
260	33400	Field Meas. & Reg. Sta. Equip	99.00 -	0		-	-			-	-				-
261	33600	Purification Equipment	99.00 -	0		-	-	-	-	-	-	-	-	-	-
262		Tatal Bandustina Blant			-	_	_			_	_	-	_		_
263 264		Total Production Plant		0	0	0	0	0	0	0	0	0	0	0	0
265		Storage Plant:													
266		Storage Flant.													
267	35010	Land	99.00 -	0		-	-			-		-	-	-	
268	35020	Rights of Way	99.00 -	0			-		-	-		-	-		
269	35100	Structures and Improvements	99.00 -	0	-	-	-	-	-	-	-	-	-		-
270	35120		99.00 -	0		-	-	-	-	-	-	-	-	-	-
271	35130	Meas. & Reg. Sta. Structues	99.00 -	0		-	-	-	-		-	-	-		-
272	35140	Other Structures	99.00 -	0		-	-	-	-	-	-	-	-	-	-
273 274	35200	Wells \ Rights of Way Well Construction	99.00 -	0		-	-	-				-	-		-
275	35220		99.00 -	0							-	-		-	
276		Cushion Gas	99.00 -	0		-			-	-		-	-	-	
277	35210	Leaseholds	99.00 -	0		-	-	-		-	-	-		-	-
278	35220	Reservoirs	99.00 -	0		-	-	-		-			-	-	-
279	35300	Pipelines	99.00 -	0		-			-		-	-	-		
280	35400		99.00 -	0		-		-	-	-	-	-	-	-	-
281	35500	Meas & Reg. Equipment	99.00 -	0		-	-	-	-	-	-	-	-	-	-
282	35600		99.00 -	0		-	-	-	-	-	-	-	-		-
283 284	35700	Other Equipment	99.00 -	0	-	-	-	-	-	-	-	-	-		
285		Total Storage Plant		0		-									
286		Total Storage Flant				-									-
287		Transmission:													
288															
289		Land & Land Rights	99.00 -	0		-		-	-		-	-	-		-
290	36520		99.00 -	0		-	-	-	-	-	-	-	-	-	-
291	36600	Structures & Improvements	99.00 -	0		-	-	-	-	-	-	-	-		-
292 293	36700 36710	Mains Cathodic Protection Mains - Steel	99.00 - 99.00 -	0			-	-		-		-	-	-	-
293		Mains - Steel Compressor Station Equipment	99.00 -	0		-	-	- :	- :	-	- :	-			-
294		Meas. & Reg. Equipment	99.00 -	0			-	- :	- :	-	· :	-			
296	37100	Other Equipment	99.00 -	0		- :	-			-	-	-		-	-
297															
298		Total Transmission Plant		0		-		-	-		-	-	-		-
299															
300		Distribution:													
301		111													
302 303		Land & Land Rights Rights of Way	15.60 Distribution Plant - Comm 15.60 Distribution Plant - Comm	0 1,522		308	- 3	- 5	- 0	72	- 6	152	- 22	- 10	107
303		Rights of Way Structures & Improvements	15.60 Distribution Plant - Comm 15.60 Distribution Plant - Comm	1,522		308 285	3		0	72 66			22	9	
304	37510		15.60 Distribution Plant - Comm	1,408		285	- 3	4	- 0	bb -		140	- 20	. 9	- 99
306		Land Rights	99.00 -	0			-		-	-	-	-		-	-
307	37530		99.00 -	0		-							-		
308	37600	Mains Cathodic Protection	15.60 Distribution Plant - Comm	34,902			73		0	1,645	149	3,479	508	220	
309		Mains - Steel	15.60 Distribution Plant - Comm	142,823		28,920	298		1	6,731	610		2,080	901	10,037
310	37620		15.60 Distribution Plant - Comm	335,707		67,978	700	1,062	3	15,821	1,433		4,889	2,118	23,592
311	37630	Anode	15.60 Distribution Plant - Comm	38,073	20,941	7,709	79	120	0	1,794	162	3,796	555	240	2,676
312	37640		15.60 Distribution Plant - Comm	22,013		4,457	46	70	0	1,037	94		321	139	1,547
313 314	37800		15.60 Distribution Plant - Comm	25,897 12,901		5,244 2.612	54 27		0	1,220 608	111 55		377 188	163 81	1,820 907
314	37900	Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment	15.60 Distribution Plant - Comm 15.60 Distribution Plant - Comm	12,901		2,612	2/		0	608	55		188	81	10
316	38000	Meas & Reg. Sta. Equipment Services	15.60 Distribution Plant - Comm 15.60 Distribution Plant - Comm	453,070	249,194	91,743	945		4	21,352			6,599	2,859	31,840
317	38100	Meters	15.60 Distribution Plant - Comm	226,449	124,549	45,854	472	717	2	10.672	966	22,575	3,298	1,429	15,914
318	38200	Meter Installations	15.60 Distribution Plant - Comm	68,981	37,940	13,968	144	218	1	3,251	294	6,877	1,005	435	4,848
319		House Regulators	15.60 Distribution Plant - Comm	5,792		1,173	12		0	273	25		84	37	407
320	38400	House Reg. Installations	15.60 Distribution Plant - Comm	1,965	1,081	398	4		0	93	8	196	29	12	138
321	38500	Ind. Meas. & Reg. Sta. Equipment	15.60 Distribution Plant - Comm	9,308		1,885	19		0	439			136	59	
322	38700	Other Prop. On Cust. Prem	15.60 Distribution Plant - Comm	7,385	4,062	1,495	15	23	0	348	32	736	108	47	519
323 324		Total Distribution Plant		1,388,333	763,600	281,125	2,896	4.394	14	65,427	5,925	138,405	20,220	8,761	97,567

Atmos Er	ergy Core	oration, Colorado-Kansas Division														
		Case No. 22-ATMGRTS														
		farch 31, 2022														
ALLOCAT	ON OF R	ESERVE FOR DEPRECIATION														
325																
326		General:														
327		I I														
328	38900	Land & Land Rights	99.00	-	0											-
329	39000	Structures & Improvements		General Plant - Comm	2,853	1.569	578	6	9	0	134	12	284	42	18	20
330	39030	Improvements		General Plant - Comm	3	1	1	0	0	0	0	0	0	0	0	
331	39040	Air Conditioning Equipment		General Plant - Comm	23	13	5	0	0	0	1	0		0	0	
332	39090	Improvement to Leased Premises		General Plant - Comm	97		20	0	0	0		0		1	1	
333	39100	Office Furniture & Equipment		General Plant - Comm	607		123	1	2	0	29	3		9	4	4
334	39130	Remittance Processing Equip		General Plant - Comm	1		0	0	0	0	0	0		0	0	
335	39200	Transportation Equipment		General Plant - Comm	631	347	128	1	2	0	30	3		9	4	4
336	39300	Stores Equipment		General Plant - Comm	10		2	0	0	0	0	0	1	0	0	
337	39400	Tools & Shop Equipment		General Plant - Comm	6.843	3.764	1.386	14	22	0	323	29		100	43	48
338	39500	Laboratory Equipment		General Plant - Comm	45		1,380	0	0	0	323	0	4	100	0	40
339	39600	Power Operated Equipment		General Plant - Comm	95		19	0	0	0		0	9	1	1	
340	39630	Ditchers		General Plant - Comm	93	- 32				- 0		- 0				
341	39640	Backhoes		General Plant - Comm	5	3	1	0	0	0	0	0		0	0	
342	39650	Welders		General Plant - Comm	0					-		-		-	-	
343	39700	Communication Equipment		General Plant - Comm	2.226	1.224	451	5	7	0			222	32	14	15
344	39710	Communication Equipment - Mobile Radios	99.00		2,220	1,224	431		- '	-	- 103			- 32		- 13
345	39720	Communication Equipment - Fixed Radios		General Plant - Comm	0		- 1		- :	-	-	-	-	- :		
345	39750	Communication Equipment - rixed Radios Communication Equip Telemetering	99.00		0			- :	- :	-	-	-	-	- :		
347	39800	Miscellaneous Equipment		General Plant - Comm	528		107	1	2	0		2		8	3	3
348	39900	Other Tangible Property		General Plant - Comm	328	290	- 107			-	- 23			-		
349	39910	Other Tangible Property - Servers - H/W		General Plant - Comm	84	46	17	- 0	- 0		4		8	1	1	
350	39910	Other Tangible Property - Servers - N/W Other Tangible Property - Servers - S/W		General Plant - Comm	36	20	7	0	0	0		0	4	1	0	
351	39920	Other Tangible Property - Servers - S/W Other Tangible Property - Network - H/W		General Plant - Comm	2.142	1.178	434	4	7	0		9		31	14	15
352	39950	Other Tangible Property - Network - H/W Other Tangible Property - MF - Hardware	99.00		2,142		434	- 4		- 0	101		- 214	- 31	- 14	15.
353	39960	Other Tang, Property - PC Hardware		General Plant - Comm	1.203	661	243	3	4	0		5		18	8	8:
354	39970	Other Tang, Property - PC Nationale Other Tang, Property - PC Software		General Plant - Comm	81	44	16	0	0	0		0	8	1	1	- 0.
355	39980	Other Tang. Property - Pc Software Other Tang. Property - Application Software		General Plant - Comm	0	- 44	- 10				- 4			1		
356	33360	Retirement Work in Progress		General Plant - Comm	(1,478)			(3)		(0)		(6)		(22)		(10-
357		Neurement work in Flogress	23.00	General Flant - Collini	(1,478)	(813)	(299)	(3)	(5)	(0)	(70)	(0)	(14/)	(22)	(9)	(104
358	-	Total General Plant			16.032	8.818	3.246	33	51	0	756	68	1.598	233	101	1.12
359		I Otal General Fiant			10,032	8,818	3,246	33	21	U	/30	08	1,598	233	101	1,12
360	-	TOTAL DIRECT RESERVE FOR DEPRECIATION			1,404,139	772.293	284.326	2.929	4,444	14	66,172	5.992	139.981	20.450	8.860	98.678
361	_	TOTAL DIRECT RESERVE FOR DEPRECIATION			1,404,139	//2,293	284,320	2,929	4,444	14	00,172	5,992	139,981	20,450	8,800	98,07
362		Shared Services General Office:	22.50	General Plant - Comm	11.859	6.523	2.401	25	38	0	559	51	1.182	173	75	833
362		Shared Services General Office: Shared Services Customer Support:		General Plant - Comm General Plant - Comm	11,859	5,523	2,401	25	38	0	559 504	51		1/3	67	75
364		Snared Services Customer Support: Colorado-Kansas General Office:		General Plant - Comm General Plant - Comm	10,685	5,877	2,164	3	54	0	504	4b		15b 24	10	75
365		Loiorado-Kansas General Office:	23.60	General Plant - Comm	1,625	894	329		5	- 0	//		162	24	10	114
366	-	TOTAL RESERVE FOR DEPRECIATION - COMMODITY			1.428.308	785.587	289.220	2.980	4.520	14	67.311	6.095	142.390	20.802	9.013	100.37
300		TOTAL RESERVE FOR DEFRECIATION - COMMODITY			1,428,308	/85,58/	289,220	2,980	4,520	14	07,311	0,095	142,390	20,802	9,013	100,37

Jacob No. 22-ATMG—ATTS with 31, 2022 LERVE FOR DEPRECIATION Total Reserve for Depreciation Translate & Consents Miss Intangible Plant: Lad Intangible Plant: Hoduction Plant Tributary Lines Frield Lines Tributary Lines	Allocation Factor	Allocation Basis	Total Company (25,000) 15,006 (10,081) (20,045) 0 0 0 0 0 0 0 0 0	Residential Sales (19,441) 11,693 (7,840) (15,588)	Com/PA Sales (3,656) 2,199 (1,474) (2,931)	Schools Sales (41) 25 (17)	Industrial Sales (46) 28 (19) (37)	\$65 \$ales (8) 5 (3)	Irrigation Sales (559) 336 (226) (448)	6	Firm Transport (878) 528 (354) (704)	Schools Transport (288) 173 (116)	Irrigation Transport (49) 29 (20)	15 (10
REVER FOR DEPRECIATION Total Reserve for Depreciation Total			(25,000) (25,000) (15,036) (10,081) (20,045) 0 0 0 0 0 0 0 0 0	(19,441) 11,693 (7,840) (15,588)	(3,656) 2,199 (1,474) (2,931)	(41) 25 (17)	(46) 28 (19)	(8) 5 (3)	(559) 336 (226)	(10) 6 (4)	(878) 528 (354)	(288) 173 (116)	(49) 29 (20)	(24 15 (10
Total Reserve for Depreciation Total Reserve for Depreciation Total Reserve for Depreciation Tangible Plant: Organization Franchises & Consents Most Intangible Plant: Juli Intangible Plant:			(25,000) (25,000) (15,036) (10,081) (20,045) 0 0 0 0 0 0 0 0 0	(19,441) 11,693 (7,840) (15,588)	(3,656) 2,199 (1,474) (2,931)	(41) 25 (17)	(46) 28 (19)	(8) 5 (3)	(559) 336 (226)	(10) 6 (4)	(878) 528 (354)	(288) 173 (116)	(49) 29 (20)	(24 15 (10
Organization Organization Organization Franchises & Consents Musc Intangible Plant: July Land Land Land Land Land Land Land Land			(25,000) (25,000) (15,036) (10,081) (20,045) 0 0 0 0 0 0 0 0 0	(19,441) 11,693 (7,840) (15,588)	(3,656) 2,199 (1,474) (2,931)	(41) 25 (17)	(46) 28 (19)	(8) 5 (3)	(559) 336 (226)	(10) 6 (4)	(878) 528 (354)	(288) 173 (116)	(49) 29 (20)	(24 15 (10
Organization Franchise & Consents Most Intangible Plant and Intangible Plant: and Intangible Plant: oduction Plant: oduction Plant: Producing Leaseholds Rights of Ways Production Gass Wells Equipment Fred March Cass The Mar			(25,000) (25,000) (15,036) (10,081) (20,045) 0 0 0 0 0 0 0 0 0	(19,441) 11,693 (7,840) (15,588)	(3,656) 2,199 (1,474) (2,931)	(41) 25 (17)	(46) 28 (19)	(8) 5 (3)	(559) 336 (226)	(10) 6 (4)	(878) 528 (354)	(288) 173 (116)	(49) 29 (20)	(24 15 (10
Organization Franchise & Consents Most Intangible Plant and Intangible Plant: and Intangible Plant: oduction Plant: oduction Plant: Producing Leaseholds Rights of Ways Production Gass Wells Equipment Fred March Cass The Mar			(25,000) (25,000) (15,036) (10,081) (20,045) 0 0 0 0 0 0 0 0 0	(19,441) 11,693 (7,840) (15,588)	(3,656) 2,199 (1,474) (2,931)	(41) 25 (17)	(46) 28 (19)	(8) 5 (3)	(559) 336 (226)	(10) 6 (4)	(878) 528 (354)	(288) 173 (116)	(49) 29 (20)	(24 15 (10
Organization Franchise & Consents Most Intangible Plant and Intangible Plant: and Intangible Plant: oduction Plant: oduction Plant: Producing Leaseholds Rights of Ways Production Gass Wells Equipment Fred Mens. Field Mens. Field Mens. Field Mens. Field Mens. Triphoportion of the Production Plant Land Land Rights of Ways Rights of Ways	Factor	Basis	(25,000) 15,036 (10,081) (20,045) 0 0 0 0 0	(19,441) 11,693 (7,840) (15,588)	(3,656) 2,199 (1,474) (2,931)	(41) 25 (17)	(46) 28 (19)	(8) 5 (3)	(559) 336 (226)	(10) 6 (4)	(878) 528 (354)	(288) 173 (116)	(49) 29 (20)	(24 15 (10
Organization Franchise & Consents Most Intangible Plant and Intangible Plant: and Intangible Plant: oduction Plant: oduction Plant: Producing Leaseholds Rights of Ways Production Gass Wells Equipment Fred Mens. Field Mens. Field Mens. Field Mens. Field Mens. Triphoportion of the Production Plant Land Land Rights of Ways Rights of Ways			15,036 (10,081) (20,045) 0 0 0 0 0	11,693 (7,840) (15,588)	2,199 (1,474) (2,931)	25 (17)	28 (19)	5 (3)	336 (226)	6 (4)	528 (354)	173 (116)	29 (20)	15 (10
Franchises & Consents Miss Intangable Plant: Lod Intangable Plant: oduction Plant: Producing Leaseholds Rights of Ways Producting Leaseholds Rights of Ways Friducting Leaseholds Rights of Ways Production Gas Wells Equipment Frield Lines Friducting Leaseholds Frield Meas. A Reg. Sta. Equip Purification Equipment Lad Production Plant Land Rights of Way			15,036 (10,081) (20,045) 0 0 0 0 0	11,693 (7,840) (15,588)	2,199 (1,474) (2,931)	25 (17)	28 (19)	5 (3)	336 (226)	6 (4)	528 (354)	173 (116)	29 (20)	15 (10
Miss intrangible Plant Lat Intrangible Plant: oduction Plant: Oduction Plant: Froducting Leashbuds Rights of Ways Production Case Well Sequipment Field Lines Frield Lines, & Reg. Sta. Equip Purification Equipment Lat Production Plant Lat All Reg. Plant: Lat All Reg. Pla			(20,081) (20,045) 0 0 0 0 0	(7,840) (15,588) 	(1,474)	(17)	(19)	(3)	(226)	(4)	(354)	(116)	(20)	(10
tal intrangible Plant: douction Plant: Producing Leaseholds Rights of Ways Production Sax Wells Equipment Field Lines Tributary Lines Lines Tributary Lines Lines Tributary Lines Lines Tributary Lines Tributary Lines Line			(20,045) 0 0 0 0 0	(15,588)	(2,931)									
oduction Plant: Producting Leaseholds Rights of Ways Production Gas Wells Equipment Field Lines Tributary Lines Frield Meas. Reg. Sta. Equip Purification Equipment Ital Production Plant orage Plant: Land Rights of Way			0 0 0 0 0	-	- -	(33)	(37)	(7)	(448)	(8)	(704)	(231)	(39)	(20
Producing Leaseholds Rights of Ways Production Gas Wells Equipment Field Lines Tributary Lines Field Meas. Reg. Sta. Equip Purification Equipment Lal Production Plant orage Plant: Land Rights of Way			0 0 0 0	:	-									+ (20
Producing Leaseholds Rights of Ways Production Gas Wells Equipment Field Lines Tributary Lines Field Meas. Reg. Sta. Equip Purification Equipment Lal Production Plant orage Plant: Land Rights of Way			0 0 0 0	:	-									
Rights of Ways Production Gas Wells Equipment Field Lines Tributary Lines Field Meas, & Reg. Sta. Equip Purification Equipment			0 0 0 0	:	-									
Production Gas Wells Equipment Field Lines Tributary, Lines Frield Meas. & Reg. Sta. Equip Purification Equipment Labl Production Plant orage Plant: Land Rights of Way			0 0 0	- :		-				-		-		-
Field Lines Tributary Lines Field Meas, 8. Reg. 5ta. Equip Purplication Equipment			0		-			-	-	-			-	-
Field Mess. & Reg. Sta. Equip Purification Equipment tal Production Plant orage Plant: Land Rights of Way			0		-	-	-	-	-	-	-	-	-	-
Purification Equipment tal Production Plant orage Plant: Land Rights of Way				- :	-	-				-			-	
tal Production Plant orage Plant: Land Rights of Way				-					-	-			-	-
orage Plant: Land Rights of Way			0			0				0		0	0	
Land Rights of Way			- 0	0	0	0	0	0	0	- 0	0	0		0
Rights of Way														
Rights of Way			0											
Structures and Improvements			500,506	363,331	130,357	1,336	2,552	3	2,928	-	-	-	-	-
			101,374	73,590	26,403	271	517	1	593	-	-	-	-	-
Compression Station Equipment Meas. & Reg. Sta. Structues			0	-		-				-	-		-	-
Other Structures			0			-	-	-	-	-	-	-	-	-
Wells \ Rights of Way Well Construction			471,016 0	341,923	122,676	1,257	2,401	3	2,755	-	-		-	-
Reservoirs			0									- :	-	-
Cushion Gas			0	-	-	-	-	-	-	-	-	-	-	-
Leaseholds Receivoirs				26 507	9.510	- 97	186	- 0	- 214					-
Pipelines			554,310	402,389	144,370	1,479	2,826	3	3,242	-	- 1	-	-	-
Compressor Station Equipment				974,344	349,578	3,582	6,843	7	7,851	-			-	-
Meas & Reg. Equipment Purification Equipment					57,129 78,669									
Other Equipment			129,888	94,289	33,829	347	662	1	760	-	-	-	-	-
stal Storage Blant			2 657 212	2 654 971	052 522	0.761	10 646	20	21 202					
rtal Storage Flant			3,037,212	2,034,871	532,322	5,701	10,040	20	21,353		-	-		
ansmission:														
Land & Land Rights			0	-			-	-	-		-	-		_
Rights of Way			0	-		-	-	-	-	-	-	-	-	-
Structures & Improvements				240.002	70.570	-	4 520		-	-	- 20.055	7 220	-	-
Mains - Steel			32,203	20,976	7,526	77	1,538	- :	-		2,783	693		-
Compressor Station Equipment			0	-	-	-	-	-	-	-	-	-	-	-
Meas. & Reg. Equipment Other Equipment				45,884	16,462	169			-		6,088			
otal Transmission Plant			438,843	285,852	102,559	1,051	2,008	-		-	37,925	9,448	-	-
stribution:														
				104.263	19.543	220	247	- 45	3,010	- 54	4,676	1.536	262	131
Structures & Improvements			123,885	96,402	18,070	203	228	42	2,783	50	4,323	1,420	243	121
Structures & Improvements T.B.				-				-		-			-	
Improvements			0										-	
Mains Cathodic Protection			3,071,890	2,390,429	448,062	5,040	5,654	1,033	69,002	1,228	107,199	35,223	6,014	
														12,299 28,909
Anode			3,351,017	2,607,636	488,775	5,498	6,167	1,127	75,272	1,340	116,939	38,423	6,561	3,279
Leak Clamp			1,937,499	1,507,689	282,601	3,179	3,566	652	43,521	775	67,612	22,216	3,793	1,896
Meas & Reg. Sta. Equip - General Meas & Reg. Sta. Equip - City Gate			2,279,361 1.135.493	1,773,713 883,598	332,465 165.622	3,739 1.863	4,195 2.090	767 382	51,200 25.506	911 454	79,542 39.625	26,135 13.020	4,463 2.223	2,230 1,111
Meas & Reg. Sta. Equipment			12,129	9,438	1,769	20	22	4	272	5	423	139	24	12
Services			39,877,139	31,030,893	5,816,428	65,421	73,392		895,742			457,236	78,074	39,016
Meters Meter Installations			19,930,979 6,071,384	15,509,540 4,724,523	2,907,107 885,564	32,698 9,960	36,682 11,174	6,705 2,043	447,700 136,379	7,967 2,427	695,526 211,871	228,531 69,615	39,022 11,887	19,500 5,940
House Regulators			509,797	396,705	74,358	836	938	172	11,451	204	17,790	5,845	998	499
House Reg. Installations			172,955	134,587	25,227		318		3,885	69	6,036	1,983	339	169 802
Other Prop. On Cust. Prem			650,030	505,829	94,813	1,066	1,196	2/0	10,402				1,004	
otal Distribution Plant								219	14,601	260	22,684	7,403		030
Lea Reight M M M M M M M M M M M M M M M M M M M	asseholds sessevoirs pelines p	asseholds seleviors pelines myressor Station Equipment texa & Reg Sta Equip - Ceneral texa & Reg Sta Equipment texa & Reg Sta Equip - Corecal texa & Reg Sta Equipment	seaseholds gelines gelines myeresory Sation Equipment exa & Reg. Equipment exa & Reg. Equipment Ministration Equipment Ministration Equipment Ministration Equipment Ministration Equipment Ministration Equipment Ministration Ministrat	O O O O O O O O O O	0	0 - -	Seaseholds	Comparison Com	0 - - - - - - - - -	Seacholds	Searcholds	Seebelds	Sear-Books So C	Seed of Company Seed of Co

Atmos Energy	v Corp	oration, Colorado-Kansas Division												
		Case No. 22-ATMGRTS												
est Year End	ding M	larch 31, 2022												
	-1													
LLOCATION	OF RE	SERVE FOR DEPRECIATION												
447														
448	0	General:												
449	-1													
	900	Land & Land Rights	0											-
	000	Structures & Improvements	810.322	667.188	102.481	1.092	1.033	330	11.659	309	17.849	6.985	1.020	374
	030	Improvements	758	624	96	1	1	0	11	0	17	7	1	0
	1040	Air Conditioning Equipment	6,595	5.430	834	9	8	3	95	3	145	57	8	3
	1090	Improvement to Leased Premises	27,543	22.678	3,483	37	35	11	396	11	607	237	35	13
	100	Office Furniture & Equipment	172,370	141,923	21,800	232	220	70	2,480	66	3,797	1,486	217	80
	130	Remittance Processing Equip	290	239	21,800	0	0	70	2,460	00	5,757	2	0	
	200	Transportation Equipment	179.150	147.505	22,657	241	228	73	2.578	68	3.946	1.544	226	83
	300	Stores Equipment	2,763	2,275	349	4	4	1	2,578	1	3,946	24	3	- 83
												16.757		
	1400	Tools & Shop Equipment	1,943,813	1,600,461	245,834	2,620	2,479	793	27,968	741	42,816		2,447	898
	500	Laboratory Equipment	12,721	10,474	1,609	17	16	5	183	5	280	110	16	
	600	Power Operated Equipment	26,916	22,162	3,404	36	34	11	387	10	593	232	34	12
	1630	Ditchers	0	-				-	-	-	-			-
	1640	Backhoes	1,430	1,177	181	2	2	1	21	1	31	12	2	1
	1650	Welders	0	-	-	-	-	-	-	-	-	-	-	-
	700	Communication Equipment	632,160	520,496	79,949	852	806	258	9,096	241	13,924	5,449	796	292
	710	Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-	-	-	-
467 39	720	Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-	-	-	-	-
	750	Communication Equip Telemetering	0	-	-	-	-	-	-	-	-	-	-	-
469 390	1800	Miscellaneous Equipment	149,935	123,451	18,962	202	191	61	2,157	57	3,303	1,293	189	69
470 399	900	Other Tangible Property	0	-	-									
471 39	910	Other Tangible Property - Servers - H/W	23,826	19,617	3,013	32	30	10	343	9	525	205	30	11
472 399	920	Other Tangible Property - Servers - S/W	10,347	8,519	1,309	14	13	4	149	4	228	89	13	5
473 399	930	Other Tangible Property - Network - H/W	608,368	500,907	76,940	820	776	248	8,753	232	13,400	5,244	766	281
474 39	950	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-	-	-	-	-
475 399	960	Other Tang, Property - PC Hardware	341,568	281,234	43,198	460	436	139	4,914	130	7,524	2,944	430	158
476 399	970	Other Tang. Property - PC Software	22,905	18,859	2,897	31	29	9	330	9	505	197	29	11
477 399	980	Other Tang. Property - Application Software	0	-				-						
478		Retirement Work in Progress	(419.828)	(345.670)	(53.096)	(566)	(535)	(171)	(6.040)	(160)	(9.247)	(3.619)	(528)	(194)
479			(123,020)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	100,000,	(000)	(000)	1/	(0,0.10)	(200)	10,2	(0/020/	(020)	(20.7)
480	1	Total General Plant	4.553.952	3,749,549	575,939	6.138	5.808	1.857	65.522	1.737	100.308	39.257	5.732	2.104
481			.,003,332	2,2,243	,	2,230	-,0	-,,		-,.3/	,	,/	-,	
482	- 1	TOTAL DIRECT RESERVE FOR DEPRECIATION	130.824.726	101,762,065	19.451.260	217.384	251.319	42.978	2,831,271	50,576	4.401.726	1.449.574	244,933	121,640
483		The state of the s	130,024,720	202,702,003	22,132,200	217,304	232,313	42,570	2,332,272	30,370	., 101,720	2, .43,314	2.4,555	222,040
484		Shared Services General Office:	3,368,613	2,773,587	426.029	4.540	4.296	1.374	48,467	1.285	74.199	29.039	4.240	1,556
485		Shared Services General Office:	3,035,038	2,498,934	383.842	4,540	3,871	1,374	43,668	1,285	74,199 66.852	26,163	3,820	1,402
486		Colorado-Kansas General Office:	3,035,038	2,498,934 380.105	58.385	622	589	1,238	43,008	1,157	10.169	3.980	5,820	213
487	-	JUI aug-Kalisas Gelielai Office.	461,650	380,105	38,383	022	289	100	0,042	1/6	10,109	3,980	281	213
488	-	TOTAL RESERVE FOR DEPRECIATION	137.690.027	107.414.690	20.319.515	226.638	260.075	45,778	2.930.049	53.194	4.552.946	1.508.756	253.575	124.812
400		OTAL RESERVE FOR DEPRECIATION	 137,090,027	107,414,090	20,319,515	220,038	200,075	45,7/8	2,930,049	53,194	4,552,946	1,508,756	203,070	124,812

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 22-ATMGRTS														
Test Year Ending March 31, 2022														
ALLOCATION OF OTHER RATE BASE														
Customer														
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
1 Rate Base Additions:														
2														
3 Comstruction Work in Progress	15.20	Distribution Plant - Cust	13,653,988	11,996,037	1,382,417	13,796	5,034	7,209	58,675	7,693	87,999	85,201	5,985	3,941
4 Materials and Supplies	99.00	-	0	-	-	-	-	-	-	-		-	-	-
5 Gas Storage Inventory	99.00	-	0	-	-	-	-	-	-	-		-	-	-
6 Prepayments - KS Direct	16.20	O&M Expenses less A&G - Cust	959,924	855,489	89,007	830	278	506	3,478	382	4,666	4,676	351	260
7 Cash Working Capital	99.00		0		-						-	-		
8			-											
9 Total Rate Base Additions			14.613.912	12.851.526	1.471.425	14.626	5.312	7.715	62.153	8.076	92,665	89.878	6.336	4,201
10			-1,020,022	,,	271127122	- 1,020	-,	.,		0,0.0	52,555	03,0.0	-,	,,===
11														
12 Rate Base Deductions:														
13														
14 Customer Advances	8.00	Customer Deposits Factor	(583,553)	(568.801)	(11.010)				(3,402)		(340)	-		
15 Customer Deposits	8.00	Customer Deposits Factor	(651,500)	(635,030)	(12,292)		-	-	(3,798)		(380)			
16 ADIT - KS Direct		Gross Plant - Cust	(15,213,287)	(13,373,126)	(1,535,419)	(15,292)	(5,565)	(8,031)	(64,986)	(8,481)	(97,188)	(94,188)	(6,627)	(4,383
17 Regulatory Liability		Gross Plant - Cust	(17,979,992)	(15,805,178)	(1,814,652)	(18,073)	(6,577)	(9,492)	(76,804)	(10,023)	(114,863)	(111,317)	(7,832)	(5,180
18			(21,513,532)	(20,000,210)	(2)02 ()002)	(=0,0.0)	(=,=,	(0).02)	(,,	(-0,0-0)	(22.,000)	(===,0=:)	(1,002)	(0,200
19 Total Rate Base Deductions			(34,428,333)	(30,382,136)	(3,373,372)	(33,365)	(12.143)	(17.523)	(148,990)	(18,504)	(212,772)	(205,505)	(14.459)	(9,562
20 Standard Base Seductions			(34,420,333)	(==,502,250)	(=,575,572)	(55,565)	(12,145)	(11,525)	(140,330)	(20,304)	(222,772)	(203,303)	(24,433)	(5,502
21														
22 TOTAL OTHER RB - CUSTOMER			(19.814.420)	(17,530,610)	(1.901.948)	(18,739)	(6.831)	(9.808)	(86.837)	(10.428)	(120.107)	(115.627)	(8,123)	(5,361
23			(13,014,420)	(2.,550,020)	(=,501,540)	(10,733)	(0,031)	(5,000)	(00,037)	(20,420)	(110,107)	(223,027)	(0,123)	(5,50)
		Customer Deposits Factor												

	orporation, Colorado-Kansas Division														
	ion Case No. 22-ATMGRTS														
Test Year Ending	g March 31, 2022														
	OTHER RATE BASE														
25															
26	Demand														
27															
28															
29		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
30		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
31															
32 Rate Ba	ase Additions:														
33															
34 Coms	struction Work in Progress	15.40	Distribution Plant - Demand	7,999,329	4,910,536	1,761,815	21,616	34,488	157	421,576	-	651,506	162,307	35,326	-
35 Mate	erials and Supplies	99.00		0	-	-	-	-	-	-		-	-	-	-
36 Gas S	Storage Inventory	2.91	Winter Peak Month (Sales)	11,880,474	8,624,364	3,094,272	31,707	60,572	63	69,496		-	-	-	-
37 Prepa	ayments - KS Direct	16.40	O&M Expenses less A&G - Demand	1.007.824	635,433	227.982	2.718	4.463	18	46.098	-	69.906	17.415	3.790	-
	Working Capital	99.00		0				- ,,				-			-
39															
40 Total Ra	ate Base Additions			20.887.627	14,170,333	5.084.069	56.042	99.523	238	537.171	0	721.413	179.723	39.116	
41				20,000,702.	2.,2.0,000	0,000,000	30,012	55,625		001,511		122,125	2.07.20	,	
42															
	ase Deductions:														
44															
	omer Advances	99.00		0				-			-			-	
	omer Deposits	99.00		0							-				
	- KS Direct		Gross Plant - Demand	(9,075,937)	(5,619,818)	(2,016,293)	(24,482)	(39,470)	(171)	(454,443)	-	(707,195)	(176,181)	(37,885)	
	ulatory Liability		Gross Plant - Demand	(10,726,497)	(6,641,844)	(2,382,978)	(28,934)	(46,648)	(202)	(537,089)	-	(835,806)	(208,221)	(44,775)	
48 Regu	natory Educate	20.40	Gross raine Demand	(10,720,437)	(0,041,044)	(2,302,370)	(20,534)	(40,048)	(202)	(337,083)		(833,800)	(200,221)	(44,773)	
	ate Base Deductions			(19,802,435)	(12,261,662)	(4,399,271)	(53,416)	(86,117)	(372)	(991,532)		(1,543,001)	(384,402)	(82,660)	
51	are base beddetions			(13,002,433)	(12,201,002)	(4,333,271)	(33,410)	(80,117)	(372)	(331,332)		(2,343,001)	(384,402)	(82,000)	
52															
	OTHER RB - DEMAND			1,085,193	1.908.671	684.798	2.625	13.405	(134)	(454,361)		(821,589)	(204,679)	(43,544)	
54	OTTER RD - DEWARD			1,065,195	1,908,071	084,798	2,025	13,405	(134)	(454,301)	-	(821,589)	(204,679)	(43,544)	
	t on Customer Deposits	99.00		0											
55 Interest	t on Lustomer Deposits	99.00	•	0	-	-	-	-	-	-	-	-	-	-	

Atmos E	nergy Corporation, Colorado-Kansas Division														
Kansas J	risdiction Case No. 22-ATMGRTS														
Test Yea	Ending March 31, 2022														
ALLOCAT	ION OF OTHER RATE BASE														
56															
57	Commodity														
58	· ·														
59															
60		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
61		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
62															
	Rate Base Additions:														
64															
65	Comstruction Work in Progress	15.60	Distribution Plant - Comm	248,845	136,867	50,389	519	788	2	11,727	1,062	24,808	3,624	1,570	17,488
66	Materials and Supplies	99.00		0	-	-	-	-	-	-		-		-	-
67	Gas Storage Inventory	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
68	Prepayments - KS Direct	16.60	O&M Expenses less A&G - Comm	6,786	3,732	1,374	14	21	0	320	29	677	99	43	477
69	Cash Working Capital	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
70															
71	Total Rate Base Additions			255,631	140,600	51,763	533	809	3	12,047	1,091	25,484	3,723	1,613	17,965
72															
73															
74	Rate Base Deductions:														
75															
76	Customer Advances	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
77	Customer Deposits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
78	ADIT - KS Direct	20.60	Gross Plant - Comm	(262,599)	(144,433)	(53,174)	(548)	(831)	(3)	(12,375)	(1,121)	(26,179)	(3,825)	(1,657)	(18,455)
79	Regulatory Liability	20.60	Gross Plant - Comm	(310,356)	(170,699)	(62,844)	(647)	(982)	(3)	(14,626)	(1,324)	(30,940)	(4,520)	(1,958)	(21,811)
80															
81	Total Rate Base Deductions			(572,955)	(315,132)	(116,018)	(1,195)	(1,813)	(6)	(27,001)	(2,445)	(57,119)	(8,345)	(3,615)	(40,265)
82															
83															
84	TOTAL OTHER RB - COMMODITY			(317,324)	(174,532)	(64,255)	(662)	(1,004)	(3)	(14,954)	(1,354)	(31,635)	(4,622)	(2,002)	(22,300)
85															
86	Interest on Customer Deposits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 22-ATMGRTS														
Test Year Ending March 31, 2022														
ALLOCATION OF OTHER RATE BASE														
87														
88 Total Other Rate Base														
89														
90														
91	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
92	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
93														
94 Rate Base Additions:														
95														
96 Comstruction Work in Progress			21,902,162	17,043,441	3,194,621	35,932	40,310	7,368	491,978	8,755	764,313	251,133	42,881	21,429
97 Materials and Supplies			0	-	-	-		-	-				-	-
98 Gas Storage Inventory			11,880,474	8,624,364	3,094,272	31,707	60,572	63	69,496	-	-	-	-	-
99 Prepayments - KS Direct			1,974,534	1,494,655	318,364	3,563	4,762	524	49,896	411	75,248	22,191	4,184	736
100 Cash Working Capital			0	-	-	-	-	-	-	-	-	-	-	-
101														
102 Total Rate Base Additions			35,757,170	27,162,459	6,607,257	71,201	105,644	7,956	611,371	9,167	839,562	273,323	47,065	22,166
103														
104														
105 Rate Base Deductions:														
106														
107 Customer Advances			(583,553)	(568,801)	(11,010)	-	-	-	(3,402)	-	(340)	-	-	-
108 Customer Deposits			(651,500)	(635,030)	(12,292)	-	-	-	(3,798)	-	(380)	-	-	-
109 ADIT - KS Direct			(24,551,823)	(19,137,377)	(3,604,886)	(40,322)	(45,866)	(8,205)	(531,804)	(9,602)	(830,562)	(274,193)	(46,169)	(22,837)
110 Regulatory Liability			(29,016,845)	(22,617,722)	(4,260,474)	(47,655)	(54,207)	(9,697)	(628,519)	(11,348)	(981,609)	(324,058)	(54,566)	(26,990)
111														
112 Total Rate Base Deductions			(54,803,722)	(42,958,931)	(7,888,662)	(87,977)	(100,073)	(17,902)	(1,167,523)	(20,949)	(1,812,892)	(598,252)	(100,735)	(49,827)
113														
114														
115 TOTAL OTHER RB			(19,046,552)	(15,796,471)	(1,281,405)	(16,775)	5,570	(9,946)	(556,152)	(11,783)	(973,330)	(324,928)	(53,670)	(27,662)
116														
117 Interest on Customer Deposits			1,368	1,334	26	-	-	-	8	-	1	-	-	-

Atmos Kansas	Energy Corp Jurisdiction	ooration, Colorado-Kansas Division Case No. 22-ATMGRTS														
Test Ye	ar Ending N	farch 31, 2022														
ALLOC	ATION OF O	&M EXPENSES														
		Customer														
		Customer														
1000	Acct.		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS		Interruptible	Firm	Schools	todoosto.	Interruptible
Line No.	No.		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Irrigation Sales	Sales	Transport	Transport	Irrigation Transport	Transport
1	P	roduction & Gathering:														
3	7500	Operation Op., Sup., & Eng.	99.00 -		0	-	-	-	-	-	-	-		-	-	-
2 3 4 5 6 7	7510 7520	Production Maps & Records Gas Wells	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
6	7530	Field Lines Expenses	99.00 -		0		-	-	-	-	-	-	-	-	-	
7	7540 7550	Field Compressor Station Expense Field Compressor Sta. Fuel & Pwr.	99.00 - 99.00 -		0		-	-	-	-	-	-	-	-		
8	7560	Field Meas. & Regul. Station Exp	99.00 -		0			-				-	-	-		-
10 11	7570 7590	Purification Expense Other Expenses	99.00 - 99.00 -		0		-	-	-	-	-	-	-	-	-	-
12		Maintenance					-	-	-	-	-	-		-	-	
13 14	7610 7620	Maint. Sup., & Eng. Structures and Improvements	99.00 - 99.00 -		0		-	-	-	-	-	-	-	-	-	-
15 16	7640	Field Line Maintenance	99.00 -		0							-	-	-	-	
16	7650 7660	Compressor Station Equip. Maint. Meas. & Regul. Station Equip Maint	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
17 18	7670	Purification Equipment Maintenance	99.00 -		0		-					-				-
19 20	7680 7690	Other Equipment Maintenance Gas Processed By Others	99.00 -		0					-	-	-	-		-	
21	7050 T	otal Production & Gathering	33.00		0	0	0	0	0	0	0	0	0	0	0	0
21 22 23 24	1	Other Gas Supply Expenses:														
24		Operation														
25	8001	Intercompany Gas Well-head Purchases Natural gas field line purchases	99.00 -		0		-	- :	-	-	-	-	-	-	-	-
26 27 28	8040	Natural Gas City Gate Purchases	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
28	8045 8050	Transportation to City Gate Transmission-Operation supervision and engineering	99.00 - 99.00 -		0		-					-	-	-	-	+
29 30	8051	Other Gas Purchases / Gas Cost Adjustments	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
31 32	8052 8053	PGA for Commercial PGA for Industrial	99.00 -		0		-	-	-	-		-	-			-
33	8054	PGA for Public Authority	99.00 -		0		-	-	-	-	-	-	-	-	-	-
34	8057 8058	PGA for Transportation Sales Unbilled PGA Costs	99.00 - 99.00 -		0	-		-	-	-		-	-	-	-	-
35 36	8059	PGA Offset to Unrecovered Gas Cost	99.00 -		0	-	-	-	-	-	-	-	-	-		-
37	8060 9091	Exchange Gas Gas Withdrawn From Storage - Debit	99.00 -		0		-	-	-	-	-	-	-	-		-
38 39	8081 8082	Gas Delivered to Storage	99.00 -		0		-	-	-	-	-	-	-	-	-	-
40 41	8110 8120	Gas used for products extraction-Credit Gas Used for Other Utility Operations	99.00 - 99.00 -		0			-		-	-	-	-		-	
42	8130	Other Gas Supply Expenses	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
43		Transmission and compression of gas by others Maintenance	99.00 -			-		-	-	-		-		-		-
45	8350	Maint. Of Purch. Gas Meas. Sta.	99.00 -		0	-	-	-	-	-	-	-	-	-		-
46 47	Т	otal Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
48 49	L	Inderground Storage:														
50	8140	Operation Op., Sup., & Eng.	99.00 -		0	-	-	-	-	-	-	-	-	-		
50	8150	Maps & Records	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
52 53	8160 8170	Wells Expense Lines Expense	99.00 - 99.00 -		0		-	-	-	-		-	-	-		-
54 55	8180 8190	Compressor Station Expense Compressor Station Fuel & Power	99.00 - 99.00 -		0		-	-	-	-	-	-	-	-	-	-
56 57	8200	Meas. & Regul. Station Expenses	99.00 -		0	-						-	-		-	
57	8210 8220	Purification Expenses Exploration & Development	99.00 -		0		-	-	-	-	-	-	-	-	-	-
58 59	8230	Gas Losses	99.00 -		0		-	- :		-		-	-	-		-
60 61	8300	Maintenance Maint. Sup., & Eng.	99.00 -		0		-		-			-	-	-		
62	8310	Structures and Improvements	99.00 -		0		-	-	-	-	-	-	-	-	-	-
63 64	8320 8330	Reservoirs & Wells Maintenance Line Maintenance	99.00 -		0		-	-	-	-		-	-	-	-	+
65	8340	Compressor Station Equip Maint	99.00 -		0										-	-
66	8350 8360	Meas. & Regul. Station Equip Maint Purification Equipment Maintenance	99.00 -		0		-		-	-		-	-	-	-	+ -
67 68	8370	Other Equipment Maintenance	99.00 -		0	-	-	-	-	-				-	-	
69 70	T	otal Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
71 72	Т	ransmission:														
72	8500	Operation Op., Sup., & Eng.	99.00 -		0	-										
73 74	8510	System Control & Load Dispatching	99.00 -		0		-		-	-	-	-	-	-	-	
75 76	8520 8530	Communication Systems Expense Compressor Station Labor Expense	99.00 -		0		-	- :	-	-		-	-	-	-	+
77	8540	Compressor Station Fuel Gas	99.00 -		0		-				-	-				
78	8550 8560	Compressor Station Fuel & Power Mains Expense	99.00 - 99.00 -		0	1	-	- :	-	-		-	-	-	-	+
79 80	8570	Meas. & Regul. Station Expenses	99.00 -		0	-										-
81 82	8580 8580	LDC Payment LDC Payment - A&G	99.00 -		0		-	-				-	-	-	-	+
83 84	8590	Other Expenses	99.00 -		0	-			-	-				-	-	-
84	8600	Rents Maintenance	99.00 -		0				-	-			-	-	-	+
85 86	8610	Maint. Sup., & Eng.	99.00 -		0		-		-	-			-	-	-	
87 88		Structures and Improvements Mains	99.00 -		0		-			-		-	-	-		-
88 89	8640	Compressor Station Equip Maint	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
90 91	8650 8660	Meas. & Regul. Station Equip Maint Communication Equipment Maintenance	99.00 - 99.00 -		0			-			-	-	-		-	-
92 93	8670	Other Equipment Maintenance	99.00 -		0	-	-		-	-				-	-	-
93	T	otal Transmission Expense	1 1			0	0	0	0	0	0	0	0	0	0	0

Atmos E	nergy Co	orporat	tion, Colorado-Kansas Division e No. 22-ATMGRTS	-		+	-						-		-		
			e No. 22-AI MGRIS n 31, 2022	1								+					
rest ret		I I															
ALLOCA	TION OF	F O&M	EXPENSES														
94																	
95			bution:														
96 97			eration														
98	8700 8710		Supervision and Engineering Distribution Load Dispatching	15.20 99.00	Distribution Plant - Cust	660,276	580,101	66,851	667	243	349	2,837	372	4,255	4,120	289	191
99	8711		Odorization	99.00		0				-			-				
100	8720		Compressor Station Labor & Expenses	99.00		0	-		-	-				-	-		-
101	8740		Mains & Services	15.20	Distribution Plant - Cust	3,013,635	2,647,701	305,120	3,045	1,111	1,591	12,950	1,698	19,423	18,805	1,321	870
102	8750		Measuring and Regulating Station Exp Gen	99.00		0	-	-	-	-	-		-	-	-	-	
103	8760		Measuring and Regulating Station Exp Ind.	99.00	•	0	-	-	-	-	-	-	-	-	-	-	-
104	8770		Measuring and Regulating Sta. Exp City Gate		Distribution Plant - Cust	0	-			-			-	-			-
105	8780 8790	- 0	Vieters and House Regulator Expense Sustomer Installations Expense		Small Meter Investment Meter Installations	192,005 87,067	174,326 66,636	16,577	85 208	21 95	104 47	621 943	136	38 1.768	138	51 98	- 63
107	8800		Other Expense		Distribution Plant - Cust	1,185,831	1 041 840	120,061	1,198	437	626	5,096	668	7,643	7,400	520	342
108	8810		Rents		Distribution Plant - Cust	151,180	132,823	15,306	153	56	80	650	85	974	943	66	44
109		Ma	intenance														
110	8850		Maintenance Supervision and Engineering	99.00	•	0	-	-	-	-	-	-	-	-	-	-	-
111	8860		Maintenance of Structures and Improvements	99.00	•	0	-	-	-	-	-		-	-	-		-
112	8870 8890		Maintenance of Mains	99.00 99.00	•	0	-	-	-	-	-		-	-	-		
113 114	8900		Maintenance of compressor station equipment Maint. of Measuring and Regulating Station Equip General	99.00		0			-	-		-	-		-	-	- :
115	8910		Vaint, of Measuring and Regulating Station Equip General Vaint, of Measuring and Regulating Station Equip Industrial	99.00		0							-			- :	-
116	8920		Vaint: of Measuring and Regulating Station Equip City Gate	99.00		0		-	-	-	-		-			-	-
117	8930		Maintenance of Services	15.20	Distribution Plant - Cust	3,989	3,504	404	4	1	2	17	2	26	25	2	1
118	8940		Maintenance of Meters and House Regulators	15.20	Distribution Plant - Cust	322,745	283,555	32,677	326	119	170	1,387	182	2,080	2,014	141	93
119	8950		Maintenance of Other Equipment	99.00	•	0											
120 121	-	Total	Distribution			5,616,729	4,930,487	572,458	5,687	2,084	2,968	24,501	3,187	36,207	35,057	2,489	1,603
122	_	Curto	mer Accounts:			_						-					
123			pervision	2.00	Rills	22,141	20,414	1 585	12	2	12	43	0	27	38	4	5
124	9020		ter Reading Expense	2.00	Bills	974,272	898,275	69,722	511	99	512	1,874	9	1,180	1,675	183	230
125	9030	Cus	itomer Records and Collection Expenses	2.00	Bills	27,876	25,702	1,995	15	3	15	54	0	34	48	5	7
126	9040		collectible Accounts	2.00		1,306,815	1,204,880	93,520	685	132	686	2,514	13	1,583	2,247	246	308
127	9050		icellaneous Customer Accounts Expenses	2.00	Bills	4,892	4,511	350	3	0	3	9	0	6	8	1	1
128 129	_	Total	Customer Accounts			2,335,997	2,153,782	167,172	1,225	236	1,227	4,493	22	2,830	4,017	440	551
130	_	Curto	mer Service and Information:			_						-					
131			pervision	2.00	Rills	0			-				-	-	-		-
132	9080		itomer Assistance Expenses	2.00		9,581	8,833	686	5	1	5	18	0	12	16	2	2
133	9090	Info	ormational and Instructional Advertising Expenses	2.00	Bills	13,221	12,189	946	7	1	7	25	0	16	23	2	3
134	9100		cellaneous Customer Service and Informational Expenses	2.00	Bills	2,990	2,757	214	2	0	2	6	0	4	5	1	1
135	_	Total	Customer Service and Information			25,792	23,780	1,846	14	3	14	50	0	31	44	5	- 6
136	_	1															
137		Sales:	pervision	2.00	BOILe	55,187	50.882	3 949	29	6	29	106	1	67	95	10	13
139	9120		monstrating and Selling Expenses	2.00		20,957	19,322	1,500	11	2	11	40	0	25	36	4	5
140	9130		vertising Expenses	2.00		3,304	3,046	236	2	0	2	6	0	4	6	1	1
141	9160	Mis	cellaneous Sales Expenses	2.00		0	-	-	-	-	-	-	-	-	-		
142		Total:	Sales			79,448	73,251	5,686	42	8	42	153	1	96	137	15	19
143	-											\longrightarrow					
144	-		nistrative & General:														
145 146	9200		eration Administrative and General Salaries	25.20	Payroll - Cust	5,858	5,381	433	3	1	3	12	0	9	12	1	- 1
147	9210		Office Supplies and Expenses		PTD Plant - Customer	2,819	2,476	285	3	1	1	12	2	18	18	1	1
148	9220		Administrative Expenses Transferred		Payroll - Cust	7,981,956	7,332,139	589,909	4,487	974	4,195	16,855	420	12,894	16,511	1,659	1,912
149	9230		Outside Services Employed		Payroll - Cust	110,194	101,223	8,144	62	13	58	233	6	178	228	23	26
150	9240		Property Insurance		PTD Plant - Customer	63,319	55,630	6,411	64	23	33	272	36	408	395	28	18
151	9250		njuries and Damages		PTD Plant - Customer	17,871	15,701	1,809	18	7	9	77	10	115	112	8	5
152 153	9260 9270	E	mployee Pensions and Benefits ranchise Requirements	25.20	Payroll - Cust PTD Plant - Customer	(310,102)	(284,856)	(22,918)	(174)	(38)	(163)	(655)	(16)	(501)	(641)	(64)	(74)
153	9270		ranchise Requirements Regulatory Commission Expenses		PID Plant - Customer Payroll - Cust	258,113	237,100	19,076	145	31	136	545	14	417	534	54	62
155	930.1		General Advertising Expenses	99.00	-	230,113			- 143	- 31	- 130		-		-		- 02
156	930.2		Viscellaneous General Expense		Payroll - Cust	48,632	44,673	3,594	27	6	26	103	3	79	101	10	12
157	9310	P	Rents	99.00	-	0	-	-	-	-		-	-	-	-	-	
158			intenance														
159	9320	1	Maintenance of General Plant	99.00	•	0							-				
160	-	Total	AlliG			8,178,660	7,509,468	606,743	4,635	1,019	4,298	17,454	474	13,618	17,268	1,719	1,963
161	-	1															
162 163	-	Adjus	tments to Operations and Maintenance Expenses:	16 20	O&M Expenses less A&G - Cust	(118,092)	(105,244)	(10,950)	(102)	(34)	(62)	(428)	(47)	(574)	(575)	(43)	(32
164	_		motion		O&M Expenses less A&G - Cust O&M Expenses less A&G - Cust	115,665	103,081	10,725	100	33	61	419	46	562	563	42	31
165			e Case - Related		O&M Expenses less A&G - Cust	(23,874)	(21,277)	(2,214)	(21)	(7)	(13)	(87)	(10)	(116)	(116)	(9)	(6
		80	M - Related		O&M Expenses less A&G - Cust	(88,188)	(78,594)	(8,177)	(76)	(26)	(47)	(320)	(35)	(429)	(430)	(32)	(24
166																	
167		Total	Adjustments to Operations and Maintenance Expenses			(114,490)	(102,034)	(10,616)	(99)	(33)	(60)	(415)	(46)	(556)	(558)	(42)	(51
			Adjustments to Operations and Maintenance Expenses L O&M EXPENSE - CUSTOMER			16,122,135	14,588,734	1,343,289	11,504	3,317	8,488	46,237	3,639	52,226	(558) 55,966	4,626	4,111

Atmos	Energy Co	rporation, Colorado-Kansas Division In Case No. 22-ATMGRTS														
		n Case No. 22-A1 MGR1S March 31, 2022														
ALLOC	ATION OF	D&M EXPENSES														
\vdash		Demand														
		Demand														
Line	Acct.		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
No. 170	No.	Production & Gathering:	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
171		Operation														
172	7500	Op., Sup., & Eng.	99.00		0	-	-	-	-	-	-	-	-	-	-	-
173 174	7510 7520	Production Maps & Records Gas Wells	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
175	7530	Field Lines Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
176	7540	Field Compressor Station Expense	99.00		0	-	-	-	-	-	-		-	-	-	-
177 178	7550 7560	Field Compressor Sta. Fuel & Pwr. Field Meas. & Regul. Station Exp	99.00 99.00	-	0	-	-	-	-	-	-		-	-	-	-
179	7570	Purification Expense	99.00		0	-	-	- :	-	-	-	-	-	-		-
180	7590	Other Expenses	99.00	-	0	-	-	-	-	-	-		-	-	-	-
181		Maintenance														
182 183		Maint. Sup., & Eng. Structures and Improvements	99.00 99.00		0	-	-	- :	-	-	-			-		-
184	7640	Field Line Maintenance	99.00		0	-			-				-		-	
185	7650	Compressor Station Equip. Maint.	99.00		0	-	-	-	-	-	-		-	-	-	-
186 187	7660	Meas. & Regul. Station Equip Maint	99.00		0		-	-	-	-	-	-	-	-	-	-
187	7670 7680	Purification Equipment Maintenance Other Equipment Maintenance	99.00 99.00		0	-		-	-	-		-	-			
189	7690	Gas Processed By Others	99.00	-	, o	-			-	-	-		-		-	
190		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
191	+	Other Gas Supply Expenses:														
193		Operation														
194	8001	Intercompany Gas Well-head Purchases	99.00		0	-	-	-	-	-	-		-	-	-	-
195 196		Natural gas field line purchases Natural Gas City Gate Purchases	99.00		0		-	-	-	-	-	-	-	-	-	-
196	8040 8045	Natural Gas City Gate Purchases Transportation to City Gate	99.00 99.00		0		-	-	-	-	-	-	-	-		
198	8050	Transmission-Operation supervision and engineering	99.00		0		-		-	-	-	-	-	-	-	-
199	8051 8052	Other Gas Purchases / Gas Cost Adjustments	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
200	8052 8053	PGA for Commercial PGA for Industrial	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	-
202	8054	PGA for Public Authority	99.00		0	-	-		-	-	-	-	-		-	
203	8057	PGA for Transportation Sales	99.00		0	-	-	-	-	-	-	-	-	-	-	-
204	8058 8059	Unbilled PGA Costs PGA Offset to Unrecovered Gas Cost	99.00 99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
205		Exchange Gas	99.00		0		-	-	-	-	-	-	-	-	-	-
207	8081	Gas Withdrawn From Storage - Debit	99.00		0	-	-			-	-		-	-	-	-
208	8082	Gas Delivered to Storage	99.00		0	-	-	-	-	-	-	-	-	-	-	-
209 210	8110 8120	Gas used for products extraction-Credit Gas Used for Other Utility Operations	99.00 99.00		0	-			-	-		- :	-	-	-	-
211	8130	Other Gas Supply Expenses	99.00		0	-		-	-	-	-	-			-	-
212	8580	Transmission and compression of gas by others	99.00		0	-	-	-	-	-	-		-	-	-	-
213	8350	Maintenance Maint. Of Purch. Gas Meas. Sta.														
214 215	8350	Total Other Gas Supply Expenses	99.00	-	0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
216		Total other day Jupply Expenses				-										-
217		Underground Storage:														
218 219		Operation Op., Sup., & Eng.	2.01	Winter Peak Month (Sales)	2,227	1,617	580	6	11	0	13					
220	8150	Maps & Records	99.00	- viller reak worth (sales)	2,227	1,017	-	-	-	-		-	-	-	-	-
221	8160	Wells Expense	2.91	Winter Peak Month (Sales)	868,121	630,193	226,102	2,317	4,426	5	5,078		-	-	-	-
222	8170 8180	Lines Expense Compressor Station Expense	99.00	Winter Peak Month (Sales)	0 44	32	- 12	- 0	- 0	- 0	- 0	-	-	-	-	-
224		Compressor Station Expense Compressor Station Fuel & Power		Winter Peak Month (Sales) Winter Peak Month (Sales)	248,569	180,443	64,740	663	1,267	1		-	-	-		-
225	8200	Meas. & Regul. Station Expenses	2.91	Winter Peak Month (Sales)	268	195	70	1	1	0			-	-	-	-
226	8210	Purification Expenses	99.00		0		1 867	-	-	-	-		-	-	-	-
227	8220 8230	Exploration & Development Gas Losses		Winter Peak Month (Sales) Winter Peak Month (Sales)	7,170 78.898	5,205 57,275	1,867 20.549	19 211	37 402	0	42 462		-		-	
229		Maintenance			70,030	37,273	20,345		402		-02					
230	8300	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
231 232	8310 8320	Structures and Improvements Reservoirs & Wells Maintenance	99.00	- Winter Peak Month (Sales)	0	-		- :	- :	-		- :	-	-		1
233	8330	Line Maintenance	99.00	-	, o	-	-	-	-	-	-	-	-	i -	-	
234	8340	Compressor Station Equip Maint	2.91	Winter Peak Month (Sales)	399	290	104	1	2	0	2		-	-	-	
235	8350 8360	Meas. & Regul. Station Equip Maint Purification Equipment Maintenance	2.91 99.00	Winter Peak Month (Sales)	476	345	124	1	2		3		-	-	-	-
236 237	8370	Other Equipment Maintenance	2.91	Winter Peak Month (Sales)	48,891	35,491	12,734	130	249	0	286		-		-	-
238		Total Underground Storage Expense			1,255,064	911,086	326,882	3,350	6,399	7		0	0	0	0	0
239	+	Transmission:														
241		Operation														
242	8500	Op., Sup., & Eng.	99.00		0	-	-	-	-	-	-	-	-	-	-	-
243		System Control & Load Dispatching Communication Systems Expense	99.00		0	-	-	-	-	-	-		-	-	-	-
244		Communication Systems Expense Compressor Station Labor Expense	99.00		0		-	-	-	-	-	-	-	-	-	+ - :
246	8540	Compressor Station Fuel Gas	99.00		0	-	-		-	-	-	-	-	-	-	-
247	8550 8560	Compressor Station Fuel & Power	99.00	- White Park March Land Control Control	0 258	168	- 60	-	-	-	-	-	- 22	- 6	-	-
248 249	8560 8570	Mains Expense Meas. & Regul. Station Expenses	2.93	Winter Peak Month less Interruptible, SGS, Irrigation Winter Peak Month less Interruptible, SGS, Irrigation	258 1,412	168 920	330	3	1 6		-	-	122		-	1
250	8580	LDC Payment	99.00		1,412		-		-	-	-	-		-	-	-
251	8580	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
252 253	8590 8600	Other Expenses Rents	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	-
254	8000	Maintenance			0	-	-	· ·	-	-	-		-			· ·
255		Maint. Sup., & Eng.	99.00		0		-		-	-	-	-	-	-	-	
256		Structures and Improvements	99.00		0		-		-	-	-	-	-	-		
257 258	8630 8640	Mains Compressor Station Equip Maint	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	-
258	8650	Meas. & Regul. Station Equip Maint	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-		-	-
260	8660	Communication Equipment Maintenance	99.00	•	0	-	-	-	-	-	-	-	-	-	-	-
261 262	8670	Other Equipment Maintenance	99.00	-	0		-	- 4	. 8	-		- 0	-	-		- 0
262		Total Transmission Expense			1,670	1,088	390	4		0	0	0	144	36	0	

oration, Colorado-Kansas Division														
Case No. 22-ATMGRTS														
arch 31, 2022														
	-													
						- :	- : -						- : -	
				2 242 761		14 275	22.775	104				107 193	22 228	-
								1		-				-
			0	-	-	-	-	-	-	-	-	-	-	-
Measuring and Regulating Sta. Exp City Gate			22,542	13,838	4,965	61	97	0	1,188	-	1,836	457	100	-
Meters and House Regulator Expense			0	-	-	-	-	-	-	-	-	-	-	
			0	-	-	-	-	-	-	-	-	-	-	
	15.40	Distribution Plant - Demand	88,571	54,371	19,507	239	382	2	4,668	-	7,214	1,797	391	-
						314		2				2,000		-
						- 052								-
	3.00	Peak Month (NCP)		216,328	//,615	952	1,519		18,572		28,701	/,150	1,556	-
				119.470	42 SOP	522	927		10 172		15 710	2 016	952	
Maint of Measuring and Regulating Station Equip - General	3.00	Peak Month (NCP)		110,473	42,308	322	034	. "	10,172		13,719	3,710	034	
Maint of Measuring and Regulating Station Foun - City Gate			0		-		-		-				-	
			0	-		-	-	-		-	-	-		-
Maintenance of Meters and House Regulators			0	-	-	-	-	-	-	-	-	-	-	-
Maintenance of Other Equipment			0	-	-	-	-	-	-	-	-	-	-	
otal Distribution			7,203,320	4,421,891	1,586,498	19,465	31,056	142	379,625	0	586,675	146,156	31,811	0
ustomer Accounts:														
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-		-		-	-	-	-
				-		-	-		-		-	-	-	-
Uncollectible Accounts														-
	99.00	-					-							-
otal Customer Accounts	-		0	-		-	-	-	-	-			-	-
ustomer Service and Information:	+													
Supervision	99 nn	-	0			-	-		-	-		-	-	
			0			-	-							-
			0			-	-	-	-	-	-	-	-	-
Miscellaneous Customer Service and Informational Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
otal Customer Service and Information	.,,,,,,		0	-		-	-	-	-	-	-	-	-	
sles:														
Supervision			0			-	-	-	-	-	-	-	-	
				-		-	-	-	-	-	-	-	-	-
														-
	99.00	-					-	-				-		
otal Sales	+		0			-	-		-	-	-	-	-	-
desiristantino & Conorali	+													
	+													
Administrative and General Salaries	25.4n	Payroll - Demand	1.429	979	351	4	7	0	3/6		47	12	3	
					368		7		87			34		
						5.256								-
			27,053	18,417	6,608		129		668	-	888		48	-
Property Insurance			37,522	23,050	8,270	101	162	1	1,955	-	3,058	762	164	-
Injuries and Damages	27.40	PTD Plant - Demand	10,590	6,506	2,334	29	46	0	552	-	863	215	46	-
Employee Pensions and Benefits	25.40	Payroll - Demand	(76,130)	(51,828)	(18,595)	(204)	(364)	(1)	(1,880)	-	(2,499)	(623)	(135)	
Franchise Requirements			0	-	-		-	-	- 1	-	-	-	-	
				43,139	15,478	170	303	1	1,565	-	2,080	518	113	
				-	-	-	-	-	-		-	-	-	-
						32	57	0	295	-		98	21	-
	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
	05.77													
	99.00	-		1 202 467	496.364	- F 465	0.717	-	F1 672	-		17.262	2.754	- 0
otal A&G	+		2,037,013	1,383,467	490,304	5,465	9,717	23	51,673	0	69,290	17,202	3,754	
[]	+													
djustments to Operations and Maintenance Expenses:	16.40	O&M Expenses less A&G - Demand	(123.985)	(78.172)	(28.047)	(334)	(549)	(2)	(5.671)	-	(8,600)	(2,142)	(466)	
		O&M Expenses less A&G - Demand O&M Expenses less A&G - Demand	121,436	76,566	27,470	328	538	2	5,555		8,423	2,098	457	
Labor-Related	10.10				21,410									
Promotion				(15.904)	(5.670)						(1 720)	(433)	(0.4)	
	16.40	O&M Expenses less A&G - Demand	(25,066)	(15,804)	(5,670)	(68)	(111)	(0)	(1,147)	-	(1,739)	(433)	(94)	-
Promotion Rate Case - Related O&M - Related	16.40		(25,066) (92,589)	(58,377)	(20,945)	(250)	(410)	(2)	(4,235)	-	(6,422)	(1,600)	(348)	- :
Promotion Rate Case - Related	16.40	O&M Expenses less A&G - Demand	(25,066)	(15,804) (58,377) (75,788)	(5,670) (20,945) (27,191)									
Selection of the select	M EXPENSES An Option: Operation Supervision and Engineering Dobrishulon Load Dispatching Odorisation Compressor Station Labor & Expenses Compressor Station Labor & Expenses Measuring and Regulating Station Exp Gen Measuring and Regulating Station Exp Ind. Marieterance Other Expense Rents Marieterance Staticutures and Improvements Marieterance Staticutures and Improvements Marieterance Forecast Station Exp Industrial Marieterance Forecast Station Marieterance Forec	M EXPENSES With Laboration and Engineering 15-40 Distribution Load Dispatching 300 Distribution Load Dispatching 31-00 Distribution Load Dispatching 31-00 Distribution Load Dispatching 31-00 Distribution Load Distribu	MEMPENSES Inflution: Operation Supervision and Engineering Distribution Load Expenses Goodwards Commerced Engineering 1.5.00 Distribution and Engineering 1.5.00 Distribution and Engineering 1.5.00 Distribution and Engineering 1.5.00 Deat Moreth (NCP) Deat Moreth (NCP) Measuring and Regulating Station Fau Gen Measuring and Regulating Station Fau General Marieterance 1.5.00 Distribution Plant - Demand Distribution Plant - Demand Distribution Plant - Demand Marieterance 1.5.00 Distribution Plant - Demand Distribution Plant - Demand Marieterance 1.5.00 Distribution Plant - Demand Marieterance 1.5.00 Distribution Plant - Demand Distribution Plant - Demand Marieterance 1.5.00 Distribution Plant - Demand 1.5.00 Distribut	MCPURISIS	MCPURSCS Marchael Marchael	M CAPTRICES Marchael Marchae	MONOTORISE MIT OFFICE AND ADDRESS AND ADD	No De Controlles 1.00 De Controlles 1.00 De Controlles 1.00 De Controlles 1.00 Peri Monte (Peri - Chremotd 1.00 Peri Monte (Peri - Chremot	Michaelson Michae	Michaelson Michaelson	Michael Michael Company (1997) September of Expensive (1997)	Marcine Marc	MONORS Specimen of General 15-60 Substant Ner Devel 18-60 18	March

Atmos E	Energy Cor	poration, Colorado-Kansas Division n Case No. 22-ATMGRTS														
Kansas . Test Yea	ar Ending	March 31, 2022														
ALLOCA	ATION OF C	D&M EXPENSES														
-	-	Commodity														
_		Commodity														
Line	Acct.		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
No. 334	No.	Production & Gathering:	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
335		Operation														
336	7500	Op., Sup., & Eng.	99.00	-	0	-	-		-	-	-		-	-	-	-
337	7510	Production Maps & Records	99.00		0	-	-	-	-	-	-	-	-	-	-	-
338	7520	Gas Wells		Sales Mcf	0	-	-	-	-	-	-		-	-	-	-
339 340	7530 7540	Field Lines Expenses Field Compressor Station Expense	99.00 99.00		0		-	-	-	-	-		-	-	-	-
341	7550	Field Compressor Sta. Fuel & Pwr.	99.00		0	-	-		-	-	-	-	-	-		
342	7560	Field Meas. & Regul. Station Exp	99.00		0	-	-	-	-	-	-	-	-	-	-	-
343	7570	Purification Expense	99.00		0			-	-	-	-	-	-	-	-	-
344 345	7590	Other Expenses Maintenance	99.00		0	-	-		-	-	-	-	-	-		-
	7610	Maint, Sup., & Eng.	99.00			-	-	-	-	-	-	-	-	-	-	
346 347	7620	Structures and Improvements	99.00		0	-	-	-		-	-	-	-	-		-
348	7640	Field Line Maintenance	99.00		0	-			-	-			-	-	-	
349	7650	Compressor Station Equip. Maint.	99.00		0	-	-	-	-	-	-		-	-	-	-
350 351	7660 7670	Meas. & Regul. Station Equip Maint Purification Equipment Maintenance	99.00 99.00		0		-	-	-		-	-	-	-	-	-
352	7680	Other Equipment Maintenance	99.00		0	-	-	-	-	- :	-	-	-	-		-
353	7690	Gas Processed By Others	99.00	-		-		-		-	-		-		-	-
354	1	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
355	+	11			-					-			-			
356 357	"	Other Gas Supply Expenses: Operation				1										
358	8001	Intercompany Gas Well-head Purchases	99.00		0	-	-	-	-	-	-		-	-	-	
359	8010	Natural gas field line purchases	99.00		0	-	-	-	-	-	-		-	-	-	-
360	8040	Natural Gas City Gate Purchases	99.00		0			-	-	-	-	-	-	-	-	-
361 362	8045 8050	Transportation to City Gate Transmission-Operation supervision and engineering	99.00 99.00		0		-			-	-	-	-	-		-
363	8050	Other Gas Purchases / Gas Cost Adjustments	99.00		0	-		-	-	-		-	-	-	-	-
364	8052	PGA for Commercial	99.00		0		-	-		-	-		-	-	-	
365	8053	PGA for Industrial	99.00		0	-	-	-	-	-	-		-	-	-	-
366 367	8054	PGA for Public Authority PGA for Transportation Sales	99.00		0		-	-	-	-	-	-	-	-	-	-
368	8057 8058	PGA for Transportation Sales Unbilled PGA Costs	99.00 99.00	-	0	-		-	-	-						-
369	8059	PGA Offset to Unrecovered Gas Cost	99.00		0		-	-	-		-	-	-	-	-	-
370	8060	Exchange Gas	99.00		0	-	-	-	-	-	-		-	-	-	-
371 372	8081	Gas Withdrawn From Storage - Debit	99.00		0	-	-		-	-	-		-	-	-	
372	8082	Gas Delivered to Storage	99.00		0		-	-	-	-	-	-	-	-	-	-
373 374	8110 8120	Gas used for products extraction-Credit Gas Used for Other Utility Operations	99.00 99.00		0	-			-	-		- :				
375	8130	Other Gas Supply Expenses	99.00		0			-	-	-	-	-	-	-	-	-
375 376	8580	Transmission and compression of gas by others	99.00		0	-	-		-	-	-		-	-	-	-
377		Maintenance														
378	8350	Maint. Of Purch. Gas Meas. Sta.	99.00		0	- 0	-	-	-	-	-	- 0	- 0	- 0	-	-
379 380		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
381		Underground Storage:														
382		Operation Op., Sup., & Eng.														
383	8140	Op., Sup., & Eng.	99.00	-	0		-	-	-	-	-	-	-	-	-	-
384 385	8150 8160	Maps & Records Wells Expense	99.00 99.00	-	0	-		-	-	-					-	-
386	8170	Lines Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
387	8180	Compressor Station Expense	99.00		0	-	-		-	-	-		-	-	-	-
388	8190	Compressor Station Fuel & Power	99.00		0		-	-	-	-	-	-	-	-	-	-
389 390	8200 8210	Meas. & Regul. Station Expenses Purification Expenses	99.00 99.00		0	-		-	-	-	-	-	-	-	-	-
391	8220	Exploration & Development	99.00		0	-	-	<u> </u>	-	-	-	-	-	-	-	1
391 392	8230	Gas Losses	99.00	-	0		-	-	-	-	-		-	-	-	-
393	1	Maintenance	99.00													
394 395	8300 8310	Maint. Sup., & Eng. Structures and Improvements	99.00 99.00	-	0	-				-	-		-			-
396	8310	Structures and Improvements Reservoirs & Wells Maintenance	99.00	-	0			-	-	-			-		-	+
396 397	8330	Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
398 399	8340	Compressor Station Equip Maint	99.00		0			-	-	-	-		-	-	-	
399 400	8350 8360	Meas. & Regul. Station Equip Maint Purification Equipment Maintenance	99.00 99.00		0		-	-	-	-	-	-	-	-	-	-
400	8360	Other Equipment Maintenance	99.00	-	0	-		-	- :	- :		- :		-		1
402	1	Total Underground Storage Expense	25.00		0	0	0	0	0	0	0	0	0	0	0	0
403																
404 405		Transmission:			-											
405	8500	Operation Op., Sup., & Eng.	99.00		0		_		_	-				-		_
405	8510	System Control & Load Dispatching	99.00	-	0		-	<u> </u>	-	-	-	-	-		- :	
408	8520	Communication Systems Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
409	8530	Compressor Station Labor Expense	99.00		0		-	-	-	-	-	-	-	-	-	-
410 411	8540 8550	Compressor Station Fuel Gas Compressor Station Fuel & Power	99.00 99.00	-	0	-		-	-	-		- :	-	- :		-
411	8560	Mains Expense	99.00	-	0	1	-	-	-	-	-	-	-	-	-	-
413	8570	Meas. & Regul. Station Expenses	99.00		0		-	-	-	-	-	-	-	-	-	
	8580	I DC Payment	99.00		0		-	-	-	-	-	-	-	-	-	-
415	8580	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
416 417	8590 8600	Other Expenses Rents	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	-
417	0.00	Maintenance	59.00		-	1		· ·		· ·	· ·	· ·	· ·	· ·		·
419	8610	Maint. Sup., & Eng.	99.00		0	-	-	_ ·	-	-	-	-	-	-	-	-
	8620	Structures and Improvements	99.00		0		-	-	-	-	-	-	-	-	-	
421	8630	Mains	99.00	-	0	-		-	-	-	-		-	-	-	-
422 423	8640 8650	Compressor Station Equip Maint Meas. & Regul. Station Equip Maint	99.00 99.00	:	0			- :	-		-	-	-	-	-	-
424	8660	Communication Equipment Maintenance	99.00	-	0		-	-	-	-	-	-	-	-	-	1
		04-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5-5	99.00		0											
425 426	8670	Other Equipment Maintenance Total Transmission Expense	55.00	-	0		- 0	- 0		- 0	- 0	- 0	- 0	- 0	- 0	- 0

Atmos E	Energy	y Corpo	ration, Colorado-Kansas Division ase No. 22-ATMGRTS														
			ase NO. 22-ATMGKTS rch 31, 2022														
rest rea		JIII K IVIGI															
ALLOCA			M EXPENSES														
427																	
428			tribution:														
429 430	870		Operation Supervision and Engineering	45.50	Distribution Plant - Comm	12,034	6,619	2,437	25	38	0	567	51	1,200	175	76	846
431			Distribution Load Dispatching	99.00	Distribution Plant - Comm	12,034	0,019	2,437	- 25	- 38	-	- 567	51	1,200	- 1/5	- 76	840
432	871		Odorization	99.00		0	-	-					-		-		-
433	872		Compressor Station Labor & Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
434			Mains & Services	99.00		0	-	-		-	-	-	-	-	-	-	
435			Measuring and Regulating Station Exp Gen	99.00	•	0	-	-	-	-	-	-	-	-	-	-	-
436	876		Measuring and Regulating Station Exp Ind.	99.00	Table Thomas and the same of t	20.564	- 44.244	4.164	- 43		- 0	969	-	2,050	-	- 420	
437 438	877		Measuring and Regulating Sta. Exp City Gate Meters and House Regulator Expense	99.00	Total Throughput	20,564	11,311	4,164	- 43	- 65	-	969	- 88	2,050	299	130	1,445
439			Customer Installations Expense	99.00		0		- :	-	-	-		-		-		
440	880	00	Other Expense	15.60	Distribution Plant - Comm	21,612	11,887	4,376	45	68	0	1,018	92	2,155	315	136	1,519
441	881	10	Rents	15.60	Distribution Plant - Comm	2,755	1,515	558	6	9	0	130	12	275	40	17	194
442			Aaintenance														
443	885		Maintenance Supervision and Engineering		Distribution Plant - Comm	0	-		-	-	-	-	-	-	-	-	
444	886		Maintenance of Structures and Improvements	99.00		0	-	-	-	-	-	-	-	-	-	-	-
445 446	887		Maintenance of Mains Maintenance of compressor station equipment	99.00		0	-		-	-	-	- :		-		- :	-
447	890		Maint. of Measuring and Regulating Station Equip General	99.00	-	0			-	-	-	- :		-			
448	891		Maint, of Measuring and Regulating Station Equip Industrial	99.00		0	-	-	-	-	-	- 1				- :	
449	892		Maint. of Measuring and Regulating Station Equip City Gate	99.00		0	-			-	-		-	-	-	-	
450	893		Maintenance of Services	99.00		0	-	-		-	-	-	-	-	-	-	
451	894	40	Maintenance of Meters and House Regulators	99.00	•	0	-		-	-			-	-	-	-	
452	895		Maintenance of Other Equipment	99.00		0	24.271	44.555	119	180	-		243		830	359	4,003
453 454	-	lot	al Distribution			56,965	31,331	11,535	119	180	1	2,685	243	5,679	830	359	4,003
455	-	Cue	tomer Accounts:														
456	901		upervision	99.00		0	-						-			-	
457	902		Meter Reading Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
458	903		Sustomer Records and Collection Expenses	99.00		0	-	-		-	-	-	-	-	-	-	
459	904		Incollectible Accounts	99.00	•	0	-	-	-	-	-	-	-	-	-	-	-
460	905		Aiscellaneous Customer Accounts Expenses	99.00	•	0	-	-	-	-	-	-	-	-	-	-	-
461 462	-	Tota	al Customer Accounts			0	-	-	-	-	-	-	-	-	-	-	-
463	+	0.0	tomer Service and Information:														
464	907		upervision	99.00		0	-		-			-	-		-	-	
465	908		Customer Assistance Expenses	99.00		0	-		-	-		-	-	-	-	-	-
466	909	90 la	nformational and Instructional Advertising Expenses	99.00		0	-	-		-	-	-	-	-	-	-	
467	910		Aiscellaneous Customer Service and Informational Expenses	99.00		0	-	-		-	-	-	-	-	-	-	
468		Tota	al Customer Service and Information			0	-	-	-	-	-	-	-	-	-	-	-
469		\perp															
470 471	011	Sale	es: iupervision	99.00		0									-		
472	912		Demonstrating and Selling Expenses	99.00		0			-	-	- :		-	-	-		
473	913		dvertising Expenses	99.00		0	-	-				-	-		-	-	-
474			Aiscellaneous Sales Expenses	99.00		0	-			-	-	-	-	-	-	-	
475		Total	al Sales			0	-			-	-		-	-	-	-	
476																	
477	+		ministrative & General:	+						-							
478 479	920	00	Operation Administrative and General Salaries	25.60	Payroll - Comm	11	6	2	0	0	0	1	0	1	0	0	1
480	920		Office Supplies and Expenses		PTD Plant - Commodity	51	28	10	0		0	2	0	5	1	0	4
481	922		Administrative Expenses Transferred	25.60	Payroll - Comm	15,288	8,408	3,096	32		0	720	65	1,524	223	96	1,074
482	923		Outside Services Employed	25.60	Payroll - Comm	211	116	43	0		0	10	1	21	3	1	15
483	924		Property Insurance	27.60	PTD Plant - Commodity	1,154	635	234	2		0	54	5	115	17	7	81
484	925		Injuries and Damages		PTD Plant - Commodity	326	179	66	1		0	15	1	32	5	2	23
485 486	926		Employee Pensions and Benefits Franchise Requirements		Payroll - Comm PTD Plant - Commodity	(594)	(327)	(120)	(1)	(2)	(0)	(28)	(3)	(59)	(9)	(4)	(42
486 487	927		Franchise Requirements Regulatory Commission Expenses		PTD Plant - Commodity Payroll - Comm	494	272	100	. 1	- 2	- 0	- 23	2	49	7	- 3	- 35
488	930.		General Advertising Expenses	99.00	-	0		- 100			-		-		- 1		- 33
489	930.		Miscellaneous General Expense		Payroll - Comm	93	51	19	0	0	0	4	0	9	1	1	7
490	931		Rents	99.00		0	-			-	-	-	-	-	-	-	
491	1		Maintenance														
492	932		Maintenance of General Plant	99.00	•	0			-		- 0		-	4.000	-	-	
493 494	+	lot	al A&G	-		17,035	9,369	3,449	36	54	0	803	73	1,698	248	107	1,197
494	+	Art -	ustments to Operations and Maintenance Expenses:	1													
495			abor-Related	16 60	O&M Expenses less A&G - Comm	(835)	(459)	(169)	(2)	(3)	(0)	(39)	(4)	(83)	(12)	(5)	(59
497			romotion		O&M Expenses less A&G - Comm	818	450	166	2		0	39	3	82	12	5	57
498			late Case - Related	16.60	O&M Expenses less A&G - Comm	(169)	(93)	(34)	(0)			(8)	(1)	(17)	(2)	(1)	(12
499			D&M - Related	16.60	O&M Expenses less A&G - Comm	(623)	(343)	(126)	(1)	(2)	(0)	(29)	(3)	(62)	(9)	(4)	(44
495	1	Adj	ustments to Operations and Maintenance Expenses			(809)	(445)	(164)	(2)	(3)	(0)	(38)	(3)	(81)	(12)	(5)	(57
496	-	1	TAL COLLECTION COLLEGED TO	1		72	40.377	44.555			1	2.417	200	7.700	1.000	467	
497	-	TOT	TAL O&M EXPENSE - COMMODITY			73,190	40,255	14,820	153	232	1	3,449	312	7,296	1,066	462	5,144

Atmo	Energy Co	rporation, Colorado-Kansas Division														
Kansa Test Y	s Jurisdicti ear Ending	on Case No. 22-ATMGRTS March 31, 2022														
ALLO	A FION OF	O&M EXPENSES Total O&M Expenses														
Line	Acct.		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
No.	No.		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
498 499		Production & Gathering: Operation														-
500	7500	Op., Sup., & Eng.			0	0	0		0	0			0	0	0	
501	7510 7520	Production Maps & Records Gas Wells			0	0	0		0 0	0			0	0	0	
502 503	7530	Field Lines Expenses			0				0	0					0	
504 505		Field Compressor Station Expense			0				0	0					0	
505		Field Compressor Sta. Fuel & Pwr. Field Meas. & Regul. Station Exp			0				0 0	0					0	
507	7570	Purification Expense			0	0	0		0	0	0	0	0		0	0
508 509	7590	Other Expenses Maintenance			0	0	0	- '	0	0	0	0	0	0	0	0
510		Maint. Sup., & Eng.			0	0			0	0					0	
511 512	7620 7640	Structures and Improvements Field Line Maintenance			0				0 0	0					0	
513	7650	Compressor Station Equip. Maint.			0				0 0	0	0	0	0		0	0
514	7660 7670	Meas. & Regul. Station Equip Maint			0	0	0		0	0				0	0	
515 516	7680	Purification Equipment Maintenance Other Equipment Maintenance			0	0			0 0	0					0	0
517		Gas Processed By Others			0	0			0	0				0	0	
518 519		Total Production & Gathering			- 0	- 0	0	— "	0	0	0	0	- 0	- 0	0	0
520		Other Gas Supply Expenses:														
521 522	8001	Operation Intercompany Gas Well-head Purchases			0	0	0		0 0	0	0	0	0	0	0	0
523	8010	Natural gas field line purchases			0				0	0	0	0			0	0
524	8040 8045	Natural Gas City Gate Purchases			0	0	0		0	0			0	0	0	
525 526	8050	Transportation to City Gate Transmission-Operation supervision and engineering			0	0	0		0 0	0	0	0		0	0	0
527 528	8051	Other Gas Purchases / Gas Cost Adjustments PGA for Commercial			0				0 0	0					0	0
528		PGA for Industrial			0				0 0	0					0	
530	8054	PGA for Public Authority			0	0	0		0	0	0	0	0	0	0	0
531 532	8057 8058	PGA for Transportation Sales Unbilled PGA Costs			0	0	0	-	0 0	0				0	0	
533	8059	PGA Offset to Unrecovered Gas Cost			0					0					0	0
534		Exchange Gas			0				0	0					0	0
535 536		Gas Withdrawn From Storage - Debit Gas Delivered to Storage			0				0 0	0					0	
537	8110	Gas used for products extraction-Credit			0	0	0		0 0	0	0	0	0	0	0	0
538 539	8120 8130	Gas Used for Other Utility Operations Other Gas Supply Expenses			0	0		-	0 0	0				0	0	
540	8580	Other Gas Supply Expenses Transmission and compression of gas by others			0					0					0	
541		Maintenance			_		_				0	0		_		
542 543	8350	Maint, Of Purch, Gas Meas, Sta. Total Other Gas Supply Expenses			0	0	0		0 0	0	0			0	0	0
544																
545 546		Underground Storage: Operation														
547	8140	Op., Sup., & Eng.			2,227	1,617	580		5 11	0			0	0	0	
548 549	8150 8160	Maps & Records Wells Expense			868,121	630,193	226,102	2,31	7 4,426	0			0	0	0	0
550 551		Lines Expense			0	0	0		0	0	0	0	0	0	0	0
551 552		Compressor Station Expense Compressor Station Fuel & Power			248,569				0	0					0	
553	8200	Meas. & Regul. Station Expenses			248,309	195		- 00		0	2		0	0	0	0
554 555	8210	Purification Expenses			7 170	0	0	19	0 0	0			0	0	0	0
556 557	8220	Exploration & Development Gas Losses			7,170			21:		0					0	
557		Maintenance														
558 559	8300 8310	Maint. Sup., & Eng. Structures and Improvements			0	0	0			0			0	0	0	
560	8320	Reservoirs & Wells Maintenance			0				0 0	0	0	0	0	0	0	0
561 562	8330 8340	Line Maintenance Compressor Station Equip Maint			399	290		-	0 1 2	0	0 2	0	0	0	0	0
563 564		Meas. & Regul. Station Equip Maint			476	345	124		1 2	0	3	0			0	0
564 565	8360 8370	Purification Equipment Maintenance Other Equipment Maintenance			0 48,891	35,491		130		0					0	
566		Total Underground Storage Expense			1,255,064	911,086	326,882	3,350	6,399	7	7,342	0	0	0	0	0
567 568																
569		Transmission: Operation							+					1		
570	8500	Op., Sup., & Eng.			0	0			0	0					0	
571 572	8510 8520	System Control & Load Dispatching Communication Systems Expense			0		0		0 0	0		0		0	0	0
573	8530	Compressor Station Labor Expense			0	0			0 0	0	0	0	0		0	0
574 575		Compressor Station Fuel Gas			0	0			0	0					0	0
576	8560	Compressor Station Fuel & Power Mains Expense			258	168	60		1 1	0	0	0	22	6	0	0
577	8570	Meas. & Regul. Station Expenses			1,412	920	330		3 6	0	0	0	122	30	0	0
578 579		LDC Payment LDC Payment - A&G	_		0	0			0 0	0					0	
579 580	8590	Other Expenses			0	0	0		0	0	0	0	0	0	0	0
581 582	8600	Rents Maintenance			0	0	0		0	0	0	0	0	0	0	0
583	8610	Maint. Sup., & Eng.			0	0	0		0 0	0				0	0	0
584	8620	Structures and Improvements			0	0	0		0	0	0	0	0	0	0	0
585 586		Mains Compressor Station Equip Maint			0	0			0 0	0					0	
587	8650	Meas. & Regul. Station Equip Maint			0	0			0	0					0	0
588	8660	Communication Equipment Maintenance			0	0			0 0	0			0	0	0	0
589 590	8670	Other Equipment Maintenance Total Transmission Expense			1.670	1.088			1 8	0			144	36	0	

Atma:	Feer	Casa	ration Colorado Vancas Division	1												
Kansas	Jurisdi	y corpor liction Ca	ation, Colorado-Kansas Division ise No. 22-ATMGRTS													
			ch 31, 2022													
ALLOCA 591	ATION	OF O&N	A EXPENSES	-												
592	-	Diet	ribution:													
593			peration													
594	870		Supervision and Engineering		1,059,139	824,182	154,485	1,738	1,949	356	23,791	423	36,960	12,144	2,074	1,036
595	871		Distribution Load Dispatching		8,336	5,117	1,836	23	36	0	439	0	679	169	37	
596 597	871 872		Odorization Compressor Station Labor & Expenses		0	0	0	0	0	0	0	0	0	0	0	0
598	874		Mains & Services		8 296 136	5.890.462	1 468 566	17,320	23,886	1,695	291 346	1,698	449.657	125,988	24 649	870
599	875		Measuring and Regulating Station Exp Gen		58,339	35,812	12,849	158	252	1	3,075	0	4,751	1,184	258	0
600	876	60	Measuring and Regulating Station Exp Ind.		0	0	0	0	0	0	0	0	0	0	0	0
601	877	70	Measuring and Regulating Sta. Exp City Gate		43,106	25,148	9,129	104	162	1	2,157	88	3,886	757	229	1,445
602	878		Meters and House Regulator Expense Customer Installations Expense		192,005 87,067	174,326 66,636	16,577 15.462	85 208	21 95	104	621 943	136	38 1.768	138	51 98	63
604	880		Other Expense		1,902,175	1,480,201	277,449	3,121	3,501	640	42,728	760	66,380	21,811	3,724	1,861
605	881		Rents		242,506	188,709	35,372	398	446	82	5,447	97	8,463	2,781	475	237
606			faintenance													
607	885		Maintenance Supervision and Engineering	-	116,065	71,249	25,563	314	500	2	6,117	0	9,453	2,355	513	0
608	886		Maintenance of Structures and Improvements Maintenance of Mains	-	0 352,402	216,328	77,615	952	1,519	7	18,572	0	28,701	7,150	1,556	0
610	889		Maintenance of compressor station equipment		352,402	210,328	77,615	952	1,519	0	18,572	0	28,701	7,150	1,556	0
611	890	00	Maint. of Measuring and Regulating Station Equip General		193,004	118,479	42,508	522	832	4	10,172	0	15,719	3,916	852	0
612	891	10	Maint. of Measuring and Regulating Station Equip Industrial		0	0	0	0	0	0	0	0	0	0	0	0
613	892		Maint. of Measuring and Regulating Station Equip City Gate	-	0	0	0	0	0	0	0	0	0	0	0	0
614 615	893		Maintenance of Services Maintenance of Meters and House Regulators		3,989 322,745	3,504 283,555	404 32,677	4 326	1 119	170	17 1,387	182	2,080	25 2,014	141	93
616	899		Maintenance of Other Equipment		322,745	283,555	32,677	0	0	0	1,387	0	2,080	2,014	0	93
617			al Distribution		12,877,013	9,383,709	2,170,491	25,271	33,320	3,110	406,811	3,430	628,561	182,043	34,659	5,607
618																
619			tomer Accounts:								43				4	5
620 621	902		upervision feter Reading Expense		22,141 974,272	20,414 898,275	1,585 69,722	12 511	99	12 512	1,874	9	1,180	1,675	183	230
622	903		ustomer Records and Collection Expenses		27,876	25,702	1,995	15	3	15	54	0	34	48	5	7
623	904	40 U	ncollectible Accounts		1,306,815	1,204,880	93,520	685	132	686	2,514	13	1,583	2,247	246	308
624	905		fiscellaneous Customer Accounts Expenses		4,892	4,511	350	3	0	3	9	0	6	8	1	1
625 626	-	Tota	I Customer Accounts	_	2,335,997	2,153,782	167,172	1,225	236	1,227	4,493	22	2,830	4,017	440	551
627	_	Cust	tomer Service and Information:													
628	907	70 St	upervision		0	0	0	0	0	0	0	0	0	0	0	0
629	908		ustomer Assistance Expenses		9,581	8,833	686	5	1	5	18	0	12	16	2	2
630	909		formational and Instructional Advertising Expenses		13,221	12,189	946	7	1	7	25	0	16	23	2	3
631	910		fiscellaneous Customer Service and Informational Expenses		2,990 25.792	2,757 23.780	214 1.846	2 14	0	2 14	6 50	0	4 31	5 44	1 5	1 6
633		1011	Castonici Screec and mornatori		23,732	23,700	2,040				~	-				
634		Sale	s:													
635			upervision		55,187	50,882	3,949	29	6	29	106	1	67	95	10	13
636	912	20 D	emonstrating and Selling Expenses		20,957	19,322	1,500	11 2	2	11	40	0	25	36	4	5
637	913		dvertising Expenses fiscellaneous Sales Expenses		3,304	3,046	236	0	0	0	0	0	0	0	0	0
639	1016		Il Sales		79,448	73,251	5,686	42	8	42	153	1	96	137	15	19
640																
641	1		ninistrative & General:													
642 643	920		peration Administrative and General Salaries		7,308	6,366	786	7	8	3	48	0	58	24	4	2
644	921		Office Supplies and Expenses	<u> </u>	4,540	3,531	664	7	8	2	102	2	159	52	9	4
645	922	20	Administrative Expenses Transferred		9,956,807	8,674,598	1,071,638	9,775	10,392	4,216	65,972	485	78,743	32,759	5,243	2,986
646	923		Outside Services Employed		137,458	119,757	14,794	135	143	58	911	7	1,087	452	72	41
647 648	924		Property Insurance	1	101,995 28,787	79,315 22,386	14,914 4,209	168 47	189 53	34 10	2,281 644	41 11	3,581 1,011	1,174 331	199 56	99 28
649	925		Injuries and Damages Employee Pensions and Benefits	1	(386,826)	(337,011)	(41,634)	(380)	(404)	(164)	(2,563)	(19)	(3,059)	(1,273)	(204)	(116)
650	927		Franchise Requirements	<u> </u>	(380,820)	(337,011)	(41,034)	(380)	0	0	(2,303)	0	(3,039)	(1,273)	0	(110)
651	928		Regulatory Commission Expenses		321,974	280,511	34,654	316	336	136	2,133	16	2,546	1,059	170	97
652	930		General Advertising Expenses	-	0	0	0	0	0	0	0	0	0	0	0	0
653 654	930		Miscellaneous General Expense Rents	-	60,664 0	52,852	6,529	60	63	26 0	402	0	480	200	32	18 0
655	931		Rents faintenance	1	0	0	0	0	- 0	0	0	U	0	0	0	0
656	932		Maintenance of General Plant		0	0	0	0	0	0	0	0	0	0	0	0
657			il A&G		10,232,708	8,902,304	1,106,556	10,136	10,789	4,321	69,930	546	84,606	34,778	5,581	3,160
658																
659 660	-		ustments to Operations and Maintenance Expenses:	-	(242,912)	(183,876)	(39,166)	(438)	(586)	(64)	(6,138)	(51)	(9,257)	(2,730)	(515)	(91)
661	_		romotion		237,919	180,096	38,361	429	574	63	6,012	50	9,067	2,674	504	89
662			ate Case - Related		(49,109)	(37,174)	(7,918)	(89)	(118)	(13)	(1,241)	(10)	(1,872)	(552)	(104)	(18)
663			&M - Related		(181,401)	(137,314)	(29,248)	(327)	(437)	(48)	(4,584)	(38)	(6,913)	(2,039)	(384)	(68)
659	-	Adju	ustments to Operations and Maintenance Expenses		(235,502)	(178,267)	(37,971)	(425)	(568)	(63)	(5,951)	(49)	(8,975)	(2,647)	(499)	(88)
660 661	-	TOT	AL O&M EXPENSE	-	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255
		101	AL UCINI EAFENJE		20,572,189	21,270,732	3,741,051	39,016	50,195	8,008	482,828	3,951	707,294	218,409	40,200	9,2

	_															
Atmos E	nerg	y Corporation, Colorado-Kansas Division diction Case No. 22-ATMGRTS														
		diction Case No. 22-ATMGKTS ding March 31, 2022														
·esi rea	ene	ung murun 31, 2022		+												
ALLOCAT	TION	I OF PAYROLL		+												
1	HUN	OF PATROLL														
2	-	Customer														
2	-	Customer														
5		duction & Gathering:	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
6			Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
7	Pror	duction & Gathering														
8	0	Operation						-			-					
9	110	Op., Sup., & Eng.	99.00	i -	0	-	-	-	-	-	-	-	-	-	-	-
10		Production Maps & Records	99.00	j -	0	-		-	-	-	-	-	-	-	-	
11		Field Lines Expenses	99.00	j -	0	-			-	-	-	-	-	-	-	
12		Field Compressor Station Expense	99.00		0			-	-	-			-		-	-
13		Field Compressor Sta. Fuel & Pwr.	99.00		0			-	-		-	-	-	-	-	-
14		Field Meas. & Regul. Station Exp	99.00	-	0			-	-	-	-	-	-	-	-	-
15		Purification Expense	99.00	j -	0	-		-	-	-	-		-	-	-	
16		Other Expenses	99.00		0	-		-	-	-	-	-	-	-	-	-
17	M	Maintenance														
18		Maint. Sup., & Eng.	99.00		0			-	-	-			-		-	
19		Structures and Improvements	99.00		0			-	-	-	-					-
20		Field Line Maintenance	99.00		0		-	-	-	-		-	-	-	-	
21		Compressor Station Equip. Maint.	99.00		0			-	-	-	-				-	
22		Meas. & Regul. Station Equip Maint	99.00	j -	0	-	-	-	-	-	-	-	-	-	-	-
23		Purification Equipment Maintenance	99.00		0		-	-	-	-	-	-	-	-	-	
24		Other Equipment Maintenance	99.00) -	0		-	-	-	-	-		-	-	-	-
25		Gas Processed By Others	99.00	-	0			-	-	-			-		-	
26	Tota	al Production & Gathering	.,,,,,,		0		0		0	0	0	0	0	0	0	
27	11	T			_		_	-	-	-		_				
	Oth	er Gas Supply Expenses:														
29		Wellhead Purchases	99.00		0	-	-	-	-	-	-	-	-		-	-
30		Field Line Purchases	99.00		0	-	-	-	-	-	-	-	-	-	-	-
31		Transmission Line Purchases	99.00	-	0		-	-	-	-		-	-		-	-
32		City Gate Purchases	99.00	j -	0	-		-	-	-	-	-	-	-	-	-
33		Other Gas Purchases	99.00		0	-		-	-	-	-	-	-	-	-	-
34		Exchange Gas	99.00		0			-	-	-	-	-	-	-	-	-
35		Purchased Gas Expenses	99.00		0	-	-	-	-	-	-	-	-		-	-
36 37		Storage Gas Withdrawal	99.00		0	-	-	-	-	-	-	-	-		-	-
37	П	Company Used Gas	99.00		0	-		-	-	-	-		-	-	-	-
38		Other Gas Supply Expenses	99.00		0	-	-	-	-	-	-	-	-		-	
39	Tota	al Other Gas Supply Expenses			0		0	0	0	0	0	0	0	0	0	
40																
41	Und	derground Storage:														
42	0	peration														
43		Op., Sup., & Eng.	99.00	ı -	0		-	-		-	-					-
44		Maps & Records	99.00		0	-	-	-	-	-	-		-		-	
45		Wells Expense	99.00		0	-	-	-	-	-	-		-		-	-
46		Lines Expense	99.00	i -	0	-	-	-	-	-	-	-	-	-	-	
47		Compressor Station Expense	99.00	i -	0	-	-	-	-	-	-	-	-	-	-	-
48		Compressor Station Fuel & Power	99.00	/ -	0	-	-	-	-	-	-	-	-	-	-	-
49		Meas. & Regul. Station Expenses	99.00		0	-	-	-	-	-		-	-		-	-
50 51		Purification Expenses	99.00		0		-	-	-	-	-	-	-		-	-
51		Exploration & Development	99.00		0		-	-	-	-	-	-	-		-	-
52		Gas Losses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
53	ш.	Other Expenses	99.00	/ -	0	-	-	-	-	-	-	-	-	-	-	-
54	Ш.	Storage Well Royalties	99.00	/ -	0	-	-	-	-	-	-	-	-	-	-	-
55	ш	Rents	99.00	/ -	0	-	-	-	-	-	-	-	-		-	-
56		Maintenance														
57 58		Maint. Sup., & Eng.	99.00		0		-	-	-	-	-	-	-		-	-
58		Structures and Improvements	99.00		0		-	-	-	-	-	-	-	-	-	-
59		Reservoirs & Wells Maintenance	99.00		0		-	-	-	-	-	-	-	-	-	-
60		Line Maintenance	99.00		0		-	-	-	-	-	-	-	-	-	-
61	-	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
62	+	Meas. & Regul. Station Equip Maint	99.00		0		-	-	-	-	-	-	-		-	-
63 64	-	Purification Equipment Maintenance	99.00	-	0		-	-	-	-	-	-	-		-	-
	7-1	Other Equipment Maintenance	99.00	-	0		-	-	-	-	-	-	-	-	-	-
65	Iota	al Underground Storage Expense			0	-	-	-	-	-	-	-	-	-	-	-
	Ten	nsmission:		+									-			
68		nsmission: Operation	-													
69		Op., Sup., & Eng.	99.00		0								-			
70	+	Op., Sup., & Eng. System Control & Load Dispatching	99.00	1	0	-		-	-			-	-	-		
71		Communication Systems Expense	99.00	1	0		-	-		-		-	-	-	-	-
72		Communication Systems expense Compressor Station Labor Expense	99.00	-	0		-	-				-	-	-	-	
73		Compressor Station Fuel Gas	99.00		0		-	-	-	-	-	-	-	-	-	-
73 74		Compressor Station Fuel & Power	99.00		0		-	-	-	-	-		-	-	-	-
75		Mains Expense	99.00		0		-	-	-		-	-	-		-	-
76	+	Meas. & Regul. Station Expenses	99.00	i -	0		-	-	-	-	-	-	-	-	-	-
77		Other Expenses	99.00	i -	0			-	-	-	-				-	
78		LDC Payment	99.00	i -	0			-	-	-	-				-	
79		LDC Payment - A&G	99.00	i -	0			-	-	-	-				-	-
80		Rents	99.00	i -	0			-	-		-				-	-
81		Aaintenance	33.00													
82		Maint. Sup., & Eng.	99.00	1.	0			-	-	-	-	-	-	-	-	-
83		Structure & Improv.	99.00		0		-	-	-	-		-	-	-	-	
84	+	Mains	99.00	i -	0	-	-	-	-		-	-	-	-	-	-
85	+	Compressor Station Equip Maint	99.00	i -	0	- :	-	-	-		-	-	-	-	-	-
86		Meas. & Regul. Station Equip Maint	99.00		0			-	-	-	-				-	
87	1	Communication Equipment Maintenance	99.00	i -	0								-		-	-
88		Other Equipment Maintenance	99.00		0			-	-							-
		al Transmission Expense	33.00		0				0	0	0		0	0		

Cancac Luc	ergy Corporation, Colorado-Kansas Division isdiction Case No. 22-ATMGRTS														
	Ending March 31, 2022														
rest rear t															
ALLOCATIO	ON OF PAYROLL														
90															
	istribution:														
	Operation														
93	Supervision & Eng.	24.20	Distribution O&M - Cust	6,257,734	5,493,176	637,789	6,336	2,322	3,307	27,298	3,551	40,339	39,058	2,773	1,786
94	Distribution Load Dispatching	99.00		0	-	-	-	-	-	-	-	-	-	-	-
95	Compressor Station Labor and Expenses	99.00	-	0	-	-	-	-	-	-			-	-	-
96	Mains and Services Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	
97	Measuring and Regulating Station Expenses - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
98	Measuring and Regulating Station Expenses - Industrial	99.00		0	-	-	-	-	-	-	-	-	-	-	-
99	Measuring and Regulating Station Exp City Gate Chk. Sta.	99.00		0	-	-	-	-	-	-	-	-	-	-	-
100	Meter and House Regulator Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
101	Customer Installations Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
102	Other Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
103	Rents	99.00	-	0	-	-	-	-	-	-		-	-		-
	Maintenance														
105	Maintenance Supervision and Engineering	99.00		0	-	-	-	-	-	-	-	-	-	-	-
106 107	Maintenance of Structures and Improvements Maintenance of Mains	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	
					-	-	-	-	-	-	-		-	-	- :
108	Maintenance of compressor station equipment	99.00		0	-	-	-	-	-	-	-	-	-	-	
110	Maint. of Measuring and Regulating Station Equip General	99.00 99.00		0		-		-		-			-	-	
110	Maint. of Measuring and Regulating Station Equip Industrial	99.00		0	-	-		-		-			-		-
111	Maint. of Measuring and Regulating Station Equip City Gate Maintenance of Services	99.00		0	-	-				-			-		-
112	Maintenance of Services Maintenance of Meters and House Regulators	99.00		0	-	-		-							
114	Maintenance of Meters and House Regulators Maintenance of Other Equipment	99.00		0											
	otal Distribution	33.00	-	6,257,734	5,493,176	637,789	6,336	2,322	3,307	27,298	3,551	40,339	39,058	2,773	1,786
116	DISCRIBUCION			0,237,734	3,433,170	037,769	0,330	2,322	3,307	27,230	3,331	40,333	35,036	2,773	1,700
	ustomer Accounts														
118	Supervision	2.00	Bills	26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
119	Meter Reading	99.00		20,770,030			-			51,450	-	- 32,430	40,033		
120	Customer Rec. & Collections	99.00		0				-	-	-	-		-	-	
121	Uncollectible Accounts	99.00		0				-	-	-	-		-	-	-
122	Misc. Cust. Acct. Expense	99.00		0							-		-	-	
	otal Customer Accounts Expense			26,770,858	24,682,649	1,915,819	14.042	2,710	14.062	51,496	258	32.436	46.039	5,039	6,310
124				23,113,000	2.,002,0.0	2,020,020	- 1,012	-,	,	52,.55		527.00	10,000	-,,,,,,	
125 C	ustomer Service and Information														
126	Supervision	2.00	Bills	0		-		-	-	-	-		-	-	
127	Customer Assistance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
128	Information & Instruction	99.00		0	-	-	-	-	-	-	-	-	-	-	-
129	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
130 To	otal Customer Service & Info Expense			0	0	0	0	0	0	0	0	0		0	0
131													0		
132 Si	ales												0		
133	Supervision												0		
134			Bills	107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
135	Demonstration & Selling	99.00	-	0	-	-	-	-	-	207	1		185	-	
	Advertising	99.00 99.00		0		-		-	-	-	1 -	131	185		-
136	Advertising Misc. Sales Expense	99.00		0 0	-						1 - -	131	185 - - -		
136 137 To	Advertising	99.00 99.00		0	-	-		-	-	-	1 -	131	185		
136 137 To 138	Advertising Misc. Sales Expense otal Sales Expense	99.00 99.00		0 0	-						1 - -	131	185 - - -		
136 137 To 138 139 A	Advertising Misc. Sales Expense total Sales Expense	99.00 99.00		0 0	-						1 - -	131	185 - - -		
136 137 Ti 138 139 A 140	Advertising Miss: Sales Expense tal Sales Expense did Sales Expense did Misser Sales Advertising did Misser Sales Expense	99.00 99.00 99.00		0 0 0 107,749	- - - 99,344	- - - 7,711	- - - 57		- - - - 57	- - - 207	1	131 - - - 131	185 - - - 185	20	- - 25
136 137 To 138 139 A 140 141	Advertising Miss: Sales Expense otal Sales Expense dministrative & General: Operation //dministrative and General Salaries	99.00 99.00 99.00	Bills	0 0 0 107,749 47,987,082	99,344 44,243,942	7,711	- - - 57 25,170	- - - 11	- - - 57	- - - 207	1 - - - 1	131 - - - 131	185 - - - 185	- - 20	- - - 25
136 137 Ti 138 139 A 140 141 142	Advertising Miss: Sales Expense otal Sales Expense otal Sales Expense dministrative & General: Operation Administrative and General Salaries Office Supplies and Expenses	99.00 99.00 99.00 2.00 99.00	Bills	0 0 0 107,749 47,987,082	- - - 99,344 44,243,942	7,711 3,434,129	- - - 57 25,170	- - - 11 4,857	57 25,206	- - 207 92,307	1 - - - 1 1	131 - - - 131 58,143	185 - - - 185 82,525 -	- - 20 9,032	- - - 25
136 137 To 138 139 A 140 141 142 143	Advertising Miss: Sales Expense old Sales Expense old Sales Expense diministrative & General: Operation. General: Office Supplies and Expenses Office Supplies and Expenses Administrative Expenses Transferred - Customer Support	99.00 99.00 99.00 2.00 99.00 99.00	Bills	0 0 0 107,749 47,987,082 0	99,344 44,243,942	7,711 3,434,129	25,170	4,857	57 25,206	- - 207 92,307 -	1 1 1 462	131 - - - 131 58,143	185 - - - 185 82,525	- - 20 9,032	11,311
136 137 Ti 138 139 A 140 141 142 143 144	Advertising Misc. Sales Expense old Sales Expense old Sales Expense diministrative & General: Operation Administrative and General Salaries Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General	99.00 99.00 99.00 2.00 99.00 99.00	Dills	0 0 0 107,749 47,987,082 0 0	99,344 44,243,942 -	3,434,129	25,170 	4,857	57 25,206	92,307 -	1	131 - - - 131 58,143 - -	185 - - - 185 82,525 - -	9,032 - - -	11,311
136 137 Ti 138 139 A 140 141 142 143 144 145	Advertising Mike: Sales Expense cold sales Expense cold sales Expense diministrative & General: Doceration. Government of the Control Salvies Goffice Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Services Employed	99.00 99.00 99.00 2.00 99.00 99.00 99.00	Bills	0 0 0 107,749 47,987,082 0 0 0	99,344 44,243,942 -	3,434,129 - - -	25,170 - - - - -	4,857 	25,206	92,307	1	131 - - 131 131 58,143 - -	185 - - - 185 185 82,525 - -	9,032 - - - - -	11,311
136	Advertising Mike: Sales Expense old Sales Expense old Sales Expense diministrative & General: Operation Administrative and General Salaries Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Services Employed Topoetry Insurance	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00	Dills	0 0 0 107,749 47,987,082 0 0 0 0	99,344 44,243,942 -	3,434,129	25,170 	4,857 	25,206 - - - - -	92,307 - - - 207	1	131 - - - 131 58,143 - - -	185 - - - 185 185 - - - - - - - - - - - - - - - - - - -	9,032	11,311
136 137 Ti 138 139 A 140 141 142 143 144 145 146 147 1	Advertising Miss: Sales Expense total Sales Expense total Sales Expense diministrative & General: Operation Administrative and General Salaries Other Supplies and Expense Administrative sort Expense Salaries Other Supplies and Expense Salaries Other Supplies and Expense Salaries Other Supplies and Expense Salaries Outcome Sa	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00 99.00	Bills	0 0 0 107,749 47,987,082 0 0 0 0 0	99,344 44,243,942 	3,434,129 	25,170 	4,857 	25,206 - - - - -	92,307 - - - - - - -	1	131 - - - 131 58,143 - - -	185 - - - 185 185 82,525 - - -	9,032 - - - - - - -	11,311 25
136 137 Ti 138 139 A 140 141 142 143 144 145 146 147 148	Advertising Mike: Sales Expense old Sales Expense old Sales Expense Oberation Administrative AG General: Operation Administrative spless and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Services Employee Troperty Insurance Injuries and Damages Employee Persions and Benefits Employee Persions and Benefits	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00 99.00 99.00	Bills	0 0 0 107,749 47,987,082 0 0 0 0 0 0	99,344	3,434,129 	25,170 	4,857 	25,206 	92,307 	1	131 - - - 131 58,143 - - - -	185	9,032 	11,311
136 137 Ti 138 139 A 140 141 142 143 144 145 146 147 148 149	Advertising Mike: Sales Expense ctal Sales Expense ctal Sales Expense dministrative & General: Operation Administrative and General Salaries Office: Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Services Employed Property Insurance Property Insurance Implicate and Dammages Employee Pensions and Benefits Regulatory Commission Expenses	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00 99.00	BINS	0 0 0 107,749 47,987,082 0 0 0 0 0	99,344 44,243,942 	3,434,129 	25,170 	4,857 	25,206 - - - - -	92,307 - - - - - - -	1	131 - - - 131 58,143 - - -	185 - - - 185 185 82,525 - - -	9,032 - - - - - - -	11,311
136 137 Ti 138 139 A 140 141 142 143 144 145 146 147 148 149 150	Advertising Mixe. Sales Expense Util Sales Expense Util Sales Expense Util Sales Expense Administrative & General: Administrative and General Salaries Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Unuside Services Employed Property Insurance Implies and Damage Regulatory Commission Expenses Regulatory Commission Expenses Regulatory Commission Expenses	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00 99.00 99.00	Bills	0 0 107,749 47,967,082 0 0 0 0 0 0 0 0 0 0	99,344	7,711 3,434,129 - - - - -	25,170 	4,857 	25,206 	92,307 	1	131 	185	9,032 	11,311
136 137 Ti 138 139 A 140 141 142 143 144 145 146 147 148 150 151	Advertising Mike: Sales Expense cold Sales Expense cold Sales Expense diministrative & General: Operation Administrative and General Salaries Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Sare genes Transferred - General Outside Sare genes Transferred - General Outside Sare General Administrative Expenses Transferred - General Property Insurance Implicate and Damages Employee Pensions and Benefits Regulatory Commission Expenses Duplicate Charges - Credit General Advertising Expenses	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00	BHS:	0 0 107,749 107,749 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99,344	7,711 3,434,129 - - - - - -	25,170 	4,857	25,206 - - - - - - -	92,307 	1	131 - - - 131 58,143 - - - - -	185	9,032 	11,31;
136 137 Ti 138 139 A 140 141 142 143 144 145 146 147 148 149 150 151 152	Advertising Mixe. Sales Expense old Sales Expense old Sales Expense old Sales Expense Office Supplies and Expense Office Supplies and Expenses Office Supplies and Expenses Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Services Employed Property Insurance Implyines and Damages Employee Pensions and Benefits Duplicates Chapter Outplicate Chapter General Advertising Expenses General Advertising Expenses	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00	Bills	0 0 107,749 47,987,082 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99,344	7,711 3,434,129	25,170 	4,857	25,206 	92,307 	1	131 	185 - - - - 185 82,525 - - - - - - -	9,032 	11,311
136 137 Ti 138 139 A 140 141 142 143 144 145 146 147 148 149 150 151 152 153	Advertising Mike: Sales Expense cold Sales Expense cold Sales Expense diministrative & General: Operation Administrative Ageneral Salaries Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outlide Services Employed Control	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00	Bills	0 0 107,749 107,749 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99,344	7,711 3,434,129 - - - - - - -		4,857 	25,206 	92,307 	1 1 1 462	131 	185 	9,032 	11,31:
136 137 Ti 138 139 A 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154	Advertising Miss: Sales Expense cold sales Expense cold sales Expense districtive & General: Doceration. Government of Commission of Commission of Commission office Supplies and Expenses office Supplies office	99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00	Bills	0 0 107,749 47,987,082 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99,344	7,711 3,434,129	25,170 	4,857	25,206 	92,307 	1	131 	185 - - - - 185 82,525 - - - - - - -	9,032 	11,311
136	Advertising Mike: Sales Expense cold Sales Expense cold Sales Expense diministrative & General: Operation Administrative Ageneral Salaries Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outlide Services Employed Control	99.00 99.00 99.00 2.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00	Bills	0 0 0 107,749 170,749 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99,344	7,711 3,434,129		4,857 	25,206 	92,307 	1 1	131 	185 - - - - 185 82,525 - - - - - - - -	9,032 	11,312 11,312
136	Advertising Mike: Sales Expense otal Sales Expense otal Sales Expense diministrative & General: Operation Administrative Ageneral Salaries Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Services Employed Topocry Insurance Implies and Damages Implies and Damages Implies and Damages Deplication Commission Expenses Duplicate Charges - Credit General Advertising Expenses Miscellaneous General Expense Beners Maintenance Maintenance Maintenance	99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00	Bills	0 0 107,749 47,987,082 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99,344	7,711 3,434,129		4,857	25,206 	92,307	1 	131 	185. 	9,032 9,032 	11,312 11,312
136	Advertising Mike: Sales Expense otal Sales Expense otal Sales Expense diministrative & General: Operation Administrative spenses Administrative spenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Services Employed Typocryt Instance injuries and Damages Employee Persions and Benefits Employee Persions and Benefits Diplicate Charges - Greet Operation Charges - Greet Miscellaneous General Expenses Miscellaneous General Plant ball A&G	99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00	Dills	0 0 0 107,749 170,749 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99,344	7,711 3,434,129		4,857	25,206 	92,307 	1 	131 	185. 	9,032 9,032 	11,312 11,312
136	Advertising Mike: Sales Expense otal Sales Expense otal Sales Expense diministrative & General: Operation Administrative Ageneral Salaries Office Supplies and Expenses Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General Outside Services Employed Topocry Insurance Implies and Damages Implies and Damages Implies and Damages Deplication Commission Expenses Duplicate Charges - Credit General Advertising Expenses Miscellaneous General Expense Beners Maintenance Maintenance Maintenance	99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00 99.00	Dills	0 0 0 107,749 17,749 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	99,344 44,243,942	3,434,129	25,170	4,857 	25,206 	92,307 	1	131 	185 	9,032 	25 25 21,311

Atmos En	ergy Corporation, Colorado-Kansas Division risdiction Case No. 22-ATMGRTS														
Test Year	Ending March 31, 2022														
ALLOCATI	ON OF PAYROLL														
161	ON OF PATROLL														
162	Demand														
163 164															
165		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
166		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
167	Production & Gathering:														
168	Operation				-	-	-	-	-	-			-	-	-
169 170	Op., Sup., & Eng. Production Maps & Records	99.00) -	0		-	-	-		-	-	-	-	-	
171	Field Lines Expenses	99.00		0		-	-	-	-	-	-	-	-	-	-
172	Field Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
173	Field Compressor Sta. Fuel & Pwr.	99.00		0		-	-	-	-	-			-	-	
174 175	Field Meas. & Regul. Station Exp Purification Expense	99.00) -	0	-	-	-	-	-	-	-	-	-	-	-
176	Other Expenses	99.00		0	-	-		-	-	-	-	-	-	-	-
177	Maintenance														
178	Maint. Sup., & Eng.	99.00		0		-	-	-	-	-		-	-	-	-
179 180	Structures and Improvements Field Line Maintenance	99.00		0		-	-	-	-	-	-	-	-	-	-
181	Compressor Station Equip. Maint.	99.00		0		- :	-	-		-	-	-	1		-
182	Meas. & Regul. Station Equip Maint	99.00		0	-	-	-	-		-	-		-	-	-
183	Purification Equipment Maintenance	99.00		0	-	-	-	-	-	-	-	-	-	-	-
184	Other Equipment Maintenance	99.00		0		-	-	-		-	-	-		-	-
185 186	Gas Processed By Others Total Production & Gathering	99.00) -	0		- 0	- 0	- 0	. 0	- 0	- 0	- 0	- 0	- 0	-
185	roduction & Gathering			0	0	0		0	0	- 0	-	- 0	- 0	- 0	,
188 (Other Gas Supply Expenses:														
189	Wellhead Purchases	99.00		0	-	-	-	-	-	-	-	-	-	-	-
190 191	Field Line Purchases Transmission Line Purchases	99.00	J -	0		-	-		-	-	-	-	-		+ -
191	City Gate Purchases	99.00		0						-	-	-	-	-	-
193	Other Gas Purchases	99.00		0		-	-		-		-	-	1	-	-
194	Exchange Gas	99.00		0		-	-	-	-	-	-	-	-	-	-
195	Purchased Gas Expenses	99.00		0		-	-	-	-	-	-	-	-	-	-
196 197	Storage Gas Withdrawal Company Used Gas	99.00		0		-	-	-		-	-		-		-
198	Other Gas Supply Expenses	99.00		0			-	-	-	-				-	-
199	Total Other Gas Supply Expenses			0		0	0	0	0	0	0	0	0	0) (
200															
201 I	Underground Storage:														
202	Op., Sup., & Eng.	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	108,145	78,968	28,332	290	555		-				-	
204	Maps & Records	99.00	-	0	-	-	-	-		-		-	-	-	-
205	Wells Expense	99.00	-	0		-	-	-	-	-	-	-	-	-	-
206 207	Lines Expense Compressor Station Expense	99.00) -	0		-	-	-		-	-	-	-	-	-
208	Compressor Station Expense Compressor Station Fuel & Power	99.00		0			-			-	-	-	-	-	-
209	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
210	Purification Expenses	99.00		0		-	-	-	-	-	-	-	-	-	-
211 212	Exploration & Development Gas Losses	99.00) -	0	-		-			-	-	-	-	-	-
213	Other Expenses	99.00	-	0	- :	-		-	-	-	-	-	-	-	-
214	Storage Well Royalties	99.00	-	0	-	-	-	-	-	-		-		-	-
215	Rents	99.00	-	0			-	-				-		-	-
216 217	Maintenance	99.00		0				-			-	_			
217	Maint. Sup., & Eng. Structures and Improvements	99.00		0			-	-		-	-	-	-	-	+ - :
219	Reservoirs & Wells Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
220	Line Maintenance	99.00		0	-	-	-	-	-	-	-	-	-	-	-
221 222	Compressor Station Equip Maint Meas. & Regul. Station Equip Maint	99.00		0	-	-	-	-	-		-	-	-	-	-
222	Purification Equipment Maintenance	99.00		0		-		-		-	-	-	-	-	1 -
224	Other Equipment Maintenance	99.00		0	-	-	-	-	-	-	-	-		-	i -
225	Total Underground Storage Expense			108,145	78,968	28,332	290	555	-	-	-	-	-	-	1 -
226 227	Fransmission:										-	-	-		-
228	operation	_										1			1
229	Op., Sup., & Eng.	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	1,406	916	329	3	6	-	-	-	122	30	-	-
230	System Control & Load Dispatching	99.00		0	-	-	-	- 1	-	-	-	-	-	-	-
231	Communication Systems Expense	99.00		0		-	-	-	-	-	-	-	-	-	-
232	Compressor Station Labor Expense Compressor Station Fuel Gas	99.00		0		-	-	-		-	-	-	-	-	-
233	Compressor Station Fuel & Power	99.00		0		-		-		-	-	-	-	-	-
235	Mains Expense	99.00	-	0	-	-	-	-	-	-	-	-		-	-
236	Meas. & Regul. Station Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
237	Other Expenses	99.00		0		-	-	-	-	-	-	-	-	-	-
238	LDC Payment LDC Payment - A&G	99.00		0		-	-	-		-	-	-	-	-	-
240	Rents	99.00		0		-	-	-		-	-	-	-	-	-
241	Maintenance														
242	Maint. Sup., & Eng.	99.00) -	0	-	-	-	-	-	-	-	-	-	-	-
243 244	Structure & Improv. Mains	99.00) -	0		-	-	-	-	-	-	-	-	-	-
244	Mains Compressor Station Equip Maint	99.00) -	0		-	-	-		-	-	-	-		-
246	Meas. & Regul. Station Equip Maint	99.00		0		-	-	-	-	-	-	-	-	-	-
247	Communication Equipment Maintenance	99.00		0		-	-	-	-	-	-	-	-	-	-
2/18	Other Equipment Maintenance Fotal Transmission Expense	99.00) -	1,406	916	329		-	- 0	- 0	- 0	122	30	- 0	
240							3	6							

Atmos =	nerr	y Corporation, Colorado-Kansas Division														
		corporation, colorado-kansas division liction Case No. 22-ATMGRTS														
Test Yea	ar Fre	ding March 31, 2022														
ALLOCA	TION	OF PAYROLL														
250	ΤÏ															
	Dist	ribution:														
252	0	peration														
253		Supervision & Eng.		Distribution O&M - Demand	8,025,394	4,926,536	1,767,556	21,687	34,601	158	422,950	-	653,629	162,836	35,442	-
254		Distribution Load Dispatching	99.00		0			-	-	-	-	-	-	-		-
255		Compressor Station Labor and Expenses	99.00		0	-	-	-	-	-	-	-		-		-
256		Mains and Services Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
257		Measuring and Regulating Station Expenses - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
258		Measuring and Regulating Station Expenses - Industrial	99.00		0	-	-	-	-	-	-	-	-	-	-	-
259		Measuring and Regulating Station Exp City Gate Chk. Sta. Meter and House Regulator Expenses	99.00 99.00		0	-	-	-	-	-	-	-		-	-	-
261	-	Customer Installations Expenses	99.00		0		-					-	-	-		-
262		Other Expenses	99.00		0		-	-	-	-	-	-	-	-	-	-
263		Rents	99.00		0		-	-			-					
264		Taintenance			-											
265		Maintenance Supervision and Engineering	99.00	-	0	-	-	-	-	-	-		-	-	-	
266		Maintenance of Structures and Improvements	99.00		0	-	-	-	-	-	-	-	-	-	-	-
267		Maintenance of Mains	99.00		0	-	-	-	-	-	-	-	-	-		-
268		Maintenance of compressor station equipment	99.00		0	-	-	-	-	-	-	-	-	-		-
269		Maint. of Measuring and Regulating Station Equip General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
270		Maint. of Measuring and Regulating Station Equip Industrial	99.00		0	-	-	-	-	-	-	-	-	-	-	-
271	1	Maint. of Measuring and Regulating Station Equip City Gate	99.00		0	-	-	-	-	-	-	-	-	-	-	-
272		Maintenance of Services	99.00		0	-	-	-	-	-	-	-	-	-	-	-
273		Maintenance of Meters and House Regulators	99.00		0			-	-	-	-		-	-		-
274		Maintenance of Other Equipment	99.00	· ·	0 025 204	4,926,536	1,767,556	21,687	34,601	158	422,950	- 0		162,836	35,442	
276	Iota	al Distribution			8,025,394	4,926,536	1,/6/,556	21,687	34,601	158	422,950	0	653,629	162,836	35,442	0
	Cust	tomer Accounts														
278		Supervision	99.00		0		-	-	-	-	-	-		-	-	-
279		Meter Reading	99.00		0	-		-	-	-	-			-		
280		Customer Rec. & Collections	99.00		0	-		-	-	-	-		-			-
281		Uncollectible Accounts	99.00		0	-	-	-	-	-	-			-		
282		Misc. Cust. Acct. Expense	99.00		0	-	-	-	-	-	-		-	-	-	
283		al Customer Accounts Expense			0	0	0	0	0	0	0	0	0	0	0	0
284																
		tomer Service and Information														
286		Supervision	99.00		0	-	-	-	-	-	-	-	-	-	-	-
287		Customer Assistance	99.00		0	-	-	-	-	-	-	-	-	-	-	-
288		Information & Instruction	99.00		0	-	-	-	-	-	-	-	-	-	-	-
289		Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-			-	-			
290 291	Iota	al Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0	0
	Sale															
293		Supervision	99.00		0		-		-		-	-		-		-
293		Demonstration & Selling	99.00		0		-	-				-	-	-		-
294		Advertising	99.00		0		-					-		-		-
296		Misc. Sales Expense	99.00		0		-		-	-		-		-		-
		al Sales Expense	23.00		0	0	0	0	0	0	0	0	0	0	0	
298																
		ninistrative & General:														
300		peration														
301		Administrative and General Salaries		Winter Peak Month (Sales)	11,780,790	8,552,001	3,068,309	31,441	60,063	63	68,913	-	-	-	-	-
302		Office Supplies and Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
303		Administrative Expenses Transferred - Customer Support	99.00		0	-	-	-	-	-	-			-		-
304		Administrative Expenses Transferred - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
305		Outside Services Employed	99.00		0	-	-	-	-	-	-	-	-	-	-	-
306		Property Insurance	99.00		0	-	-	-	-	-	-	-	-	-	-	-
307 308	-	Injuries and Damages	99.00		0	-	-	-	-	- :	-	-	-	-	-	-
308		Employee Pensions and Benefits Regulatory Commission Expenses	99.00		0		-	-	-		-	-	-	-		-
310		Duplicate Charges - Credit	99.00		0	- :	-		- :			- :	- :	-		-
311		General Advertising Expenses	33.00		0		-						-		-	_
312		Miscellaneous General Expense			0											
313		Rents			0											
314		Taintenance														
315	H	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-		-	-		-
316	Tota	I A&G			11,780,790	8,552,001	3,068,309	31,441	60,063	63	68,913	0	0	0	0	
317																
	Oth	er Utility Plant Related Payroll	99.00	-	0	-	-	-	-	-	-	-	-	-		-
319	ш															
220	TOT	AL PAYROLL EXPENSE - DEMAND			19,915,735	13,558,421	4,864,526	53,421	95,225	221	491,863	0	653,751	162,866	35,442	
3ZU																

urisdiction Case No. 22-ATMGRTS														
r Ending March 31, 2022														-
TION OF PAYROLL														+
IION OF PAYROLL														
Commodity														
	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interr
Production & Gathering:	Factor	BdSIS	Company	Sales	Sales	Sales	Sales	sales	Sales	Sales	Transport	Transport	Transport	Irar
Operation						-	-				-			
Op., Sup., & Eng.	99.00 -		0		-	-	-	-	-	-	-			
Production Maps & Records	99.00 -		0		-	-	-	-	-	-	-	-	-	
Field Lines Expenses	99.00 -		0	-	-	-	-		-	-	-	-	-	
Field Compressor Station Expense	99.00 -		0		-	-	-	-	-	-	-	-	-	
Field Compressor Sta. Fuel & Pwr.	99.00 -		0		-	-	-	-	-	-	-	-	-	
Field Meas. & Regul. Station Exp	99.00 -		0		-	-	-	-	-	-	-	-	-	_
Purification Expense Other Expenses	99.00 -		0	-		-			-	-	-	-	-	_
Maintenance	33.00 -			-	-	-	-		-	-	-	-	-	
Maint. Sup., & Eng.	99.00 -		0		-									
Structures and Improvements	99.00 -		0		-	-			-	-	-		-	
Field Line Maintenance	99.00 -		0		-	-	-		-	-	-	-	-	
Compressor Station Equip. Maint.	99.00 -		0		-	-	-		-	-	-	-	-	
Meas. & Regul. Station Equip Maint	99.00 -		0	-	-	-	-	-	-	-	-	-	-	
Purification Equipment Maintenance	99.00 -		0		-	-	-	-	-	-	-	-	-	+
Other Equipment Maintenance Gas Processed By Others	99.00 - 99.00 -		0		-	-	-		-	-	-	-	-	+
Gas Processed by Others Total Production & Gathering	99.00 -		0		- 0	- 0	- 0	- 0	- 0	- 0		- 0	- 0)
Total Front of Gathering			0	-	0	U	0		-	0		0	0	1
Other Gas Supply Expenses:														
Wellhead Purchases	99.00 -		0		-	-	-		-	-	-	-	-	
Field Line Purchases	99.00 -		0		-	-	-		-	-	-	-	-	
Transmission Line Purchases	99.00 -		0		-	-	-	-	-	-	-	-	-	
City Gate Purchases	99.00 -		0	-	-	-	-	-	-	-	-	-	-	1
Other Gas Purchases Exchange Gas	99.00 - 99.00 -		0		-	-	-	-	-	-	-	-	-	
Purchased Gas Expenses	99.00 -		0		-		-		-	-	-	-	-	
Storage Gas Withdrawal	99.00 -		0		-		-	-	-	-	-	-	-	_
Company Used Gas	99.00 -		0		-			-	-	-	-			
Other Gas Supply Expenses	99.00 -		0	-	-	-	-	-	-	-	-		-	
otal Other Gas Supply Expenses			0		0	0	0	0	0	0	0	0	0)
Inderground Storage:														
Operation	99.00 -		0											
Op., Sup., & Eng.					-	-	-	-	-	-	-	-	-	
Maps & Records Wells Expense	99.00 - 99.00 -		0	-	-	-	-	-	-	-	-	-	-	_
Lines Expense	99.00 -		0	1	-	-	-		-	-	-	-	-	_
Compressor Station Expense	99.00 -		0	-	-	-	-	-	-	-	-	-	-	
Compressor Station Fuel & Power	99.00 -		0		-	-	-		-	-	-	-	-	
Meas. & Regul. Station Expenses	99.00 -		0		-	-	-	-	-	-	-	-	-	
Purification Expenses	99.00 -				-	-	-	-	-	-	-	-	-	
Exploration & Development	99.00 -		0		-	-	-	-	-	-	-	-	-	
Gas Losses Other Expenses	99.00 -		0	-	-	-		-	-	-	-	-	-	_
Storage Well Royalties	99.00 -		0	-	-		-		-	-	-	-	-	
Rents	99.00 -		0			-		-			-			
Maintenance														
Maint. Sup., & Eng.	99.00 -		0		-	-	-		-	-	-	-	-	
Structures and Improvements	99.00 -		0		-	-	-	-	-	-	-	-	-	
Reservoirs & Wells Maintenance	99.00 -		0		-	-	-	-	-	-	-	-	-	1
Line Maintenance	99.00 -		0		-	-	-	-	-	-	-	-	-	_
Compressor Station Equip Maint Meas. & Regul. Station Equip Maint	99.00 -		0	-		-		-	-	-	-	-	-	+
Purification Equipment Maintenance	99.00 -		0			-			-	-	-	-	-	+
Other Equipment Maintenance	99.00 -		0			-			-	-	-	-	-	_
otal Underground Storage Expense	33.00 -		0		-	-		-	-	-	-	-	-	1
Fransmission:														
Operation														
Op., Sup., & Eng.	99.00 -		0	-	-	-	-	-	-	-	-	-	-	_
System Control & Load Dispatching Communication Systems Expense	99.00 - 99.00 -		0		-	-	-	-	-	-	-	-	-	+
Communication Systems Expense Compressor Station Labor Expense	99.00 -		0		-	-	-		-	-	-			+
Compressor Station Fuel Gas	99.00 -		0		-	-		-	-	-	-	-	-	_
Compressor Station Fuel & Power	99.00 -		0		-	-	-	-	-	-	-	-	-	
Mains Expense	99.00 -		0	-	-	-	-	-	-	-	-	-	-	
Meas. & Regul. Station Expenses	99.00 -		0		-	-	-		-	-	-	-	-	
Other Expenses	99.00 -		0		-	-	-	-	-	-	-	-	-	
LDC Payment	99.00 -		0			-	-	-	-	-		-	-	_
LDC Payment - A&G	99.00 -		0		-	-	-	-	-	-	-	-	-	+
Rents Maintenance	99.00 -		0	-	-	-	-	-	-	-	-	-	-	+
	99.00 -		-	-	-								-	+
Maint. Sup., & Eng. Structure & Improv.	99.00 -		0	-		-	-	-	-	-	-	-	-	+
Structure & Improv. Mains	99.00 -		0	-		-	-	-	-	-	-	-		+
Compressor Station Equip Maint	99.00 -		0	-	-	-		-	-	-	-	-	-	1
Meas. & Regul. Station Equip Maint	99.00 -		0		-	-	-	-	-	-	-	-	-	
Communication Equipment Maintenance	99.00 -		0	-	-	-	-	-	-	-	-	-	-	
Other Equipment Maintenance	99.00 -		0		-	-	-	-		-				

Atmos Fr	nergy Corporation, Colorado-Kansas Division														
Kansas Ju	urisdiction Case No. 22-ATMGRTS														
Test Year	r Ending March 31, 2022														
	TION OF PAYROLL														
410															
	Distribution:														
412	Operation														
413	Supervision & Eng.	24.60	Distribution O&M - Comm	63,466	34,907	12,851	132	201	1	2,991	271	6,327	924	400	4,460
414 415	Distribution Load Dispatching Compressor Station Labor and Expenses	99.00		0	-	-	-	-	-		-	-	-	-	-
415	Mains and Services Expenses	99.00		0		-	-					-			-
417	Measuring and Regulating Station Expenses - General	99.00		0		-						-	-		-
418	Measuring and Regulating Station Expenses - General Measuring and Regulating Station Expenses - Industrial	99.00		0		-					-	-		-	-
419	Measuring and Regulating Station Exp City Gate Chk. Sta.	99.00		0			-	-	- 1	-	-				-
420	Meter and House Regulator Expenses	99.00		0		-	-	-	-	-	-	-	-	-	-
421	Customer Installations Expenses	99.00		0			-	-	-	-			-		-
422	Other Expenses	99.00		0		-	-	-	-	-		-	-	-	-
423	Rents	99.00		0		-	-	-	-	-		-	-		-
424	Maintenance														
425	Maintenance Supervision and Engineering	99.00		0		-	-	-	-	-	-	-	-	-	-
426	Maintenance of Structures and Improvements	99.00		0			-	-	-	-			-		-
427	Maintenance of Mains	99.00		0		-	-	-	-	-	-	-	-	-	-
428	Maintenance of compressor station equipment	99.00		0		-	-	-		-	-	-	-	-	-
429 430	Maint, of Measuring and Regulating Station Equip General	99.00		0			-	-	-	-			-	-	-
430	Maint, of Measuring and Regulating Station Equip Industrial	99.00		0		-	-		-	-	-	-	-	-	-
431	Maint. of Measuring and Regulating Station Equip City Gate Maintenance of Services	99.00		0		-	-					-	-		-
433	Maintenance of Meters and House Regulators	99.00		0		-						-	-		-
434	Maintenance of Other Equipment	99.00		0					-	-					
	Total Distribution	33.00		63,466	34,907	12,851		201	1	2,991	271		924	400	4,460
436					0.4001	,00-				-,,,,					1,100
	Customer Accounts														
438	Supervision	99.00		0		-	-	-	-	-		-	-	-	-
439	Meter Reading	99.00		0			-	-	-	-	-		-		-
440	Customer Rec. & Collections	99.00		0		-	-	-	-	-		-	-		-
441	Uncollectible Accounts	99.00		0		-	-	-	-	-	-	-	-	-	-
442	Misc. Cust. Acct. Expense	99.00	-	0		-	-	-	-	-	-	-	-	-	-
	Total Customer Accounts Expense			0	0	0	0	0	0	0	0	0	0	0	0
444															
	Customer Service and Information	99.00		0											
446	Supervision					-	-	-	-	-	•	-	-	•	
447 448	Customer Assistance Information & Instruction	99.00		0				-	-	-		-	-	-	-
448	Misc. Cust. Acct. Expense	99.00		0		-		-	-			-	-		-
	Total Customer Service & Info Expense	33.00	-	0		0		0	0	0	0			0	
451	Total customer service a mile expense			-			-								
	Sales														
453	Supervision	99.00	-	0		-		-	-	-		-	-		-
454	Demonstration & Selling	99.00		0		-	-	-	-	-	-	-	-		-
455	Advertising	99.00		0		-	-	-	-	-	-	-	-		-
456	Misc. Sales Expense	99.00	-	0		-	-	-	-	-	-	-	-	-	-
	Total Sales Expense			0	0	0	0	0	0	0	0	0	0	0	0
458	11														
	Administrative & General:														
460	Operation Administrative and General Salaries	1.00	Total Thomas de de	91,909	50,551	18,611	192	291	1	4,331	392	9,163	1,339	580	6,459
461 462	Administrative and General Salaries Office Supplies and Expenses	99.00	Total Throughput	91,909		18,611	192	291	- 1	4,331	392	9,163	1,339	580	6,459
463	Administrative Expenses Transferred - Customer Support	99.00		0		-	-			-	-	-	-	-	-
464	Administrative Expenses Transferred - Customer Support Administrative Expenses Transferred - General	99.00		0		-	-					-	-		-
465	Outside Services Employed	99.00		0		-	-				-	-	-		-
466	Property Insurance	99.00		0		-	-			-	-	-	-	-	-
467	Injuries and Damages	99.00		0		-	-					-	-	-	-
468	Employee Pensions and Benefits	99.00		0				-	- 1	-		-			-
469	Regulatory Commission Expenses	99.00		0		-	-	-	-	-	-	-	-	-	-
470	Duplicate Charges - Credit	99.00	-	0		-	-	-	-	-	-	-	-		-
471	General Advertising Expenses			0											
472	Miscellaneous General Expense			0											
473	Rents			0											
474	Maintenance														
475	Maintenance of General Plant	99.00	-	0			-	-	-	-			-	-	-
	Total A&G			91,909	50,551	18,611	192	291	1	4,331	392	9,163	1,339	580	6,459
477															
	Other Utility Plant Related Payroll	99.00	-	0	-	-	-	-		-	-	-	-	-	-
479	TOTAL PAYROLL EXPENSE - COMMODITY			455.000	05	24	224	403		7.7		45	3		10,919
480	TOTAL PATROLL EXPENSE - COMMODITY			155,375	85,458	31,462	324	492	2	7,322	663	15,490	2,263	980	10,919

	ergy Corporation, Colorado-Kansas Division														
	risdiction Case No. 22-ATMGRTS Ending March 31, 2022														
ALLOCAT	ON OF PAYROLL														
481 482	Total Payroll Expenses														
483	Total Full Expenses														
484															
485 486		Allocation	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales		Firm ransport	Schools Transport	Irrigation Transport	Interruptible Transport
	Production & Gathering:	Tuctor	5030	Company	Juics	Suics	Suics	Sucs	Suics	Suics	July 11	unsport	Hunsport	Trunsport	пинороге
488	Operation														
489 490	Op., Sup., & Eng. Production Maps & Records			0		0	0	0		0	0	0	0	0	
490	Field Lines Expenses			0		0	0	0		0		0	0	0	
492	Field Compressor Station Expense			0			0	0		0		0		0	
493	Field Compressor Sta. Fuel & Pwr.			0		0	0	0		0		0	0	0	
494 495	Field Meas. & Regul. Station Exp Purification Expense			0		0	0		0	0	0	0	0	0	
496	Other Expenses			0		0	0	0	0	0	0	0	0	0	
497	Maintenance														
498 499	Maint. Sup., & Eng.			0		0	0			0	0	0	0	0	
500	Structures and Improvements Field Line Maintenance			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. & Regul. Station Equip Maint			0		0	0	0	0	0	0	0	0	0	
503 504	Purification Equipment Maintenance 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	0	0
506	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
	Other Gas Supply Expenses:				-										
509	Wellhead Purchases			0		0	0	0	0	0		0	0	0	
510	Field Line Purchases			0		0	0	0	0	0	0	0	0	0	0
511 512	Transmission Line Purchases 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
514	Exchange Gas			0			0	0		0		0		0	
515 516	Purchased Gas Expenses Storage Gas Withdrawal			0		0	0	0		0		0		0	
517	Company Used Gas			0		0				0		0	0	0	
518	Other Gas Supply Expenses			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	0	0
	Underground Storage:														
522	Operation														
523	Op., Sup., & Eng.			108,145		28,332	290			0	0	0		0	
524 525	Maps & Records Wells Expense			0	0	0	0	0	0	0	0	0	0	0	
526	Lines Expense			0		0	0	0	0	0	0	0	0	0	0
527	Compressor Station Expense			0		0	0	0		0		0		0	
528 529	Compressor Station Fuel & Power Meas. & Regul. Station Expenses			0			0			0		0		0	
530	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
531	Exploration & Development			0		0	0	0	0	0		0	0	0	0
532 533	Gas Losses 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	
535	Rents			0	0	0	0	0		0	0	0	0	0	
536 537	Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
538	Maint. Sup., & Eng. Structures and Improvements			0		0				0		0		0	
539	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
540	Line Maintenance Compressor Station Equip Maint			0	0	0	0			0	0	0	0	0	
541 542	Meas. & Regul. Station Equip Maint Meas. & Regul. Station Equip Maint			0		0	0	0	0	0	0	0	0	0	0
543	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
544	Other Equipment Maintenance			0		0	0	0		0		0		0	
545	Total Underground Storage Expense			108,145	78,968	28,332	290	555	0	0	0	0	0	0	0
547	Fransmission:														
548	Operation														
549 550	Op., Sup., & Eng. System Control & Load Dispatching			1,406		329 0	3 0	6		0	0	122 0		0	
551	Communication Systems Expense			0			0			0		0		0	
552	Compressor Station Labor Expense			0			0			0		0		0	
553 554	Compressor Station Fuel Gas Compressor Station Fuel & Power			0			0	0		0		0		0	
555	Mains Expense			0		0	0	0	0	0	0	0		0	0
556	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
557 558	Other Expenses LDC Payment			0			0	0		0		0		0	
558	LDC Payment LDC Payment - A&G			0			0			0		0		0	
560	Rents			0		0	0	0		0		0		0	
561	Maintenance														
562 563	Maint. Sup., & Eng. Structure & Improv.			0		0	0	0	0	0	0	0	0	0	
564	Mains			0		0	0	0		0		0		0	
565	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
566 567	Meas. & Regul. Station Equip Maint Communication Equipment Maintenance			0		0	0	0		0		0	0	0	
	Other Equipment Maintenance			0						0		0		0	
569	Total Transmission Expense			1,406			3		0	0		122	30	0	0

			-								
14 346 594	10.454.619	2 /18 196	28 155	37 123	3.465	453 238	3 877	700 295	202 819	38 615	6,246
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14,346,594	10,454,619	2,418,196	28,155	37,123	3,465	453,238	3,822	700,295	202,819	38,615	6,246
26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
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0	0	0	0	0	0	0	0	0	0	0	0
26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
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107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
50.050.777	F3 046 653	C 524 040	50.000	CF 244	25 270	455.554	954	67.265	02.055	0.555	
			56,803	65,211							17,770
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0	0	0			0						- 0
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LLOCATION Line Ac No. N 1	nding M	Case No. 22-ATMGRTS larch 31, 2022														
Line Ac No. N		EPRECIATION EXPENSE														
No. N 1 2																
No. N 1 2		Customer														
No. N 1 2																
2	No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
	- 1	Intangible Plant:														
3 30 4 30	0100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
5 30	80200	Franchises & Consents Misc Intangible Plant	99.00 99.00	-	0	-	-	-	-		-	-	-	-	-	-
7	Т	Total Intangible Plant:			0		-		-							-
8 9		Production Plant:														
10		Producing Leaseholds	99.00 99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
12 32	32540	Rights of Ways	99.00	•	0		-	-	-		-	-	-	-		<u> </u>
14 33	3201	Production Gas Wells Equipment Field Lines	99.00 99.00		0	-	-	-	-	-	-		-	-	-	-
15 33 16 33	3202 3400	Tributary Lines Field Meas. & Reg. Sta. Equip	99.00 99.00	-	0		-	-	-	-	-	-	-	-	-	
17 33 18	3600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	
19	1	Total Production Plant			0	-	-	-	-	-	-	-	-	-	-	-
21	S	Storage Plant:														
	5010	Land	99.00		0	-	-	-	-	-	-	-	-	-	-	-
		Rights of Way Structures and Improvements	99.00 99.00		0		-		-					-		-
26 35	5102	Compression Station Equipment Meas. & Reg. Sta. Structues	99.00 99.00		0	- :		-	-		-		-	-	-	-
28 35	5104	Other Structures Wells \ Rights of Way	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	-
30 35	5201	Well Construction	99.00		0		-	-	-		-	-	-	-	-	
		Reservoirs Cushion Gas	99.00 99.00		0	-			-		-	-	-	-	-	-
33 35	5210	Leaseholds Storage Rights	99.00 99.00		0	-			-	-	-		-	-	-	-
35 35	5300	Pipelines Compressor Station Equipment	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	-
37 35	5500	Meas & Reg. Equipment	99.00		0	-	-	-	-	-	-	-	-	-		
39 35		Purification Equipment Other Equipment	99.00 99.00		0	-	-	-	-		-	-	-	-	-	
40	Т	Total Storage Plant			0		-		-					-		-
42		Transmission:														
44		Land & Land Rights	99.00		0											
46 36	6520	Rights of Way	99.00		0	-	-		-		-	-	-			-
48 36	86603	Structures & Improvements Other Structues	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	-
50 36	6700 6701	Mains Cathodic Protection Mains - Steel	99.00 99.00	-	0	-	-	-	-		-		-	-		
		Meas. & Reg. Equipment Meas. & Reg. Equipment	99.00 99.00		0	- :	-	-	-		-	-	-		-	-
53			33.00		0						-					
54 55		Total Transmission Plant			0	-	-	-	-		-	-	-	-	-	<u> </u>
56 57 58 37		Distribution:														
59 37	37401	Land & Land Rights Land	99.00 99.00		0	-	-	-	-	-	-	-	-	-	-	-
60 37	37402	Land Rights Land Other	15.20 99.00	Distribution Plant - Cust	3,077	2,703	312	3	1	2	13	2	20	19	. 1	. 1
62 37	7500	Structures & Improvements Structures & Improvements T.B.	15.20 99.00	Distribution Plant - Cust	1,532	1,346	155	2	1	1	7	1	10	10	1	
64 37	37502	Land Rights	99.00		0	-	-	-	-		-	-	-	-	-	-
66 37	7600	Improvements Mains Cathodic Protection	99.00 15.20	Distribution Plant - Cust	0 65,783	57,795	6,660	- 66	24	35	283	37	424	410	29	- 19
67 37 68 37	37602	Mains - Steel Mains - Plastic	15.20	Distribution Plant - Cust Distribution Plant - Cust	1,131,559 2,164,291	994,158 1,901,490	114,566 219,127	1,143 2,187	798	597 1,143	4,863 9,300	638 1,219	7,293 13,949	7,061 13,505	496 949	625
69 37	37603	Anode Leak Clamp	15.20	Distribution Plant - Cust Distribution Plant - Cust	265,395 226,917	233,170 199,363	26,870 22,975	268 229	98 84	140		150 128	1,710 1,462	1,656 1,416	116	77
71 37	7800	Meas & Reg. Sta. Equip - General	15.20	Distribution Plant - Cust	116,857	102,667	11,831	118	43	62	502	66	753	729 437	51	34
73 37	37908	Meas & Reg. Sta. Equip - City Gate Meas & Reg. Sta. Equipment	15.20	Distribution Plant - Cust Distribution Plant - Cust	70,032 966	61,528 849	7,090 98	71	0	37 1	4	39 1	6	6	31 0	0
75 38	8100	Services Meters	15.20	Distribution Plant - Cust Distribution Plant - Cust	1,744,043 895,708	1,532,270 786,945	176,578 90,687	1,762 905	643 330	921 473		983 505	11,240 5,773	10,883 5,589	764 393	259
76 38	8200	Meter Installaitons	15.20	Distribution Plant - Cust Distribution Plant - Cust	925,776 142,877	813,362 125,528	93,731	935	341 53	489		522 81	5,967 921	5,777	406	267
78 38	8400	House Regulators House Reg. Installations	15.20	Distribution Plant - Cust	6,790	5,966	687	7	3	75 4	29	4	44	42	3	2
80 38	8500 8600	Ind. Meas. & Reg. Sta. Equipment Other Prop. On Cust. Prem		Distribution Plant - Cust Distribution Plant - Cust	38,047 4,414	33,427 3,878	3,852 447	38 4	14	20 2		21	245 28	237 28	17 2	11
81 82		Total Distribution Plant			7,804,064	6,856,446	790,134	7,885		4,120		4,397		48,698	3,421	

Atmos Fnerøy C	Comor	ration, Colorado-Kansas Division														
		ase No. 22-ATMG· -RTS														
Test Year Endin																
rest real Enam	ing ivida	10131, 2022														
ALLOCATION OF	DE DEDI	PRECIATION EXPENSE														
83	JF DEF															
84		eneral:														
85	GE	eneral:														
	100	Land & Land Rights	99.00		0					-						
86 3890 87 3900		Structures & Improvements		General Plant - Cust	42.804	37.890	4.140	40	14	23	168	20	242	238	17	1
88 3900		Improvements		General Plant - Cust	42,804	37,890	4,140	0	0	0	108	20	242	238	0	
										-	_	-	-		-	
89 3900		Air Conditioning Equipment		General Plant - Cust	1,447	1,281	140	1	0	1	6	1	8	8	1	
90 3900		Improvement to Leased Premises		General Plant - Cust	1,143	1,011	111	1	0	1	4	1	6	6	0	
91 3910		Office Furniture & Equipment		General Plant - Cust	12,616	11,168	1,220	12	4	7	50	6	71	70	5	
92 3910		Office Furn. Copiers & Type		General Plant - Cust	0	-	-			-		-	-			-
93 3920		Transportation Equipment		General Plant - Cust	8,202	7,261	793	8	3	4	32	4	46	46	3	
94 3930		Stores Equipment		General Plant - Cust	208	184	20	0	0	0	1	0	1	1	0	
95 3940		Tools, Shop & Garage Equipment		General Plant - Cust	96,227	85,180	9,307	90	32	51	379	46	543	534	39	2
96 3950		Laboratory Equipment		General Plant - Cust	307	272	30	0	0	0	1	0	2	2	0	
97 3960		Power Operated Equipment		General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
98 3960		Ditchers		General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
99 3960		Backhoes		General Plant - Cust	10	9	1	0	0	0	0	0	0	0	0	
100 3960	i05 1	Welders	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
101 3970	00 0	Communication Equipment	23.20	General Plant - Cust	63,739	56,422	6,165	60	21	34	251	31	360	354	26	
102 3970	01 0	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
103 3970	02 0	Communication Equipment - Fixed Radios	23.20	General Plant - Cust	12,756	11,291	1,234	12	4	7	50	6	72	71	5	
104 3980	1 000	Miscellaneous Equipment	23.20	General Plant - Cust	14,747	13.054	1.426	14	5	8	58	7	83	82	6	
105 3990	100	Other Tangible Property - Servers - H/W	23.20	General Plant - Cust	0	-	-	-	-	-	-	-		-	-	
106 3990		Other Tangible Property - Servers - S/W	23.20	General Plant - Cust	3.376	2.989	327	3	1	2	13	2	19	19	1	
107 3990		Other Tangible Property - Network - H/W	23.20	General Plant - Cust	1.665	1 474	161	2	1	1	7	1	9	9	1	
108 3990		Other Tang. Property - CPU		General Plant - Cust	153.025	135,458	14.801	143	50	81	602	73	864	849	61	4
109 3990		Other Tangible Property - MF - Hardware	99.00		0		- 1,000				-					
110 3990		Other Tang. Property - PC Hardware	99.00		0	-		-			-					-
111 3990		Other Tang. Property - PC Software		General Plant - Cust	110.162	97.515	10.655	103	36	58	434	53	622	611	44	3
112 3990		Other Tang. Property - Mainframe S/W		General Plant - Cust	4.310	3.815	417	4	1	2	17	2	24	24	2	
113 3990		Other Tang. Property - Application Software		General Plant - Cust	9,510	3,013	-									
114	100	Other range respectly Application Software	23.20	General Flanc Cost												
115																
116	Tot	stal General Plant			526.774	466 300	50.950	493	173	278	2.073	252	2 974	2 923	211	14
117	101	ital Gellelai Fialit			320,774	400,300	30,530	493	1/3	2/0	2,073	232	2,574	2,323	211	
118	TO	OTAL DIRECT DEPRECIATION EXPENSE			8.330.838	7.322.746	841.083	8.379	3.050	4.398	35.609	4.650	53.271	51.621	3.631	2.40
119	10	JIAL DIRECT DEPRECIATION EXPENSE			8,330,838	7,322,740	841,083	8,379	3,050	4,398	35,009	4,000	55,271	51,021	3,031	2,40
120	Ch.	nared Services General Office:	22.20	General Plant - Cust	356.912	315.938	34.521	334	117	188	1.405	171	2.015	1.981	143	10
									117							
121		nared Services Customer Support:		General Plant - Cust	438,648	388,290	42,426	411		231	1,726	210	2,476	2,434	176	12
122	Col	olorado-Kansas General Office:	23.20	General Plant - Cust	31,411	27,805	3,038	29	10	17	124	15	177	174	13	
123	\perp															
124	TO	OTAL DEPRECIATION EXPENSE - CUSTOMER	1		9.157.809	8.054.780	921.068	9.153	3.321	4.834	38.864	5.046	57.939	56.210	3.962	2,63

Kansas J	urisdictio	ion Cas	tion, Colorado-Kansas Division se No. 22-ATMGRTS														
Test Yea	r Ending	Marc	h 31, 2022														
ALLOCA	TION OF	DEPR	ECIATION EXPENSE														
		\blacksquare	Demand														
		++	Demand														
Line		-		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS		tota	Firm	Schools	todaysta.	
No.	Acct. No.			Factor	Allocation Basis	Company	Sales	Sales	Sales	Sales	Sales	Irrigation Sales	Interruptible Sales	Transport	Transport	Irrigation Transport	Interruptible Transport
125		Inta	ngible Plant:		***												
126 127	30100	0 0	rganization	99.00	-	0	_					_		_		_	
128	30200	D F	anchises & Consents	99.00		0	-			-		-	-	-	-	-	-
129	30300	D N	lisc Intangible Plant	99.00	-	0	-		-	-	-	-	-	-	-	-	-
130		Tota	al Intangible Plant:			0	-	-		-	-	-	-	-	-	-	-
132																	
133		Proc	fuction Plant:	99.00	-	0	_			-				_		_	
135	32520	D Pi	roducing Leaseholds	99.00		0	-			-		-	-	-	-	-	-
136	32540		ights of Ways	99.00		0	-	-	-	-	-	-	-	-	-	-	-
137	33100 33201		roduction Gas Wells Equipment eld Lines	99.00 99.00		0	-			-	- :		-	-			-
139	33202	2 Ti	ributary Lines	99.00		0	-	-	-	-	-	-	-	-		-	-
140	33400	D Fi	eld Meas. & Reg. Sta. Equip urification Equipment	99.00 99.00		0			-	-		-	-	-	-	-	-
142	33000		ameation Equipment	35.00	-		-	-		-		-	-			-	-
143		Tota	el Production Plant			0	-	-	-	-	-	-	-	-	-		
144		Stor	age Plant:														
146		П															
147	35010 35020		and ights of Way	99.00	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	7,225	5,276	1.893	- 19	- 37		-	-	-	-	-	-
149	35100	D S1	tructures and Improvements	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	659	481	173	2	3	-	-	1	-	-	-	-
150	35102		ompression Station Equipment	99.00		0	-	-	-	-		-	-	-	-	-	-
151 152	35103 35104	3 N 4 O	leas. & Reg. Sta. Structues ther Structures	99.00 99.00	•	0		-		-			-	-	-	-	-
153	35200	o v	/ells \ Rights of Way	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	34,763	25,384	9,107	93	178	-	-	-	-		-	-
154 155	35201 35202		/ell Construction	99.00 99.00	-	0	-	-	-	-			-	-	-	-	-
156	35202		ushion Gas	99.00		0				-	-	-	-	-	-	-	-
157	35210		easeholds	99.00		0	-	-	-	-	-	-		-		-	
158 159	35211 35300	1 S1	orage Rights ipelines	99.00	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	21,072	15,387	5,521	- 57	108				-	-	-	-
160	35400	D G	ompressor Station Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	54,023	39,448	14,153	145	277		-	-	-	-	-	-
161	35500	0 N	leas & Reg. Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	1,297	947	340	3	7	-	-	-	-	-	-	-
162	35600 35700		urification Equipment ther Equipment		Winter Peak Month less Interruptible, SGS, Irrigation, Transport Winter Peak Month less Interruptible, SGS, Irrigation, Transport	3,986 2,061	2,911 1,505	1,044 540	11	20 11		-	-	-	-	-	-
164	35/00	0 0	ther Equipment	2.94	Winter Peak Wonth less Interruptible, 5G5, Irrigation, Transport	2,061	1,505	540		- 11	-	-	-	-	-	-	-
165		Tota	Storage Plant			125,086	91,338	32,770	336	641		-	-	-	-	-	-
166 167		Tran	ismission:														
168																	
169			and & Land Rights	99.00		0	-	-	-	-		-	-	-	-	-	-
170	36520		ights of Way tructures & Improvements	99.00		0	-		-	-		-	-	-	-	-	-
172	36603		ther Structues	99.00		0	-	-	-	-	-	-		-	-	-	
173 174	36700 36701		lains Cathodic Protection lains - Steel		Winter Peak Month less Interruptible, SGS, Irrigation Winter Peak Month less Interruptible, SGS, Irrigation	58,632 2,544	38,192 1.657	13,702 595	140	268 12	-	-	-	5,067 220	1,262 55	-	-
175	36900		leas. & Reg. Equipment		Winter Peak Month less Interruptible, SGS, Irrigation	3,379	2,201	790	8	15	-	-	-	292	73	-	-
176	36901	1 N	leas. & Reg. Equipment	99.00		0	-	-	-	-	-	-	-	-	-	-	-
177		Tota	l Transmission Plant			64,556	42,050	15,087	155	295	-	-		5,579	1.390	-	
179						2,730	,330	,-07	255	233				2,373	2,330		
180		Dist	ribution:														
181	37400	D Li	and & Land Rights	99.00	-	0	-	-		-	-	-	-	-	-		
183	37401	1 L	end	99.00		0	-		-	-	-	-	-	-	-	-	-
184 185	37402 37403		and Rights	15.40 99.00	Distribution Plant - Demand	1,803	1,107	397	5	8		95	-	147	37	. 8	
186	37500	D S1	ructures & Improvements	15.40	Distribution Plant - Demand	898	551	198	2	4	- 0	47	-	73	18	- 4	
187	37501		ructures & Improvements T.B.	99.00		0	-		-	-	-	-	-	-	-	-	
188 189	37502 37503		and Rights nprovements	99.00 99.00		0	-		-	-		-	-	-	-	-	-
190	37600	0 N	lains Cathodic Protection	15.40	Distribution Plant - Demand	38,540	23,658	8,488	104	166	1	2,031	-	3,139	782	170	
191	37601	1 N	lains - Steel	15.40	Distribution Plant - Demand	662,935	406,955	146,008	1,791	2,858	13	34,938	-	53,993	13,451	2,928	
192	37602 37603		lains - Plastic		Distribution Plant - Demand	1,267,972 155.485	778,368 95,447	279,265 34.245	3,426 420	5,467 670	25	66,824 8 194	-	103,270 12,663	25,727 3.155	5,600	
194	37604	4 Le	eak Clamp	15.40	Distribution Plant - Demand	132,942	81,609	29,280	359	573	3	7,006	-	10,827	2,697	587	-
195	37800	0 N	leas & Reg. Sta. Equip - General		Distribution Plant - Demand	68,462	42,027	15,078	185	295	1	3,608	-	5,576	1,389	302	
196 197	37900 37908	B N	leas & Reg. Sta. Equip - City Gate leas & Reg. Sta. Equipment	15.40 15.40	Distribution Plant - Demand Distribution Plant - Demand	41,029 566	25,186 347	9,036 125	111	177 2	1 0	2,162 30	-	3,342 46	832 11	181	
198	38000	D S	ervices	15.40	Distribution Plant - Demand	1,021,765	627,230	225,039	2,761	4,405	20	53,849	-	83,218	20,732	4,512	-
199	38100		leters		Distribution Plant - Demand	524,760 542 375	322,133 332 947	115,576 119,456	1,418	2,262	10	27,656		42,739 44 174	10,647	2,317	
200	38200 38300		leter Installaitons ouse Regulators		Distribution Plant - Demand Distribution Plant - Demand	542,375 83.706	332,947 51,384	119,456 18.436	1,466 226	2,338 361	11	28,584 4.411	-	44,174 6.817	11,005 1.698	2,395 370	
202	38400	D H	ouse Reg. Installations	15.40	Distribution Plant - Demand	3,978	2,442	876	11	17	0	210	-	324	81	18	-
203	38500	D In	d. Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	22,290	13,683	4,909	60	96	0	1,175	-	1,815	452	98	
204	38600	0	ther Prop. On Cust. Prem	15.40	Distribution Plant - Demand	2,586	1,588	570	7	11	0	136	-	211	52	11	-
206	_	++	al Distribution Plant			4,572,091	2,806,663	1,006,982	12,355	19,712	90	240,956	l .	372,375	92,768	20,191	T .

Atmos Energy C	Comor	ation, Colorado-Kansas Division														
		ase No. 22-ATMGRTS														
Test Year Ending																
rest real enain	- B IVIU	1 2, 2022														
ALLOCATION OF	E DEDI	RECIATION EXPENSE														
207	/ DEF															
208		neral:														
208	GE															
		Land & Land Rights	99.00		0		-			-		-				
210 3890		Structures & Improvements		General Plant - Demand	12.956	8.074	2.897	35	57	- 0	627		971	242	52	
211 3900		Improvements		General Plant - Demand	12,930	8,074	2,897	33	0	0	027		9/1	0	0	
								-		0				8	2	
213 3900		Air Conditioning Equipment		General Plant - Demand	438	273	98	1	2		21	-	33			-
214 3900		Improvement to Leased Premises		General Plant - Demand	346	216	77	1	2	0	17	-	26	6	1	-
215 3910		Office Furniture & Equipment		General Plant - Demand	3,819	2,380	854	10	17	0	185	-	286	71	15	-
216 3910		Office Furn. Copiers & Type		General Plant - Demand	0	-	-	-	-		-	-	-			-
217 3920		Transportation Equipment		General Plant - Demand	2,483	1,547	555	7	11	0	120	-	186	46	10	-
218 3930		Stores Equipment		General Plant - Demand	63	39	14	0	0	0	3	-	5	1	0	-
219 3940		Tools, Shop & Garage Equipment		General Plant - Demand	29,126	18,152	6,513	79	127	1	1,410	-	2,183	544	117	-
220 3950		Laboratory Equipment		General Plant - Demand	93	58	21	0	0	0	4	-	7	2	0	-
221 3960		Power Operated Equipment		General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
222 3960		Ditchers		General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
223 3960		Backhoes		General Plant - Demand	3	2	1	0	0	0	0	-	0	0	0	-
224 3960	٥5 ١	Welders	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
225 3970	00 0	Communication Equipment	23.40	General Plant - Demand	19,293	12,024	4,314	52	84	0	934	-	1,446	360	78	-
226 3970	01 (Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
227 3970	02 0	Communication Equipment - Fixed Radios	23.40	General Plant - Demand	3,861	2,406	863	10	17	0	187	-	289	72	16	-
228 3980	00 1	Miscellaneous Equipment	23.40	General Plant - Demand	4,464	2,782	998	12	20	0	216	-	335	83	18	-
229 3990	00 0	Other Tangible Property - Servers - H/W	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
230 3990	01 (Other Tangible Property - Servers - S/W	23.40	General Plant - Demand	1,022	637	228	3	4	0	49	-	77	19	4	-
231 3990	02 (Other Tangible Property - Network - H/W	23.40	General Plant - Demand	504	314	113	1	2	0	24	-	38	9	2	-
232 3990	03 (Other Tang. Property - CPU	23.40	General Plant - Demand	46.318	28.867	10.357	125	203	1	2.243	-	3,472	865	186	-
233 3990	04 (Other Tangible Property - MF - Hardware	99.00	-	0	-	-		-	-	-	-	-	-	-	-
234 3990		Other Tang. Property - PC Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
235 3990		Other Tang. Property - PC Software	23.40	General Plant - Demand	33.344	20.781	7.456	90	146	1	1.615	-	2.500	623	134	-
236 3990		Other Tang. Property - Mainframe S/W	23.40	General Plant - Demand	1.305	813	292	4	6	0	63	-	98	24	5	-
237 3990		Other Tang. Property - Application Software	23.40	General Plant - Demand	0	-		-		-	-					
238																
239																
240	Tot	tal General Plant			159.446	99 370	35 652	430	698	3	7.721	0	11.953	2 978	641	0
241	11				255,440	33,370	23,032	430	030		7,722		22,555	2,570	041	
242	TO	TAL DIRECT DEPRECIATION EXPENSE			4.921.178	3.039.421	1.090.491	13.275	21.347	93	248.677	0	389.907	97.136	20.832	0
243	1.0	I I I I I I I I I I I I I I I I I I I			4,321,170	-,-33,421	2,000,401	23,273	22,547		2.0,077	-	223,307	,250	23,032	
244	Sho	ared Services General Office:	23.40	General Plant - Demand	108.031	67.328	24.156	291	473	2	5.231	-	8.099	2.018	434	-
244		ared Services General Office: ared Services Customer Support:		General Plant - Demand General Plant - Demand	108,031	82,746	29,688	358	581	2	6.429		9.953	2,018	534	
245		lorado-Kansas General Office:		General Plant - Demand General Plant - Demand	9,508	5,925	29,088	26	42	0	460		713	178	38	
246	COI	iorado-kansas deneral office:	23.40	General Flant - Demand	9,506	5,925	2,120	20	42	- 0	400		/13	1/8	38	
248	TO	TAL DEPRECIATION EXPENSE - DEMAND			5.171.489	3.195.420	1.146.461	13.950	22.442	97	260.798	0	408.671	101.811	21.838	0
240	10	TAL DEFRECIATION EXPENSE - DEMAND			5,171,489	3,195,420	1,140,401	13,950	22,442	9/	200,798	0	400,071	101,811	21,030	

Kansas Ju	risdictio	ion C	ration, Colorado-Kansas Division Case No. 22-ATMGRTS														
rest Year	Ending	g Mar	rch 31, 2022														
ALLOCATI	ION OF	DEP	PRECIATION EXPENSE														
		+	Commodity														
Line	Acct.	+		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
No.	No.			Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
249		Int	tangible Plant:														
			Organization	99.00 -		0		-	-	-	-	-	-	-	-	-	-
			Franchises & Consents Misc Intangible Plant	99.00 - 99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
254				55.00				-		-		-	-			-	-
255		To	tal Intangible Plant:			0	-	-	-	-	-	-	-	-	-	-	-
256 257		Pro	oduction Plant:														
258				99.00 -		0		-	-	-	-	-	-	-	-	-	-
			Producing Leaseholds Rights of Ways	99.00 -		0		-	-	-		-		-	-	-	-
261	33100	0	Production Gas Wells Equipment	99.00 -		0		-	-	-	-	-	-	-	-	-	-
	33201 33202		Field Lines Tributary Lines	99.00 - 99.00 -		0		-	-	-	-	-	-	-	-	-	-
			Field Meas. & Reg. Sta. Equip	99.00 -		0				-		-	-	-	-	-	-
265	33600	0	Purification Equipment	99.00 -		0	-	-	-	-		-		-	-	-	-
266 267		To	otal Production Plant			0							-	-	-	-	1
268		П															
269 270		Sto	orage Plant:														
	35010	0	Land	99.00 -		0	-	-		-	-	-	-	-	-		-
	35020		Rights of Way	99.00 -		0		-	-	-	-	-	-	-	-	-	-
	35100		Structures and Improvements Compression Station Equipment	99.00 -		0		-	-	-	-		-	-	-	-	-
275	35102	3	Meas. & Reg. Sta. Structues	99.00 -		0		-	-	-	-	-	-	-		-	-
	35104	4	Other Structures	99.00 - 99.00 -		0		-	-	-		-	-	-	-	-	-
277 278	35200 35201	1	Wells \ Rights of Way Well Construction	99.00 -		0		-		-	- :	-	-	-			1 :
279	35202	2	Reservoirs	99.00 -		0	-	-	-	-		-	-	-		-	
	35203 35210		Cushion Gas Leaseholds	99.00 -		0		-	-	-	-	-	-	-	-	-	-
282	35210		Storage Rights	99.00 -		0			-	-		-	-	-	-	-	-
283	35300	0	Pipelines	99.00 -		0		-	-	-	-	-	-	-	-	-	-
284 285	35400 35500	0	Compressor Station Equipment Meas & Reg. Equipment	99.00 - 99.00 -		0	-	-		-	- :	-	-	-			-
			Purification Equipment	99.00 -		0		-	-	-	-	-	-	-	-	-	-
287			Other Equipment	99.00 -		0	-	-	-	-		-	-	-	-	-	-
288		To	otal Storage Plant			0		-		-			_	-	-	-	-
290																	
291 292		Tra	ansmission:														
292	36500	0	Land & Land Rights	99.00 -		0	-	-	-	-	-	-		-		-	-
	36520		Rights of Way	99.00 -		0		-	-	-		-	-	-	-	-	-
	36602		Structures & Improvements Other Structues	99.00 -		0		-	-	-	-	-	-	-	-	-	-
297	36700	0	Mains Cathodic Protection	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
	36701		Mains - Steel	99.00 -		0		-	-	-	-	-	-	-	-	-	-
299 300			Meas. & Reg. Equipment Meas. & Reg. Equipment	99.00 - 99.00 -		0		-	-	-	-	-	-	-		-	+
301		П															
302		To	otal Transmission Plant			0	-	-		-	-	-	-	-	-		-
304		Dis	stribution:														
305	2740-		Land & Land Rights	99.00 -		0											
306 307	37400 37401	1	Land & Land Rights	99.00 -		0		-		-	- :	-	-	-			1 :
308	37402	2	Land Rights	15.60 Dist	tribution Plant - Comm	56	31	11	0	0	0	3	0		1	0) 4
	37403 37500		Land Other	99.00 -	tribution Plant - Comm	0 28		- 6	- 0	- 0	- 0	1	- 0	- 3	- 0	- 0	-
			Structures & Improvements Structures & Improvements T.B.	99.00 -	anoution Flant - COMM	28		-	- 0	-	- 0	- 1	-	- 3	-	-	
312	37502	2	Land Rights	99.00 -		0	-	-	-	-	-	-	-	-	-	-	-
313 314	37503 37600	3 1	Improvements Mains Cathodic Protection	99.00 - 15.60 Dist	tribution Plant - Comm	1,199	- 659	243	- 3	- 4	- 0	- 57	- 5	120	17	- 8	84
314	37600	1	Mains - Steel	15.60 Dist	tribution Plant - Comm	20,623	11,343	4,176	43		0		88	2,056	300	130	1,449
316	37602	2	Mains - Plastic	15.60 Dist	tribution Plant - Comm	39,444	21,695	7,987	82	125	0	1,859	168	3,932	574	249	2,772
	37603		Anode Leak Clamp		tribution Plant - Comm tribution Plant - Comm	4,837 4,136	2,660 2,275	979 837	10 9		0			482 412	70 60	31 26	
319	37800	0	Meas & Reg. Sta. Equip - General	15.60 Dist	tribution Plant - Comm	2,130	1,171	431	4	7	0	100	9	212	31	13	150
320	37900 37908	0	Meas & Reg. Sta. Equip - City Gate	15.60 Dist	tribution Plant - Comm tribution Plant - Comm	1,276 18	702 10	258 4	3	4 0	0	60	5 0	127	19 0	8	
321 322	37908 38000		Meas & Reg. Sta. Equipment Services	15.60 Dist 15.60 Dist	tribution Plant - Comm tribution Plant - Comm	18 31,785	17,482	6,436	66		0	1,498		3,169	463	201	
323	38100	0	Meters	15.60 Dist	tribution Plant - Comm	16,324	8,979	3,306	34	52	0	769	70	1,627	238	103	1,147
	38200		Meter Installations		tribution Plant - Comm tribution Plant - Comm	16,872 2.604	9,280 1,432	3,416 527	35		0			1,682 260	246 38	106 16	
	38300 38400	0	House Regulators House Reg. Installations		tribution Plant - Comm tribution Plant - Comm	2,604		527 25	5 0	8 0	0			260 12	38	16	
327	38500	0	Ind. Meas. & Reg. Sta. Equipment	15.60 Dist	tribution Plant - Comm	693	381	140	1	2	0	33	3	69	10	4	49
328 329	38600	0	Other Prop. On Cust. Prem	15.60 Dist	tribution Plant - Comm	80	44	16	0	0	0	4	0	8	1	1	. 6

Atmor Enormy C	orporation, Colorado-Kansas Division														
	ion Case No. 22-ATMGRTS														
Test Year Ending															
rest rear Ending	g Warch 31, 2022														
	DEPRECIATION EXPENSE														
331	1														
332	General:														
333															
	D Land & Land Rights	99.00		0				-	-	-	-			-	-
335 3900			General Plant - Comm	197	108	40	0	1	0	9	1	20	3	1	14
336 3900			General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0	0
337 3900			General Plant - Comm	7	4	1	0	0	0	0	0	1	0	0	0
338 3900			General Plant - Comm	5	3	1	0	0	0	0	0	1	0	0	0
339 3910			General Plant - Comm	58	32	12	0	0	0	3	0	6	1	0	4
340 3910			General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
341 3920			General Plant - Comm	38	21	8	0	0	0	2	0	4	1	0	3
342 3930	D Stores Equipment	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0	0
343 3940	Tools, Shop & Garage Equipment	23.60	General Plant - Comm	443	244	90	1	1	0	21	2	44	6	3	31
344 3950	D Laboratory Equipment	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0	0
345 39600	D Power Operated Equipment	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
346 3960	3 Ditchers	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
347 3960	4 Backhoes	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0	0
348 3960	5 Welders	23.60	General Plant - Comm	0	-		-	-		-	-		-	-	
349 3970	Communication Equipment	23.60	General Plant - Comm	293	161	59	1	1	0	14	1	29	4	2	21
350 3970:		99.00		0											
351 3970			General Plant - Comm	59	32	12	0	0	0	3	0	6	1	0	4
352 3980			General Plant - Comm	68	37	14	0	0	0	3	0	7	1	0	5
353 3990			General Plant - Comm	0											
354 3990:			General Plant - Comm	16	q	3	0	0	0	1	0	2	0	0	1
355 3990			General Plant - Comm		4	2	0	0	0	0	0	1	0	0	1
356 3990			General Plant - Comm	704	387	143	1	2	0	33	3	70	10	4	49
357 3990		99.00		704	-	- 143	- 1		-			- 70	- 10		- 43
358 3990		99.00		0		-			-					-	
359 3990			General Plant - Comm	507	279	103	1	2	. 0	24	2	51	7	3	36
360 3990			General Plant - Comm	20	11	4	0	0	0	1	0	2	,	0	1
361 3990			General Plant - Comm	20	- 11		-		-	- 1			-		
362	other rang. Property - Application Software	23.00	General Flanc - Commi	0	-			-	-	-	-			-	
362															
364	Total General Plant			2.424	4 222	491	5		0	114	10	242	35	15	170
365	Total General Plant			2,424	1,333	491	5	8	0	114	10	242	35	15	1/0
	<u> </u>														
366	TOTAL DIRECT DEPRECIATION EXPENSE		-	144,654	79,561	29,291	302	458	1	6,817	617	14,421	2,107	913	10,166
367	111														
368	Shared Services General Office:		General Plant - Comm	1,643	903	333	3	5	0	77	7	164	24	10	115
369	Shared Services Customer Support:		General Plant - Comm	2,019	1,110	409	4	6	0	95	9	201	29	13	142
370	Colorado-Kansas General Office:	23.60	General Plant - Comm	145	80	29	0	0	0	7	1	14	2	1	10
371															
372	TOTAL DEPRECIATION EXPENSE - COMMODITY			148,460	81,655	30,062	310	470	1	6,996	634	14,800	2,162	937	10,433

Atmos Er	nergy Co	rporation, Colorado-Kansas Division	n														
		on Case No. 22-ATMGRTS March 31, 2022															
ALLOCAT	ION OF	DEPRECIATION EXPENSE															
		Total Depreci	tion Expense														
Line	Acct.		Allocation	Alloca		Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
No. 373	No.	Intangible Plant:	Factor	Bas	sis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
374																	
375 376		Organization Franchises & Consents				0	-	-	-	-	-	-	-	-	-	-	-
375		Misc Intangible Plant				0	-		-	-	-		-				-
378																	
379 380		Total Intangible Plant:				0	-	-	-	-	-	-	-	-	-		-
381		Production Plant:															
382 383	32520	Producing Leaseholds				0	-		-	-	-	-	-				-
384	32540	Rights of Ways				0	-	-	-	-	-	-	-	-	-	-	-
385 386	33100	Production Gas Wells Equipm Field Lines	ent			0	-	-	-	-	-	-	-	-	-		-
387	33202	Tributary Lines				0	-	-	-	-	-	-	-		-	-	-
388 389	33400	Field Meas. & Reg. Sta. Equip Purification Equipment				0	-	-	-	-	-	-	-	-	-	-	-
390	33000	rumcation equipment				0	-	-	-	-	-		-		-	-	
391		Total Production Plant				0	-	-		-	-	-	-		-		-
392 393		Storage Plant:															
394	35.01																
395 396	35010	Land Rights of Wav				0 7,225	5,276	1,893	19	37	-		-		-		
397	35100					659	481	173	2	3	-		-	-	-	-	-
398 399	35102 35103	Compression Station Equipme Meas. & Reg. Sta. Structues	nt			0	-	-	-	-	-		-		-	-	-
400	35104	Other Structures				0	-	-	-		-	-	-	-	-	-	-
401 402	35200 35201					34,763 0	25,384	9,107	93	178	-	-	-			-	-
403	35202					0	-	-	-	-	-	-			-	-	
404	35203					0	-	-	-	-	-	-	-	-	-	-	-
405 406	35210 35211	Leaseholds Storage Rights				0	-		-	-	-	-	-	-	-	-	-
407	35300	Pipelines				21,072	15,387	5,521	57	108	-	-	-	-	-	-	-
408 409	35400 35500		t			54,023 1,297	39,448 947	14,153 340	145 3	277 7	-	-	-	-	-		-
410	35600	Purification Equipment				3,986	2,911	1,044	11	20		-	-	-	-	-	-
411	35700	Other Equipment				2,061	1,505	540	6	11	-	-	-	-	-		
413		Total Storage Plant				125,086	91,338	32,770	336	641	-	-	-	- 1	-	-	-
414 415		Transmission:															
416		Truismission:															
417 418	36500 36520	Land & Land Rights Rights of Way				0	-	-	-	-	-	-	-	-		-	
419	36602	Structures & Improvements				0	-		-	-	-	-		-	-		-
420 421	36603	Other Structues Mains Cathodic Protection				0 58,632	38,192	13,702	140	268	-	-		5,067	1,262	-	-
421	36701	Mains Catnodic Protection Mains - Steel				2,544	38,192 1,657	13,702	140		-			220	1,262		
423		Meas. & Reg. Equipment				3,379	2,201	790	8	15	-	-	-	292	73	-	-
424 425	36901	Meas. & Reg. Equipment				0	-	-	-	-	-	-	-	-	-	-	
426		Total Transmission Plant				64,556	42,050	15,087	155	295	-		-	5,579	1,390		-
427 428		Distribution:															
429																	
430 431	37400	Land & Land Rights Land				0	-		-	-	-	-	-		-	-	
432	37402	Land Rights				4,936	3,841	720	8	9	2	111	2	172	57	10	5
433 434	37403 37500	Land Other Structures & Improvements				0 2,458	1,913	359	- 4	- 5	1	- 55	1	- 86	- 28	- 5	- 2
435	37501	Structures & Improvements T.	В.			0	1,913	-	-	-		-	-	-	-		-
436 437	37502 37503	Land Rights Improvements				0	-	-	-	-	-	-	-	-	-	-	-
438	37600	Mains Cathodic Protection				105,522	82,113	15,391	173	194	35	2,370	42	3,682	1,210	207	103
439	37601	Mains - Steel				1,815,117	1,412,456	264,751	2,978	3,341	611	40,772	726	63,342	20,812	3,554	1,776
440 441	37602 37603	Mains - Plastic Anode				3,471,708 425,717	2,701,553 331,277	506,379 62,095	5,696 698	6,390 784	1,168 143	77,983 9,563	1,388 170	121,151 14,856	39,807 4,881	6,797 833	3,397 417
442	37604	Leak Clamp				363,994	283,247	53,092	597	670	122	8,176	146	12,702	4,174	713	356
443	37800 37900	Meas & Reg. Sta. Equip - Gene Meas & Reg. Sta. Equip - City	ral late			187,448 112,337	145,865 87,417	27,341 16,385	308 184	345 207	63 38	4,211 2,523	75 45	6,541 3,920	2,149 1,288	367 220	183 110
445	37908	Meas & Reg. Sta. Equipment				1,549	1,206	226	3	3	1	35	1	54	18	3	2
446 447	38000 38100					2,797,594 1,436,792	2,176,982 1,118,057	408,053 209,569	4,590 2,357	5,149 2,644	941 483	62,841 32,274	1,118 574	97,627 50,139	32,078 16,474	5,477 2,813	2,737 1,406
448	38200					1,435,792	1,115,589	216,604	2,436	2,733	500	32,274	594	51,822	17,027	2,813	1,453
449	38300					229,187	178,344	33,429	376	422	77	5,148	92	7,998	2,628	449	224
450 451	38400 38500	House Reg. Installations Ind. Meas. & Reg. Sta. Equipm	ent			10,892 61,031	8,476 47,492	1,589 8,902	18 100	20 112	4 21	245 1,371	4 24	2,130	125 700	21 119	11 60
452	38600	Other Prop. On Cust. Prem				7,081	5,510	1,033	12	13	2	159	3	247	81	14	7
453 454		Total Distribution Plant				12,518,384	9,741,337	1,825,915	20,537	23,040	4,211	281,195	5,004	436,850	143,537	24.509	12,248
			· · · · · · · · · · · · · · · · · · ·	*		,,504	2,2,337	-,,-13	,557		.,444	-02,255	2,304	,	,	2.,303	,240

Atmor Engray Co.	rporation, Colorado-Kansas Division												
	on Case No. 22-ATMGRTS												
Test Year Ending													
rest real criding	Wal Cl 31, 2022												
ALLOCATION OF	DEPRECIATION EXPENSE												
	DEPRECIATION EXPENSE												
455													
	General:												
457													
458 38900		0		-	-	-		-			-	-	
459 39000		55,957	46,073	7,077	75	71	23	805	21	1,233	482	70	26
460 39003		39	32	5	0	0	0	1	0	1	0	0	0
461 39004		1,891	1,557	239	3	2	1	27	1	42	16	2	1
462 39009		1,494	1,230	189	2	2	1	21	1	33	13	2	1
463 39100		16,492	13,579	2,086	22	21	7	237	6	363	142	21	8
464 39103		0	-	-	-	-	-	-	-	-	-	-	-
465 39200		10,723	8,829	1,356	14	14	4	154	4	236	92	13	5
466 39300	Stores Equipment	272	224	34	0	0	0	4	0	6	2	0	0
467 39400	Tools, Shop & Garage Equipment	125,796	103,576	15,909	170	160	51	1,810	48	2,771	1,084	158	58
468 39500	Laboratory Equipment	401	330	51	1	1	0	6	0	9	3	1	0
469 39600	Power Operated Equipment	0	-	-	-	-	-	-	-	-	-	-	-
470 39603	Ditchers	0	-	-	-	-	-	-	-	-	-	-	-
471 39604	Backhoes	14	11	2	0	0	0	0	0	0	0	0	0
472 39605	Welders	0	-	-	-	-	-	-		-	-	-	-
473 39700	Communication Equipment	83.325	68,607	10.538	112	106	34	1.199	32	1.835	718	105	38
474 39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-	-	-	
475 39702	Communication Equipment - Fixed Radios	16,675	13,730	2,109	22	21	7	240	6	367	144	21	8
476 39800		19.278	15.873	2,438	26	25	8	277	7	425	166	24	9
477 39900		0	-		-	-					-		
478 39901		4.414	3.634	558	6	6	2	64	2	97	38	6	2
479 39902		2,177	1.793	275	3	3	1	31	1	48	19	3	1
480 39903		200.048	164,712	25.300	270	255	82	2.878	76	4.406	1.724	252	92
481 39904		200,040	104,711	-		-							
482 39905		0					-						
483 39906		144,013	118.575	18.213	194	184	59	2.072	55	3.172	1.241	181	67
484 39907		5.635	4,639	713	8	7	2	81	2	124	49	7	3
485 39908		3,033	4,000	-				- 01					
486	Other rang. Property Application Software												
487													
	Total General Plant	688.645	567,004	87.093	928	878	281	9,908	263	15.169	5.936	867	318
489	Total General Plant	088,045	307,004	87,093	928	8/8	281	9,908	203	15,109	5,930	807	318
	TOTAL DIRECT DEPRECIATION EXPENSE	13,396,671	10,441,729	1,960,866	21,956	24,855	4,492	291,103	5,267	457,598	150.864	25,376	12,566
491	TOTAL DIRECT DEFRECIATION EXPENSE	13,390,671	10,441,729	1,500,800	21,950	24,855	4,492	291,103	5,207	437,398	130,804	25,370	12,500
	10 10 10 10 10 10 10 10 10 10 10 10 10 1												
	Shared Services General Office:	466,587	384,170	59,009	629	595	190	6,713	178	10,277	4,022	587	216
	Shared Services Customer Support:	573,438	472,147	72,523	773	731	234	8,251	219	12,631	4,943	722	265
	Colorado-Kansas General Office:	41,063	33,810	5,193	55	52	17	591	16	904	354	52	19
495	 												
496	TOTAL DEPRECIATION EXPENSE	14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066

	nergy Corporation, Colorado-Kansas Division														
	urisdiction Case No. 22-ATMGRTS														
Test Yea	r Ending March 31, 2022														
ALLOCAT	TION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR I	INCOME TAX													
1															
2	Customer														
3															
4		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
5		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
6															
7	Taxes Other Than Income														
8															
9	Non Revenue Related:														
10	Payroll Related	25.2	Payroll - Cust	197,252	181,193	14,578	111	24	104	417	10	319	408	41	47
11	Property Related	20.2	Gross Plant - Cust	5,043,646	4,433,579	509,036	5,070	1,845	2,663	21,545	2,812	32,221	31,226	2,197	1,453
12	Public Service Commission Assessment	20.2	Gross Plant - Cust	159,953	140,605	16,143	161	59	84	683	89	1,022	990	70	46
13	Other	21.2	Other Taxes - Cust	747,600	658,285	74,692	739	267	395	3,133	403	4,642	4,513	319	214
14	Total Non Revenue Related:			6,148,450	5,413,663	614,449	6,080	2,194	3,245	25,777	3,314	38,203	37,137	2,627	1,760
15															
16	Revenue Related:														
17	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-	-	-	-	-	-	-	-
21															
22	Total Taxes, Other Than Income			6,148,450	5,413,663	614,449	6,080	2,194	3,245	25,777	3,314	38,203	37,137	2,627	1,760
23															
24	Allowance for Step Rate	22.0	Taxable Income	(2,852,427)	(900,348)	(1,001,118)	(8,757)	(2,931)	(6,407)	(72,630)	(16,087)	(412,843)	(56,898)	(20,576)	(353,831)
25															
26	Interest Expense	19.2	Rate Base - Cust	2,792,524	2,452,713	283,550	2,828	1,030	1,484	11,910	1,570	17,974	17,428	1,226	810

Atmos E	nergy Corporation, Colorado-Kansas Division													
Kansas	urisdiction Case No. 22-ATMGRTS													
	r Ending March 31, 2022													
ALLOCA	TION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TO	AX												
27														
28	Demand													
29														
30														
31														
32	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
33	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
34														
35	Taxes Other Than Income													
36														
37	Non Revenue Related:													
38	Payroll Related 25	4 Payroll - Demand	48,425	32,967	11,828	130	232	1	1,196	-	1,590	396	86	-
39	Property Related 20	4 Gross Plant - Demand	3,008,936	1,863,133	668,460	8,116	13,085	57	150,661	-	234,456	58,409	12,560	-
40	Public Service Commission Assessment 20	4 Gross Plant - Demand	95,425	59,087	21,199	257	415	2	4,778	-	7,435	1,852	398	-
41	Other 21	4 Other Taxes - Demand	446,003	276,600	99,239	1,203	1,943	8	22,153	-	34,434	8,578	1,845	-
42	Total Non Revenue Related:		3,598,789	2,231,787	800,726	9,707	15,675	67	178,788	0	277,915	69,236	14,889	0
43														
44	Revenue Related:													
45	State Gross Receipts - Tax 99	0 -	0	-	-	-	-	-	-	-	-	-	-	-
46	Local Gross Receipts - Tax 99	0 -	0	-	-	-	-	-	-	-	-	-	-	-
47	Other 99	0 -	0	-	-	-	-	-	-	-	-	-	-	-
48	Total Revenue Related:		0	-	-	-	-	-	-	-	-	-	-	-
49														
50	Total Taxes, Other Than Income		3,598,789	2,231,787	800,726	9,707	15,675	67	178,788	-	277,915	69,236	14,889	-
51														
52	Allowance for Step Rate 22	0 Taxable Income	(1,964,358)	(620,036)	(689,432)	(6,030)	(2,019)	(4,413)	(50,018)	(11,078)	(284,309)	(39,184)	(14,170)	(243,670
53														
54	Interest Expense 19	4 Rate Base - Demand	1,665,963	1,046,341	375,409	4,490	7,349	29	77,308	-	119,011	29,649	6,377	-

	nergy Corporation, Colorado-Kansas Division														
	urisdiction Case No. 22-ATMGRTS														
	r Ending March 31, 2022														
ALLOCA	TION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCO	ME TAX													
55															
55 56 57	Commodity														
57															
58															
59															
60	Alloc	ation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
61	Fai	tor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
62															
63	Taxes Other Than Income														
64															
65	Non Revenue Related:														
66	Payroll Related	25.6 Pa	ayroll - Comm	378	208	77	1	1	0	18	2	38	6	2	27
67	Property Related	20.6 Gr	ross Plant - Comm	87,059	47,884	17,629	182	276	1	4,103	372	8,679	1,268	549	6,118
68	Public Service Commission Assessment	20.6 Gr	ross Plant - Comm	2,761	1,519	559	6	9	0	130	12	275	40	17	194
69	Other	21.6 Ot	ther Taxes - Comm	12,904	7,098	2,613	27	41	0	608	55	1,286	188	81	907
70	Total Non Revenue Related:			103,102	56,708	20,877	215	326	1	4,859	440	10,278	1,502	651	7,246
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															
	Total Taxes, Other Than Income			103,102	56,708	20,877	215	326	1	4,859	440	10,278	1,502	651	7,246
79															
80	Allowance for Step Rate	22.0 Ta	axable Income	(50,569)	(15,962)	(17,748)	(155)	(52)	(114)	(1,288)	(285)	(7,319)	(1,009)	(365)	(6,273)
81	· · · · · · · · · · · · · · · · · · ·			(,,	, ,,,,,,	, , , ,	,,			,,,,,,,	, ,	,,,,,,	,,,,,,	(***)	
82	Interest Expense	19.6 Ra	ate Base - Comm	48,202	26.512	9.761	101	153	0	2.272	206	4.805	702	304	3,387

Atmos 8	nergy Corporation, Colorado-Kansas Division														
Kansas .	urisdiction Case No. 22-ATMGRTS														
	r Ending March 31, 2022														
ALLOCA	TION OF TAXES, OTHER THAN INCOME & NET DEDUCTION	NS FOR INCOME TAX													
83															
84	Total Taxes Other														
85															
86															
87															
88		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
89		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
90															
91	Taxes Other Than Income														
92															
93	Non Revenue Related:														
94	Payroll Related			246,055	214,369	26,483	242	257	104	1,630	12	1,946	810	130	74
95	Property Related			8,139,641	6,344,595	1,195,124	13,368	15,206	2,720	176,309	3,183	275,356	90,903	15,306	7,571
96	Public Service Commission Assessment			258,139	201,211	37,902	424	482	86	5,591	101	8,733	2,883	485	240
97	Other			1,206,507	941,982	176,544	1,969	2,250	403	25,893	458	40,362	13,279	2,245	1,121
98	Total Non Revenue Related:			9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
99															
100	Revenue Related:														
101	State Gross Receipts - Tax			0	-	-	-	-	-	-	-	-	-	-	-
102	Local Gross Receipts - Tax			0	-	-	-	-	-	-	-	-	-	-	-
103	Other			0	-	-	-	-	-	-	-	-	-	-	-
104	Total Revenue Related:			0	-	-	-	-	-	-	-	-	-	-	-
105															
106	Total Taxes, Other Than Income			9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
107															
108	Allowance for Step Rate			(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)	(603,773)
109															
110	Interest Expense			4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198

Atmos F	Fnerø	y Corporation, Colorado-Kansas Division														
		diction Case No. 22-ATMGRTS														
		ding March 31, 2022														
rest ret	Line															
ALLOCA	MOITA	OF REVENUES														
1	111011															
2																
3		Total Revenues														
4																
5																
6																
7			Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
8			Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
9	R	late Schedule Revenue:														
10																
11		Base Revenues	Input		65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
12		Base Revenue Increase	Input		0	-	-	-	-	-	-	-	-	-	-	-
13		Rider GCR	Input		0	-	-	-	-	-	-	-	-	-	-	-
14		Rider FF and Rider Tax	Input		0	-	-	-	-	-	-	-	-	-	-	-
15																
16	To	otal Rate Schedule Revenue			65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
17																
18	0	Other Revenue:														
19																
20		Special Contract Revenues		Total Throughput	359,637	197,805	72,823	750	1,138	4	16,948	1,535	35,853	5,238	2,269	25,274
21		Ad Valorem Surcharge		Total Firm Throughput	0	-	-	-	-	-	-	-	-	-	-	-
22		GSRS Revenues	Input		0	-	-	-	-	-	-	-	-	-	-	-
23		Misc. Service Revenues	2.5	Meters/Services	0	-	-	-	-	-	-	-	-	-	-	-
24																
25	To	otal Non-Rate Revenue			359,637	197,805	72,823	750	1,138	4	16,948	1,535	35,853	5,238	2,269	25,274
26																
27	T(OTAL REVENUE			66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
28	1	<u> </u>														
29	Pi	roposed Revenue Increase		1	8,740,530	8,596,234	-	-	20,786	-	123,510	-			-	
30	1	<u> </u>														
31	R	ate Revenue Target			74,493,970	55,608,945	11,627,663	118,562	133,803	42,462	1,469,538	73,996	3,170,378	742,538	167,962	1,338,123

	nergy Corporation, Colorado-Kansas Division													
	risdiction Case No. 22-ATMGRTS Ending March 31, 2022													
est rear	Enum g Waren 31, 2022													
ALLOCATI	ION FACTORS													
			Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
			Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
	Input	Value	194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
1.00	Total Throughput	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	157,374,626	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000				_
1.20	Sales Mcf	%	100.0000%	67.9734%	25.0249%	0.2578%	0.3911%	0.0012%	5.8241%	0.5274%	0.0000%	0.0000%	0.0000%	0.00009
1.30	Internally Generated Total Firm Throughput	Value %	179,993,680 100.0000%	106,972,846 59.4314%	39,382,881 21.8801%	405,735 0.2254%	615,507 0.3420%	1,928 0.0011%	9,165,730 5.0923%	0.0000%	19,389,174 10,7721%	2,832,611 1.5737%	1,227,269 0.6818%	0.00009
1.30	Total Firm Inroughput	76	100.0000%	59.4314%	21.8801%	0.2254%	0.3420%	0.0011%	5.0923%	0.0000%	10.7721%	1.5/3/%	0.0818%	0.00007
	Internally Generated	Value	290,064,887	-	-	-	-	-	-	-	19,389,174	90,225,238	90,225,238	90,225,238
1.40	Transport Mcf	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	6.6844%	31.1052%	31.1052%	31.10529
	Input	Value	79,830,482	63,173,180	16,391,463	27,538	237,083	1.217				-	_	_
1.50	Winter Volumes Excluding Transport	%	100.0000%	79.1342%	20.5328%	0.0345%	0.2970%	0.0015%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
1.60	Internally Generated Mcf less Interruptible, SGS, Irrigation	Value	169,598,753 100.0000%	106,972,846 63.0741%	39,382,881 23.2212%	405,735 0.2392%	615,507 0.3629%	0.0000%	0.0000%	0.0000%	19,389,174	2,832,611	0.0000%	0.00009
1.60	wich ress miterraphible, 503, imgation	%	100.0000%	05.074176	23.221270	0.2592%	0.3029%	0.0000%	0.0000%	0.0000%	11.4324%	1.6702%	0.0000%	0.00007
	Internally Generated	Value	147,376,968	106,972,846	39,382,881	405,735	615,507	-	-	-	-	-	-	-
1.80	Mcf less Interruptible, SGS, Irrigation, Transport	%	100.0000%	72.5845%	26.7225%	0.2753%	0.4176%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
	Input	Value	1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
2.00		%	100.0000%	92.1997%	7.1564%	0.0525%	0.0101%	0.0525%	0.1924%	0.0010%	0.1212%	0.1720%	0.0188%	0.02369
2.10	Internally Generated Bills (Sales)	Value %	1,657,470 100.0000%	1,533,327 92.5101%	119,014 7.1805%	872 0.0526%	168 0.0102%	874 0.0527%	3,199 0.1930%	16 0.0010%	0.0000%	0.0000%	0.0000%	0.00009
2.10	Bills (Sales)	76	100.0000%	92.5101%	7.1805%	0.0526%	0.0102%	0.0527%	0.1930%	0.0010%	0.0000%	0.0000%	0.0000%	0.00007
	Internally Generated	Value	5,580	-	-	-	-	-			2,015	2,860	313	392
2.20	Bills (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	36.1111%	51.2545%	5.6093%	7.02519
	Internally Generated	Value	1.658.256	1.533.327	119.014	872	168	0	0	0	2.015	2.860	0	0
2.30	Bills less Interruptible, SGS, Irrigation	%	100.0000%	92.4662%	7.1770%	0.0526%	0.0102%	0.0000%	0.0000%	0.0000%	0.1215%	0.1725%	0.0000%	0.00009
2.40	Internally Generated	Value	1,653,381	1,533,327	119,014	872	168	0	0	0	0	0	0	0
2.40	Bills less Interruptible, SGS, Irrigation, Transport	%	100.0000%	92.7389%	7.1982%	0.0528%	0.0102%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
	Input	Value	141,259	129,944	10,397	67	14	74	252	49	196	235	25	6
2.50	Meters/Services	%	100.0000%	91.9899%	7.3602%	0.0474%	0.0099%	0.0524%	0.1784%	0.0347%	0.1388%	0.1664%	0.0177%	0.00429
	Internally Generated	Value	140,797	129,944	10,397	67	14	74	252	49			0	0
2.60	Meters/Services (Sales)	%	100.0000%	92.2917%	7.3844%	0.0476%	0.0099%	0.0526%	0.1790%	0.0348%	0.0000%	0.0000%	0.0000%	0.00009
2.70	Internally Generated Meters/Services (Transport)	Value %	462 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	196 42.4242%	235 50.8658%	25 5.4113%	1.29879
2.70	Meters/Services (Transport)	76	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	42.4242%	50.8658%	5.4113%	1.298/7
	Input	Value	1,116,959	722,803	259,329	2,657	5,076	5	5,824	0	95,898	23,891	1,475	0
2.90	Winter Peak Month (CP)	%	100.0000%	64.7117%	23.2174%	0.2379%	0.4545%	0.0005%	0.5215%	0.0000%	8.5856%	2.1389%	0.1321%	0.00009
	Internally Generated	Value	995,695	722,803	259,329	2,657	5,076	5	5.824	0	0	0	0	0
2.91		%	100.0000%	72.5928%	26.0450%	0.2669%	0.5098%	0.0005%	0.5850%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
	·													
2.92	Internally Generated Winter Peak Month (Transport)	Value %	121,264 100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	95,898 79.0821%	23,891 19.7014%	1,475 1.2164%	0.00009
2.52	writter reak world! (Halisport)	70	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	75.0621%	15.7014%	1.2104%	0.00007
	Internally Generated	Value	1,109,654	722,803	259,329	2,657	5,076	0	0	0	95,898	23,891	0	0
2.93	Winter Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	65.1377%	23.3703%	0.2395%	0.4575%	0.0000%	0.0000%	0.0000%	8.6422%	2.1530%	0.0000%	0.00009
	Internally Generated	Value	989,866	722,803	259,329	2,657	5,076	0	0	0	0	0	0	0
2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	73.0203%	26.1984%	0.2685%	0.5128%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
2.00	Input Peak Month (NCP)	Value %	1,177,455 100.0000%	722,803 61.3868%	259,329 22.0245%	3,182 0.2702%	5,076 0.4311%	0.0020%	62,054 5.2701%	0.0000%	95,898 8.1445%	23,891 2.0290%	5,200 0.4416%	0.00009
3.00	reak (violiti (NCP)	76	100.0000%	01.3808%	22.0245%	0.2702%	0.4311%	0.0020%	5.2/01%	0.0000%	8.1445%	2.0290%	0.4416%	0.00009
	Internally Generated	Value	1,052,467	722,803	259,329	3,182	5,076	23	62,054	0	0	0	0	0
2 10	Peak Month (Sales)	%	100.0000%	68.6770%	24.6401%	0.3023%	0.4823%	0.0022%	5.8960%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

	ergy Corporation, Colorado-Kansas Division risdiction Case No. 22-ATMGRTS													
	Ending March 31, 2022													
.st rear	Littling Mutch 31, 1911													
LOCATI	ON FACTORS													
			Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
			Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
	Internally Generated	Value	124,989	0	0	0	0	0	0	0	95,898	23,891	5,200	
3.20	Peak Month (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	76.7254%	19.1143%	4.1603%	0.0000
	Internally Generated	Value	1,110,179	722,803	259,329	3,182	5,076	0	0	0	95,898	23,891	0	
3.30	Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	65.1069%	23.3592%	0.2866%	0.4573%	0.0000%	0.0000%	0.0000%	8.6381%	2.1520%	0.0000%	0.0000
	Internally Generated	Value	990,390	722,803	259,329	3,182	5,076	0	0	0	0	0	0	
3.40	Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	72.9816%	26.1845%	0.3213%	0.5126%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
	Input	Value	32,052,225	29,100,940	2,767,305	14,231	3,478	17,285	103,633	7,334	6,362	23,106	8,551	
3.60	Small Meter Investment	%	100.0000%	90.7923%	8.6337%	0.0444%	0.0109%	0.0539%	0.3233%	0.0229%	0.0198%	0.0721%	0.0267%	0.0000
2.00	Input	Value	6,058,961 100.0000%	67,081	4,000,846	76,952	38,094	3,170	309,278	52,048	767,353 12.6648%	682,463	34,294 0.5660%	27,38
3.80	Large Meter Investment	%		1.1071%	66.0319%	1.2701%	0.6287%	0.0523%	5.1045%	0.8590%		11.2637%		0.4519
4.00	Input Meter Investment	Value %	38,111,185 100.0000%	29,168,020 76.5340%	6,768,151 17.7590%	91,183 0.2393%	41,572 0.1091%	20,454 0.0537%	412,912 1.0834%	59,381 0.1558%	773,716 2.0302%	705,568 1.8513%	42,846 0.1124%	27,38 0.0718
4.00														
4.10	Internally Generated	Value	38,111,185 100.0000%	29,168,020 76.5340%	6,768,151 17.7590%	91,183 0.2393%	41,572 0.1091%	20,454 0.0537%	412,912 1.0834%	59,381 0.1558%	773,716	705,568 1.8513%	42,846 0.1124%	27,38 0.0718
4.10	Meter Installations	%	100.0000%	76.5540%	17.7550%	0.2393%	0.1091%	0.0557%	1.003470	0.155676	2.0302%	1.8315%	0.1124%	0.0716
4.20	Input Direct to Residential	Value %	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
4.20	Direct to Residential		100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
4.40	Input Direct to Commercial & Public Authority	Value %	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
4.40	Direct to Commercial & Public Authority		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
4.60	Input Disset to Schools	Value	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
4.60	Direct to Schools	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
4.80	Input Direct to Industrial	Value %	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
4.00				0.000070	0.000070	0.000070	100.000070		0.000070	0.000070	0.000070	0.000070	0.000070	0.0000
5.00	Input Direct to SGS	Value %	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
5.00	Site to 303			0.000070	0.000070	0.000070	0.000070	100.000070	0.000070		0.000070	0.0000%	0.000070	0.0000
5.20	Input Direct to Interruptible Sales	Value %	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000
5.40	Input Direct to Irrigation Sales	Value %	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
5.60	Input Direct to Firm Transport	Value %	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000
5.70	Input Direct to Schools Transport	Value %	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000
	lanut	Value	1								1			
5.72	Input Direct to Irrigation Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000
	Input	Value	1	_							_	_		
5.80	Direct to Interruptible Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000
	Internally Generated	Value	432,774,261	336,179,019	64,078,943	718,501	824,077	142,686	9,565,443	169,504	14,950,821	4,900,220	830,180	414,86
6.00	P, S, T & D Plant	%	100.0000%	77.6800%	14.8066%	0.1660%	0.1904%	0.0330%	2.2103%	0.0392%	3.4546%	1.1323%	0.1918%	0.0959
	Internally Generated	Value	264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,30
6.20	P, S, T & D Plant - Customer	%	100.0000%	87.8574%	10.1246%	0.1010%	0.0369%	0.0528%	0.4297%	0.0563%	0.6445%	0.6240%	0.0438%	
	Internally Generated	Value	163,616,190	101,286,663	36,339,893	441,354	711,368	3.080	8,202,469	0	12,766,881	3,180,565	683,917	
6.40	P, S, T & D Plant - Demand	%	100.0000%	61.9050%	22.2105%	0.2697%	0.4348%	0.0019%	5.0132%	0.0000%	7.8029%	1.9439%	0.4180%	0.0000
	Internally Generated	Value	4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,56
6.60	P, S, T & D Plant - Commodity	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276
	Internally Generated	Value	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,25
7.00	Allocated O&M Expenses	%	100.0000%	80.0489%	14.0788%	0.1491%	0.1889%	0.0326%	1.8170%	0.0149%	2.6618%	0.8219%	0.1513%	0.0348
	Internally Generated	Value	16,122,135	14,588,734	1,343,289	11.504	3,317	8.488	46.237	3,639	52,226	55.966	4,626	4,11
	Allocated O&M Expenses - Cust	%	100.0000%	90.4888%	8.3320%	0.0714%	0.0206%	0.0527%	0.2868%	0.0226%	0.3239%	0.3471%	0.0287%	

	ergy Corporation, Colorado-Kansas Division risdiction Case No. 22-ATMGRTS													
	Ending March 31, 2022													
LLOCAT	ION FACTORS													
			Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
			Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
	Internally Generated	Value	10,376,864	6,641,743	2,382,942	27,959	46,647	169	433,142	0	647,772	161,377	35,113	(
7.40		%	100.0000%	64.0053%	22.9640%	0.2694%	0.4495%	0.0016%	4.1741%	0.0000%	6.2425%	1.5552%	0.3384%	0.00009
	·													
	Internally Generated	Value	73,190	40,255	14,820	153	232	1	3,449	312	7,296	1,066	462	5,144
7.60	Allocated O&M Expenses - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Input	Value	600.364	585.186	11,327	0	0	0	3,500	0	350	0	0	(
8.00	Page 1	%	100.0000%	97.4720%	1.8867%	0.0000%	0.0000%	0.0000%	0.5830%	0.0000%	0.0583%	0.0000%	0.0000%	0.00009
	Internally Generated	Value	321,440,180	250,462,925	47,093,479	527,399	597,640	107,654	7,014,931	126,361	10,978,947	3,618,783	609,810	302,252
9.00	Allocated Net Plant	%	100.0000%	77.9190%	14.6508%	0.1641%	0.1859%	0.0335%	2.1823%	0.0393%	3.4155%	1.1258%	0.1897%	0.09409
-	Internally Generated	Value	199,595,485	175,434,854	20,156,755	200,831	73,126	105,372	853,589	111,500	1,277,276	1,237,612	87,050	57,520
9.20	Allocated Net Plant - Cust	%	100.0000%	87.8952%	10.0988%	0.1006%	0.0366%	0.0528%	0.4277%	0.0559%	0.6399%	0.6201%	0.0436%	0.02889
0.40	Internally Generated	Value	118,362,280	73,112,701	26,231,565	319,303	513,493	2,247	5,997,228	0 000000	9,354,504	2,330,453	500,785	0.0000
9.40	Allocated Net Plant - Demand	%	100.0000%	61.7703%	22.1621%	0.2698%	0.4338%	0.0019%	5.0668%	0.0000%	7.9033%	1.9689%	0.4231%	0.00009
-	Internally Generated	Value	3,482,415	1,915,370	705,158	7,265	11,021	35	164,114	14,861	347,167	50,718	21,974	244,732
9.60	Allocated Net Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	9,557,128	6,819,368	1,677,623	19,701	26,924	2,030	328,729	2,150	507,305	142,953	27,874	2,472
10.00	Composite of Accts. 871-879 & 886-893	%	100.0000%	71.3537%	17.5536%	0.2061%	0.2817%	0.0212%	3.4396%	0.0225%	5.3081%	1.4958%	0.2917%	0.02599
	Internally Generated	Value	3,619,441	3,175,722	370.240	3.669	1.347	1.914	15,919	2.062	23,334	22,594	1,613	1,027
10.20	Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	87.7407%	10.2292%	0.1014%	0.0372%	0.0529%	0.4398%	0.0570%	0.6447%	0.6242%	0.0446%	0.02849
	Internally Generated	Value	5,917,123	3,632,335	1,303,219	15,990	25,511	116	311,841	0	481,921	120,059	26,131	(
10.40	Composite of Accts. 871-879 & 886-893 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.00009
	Internally Generated	Value	20,564	11,311	4,164	43	65	0	969	88	2,050	299	130	1,445
10.60	Composite of Accts. 871-879 & 886-893 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	239,060,546	189,205,586	31,834,688	241,735	470,119	69,016	5,879,230	(16,862)	8,797,547	2,156,529	485,707	(30,908
11.00	Composite of Accts. 376 & 380	%	100.0000%	79.1455%	13.3166%	0.1011%	0.1967%	0.0289%	2.4593%	-0.0071%	3.6800%	0.9021%	0.2032%	-0.01299
	Internally Generated	Value	130,567,449	122,469,125	7,980,095	37,536	(1,187)	68,295	110,873	6,680	(101,185)	(20,967)	10,152	8,033
11.20	Composite of Accts. 376 & 380 - Cust	%	100.0000%	93.7976%	6.1119%	0.0287%	-0.0009%	0.0523%	0.0849%	0.0051%	-0.0775%	-0.0161%	0.0078%	0.00629
	Internally Generated	Value	109,912,667	67,471,924	24,207,753	297,013	473,876	2,159	5,792,558	0	8,951,850	2,230,141	485,393	(
11.40	Composite of Accts. 376 & 380 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.00009
	Internally Generated	Value	(1,419,571)	(735,463)	(353,159)	(92,814)	(2,570)	(1,439)	(24,201)	(23,543)	(53,118)	(52,645)	(9,838)	(38,941
11.60	Composite of Accts. 376 & 380 - Comm	%	100.0000%	51.8088%	24.8779%	6.5382%	0.1810%	0.1014%	1.7048%	1.6584%	3.7418%	3.7085%	0.6931%	2.74329
	Internally Generated	Value	189,959,977	133,637,408	33,128,358	382,562	588,653	29,621	7,296,050	74	11,245,745	2,724,816	620,995	305,694
12.00	Composite of Accts. 374-379	%	100.0000%	70.3503%	17.4397%	0.2014%	0.3099%	0.0156%	3.8408%	0.0000%	5.9201%	1.4344%	0.3269%	0.16099
-	Internally Generated	Value	51,459,960	48,884,951	2,698,982	10,888	(3,656)	26,941	20,324	(17,859)	(111,081)	(61,304)	1,397	10,375
12.20	Composite of Accts. 374-379 - Cust	%	100.0000%	94.9961%	5.2448%	0.0212%	-0.0071%	0.0524%	0.0395%	-0.0347%	-0.2159%	-0.1191%	0.0027%	0.02025
10.10	Internally Generated	Value	134,297,784	82,441,179	29,578,461	362,908	579,010	2,639	7,077,689	0	10,937,899	2,724,918	593,082	(
12.40	Composite of Accts. 374-379 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.00009
	Internally Generated	Value	4,202,233	2,311,278	850,915	8,766	13,299	42	198,037	17,933	418,927	61,202	26,517	295,318
12.60	Composite of Accts. 374-379 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	47,362,678	36,249,718	9,034,068	128,593	29,439	30,735	186,675	101,326	526,493	1,021,118	29,094	25,419
13.00	Composite of Accts. 381-383	%	100.0000%	76.5365%	19.0742%	0.2715%	0.0622%	0.0649%	0.3941%	0.2139%	1.1116%	2.1560%	0.0614%	0.05379
_	Internally Generated	Value	57,346,939	42,359,506	11,227,707	155,388	72,139	30,928	711,181	102,611	1,345,158	1,221,975	73,757	46,588
													0.1286%	0.08129
13.20	Composite of Accts. 381-383 - Cust	%	100.0000%	73.8653%	19.5786%	0.2710%	0.1258%	0.0539%	1.2401%	0.1789%	2.3456%	2.1308%	0.1286%	

	ergy Corporation, Colorado-Kansas Division													
	risdiction Case No. 22-ATMGRTS Ending March 31, 2022													
ALLOCATIO	ON FACTORS													
-+			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
12.40	Internally Generated Composite of Accts. 381-383 - Demand	Value %	(9,683,040) 100.0000%	(5,944,113) 61.3868%	(2,132,644) 22.0245%	(26,166) 0,2702%	(41,747) 0.4311%	(190) 0.0020%	(510,310) 5,2701%	0.0000%	(788,636) 8.1445%	(196,470) 2.0290%	(42,762) 0.4416%	0.00009
13.40	·													
13.60	Internally Generated Composite of Accts. 381-383 - Comm	Value %	(301,222) 100.0000%	(165,675) 55.0012%	(60,995) 20.2491%	(628) 0.2086%	(953) 0.3165%	(3) 0.0010%	(14,196) 4.7127%	(1,285) 0.4268%	(30,029) 9.9691%	(4,387) 1.4564%	(1,901) 0.6310%	(21,169 7.02769
	·			63.874.801						19.847				
14.00	Internally Generated Account 380	Value %	63,292,561 100.0000%	63,874,801 100.9199%	1,777,108 2.8078%	(16,487) -0.0260%	(63,167) -0.0998%	40,631 0.0642%	(711,691) -1.1244%	19,847 0.0314%	(1,248,431) -1.9725%	(285,602) -0.4512%	(59,815) -0.0945%	(34,634 -0.05479
	Internally Generated	Value	78,309,963	73,064,580	5,076,577	23,815	1,059	40,922	77,222	21,780	(17,070)	16,509	7,363	(2,794
14.20	Account 380 - Cust	%	100.0000%	93.3018%	6.4827%	0.0304%	0.0014%	0.0523%	0.0986%	0.0278%	-0.0218%	0.0211%	0.0094%	-0.00369
-+	Internally Generated	Value	(14,564,333)	(8,940,585)	(3,207,726)	(39,357)	(62,793)	(286)	(767,562)	0	(1,186,194)	(295,512)	(64,319)	0
14.40	Account 380 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.00009
-+	Internally Generated	Value	(453,070)	(249,194)	(91,743)	(945)	(1,434)	(4)	(21,352)	(1,933)	(45,167)	(6,599)	(2,859)	(31,840
14.60	Account 380 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	424,024,646	329,960,067	61,847,691	695,637	780,399	142,649	9,524,669	169,504	14,797,067	4,861,916	830,180	414,866
15.00	Distribution Plant	%	100.0000%	77.8162%	14.5859%	0.1641%	0.1840%	0.0336%	2.2463%	0.0400%	3.4897%	1.1466%	0.1958%	0.09789
45.20	Internally Generated Distribution Plant - Cust	Value %	264,340,455 100.0000%	232,242,609 87.8574%	26,763,526 10.1246%	267,097 0.1010%	97,463 0.0369%	139,559 0.0528%	1,135,936 0.4297%	148,944 0.0563%	1,703,665 0.6445%	1,649,490 0.6240%	115,863 0.0438%	76,301 0.02899
15.20	Distribution Plant - Cust	76	100.0000%	87.8574%	10.1246%			0.0528%	0.4297%	0.0563%			0.0438%	0.02897
15.40	Internally Generated Distribution Plant - Demand	Value %	154,866,575 100.0000%	95,067,712 61.3868%	34,108,641 22.0245%	418,490 0.2702%	667,690 0.4311%	3,043 0.0020%	8,161,695 5.2701%	0.0000%	12,613,127 8.1445%	3,142,261 2.0290%	683,917 0.4416%	0.00009
13.40														
15.60	Internally Generated Distribution Plant - Comm	Value %	4,817,616 100.0000%	2,649,746 55.0012%	975,524 20.2491%	10,050 0.2086%	15,246 0.3165%	48 0.0010%	227,038 4.7127%	20,559 0.4268%	480,275 9.9691%	70,165 1.4564%	30,400 0.6310%	338,565 7.02769
_	Internally Generated	Value	16,574,984	12,546,695	2,672,466	29,905	39,974	4,399	418,849	3,454	631,663	186,277	35,119	6,182
16.00	O&M Expenses less A&G	%	100.0000%	75.6966%	16.1235%	0.1804%	0.2412%	0.0265%	2.5270%	0.0208%	3.8109%	1.1238%	0.2119%	0.03739
	Internally Generated	Value	8,057,965	7,181,299	747,162	6.967	2,331	4,251	29,197	3,211	39,165	39.256	2.948	2,179
16.20	O&M Expenses less A&G - Cust	%	100.0000%	89.1205%	9.2723%	0.0865%	0.0289%	0.0528%	0.3623%	0.0398%	0.4860%	0.4872%	0.0366%	0.02709
-+	Internally Generated	Value	8,460,054	5,334,064	1,913,770	22,819	37,463	148	386,967	0	586,820	146,192	31,811	0
16.40	O&M Expenses less A&G - Demand	%	100.0000%	63.0500%	22.6212%	0.2697%	0.4428%	0.0018%	4.5741%	0.0000%	6.9364%	1.7280%	0.3760%	0.0000%
	Internally Generated	Value	56,965	31,331	11,535	119	180	1	2,685	243	5,679	830	359	4,003
16.60	O&M Expenses less A&G - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
17.00	Internally Generated	Value %	14,407,527 100.0000%	10,763,766 74,7093%	2,299,247 15.9587%	26,335 0.1828%	33,957 0.2357%	3,862 0.0268%	413,355 2.8690%	3,497 0.0243%	636,029 4.4146%	186,179 1.2922%	35,236 0.2446%	6,063
17.00	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	74.7093%	15.958/%	0.1828%	0.235/%	0.0268%	2.8690%		4.4146%	1.2922%	0.2446%	0.04219
17.20	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	7,044,705 100.0000%	6,243,448 88.6261%	677,133 9.6119%	6,476 0.0919%	2,251 0.0319%	3,719 0.0528%	27,447 0.3896%	3,247 0.0461%	38,372 0.5447%	37,889 0.5378%	2,778 0.0394%	1,944 0.02769
17.20														
17.40	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	Value %	7,304,208 100.0000%	4,488,080 61.4451%	1,610,245 22.0454%	19,736 0.2702%	31,521 0.4315%	143 0.0020%	383,145 5.2455%	0.0000%	591,813 8.1024%	147,436 2.0185%	32,088 0.4393%	0.00009
	Internally Consented	Value	58,613	32,238	11,869	122	185	1	2,762	250	5.042	854	370	4,119
17.60	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	5,843 9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
18.00	Revenues	%	100.0000%	71.4087%	17.6977%	0.1805%	0.1727%	0.0642%	2.0616%	0.1142%	4.8496%	1.1311%	0.2575%	2.06229
-+	Internally Generated	Value	65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
18.20	Rate Schedule Revenues	%	100.0000%	71.4985%	17.6837%	0.1803%	0.1719%	0.0646%	2.0471%	0.1125%	4.8216%	1.1293%	0.2554%	2.03519

Atmos En	ergy Corporation, Colorado-Kansas Division													
	risdiction Case No. 22-ATMGRTS													
	Ending March 31, 2022													
ALLOCATI	ION FACTORS													
			Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
			Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
	Internally Generated	Value	0	-	-	-	-	-	-	-	-	-	-	-
18.40	Gas Costs	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
	Internally Generated	Value	302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140	274,590
19.00	Rate Base	%	100.0000%	77.6030%	15.1498%	0.1689%	0.1995%	0.0323%	2.1359%	0.0379%	3.3088%	1.0893%	0.1839%	0.09089
	Internally Generated	Value	179,781,065	157,904,244	18.254.808	182.093	66,295	95,563	766.751	101,071	1,157,169	1,121,984	78.927	52,159
19.20	Rate Base - Cust	%	100.0000%	87.8314%	10.1539%	0.1013%	0.0369%	0.0532%	0.4265%	0.0562%	0.6437%	0.6241%	0.0439%	0.02909
19.40	Internally Generated Rate Base - Demand	Value %	119,447,472 100.0000%	75,021,372 62.8070%	26,916,363 22.5341%	321,929 0.2695%	526,898 0.4411%	2,113 0.0018%	5,542,867 4.6404%	0.0000%	8,532,915 7.1437%	2,125,773 1.7797%	457,241 0.3828%	0.00009
13.40	nate base - Demand	76	100.0000/8	02.807070	22.554170	0.203370	0.4411/0	0.0010%	4.040476	0.000076	7.143776	1.773770	0.302870	0.0000
	Internally Generated	Value	3,165,091	1,740,838	640,903	6,603	10,017	31	149,160	13,507	315,532	46,097	19,972	222,431
19.60	Rate Base - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	459,130,208	357,877,616	67,412,994	754,037	857,715	153,432	9,944,980	179,555	15,531,893	5,127,539	863,385	427,064
20.00	Gross Plant	%	100.0000%	77.9469%	14.6828%	0.1642%	0.1868%	0.0334%	2.1660%	0.0391%	3.3829%	1.1168%	0.1880%	0.09309
	lake and the Constant	Malini	204 405 212	250 002 522	20 742 025	205.000	104.072	150.401	4 245 201	450.500	4.047.400	4 704 250	422.000	04.055
20.20	Internally Generated Gross Plant - Cust	Value %	284,495,349 100.0000%	250,083,520 87.9043%	28,713,025 10.0926%	285,968 0.1005%	104,072 0.0366%	150,191 0.0528%	1,215,264 0.4272%	158,599 0.0557%	1,817,469 0.6388%	1,761,356 0.6191%	123,930 0.0436%	81,955 0.02889
		,-		011001011					*******					
	Internally Generated	Value	169,724,135	105,093,140	37,705,590	457,824	738,102	3,192	8,498,290	0	13,224,867	3,294,662	708,469	(
20.40	Gross Plant - Demand	%	100.0000%	61.9200%	22.2158%	0.2697%	0.4349%	0.0019%	5.0071%	0.0000%	7.7920%	1.9412%	0.4174%	0.00009
	Internally Generated	Value	4,910,724	2,700,956	994,378	10,244	15,541	49	231,425	20,957	489,557	71,521	30,987	345,108
20.60	Gross Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
			0.005.000		4 004 007	10.000	45 460	2.824	177.939	2.105	077.004	04 740	45.400	200
21.00	Internally Generated Other Taxes	Value %	8,385,696 100.0000%	6,558,964 78.2161%	1,221,607 14.5677%	13,609 0.1623%	15,463 0.1844%	0.0337%	2.1219%	3,195 0.0381%	277,301 3.3068%	91,713 1.0937%	15,436 0.1841%	7,645 0.09125
		,-												
	Internally Generated	Value	5,240,897	4,614,773	523,614	5,181	1,869	2,766	21,961	2,822	32,539	31,634	2,238	1,500
21.20	Other Taxes - Cust	%	100.0000%	88.0531%	9.9909%	0.0989%	0.0357%	0.0528%	0.4190%	0.0538%	0.6209%	0.6036%	0.0427%	0.02869
	Internally Generated	Value	3,057,362	1,896,100	680,288	8,246	13,317	57	151,857		236,045	58,805	12,646	-
21.40	Other Taxes - Demand	%	100.0000%	62.0175%	22.2508%	0.2697%	0.4356%	0.0019%	4.9669%	0.0000%	7.7206%	1.9234%	0.4136%	0.00009
	Internally Generated	Value	87.437	48.091	17.705	182	277	1	4.121	373	8.717	1.273	552	6.145
21.60	Other Taxes - Comm	value %	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4,121	0.4268%	9.9691%	1,273	0.6310%	7.02769
22.00	Internally Generated	Value	10,704,731	3,378,872	3,757,046	32,862	11,000	24,046	272,570	60,371	1,549,339	213,531	77,220	1,327,873
22.00	Taxable Income	%	100.0000%	31.5643%	35.0971%	0.3070%	0.1028%	0.2246%	2.5463%	0.5640%	14.4734%	1.9947%	0.7214%	12.40459
	Internally Generated	Value	12,374,552	10,188,731	1,565,011	16,679	15,782	5,047	178,045	4,719	272,570	106,674	15,577	5,717
23.00	General Plant	%	100.0000%	82.3362%	12.6470%	0.1348%	0.1275%	0.0408%	1.4388%	0.0381%	2.2027%	0.8620%	0.1259%	0.04629
	Internally Generated	Value	9,465,835	8,379,142	915,537	8,862	3,104	4,994	37,252	4,533	53,439	52,530	3,788	2,655
23.20	General Plant - Cust	%	100.0000%	88.5198%	9.6720%	0.0936%	0.0328%	0.0528%	0.3935%	0.0479%	0.5645%	0.5549%	0.0400%	0.02815
23.40	Internally Generated General Plant - Demand	Value %	2,865,151 100.0000%	1,785,628 62.3223%	640,652 22.3602%	7,726 0.2697%	12,541 0.4377%	52 0.0018%	138,739 4.8423%	0.0000%	214,788 7.4966%	53,509 1.8676%	11,514 0.4019%	0.00009
23.40	Seneral France Schlang	70	100.0000%	02.322370	22.3002%	0.203776	0.4377%	0.001870	4.042370	0.0000%	7.4500%	1.0070%	0.401976	0.0000
	Internally Generated	Value	43,565	23,961	8,822	91	138	0	2,053	186	4,343	634	275	3,062
23.60	General Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	12,877,013	9,383,709	2,170,491	25,271	33,320	3,110	406,811	3,430	628,561	182,043	34,659	5,607
24.00	Distribution O&M	%	100.0000%	72.8718%	16.8555%	0.1962%	0.2588%	0.0242%	3.1592%	0.0266%	4.8813%	1.4137%	0.2692%	0.04359
	laterally Conserted	Velo	F 646 300	4 020 467	F72.450	F. C0.7	2.001	2000	24.504	2.402	26.202	25.653	3 ***	
24.20	Internally Generated Distribution O&M - Cust	Value %	5,616,729 100.0000%	4,930,487 87.7822%	572,458 10.1920%	5,687 0.1012%	2,084 0.0371%	2,968 0.0528%	24,501 0.4362%	3,187 0.0567%	36,207 0.6446%	35,057 0.6242%	2,489 0.0443%	1,603 0.02855
24.20				G7.7G2270		0.101270		0.032870	0.455276	0.030776		0.02-42/0	0.0-4370	0.0283
	Internally Generated	Value	7,203,320	4,421,891	1,586,498	19,465	31,056	142	379,625	0	586,675	146,156	31,811	(
24.40	Distribution O&M - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000

Atmos En	nergy Corporation, Colorado-Kansas Division													
	urisdiction Case No. 22-ATMGRTS													
	Ending March 31, 2022													
ALLOCAT	TION FACTORS													
			Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
			Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
	Internally Generated	Value	56,965	31,331	11,535	119	180	1	2,685	243	5,679	830	359	4,003
24.60		value %	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276
24.00	Distribution Odivi - Collini	76	100.0000%	33.001276	20.245176	0.2000%	0.310370	0.0010%	4./12/70	0.420676	9.909170	1.430470	0.0310%	7.0276
	Internally Generated	Value	101,194,534	88,162,990	10,891,436	99,350	105,616	42.853	670.493	4.934	800,289	332,937	53.285	30,352
25.00		%	100.0000%	87.1223%	10.7629%	0.0982%	0.1044%	0.0423%	0.6626%	0.0049%	0.7908%	0.3290%	0.0527%	0.03009
20.00		,-					0.20	0.0.12071						
	Internally Generated	Value	81,123,423	74,519,111	5,995,448	45,604	9,899	42,631	171,307	4,271	131,048	167,807	16,863	19,433
25.20		%	100.0000%	91.8589%	7.3905%	0.0562%	0.0122%	0.0526%	0.2112%	0.0053%	0.1615%	0.2069%	0.0208%	0.02409
	Internally Generated	Value	19,915,735	13,558,421	4,864,526	53,421	95,225	221	491,863	0	653,751	162,866	35,442	(
25.40	Payroll - Demand	%	100.0000%	68.0789%	24.4255%	0.2682%	0.4781%	0.0011%	2.4697%	0.0000%	3.2826%	0.8178%	0.1780%	0.00009
	Internally Generated	Value	155,375	85,458	31,462	324	492	2	7,322	663	15,490	2,263	980	10,919
25.60	Payroll - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	1,670	1,088	390	4	8	-		-	144	36	-	-
26.00	Transmission O&M	%	100.0000%	65.1377%	23.3703%	0.2395%	0.4575%	0.0000%	0.0000%	0.0000%	8.6422%	2.1530%	0.0000%	0.00009
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	C
26.20	Transmission O&M - Cust	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
	Internally Generated	Value	1,670	1,088	390	4	8	0	0	0	144	36	0	(
26.40		%	100.0000%	65.1377%	23.3703%	0.2395%	0.4575%	0.0000%	0.0000%	0.0000%	8.6422%	2.1530%	0.0000%	0.00009
20110		,-				0.2007		0.000071			0.0.120.1			
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	
26.60	Transmission O&M - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
	Internally Generated	Value	425,803,768	331,118,945	62,263,477	699,898	788,539	142,649	9,524,669	169,504	14,950,821	4,900,220	830,180	414,866
27.00		%	100.0000%	77.7633%	14.6226%	0.1644%	0.1852%	0.0335%	2.2369%	0.0398%	3.5112%	1.1508%	0.1950%	0.09749
27.00	FIDFIGHT	76	100.000070	77.703370	14.022070	0.104470	0.103270	0.033370	2.230370	0.033670	3.3112/0	1.1300%	0.133070	0.0374
	Internally Generated	Value	264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301
27.20		%	100.0000%	87.8574%	10.1246%	0.1010%	0.0369%	0.0528%	0.4297%	0.0563%	0.6445%	0.6240%	0.0438%	0.02899
-														
	Internally Generated	Value	156,645,697	96,226,590	34,524,427	422,750	675,829	3,043	8,161,695	0	12,766,881	3,180,565	683,917	
27.40	PTD Plant - Demand	%	100.0000%	61.4294%	22.0398%	0.2699%	0.4314%	0.0019%	5.2103%	0.0000%	8.1502%	2.0304%	0.4366%	0.00009
	<u> </u>													
	Internally Generated	Value	4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565
27.60	PTD Plant - Commodity	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.02769
	Internally Generated	Value	8,740,530	8,596,234	0	0	20,786	0	123,510	0	0	0	0	0
28.00		%	100.0000%	98.3491%	0.0000%	0.0000%	0.2378%	0.0000%	1.4131%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
22.00		,,	230.0000%	23.343270	3.000070	3.0000%	0.237070	3.000070	1.415170	5.000070	3.000070	0.000070	0.000070	0.0000
		Value	0	0	0	0	0	0	0	0	0	0	0	C
99.00		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009