

Docket No. 24-00006
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 2
Question No. 2-01
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Electronically Filed in TPUC Docket
Room on March 20, 2024 at 3:23 p.m.

REQUEST:

Reconciliation Revenue (Explanation). Refer to the *Petition*, File <24-XXXXX - 2024 Atmos Energy TN ARM Filing - SSU and KMD Trial Balance> spreadsheet, Tab "Reconciliation Revenue". Specifically, refer to Cells B24 to D30 which calculate the contribution margin percentages for the past five years. In the current filing, the Company separately calculates these percentages for October - May and June - September. However, in TPUC Docket No. 23-00008, these calculations were based on percentages for October - June and July - September. Provide a narrative explanation and support for this change in methodology.

RESPONSE:

As stated on pages 8 and 9 of Company witness William Matthews's direct testimony in TPUC Docket No. 23-00008, contribution margin percentages were calculated based on percentages for October-June and July-September in that docket since rates went into effect July 1 based on the Commission's Order in TPUC Docket No. 22-00010. This year's ARM filing uses the October-May and June-September time periods to factor contribution margin percentages since rates from TPUC Docket No. 23-00008 were implemented on time June 1. The method of this calculation was described as a deviation in the Certificate in the Company's TPUC Docket No. 22-00010 ARM filing and was ultimately approved by the Commission.

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REQUEST:

Legal Expense Adjustment (Explanation). Refer to the *Petition*, File <24-XXXXX - 2024 Atmos Energy TN ARM Filing - SSU and KMD Trial Balance.xlsx>, Tab "WP 4-1" regarding an adjustment to legal expenses of \$10,224 in Division 93. In TPUC Docket No. 23-00008, the Company made a similar type of adjustment to legal expenses for \$6,815 (before allocation) in Division 91. Provide a narrative explanation of the process used by the Company to cull inappropriate legal costs from the ARM filings.

RESPONSE:

The Company will typically examine legal invoice descriptions to ensure charges included in the ARM filing are Tennessee-related. In this filing, during a review of Legal charges recorded to sub account 06121, it was determined that 20% of the Columbia Gulf Section 5 Rate Case invoices should have been recorded to Mississippi as Mississippi is utilized for approximately 26,000 Dth of the 127,000 Dth of subscribed capacity. The remainder is utilized in Tennessee.

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REQUEST:

Deferred Regulatory Liability (Source & Support). Refer to the *Petition*, File <24-XXXXX - 2024 Atmos Energy TN ARM Filing - Revenue Requirements Schedules (Unlinked).xlsx>, Tab “WP 7-9”. Specifically refer to Cell J7 of this spreadsheet regarding the new monthly amortization calculation of \$21,268 for the Deferred Regulatory Liability. The new monthly amortization of \$21,268 appears to be based upon the unamortized balance of \$8,507,087 on May 31, 2024, divided by 400 months. However, the existing monthly amortization of \$24,168 was based on the unamortized balance of \$8,797,101 on May 31, 2023, divided by 364 months. Provide the source and support for the new 400-month amortization period as well as a narrative explanation of the Company’s rationale for this change.

RESPONSE:

Due to the implementation of new depreciation rates, the Company recalculated the Excess Deferred Income Tax (EDIT) amortization life resulting in the change from 35 to 39 years. The 400 month calculation is based on the total number of months post the depreciation rate change less the amount of months already amortized. Please see Attachment 1 for support of this calculation.

ATTACHMENT:

CA_2-03_Att1 - EDIT Amortization Schedule Support.xlsx

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life	
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):		28	35
				Final Amortization Protected Period PRE COR updated::		29	39
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period		3	3
				Max. Monthly Protected Amortizatrion PRE COR update		\$ 30,127	\$ 24,168
		Protected Balance:	10,484,213	Final Amortization Protected Period POST COR updated::		\$ 35	\$ 39
				Max. Monthly Protected Amortizatrion POST COR update		\$ 24,168	\$ 21,268
				Max. Monthly Protected Amortizatrion PRE Depn Study update		\$ 24,168	
				Final Amortization Protected Period POST Depn Study updated::		\$ 39	
				Max. Monthly Protected Amortizatrion POST Depn update		\$ 21,268	

	Liability			Amortization					GL Balance		
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
Beginning	(9,888,366)	(17,784,704)	(27,673,070)								
Amortized Through 5/31/21	-	-	-								
10/31/2018	(9,858,239)	(17,732,471)	(27,590,710)	(30,127)	(52,233)		(82,360)	(82,360)			(27,673,070)
11/30/2018	(9,828,112)	(17,680,237)	(27,508,349)	(30,127)	(52,233)		(82,360)	(164,721)			(27,673,070)
12/31/2018	(9,797,985)	(17,628,004)	(27,425,989)	(30,127)	(52,233)		(82,360)	(247,081)			(27,673,070)
1/31/2019	(9,767,858)	(17,575,771)	(27,343,629)	(30,127)	(52,233)		(82,360)	(329,441)			(27,673,070)
2/28/2019	(9,737,731)	(17,523,537)	(27,261,268)	(30,127)	(52,233)		(82,360)	(411,802)			(27,673,070)
3/31/2019	(9,707,604)	(17,471,304)	(27,178,908)	(30,127)	(52,233)		(82,360)	(494,162)			(27,673,070)
4/30/2019	(9,677,477)	(17,419,071)	(27,096,548)	(30,127)	(52,233)		(82,360)	(576,522)			(27,673,070)
5/31/2019	(9,647,350)	(17,366,837)	(27,014,187)	(30,127)	(52,233)		(82,360)	(658,883)			(27,673,070)
Adj. with 6/1/2019 Implementation	(482,915)	(868,545)	(1,351,460)								(1,351,460)
6/30/2019	(10,100,138)	(18,179,127)	(28,279,265)	(30,127)	(56,256)		(86,383)	(745,265)			(29,024,530)
7/31/2019	(10,070,011)	(18,122,871)	(28,192,882)	(30,127)	(56,256)		(86,383)	(831,648)			(29,024,530)
8/31/2019	(10,039,884)	(18,066,616)	(28,106,500)	(30,127)	(56,256)		(86,383)	(918,030)			(29,024,530)
9/30/2019	(10,009,757)	(18,010,360)	(28,020,117)	(30,127)	(56,256)		(86,383)	(1,004,413)	(28,331,420)	311,302	(29,024,530)
10/31/2019	(9,979,630)	(17,954,105)	(27,933,735)	(30,127)	(56,256)		(86,383)	(1,090,795)	(28,249,059)	315,325	(29,024,530)
11/30/2019	(9,949,503)	(17,897,849)	(27,847,352)	(30,127)	(56,256)		(86,383)	(1,177,178)	(28,166,699)	319,347	(29,024,530)
12/31/2019	(9,919,376)	(17,841,594)	(27,760,970)	(30,127)	(56,256)		(86,383)	(1,263,560)	(28,072,272)	311,302	(29,024,530)
1/31/2020	(9,889,249)	(17,785,338)	(27,674,587)	(30,127)	(56,256)		(86,383)	(1,349,943)	(27,985,890)	311,302	(29,024,530)
2/29/2020	(9,859,122)	(17,729,083)	(27,588,205)	(30,127)	(56,256)		(86,383)	(1,436,325)	(27,899,507)	311,302	(29,024,530)
3/31/2020	(9,828,995)	(17,672,827)	(27,501,822)	(30,127)	(56,256)		(86,383)	(1,522,708)	(27,813,125)	311,303	(29,024,530)
4/30/2020	(9,798,868)	(17,616,572)	(27,415,440)	(30,127)	(56,256)		(86,383)	(1,609,090)	(27,726,742)	311,303	(29,024,530)
5/31/2020	(9,768,741)	(17,560,316)	(27,329,057)	(30,127)	(56,256)		(86,383)	(1,695,473)	(27,640,360)	311,303	(29,024,530)
6/30/2020	(9,738,614)	(17,504,060)	(27,242,674)	(30,127)	(56,256)		(86,383)	(1,781,856)	(27,553,977)	311,302	(29,024,530)
7/31/2020	(9,708,487)	(17,447,805)	(27,156,292)	(30,127)	(56,256)		(86,383)	(1,868,238)	(27,467,594)	311,302	(29,024,530)
8/31/2020	(9,678,360)	(17,391,549)	(27,069,909)	(30,127)	(56,256)		(86,383)	(1,954,621)	(27,381,212)	311,302	(29,024,530)
9/30/2020	(9,648,233)	(17,335,294)	(26,983,527)	(30,127)	(56,256)		(86,383)	(2,041,003)	(27,294,830)	311,303	(29,024,530)
10/31/2020	(9,618,106)	(17,279,038)	(26,897,144)	(30,127)	(56,256)		(86,383)	(2,127,386)	(27,208,447)	311,303	(29,024,530)
11/30/2020	(9,587,979)	(17,222,783)	(26,810,762)	(30,127)	(56,256)		(86,383)	(2,213,768)	(27,122,065)	311,303	(29,024,530)
12/31/2020	(9,557,852)	(17,166,527)	(26,724,379)	(30,127)	(56,256)		(86,383)	(2,300,151)	(27,035,681)	311,302	(29,024,530)
1/31/2021	(9,527,725)	(17,110,272)	(26,637,997)	(30,127)	(56,256)		(86,383)	(2,386,533)	(26,949,298)	311,302	(29,024,530)
2/28/2021	(9,497,598)	(17,054,016)	(26,551,614)	(30,127)	(56,256)		(86,383)	(2,472,916)	(26,862,916)	311,302	(29,024,530)
Adj. with 3/1/2021 Implementation	(112,932)	(199,803)	(312,735)								(312,735)
3/31/2021	(9,580,403)	(16,774,546)	(26,354,949)	(30,127)		(479,273)	(509,400)	(2,982,316)	(26,353,518)	(1,432)	(29,337,265)
4/30/2021	(9,550,276)	(16,295,274)	(25,845,550)	(30,127)		(479,273)	(509,400)	(3,491,715)	(25,844,118)	(1,432)	(29,337,265)
5/31/2021	(9,520,149)	(15,816,001)	(25,336,150)	(30,127)		(479,273)	(509,400)	(4,001,115)	(25,334,718)	(1,432)	(29,337,265)
6/30/2021	(9,490,022)	(15,336,728)	(24,826,750)	(30,127)		(479,273)	(509,400)	(4,510,515)	(24,825,317)	(1,433)	(29,337,265)
7/31/2021	(9,459,895)	(14,857,455)	(24,317,350)	(30,127)		(479,273)	(509,400)	(5,019,915)	(24,315,918)	(1,433)	(29,337,265)
8/31/2021	(9,429,768)	(14,378,183)	(23,807,951)	(30,127)		(479,273)	(509,400)	(5,529,314)	(23,806,518)	(1,433)	(29,337,265)
9/30/2021	(9,399,641)	(13,898,910)	(23,298,551)	(30,127)		(479,273)	(509,400)	(6,038,714)	(23,297,122)	(1,429)	(29,337,265)
10/31/2021	(9,369,514)	(13,419,637)	(22,789,151)	(30,127)		(479,273)	(509,400)	(6,548,114)	(22,787,722)	(1,429)	(29,337,265)
11/30/2021	(9,339,387)	(12,940,364)	(22,279,751)	(30,127)		(479,273)	(509,400)	(7,057,514)	(22,278,322)	(1,429)	(29,337,265)
12/31/2021	(9,309,260)	(12,461,092)	(21,770,351)	(30,127)		(479,273)	(509,400)	(7,566,914)	(21,768,922)	(1,429)	(29,337,265)
1/31/2022	(9,279,133)	(11,981,819)	(21,260,952)	(30,127)		(479,273)	(509,400)	(8,076,313)	(21,259,523)	(1,429)	(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life		
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):		28	35	348
				Final Amortization Protected Period PRE COR updated::		29	39	420
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period		3	3	56
				Max. Monthly Protected Amortizatrion PRE COR update		\$ 30,127	\$ 24,168	364
		Protected Balance:	10,484,213	Final Amortization Protected Period POST COR updated::		\$ 35	\$ 39	
				Max. Monthly Protected Amortizatrion POST COR update		\$ 24,168	\$ 21,268	
								420
				Max. Monthly Protected Amortizatrion PRE Depn Study update		\$ 24,168		468
				Final Amortization Protected Period POST Depn Study updated::		\$ 39		68
				Max. Monthly Protected Amortizatrion POST Depn update		\$ 21,268		400

Liability				Amortization					GL Balance		
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
2/28/2022	(9,249,006)	(11,502,546)	(20,751,552)	(30,127)		(479,273)	(509,400)	(8,585,713)	(20,750,123)	(1,429)	(29,337,265)
3/31/2022	(9,218,879)	(11,023,273)	(20,242,152)	(30,127)		(479,273)	(509,400)	(9,095,113)	(20,240,724)	(1,429)	(29,337,265)
4/30/2022	(9,188,751)	(10,544,001)	(19,732,752)	(30,127)		(479,273)	(509,400)	(9,604,513)	(19,731,324)	(1,429)	(29,337,265)
5/31/2022	(9,158,624)	(10,064,728)	(19,223,352)	(30,127)		(479,273)	(509,400)	(10,113,913)	(19,221,924)	(1,429)	(29,337,265)
6/30/2022	(9,128,497)	(9,585,455)	(18,713,953)	(30,127)		(479,273)	(509,400)	(10,623,312)	(18,712,523)	(1,430)	(29,337,265)
7/31/2022	(9,098,370)	(9,106,182)	(18,204,553)	(30,127)		(479,273)	(509,400)	(11,132,712)	(18,203,123)	(1,430)	(29,337,265)
8/31/2022	(9,068,243)	(8,626,910)	(17,695,153)	(30,127)		(479,273)	(509,400)	(11,642,112)	(17,693,724)	(1,430)	(29,337,265)
9/30/2022	(9,038,116)	(8,147,637)	(17,185,753)	(30,127)		(479,273)	(509,400)	(12,151,512)	(17,184,326)	(1,428)	(29,337,265)
10/31/2022	(9,007,989)	(7,668,364)	(16,676,353)	(30,127)		(479,273)	(509,400)	(12,660,912)	(16,674,926)	(1,428)	(29,337,265)
11/30/2022	(8,977,862)	(7,189,091)	(16,166,953)	(30,127)		(479,273)	(509,400)	(13,170,312)	(16,165,526)	(1,428)	(29,337,265)
12/31/2022	(8,947,735)	(6,709,819)	(15,657,554)	(30,127)		(479,273)	(509,400)	(13,679,711)	(15,656,125)	(1,430)	(29,337,265)
1/31/2023	(8,917,608)	(6,230,546)	(15,148,154)	(30,127)		(479,273)	(509,400)	(14,189,111)	(15,146,725)	(1,430)	(29,337,265)
2/28/2023	(8,887,481)	(5,751,273)	(14,638,754)	(30,127)		(479,273)	(509,400)	(14,698,511)	(14,637,326)	(1,430)	(29,337,265)
3/31/2023	(8,857,354)	(5,272,000)	(14,129,354)	(30,127)		(479,273)	(509,400)	(15,207,911)	(14,127,927)	(1,429)	(29,337,265)
4/30/2023	(8,827,227)	(4,792,728)	(13,619,954)	(30,127)		(479,273)	(509,400)	(15,717,311)	(13,618,527)	(1,429)	(29,337,265)
5/31/2023	(8,797,100)	(4,313,455)	(13,110,555)	(30,127)		(479,273)	(509,400)	(16,226,710)	(13,109,127)	(1,429)	(29,337,265)
6/30/2023	(8,772,932)	(3,834,182)	(12,607,114)	(24,168)		(479,273)	(503,441)	(16,730,151)	(12,605,686)	(1,429)	(29,337,265)
7/31/2023	(8,748,764)	(3,354,909)	(12,103,673)	(24,168)		(479,273)	(503,441)	(17,233,592)	(12,102,245)	(1,429)	(29,337,265)
8/31/2023	(8,724,596)	(2,875,637)	(11,600,233)	(24,168)		(479,273)	(503,441)	(17,737,032)	(11,598,805)	(1,429)	(29,337,265)
9/30/2023	(8,700,428)	(2,396,364)	(11,096,792)	(24,168)		(479,273)	(503,441)	(18,240,473)	(11,095,365)	(1,429)	(29,337,265)
10/31/2023	(8,676,261)	(1,917,091)	(10,593,352)	(24,168)		(479,273)	(503,441)	(18,743,913)			(29,337,265)
11/30/2023	(8,652,093)	(1,437,818)	(10,089,911)	(24,168)		(479,273)	(503,441)	(19,247,354)			(29,337,265)
12/31/2023	(8,627,925)	(958,546)	(9,586,470)	(24,168)		(479,273)	(503,441)	(19,750,795)			(29,337,265)
1/31/2024	(8,603,757)	(479,273)	(9,083,030)	(24,168)		(479,273)	(503,441)	(20,254,235)			(29,337,265)
2/29/2024	(8,579,589)	(0)	(8,579,589)	(24,168)		(479,273)	(503,441)	(20,757,676)			(29,337,265)
3/31/2024	(8,555,421)	(0)	(8,555,421)	(24,168)			(24,168)	(20,781,844)			(29,337,265)
4/30/2024	(8,531,253)	(0)	(8,531,253)	(24,168)			(24,168)	(20,806,012)			(29,337,265)
5/31/2024	(8,507,086)	(0)	(8,507,086)	(24,168)			(24,168)	(20,830,179)			(29,337,265)
6/30/2024	(8,485,818)	(0)	(8,485,818)	(21,268)			(21,268)	(20,851,447)			(29,337,265)
7/31/2024	(8,464,550)	(0)	(8,464,550)	(21,268)			(21,268)	(20,872,715)			(29,337,265)
8/31/2024	(8,443,282)	(0)	(8,443,282)	(21,268)			(21,268)	(20,893,983)			(29,337,265)
9/30/2024	(8,422,015)	(0)	(8,422,015)	(21,268)			(21,268)	(20,915,250)			(29,337,265)
10/31/2024	(8,400,747)	(0)	(8,400,747)	(21,268)			(21,268)	(20,936,518)			(29,337,265)
11/30/2024	(8,379,479)	(0)	(8,379,479)	(21,268)			(21,268)	(20,957,786)			(29,337,265)
12/31/2024	(8,358,212)	(0)	(8,358,212)	(21,268)			(21,268)	(20,979,053)			(29,337,265)
1/31/2025	(8,336,944)	(0)	(8,336,944)	(21,268)			(21,268)	(21,000,321)			(29,337,265)
2/28/2025	(8,315,676)	(0)	(8,315,676)	(21,268)			(21,268)	(21,021,589)			(29,337,265)
3/31/2025	(8,294,408)	(0)	(8,294,408)	(21,268)			(21,268)	(21,042,857)			(29,337,265)
4/30/2025	(8,273,141)	(0)	(8,273,141)	(21,268)			(21,268)	(21,064,124)			(29,337,265)
5/31/2025	(8,251,873)	(0)	(8,251,873)	(21,268)			(21,268)	(21,085,392)			(29,337,265)
6/30/2025	(8,230,605)	(0)	(8,230,605)	(21,268)			(21,268)	(21,106,660)			(29,337,265)
7/31/2025	(8,209,338)	(0)	(8,209,338)	(21,268)			(21,268)	(21,127,927)			(29,337,265)
8/31/2025	(8,188,070)	(0)	(8,188,070)	(21,268)			(21,268)	(21,149,195)			(29,337,265)
9/30/2025	(8,166,802)	(0)	(8,166,802)	(21,268)			(21,268)	(21,170,463)			(29,337,265)
10/31/2025	(8,145,534)	(0)	(8,145,534)	(21,268)			(21,268)	(21,191,731)			(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life			
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):	28		35		
				Final Amortization Protected Period PRE COR updated::	29		39		
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period	3		3		
				Max. Monthly Protected Amortizatrion PRE COR update	\$ 30,127	\$ 24,168	364		
		Protected Balance:	10,484,213	Final Amortization Protected Period POST COR updated::	\$ 35	\$ 39			
				Max. Monthly Protected Amortizatrion POST COR update	\$ 24,168	\$ 21,268			
							420		
				Max. Monthly Protected Amortizatrion PRE Depn Study update	\$ 24,168		468		
				Final Amortization Protected Period POST Depn Study updated::	\$ 39		68		
				Max. Monthly Protected Amortizatrion POST Depn update	\$ 21,268		400		

Liability				Amortization				GL Balance			
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
11/30/2025	(8,124,267)	(0)	(8,124,267)	(21,268)			(21,268)	(21,212,998)			(29,337,265)
12/31/2025	(8,102,999)	(0)	(8,102,999)	(21,268)			(21,268)	(21,234,266)			(29,337,265)
1/31/2026	(8,081,731)	(0)	(8,081,731)	(21,268)			(21,268)	(21,255,534)			(29,337,265)
2/28/2026	(8,060,464)	(0)	(8,060,464)	(21,268)			(21,268)	(21,276,801)			(29,337,265)
3/31/2026	(8,039,196)	(0)	(8,039,196)	(21,268)			(21,268)	(21,298,069)			(29,337,265)
4/30/2026	(8,017,928)	(0)	(8,017,928)	(21,268)			(21,268)	(21,319,337)			(29,337,265)
5/31/2026	(7,996,660)	(0)	(7,996,660)	(21,268)			(21,268)	(21,340,605)			(29,337,265)
6/30/2026	(7,975,393)	(0)	(7,975,393)	(21,268)			(21,268)	(21,361,872)			(29,337,265)
7/31/2026	(7,954,125)	(0)	(7,954,125)	(21,268)			(21,268)	(21,383,140)			(29,337,265)
8/31/2026	(7,932,857)	(0)	(7,932,857)	(21,268)			(21,268)	(21,404,408)			(29,337,265)
9/30/2026	(7,911,590)	(0)	(7,911,590)	(21,268)			(21,268)	(21,425,675)			(29,337,265)
10/31/2026	(7,890,322)	(0)	(7,890,322)	(21,268)			(21,268)	(21,446,943)			(29,337,265)
11/30/2026	(7,869,054)	(0)	(7,869,054)	(21,268)			(21,268)	(21,468,211)			(29,337,265)
12/31/2026	(7,847,786)	(0)	(7,847,786)	(21,268)			(21,268)	(21,489,479)			(29,337,265)
1/31/2027	(7,826,519)	(0)	(7,826,519)	(21,268)			(21,268)	(21,510,746)			(29,337,265)
2/28/2027	(7,805,251)	(0)	(7,805,251)	(21,268)			(21,268)	(21,532,014)			(29,337,265)
3/31/2027	(7,783,983)	(0)	(7,783,983)	(21,268)			(21,268)	(21,553,282)			(29,337,265)
4/30/2027	(7,762,716)	(0)	(7,762,716)	(21,268)			(21,268)	(21,574,549)			(29,337,265)
5/31/2027	(7,741,448)	(0)	(7,741,448)	(21,268)			(21,268)	(21,595,817)			(29,337,265)
6/30/2027	(7,720,180)	(0)	(7,720,180)	(21,268)			(21,268)	(21,617,085)			(29,337,265)
7/31/2027	(7,698,912)	(0)	(7,698,912)	(21,268)			(21,268)	(21,638,353)			(29,337,265)
8/31/2027	(7,677,645)	(0)	(7,677,645)	(21,268)			(21,268)	(21,659,620)			(29,337,265)
9/30/2027	(7,656,377)	(0)	(7,656,377)	(21,268)			(21,268)	(21,680,888)			(29,337,265)
10/31/2027	(7,635,109)	(0)	(7,635,109)	(21,268)			(21,268)	(21,702,156)			(29,337,265)
11/30/2027	(7,613,842)	(0)	(7,613,842)	(21,268)			(21,268)	(21,723,423)			(29,337,265)
12/31/2027	(7,592,574)	(0)	(7,592,574)	(21,268)			(21,268)	(21,744,691)			(29,337,265)
1/31/2028	(7,571,306)	(0)	(7,571,306)	(21,268)			(21,268)	(21,765,959)			(29,337,265)
2/29/2028	(7,550,038)	(0)	(7,550,038)	(21,268)			(21,268)	(21,787,227)			(29,337,265)
3/31/2028	(7,528,771)	(0)	(7,528,771)	(21,268)			(21,268)	(21,808,494)			(29,337,265)
4/30/2028	(7,507,503)	(0)	(7,507,503)	(21,268)			(21,268)	(21,829,762)			(29,337,265)
5/31/2028	(7,486,235)	(0)	(7,486,235)	(21,268)			(21,268)	(21,851,030)			(29,337,265)
6/30/2028	(7,464,968)	(0)	(7,464,968)	(21,268)			(21,268)	(21,872,297)			(29,337,265)
7/31/2028	(7,443,700)	(0)	(7,443,700)	(21,268)			(21,268)	(21,893,565)			(29,337,265)
8/31/2028	(7,422,432)	(0)	(7,422,432)	(21,268)			(21,268)	(21,914,833)			(29,337,265)
9/30/2028	(7,401,164)	(0)	(7,401,164)	(21,268)			(21,268)	(21,936,101)			(29,337,265)
10/31/2028	(7,379,897)	(0)	(7,379,897)	(21,268)			(21,268)	(21,957,368)			(29,337,265)
11/30/2028	(7,358,629)	(0)	(7,358,629)	(21,268)			(21,268)	(21,978,636)			(29,337,265)
12/31/2028	(7,337,361)	(0)	(7,337,361)	(21,268)			(21,268)	(21,999,904)			(29,337,265)
1/31/2029	(7,316,094)	(0)	(7,316,094)	(21,268)			(21,268)	(22,021,171)			(29,337,265)
2/28/2029	(7,294,826)	(0)	(7,294,826)	(21,268)			(21,268)	(22,042,439)			(29,337,265)
3/31/2029	(7,273,558)	(0)	(7,273,558)	(21,268)			(21,268)	(22,063,707)			(29,337,265)
4/30/2029	(7,252,290)	(0)	(7,252,290)	(21,268)			(21,268)	(22,084,975)			(29,337,265)
5/31/2029	(7,231,023)	(0)	(7,231,023)	(21,268)			(21,268)	(22,106,242)			(29,337,265)
6/30/2029	(7,209,755)	(0)	(7,209,755)	(21,268)			(21,268)	(22,127,510)			(29,337,265)
7/31/2029	(7,188,487)	(0)	(7,188,487)	(21,268)			(21,268)	(22,148,778)			(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life	
Date of Next Rate Implementation:		6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):	28	35
Final Amortization Month:		9/30/2057	Unprotected Balance:	18,853,052	Final Amortization Protected Period PRE COR updated::	29	39
			Protected Balance:	10,484,213	Unprotected Amortization Period	3	3
					Max. Monthly Protected Amortization PRE COR update	\$ 30,127	\$ 24,168
					Final Amortization Protected Period POST COR updated::	\$ 35	\$ 39
					Max. Monthly Protected Amortization POST COR update	\$ 24,168	\$ 21,268
					Max. Monthly Protected Amortization PRE Depn Study update	\$ 24,168	
					Final Amortization Protected Period POST Depn Study updated::	\$ 39	
					Max. Monthly Protected Amortization POST Depn update	\$ 21,268	
							420
							468
							68
							400

Liability				Amortization				GL Balance			
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
8/31/2029	(7,167,220)	(0)	(7,167,220)	(21,268)			(21,268)	(22,170,045)			(29,337,265)
9/30/2029	(7,145,952)	(0)	(7,145,952)	(21,268)			(21,268)	(22,191,313)			(29,337,265)
10/31/2029	(7,124,684)	(0)	(7,124,684)	(21,268)			(21,268)	(22,212,581)			(29,337,265)
11/30/2029	(7,103,416)	(0)	(7,103,416)	(21,268)			(21,268)	(22,233,849)			(29,337,265)
12/31/2029	(7,082,149)	(0)	(7,082,149)	(21,268)			(21,268)	(22,255,116)			(29,337,265)
1/31/2030	(7,060,881)	(0)	(7,060,881)	(21,268)			(21,268)	(22,276,384)			(29,337,265)
2/28/2030	(7,039,613)	(0)	(7,039,613)	(21,268)			(21,268)	(22,297,652)			(29,337,265)
3/31/2030	(7,018,346)	(0)	(7,018,346)	(21,268)			(21,268)	(22,318,919)			(29,337,265)
4/30/2030	(6,997,078)	(0)	(6,997,078)	(21,268)			(21,268)	(22,340,187)			(29,337,265)
5/31/2030	(6,975,810)	(0)	(6,975,810)	(21,268)			(21,268)	(22,361,455)			(29,337,265)
6/30/2030	(6,954,542)	(0)	(6,954,542)	(21,268)			(21,268)	(22,382,723)			(29,337,265)
7/31/2030	(6,933,275)	(0)	(6,933,275)	(21,268)			(21,268)	(22,403,990)			(29,337,265)
8/31/2030	(6,912,007)	(0)	(6,912,007)	(21,268)			(21,268)	(22,425,258)			(29,337,265)
9/30/2030	(6,890,739)	(0)	(6,890,739)	(21,268)			(21,268)	(22,446,526)			(29,337,265)
10/31/2030	(6,869,472)	(0)	(6,869,472)	(21,268)			(21,268)	(22,467,793)			(29,337,265)
11/30/2030	(6,848,204)	(0)	(6,848,204)	(21,268)			(21,268)	(22,489,061)			(29,337,265)
12/31/2030	(6,826,936)	(0)	(6,826,936)	(21,268)			(21,268)	(22,510,329)			(29,337,265)
1/31/2031	(6,805,668)	(0)	(6,805,668)	(21,268)			(21,268)	(22,531,597)			(29,337,265)
2/28/2031	(6,784,401)	(0)	(6,784,401)	(21,268)			(21,268)	(22,552,864)			(29,337,265)
3/31/2031	(6,763,133)	(0)	(6,763,133)	(21,268)			(21,268)	(22,574,132)			(29,337,265)
4/30/2031	(6,741,865)	(0)	(6,741,865)	(21,268)			(21,268)	(22,595,400)			(29,337,265)
5/31/2031	(6,720,598)	(0)	(6,720,598)	(21,268)			(21,268)	(22,616,667)			(29,337,265)
6/30/2031	(6,699,330)	(0)	(6,699,330)	(21,268)			(21,268)	(22,637,935)			(29,337,265)
7/31/2031	(6,678,062)	(0)	(6,678,062)	(21,268)			(21,268)	(22,659,203)			(29,337,265)
8/31/2031	(6,656,794)	(0)	(6,656,794)	(21,268)			(21,268)	(22,680,471)			(29,337,265)
9/30/2031	(6,635,527)	(0)	(6,635,527)	(21,268)			(21,268)	(22,701,738)			(29,337,265)
10/31/2031	(6,614,259)	(0)	(6,614,259)	(21,268)			(21,268)	(22,723,006)			(29,337,265)
11/30/2031	(6,592,991)	(0)	(6,592,991)	(21,268)			(21,268)	(22,744,274)			(29,337,265)
12/31/2031	(6,571,724)	(0)	(6,571,724)	(21,268)			(21,268)	(22,765,541)			(29,337,265)
1/31/2032	(6,550,456)	(0)	(6,550,456)	(21,268)			(21,268)	(22,786,809)			(29,337,265)
2/29/2032	(6,529,188)	(0)	(6,529,188)	(21,268)			(21,268)	(22,808,077)			(29,337,265)
3/31/2032	(6,507,920)	(0)	(6,507,920)	(21,268)			(21,268)	(22,829,345)			(29,337,265)
4/30/2032	(6,486,653)	(0)	(6,486,653)	(21,268)			(21,268)	(22,850,612)			(29,337,265)
5/31/2032	(6,465,385)	(0)	(6,465,385)	(21,268)			(21,268)	(22,871,880)			(29,337,265)
6/30/2032	(6,444,117)	(0)	(6,444,117)	(21,268)			(21,268)	(22,893,148)			(29,337,265)
7/31/2032	(6,422,850)	(0)	(6,422,850)	(21,268)			(21,268)	(22,914,415)			(29,337,265)
8/31/2032	(6,401,582)	(0)	(6,401,582)	(21,268)			(21,268)	(22,935,683)			(29,337,265)
9/30/2032	(6,380,314)	(0)	(6,380,314)	(21,268)			(21,268)	(22,956,951)			(29,337,265)
10/31/2032	(6,359,046)	(0)	(6,359,046)	(21,268)			(21,268)	(22,978,219)			(29,337,265)
11/30/2032	(6,337,779)	(0)	(6,337,779)	(21,268)			(21,268)	(22,999,486)			(29,337,265)
12/31/2032	(6,316,511)	(0)	(6,316,511)	(21,268)			(21,268)	(23,020,754)			(29,337,265)
1/31/2033	(6,295,243)	(0)	(6,295,243)	(21,268)			(21,268)	(23,042,022)			(29,337,265)
2/28/2033	(6,273,976)	(0)	(6,273,976)	(21,268)			(21,268)	(23,063,289)			(29,337,265)
3/31/2033	(6,252,708)	(0)	(6,252,708)	(21,268)			(21,268)	(23,084,557)			(29,337,265)
4/30/2033	(6,231,440)	(0)	(6,231,440)	(21,268)			(21,268)	(23,105,825)			(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life			
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):		28	35	348	
				Final Amortization Protected Period PRE COR updated::		29	39	420	
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period		3	3	56	
				Max. Monthly Protected Amortizatrion PRE COR update		\$ 30,127	\$ 24,168	364	
Protected Balance:		10,484,213	Final Amortization Protected Period POST COR updated::		\$ 35	\$ 39			
			Max. Monthly Protected Amortizatrion POST COR update		\$ 24,168	\$ 21,268			
								420	
		Max. Monthly Protected Amortizatrion PRE Depn Study update		\$ 24,168		468			
		Final Amortization Protected Period POST Depn Study updated::		\$ 39		68			
		Max. Monthly Protected Amortizatrion POST Depn update		\$ 21,268		400			

Liability				Amortization				GL Balance		
Protected Balance		Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff
5/31/2033	(6,210,172)	(0)	(6,210,172)	(21,268)			(21,268)	(23,127,093)		(29,337,265)
6/30/2033	(6,188,905)	(0)	(6,188,905)	(21,268)			(21,268)	(23,148,360)		(29,337,265)
7/31/2033	(6,167,637)	(0)	(6,167,637)	(21,268)			(21,268)	(23,169,628)		(29,337,265)
8/31/2033	(6,146,369)	(0)	(6,146,369)	(21,268)			(21,268)	(23,190,896)		(29,337,265)
9/30/2033	(6,125,102)	(0)	(6,125,102)	(21,268)			(21,268)	(23,212,163)		(29,337,265)
10/31/2033	(6,103,834)	(0)	(6,103,834)	(21,268)			(21,268)	(23,233,431)		(29,337,265)
11/30/2033	(6,082,566)	(0)	(6,082,566)	(21,268)			(21,268)	(23,254,699)		(29,337,265)
12/31/2033	(6,061,298)	(0)	(6,061,298)	(21,268)			(21,268)	(23,275,967)		(29,337,265)
1/31/2034	(6,040,031)	(0)	(6,040,031)	(21,268)			(21,268)	(23,297,234)		(29,337,265)
2/28/2034	(6,018,763)	(0)	(6,018,763)	(21,268)			(21,268)	(23,318,502)		(29,337,265)
3/31/2034	(5,997,495)	(0)	(5,997,495)	(21,268)			(21,268)	(23,339,770)		(29,337,265)
4/30/2034	(5,976,228)	(0)	(5,976,228)	(21,268)			(21,268)	(23,361,037)		(29,337,265)
5/31/2034	(5,954,960)	(0)	(5,954,960)	(21,268)			(21,268)	(23,382,305)		(29,337,265)
6/30/2034	(5,933,692)	(0)	(5,933,692)	(21,268)			(21,268)	(23,403,573)		(29,337,265)
7/31/2034	(5,912,424)	(0)	(5,912,424)	(21,268)			(21,268)	(23,424,841)		(29,337,265)
8/31/2034	(5,891,157)	(0)	(5,891,157)	(21,268)			(21,268)	(23,446,108)		(29,337,265)
9/30/2034	(5,869,889)	(0)	(5,869,889)	(21,268)			(21,268)	(23,467,376)		(29,337,265)
10/31/2034	(5,848,621)	(0)	(5,848,621)	(21,268)			(21,268)	(23,488,644)		(29,337,265)
11/30/2034	(5,827,354)	(0)	(5,827,354)	(21,268)			(21,268)	(23,509,911)		(29,337,265)
12/31/2034	(5,806,086)	(0)	(5,806,086)	(21,268)			(21,268)	(23,531,179)		(29,337,265)
1/31/2035	(5,784,818)	(0)	(5,784,818)	(21,268)			(21,268)	(23,552,447)		(29,337,265)
2/28/2035	(5,763,550)	(0)	(5,763,550)	(21,268)			(21,268)	(23,573,715)		(29,337,265)
3/31/2035	(5,742,283)	(0)	(5,742,283)	(21,268)			(21,268)	(23,594,982)		(29,337,265)
4/30/2035	(5,721,015)	(0)	(5,721,015)	(21,268)			(21,268)	(23,616,250)		(29,337,265)
5/31/2035	(5,699,747)	(0)	(5,699,747)	(21,268)			(21,268)	(23,637,518)		(29,337,265)
6/30/2035	(5,678,480)	(0)	(5,678,480)	(21,268)			(21,268)	(23,658,785)		(29,337,265)
7/31/2035	(5,657,212)	(0)	(5,657,212)	(21,268)			(21,268)	(23,680,053)		(29,337,265)
8/31/2035	(5,635,944)	(0)	(5,635,944)	(21,268)			(21,268)	(23,701,321)		(29,337,265)
9/30/2035	(5,614,676)	(0)	(5,614,676)	(21,268)			(21,268)	(23,722,589)		(29,337,265)
10/31/2035	(5,593,409)	(0)	(5,593,409)	(21,268)			(21,268)	(23,743,856)		(29,337,265)
11/30/2035	(5,572,141)	(0)	(5,572,141)	(21,268)			(21,268)	(23,765,124)		(29,337,265)
12/31/2035	(5,550,873)	(0)	(5,550,873)	(21,268)			(21,268)	(23,786,392)		(29,337,265)
1/31/2036	(5,529,606)	(0)	(5,529,606)	(21,268)			(21,268)	(23,807,659)		(29,337,265)
2/29/2036	(5,508,338)	(0)	(5,508,338)	(21,268)			(21,268)	(23,828,927)		(29,337,265)
3/31/2036	(5,487,070)	(0)	(5,487,070)	(21,268)			(21,268)	(23,850,195)		(29,337,265)
4/30/2036	(5,465,802)	(0)	(5,465,802)	(21,268)			(21,268)	(23,871,463)		(29,337,265)
5/31/2036	(5,444,535)	(0)	(5,444,535)	(21,268)			(21,268)	(23,892,730)		(29,337,265)
6/30/2036	(5,423,267)	(0)	(5,423,267)	(21,268)			(21,268)	(23,913,998)		(29,337,265)
7/31/2036	(5,401,999)	(0)	(5,401,999)	(21,268)			(21,268)	(23,935,266)		(29,337,265)
8/31/2036	(5,380,732)	(0)	(5,380,732)	(21,268)			(21,268)	(23,956,533)		(29,337,265)
9/30/2036	(5,359,464)	(0)	(5,359,464)	(21,268)			(21,268)	(23,977,801)		(29,337,265)
10/31/2036	(5,338,196)	(0)	(5,338,196)	(21,268)			(21,268)	(23,999,069)		(29,337,265)
11/30/2036	(5,316,928)	(0)	(5,316,928)	(21,268)			(21,268)	(24,020,337)		(29,337,265)
12/31/2036	(5,295,661)	(0)	(5,295,661)	(21,268)			(21,268)	(24,041,604)		(29,337,265)
1/31/2037	(5,274,393)	(0)	(5,274,393)	(21,268)			(21,268)	(24,062,872)		(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life	
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):	28		35
				Final Amortization Protected Period PRE COR updated::	29		39
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period	3		3
				Protected Balance:	10,484,213		56
				Max. Monthly Protected Amortizatrion PRE COR update	\$ 30,127	\$	24,168
				Final Amortization Protected Period POST COR updated::	\$ 35	\$	39
				Max. Monthly Protected Amortizatrion POST COR update	\$ 24,168	\$	21,268
				Max. Monthly Protected Amortizatrion PRE Depn Study update	\$ 24,168		
				Final Amortization Protected Period POST Depn Study updated::	\$ 39		
				Max. Monthly Protected Amortizatrion POST Depn update	\$ 21,268		

Liability				Amortization					GL Balance		
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
2/28/2037	(5,253,125)	(0)	(5,253,125)	(21,268)			(21,268)	(24,084,140)			(29,337,265)
3/31/2037	(5,231,858)	(0)	(5,231,858)	(21,268)			(21,268)	(24,105,407)			(29,337,265)
4/30/2037	(5,210,590)	(0)	(5,210,590)	(21,268)			(21,268)	(24,126,675)			(29,337,265)
5/31/2037	(5,189,322)	(0)	(5,189,322)	(21,268)			(21,268)	(24,147,943)			(29,337,265)
6/30/2037	(5,168,054)	(0)	(5,168,054)	(21,268)			(21,268)	(24,169,211)			(29,337,265)
7/31/2037	(5,146,787)	(0)	(5,146,787)	(21,268)			(21,268)	(24,190,478)			(29,337,265)
8/31/2037	(5,125,519)	(0)	(5,125,519)	(21,268)			(21,268)	(24,211,746)			(29,337,265)
9/30/2037	(5,104,251)	(0)	(5,104,251)	(21,268)			(21,268)	(24,233,014)			(29,337,265)
10/31/2037	(5,082,984)	(0)	(5,082,984)	(21,268)			(21,268)	(24,254,281)			(29,337,265)
11/30/2037	(5,061,716)	(0)	(5,061,716)	(21,268)			(21,268)	(24,275,549)			(29,337,265)
12/31/2037	(5,040,448)	(0)	(5,040,448)	(21,268)			(21,268)	(24,296,817)			(29,337,265)
1/31/2038	(5,019,180)	(0)	(5,019,180)	(21,268)			(21,268)	(24,318,085)			(29,337,265)
2/28/2038	(4,997,913)	(0)	(4,997,913)	(21,268)			(21,268)	(24,339,352)			(29,337,265)
3/31/2038	(4,976,645)	(0)	(4,976,645)	(21,268)			(21,268)	(24,360,620)			(29,337,265)
4/30/2038	(4,955,377)	(0)	(4,955,377)	(21,268)			(21,268)	(24,381,888)			(29,337,265)
5/31/2038	(4,934,110)	(0)	(4,934,110)	(21,268)			(21,268)	(24,403,155)			(29,337,265)
6/30/2038	(4,912,842)	(0)	(4,912,842)	(21,268)			(21,268)	(24,424,423)			(29,337,265)
7/31/2038	(4,891,574)	(0)	(4,891,574)	(21,268)			(21,268)	(24,445,691)			(29,337,265)
8/31/2038	(4,870,306)	(0)	(4,870,306)	(21,268)			(21,268)	(24,466,959)			(29,337,265)
9/30/2038	(4,849,039)	(0)	(4,849,039)	(21,268)			(21,268)	(24,488,226)			(29,337,265)
10/31/2038	(4,827,771)	(0)	(4,827,771)	(21,268)			(21,268)	(24,509,494)			(29,337,265)
11/30/2038	(4,806,503)	(0)	(4,806,503)	(21,268)			(21,268)	(24,530,762)			(29,337,265)
12/31/2038	(4,785,236)	(0)	(4,785,236)	(21,268)			(21,268)	(24,552,029)			(29,337,265)
1/31/2039	(4,763,968)	(0)	(4,763,968)	(21,268)			(21,268)	(24,573,297)			(29,337,265)
2/28/2039	(4,742,700)	(0)	(4,742,700)	(21,268)			(21,268)	(24,594,565)			(29,337,265)
3/31/2039	(4,721,432)	(0)	(4,721,432)	(21,268)			(21,268)	(24,615,833)			(29,337,265)
4/30/2039	(4,700,165)	(0)	(4,700,165)	(21,268)			(21,268)	(24,637,100)			(29,337,265)
5/31/2039	(4,678,897)	(0)	(4,678,897)	(21,268)			(21,268)	(24,658,368)			(29,337,265)
6/30/2039	(4,657,629)	(0)	(4,657,629)	(21,268)			(21,268)	(24,679,636)			(29,337,265)
7/31/2039	(4,636,362)	(0)	(4,636,362)	(21,268)			(21,268)	(24,700,903)			(29,337,265)
8/31/2039	(4,615,094)	(0)	(4,615,094)	(21,268)			(21,268)	(24,722,171)			(29,337,265)
9/30/2039	(4,593,826)	(0)	(4,593,826)	(21,268)			(21,268)	(24,743,439)			(29,337,265)
10/31/2039	(4,572,558)	(0)	(4,572,558)	(21,268)			(21,268)	(24,764,707)			(29,337,265)
11/30/2039	(4,551,291)	(0)	(4,551,291)	(21,268)			(21,268)	(24,785,974)			(29,337,265)
12/31/2039	(4,530,023)	(0)	(4,530,023)	(21,268)			(21,268)	(24,807,242)			(29,337,265)
1/31/2040	(4,508,755)	(0)	(4,508,755)	(21,268)			(21,268)	(24,828,510)			(29,337,265)
2/29/2040	(4,487,488)	(0)	(4,487,488)	(21,268)			(21,268)	(24,849,777)			(29,337,265)
3/31/2040	(4,466,220)	(0)	(4,466,220)	(21,268)			(21,268)	(24,871,045)			(29,337,265)
4/30/2040	(4,444,952)	(0)	(4,444,952)	(21,268)			(21,268)	(24,892,313)			(29,337,265)
5/31/2040	(4,423,684)	(0)	(4,423,684)	(21,268)			(21,268)	(24,913,581)			(29,337,265)
6/30/2040	(4,402,417)	(0)	(4,402,417)	(21,268)			(21,268)	(24,934,848)			(29,337,265)
7/31/2040	(4,381,149)	(0)	(4,381,149)	(21,268)			(21,268)	(24,956,116)			(29,337,265)
8/31/2040	(4,359,881)	(0)	(4,359,881)	(21,268)			(21,268)	(24,977,384)			(29,337,265)
9/30/2040	(4,338,614)	(0)	(4,338,614)	(21,268)			(21,268)	(24,998,651)			(29,337,265)
10/31/2040	(4,317,346)	(0)	(4,317,346)	(21,268)			(21,268)	(25,019,919)			(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life	
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):	28		348
				Final Amortization Protected Period PRE COR updated::	29		420
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period	3		56
				Max. Monthly Protected Amortization PRE COR update	\$ 30,127	\$ 24,168	364
		Protected Balance:	10,484,213	Final Amortization Protected Period POST COR updated::	\$ 35	\$ 39	
				Max. Monthly Protected Amortization POST COR update	\$ 24,168	\$ 21,268	
							420
				Max. Monthly Protected Amortization PRE Depn Study update	\$ 24,168		468
				Final Amortization Protected Period POST Depn Study updated::	\$ 39		68
				Max. Monthly Protected Amortization POST Depn update	\$ 21,268		400

Liability				Amortization					GL Balance		
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
11/30/2040	(4,296,078)	(0)	(4,296,078)	(21,268)			(21,268)	(25,041,187)			(29,337,265)
12/31/2040	(4,274,810)	(0)	(4,274,810)	(21,268)			(21,268)	(25,062,455)			(29,337,265)
1/31/2041	(4,253,543)	(0)	(4,253,543)	(21,268)			(21,268)	(25,083,722)			(29,337,265)
2/28/2041	(4,232,275)	(0)	(4,232,275)	(21,268)			(21,268)	(25,104,990)			(29,337,265)
3/31/2041	(4,211,007)	(0)	(4,211,007)	(21,268)			(21,268)	(25,126,258)			(29,337,265)
4/30/2041	(4,189,740)	(0)	(4,189,740)	(21,268)			(21,268)	(25,147,525)			(29,337,265)
5/31/2041	(4,168,472)	(0)	(4,168,472)	(21,268)			(21,268)	(25,168,793)			(29,337,265)
6/30/2041	(4,147,204)	(0)	(4,147,204)	(21,268)			(21,268)	(25,190,061)			(29,337,265)
7/31/2041	(4,125,936)	(0)	(4,125,936)	(21,268)			(21,268)	(25,211,329)			(29,337,265)
8/31/2041	(4,104,669)	(0)	(4,104,669)	(21,268)			(21,268)	(25,232,596)			(29,337,265)
9/30/2041	(4,083,401)	(0)	(4,083,401)	(21,268)			(21,268)	(25,253,864)			(29,337,265)
10/31/2041	(4,062,133)	(0)	(4,062,133)	(21,268)			(21,268)	(25,275,132)			(29,337,265)
11/30/2041	(4,040,866)	(0)	(4,040,866)	(21,268)			(21,268)	(25,296,399)			(29,337,265)
12/31/2041	(4,019,598)	(0)	(4,019,598)	(21,268)			(21,268)	(25,317,667)			(29,337,265)
1/31/2042	(3,998,330)	(0)	(3,998,330)	(21,268)			(21,268)	(25,338,935)			(29,337,265)
2/28/2042	(3,977,062)	(0)	(3,977,062)	(21,268)			(21,268)	(25,360,203)			(29,337,265)
3/31/2042	(3,955,795)	(0)	(3,955,795)	(21,268)			(21,268)	(25,381,470)			(29,337,265)
4/30/2042	(3,934,527)	(0)	(3,934,527)	(21,268)			(21,268)	(25,402,738)			(29,337,265)
5/31/2042	(3,913,259)	(0)	(3,913,259)	(21,268)			(21,268)	(25,424,006)			(29,337,265)
6/30/2042	(3,891,992)	(0)	(3,891,992)	(21,268)			(21,268)	(25,445,273)			(29,337,265)
7/31/2042	(3,870,724)	(0)	(3,870,724)	(21,268)			(21,268)	(25,466,541)			(29,337,265)
8/31/2042	(3,849,456)	(0)	(3,849,456)	(21,268)			(21,268)	(25,487,809)			(29,337,265)
9/30/2042	(3,828,188)	(0)	(3,828,188)	(21,268)			(21,268)	(25,509,077)			(29,337,265)
10/31/2042	(3,806,921)	(0)	(3,806,921)	(21,268)			(21,268)	(25,530,344)			(29,337,265)
11/30/2042	(3,785,653)	(0)	(3,785,653)	(21,268)			(21,268)	(25,551,612)			(29,337,265)
12/31/2042	(3,764,385)	(0)	(3,764,385)	(21,268)			(21,268)	(25,572,880)			(29,337,265)
1/31/2043	(3,743,118)	(0)	(3,743,118)	(21,268)			(21,268)	(25,594,147)			(29,337,265)
2/28/2043	(3,721,850)	(0)	(3,721,850)	(21,268)			(21,268)	(25,615,415)			(29,337,265)
3/31/2043	(3,700,582)	(0)	(3,700,582)	(21,268)			(21,268)	(25,636,683)			(29,337,265)
4/30/2043	(3,679,314)	(0)	(3,679,314)	(21,268)			(21,268)	(25,657,951)			(29,337,265)
5/31/2043	(3,658,047)	(0)	(3,658,047)	(21,268)			(21,268)	(25,679,218)			(29,337,265)
6/30/2043	(3,636,779)	(0)	(3,636,779)	(21,268)			(21,268)	(25,700,486)			(29,337,265)
7/31/2043	(3,615,511)	(0)	(3,615,511)	(21,268)			(21,268)	(25,721,754)			(29,337,265)
8/31/2043	(3,594,244)	(0)	(3,594,244)	(21,268)			(21,268)	(25,743,021)			(29,337,265)
9/30/2043	(3,572,976)	(0)	(3,572,976)	(21,268)			(21,268)	(25,764,289)			(29,337,265)
10/31/2043	(3,551,708)	(0)	(3,551,708)	(21,268)			(21,268)	(25,785,557)			(29,337,265)
11/30/2043	(3,530,441)	(0)	(3,530,441)	(21,268)			(21,268)	(25,806,824)			(29,337,265)
12/31/2043	(3,509,173)	(0)	(3,509,173)	(21,268)			(21,268)	(25,828,092)			(29,337,265)
1/31/2044	(3,487,905)	(0)	(3,487,905)	(21,268)			(21,268)	(25,849,360)			(29,337,265)
2/29/2044	(3,466,637)	(0)	(3,466,637)	(21,268)			(21,268)	(25,870,628)			(29,337,265)
3/31/2044	(3,445,370)	(0)	(3,445,370)	(21,268)			(21,268)	(25,891,895)			(29,337,265)
4/30/2044	(3,424,102)	(0)	(3,424,102)	(21,268)			(21,268)	(25,913,163)			(29,337,265)
5/31/2044	(3,402,834)	(0)	(3,402,834)	(21,268)			(21,268)	(25,934,431)			(29,337,265)
6/30/2044	(3,381,567)	(0)	(3,381,567)	(21,268)			(21,268)	(25,955,698)			(29,337,265)
7/31/2044	(3,360,299)	(0)	(3,360,299)	(21,268)			(21,268)	(25,976,966)			(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life		
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):		28	35	348
				Final Amortization Protected Period PRE COR updated::		29	39	420
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period		3	3	56
				Max. Monthly Protected Amortizatrion PRE COR update		\$ 30,127	\$ 24,168	364
		Protected Balance:	10,484,213	Final Amortization Protected Period POST COR updated::		\$ 35	\$ 39	
				Max. Monthly Protected Amortizatrion POST COR update		\$ 24,168	\$ 21,268	
								420
				Max. Monthly Protected Amortizatrion PRE Depn Study update		\$ 24,168		468
				Final Amortization Protected Period POST Depn Study updated::		\$ 39		68
				Max. Monthly Protected Amortizatrion POST Depn update		\$ 21,268		400

Liability				Amortization				GL Balance			
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
8/31/2044	(3,339,031)	(0)	(3,339,031)	(21,268)			(21,268)	(25,998,234)			(29,337,265)
9/30/2044	(3,317,763)	(0)	(3,317,763)	(21,268)			(21,268)	(26,019,502)			(29,337,265)
10/31/2044	(3,296,496)	(0)	(3,296,496)	(21,268)			(21,268)	(26,040,769)			(29,337,265)
11/30/2044	(3,275,228)	(0)	(3,275,228)	(21,268)			(21,268)	(26,062,037)			(29,337,265)
12/31/2044	(3,253,960)	(0)	(3,253,960)	(21,268)			(21,268)	(26,083,305)			(29,337,265)
1/31/2045	(3,232,693)	(0)	(3,232,693)	(21,268)			(21,268)	(26,104,572)			(29,337,265)
2/28/2045	(3,211,425)	(0)	(3,211,425)	(21,268)			(21,268)	(26,125,840)			(29,337,265)
3/31/2045	(3,190,157)	(0)	(3,190,157)	(21,268)			(21,268)	(26,147,108)			(29,337,265)
4/30/2045	(3,168,889)	(0)	(3,168,889)	(21,268)			(21,268)	(26,168,376)			(29,337,265)
5/31/2045	(3,147,622)	(0)	(3,147,622)	(21,268)			(21,268)	(26,189,643)			(29,337,265)
6/30/2045	(3,126,354)	(0)	(3,126,354)	(21,268)			(21,268)	(26,210,911)			(29,337,265)
7/31/2045	(3,105,086)	(0)	(3,105,086)	(21,268)			(21,268)	(26,232,179)			(29,337,265)
8/31/2045	(3,083,819)	(0)	(3,083,819)	(21,268)			(21,268)	(26,253,446)			(29,337,265)
9/30/2045	(3,062,551)	(0)	(3,062,551)	(21,268)			(21,268)	(26,274,714)			(29,337,265)
10/31/2045	(3,041,283)	(0)	(3,041,283)	(21,268)			(21,268)	(26,295,982)			(29,337,265)
11/30/2045	(3,020,015)	(0)	(3,020,015)	(21,268)			(21,268)	(26,317,250)			(29,337,265)
12/31/2045	(2,998,748)	(0)	(2,998,748)	(21,268)			(21,268)	(26,338,517)			(29,337,265)
1/31/2046	(2,977,480)	(0)	(2,977,480)	(21,268)			(21,268)	(26,359,785)			(29,337,265)
2/28/2046	(2,956,212)	(0)	(2,956,212)	(21,268)			(21,268)	(26,381,053)			(29,337,265)
3/31/2046	(2,934,945)	(0)	(2,934,945)	(21,268)			(21,268)	(26,402,320)			(29,337,265)
4/30/2046	(2,913,677)	(0)	(2,913,677)	(21,268)			(21,268)	(26,423,588)			(29,337,265)
5/31/2046	(2,892,409)	(0)	(2,892,409)	(21,268)			(21,268)	(26,444,856)			(29,337,265)
6/30/2046	(2,871,141)	(0)	(2,871,141)	(21,268)			(21,268)	(26,466,124)			(29,337,265)
7/31/2046	(2,849,874)	(0)	(2,849,874)	(21,268)			(21,268)	(26,487,391)			(29,337,265)
8/31/2046	(2,828,606)	(0)	(2,828,606)	(21,268)			(21,268)	(26,508,659)			(29,337,265)
9/30/2046	(2,807,338)	(0)	(2,807,338)	(21,268)			(21,268)	(26,529,927)			(29,337,265)
10/31/2046	(2,786,071)	(0)	(2,786,071)	(21,268)			(21,268)	(26,551,194)			(29,337,265)
11/30/2046	(2,764,803)	(0)	(2,764,803)	(21,268)			(21,268)	(26,572,462)			(29,337,265)
12/31/2046	(2,743,535)	(0)	(2,743,535)	(21,268)			(21,268)	(26,593,730)			(29,337,265)
1/31/2047	(2,722,267)	(0)	(2,722,267)	(21,268)			(21,268)	(26,614,998)			(29,337,265)
2/28/2047	(2,701,000)	(0)	(2,701,000)	(21,268)			(21,268)	(26,636,265)			(29,337,265)
3/31/2047	(2,679,732)	(0)	(2,679,732)	(21,268)			(21,268)	(26,657,533)			(29,337,265)
4/30/2047	(2,658,464)	(0)	(2,658,464)	(21,268)			(21,268)	(26,678,801)			(29,337,265)
5/31/2047	(2,637,197)	(0)	(2,637,197)	(21,268)			(21,268)	(26,700,068)			(29,337,265)
6/30/2047	(2,615,929)	(0)	(2,615,929)	(21,268)			(21,268)	(26,721,336)			(29,337,265)
7/31/2047	(2,594,661)	(0)	(2,594,661)	(21,268)			(21,268)	(26,742,604)			(29,337,265)
8/31/2047	(2,573,393)	(0)	(2,573,393)	(21,268)			(21,268)	(26,763,872)			(29,337,265)
9/30/2047	(2,552,126)	(0)	(2,552,126)	(21,268)			(21,268)	(26,785,139)			(29,337,265)
10/31/2047	(2,530,858)	(0)	(2,530,858)	(21,268)			(21,268)	(26,806,407)			(29,337,265)
11/30/2047	(2,509,590)	(0)	(2,509,590)	(21,268)			(21,268)	(26,827,675)			(29,337,265)
12/31/2047	(2,488,323)	(0)	(2,488,323)	(21,268)			(21,268)	(26,848,942)			(29,337,265)
1/31/2048	(2,467,055)	(0)	(2,467,055)	(21,268)			(21,268)	(26,870,210)			(29,337,265)
2/29/2048	(2,445,787)	(0)	(2,445,787)	(21,268)			(21,268)	(26,891,478)			(29,337,265)
3/31/2048	(2,424,519)	(0)	(2,424,519)	(21,268)			(21,268)	(26,912,746)			(29,337,265)
4/30/2048	(2,403,252)	(0)	(2,403,252)	(21,268)			(21,268)	(26,934,013)			(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life	
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):	28		348
				Final Amortization Protected Period PRE COR updated::	29		420
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period	3		56
				Max. Monthly Protected Amortization PRE COR update	\$ 30,127	\$ 24,168	364
		Protected Balance:	10,484,213	Final Amortization Protected Period POST COR updated::	\$ 35	\$ 39	
				Max. Monthly Protected Amortization POST COR update	\$ 24,168	\$ 21,268	
							420
				Max. Monthly Protected Amortization PRE Depn Study update	\$ 24,168		468
				Final Amortization Protected Period POST Depn Study updated::	\$ 39		68
				Max. Monthly Protected Amortization POST Depn update	\$ 21,268		400

Liability				Amortization					GL Balance		
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
5/31/2048	(2,381,984)	(0)	(2,381,984)	(21,268)			(21,268)	(26,955,281)			(29,337,265)
6/30/2048	(2,360,716)	(0)	(2,360,716)	(21,268)			(21,268)	(26,976,549)			(29,337,265)
7/31/2048	(2,339,449)	(0)	(2,339,449)	(21,268)			(21,268)	(26,997,816)			(29,337,265)
8/31/2048	(2,318,181)	(0)	(2,318,181)	(21,268)			(21,268)	(27,019,084)			(29,337,265)
9/30/2048	(2,296,913)	(0)	(2,296,913)	(21,268)			(21,268)	(27,040,352)			(29,337,265)
10/31/2048	(2,275,645)	(0)	(2,275,645)	(21,268)			(21,268)	(27,061,620)			(29,337,265)
11/30/2048	(2,254,378)	(0)	(2,254,378)	(21,268)			(21,268)	(27,082,887)			(29,337,265)
12/31/2048	(2,233,110)	(0)	(2,233,110)	(21,268)			(21,268)	(27,104,155)			(29,337,265)
1/31/2049	(2,211,842)	(0)	(2,211,842)	(21,268)			(21,268)	(27,125,423)			(29,337,265)
2/28/2049	(2,190,575)	(0)	(2,190,575)	(21,268)			(21,268)	(27,146,690)			(29,337,265)
3/31/2049	(2,169,307)	(0)	(2,169,307)	(21,268)			(21,268)	(27,167,958)			(29,337,265)
4/30/2049	(2,148,039)	(0)	(2,148,039)	(21,268)			(21,268)	(27,189,226)			(29,337,265)
5/31/2049	(2,126,771)	(0)	(2,126,771)	(21,268)			(21,268)	(27,210,494)			(29,337,265)
6/30/2049	(2,105,504)	(0)	(2,105,504)	(21,268)			(21,268)	(27,231,761)			(29,337,265)
7/31/2049	(2,084,236)	(0)	(2,084,236)	(21,268)			(21,268)	(27,253,029)			(29,337,265)
8/31/2049	(2,062,968)	(0)	(2,062,968)	(21,268)			(21,268)	(27,274,297)			(29,337,265)
9/30/2049	(2,041,701)	(0)	(2,041,701)	(21,268)			(21,268)	(27,295,564)			(29,337,265)
10/31/2049	(2,020,433)	(0)	(2,020,433)	(21,268)			(21,268)	(27,316,832)			(29,337,265)
11/30/2049	(1,999,165)	(0)	(1,999,165)	(21,268)			(21,268)	(27,338,100)			(29,337,265)
12/31/2049	(1,977,897)	(0)	(1,977,897)	(21,268)			(21,268)	(27,359,368)			(29,337,265)
1/31/2050	(1,956,630)	(0)	(1,956,630)	(21,268)			(21,268)	(27,380,635)			(29,337,265)
2/28/2050	(1,935,362)	(0)	(1,935,362)	(21,268)			(21,268)	(27,401,903)			(29,337,265)
3/31/2050	(1,914,094)	(0)	(1,914,094)	(21,268)			(21,268)	(27,423,171)			(29,337,265)
4/30/2050	(1,892,827)	(0)	(1,892,827)	(21,268)			(21,268)	(27,444,438)			(29,337,265)
5/31/2050	(1,871,559)	(0)	(1,871,559)	(21,268)			(21,268)	(27,465,706)			(29,337,265)
6/30/2050	(1,850,291)	(0)	(1,850,291)	(21,268)			(21,268)	(27,486,974)			(29,337,265)
7/31/2050	(1,829,023)	(0)	(1,829,023)	(21,268)			(21,268)	(27,508,242)			(29,337,265)
8/31/2050	(1,807,756)	(0)	(1,807,756)	(21,268)			(21,268)	(27,529,509)			(29,337,265)
9/30/2050	(1,786,488)	(0)	(1,786,488)	(21,268)			(21,268)	(27,550,777)			(29,337,265)
10/31/2050	(1,765,220)	(0)	(1,765,220)	(21,268)			(21,268)	(27,572,045)			(29,337,265)
11/30/2050	(1,743,953)	(0)	(1,743,953)	(21,268)			(21,268)	(27,593,312)			(29,337,265)
12/31/2050	(1,722,685)	(0)	(1,722,685)	(21,268)			(21,268)	(27,614,580)			(29,337,265)
1/31/2051	(1,701,417)	(0)	(1,701,417)	(21,268)			(21,268)	(27,635,848)			(29,337,265)
2/28/2051	(1,680,149)	(0)	(1,680,149)	(21,268)			(21,268)	(27,657,116)			(29,337,265)
3/31/2051	(1,658,882)	(0)	(1,658,882)	(21,268)			(21,268)	(27,678,383)			(29,337,265)
4/30/2051	(1,637,614)	(0)	(1,637,614)	(21,268)			(21,268)	(27,699,651)			(29,337,265)
5/31/2051	(1,616,346)	(0)	(1,616,346)	(21,268)			(21,268)	(27,720,919)			(29,337,265)
6/30/2051	(1,595,079)	(0)	(1,595,079)	(21,268)			(21,268)	(27,742,186)			(29,337,265)
7/31/2051	(1,573,811)	(0)	(1,573,811)	(21,268)			(21,268)	(27,763,454)			(29,337,265)
8/31/2051	(1,552,543)	(0)	(1,552,543)	(21,268)			(21,268)	(27,784,722)			(29,337,265)
9/30/2051	(1,531,275)	(0)	(1,531,275)	(21,268)			(21,268)	(27,805,990)			(29,337,265)
10/31/2051	(1,510,008)	(0)	(1,510,008)	(21,268)			(21,268)	(27,827,257)			(29,337,265)
11/30/2051	(1,488,740)	(0)	(1,488,740)	(21,268)			(21,268)	(27,848,525)			(29,337,265)
12/31/2051	(1,467,472)	(0)	(1,467,472)	(21,268)			(21,268)	(27,869,793)			(29,337,265)
1/31/2052	(1,446,205)	(0)	(1,446,205)	(21,268)			(21,268)	(27,891,060)			(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life	
Date of Next Rate Implementation:	6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):	28		35
				Final Amortization Protected Period PRE COR updated::	29		39
Final Amortization Month:	9/30/2057	Unprotected Balance:	18,853,052	Unprotected Amortization Period	3		3
				Protected Balance:	10,484,213		56
				Max. Monthly Protected Amortizatrion PRE COR update	\$ 30,127	\$ 24,168	364
				Final Amortization Protected Period POST COR updated::	\$ 35	\$ 39	
				Max. Monthly Protected Amortizatrion POST COR update	\$ 24,168	\$ 21,268	
							420
				Max. Monthly Protected Amortizatrion PRE Depn Study update	\$ 24,168		468
				Final Amortization Protected Period POST Depn Study updated::	\$ 39		68
				Max. Monthly Protected Amortizatrion POST Depn update	\$ 21,268		400

Liability				Amortization				GL Balance			
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
2/29/2052	(1,424,937)	(0)	(1,424,937)	(21,268)			(21,268)	(27,912,328)			(29,337,265)
3/31/2052	(1,403,669)	(0)	(1,403,669)	(21,268)			(21,268)	(27,933,596)			(29,337,265)
4/30/2052	(1,382,401)	(0)	(1,382,401)	(21,268)			(21,268)	(27,954,864)			(29,337,265)
5/31/2052	(1,361,134)	(0)	(1,361,134)	(21,268)			(21,268)	(27,976,131)			(29,337,265)
6/30/2052	(1,339,866)	(0)	(1,339,866)	(21,268)			(21,268)	(27,997,399)			(29,337,265)
7/31/2052	(1,318,598)	(0)	(1,318,598)	(21,268)			(21,268)	(28,018,667)			(29,337,265)
8/31/2052	(1,297,331)	(0)	(1,297,331)	(21,268)			(21,268)	(28,039,934)			(29,337,265)
9/30/2052	(1,276,063)	(0)	(1,276,063)	(21,268)			(21,268)	(28,061,202)			(29,337,265)
10/31/2052	(1,254,795)	(0)	(1,254,795)	(21,268)			(21,268)	(28,082,470)			(29,337,265)
11/30/2052	(1,233,527)	(0)	(1,233,527)	(21,268)			(21,268)	(28,103,738)			(29,337,265)
12/31/2052	(1,212,260)	(0)	(1,212,260)	(21,268)			(21,268)	(28,125,005)			(29,337,265)
1/31/2053	(1,190,992)	(0)	(1,190,992)	(21,268)			(21,268)	(28,146,273)			(29,337,265)
2/28/2053	(1,169,724)	(0)	(1,169,724)	(21,268)			(21,268)	(28,167,541)			(29,337,265)
3/31/2053	(1,148,457)	(0)	(1,148,457)	(21,268)			(21,268)	(28,188,808)			(29,337,265)
4/30/2053	(1,127,189)	(0)	(1,127,189)	(21,268)			(21,268)	(28,210,076)			(29,337,265)
5/31/2053	(1,105,921)	(0)	(1,105,921)	(21,268)			(21,268)	(28,231,344)			(29,337,265)
6/30/2053	(1,084,653)	(0)	(1,084,653)	(21,268)			(21,268)	(28,252,612)			(29,337,265)
7/31/2053	(1,063,386)	(0)	(1,063,386)	(21,268)			(21,268)	(28,273,879)			(29,337,265)
8/31/2053	(1,042,118)	(0)	(1,042,118)	(21,268)			(21,268)	(28,295,147)			(29,337,265)
9/30/2053	(1,020,850)	(0)	(1,020,850)	(21,268)			(21,268)	(28,316,415)			(29,337,265)
10/31/2053	(999,583)	(0)	(999,583)	(21,268)			(21,268)	(28,337,682)			(29,337,265)
11/30/2053	(978,315)	(0)	(978,315)	(21,268)			(21,268)	(28,358,950)			(29,337,265)
12/31/2053	(957,047)	(0)	(957,047)	(21,268)			(21,268)	(28,380,218)			(29,337,265)
1/31/2054	(935,779)	(0)	(935,779)	(21,268)			(21,268)	(28,401,486)			(29,337,265)
2/28/2054	(914,512)	(0)	(914,512)	(21,268)			(21,268)	(28,422,753)			(29,337,265)
3/31/2054	(893,244)	(0)	(893,244)	(21,268)			(21,268)	(28,444,021)			(29,337,265)
4/30/2054	(871,976)	(0)	(871,976)	(21,268)			(21,268)	(28,465,289)			(29,337,265)
5/31/2054	(850,709)	(0)	(850,709)	(21,268)			(21,268)	(28,486,556)			(29,337,265)
6/30/2054	(829,441)	(0)	(829,441)	(21,268)			(21,268)	(28,507,824)			(29,337,265)
7/31/2054	(808,173)	(0)	(808,173)	(21,268)			(21,268)	(28,529,092)			(29,337,265)
8/31/2054	(786,905)	(0)	(786,905)	(21,268)			(21,268)	(28,550,360)			(29,337,265)
9/30/2054	(765,638)	(0)	(765,638)	(21,268)			(21,268)	(28,571,627)			(29,337,265)
10/31/2054	(744,370)	(0)	(744,370)	(21,268)			(21,268)	(28,592,895)			(29,337,265)
11/30/2054	(723,102)	(0)	(723,102)	(21,268)			(21,268)	(28,614,163)			(29,337,265)
12/31/2054	(701,835)	(0)	(701,835)	(21,268)			(21,268)	(28,635,430)			(29,337,265)
1/31/2055	(680,567)	(0)	(680,567)	(21,268)			(21,268)	(28,656,698)			(29,337,265)
2/28/2055	(659,299)	(0)	(659,299)	(21,268)			(21,268)	(28,677,966)			(29,337,265)
3/31/2055	(638,031)	(0)	(638,031)	(21,268)			(21,268)	(28,699,234)			(29,337,265)
4/30/2055	(616,764)	(0)	(616,764)	(21,268)			(21,268)	(28,720,501)			(29,337,265)
5/31/2055	(595,496)	(0)	(595,496)	(21,268)			(21,268)	(28,741,769)			(29,337,265)
6/30/2055	(574,228)	(0)	(574,228)	(21,268)			(21,268)	(28,763,037)			(29,337,265)
7/31/2055	(552,961)	(0)	(552,961)	(21,268)			(21,268)	(28,784,304)			(29,337,265)
8/31/2055	(531,693)	(0)	(531,693)	(21,268)			(21,268)	(28,805,572)			(29,337,265)
9/30/2055	(510,425)	(0)	(510,425)	(21,268)			(21,268)	(28,826,840)			(29,337,265)
10/31/2055	(489,157)	(0)	(489,157)	(21,268)			(21,268)	(28,848,108)			(29,337,265)

Tennessee Distribution System
Deferred Regulatory Liability Amortization

				COR updated life		Depn Study Updated life	
Date of Next Rate Implementation:		6/1/2024	Final Reg Liability	29,337,265	Current Amortization Period (Years):	28	348
Final Amortization Month:		9/30/2057	Unprotected Balance:	18,853,052	Final Amortization Protected Period PRE COR updated::	29	420
			Protected Balance:	10,484,213	Unprotected Amortization Period	3	56
					Max. Monthly Protected Amortization PRE COR update	\$ 30,127	\$ 24,168
					Final Amortization Protected Period POST COR updated::	\$ 35	\$ 39
					Max. Monthly Protected Amortization POST COR update	\$ 24,168	\$ 21,268
					Max. Monthly Protected Amortization PRE Depn Study update	\$ 24,168	420
					Final Amortization Protected Period POST Depn Study updated::	\$ 39	468
					Max. Monthly Protected Amortization POST Depn update	\$ 21,268	68
							400

Liability				Amortization					GL Balance		
Protected Balance		Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
11/30/2055	(467,890)	(0)	(467,890)	(21,268)			(21,268)	(28,869,375)			(29,337,265)
12/31/2055	(446,622)	(0)	(446,622)	(21,268)			(21,268)	(28,890,643)			(29,337,265)
1/31/2056	(425,354)	(0)	(425,354)	(21,268)			(21,268)	(28,911,911)			(29,337,265)
2/29/2056	(404,087)	(0)	(404,087)	(21,268)			(21,268)	(28,933,178)			(29,337,265)
3/31/2056	(382,819)	(0)	(382,819)	(21,268)			(21,268)	(28,954,446)			(29,337,265)
4/30/2056	(361,551)	(0)	(361,551)	(21,268)			(21,268)	(28,975,714)			(29,337,265)
5/31/2056	(340,283)	(0)	(340,283)	(21,268)			(21,268)	(28,996,982)			(29,337,265)
6/30/2056	(319,016)	(0)	(319,016)	(21,268)			(21,268)	(29,018,249)			(29,337,265)
7/31/2056	(297,748)	(0)	(297,748)	(21,268)			(21,268)	(29,039,517)			(29,337,265)
8/31/2056	(276,480)	(0)	(276,480)	(21,268)			(21,268)	(29,060,785)			(29,337,265)
9/30/2056	(255,213)	(0)	(255,213)	(21,268)			(21,268)	(29,082,052)			(29,337,265)
10/31/2056	(233,945)	(0)	(233,945)	(21,268)			(21,268)	(29,103,320)			(29,337,265)
11/30/2056	(212,677)	(0)	(212,677)	(21,268)			(21,268)	(29,124,588)			(29,337,265)
12/31/2056	(191,409)	(0)	(191,409)	(21,268)			(21,268)	(29,145,856)			(29,337,265)
1/31/2057	(170,142)	(0)	(170,142)	(21,268)			(21,268)	(29,167,123)			(29,337,265)
2/28/2057	(148,874)	(0)	(148,874)	(21,268)			(21,268)	(29,188,391)			(29,337,265)
3/31/2057	(127,606)	(0)	(127,606)	(21,268)			(21,268)	(29,209,659)			(29,337,265)
4/30/2057	(106,339)	(0)	(106,339)	(21,268)			(21,268)	(29,230,926)			(29,337,265)
5/31/2057	(85,071)	(0)	(85,071)	(21,268)			(21,268)	(29,252,194)			(29,337,265)
6/30/2057	(63,803)	(0)	(63,803)	(21,268)			(21,268)	(29,273,462)			(29,337,265)
7/31/2057	(42,535)	(0)	(42,535)	(21,268)			(21,268)	(29,294,730)			(29,337,265)
8/31/2057	(21,268)	(0)	(21,268)	(21,268)			(21,268)	(29,315,997)			(29,337,265)
9/30/2057	0	(0)	0	(21,268)			(21,268)	(29,337,265)			(29,337,265)
Total Amortized from 10/15/2018 - 09/30/2057				(10,484,213)	(1,599,233)		(17,253,819)	(29,337,265)			-

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Atmos Energy Corporation, Tennessee Division
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REQUEST:

Revenue Conversion Factor (Explanation). Refer to the *Petition*, File <24-XXXXX – 2024 Atmos Energy TN ARM Filing – Revenue Requirements Schedules (Unlinked).xlsx>, Tab “8-2” regarding the Company’s Revenue Conversion Factor calculation. Specifically refer to Cells D12 to D16 of this spreadsheet which contain the Company’s Forfeited Discount factor of 0.000337 and Uncollectible Ratio of 0.003381. These two factors are calculated in the Company’s workpapers as follows:

Factor/Ratio	Calculation
Forfeited Discounts	\$67,558
Total Test Year Revenue	\$200,321,953
Forfeited Discount Factor	0.000337
Provision for Bad Debt	\$315,764
Ongoing Gross Margin	\$93,380,631
Uncollectible Ratio	0.003381

The purpose of the Revenue Conversion Factor is to adjust the revenue award for certain fees and taxes that go hand-in-hand with revenue changes approved by the Commission. However, it appears that the Company is basing the Forfeited Discount Factor on Revenues, but basing the Uncollectible Ratio on Ongoing Gross Margin which would be inconsistent. In other words, applying an uncollectible ratio based on gross margin instead of revenues would result in an over-stated revenue deficiency. Provide a narrative explanation for the inconsistent approach to calculating the Forfeited Discount Factor and Uncollectible Ratio. If the calculation is in error, then provide an updated calculation.

RESPONSE:

The uncollectible ratio represents the Company's ratio of bad debt expense to total gross margin only because the Company recovers the gas cost portion of bad debt expense through its PGA. The forfeited discount factor uses total revenue because per the tariff the charge is calculated at 5% of the total bill. Therefore, any deficiency/sufficiency in margins approved by the Commission would most likely lead to incremental/decreased forfeited discounts and bad debt expense at the ratios calculated in the ARM filing.

In TPUC Docket No. 18-00112, in setting forth the methodologies for future ARM filings, the Company and the Consumer Advocate at that time also utilized revenues for the forfeited discount ratio and margins as the denominator for the uncollectible ratio.

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REQUEST:

ADIT (Explanation, Source & Support). Refer to the spreadsheet attachment in the Company's response to Consumer Advocate DR No. 1-16 regarding ADIT support and provide the following information:

- a. Provide a narrative explanation of the Company's calculations that support the Winter Storm URI adjustments along with any assumptions or changes to those assumptions occurring between September 2022 to September 2023.
- b. Refer to the Tabs "September 2022 GL Balances", "March 2023 GL Balances" and the "September 2023 Balances". Provide the monthly trial balance support for all divisions deferring activity related to Winter Storm URI from September 2022 to September 2023, along with a reconciliation to the calculated balances included here from the quarterly activity in the "FY23 Q1 Activity" and the "FY23 Q3 Activity KS Only" tabs.
- c. Refer to the Tab "September 2022 GL Balances". Provide the source and support for the "TN Apportionment" rates of 3.4842% and 4.3952% shown in Cells I27 and I33 that appear as unreferenced hard-coded amounts.
- d. Refer to the Tab "FY23 Q3 Activity KS Only". Provide a narrative explanation as to why the Company only considers the quarterly activity for Kansas in this calculation.
- e. Refer to the Tab "FY23 Q3 Activity KS Only". Specifically refer to Cell L14 which shows a balance of \$4,547,876 for the "Total FY23 Q3 Activity KS Only". Provide a narrative explanation as to why the Company removes the March 2023 balances of \$85,909,366 and \$3,142,758 for the Colorado-Kansas Division in this calculation.
- f. Refer to the Tab "March 2023 GL Balances." Specifically refer to Cell I23 which has a balance of \$-5,209,050 and is captioned a "Return to provision adjustments recognized for Income Tax". Provide a narrative explanation of this amount along with the source and support for its calculation which appears as an unreferenced hard-coded number.
- g. Refer to the Tab "September 2022 GL Balances". Specifically refer to Cells I22 and I35 which have balances of \$22,727,710 and \$309,193 respectively relating to the Total Tax Balance and the TN NOL Adjustment Balance on December 31, 2022. These balances do not precisely tie to the amounts included by the Company in File <p>ADIT TN ARM FY23.xlsx>, Tabs - "Winter Storm URI Fed NOL SSU" and "Winter Storm URI State NOL TN". Provide the original calculations made by the Company along with a narrative explanation of the reasons for any adjustments that were made in the Company's new calculations.

RESPONSE:

- a. Winter Storm Uri resulted in record low temperatures throughout Texas, Kansas, and other surrounding jurisdictions during February 11-19, 2021, and extremely high gas cost for that period. As Winter Storm URI did not impact Tennessee directly, the Company has made the necessary adjustments to remove these balances from ADIT as reflected in Attachment 1.

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For book purpose and under normal circumstances, the purchase gas costs are recoverable through purchased gas cost adjustment mechanisms in each state where the Company operates and provides a method of recovering purchased gas costs on an ongoing basis without filing a rate case because they provide a dollar-for-dollar offset to increases or decreases in the cost of natural gas.

However, in order to mitigate the monthly rate impact due to the unprecedented level of purchased gas costs incurred during Winter Storm Uri, the Company received approval to record a regulatory asset to account for the associated extraordinary costs pursuant to the orders and legislation in Texas and Kansas.

Atmos Energy recorded a total regulatory asset of \$2,101 million, of which \$2,012 million is to account for the extraordinary costs associated with the Winter Storm Uri as authorized by the Railroad Commission of Texas (RCT) and \$89.01 million is to account for the extraordinary costs associated with Winter Storm Uri as authorized by the Kansas Corporation Commission (KCC) as of September 30, 2021.

For federal income tax purposes, these costs are treated as deductible when the payments are made, regardless of when these gas costs can be recovered, resulting in a large deferred tax liability that is associated with the Winter Storm Uri Regulatory Asset with a total DTL of \$2,101M(gross), with \$2,012M belong to Texas and of \$89.01M belong to Kansas.

On February 8, 2022, the RCT issued a Financing Order that authorized the Texas Public Financing Authority (TPFA) to issue customer rate relief bonds to securitize the gas costs that were approved per the Final Determination. As a result of the Financing Order, the deferred tax liability associated with the Winter Storm Uri regulatory asset was reduced along with corresponding deferred tax asset associated with net operating loss carryforwards.

During FY23 Q1, the KCC issued a Financing Order authorizing the Company to securitize, through the issuance of bonds, the qualified extraordinary costs associated with Winter Storm Uri. In addition, the Company filed a registration statement with the SEC for purpose of issuing securitized utility bonds through the use of a special purpose wholly owned Subsidiary of Atmos Energy. On June 8, 2023, the registration statement was declared effective, resulting in the issuance of Securitized Utility Bonds for the amount of \$93.2 million to be amortized over a ten-year period.

The income tax treatment for recording the deferred income taxes associated with Winter Storm Uri is consistent with TPUC Docket Nos. 22-00010 and 23-00008 with all Winter Storm Uri related balances removed from Tennessee ADIT balances.

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- b. Please refer to the updated attachment for general ledger support of our quarterly income tax calculations. Tabs highlighted in yellow are in addition to what was provided in "CA_1-16_Att1 - ADIT TN ARM FY23.xlsx".
- c. Please refer to the updated attachment specifically tab "September 2022 GL Balances" for support of the TN apportionment calculations.
- d. During FY23 Q1, the KCC issued a Financing Order authorizing the Company to securitize, through the issuance of bonds, the qualified extraordinary costs associated with Winter Storm Uri. In addition, the Company filed a registration statement with the SEC for purpose of issuing securitized utility bonds through the use of a special purpose wholly owned subsidiary of Atmos Energy. On June 8, 2023, the registration statement was declared effective resulting the issuance of Securitized Utility Bonds. For FY23 Q3 income tax provision calculations, the Company reflected the final regulatory asset balance of \$93.6 million in the deferred tax balances. Other movement within the Winter Storm Uri related general ledger accounts was deemed immaterial for the purposes FY23 Q3 with any required adjustments to be reflected in the Company's annual provision calculation.
- e. The \$85,909,366 and \$3,142,758 reflect the Kansas direct balances as of FY23 Q2, March 31 2023. As mentioned above, during FY23 Q3 the Kansas registration statement was approved, and the Company recorded the final regulatory asset balance of \$93,600,000. The \$4,547,876 shown in tab "FY23 Q3 Activity KS Only" reflects the quarterly activity for Kansas direct from FY23 Q2 to FY23 Q3.
- f. The Company calculates quarterly and annual income taxes based on best available estimates at the time of calculation. During federal income tax return preparation, the Company further performs and reviews detailed calculations, which can result in return to provision (RTP) adjustments. The (\$5,209,050) reflects the return to provision adjustment identified during the FY22 Federal Income Tax Return preparation process. Please refer to tab "Sept 22 General Ledger Support" for balances that comprise of the (\$5,209,050).
- g. The overall difference to the federal and state NOL adjustments relate to a transposition error in pre-tax deferred pool. The overall difference is \$3,000, gross resulting in a tax-effected variance of \$630.00 to the federal and \$7.00 for the state NOL adjustments. This difference does not have a material impact to the calculations and was corrected as of FY23 Q4.

ATTACHMENT:

CA_2-05_Att1 - ADIT TN ARM FY23 - DR 1-16 Updated.xlsx

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2022 9/30/2022	Fiscal 2023 10/31/2022	Fiscal 2023 11/30/2022	Fiscal 2023 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023 4/30/2023	Fiscal 2023 5/31/2023	Fiscal 2023 6/30/2023	Fiscal 2023 7/31/2023	Fiscal 2023 8/31/2023	Fiscal 2023 9/30/2023
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	103,293	103,293	103,293	105,661	105,661	105,661	22,804	22,804	22,804	25,212	25,212	25,212	27,790
MIP/VPP Accrual	ACC	ACC04	613,120	613,120	613,120	529,991	529,991	529,991	446,861	446,861	446,861	363,731	363,731	363,731	864,071
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrual	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	8,396,905	8,396,905	8,396,905	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	8,173,806	(45,285)
Vacation Accrual	ACC	ACC11	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	57,658	51,114
Worker's Comp Insurance Reserve	ACC	ACC12	64,545	64,545	64,545	66,587	66,587	66,587	55,673	55,673	55,673	57,101	57,101	57,101	54,222
Accrual - Subtotal			9,235,521	9,235,521	9,235,521	8,933,703	8,933,703	8,933,703	8,756,802	8,756,802	8,756,802	8,677,508	8,677,508	8,677,508	951,912
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	6,519,741	6,519,741	6,519,741	6,546,922	6,546,922	6,546,922	6,589,332	6,589,332	6,589,332	6,634,440	6,634,440	6,634,440	7,320,985
SERP DTL Offset	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,818,540)	(5,177,922)
Rabbi Trust	BEN	NBP06	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	895,381	896,430
VEBA Trust Contribution Adjustment	BEN	NBP08	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712	4,911,712
Restricted Stock - MIP	BEN	NBP13	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	12,101,351	11,994,141
Director's Stock Awards	BEN	NBP16	3,104,019	3,104,019	3,104,019	2,845,091	2,845,091	2,845,091	3,214,351	3,214,351	3,214,351	3,214,351	3,214,351	3,214,351	3,248,868
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Book Gain or Loss	BEN	NBP22	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	(1,384,637)	-	-	-	-	-	-	-
Rabbi Trust Tax Gain or Loss	BEN	NBP23	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637	1,384,637	-	-	-	-	-	-	-
Rabbi Trust Unrealized Gain or Loss	BEN	NBP24	-	-	-	(132,914)	(132,914)	(132,914)	-	-	-	-	-	-	-
Pension Expense	BEN	PE01	623,929	623,929	623,929	866,606	866,606	866,606	1,228,575	1,228,575	1,228,575	1,592,590	1,592,590	1,592,590	284,183
FAS106 Adjustment	BEN	PRB01	8,230,887	8,230,887	8,230,887	8,180,628	8,180,628	8,180,628	8,102,420	8,102,420	8,102,420	8,071,692	8,071,692	8,071,692	7,667,869
Benefits - Subtotal			30,566,480	30,566,480	30,566,480	30,396,237	30,396,237	30,396,237	31,116,645	31,116,645	31,116,645	31,130,838	31,130,838	31,130,838	33,520,999
CWIP	CWIP/RWIP	FXA26	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,496,174)
RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal			(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,876,575)	(1,499,174)
Fixed Asset Cost Adjustment	FXA	FXA01	(38,176,260)	(38,176,260)	(38,176,260)	(38,670,804)	(38,670,804)	(38,670,804)	(39,165,347)	(39,165,347)	(39,165,347)	(39,659,892)	(39,659,892)	(39,659,892)	(38,309,529)
Depreciation Adjustment	FXA	FXA02	18,994,821	18,994,821	18,994,821	18,760,210	18,760,210	18,760,210	18,999,044	18,999,044	18,999,044	19,064,809	19,064,809	19,064,809	18,662,809
Book Gain/Loss on Sale of Fixed Asset	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Asset	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426	337,426
Section 481(a) Line Pack Gas	FXA	FXA14	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942	40,942
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) TPR	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs Aggregation Sec 481(a) Ad	FXA	FXA50	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Asset Cost Adj	FXA	FXA80	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(18,803,071)	(18,803,071)	(18,803,071)	(19,532,226)	(19,532,226)	(19,532,226)	(19,787,935)	(19,787,935)	(19,787,935)	(20,216,715)	(20,216,715)	(20,216,715)	(19,066,352)
Deferred Gas Cost	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PG#	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Loss Carryforward	ONT	CAP_LOSS_CF	-	-	-	-	-	-	-	-	-	-	-	-	2,366
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1910-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/03 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/03 Bond Cost Capitalize	ONT	DVA08	-	-	-	-	-	-	-	-	-	-	-	-	-
Leases - Assets	ONT	DVA10	(9,998,771)	(9,998,771)	(9,998,771)	(9,861,607)	(9,861,607)	(9,861,607)	(9,663,690)	(9,663,690)	(9,663,690)	(9,454,022)	(9,454,022)	(9,454,022)	(9,212,492)
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-
Leases - Liabilities	ONT	DVA20	9,998,771	9,998,771	9,998,771	9,861,607	9,861,607	9,861,607	9,663,690	9,663,690	9,663,690	9,454,022	9,454,022	9,454,022	9,212,492
Leases Reclass - Liabilities	ONT	DVA21	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/00 Lease Expense Amortiz	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ConflurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Contracts	ONT	NTE05	-	-	-	-	-	-	-	-	-	-	-	-	-
Linder - Partnership Investment	ONT	NTE08	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT	ONT03	97,379	97,379	97,379	3,037	3,037	3,037	97,379	97,379	97,379	97,379	97,379	97,379	266,178
Charitable Contribution Carryover	ONT	ONT04	(6,606,132)	(6,606,132)	(6,606,132)	(6,604,894)	(6,604,894)	(6,604,894)	(6,604,753)	(6,604,753)	(6,604,753)	(6,604,753)	(6,604,753)	(6,604,753)	(4,040,191)
RAR CFWE 1980-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed Contracts	ONT	ONT09	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg	ONT	ONT19	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR Amortization of Non-Compete	ONT	ONT20	-	-	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-
Duke - Purchased Contracts	ONT	ONT27	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(7,499,934)	(7,499,934)	(7,499,934)	(8,572,023)	(8,572,023)	(8,572,023)	(8,212,841)	(8,212,841)	(8,212,841)	(8,070,338)	(8,070,338)	(8,070,338)	(7,403,700)
Rate Case Accrual	ONT	ONT32	4,551,156	4,551,156	4,551,156	4,545,992	4,545,992	4,545,992	4,551,156	4,551,156	4,551,156	4,551,156	4,551,156	4,551,156	-
Research and Development Expense	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-
IGS - Purchased Contracts	ONT	ONT39	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-										

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
002DIV

Adjustment Description	Category	Adj Code	Fiscal 2022 9/30/2022	Fiscal 2023 10/31/2022	Fiscal 2023 11/30/2022	Fiscal 2023 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023 4/30/2023	Fiscal 2023 5/31/2023	Fiscal 2023 6/30/2023	Fiscal 2023 7/31/2023	Fiscal 2023 8/31/2023	Fiscal 2023 9/30/2023
Intra Period Tax Allocator	ONT	OTH	-	-	-	2,066,699	2,066,699	2,066,699	(11,280,688)	(11,280,688)	(11,280,688)	(5,227,547)	(5,227,547)	(5,227,547)	-
Regulatory Asset - LGS Amortization	ONT	RGAA01	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Gross-Up	ONT	RGAA02	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Trn	ONT	RGAA03	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Winter Weather Event	ONT	RGAA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 105	ONT	RGL001	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Liability - Pension & OPEB asset	ONT	RGL002	-	-	-	-	-	-	-	-	-	-	-	-	302,252
Regulatory Liability - GGC 109	ONT	RGL003	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 105	ONT	RGL004	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL005	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	ONT	RGL006	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - KY GUD	ONT	RGL007	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - NSC	ONT	RGL008	(4,400,042)	(4,400,042)	(4,400,042)	(4,400,042)	(4,400,042)	(4,400,042)	(4,414,239)	(4,414,239)	(4,414,239)	(4,422,482)	(4,422,482)	(4,422,482)	116,801
Fuel Cell ITC	ONT	RGL009	384,787	384,787	384,787	382,925	382,925	382,925	381,063	381,063	381,063	379,201	379,201	379,201	373,362
Regulatory Liability - LA - Hurricane Ids	ONT	RGL11	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA	ONT	ATTD_RGL_LA	-	-	-	-	-	-	-	-	-	-	-	-	-
CNG Tax Credit	ONT	ATTD_Alternative Fuel Credit_CNG	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			(11,880,359)	(11,880,359)	(11,880,359)	(10,991,717)	(10,991,717)	(10,991,717)	(23,890,496)	(23,890,496)	(23,890,496)	(17,704,957)	(17,704,957)	(17,704,957)	(7,976,717)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(177,504,317)	(177,504,317)	(177,504,317)	(178,972,714)	(178,972,714)	(178,972,714)	(179,951,007)	(179,951,007)	(179,951,007)	(181,392,985)	(181,392,985)	(181,392,985)	(182,172,220)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	610,407,005	610,407,005	610,407,005	610,865,223	610,865,223	610,865,223	567,447,871	567,447,871	567,447,871	583,275,066	583,275,066	583,275,066	631,058,684
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	8,380,701	8,380,701	8,380,701	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	8,248,175	9,790,216
ST-State Net Operating Loss	TAX	TAX04	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371	978,371
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)	(2,466,303)
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Fuel Cell Credit	TAX	TAX15	(1,085,251)	(1,085,251)	(1,085,251)	(1,076,385)	(1,076,385)	(1,076,385)	(1,067,518)	(1,067,518)	(1,067,518)	(1,058,652)	(1,058,652)	(1,058,652)	(1,049,785)
State Texas Margin WWE DTL	TAX	SATD_ONT10	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Other	TAX	TAX43	-	-	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow on State NOL	TAX	TAX13	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St Inc	TAX	TAX14	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow Enterprise Zone ITC	TAX	TAX37	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)	(127,663)
FD - Valuation Allow Fed Tax Enterprise Zone ITC	TAX	TAX38	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809	26,809
ST-Enterprise Zone ITC	TAX	TAX39	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,408,409	2,399,680
STATE NOL_FIN48	TAX	TAX44	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48 TN	TAX	TAX45	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realizer	TAX	TAX40	(27,203,880)	(27,152,619)	(27,101,557)	(27,050,496)	(26,999,435)	(26,948,374)	(26,897,313)	(26,846,252)	(26,795,191)	(26,744,129)	(26,693,068)	(26,642,007)	(64,972,208)
FD-Treasury Lock Adjustment-Unrealizer	TAX	TAX41	(79,614,961)	(95,033,677)	(77,884,472)	(86,164,526)	(77,176,952)	(86,936,232)	(77,511,825)	(80,539,706)	(89,531,553)	(90,245,689)	(99,063,898)	(107,144,119)	(84,094,853)
FD-Federal Tax on Enterprise ITC	TAX	TAX42	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(505,766)	(503,933)
Other Tax Effected Items - Subtotal			333,693,354	318,325,700	335,525,966	326,163,134	335,201,769	325,493,551	290,582,241	287,605,421	278,664,635	292,395,643	283,628,495	275,599,335	307,489,601
Total Accumulated Deferred Income Tax			346,937,350	325,568,096	342,768,501	333,084,674	342,123,308	332,415,090	284,899,212	281,922,392	272,981,606	292,404,272	283,637,124	275,607,964	313,416,796
Per Financials:															
A1900-28201			501,618,519	501,618,519	501,618,519	502,204,071	502,204,071	502,204,071	454,932,367	454,932,367	454,932,367	475,199,689	475,199,689	475,199,689	509,219,160
A1900-28206			8,346,558	8,346,558	8,346,558	8,307,744	8,307,744	8,307,744	8,222,741	8,222,741	8,222,741	8,229,919	8,229,919	8,229,919	8,957,625
A2550-28001			(1,085,251)	(1,085,251)	(1,085,251)	(1,076,385)	(1,076,385)	(1,076,385)	(1,067,518)	(1,067,518)	(1,067,518)	(1,058,652)	(1,058,652)	(1,049,785)	
A2820-28201			(19,019,517)	(19,019,517)	(19,019,517)	(19,690,140)	(19,690,140)	(19,690,140)	(19,925,320)	(19,925,320)	(19,925,320)	(20,319,677)	(20,319,677)	(20,319,677)	(18,916,399)
A2820-28206			(1,660,126)	(1,660,126)	(1,660,126)	(1,718,661)	(1,718,661)	(1,718,661)	(1,739,189)	(1,739,189)	(1,739,189)	(1,773,611)	(1,773,611)	(1,773,611)	(1,651,126)
A2830-28201			(135,725,416)	(149,859,381)	(134,039,924)	(142,795,406)	(134,482,378)	(143,411,237)	(144,249,553)	(146,987,399)	(155,218,434)	(155,587,497)	(163,650,534)	(171,035,426)	(166,928,931)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(11,538,877)	(12,772,566)	(11,391,758)	(12,146,548)	(11,420,942)	(12,200,301)	(11,274,315)	(11,513,289)	(12,231,040)	(12,285,898)	(12,989,710)	(13,634,277)	(14,213,747)
Total			346,937,350	325,568,096	342,768,501	333,084,674	342,123,308	332,415,090	284,899,212	281,922,392	272,981,606	292,404,272	283,637,124	275,607,964	313,416,796
Difference			1,461	1,461	1,461	7,883	7,883	7,883	1,470	1,470	1,470	1,471	1,471	1,470	1,473
ADIT per Book (Accounts 190, 255.5, 282, 283)			346,935,890	325,568,235	342,768,501	333,084,674	342,123,308	332,415,090	284,899,212	281,922,392	272,981,606	292,404,272	283,637,124	275,607,964	313,416,796
Difference			(1,461)	(1,461)	(1,461)	(7,883)	(7,883)	(7,883)	(1,470)	(1,470)	(1,470)	(1,471)	(1,471)	(1,470)	(1,473)
Adjustments:															
MIP/NPP Accrual ⁽¹⁾			(613,120)	(613,120)	(613,120)	(529,991)	(529,991)	(529,991)	(446,861)	(446,861)	(446,861)	(363,731)	(363,731)	(363,731)	(864,071)
SERP Adjustment ⁽¹⁾			(6,519,741)	(6,519,741)	(6,519,741)	(6,546,922)	(6,546,922)	(6,546,922)	(6,589,332)	(6,589,332)	(6,589,332)	(6,634,440)	(6,634,440)	(6,634,440)	(7,320,985)
SERP DTL Offset ⁽¹⁾			-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan ⁽¹⁾			5,818,540	5,818,540	5,818,540	5,818,540	5,818,540	5,818,540	5,818,540	5,818,540	5,818,540	5,818,540	5,818,540	5,818,540	5,177,922
Restricted Stock - MIP ⁽¹⁾			(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(12,101,351)	(11,994,141)
Pension Expense ⁽¹⁾			(623,929)	(623,929)	(623,929)	(866,606)	(866,606)	(866,606)	(1,228,575)	(1,228,575)	(1,228,575)	(1,592,590)	(1,592,590)	(1,592,590)	(264,185)
FD-NOL Credit Carryforward - Utility ⁽²⁾			(19,396,529)	(19,396,529)	(19,396,529)	(22,727,710)	(22,727,710)	(22,727,710)	(24,963,089)	(24,963,089)	(24,963,089)	(25,918,143)	(25,918,143)	(25,918,143)	(26,333,019)
STATE NOL_FIN48			-	-	-	-	-	-	-	-	-	-	-	-	-
Div 002 Total Adjustments			(33,436,130)	(33,436,130)	(33,436,130)	(36,954,040)	(36,954,040)	(36,954,040)	(39,510,668)	(39,510,668)	(39,510,668)	(40,791,715)	(40,791,715)	(40,791,715)	(41,618,477)
Div 002 Adjusted ADIT			307,499,760	292,132,166	309,332,372	296,130,634	305,169,269	295,461,050	245,388,544	242,411,724	233,470,938	251,612,557	242,845,409	234,816,249	271,798,319

Notes:

1 Adjustments are for those items not included in rate base for ratemaking purpose:

2 Includes adjustment to remove the impact of Winter Storm Uri adjustments. Please see Tab "Winter Storm Uri Fed NOL SSU"

[Links to o. Plant Balances 2023 TN Case.xlsx](#)

[Links to WP_7-4](#)

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Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DIV

	Adjustment Description	Category	Adj Code	Fiscal 2022 9/30/2022	Fiscal 2022 10/31/2022	Fiscal 2022 11/30/2022	Fiscal 2022 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023 4/30/2023	Fiscal 2023 5/31/2023	Fiscal 2023 6/30/2023	Fiscal 2023 7/31/2023	Fiscal 2023 8/31/2023	Fiscal 2023 9/30/2023
-	Environmental Activities	ACC	ACCD01	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Ad Valorem Taxes	ACC	ACC002	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-
-	MIP/VPP Accrual	ACC	ACC004	(834,776)	(834,776)	(834,776)	(833,473)	(833,473)	(833,473)	(832,169)	(832,169)	(832,169)	(830,866)	(830,866)	(830,866)	(756,501)
-	Accrued Environmental Asset	ACC	ACC005	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Miscellaneous Accruals	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Vacation Accrual	ACC	ACC11	224	224	224	224	224	224	224	224	224	224	224	224	(8,408)
-	Worker's Comp Insurance Reserve	ACC	ACC12	729	729	729	738	738	738	779	779	779	847	847	847	924
-	Accrual - Subtotal			(833,823)	(833,823)	(833,823)	(832,511)	(832,511)	(832,511)	(831,166)	(831,166)	(831,166)	(829,785)	(829,785)	(829,785)	(763,985)
-	Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-
-	SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-
-	SERP DTL Offset	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-
-	VEBA Trust Contribution Adjustment	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Rabbi Trust Book Gain or Loss	BEN	NBP22	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Rabbi Trust Tax Gain or Loss	BEN	NBP23	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Rabbi Trust Unrealized Gain or Loss	BEN	NBP24	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-
-	FAS 108 Adjustment	BEN	PRN01	(1,146,908)	(1,146,908)	(1,146,908)	(1,146,908)	(1,146,908)	(1,146,908)	(1,159,540)	(1,159,540)	(1,159,540)	(1,168,981)	(1,168,981)	(1,168,981)	(1,182,516)
-	Benefits - Subtotal			(1,146,908)	(1,146,908)	(1,146,908)	(1,146,908)	(1,146,908)	(1,146,908)	(1,159,540)	(1,159,540)	(1,159,540)	(1,168,981)	(1,168,981)	(1,168,981)	(1,182,516)
-	CWIP/RWIP	CWIP/RWIP	FXA26	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(68,320)
-	RWIP	CWIP/RWIP	FXA47	-	-	-	-	-	-	-	-	-	-	-	-	-
-	CWIP/RWIP - Subtotal			(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(62,582)	(68,320)
-	Fixed Asset Cost Adjustment	FXA	FXA01	(23,037,662)	(23,037,662)	(23,037,662)	(23,144,414)	(23,144,414)	(23,144,414)	(23,251,165)	(23,251,165)	(23,251,165)	(23,357,917)	(23,357,917)	(23,357,917)	(22,696,272)
-	Depreciation Adjustment	FXA	FXA02	10,648,828	10,648,828	10,648,828	11,049,531	11,049,531	11,049,531	11,449,590	11,449,590	11,449,590	11,877,733	11,877,733	11,877,733	12,096,546
-	Book Gain/Loss on Sale of Fixed Asset	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Tax Gain/Loss on Sale of Fixed Asset	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-
-	IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-
-	IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Section 481(a) TPR	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Repairs Aggregation Sec 481(a) Ad	FXA	FXA50	-	-	-	-	-	-	-	-	-	-	-	-	-
-	AFUDC - Equity Asset Cost Adj	FXA	FXA80	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Plant - Subtotal			(12,388,834)	(12,388,834)	(12,388,834)	(12,094,883)	(12,094,883)	(12,094,883)	(11,801,575)	(11,801,575)	(11,801,575)	(11,480,184)	(11,480,184)	(11,480,184)	(10,599,726)
-	Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Over Recoveries of PG&E	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-
-	PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-
-	LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-
-	TXU - Goodwill Amortization	GDW	ONT19	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-
-	Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Capital Loss Carryforward	ONT	CAP_LOSS_CF	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred Projects - TXU Acquisitor	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-
-	RAR 91/93 Bond Cost Amortized	ONT	DVA05	-	-	-	-	-	-	-	-	-	-	-	-	-
-	RAR 91/93 Bond Cost Capitalize	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Leases - Assets	ONT	DVA10	(2,333,782)	(2,333,782)	(2,333,782)	(2,297,877)	(2,297,877)	(2,297,877)	(2,243,702)	(2,243,702)	(2,243,702)	(2,189,143)	(2,189,143)	(2,189,143)	(2,115,795)
-	DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-
-	DIG on Fixed Assets - UCG Storage	ONT	DVA18	-	-	-	-	-	-	-	-	-	-	-	-	-
-	DIG on Fixed Assets - WVG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Leases - Liabilities	ONT	DVA20	2,333,782	2,333,782	2,333,782	2,297,877	2,297,877	2,297,877	2,243,702	2,243,702	2,243,702	2,189,143	2,189,143	2,189,143	2,115,795
-	Leases Reclass - Liabilities	ONT	DVA21	-	-	-	-	-	-	-	-	-	-	-	-	-
-	RAR 86/90 Lease Expense Amortiz	ONT	DVA26	-	-	-	-	-	-	-	-	-	-	-	-	-
-	MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Amortization - ConflurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Capitalized Selling Expense	ONT	NTE03	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Industrial Contracts	ONT	NTE06	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Linder - Partnership Investment	ONT	NTE08	-	-	-	-	-	-	-	-	-	-	-	-	-
-	UNICAP Section 263A Costs	ONT	NTE11	-	-	-	-	-	-	-	-	-	-	-	-	-
-	481(a) UNICAP	ONT	NTE15	-	-	-	-	-	-	-	-	-	-	-	-	-
-	UNICAP - IRS Audit	ONT	NTE19	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Allowance for Doubtful Accounts	ONT	ONT02	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Clearing Account - Adjustment	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Charitable Contribution Carryove	ONT	ONT04	3,177	3,177	3,177	3,269	3,269	3,269	4,920	4,920	4,920	5,616	5,616	5,616	8,496
-	RAR CFWE 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Contributed Contracts	ONT	ONT09	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Book Inc Recognized for MTM Acctg	ONT	ONT19	-	-	-	-	-	-	-	-	-	-	-	-	-
-	RAR Amortization of Non-Compete	ONT	ONT20	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Union Gas - Non Compete	ONT	ONT21	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Duke - Purchased Contracts	ONT	ONT27	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Prepayments	ONT	ONT31	52,521	52,521	52,521	133,702	133,702	133,702	(28,240)	(28,240)	(28,240)	375,675	375,675	375,675	788,466
-	Rate Case Accrual	ONT	ONT32	(12,549)	(12,549)	(12,549)	(12,041)	(12,041)	(12,041)	(12,549)	(12,549)	(12,549)	(12,549)	(12,549)	(12,549)	-
-	Research and Development Expense	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-
-	IGS - Purchased Contracts	ONT	ONT39	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-
-	WACOG to FIFO Adjustment	ONT	ONT52	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Federal & State Tax Interes	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Impairment - Atmos Gathering LLC	ONT	ONT66	-	-	-	-	-	-	-	-	-	-	-	-	-
-	V&A Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-
-	TX Rule 8.209 Reg Asset Deferra	ONT	ONT69	-	-	-	-	-	-	-	-	-	-	-	-	-
-	LA SIPP Reg Asset	ONT	ONT70	-	-	-	-	-	-	-	-	-	-	-	-	-
-	TN Reg Asset Deferra	ONT	ONT71	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
012DV

Adjustment Description	Category	Adj Code	Fiscal 2022 9/30/2022	Fiscal 2023 10/31/2022	Fiscal 2023 11/30/2022	Fiscal 2023 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023 4/30/2023	Fiscal 2023 5/31/2023	Fiscal 2023 6/30/2023	Fiscal 2023 7/31/2023	Fiscal 2023 8/31/2023	Fiscal 2023 9/30/2023
Intra Period Tax Allocator	ONT	OTH	-	-	-	(31,006)	(31,006)	(31,006)	(866)	(866)	(866)	(1,562)	(1,562)	(1,562)	-
Regulatory Asset - LGS Amortization	ONT	RG01	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Gross-Up	ONT	RG02	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Trn	ONT	RG03	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Winter Weather Event	ONT	RG04	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 105	ONT	RGL01	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Liability - Pension & OPEB asset	ONT	RGL02	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGL03	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 105	ONT	RGL04	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGL05	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	ONT	RGL06	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - KY GUD	ONT	RGL07	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - NSC	ONT	RGL08	1,359	1,359	1,359	1,359	1,359	1,359	3,097	3,097	3,097	5,532	5,532	5,532	(5,304)
Fuel Cell ITC	ONT	RGL09	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA - Hurricane Idt	ONT	RGL11	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA	ONT	ATTD_RGL_LA	-	-	-	-	-	-	-	-	-	-	-	-	-
CNG Tax Credit	ONT	ATTD_Alternative Fuel Credit_CNG	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			44,508	44,508	44,508	95,283	95,283	95,283	(33,638)	(33,638)	(33,638)	372,712	372,712	372,712	791,658
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Fuel Cell Credit	TAX	TAX15	-	-	-	-	-	-	-	-	-	-	-	-	-
State Texas Margin WWE DTL	TAX	SATTD_ONT10	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Other	TAX	TAX43	-	-	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow on State NOL	TAX	TAX13	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St INC	TAX	TAX14	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow Enterprise Zone ITC	TAX	TAX37	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation Allow Fed Tax Enterprise Zone ITC	TAX	TAX38	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48	TAX	TAX44	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48 TN	TAX	TAX45	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realizer	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealizer	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Tax on Enterprise ITC	TAX	TAX42	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(14,387,639)	(14,387,639)	(14,387,639)	(14,041,601)	(14,041,601)	(14,041,601)	(13,888,501)	(13,888,501)	(13,888,501)	(13,168,830)	(13,168,830)	(13,168,830)	(11,822,885)
Per Financials:															
A1900-28201			2,199,783	2,199,783	2,199,783	2,241,517	2,241,517	2,241,517	2,071,878	2,071,878	2,071,878	2,370,158	2,370,158	2,370,158	2,679,780
A1900-28206			192,010	192,010	192,010	195,651	195,651	195,651	180,845	180,845	180,845	206,880	206,880	206,880	233,904
A2550-28001			-	-	-	-	-	-	-	-	-	-	-	-	-
A2820-28201			(11,451,839)	(11,451,839)	(11,451,839)	(11,181,485)	(11,181,485)	(11,181,485)	(10,911,723)	(10,911,723)	(10,911,723)	(10,616,132)	(10,616,132)	(10,616,132)	(9,811,635)
A2820-28206			(999,579)	(999,579)	(999,579)	(975,980)	(975,980)	(975,980)	(952,434)	(952,434)	(952,434)	(926,634)	(926,634)	(926,634)	(856,411)
A2830-28201			(3,980,579)	(3,980,579)	(3,980,579)	(3,976,886)	(3,976,886)	(3,976,886)	(3,933,779)	(3,933,779)	(3,933,779)	(3,865,808)	(3,865,808)	(3,865,808)	(3,741,909)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(347,445)	(347,445)	(347,445)	(344,417)	(344,417)	(344,417)	(343,286)	(343,286)	(343,286)	(337,292)	(337,292)	(337,292)	(326,614)
Total			(14,387,640)	(14,387,640)	(14,387,640)	(14,041,600)	(14,041,600)	(14,041,600)	(13,888,499)	(13,888,499)	(13,888,499)	(13,168,828)	(13,168,828)	(13,168,828)	(11,822,885)
Difference			1	1	1	(1)	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)	(4)
ADIT per Book (Accounts 190, 255.5, 282, 283) Difference			(14,387,640)	(14,387,640)	(14,387,640)	(14,041,600)	(14,041,600)	(14,041,600)	(13,888,499)	(13,888,499)	(13,888,499)	(13,168,828)	(13,168,828)	(13,168,828)	(11,822,885)
Adjustments ⁽¹⁾ :															
MIP/PP Accrual			834,776	834,776	834,776	833,473	833,473	833,473	832,169	832,169	832,169	830,866	830,866	830,866	756,501
SERP Adjustment			-	-	-	-	-	-	-	-	-	-	-	-	-
SERP DTL Offset			-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan			-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP			-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense			-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48			-	-	-	-	-	-	-	-	-	-	-	-	-
Div 012 Total Adjustments			834,776	834,776	834,776	833,473	833,473	833,473	832,169	832,169	832,169	830,866	830,866	830,866	756,501
Div 012 Adjusted ADIT			(13,552,864)	(13,552,864)	(13,552,864)	(13,208,127)	(13,208,127)	(13,208,127)	(13,056,330)	(13,056,330)	(13,056,330)	(12,337,962)	(12,337,962)	(12,337,962)	(11,066,384)

Note:

1 Adjustments are for those items not included in rate base for ratemaking purposes

[Links to a. Plant Balances 2023 TN Case.xlsx](#)

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091D1V

Adjustment Description	Category	Adj Code	Fiscal 2022 9/30/2022	Fiscal 2023 10/31/2022	Fiscal 2023 11/30/2022	Fiscal 2023 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023 4/30/2023	Fiscal 2023 5/31/2023	Fiscal 2023 6/30/2023	Fiscal 2023 7/31/2023	Fiscal 2023 8/31/2023	Fiscal 2023 9/30/2023
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/PPP Accrual	ACC	ACC04	325,429	325,429	325,429	311,957	311,957	311,957	298,613	298,613	298,613	285,296	285,296	285,296	396,122
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	99,204	99,204	99,204	99,181	99,181	99,181	99,198	99,198	99,198	99,227	99,227	99,227	97,281
Worker's Comp Insurance Reserve	ACC	ACC12	(104,128)	(104,128)	(104,128)	(105,063)	(105,063)	(105,063)	(126,605)	(126,605)	(126,605)	(140,230)	(140,230)	(140,230)	(149,359)
Accrual - Subtotal			320,505	320,505	320,505	306,075	306,075	306,075	271,206	271,206	271,206	244,293	244,293	244,293	344,044
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	1,010,204	1,010,204	1,010,204	1,009,647	1,009,647	1,009,647	1,009,626	1,009,626	1,009,626	1,010,310	1,010,310	1,010,310	1,011,675
SERP DTL Offset	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-
VEBA Trust Contribution Adjustment	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Book Gain or Loss	BEN	NBP22	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Tax Gain or Loss	BEN	NBP23	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Unrealized Gain or Loss	BEN	NBP24	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PEN01	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	BEN	PR001	(4,729,631)	(4,729,631)	(4,729,631)	(4,953,608)	(4,953,608)	(4,953,608)	(5,310,861)	(5,310,861)	(5,310,861)	(5,698,517)	(5,698,517)	(5,698,517)	(6,937,121)
Benefits - Subtotal			(3,719,427)	(3,719,427)	(3,719,427)	(3,943,961)	(3,943,961)	(3,943,961)	(4,301,235)	(4,301,235)	(4,301,235)	(4,688,207)	(4,688,207)	(4,688,207)	(5,925,446)
CWIP	CWIP/RWIP	FXA26	(126,943)	(126,943)	(126,943)	(126,913)	(126,913)	(126,913)	(126,936)	(126,936)	(126,936)	(126,973)	(126,973)	(126,973)	(127,089)
RWIP	CWIP/RWIP	FXA47	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(107)
CWIP/RWIP - Subtotal			(126,944)	(126,944)	(126,944)	(126,914)	(126,914)	(126,914)	(126,937)	(126,937)	(126,937)	(126,974)	(126,974)	(126,974)	(127,196)
Fixed Asset Cost Adjustment	FXA	FXA01	(959,665)	(959,665)	(959,665)	(959,443)	(959,443)	(959,443)	(959,614)	(959,614)	(959,614)	(959,893)	(959,893)	(959,893)	(960,698)
Depreciation Adjustment	FXA	FXA02	241,311	241,311	241,311	239,698	239,698	239,698	238,096	238,096	238,096	236,520	236,520	236,520	268,197
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	FXA	FXA13	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) TPE	FXA	FXA46	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs Aggregation Sec 481(a) Adj	FXA	FXA50	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Asset Cost Adj	FXA	FXA80	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal			(718,354)	(718,354)	(718,354)	(719,745)	(719,745)	(719,745)	(721,518)	(721,518)	(721,518)	(723,373)	(723,373)	(723,373)	(692,501)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	GDW	ONT13	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Loss Carryforward	ONT	CAP_LOSS_CF	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	ONT	DTE01	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	ONT	DTE12	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	22,565	22,565	22,565	22,559	22,559	22,559	22,563	22,563	22,563	22,570	22,570	22,570	22,589
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	-	-	-	-	-	-	-	-	-	-	-	-	-
Leases - Assets	ONT	DVA10	(1,232,790)	(1,232,790)	(1,232,790)	(1,189,253)	(1,189,253)	(1,189,253)	(1,124,343)	(1,124,343)	(1,124,343)	(1,060,125)	(1,060,125)	(1,060,125)	(1,008,700)
DIG on Fixed Assets	ONT	DVA16	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	(810,703)	(810,703)	(810,703)	(810,516)	(810,516)	(810,516)	(810,660)	(810,660)	(810,660)	(810,896)	(810,896)	(810,896)	(811,576)
DIG on Fixed Assets - WKG	ONT	DVA19	-	-	-	-	-	-	-	-	-	-	-	-	-
Leases - Liabilities	ONT	DVA20	1,232,790	1,232,790	1,232,790	1,189,253	1,189,253	1,189,253	1,124,343	1,124,343	1,124,343	1,060,125	1,060,125	1,060,125	1,008,700
Leases Reclass - Liabilities	ONT	DVA21	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	(116,261)	(116,261)	(116,261)	(116,234)	(116,234)	(116,234)	(116,255)	(116,255)	(116,255)	(116,289)	(116,289)	(116,289)	(120,930)
MVG Right of Way	ONT	DVA35	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ComfurT Goodwill	ONT	DVA37	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	ITE03	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Contracts	ONT	ITE05	-	-	-	-	-	-	-	-	-	-	-	-	-
Linder - Partnership Investment	ONT	ITE08	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	ITE11	1,657,696	1,657,696	1,657,696	1,657,312	1,657,312	1,657,312	1,657,607	1,657,607	1,657,607	1,658,090	1,658,090	1,658,090	1,315,979
481(a) UNICAP	ONT	ITE15	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	ITE19	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	18,349	18,349	18,349	12,216	12,216	12,216	15,412	15,412	15,412	18,735	18,735	18,735	38,339
Clearing Account - Adjustment	ONT	ONT03	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	ONT	ONT04	27	27	27	27	27	27	87	87	87	87	87	87	404
RAR CWT 1990-1985	ONT	ONT06	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed Contracts	ONT	ONT09	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Inc Recognized for MTM Acctg	ONT	ONT19	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR Amortization of Non-Compete	ONT	ONT20	-	-	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	ONT	ONT21	281,961	281,961	281,961	281,895	281,895	281,895	281,946	281,946	281,946	282,028	282,028	282,028	282,264
Monarch - Non Compete	ONT	ONT22	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	-	-	-	-	-	-	-	-	-	-	-	-	-
Duke - Purchased Contracts	ONT	ONT27	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	(1,069)	(1,069)	(1,069)	4,563	4,563	4,563	15,808	15,808	15,808	(5,306)	(5,306)	(5,306)	(11,989)
Rate Case Accrual	ONT	ONT32	(37,483)	(37,483)	(37,483)	(16,672)	(16,672)	(16,672)	(37,481)	(37,481)	(37,481)	(37,492)	(37,492)	(37,492)	-
Research and Development Expenses	ONT	ONT33	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	-	-	-	-	-	-	-	-	-	-	-	-	-
IGS - Purchased Contracts	ONT	ONT39	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	ONT	ONT51	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	913,489	913,489	913,489	1,344,313	1,344,313	1,344,313	1,640,817	1,640,817	1,640,817	1,937,980	1,937,980	1,937,980	1,174,408
Tax Free Interest - Temp	ONT	ONT58	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment - Atmos Gathering LLC	ONT	ONT66	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8-029 Reg Asset Deferral	ONT	ONT69	-	-	-	-									

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
091DW

Adjustment Description	Category	Adj Code	Fiscal 2022 9/30/2022	Fiscal 2023 10/31/2022	Fiscal 2023 11/30/2022	Fiscal 2023 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023 4/30/2023	Fiscal 2023 5/31/2023	Fiscal 2023 6/30/2023	Fiscal 2023 7/31/2023	Fiscal 2023 8/31/2023	Fiscal 2023 9/30/2023
Intra Period Tax Allocation	ONT	OTH	-	-	-	16,247	16,247	16,247	24,820	24,820	24,820	46,415	46,415	46,415	-
Regulatory Asset - LGS Amortization	ONT	RGAO1	-	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC - Equity Gross-Up	ONT	RGAO2	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RGAO3	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Winter Weather Event	ONT	RGAO4	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RGLO1	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Liability - Pension & OPEB asset	ONT	RGLO2	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RGLO3	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RGLO4	(8,639)	(8,639)	(8,639)	(2,879)	(2,879)	(2,879)	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RGLO5	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - 2017 Gross Up	ONT	RGLO6	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - KY GLID	ONT	RGLO7	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - NSC	ONT	RGLO8	(114,375)	(114,375)	(114,375)	(114,349)	(114,349)	(114,349)	(59,886)	(59,886)	(59,886)	(38,468)	(38,468)	(38,468)	(48,217)
Fuel Cell ITC	ONT	RGLO9	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA - Hurricane Ida	ONT	RGLO11	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA	ONT	ATTID_RGL_LA	-	-	-	-	-	-	-	-	-	-	-	-	-
CNG Tax Credit	ONT	ATTID_Alternative Fuel Credit_CNG	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal			1,805,557	1,805,557	1,805,557	2,278,482	2,278,482	2,278,482	2,634,778	2,634,778	2,634,778	2,957,454	2,957,454	2,957,454	1,841,271
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	TAX	TAX05	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 115 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Fuel Cell Credit	TAX	TAX15	-	-	-	-	-	-	-	-	-	-	-	-	-
State Texas Margin WWE DTL	TAX	SATTD_ONT10	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Other	TAX	TAX43	-	-	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow on State NOL	TAX	TAX13	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	TAX	TAX14	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Valuation Allow Enterprise Zone ITC	TAX	TAX37	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation Allow Fed Tax Enterprise Zone ITC	TAX	TAX38	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48	TAX	TAX44	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48 TN	TAX	TAX45	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Federal Tax on Enterprise ITC	TAX	TAX42	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			(2,438,663)	(2,438,663)	(2,438,663)	(2,206,063)	(2,206,063)	(2,206,063)	(2,243,706)	(2,243,706)	(2,243,706)	(2,336,807)	(2,336,807)	(2,336,807)	(4,559,829)
Per Financials:															
A1900-28201			4,376,105	4,376,105	4,376,105	4,685,879	4,685,879	4,685,879	4,876,759	4,876,759	4,876,759	5,060,410	5,060,410	5,060,410	4,201,714
A1900-28206			1,185,605	1,185,605	1,185,605	1,263,290	1,263,290	1,263,290	1,314,084	1,314,084	1,314,084	1,360,455	1,360,455	1,360,455	1,146,049
A2550-28001			-	-	-	-	-	-	-	-	-	-	-	-	-
A2820-28201			(665,103)	(665,103)	(665,103)	(666,380)	(666,380)	(666,380)	(667,635)	(667,635)	(667,635)	(668,864)	(668,864)	(668,864)	(644,034)
A2820-28206			(180,196)	(180,196)	(180,196)	(180,279)	(180,279)	(180,279)	(180,819)	(180,819)	(180,819)	(181,483)	(181,483)	(181,483)	(175,666)
A2830-28201			(5,629,811)	(5,629,811)	(5,629,811)	(5,752,366)	(5,752,366)	(5,752,366)	(5,969,368)	(5,969,368)	(5,969,368)	(6,219,720)	(6,219,720)	(6,219,720)	(7,140,315)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(1,525,270)	(1,525,270)	(1,525,270)	(1,556,209)	(1,556,209)	(1,556,209)	(1,616,726)	(1,616,726)	(1,616,726)	(1,687,608)	(1,687,608)	(1,687,608)	(1,947,576)
Total			(2,438,671)	(2,438,671)	(2,438,671)	(2,206,066)	(2,206,066)	(2,206,066)	(2,243,706)	(2,243,706)	(2,243,706)	(2,336,811)	(2,336,811)	(2,336,811)	(4,559,829)
Difference			8	8	8	3	3	3	0	0	0	4	4	4	1
ADIT per Book (Accounts 190, 255.5, 282, 283) Difference			(2,438,671)	(2,438,671)	(2,438,671)	(2,206,066)	(2,206,066)	(2,206,066)	(2,243,706)	(2,243,706)	(2,243,706)	(2,336,811)	(2,336,811)	(2,336,811)	(4,559,829)
Adjustments ⁽¹⁾ :															
MIP/VPP Accrual			(325,429)	(325,429)	(325,429)	(311,957)	(311,957)	(311,957)	(298,613)	(298,613)	(298,613)	(285,296)	(285,296)	(285,296)	(396,122)
SEBP Adjustment			(1,010,204)	(1,010,204)	(1,010,204)	(1,009,647)	(1,009,647)	(1,009,647)	(1,009,626)	(1,009,626)	(1,009,626)	(1,010,310)	(1,010,310)	(1,010,310)	(1,011,675)
SEBP DTL Offset			-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan			-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP			-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense			-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48			-	-	-	-	-	-	-	-	-	-	-	-	-
Div 091 Total Adjustments			(1,335,633)	(1,335,633)	(1,335,633)	(1,321,604)	(1,321,604)	(1,321,604)	(1,308,239)	(1,308,239)	(1,308,239)	(1,295,606)	(1,295,606)	(1,295,606)	(1,407,797)
Div 091 Adjusted ADIT			(3,774,304)	(3,774,304)	(3,774,304)	(3,527,670)	(3,527,670)	(3,527,670)	(3,551,945)	(3,551,945)	(3,551,945)	(3,632,417)	(3,632,417)	(3,632,417)	(5,967,626)

Note:

1 Adjustments are for those items not included in rate base for ratemaking purposes

[Links to a. Plant Balances 2023 TN Case.xlsx](#)

Adjustment Description	Category	Adj Code	Fiscal 2022 9/30/2022	Fiscal 2023 10/31/2023	Fiscal 2023 11/30/2022	Fiscal 2023 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023 4/30/2023	Fiscal 2023 5/31/2023	Fiscal 2023 6/30/2023	Fiscal 2023 7/31/2023	Fiscal 2023 8/31/2023	Fiscal 2023 9/30/2023
Environmental Activities	ACC	ACC01	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/RWP Accrual	ACC	ACC04	(103,264)	(103,264)	(103,264)	(103,264)	(103,264)	(103,264)	(103,264)	(103,264)	(103,264)	(103,264)	(103,264)	(103,264)	(103,326)
Accrued Environmental Asset	ACC	ACC05	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	-	-	-	-	-	-	-	-	-	-	-	-	-
Sell Insurance - Adjustment	ACC	ACC08	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	(39,481)	(39,481)	(39,481)	(39,481)	(39,481)	(39,481)	(39,481)	(39,481)	(39,481)	(39,481)	(39,481)	(39,481)	(43,830)
Worker's Comp Insurance Reserve	ACC	ACC12	90,523	90,523	90,523	92,710	92,710	92,710	96,082	96,082	96,082	99,117	99,117	99,117	103,853
Accrual - Subtotal			(52,222)	(52,222)	(52,222)	(50,035)	(50,035)	(50,035)	(46,663)	(46,663)	(46,663)	(43,628)	(43,628)	(43,628)	(43,303)
Rabbi Trust - True Up	BEN	NBP01	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	-	-	-	-	-	-	-	-	-	-	-	-	-
SERP DTL Offset	BEN	NBP04	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	-	-	-	-	-	-	-	-	-	-	-	-	-
VEBA Trust Contribution Adjustment	BEN	NBP08	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Book Gain or Loss	BEN	NBP22	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Tax Gain or Loss	BEN	NBP23	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust Unrealized Gain or Loss	BEN	NBP24	-	-	-	-	-	-	-	-	-	-	-	-	-
Person Expense	BEN	PE001	-	-	-	-	-	-	-	-	-	-	-	-	-
FASION Adjustment	BEN	PR001	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819
Benefits - Subtotal			24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819	24,819
CWIP/RWIP	FAXA	FAXA26	(349,156)	(349,156)	(349,156)	(349,156)	(349,156)	(349,156)	(349,156)	(349,156)	(349,156)	(1,816,875)	(1,816,875)	(1,816,875)	(17,980)
RWIP	FAXA	FAXA47	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)	(26,815)
CWIP/RWIP - Subtotal			(375,971)	(375,971)	(375,971)	(375,971)	(375,971)	(375,971)	(375,971)	(375,971)	(375,971)	(1,843,690)	(1,843,690)	(1,843,690)	(30,225)
Fixed Asset Cost Adjustment	FAXA	FAXA01	(72,620,019)	(72,620,019)	(72,620,019)	(74,585,509)	(74,585,509)	(74,585,509)	(78,135,966)	(78,135,966)	(78,135,966)	(78,967,161)	(78,967,161)	(78,967,161)	(81,050,860)
Depreciation Adjustment	FAXA	FAXA02	(28,314,290)	(28,31											

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division:
5093000

Adjustment Description	Category	Adj Code	Fiscal 2022 9/30/2022	Fiscal 2023 10/31/2022	Fiscal 2023 11/30/2022	Fiscal 2023 12/31/2022	Fiscal 2023 1/31/2023	Fiscal 2023 2/28/2023	Fiscal 2023 3/31/2023	Fiscal 2023 4/30/2023	Fiscal 2023 5/31/2023	Fiscal 2023 6/30/2023	Fiscal 2023 7/31/2023	Fiscal 2023 8/31/2023	Fiscal 2023 9/30/2023
Regulatory Liability - 2017 Gross Up	ONT	RLG06	5,665,823	5,532,691	5,399,560	5,266,428	5,133,296	5,000,165	4,867,034	4,733,902	4,600,771	4,469,196	4,337,622	4,206,048	4,074,473
Regulatory Liability - KY GUD	ONT	RLG07	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - NSC	ONT	RLG08	60,686	60,686	60,686	60,686	60,686	60,686	169,669	169,669	169,669	213,255	213,255	213,255	55,193
Fuel Cell ITC	ONT	RLG09	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA - Hurricane Ida	ONT	RLG11	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - LA	ONT	ATTD_BGL_LA	-	-	-	-	-	-	-	-	-	-	-	-	-
CHG Tax Credit	ONT	ATTD_Alternative Fuel Credit_CNG	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal	ONT		4,422,594	4,289,462	4,156,331	4,175,625	4,042,493	3,909,362	4,565,860	4,432,728	4,299,597	4,445,143	4,313,569	4,181,995	2,672,446
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	6,606,362	6,606,362	6,606,362	6,600,036	6,600,036	6,600,036	5,846,428	5,846,428	5,846,428	6,102,251	6,102,251	6,102,251	7,396,271
ST-State Bonus Depreciation	TAX	TAX05	3,785,206	3,785,206	3,785,206	3,785,206	3,785,206	3,785,206	3,785,206	3,785,206	3,785,206	3,785,206	3,785,206	3,785,206	3,267,571
FD-FAS 155 Adjustment	TAX	TAX06	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Other	TAX	TAX10	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	(794,893)	(794,893)	(794,893)	(794,893)	(794,893)	(794,893)	(794,893)	(794,893)	(794,893)	(794,893)	(794,893)	(794,893)	(686,130)
FD-Federal Benefit on State NOL	TAX	TAX12	(1,387,336)	(1,387,336)	(1,387,336)	(1,386,008)	(1,386,008)	(1,386,008)	(1,227,750)	(1,227,750)	(1,227,750)	(1,281,473)	(1,281,473)	(1,281,473)	(1,553,217)
FD-Fuel Cell Credit	TAX	TAX15	-	-	-	-	-	-	-	-	-	-	-	-	-
State Texas Margin WWE DTL	TAX	SATTD_ONT10	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Other	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow on State NOL	TAX	TAX13	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation on Fed Tax of St NO	TAX	TAX14	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-FAS 158 Measurement Date Change	TAX	TAX22	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	-	-	-	-	-	-	-	-	-	-	-	-	-
ST - Valuation Allow Enterprise Zone ITC	TAX	TAX37	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Valuation Allow Fed Tax Enterprise Zone ITC	TAX	TAX38	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX39	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE NOL_FIN48	TAX	TAX44	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(1,124,877)	(970,278)
STATE NOL_FIN48 TN	TAX	TAX45	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)	(312,712)
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	-	-	-	-	-	-	-	-	-	-	-	-	-
FD - Federal Tax on Enterprise ITC	TAX	TAX42	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Tax Effected Items - Subtotal			6,771,750	6,771,750	6,771,750	6,766,752	6,766,752	6,766,752	6,171,402	6,171,402	6,171,402	6,373,502	6,373,502	6,373,502	7,141,445
Total Accumulated Deferred Income Tax			(93,350,306)	(93,483,438)	(93,616,569)	(95,602,441)	(95,735,573)	(95,868,704)	(99,454,288)	(99,587,420)	(99,720,551)	(100,771,417)	(100,902,993)	(101,034,565)	(105,291,492)
Per Financials:															
A1900-28201			8,060,441	7,927,309	7,794,177	6,783,276	6,650,145	6,517,013	8,087,684	7,954,553	7,821,421	7,669,452	7,537,878	7,406,303	6,570,066
A1900-28206			7,202,978	7,202,978	7,202,978	7,194,014	7,194,014	7,194,014	6,468,977	6,468,977	6,468,977	6,741,416	6,741,416	6,741,416	8,096,893
A2550-28001			-	-	-	-	-	-	-	-	-	-	-	-	-
A2820-28201			(76,908,435)	(76,908,435)	(76,908,435)	(78,420,883)	(78,420,883)	(78,420,883)	(81,074,127)	(81,074,127)	(81,074,127)	(82,934,436)	(82,934,436)	(82,934,436)	(85,942,975)
A2820-28206			(21,411,540)	(21,411,540)	(21,411,540)	(21,912,217)	(21,912,217)	(21,912,217)	(22,790,551)	(22,790,551)	(22,790,551)	(23,406,392)	(23,406,392)	(23,406,392)	(24,955,963)
A2830-28201			(6,763,792)	(6,763,792)	(6,763,792)	(6,679,096)	(6,679,096)	(6,679,096)	(6,454,320)	(6,454,320)	(6,454,320)	(5,572,973)	(5,572,973)	(5,572,973)	(5,981,987)
A2830-28204			-	-	-	-	-	-	-	-	-	-	-	-	-
A2830-28206			(3,529,965)	(3,529,965)	(3,529,965)	(3,567,533)	(3,567,533)	(3,567,533)	(3,691,949)	(3,691,949)	(3,691,949)	(3,268,486)	(3,268,486)	(3,268,486)	(3,077,522)
Total			(93,350,313)	(93,483,444)	(93,616,576)	(95,602,438)	(95,735,570)	(95,868,701)	(99,454,293)	(99,587,417)	(99,720,548)	(100,771,418)	(100,902,993)	(101,034,567)	(105,291,487)
Difference			7	7	7	(3)	(3)	(3)	(3)	(3)	(3)	1	1	1	(5)
ADIT per Book (Accounts 190, 255.5, 282, 283)			(93,350,313)	(93,483,444)	(93,616,576)	(95,602,438)	(95,735,570)	(95,868,701)	(99,454,285)	(99,587,417)	(99,720,548)	(100,771,418)	(100,902,993)	(101,034,567)	(105,291,487)
Difference			7	7	7	(3)	(3)	(3)	(3)	(3)	(3)	1	1	1	(5)
Adjustments:															
MIP/PPP Accrual ⁽¹⁾			103,264	103,264	103,264	103,264	103,264	103,264	103,264	103,264	103,264	103,264	103,264	103,264	103,326
SEBP Adjustment ⁽¹⁾			-	-	-	-	-	-	-	-	-	-	-	-	-
SERP DTL Offset ⁽¹⁾			-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan ⁽¹⁾			-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP ⁽¹⁾			-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense ⁽¹⁾			-	-	-	-	-	-	-	-	-	-	-	-	-
Winter Storm URI ST-State Net Operating Loss ⁽¹⁾			(209,179)	(209,179)	(209,179)	(309,193)	(309,193)	(309,193)	(339,604)	(339,604)	(339,604)	(352,596)	(352,596)	(352,596)	(358,240)
Winter Storm URI FD-Federal Benefit on State NOL ⁽¹⁾			43,928	43,928	43,928	64,931	64,931	64,931	71,317	71,317	71,317	74,046	74,046	74,046	75,231
STATE NOL_FIN48			1,437,589	1,437,589	1,437,589	1,437,589	1,437,589	1,437,589	1,437,589	1,437,589	1,437,589	1,437,589	1,437,589	1,437,589	1,282,990
Div 093 Total Adjustments			1,375,602	1,375,602	1,375,602	1,296,591	1,296,591	1,296,591	1,272,566	1,272,566	1,272,566	1,262,302	1,262,302	1,262,302	1,103,306
Div 093 Adjusted ADIT			(91,974,711)	(92,107,843)	(92,240,974)	(94,305,847)	(94,438,979)	(94,572,110)	(98,181,719)	(98,314,851)	(98,447,982)	(99,509,116)	(99,640,691)	(99,772,265)	(104,188,181)

Notes:

1 Adjustments are for those items not included in rate base for ratemaking purposes.

2 Reflects the tax impact of securitization and adjustment to remove the impact of Winter Storm Uri adjustments. Please see Tab "Winter Storm Uri Fed NOL TN".

[Links to a. Plant Balances 2023 TN Case.xlsx](#)

Atmos-Account Ending Balances by YTD
September 2022
GL Account Major 1823
GL Account Subs 14224 & 14225

Period Name	COMPANY	COMPANY Descr	COST CENTER Descr	ACCOUNT	ACCOUNT Descr	SUB ACCOUNT	SUB ACCOUNT Descr	Year End Balance
SEP-22	060	Atmos Energy-Colorado-Kansas	ATM-Default	1823	Other Regulatory Assets	14224	2021 Winter Event - gas cost	3,864,920
SEP-22	060	Atmos Energy-Colorado-Kansas	ATM-Default	1823	Other Regulatory Assets	14224	2021 Winter Event - gas cost	85,909,366
SEP-22	060	Atmos Energy-Colorado-Kansas	ATM-Default	1823	Other Regulatory Assets	14225	2021 Winter Event - interest	2,590,135

92,364,422 Total September Balance recorded to Kansas

21% Tax Effectted at Federal Tax rate 21%

19,396,529 Total Tax Effectted Ending Balance

Total Balances Recorded December 2022

19,396,529 Total September Balance as recorded

3,331,181 FY23 Q1 Activity

22,727,710 Total Tax Effectted Ending Balance December 2022

State NOL TN Adjustment Summary September 2022 Balances

3.4842% TN Apportionment

see note 1 below

6.50% TN Tax Rate

209,179 State NOL TN Adjustment

State NOL TN Adjustment Summary December 2022 Balances

4.39521% TN Apportionment

see note 2 below

6.50% TN Tax Rate

309,193 State NOL TN Adjustment

Note 1 September 2022 TN apportionment calculation based on 3 factor, triple sales methodology

2.6534% Sales

4.2818% Payroll

5.1789% Property

3.4842% Total Apportionment

Note 2 September 2023 TN apportionment calculation based on 3 factor, triple sales methodology

4.1718% Sales

4.2818% Payroll

5.1789% Property

4.39521% Total Apportionment

Last Update		COST				SUB		SERVICE					
SEP-22	Date	COMPANY	COMPANY Descr	CENTER	COST CENTER Descr	ACCOUNT	ACCOUNT Descr	SUB ACCOUNT	SUB ACCOUNT Descr	AREA	SERVICE AREA Descr	Period End Balance	Period End Date
SEP-22	01-Nov-2019 000	Altom Energy-West Texas		0000	ATM-Default	1740	Miscellaneous current and accrued assets	14254	2021 Winter Event - gas cost	03000	West Texas Div	2,410,587	30-Sep-2022
SEP-22	01-Nov-2019 000	Altom Energy-Colorado-Kansas		0000	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	03000	Colorado (N.E.CO prior to Oct-20)	3,953,099	30-Sep-2022
SEP-22	01-Nov-2019 000	Altom Energy-Colorado-Kansas		0000	ATM-Default	1823	Other Regulatory Assets	14224	2021 Winter Event - gas cost	03000	Colorado (N.E.CO prior to Oct-20)	3,884,920	30-Sep-2022
SEP-22	01-Nov-2019 000	Altom Energy-Colorado-Kansas		0000	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	03000	Southwest Colorado	948,867	30-Sep-2022
SEP-22	01-Nov-2019 000	Altom Energy-Mid-Tex		0000	ATM-Default	1740	Miscellaneous current and accrued assets	14225	2021 Winter Event - interest	190000	Mid-Tex Gas Division	14,818,232	30-Sep-2022
SEP-22	01-Nov-2019 000	Altom Energy-Colorado-Kansas		0000	ATM-Default	1823	Other Regulatory Assets	14225	2021 Winter Event - gas cost	081000	Kansas ADM	85,909,306	30-Sep-2022
SEP-22	01-Nov-2019 000	Altom Energy-Mid-Tex		0000	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	190000	Mid-Tex Gas Division	1,721,448,119	30-Sep-2022
SEP-22	01-Nov-2019 030	Altom Energy-West Texas		0000	ATM-Default	1740	Miscellaneous current and accrued assets	14225	2021 Winter Event - interest	010000	West Texas Div	2,477,350	30-Sep-2022
SEP-22	01-Nov-2019 000	Altom Energy-Colorado-Kansas		0000	ATM-Default	1823	Other Regulatory Assets	14225	2021 Winter Event - interest	081000	Kansas ADM	2,590,130	30-Sep-2022
SEP-22	01-Nov-2019 000	Altom Energy-Colorado-Kansas		0000	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	030000	Southwest Colorado	307,324	30-Sep-2022
2,118,527,761 September 2022 General Ledger Balance for all divisions													
92,364,422 September 2022 Pre Tax Balance reflected in DR Set 1-16 At 1 TN WWE Adjustment 9-30-23													
2,026,163,338 Difference													
2,026,854,288 Balances related to Texas entities not reflected in NOL adjustment due to recognition of securitization income in FY22													
6,209,890.32 Balances not captured at FY22 Q4 and later identified in FY22 tax return process. These balances were subsequently reflected as the RTP adjustment in DR Set 1-16 Attn1 TN WWE Adjustments 9-30-23													
2,026,163,338 Total Difference to general ledger explained													
6.00 Unexplained difference													

Atmos-Account Analysis USD

FY23 Q1 Activity

GL Account Major 1740

GL Account Subs 14225

Period Name	COMPANY	COMPANY Descr	ACCOUNT	ACCOUNT Descr	SUB ACCOUNT Descr	Net Entered Amt
OCT-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	262.60
OCT-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	27,637.57
OCT-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	27,637.57
OCT-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	1,570.73
OCT-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	165,313.71
OCT-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	165,313.71
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	(27,637.57)
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	262.60
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	27,637.57
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	(27,637.57)
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	(262.60)
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	(23,935.71)
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	27,637.57
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	27,637.57
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	262.60
NOV-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	27,637.57
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	(165,313.71)
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	(1,570.73)
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	(145,764.22)
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	165,313.71
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	165,313.71
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	1,570.73
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	(165,313.71)
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	165,313.71
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	165,313.71
NOV-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	1,570.73
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	107.53
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	11,317.32
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	2,151,245.09
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	23,413.42
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	23,413.42
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	222.46
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	(11,317.32)
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	(11,317.32)
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	(107.53)
DEC-22	030	Atmos Energy-West Texas	1740	14225	2021 Winter Event - interest	11,317.32
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	643.20
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	1,330.66
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	140,047.04
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	140,047.05
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	12,777,275.91
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	(67,694.36)
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	(643.20)
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	67,694.36
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	67,694.36
DEC-22	080	Atmos Energy-Mid-Tex	1740	14225	2021 Winter Event - interest	(67,694.36)

15,862,767 Total FY23 Q1 Activity

21% Tax Effected at Federal Tax rate 21%

3,331,181 Total Tax Effected Ending Balance

Period	Last Update	COST		SUB		SERVICE		Period End Balance	Period End Date
Name	Date	COMPANY	COMPANY Descr	CENTER	COST CENTER Descr	ACCOUNT	ACCOUNT Descr	AREA	SERVICE AREA Descr
DEC-22	28-Oct-2021	030	Alamos Energy-West Texas	0000	ATM-Default	1740	Miscellaneous current and accrued assets	010000	West Texas Div
DEC-22	28-Oct-2021	060	Alamos Energy-Colorado-Kansas	0000	ATM-Default	1740	Miscellaneous current and accrued assets	030000	Colorado (N.E CO prior to Oct-20)
DEC-22	28-Oct-2021	060	Alamos Energy-Colorado-Kansas	0000	ATM-Default	1823	Other Regulatory Assets	030000	Colorado (N.E CO prior to Oct-20)
DEC-22	28-Oct-2021	060	Alamos Energy-Colorado-Kansas	0000	ATM-Default	1740	Miscellaneous current and accrued assets	042000	Southwest Colorado
DEC-22	28-Oct-2021	080	Alamos Energy-Mid-Tex	0000	ATM-Default	1740	Miscellaneous current and accrued assets	14225	Mid-Tex Gas Division
DEC-22	28-Oct-2021	080	Alamos Energy-Colorado-Kansas	0000	ATM-Default	1823	Other Regulatory Assets	160000	Kansas ADM
DEC-22	28-Oct-2021	080	Alamos Energy-Mid-Tex	0000	ATM-Default	1740	Miscellaneous current and accrued assets	14224	Mid-Tex Gas Division
DEC-22	28-Oct-2021	030	Alamos Energy-West Texas	0000	ATM-Default	1740	Miscellaneous current and accrued assets	010000	West Texas Div
DEC-22	28-Oct-2021	060	Alamos Energy-Colorado-Kansas	0000	ATM-Default	1823	Other Regulatory Assets	042000	Southwest Colorado
DEC-22	28-Oct-2021	060	Alamos Energy-Colorado-Kansas	0000	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost
									2,131,890.583
									December 2022 General Ledger Balance
									188,227,189
									December 2022 Pro Tax Balance reflected in DR Set 1-16 At 1 TN WWE Adjustment 9-30-23
									2,023,623,394
									Differences
									2,023,994,231
									Balances related to Texas entities not reflected in NOL adjustment due to recognition of securitization income in FY22
									5,209,690
									Balances not captured identified in FY22 Q4 and balances not reflected in FY22 tax return process. These balances were subsequently reflected as the RTP adjustment in DR Set 1-16 Attn1 TN WWE Adjustments 9-30-23
									-2,539,944
									Other balances not captured for purposes of FY23 Q1 provision estimate based on Company's methodology
									2,023,623,394
									Total Differences to general ledger explained
									8.00
									Unexplained difference

Atmos-Account Ending Balances by YTD
March 2023
GL Account M: 1823+1740
GL Account Su 14224 & 14225+14231

Period Name	COMPANY	COMPANY Descr	COST CENTER Descr	ACCOUNT	ACCOUNT Descr	SUB ACCOUNT	SUB ACCOUNT Descr	Year End Balance
MAR-23	030	Atmos Energy-West Texas	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	-
MAR-23	060	Atmos Energy-Colorado-Kansas	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	2,587,582
MAR-23	060	Atmos Energy-Colorado-Kansas	ATM-Default	1823	Other Regulatory Assets	14224	2021 Winter Event - gas cost	85,909,366
MAR-23	080	Atmos Energy-Mid-Tex	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	-
MAR-23	030	Atmos Energy-West Texas	ATM-Default	1740	Miscellaneous current and accrued assets	14225	2021 Winter Event - interest	-
MAR-23	060	Atmos Energy-Colorado-Kansas	ATM-Default	1823	Other Regulatory Assets	14225	2021 Winter Event - interest	3,142,758
MAR-23	080	Atmos Energy-Mid-Tex	ATM-Default	1740	Miscellaneous current and accrued assets	14225	2021 Winter Event - interest	-
MAR-23	030	Atmos Energy-West Texas	ATM-Default	1823	Other Regulatory Assets	14231	Texas Securitization Financing Regulatory Asset	4,674,876
MAR-23	080	Atmos Energy-Mid-Tex	ATM-Default	1823	Other Regulatory Assets	14231	Texas Securitization Financing Regulatory Asset	27,766,321

124,080,903 March 2023 Ending Balance
(5,209,050) Less Return to provision adjustments recognized for Income Tax
118,871,853 Total Adjusted March 2023 Ending Balance
21% Tax Effected at Federal Tax rate 21%
24,963,089 Total Tax Effected Ending Balance

Total Balances Recorded June 2023
24,963,089 Total March Balance as recorded
955,054 FY23 Q3 Activity relating to KS Securitization
25,918,143 Total Tax Effected Ending Balance June 2023

State NOL TN Adjustment Summary March 2023 Balances
4.40% TN Apportionment
6.50% TN Tax Rate
339,604 State NOL TN Adjustment

State NOL TN Adjustment Summary June 2023 Balances
4.40% TN Apportionment
6.50% TN Tax Rate
352,596 State NOL TN Adjustment

124,081,173	March 2023 General Ledger balance	
118,871,853	March 2023 Pre Tax Balance reflected in DR Set 1-16 Att 1 TN WVE Adjustment 9-30-23	
5,209,320	Difference	
5,209,050	Balances not captured at FY22 Q4 and later identified in FY22 tax return process. These balances were subsequently reflected as the RTP adjustment in DR Set 1-16 Att11 TN WVE Adjustments 9-30-23	
124,080,903	Total Difference to general ledger explained	
270.08	Unexplained difference	

Atmos-Account Ending Balances by YTD
FY23 Q3 Activity
GL Account Ma 1860
GL Account Sub 14178

Period Name	COMPANY	COMPANY Descr	COST CENTER	COST CENTER Descr	ACCOUNT	ACCOUNT Descr	SUB ACCOUNT	SUB ACCOUNT Descr	SERVICE AREA	SERVICE AREA Descr	Year End Balance
JUN-23	260	Atmos Energy Kansas Securitization I, LLC	0000	ATM-Default	1860	Miscellaneous deferred debits	14178	AEK Right-to-Bill Asset	260000	Atmos Energy Kansas Securitization I, LLC SA	93,600,000

4,547,876	Total FY23 Q3 Activity KS Only
21%	Tax Effected at Federal Tax rate 21%
955,054	Total Tax Effected Ending Balance

Period Name	Last Update Date	COST CENTER	COST CENTER Descr	COUNT	ACCOUNT Descr	SUB ACCOUNT	SUB ACCOUNT Descr	SERVICE AREA	SERVICE AREA Descr	Period Balance	Period End Date
JUN-23	28-Oct-2021	060	Altom Energy-Kansas Securitization I, LLC	0000	ATM-Default	1190	Altom Right-to-Buy Asset	20000	Altom Energy Kansas Securitization I, LLC SA	19,000.00	June 30-2023
JUN-23	28-Oct-2021	060	Altom Energy-Colorado-Kansas	0000	ATM-Default	1740	Miscellaneous current and accrued assets	03000	Colorado (R.E.C) prior to Oct-20)	1,558.575	30-Jun-2023
JUN-23	28-Oct-2021	080	Altom Energy-Mid-Texas	0000	ATM-Default	1823	Other Regulatory Assets	190000	Mid-Tex Gas Division	27,760.552	30-Jun-2023
JUN-23	28-Oct-2021	080	Altom Energy-Colorado-Kansas	0000	ATM-Default	1823	Other Regulatory Assets	AD00	Kansas ADM	126,060.042	30-Jun-2023
JUN-23	28-Oct-2021	030	Altom Energy-West Texas	0000	ATM-Default	1823	Other Regulatory Assets	010000	West Texas Div	4,674.915	30-Jun-2023
JUN-23	28-Oct-2021	080	Altom Energy-Colorado-Kansas	0000	ATM-Default	1823	Other Regulatory Assets	081000	Kansas ADM	(1)	30-Jun-2023

Atmos-Account Ending Balances by YTD
September 2023
GL Account !1823+1740+1860
GL Account !14224 & 14225+14231+14178

Period Name	COMPANY	COMPANY Descr	COST CENTER Descr	ACCOUNT	ACCOUNT Descr	SUB ACCOUNT	SUB ACCOUNT Descr	SERVICE AREA Descr	Year End Balance
SEP-23	260	Atmos Energy Kansas Securitization I, LLC	ATM-Default	1860	Miscellaneous deferred debits	14178	AEK Right-to-Bill Asset	Atmos Energy Kansas Securitization I, LLC SA	92,202,229
SEP-23	060	Atmos Energy-Colorado-Kansas	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	Colorado (N.E.CO prior to Oct-20)	1,078,026
SEP-23	060	Atmos Energy-Colorado-Kansas	ATM-Default	1823	Other Regulatory Assets	14224	2021 Winter Event - gas cost	Kansas ADM	-
SEP-23	030	Atmos Energy-West Texas	ATM-Default	1740	Miscellaneous current and accrued assets	14231	Texas Securitization Financing Regulatory Asset	West Texas City Plant Distribution	1,988,555
SEP-23	030	Atmos Energy-West Texas	ATM-Default	1823	Other Regulatory Assets	14231	Texas Securitization Financing Regulatory Asset	West Texas City Plant Distribution	2,654,549
SEP-23	030	Atmos Energy-West Texas	ATM-Default	1823	Other Regulatory Assets	14231	Texas Securitization Financing Regulatory Asset	West Texas Div	-
SEP-23	080	Atmos Energy-Mid-Tex	ATM-Default	1740	Miscellaneous current and accrued assets	14231	Texas Securitization Financing Regulatory Asset	Mid-Tex Gas Division	19,224,579
SEP-23	080	Atmos Energy-Mid-Tex	ATM-Default	1823	Other Regulatory Assets	14231	Texas Securitization Financing Regulatory Asset	Mid-Tex Gas Division	8,247,393

125,395,331 September 2021 Ending Balance
21% Tax Effected at Federal Tax rate 21%
26,333,019 Total Tax Effected Ending Balance

State NOL TN Adjustment Summary September 2023 Balances
4.40% TN Apportionment
6.50% TN Tax Rate
358,240 State NOL TN Adjustment

Last Update		COST		COST CENTER		SUB		SERVICE			
Name	Date	COMPANY	COMPANY Descr	CENTER	Descr	ACCOUNT	ACCOUNT Descr	ACCOUNT	SUB ACCOUNT Descr	AREA	SERVICE AREA Descr
SEP-23	28-Oct-2021	080	Atmos Energy-Kansas Securitization I, LLC	0000	ATM-Default	1800	Miscellaneous deferred debts	200000	Atmos Energy Kansas Securitization I, LLC SA	030000	Period End Balance
SEP-23	28-Oct-2021	060	Atmos Energy-Kansas	0000	ATM-Default	1740	Miscellaneous current and accrued assets	14224	2021 Winter Event - gas cost	033000	Period End Date
SEP-23	28-Oct-2021	060	Atmos Energy-Kansas	0000	ATM-Default	1823	Other Regulatory Assets	14224	2021 Winter Event - gas cost	081000	
SEP-23	28-Oct-2021	060	Atmos Energy-Kans	0000	ATM-Default	1823	Other Regulatory Assets	14231	Texas Securitization Financing Regulatory Asset	190000	
SEP-23	28-Oct-2021	030	Atmos Energy-West Texas	0000	ATM-Default	1823	Other Regulatory Assets	14231	Texas Securitization Financing Regulatory Asset	005000	
SEP-23	28-Oct-2021	030	Atmos Energy-West Texas	0000	ATM-Default	1823	Other Regulatory Assets	14231	Texas Securitization Financing Regulatory Asset	010000	
SEP-23	28-Oct-2021	080	Atmos Energy-Kans	0000	ATM-Default	1740	Miscellaneous current and accrued assets	14231	Texas Securitization Financing Regulatory Asset	19224	
SEP-23	28-Oct-2021	030	Atmos Energy-West Texas	0000	ATM-Default	1740	Miscellaneous current and accrued assets	14231	Texas Securitization Financing Regulatory Asset	005000	
										125,395,331	September 2023 General Ledger balance
										125,395,331	September 2023 Pre Tax Balance reflected in DR Set 1-16 Att 1 TN WVE Adjustment 9-30-23
										6.00	Difference

Shared Services Fuel Cell ITS
2550-28001

Division	Account	Account Description	Sub Account	Sub Account Description	Sum of SEP-22	Sum of OCT-22	Sum of NOV-22	Sum of DEC-22	Sum of JAN-23	Sum of FEB-23	Sum of MAR-23	Sum of APR-23	Sum of MAY-23	Sum of JUN-23	Sum of JUL-23	Sum of AUG-23	Sum of SEP-23
002	2550	Accumulated deferred investment tax credits	28001	Deferred Itc - Federal	(1,085,251)	(1,085,251)	(1,085,251)	(1,076,385)	(1,076,385)	(1,076,385)	(1,067,518)	(1,067,518)	(1,067,518)	(1,058,652)	(1,058,652)	(1,058,652)	(1,049,785)
002 Total					(1,085,251)	(1,085,251)	(1,085,251)	(1,076,385)	(1,076,385)	(1,076,385)	(1,067,518)	(1,067,518)	(1,067,518)	(1,058,652)	(1,058,652)	(1,058,652)	(1,049,785)
			2550-28001		SEP-22 (1,085,251)	OCT-22 (1,085,251)	NOV-22 (1,085,251)	DEC-22 (1,076,385)	JAN-23 (1,076,385)	FEB-23 (1,076,385)	MAR-23 (1,067,518)	APR-23 (1,067,518)	MAY-23 (1,067,518)	JUN-23 (1,058,652)	JUL-23 (1,058,652)	AUG-23 (1,058,652)	SEP-23 (1,049,785)

From: Da Silva, Ellie <Elaine.DaSilva@atmosenergy.com>
Sent: Thursday, November 30, 2023 3:14 PM
To: Matthews, William <William.Matthews@atmosenergy.com>
Cc: Carey-Vickerstaff, Chanda <Chanda.Carey-Vickerstaff@atmosenergy.com>
Subject: RE: ADIT update question

Hi William,

Apologies I quoted the incorrect account for the balance of the fuel cell.

The fuel cell ITC sits in account **2550-28001** with a balance of \$1,049,785 as of 9-30-23.

We record amortization to this account on a quarterly basis with the FY23 balances listed below.

- 9-30-23 - \$1,049,785
- 6-30-23 - \$1,058,652
- 3-31-23 - \$1,067,518
- 12-31-22 - \$1,076,385

GL account 2360-26501 is our federal income tax payable which is where the balances was monetized i.e. used against taxable income in FY22.

Let me know if you need anything else.

Thanks,
Ellie

Docket No. 24-00006
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 2
Question No. 2-06
Page 1 of 1

REQUEST:

Incentive Compensation (Source & Support). Refer to the spreadsheet attached with the Company's response to Consumer Advocate DR No. 1-18. Specifically refer to the Tab "CCAlloc 3 Factor" of this spreadsheet. Provide the source and support for the Capitalization Factors included in Cells E6 to F114 that appear as hard-coded values.

RESPONSE:

Please see Attachment 1 for the Company's Fiscal 2023 Shared Services Overhead Capitalization Study.

ATTACHMENT:

CA_2-06_Att1 - SSU Cap OH Study Fiscal 2023.xlsx

Fiscal 2023

Cost Center	Cost Center	Department	Responsibility	2022 Cap Labor Overhead %	2022 Cap Non-Labor Overhead %	2023 Cap Labor Overhead %	2023 Cap Non-Labor Overhead %	Complete
1001	1001	SS Dallas Executive Chairman	Accounting	N/A	N/A	N/A	N/A	
1101	1101	SS Dallas Chief Financial Officer	Accounting	80.89%	80.89%	81.18%	81.18%	Yes
1102	1102	SS Utility Operations	Accounting	83.53%	83.53%	84.92%	84.92%	Yes
1105	1105	SS Dallas Audit	Wiebe, Emily	0.00%	0.00%	0.00%	0.00%	Yes
1106	1106	SS Dallas Treasurer	Mezriere, Dan	61.41%	61.41%	63.84%	63.84%	Yes
1107	1107	SS Dallas Treasury	Schneider, Jason	80.89%	80.89%	81.18%	81.18%	Yes
1108	1108	SS Dallas Risk Management	Boyd, Derek	72.28%	72.28%	72.38%	72.38%	Yes
1110	1110	SS Dallas Procurement	Reynolds, Mike	48.55%	48.55%	49.87%	49.87%	Yes
1112	1112	SS Dallas Mail & Supply	Reynolds, Mike	19.66%	21.42%	19.04%	21.05%	Yes
1114	1114	SS Dallas Vice Pres & Controller	Thomas, Richard	30.68%	30.68%	31.30%	31.30%	Yes
1116	1116	SS Dallas Taxation	Multer, Joel	15.18%	15.18%	15.34%	15.34%	Yes
1117	1117	SS Dallas Acctg Services	Wiebe, Emily	83.74%	83.74%	82.01%	82.01%	Yes
1118	1118	SS Dallas Supply Chain	Moore, Akers	40.12%	40.12%	41.98%	41.98%	Yes
1119	1119	SS Dallas General Accounting	Hazard, Carrie	80.89%	80.89%	81.18%	81.18%	Yes
1120	1120	SS Dallas Accounts Payable	Sheffield, Becky	51.19%	51.19%	58.63%	58.63%	Yes
1121	1121	SS Dallas Plant Accounting	Hazari, Zia	90.85%	90.85%	84.06%	84.06%	Yes
1122	1122	ATM-Dallas Fin Rep & Acctg Svc	Michelle H Faulk	32.50%	32.50%	22.50%	22.50%	Yes
1123	1123	SS Dallas Gas Accounting	Ginty, Ryan	0.00%	0.00%	0.00%	0.00%	Yes
1125	1125	SS Dallas Financial Reporting	Faulk, Michelle / Gauvin, Rosemary	2.78%	2.78%	4.38%	4.38%	Yes
1126	1126	SS Dallas Payroll	Ross, Theresa	80.89%	80.89%	81.18%	81.18%	Yes
1128	1128	SS Dallas Property & Sales Tax	Conner, Brian	7.06%	7.06%	7.06%	7.06%	Yes
1129	1129	SS Dallas Income Tax	Huang, Catherine	38.00%	38.00%	43.00%	43.00%	Yes
1130	1130	SS Dallas Business Planning and Analysis	Bradshaw, Joel	66.87%	66.87%	69.25%	69.25%	Yes
1131	1131	Atmos Dallas Media Relations	Beauchamp, Elizabeth	0.00%	0.00%	0.00%	0.00%	Yes
1132	1132	SS Dallas Investor Relations	Mezriere, Dan	0.00%	0.00%	0.00%	0.00%	Yes
1133	1133	SS Dallas Communications	Enstice, Tim	0.00%	0.00%	0.00%	0.00%	Yes
1134	1134	SS Dallas IT	Jackson, Jason	38.57%	38.57%	38.57%	38.57%	Yes
1135	1135	SS Dal-IT E&O, Corporate Systems	McWhorter, Andrew	24.22%	39.00%	24.22%	39.00%	Yes
1137	1137	SS Dal-IT Engineering & Operations	Francis, Jos	24.06%	31.29%	24.06%	31.29%	Yes
1141	1141	SS Dallas Gas Purchase Accounting	Baugh, John	0.00%	0.00%	0.00%	0.00%	Yes
1144	1144	SS Dallas Rate Administration	Philip, Liza	0.00%	0.00%	0.00%	0.00%	Yes
1145	1145	SS Dallas Revenue Accounting	Melson, Mo	0.00%	0.00%	0.00%	0.00%	Yes
1146	1146	SS Dallas IT Enterprise Solutions	Jackson, Jason	0.00%	0.00%	0.00%	0.00%	Yes
1150	1150	SS Dallas Strategic Planning	Bradshaw, Joel	75.53%	75.53%	76.82%	76.82%	Yes
1153	1153	SS Dallas Distribution Acctg	Marrs, Gregory	0.00%	0.00%	0.00%	0.00%	Yes
1154	1154	SS Dallas Rates & Regulatory	Christian, Joe	80.89%	80.89%	81.18%	81.18%	Yes
1155	1155	SS Dallas Texas Gas Pipeline Accounting	Fry, Susan	0.00%	0.00%	0.00%	0.00%	Yes
1156	1156	SS Dal-IT Customer Services Systems	Moss, Steven	11.24%	29.61%	11.51%	30.54%	Yes
1157	1157	SS Stakeholder Strategy	Accounting	80.89%	80.89%	81.18%	81.18%	Yes
1158	1158	SS CCC IT Support	Jackson, Jason	0.00%	0.00%	0.00%	0.00%	Yes
1159	1159	SS Dallas Director Technical Training	Martin, Kelli / Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1161	1161	SS Dallas Benefits and Payroll Accounting	MacGibbon, Ruth	80.89%	80.89%	81.18%	81.18%	Yes
1164	1164	SS Dal-IT Security	Lance, Tamara	17.21%	22.31%	17.21%	22.31%	Yes
1167	1167	SS Dal-IT Enterprise Architecture	Womer, Scott	18.63%	56.25%	21.88%	61.13%	Yes
1171	1171	SS Dallas Regulatory Accounting	Pilkinton, Chad	N/A	N/A	N/A	N/A	N/A
1172	1172	Transmission Operational Technology	Sanford Rice	45.00%	45.00%	21.70%	36.15%	Yes
1173	1173	Distribution Operational Technology	Julane Justusson	18.57%	56.15%	22.22%	22.22%	Yes
1174	1174	MDTX Operational Technology - Distribution	Julane Justusson	53.00%	53.00%	11.11%	11.11%	Yes
1175	1175	Enterprise Operational Technology - Distributor	Julane Justusson	0.00%	0.00%	13.04%	13.04%	Yes
1201	1201	SS Dallas President and Chief Executive Officer	Accounting	80.89%	80.89%	81.18%	81.18%	Yes
1205	1205	SS Dallas Executive Vice President	Accounting	N/A	N/A	N/A	N/A	N/A
1209	1209	SS Dallas Security & Compliance	Murdock, Phillip / Keith, James	5.72%	5.72%	6.67%	6.67%	Yes
1212	1212	SS CSC-Customer Contact Management	Keith, James	27.16%	27.16%	27.20%	27.20%	Yes
1215	1215	SS Dispatch Operations	Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1216	1216	SS Dallas CSO Training & Knowledge Mgmt	Klabenes, Kyle/ Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1221	1221	SS Pipeline Admin	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1224	1224	SS Dallas CSO Human Resources	Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1226	1226	SS Dallas Customer Service	Keith, James	0.88%	8.85%	0.80%	8.13%	Yes
1227	1227	SS Dallas Customer Program Management	Blodgett, Bronson / Keith, James	4.96%	32.05%	2.42%	15.39%	Yes

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Cost Center	Cost Center	Department	Responsibility	2022 Cap Labor	2022 Cap Non-Labor	2023 Cap Labor	2023 Cap Non-Labor	Complete
				Overhead %	Overhead %	Overhead %	Overhead %	
1228	1228	SS Dallas Customer Revenue Management	Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1229	1229	SS Dallas Pipeline Safety	Jennifer Ries/Andy Treadway/Stephanie Engwall	54.09%	54.09%	49.72%	49.72%	Yes
1230	1230	Gas Control Operations	Matt Frihart	0.00%	0.00%	0.00%	0.00%	Yes
1231	1231	Transmission Gas Control Ops	Regan Hampton	0.00%	0.00%	0.00%	0.00%	Yes
1232	1232	Distribution Gas Control Ops	Johnnie Butler	0.00%	0.00%	0.00%	0.00%	Yes
1233	1233	Enterprise Gas Control Ops - Distribution	Kyle Carpenter	0.00%	0.00%	0.00%	0.00%	Yes
1234	1234	MDTX Gas Control Ops - Distribution	Terry Shuck	13.00%	13.00%	0.00%	0.00%	Yes
1401	1401	SS Dallas Employment & Employee Relations	Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1402	1402	SS Dallas Executive Compensation	Accounting	N/A	N/A	N/A	N/A	N/A
1403	1403	SS Dallas Human Resources - Vice Pres	Accounting / James Keith	0.00%	0.00%	0.00%	0.00%	Yes
1405	1405	SS Dallas Compensation & Benefits	Boles, Shele / Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1407	1407	SS Dallas Facilities	Rollins, Carrie/ Keith, James	26.43%	26.43%	26.43%	26.43%	Yes
1408	1408	SS Dallas Employee Development	Klabenes, Kyle / Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1414	1414	SS Tech Training Delivery	Martin, Kelli / Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1415	1415	SS Tech Training Prog & Curriculum	Martin, Kelli / Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1416	1416	SS Dallas Compensation and HRMS	Connelly, Melanie/ Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1417	1417	SS Dallas Corporate Programs	Callahan, Lorinda / James Keith	0.00%	0.00%	0.00%	0.00%	Yes
1420	1420	SS Dallas EAPC	Accounting	0.00%	0.00%	0.00%	0.00%	Yes
1463	1463	SS HR Benefit Variance	Accounting	19.66%	21.42%	19.04%	21.05%	Yes
1501	1501	SS Corporate Legal	Hoffman, Nick	80.89%	80.89%	81.18%	81.18%	Yes
1502	1502	SS Corporate Secretary	Johnson, Suzie	0.00%	0.00%	0.00%	0.00%	Yes
1503	1503	SS Corporate Governmental Affairs	Beauchamp, Elizabeth	0.00%	0.00%	0.00%	0.00%	Yes
1504	1504	SS Corporate Records Management	Accounting	80.89%	80.89%	81.18%	81.18%	Yes
1505	1505	SS Corporate Gas Contract Administration	Accounting	N/A	N/A	N/A	N/A	N/A
1507	1507	SS Corporate Texas Lobbying	Beauchamp, Elizabeth	0.00%	0.00%	0.00%	0.00%	Yes
1508	1508	SS Corporate Energy Assistance	Kinner, Fay	0.00%	0.00%	0.00%	0.00%	Yes
1809	1809	SS VP Gas Supply & Pipeline Admin	Malter, Kenny	N/A	N/A	N/A	N/A	N/A
1821	1821	SS Gas Supply Executive	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1822	1822	SS Dallas-Regional Gas Supply	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1823	1823	SS Dallas Gas Contract Admin	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1825	1825	SS Franklin-Gas Control & Storage	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1826	1826	SS New Orleans Gas Supply & Services	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1827	1827	SS Regional Supply Planning	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1828	1828	SS Jackson-West Region Gas Supply & Service	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1829	1829	SS Franklin-East Region Gas Supply & Services	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1831	1831	SS Dallas Gas Supply	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1832	1832	SS Dallas-Supply Planning	Malter, Kenny	N/A	N/A	N/A	N/A	N/A
1833	1833	SS Dallas-Corporate Gas Supply Risk Mgmt	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1835	1835	SS Franklin Gas Control	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1836	1836	SS TBS-System Support	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1837	1837	SS TBS-Application Support	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1838	1838	SS TBS-Technical Support	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1839	1839	SS TBS-Transportation & Scheduling	Malter, Kenny	0.00%	0.00%	0.00%	0.00%	Yes
1901	1901	SS Dallas Employee Relocation Exp	Kallas, Ray / Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1903	1903	SS Controller - Miscellaneous	Accounting	0.00%	0.00%	0.00%	0.00%	Yes
1904	1904	SS Dallas Performance Plan	Urteaga, Dan	33.90%	33.90%	33.50%	33.50%	Yes
1905	1905	SS Outside Director Retirement Cost	Accounting	0.00%	0.00%	0.00%	0.00%	Yes
1908	1908	SS Dallas SEBP	Accounting	0.00%	80.89%	0.00%	81.18%	Yes
1909	1909	SS Dallas I/C Billing & Other	Accounting	0.00%	0.00%	0.00%	0.00%	Yes
1910	1910	SS Corporate Overhead Capitalized	Accounting	0.00%	0.00%	0.00%	0.00%	Yes
1913	1913	SS Dallas Corporate Sourcing	Servigna, Fernando	57.05%	57.05%	59.22%	59.22%	Yes
1915	1915	SS Dallas Insurance	Boyd, Derek	0.00%	80.89%	0.00%	81.18%	Yes
1953	1953	SS Dallas Enterprise Team Meeting	Human Resources / Keith, James	0.00%	0.00%	0.00%	0.00%	Yes
1954	1954	SS Dallas Culture Council	Human Resources / Keith, James	0.00%	0.00%	0.00%	0.00%	Yes

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Cost Center	Comments	CC Number	PTO	Head Count	Total Hours	Total Direct Capital Hours+O5	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Check
1001	Cost center not used since Dec 2020	1001	-	-	-	-	-	-	-	-
1101		1101	440	2	4,160	-	2,890	670	600	4,160
1102		1102	240	1	2,080	-	1,495	265	320	2,080
1105		1105	-	-	-	-	-	-	-	-
1106		1106	440	2	4,160	-	2,273	1,287	600	4,160
1107		1107	1,280	6	12,480	-	8,702	2,018	1,760	12,480
1108		1108	880	5	10,400	-	7,232	1,808	1,360	10,400
1110		1110	240	1	2,080	-	567	569	944	2,080
1112		1112	560	3	-	-	-	-	-	-
1114		1114	320	2	4,160	-	1,152	2,528	480	4,160
1116		1116	200	1	2,080	-	276	1,524	280	2,080
1117		1117	160	1	2,080	-	1,509	331	240	2,080
1118		1118	880	7	14,560	-	5,323	7,358	1,879	14,560
1119		1119	1,000	6	12,480	-	8,929	2,071	1,480	12,480
1120		1120	1,360	7	14,560	-	7,411	5,229	1,920	14,560
1121	Updated headcount from PTO report for new hire Miriam Parral, who started in April 2022.	1121	920	6	12,480	-	9,314	1,766	1,400	12,480
1122		1122	360	2	4,160	-	819	2,821	520	4,160
1123		1123	200	1	2,080	-	-	1,800	280	2,080
1125	Increase is primarily due to daily updates/maintenance of CapEx dashboard	1125	1,440	8	16,640	-	637	13,923	2,080	16,640
1126		1126	960	5	10,400	-	7,338	1,702	1,360	10,400
1128		1128	3,120	17	35,360	-	2,180	28,700	4,480	35,360
1129		1129	760	5	10,400	-	3,973	5,267	1,160	10,400
1130	This cost center does not have material costs and is not part of capital spend. Added to study for completion purposes as it had spend in FY 2022 but wasn't listed within the file originally. Identified as part of Essbase comparison by Rosemary Gauvin.	1130	1,360	8	16,640	-	10,138	4,502	2,000	16,640
1131		1131	-	-	-	-	-	-	-	-
1132		1132	120	1	2,080	-	-	1,880	200	2,080
1133		1133	1,280	7	14,560	-	-	12,720	1,840	14,560
1134		1134	1,520	7	14,560	-	4,814	7,666	2,080	14,560
1135		1135	3,680	20	41,600	7,082	7,082	22,155	5,280	41,600
1137		1137	6,440	34	70,720	5,866	13,398	42,295	9,160	70,720
1141		1141	1,040	5	10,400	-	-	8,960	1,440	10,400
1144	Confirmed zero rate is correct	1144	1,160	7	14,560	-	-	12,840	1,720	14,560
1145		1145	520	3	6,240	-	-	5,480	760	6,240
1146		1146	-	-	-	-	-	-	-	-
1150		1150	640	3	6,240	-	4,117	1,243	880	6,240
1153	Updated headcount to 7 for expected new hire.	1153	1,280	7	14,560	-	-	12,720	1,840	14,560
1154		1154	2,560	14	29,120	-	20,651	4,789	3,680	29,120
1155		1155	1,320	6	12,480	-	-	10,680	1,800	12,480
1156		1156	4,440	26	54,080	10,225	4,299	33,036	6,520	54,080
1157	William Greer retired - former owner of cost center. Accounting completing on his behalf as his replacement is not yet identified. See details on CO OH Rate tab.	1157	240	1	2,080	-	1,429	331	320	2,080
1158		1158	-	-	-	-	-	-	-	-
1159		1159	400	2	4,160	-	-	3,600	560	4,160
1161		1161	840	4	8,320	-	5,812	1,348	1,160	8,320
1164		1164	2,120	13	27,040	1,470	3,858	18,553	3,160	27,040
1167		1167	2,320	12	24,960	10,892	2,360	8,428	3,280	24,960
1171	Cost center no longer used	1171	-	-	-	-	-	-	-	-
1172	New cost center as of Summer 2021	1172	2,280	13	27,040	4,379	4,197	15,144	3,320	27,040
1173	New cost center as of Summer 2021	1173	200	1	2,080	180	360	1,260	280	2,080
1174	New cost center as of Summer 2021	1174	440	2	4,160	356	356	2,848	600	4,160
1175	New cost center as of Summer 2021	1175	840	4	8,320	3,043	537	3,580	1,160	8,320
1201		1201	400	2	4,160	-	2,922	678	560	4,160
1205	Cost center no longer used	1205	-	-	-	-	-	-	-	-
1209	This cost center no longer has security - it is Engineering and Compliance	1209	1,640	9	18,720	-	1,092	15,268	2,360	18,720
1212	Projecting to have 30 more FT employees in FY23	1212	52,280	317	659,360	-	158,218	423,502	77,640	659,360
1215	Updated headcount is 82	1215	13,280	82	170,560	-	-	150,720	19,840	170,560
1216		1216	640	4	8,320	-	-	7,360	960	8,320
1221		1221	1,200	5	10,400	-	-	8,800	1,600	10,400
1224	Updated headcount to 9	1224	1,120	9	18,720	-	-	16,880	1,840	18,720
1226	Updated headcount to 15 based on budget	1226	2,560	15	31,200	2,028	203	25,209	3,760	31,200
1227	Headcount updated to 19 based on budget	1227	2,320	19	39,520	4,742	749	30,189	3,840	39,520

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Cost Center	Comments	CC Number	PTO	Head Count	Total Hours	Total Direct Capital Hours+O5	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Check
1228	Updated headcount from 138 to 152 based on budget	1228	26,640	152	316,160	-	-	277,360	38,800	316,160
1229		1229	2,320	14	29,120	-	12,767	12,913	3,440	29,120
1230		1230	240	1	2,080	-	-	1,760	320	2,080
1231		1231	2,440	12	24,960	-	-	21,560	3,400	24,960
1232		1232	240	1	2,080	-	-	1,760	320	2,080
1233		1233	2,040	11	22,880	-	-	19,960	2,920	22,880
1234	The employees in that CC that performed capital work have been moved to a different CC post Summer 2021; New cost center as of Summer 2021	1234	2,160	10	20,800	-	-	17,840	2,960	20,800
1401		1401	1,040	6	12,480	-	-	10,960	1,520	12,480
1402	Cost center no longer used	1402	-	-	-	-	-	-	-	-
1403		1403	760	4	8,320	-	-	7,240	1,080	8,320
1405		1405	1,440	8	16,640	-	-	14,560	2,080	16,640
1407	Updated budgeted Headcount from 6 to 7	1407	1,240	7	14,560	-	3,372	9,388	1,800	14,560
1408		1408	760	4	8,320	-	-	7,240	1,080	8,320
1414		1414	4,040	21	43,680	-	-	37,960	5,720	43,680
1415		1415	1,320	7	14,560	-	-	12,680	1,880	14,560
1416	Updated budgeted Headcount from 8 to 9	1416	1,520	9	18,720	-	-	16,480	2,240	18,720
1417		1417	200	1	2,080	-	-	1,800	280	2,080
1420	EAPC = Employee Activity Planning Committee - no capital related activity Cost center is used to book the budget to actuals benefit variance on a regular basis (budget to actual true-ups). Should follow total SS total labor/non-labor.	1420	-	-	-	-	-	-	-	-
1463		1463	-	-	-	-	-	-	-	-
1501		1501	4,360	23	47,840	-	33,801	7,839	6,200	47,840
1502		1502	-	-	-	-	-	-	-	-
1503		1503	400	2	2,080	-	-	1,840	240	2,080
1504		1504	840	4	8,320	-	-	7,160	1,160	8,320
1505	Cost center no longer used	1505	-	-	-	-	-	-	-	-
1507		1507	160	1	4,160	-	-	3,600	560	4,160
1508	Share the Warmth campaign; Liz Beauchamp confirmed on behalf of Faye.	1508	1,040	7	14,560	-	-	12,960	1,600	14,560
1809	Cost center no longer used.	1809	-	-	-	-	-	-	-	-
1821		1821	360	2	4,160	-	-	3,640	520	4,160
1822		1822	1,280	6	12,480	-	-	10,720	1,760	12,480
1823		1823	600	3	6,240	-	-	5,400	840	6,240
1825		1825	-	-	-	-	-	-	-	-
1826		1826	440	3	6,240	-	-	5,560	680	6,240
1827		1827	360	3	6,240	-	-	5,640	600	6,240
1828		1828	760	4	8,320	-	-	7,240	1,080	8,320
1829		1829	800	4	8,320	-	-	7,200	1,120	8,320
1831		1831	600	4	8,320	-	-	7,400	920	8,320
1832	Cost center no longer used.	1832	-	-	-	-	-	-	-	-
1833		1833	520	3	6,240	-	-	5,480	760	6,240
1835		1835	-	-	-	-	-	-	-	-
1836		1836	480	3	6,240	-	-	5,520	720	6,240
1837		1837	1,040	5	10,400	-	-	8,960	1,440	10,400
1838		1838	1,160	6	12,480	-	-	10,840	1,640	12,480
1839		1839	680	3	6,240	-	-	5,320	920	6,240
1901	Misc. items go through this cost center that do not need to be allocated to the divisions. No capital activity goes through this cost center - it is used more to manage the shared services process and what does not need to be billed out to each of the divisions. In addition shared services legal costs flow through this CC which are also appropriately not capitalized.	1901	-	-	-	-	-	-	-	-
1903	33.5% is the new rate provided by Dan Urteaga as of July 2022. Export of all employee data in shared services - uses the bonus calculation file with salaries to have bonus and salaries together. He then combines that with cost center data using the other rates provided within this schedule for FY2023 to calculate a combined payout capital rate.	1903	-	-	-	-	-	-	-	-
1904	Outside director compensation is not part of capitalization. 0% rate is appropriate.	1904	-	-	-	-	-	-	-	-
1905	SERP/SEBP benefit pay outs for senior executives.	1905	-	-	-	-	-	-	-	-
1908	This cost center is used as a clearing account for BU billings during the monthly allocation process. Actual activity for this cost center nets to zero on a regular basis.	1908	-	-	-	-	-	-	-	-
1909	This cost center is used as a tracking mechanism for the capitalized OH costs that run through the OH pools and are already capped separately as part of the OH process.	1909	-	-	-	-	-	-	-	-
1910		1910	-	-	-	-	-	-	-	-
1913		1913	1,280	6	12,480	-	6,348	4,372	1,760	12,480
1915		1915	-	-	-	-	-	-	-	-
1953		1953	-	-	-	-	-	-	-	-
1954		1954	-	-	-	-	-	-	-	-
			193,800	1,110	2,302,560	50,264	374,899	1,594,453	282,943	2,302,560

Company Average Labor OH Rate 19.04% Does not include
Company Average Non-Labor OH Rate 21.05% Does include d

Fiscal 2023

Cost Center	Diff	2022 V 2023 Cap Labor Overhead % #VALUE!	2022 V 2023 Cap Non-Labor Overhead % #VALUE!	Preparer Comments
1001	-			CC is not used
1101	-	0.28%	0.28%	
1102	-	1.39%	1.39%	
1105	-	0.00%	0.00%	Audit cost not to be capitalized
1106	-	2.43%	2.43%	
1107	-	0.28%	0.28%	
1108	-	0.10%	0.10%	Did not pull in hours for this CC as it is an average of all cost centers.
1110	-	1.32%	1.32%	
1112	-	-0.62%	-0.36%	
1114	-	0.61%	0.61%	
1116	-	0.16%	0.16%	
1117	-	-1.73%	-1.73%	
1118	(0)	1.85%	1.85%	
1119	-	0.28%	0.28%	
1120	-	7.44%	7.44%	
1121	-	-6.78%	-6.78%	The variance is due to increase in capital invoices The variance is primarily due to change of capital/O&M split for plant accounting manager based on realignment of responsibilities upon hiring of new Plant Manager. The variance is due to change in allocation for Connor Wilkins to 100% O&M. His estimate of time in the prior year was an estimate based on expected responsibilities and his role being new, now that he has been here a year we have determined he should be 100% O&M.
1122	-	-10.00%	-10.00%	
1123	-	0.00%	0.00%	
1125	-	1.60%	1.60%	Increase is due to more time spent responding to tax related questions on capital projects (i.e. repairs, powerplan) from prior year.
1126	-	0.28%	0.28%	
1128	-	0.00%	0.00%	
1129	-	5.00%	5.00%	
1130	-	2.38%	2.38%	
1131	-	0.00%	0.00%	
1132	-	0.00%	0.00%	
1133	-	0.00%	0.00%	
1134	-	0.00%	0.00%	
1135	-	0.00%	0.00%	
1137	-	0.00%	0.00%	
1141	-	0.00%	0.00%	
1144	-	0.00%	0.00%	
1145	-	0.00%	0.00%	
1146	-	0.00%	0.00%	
1150	-	1.28%	1.28%	
1153	-	0.00%	0.00%	
1154	-	0.28%	0.28%	
1155	-	0.00%	0.00%	
1156	-	0.27%	0.93%	
1157	-	0.28%	0.28%	
1158	-	0.00%	0.00%	
1159	-	0.00%	0.00%	
1161	-	0.28%	0.28%	
1164	-	0.00%	0.00%	
1167	-	3.25%	4.88%	
1171	-	N/A	N/A	
1172	-	-23.30%	-8.85%	Cost Center no longer used. Roll up under 1154 New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate. The current year amounts are estimated based on the headcount and the FY23 approved capital projects the employees are expected to work on. New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate. The current year amounts are estimated based on the headcount and the FY23 approved capital projects the employees are expected to work on. New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate. The current year amounts are estimated based on the headcount and the FY23 approved capital projects the employees are expected to work on. New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate. The current year amounts are estimated based on the headcount and the FY23 approved capital projects the employees are expected to work on.
1173	-	3.65%	-33.93%	
1174	-	-41.89%	-41.89%	
1175	-	13.04%	13.04%	
1201	-	0.28%	0.28%	
1205	-	N/A	N/A	
1209	-	0.96%	0.96%	This cost center is no longer as of FY 2021
1212	-	0.04%	0.04%	
1215	-	0.00%	0.00%	
1216	-	0.00%	0.00%	
1221	-	0.00%	0.00%	
1224	-	0.00%	0.00%	
1226	-	-0.08%	-0.72%	Per James Keith - The BPCM group is running a much lower labor cap rate than historical so I took the rate down in the OH Study.
1227	-	-2.54%	-16.66%	

Fiscal 2023

Cost Center	Diff	2022 V 2023 Cap Labor	2022 V 2023 Cap Non-Labor	Preparer Comments
		Overhead %	Overhead %	
1228	-	0.00%	0.00%	
1229	-	-4.37%	-4.37%	
1230	-	0.00%	0.00%	
1231	-	0.00%	0.00%	
1232	-	0.00%	0.00%	
1233	-	0.00%	0.00%	
1234	-	-13.00%	-13.00%	Per Matt Frihart employees moved to different CC that were charging to capital work previously.
1401	-	0.00%	0.00%	
1402	-	N/A	N/A	This cost center is no longer as of FY 2021
1403	-	0.00%	0.00%	
1405	-	0.00%	0.00%	
1407	-	0.00%	0.00%	
1408	-	0.00%	0.00%	
1414	-	0.00%	0.00%	
1415	-	0.00%	0.00%	
1416	-	0.00%	0.00%	
1417	-	0.00%	0.00%	
1420	-	0.00%	0.00%	
1463	-	-0.62%	-0.36%	
1501	-	0.28%	0.28%	
1502	-	0.00%	0.00%	No rate for FY 22. No capital cost
1503	-	0.00%	0.00%	
1504	-	0.28%	0.28%	
1505	-	N/A	N/A	Cost Center not being used
1507	-	0.00%	0.00%	
1508	-	0.00%	0.00%	
1809	-	N/A	N/A	Cost Center not being used
1821	-	0.00%	0.00%	
1822	-	0.00%	0.00%	
1823	-	0.00%	0.00%	
1825	-	0.00%	0.00%	
1826	-	0.00%	0.00%	
1827	-	0.00%	0.00%	
1828	-	0.00%	0.00%	
1829	-	0.00%	0.00%	
1831	-	0.00%	0.00%	
1832	-	N/A	N/A	Cost Center not being used
1833	-	0.00%	0.00%	
1835	-	0.00%	0.00%	
1836	-	0.00%	0.00%	
1837	-	0.00%	0.00%	
1838	-	0.00%	0.00%	
1839	-	0.00%	0.00%	
1901	-	0.00%	0.00%	
1903	-	0.00%	0.00%	
1904	-	-0.40%	-0.40%	
1905	-	0.00%	0.00%	
1908	-	0.00%	0.28%	
1909	-	0.00%	0.00%	
1910	-	0.00%	0.00%	
1913	-	2.16%	2.16%	The variance is due to operational supply chain and fleet have been moved to CC 1118
1915	-	0.00%	0.28%	
1953	-	0.00%	0.00%	
1954	-	0.00%	0.00%	
<u>(0)</u>				

je direct capital dollars as those are already capped on a project. This rate will be used for Labor and Benefits capitalization.
irect capital dollars for non-labor type costs that get capitalized.

2080 Hours in a year
80 Holiday Hours in a year

0% cap rate considered reasonable based on the functions of these cost centers.

Cost Center	Department	Responsibility	PTO	Head Count	Total Hours	Total Direct Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time (Holidays)	Total Non-Productive Time (PTO)	Budgeted 2023 Labor Overhead %	Budgeted 2023 Non-Labor Overhead %	2022 Cap Labor Overhead %	2022 Cap Non-Labor Overhead %
1105	Internal Audit	Faulk, Michelle	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1123	SS Dallas Gas Accounting	Ginty, Ryan	200	1	2,080	-	-	1,800	80	200	0%	0%	0%	0%
1131	Atmos Dallas Media Relations	Beauchamp, Elizabeth	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1132	Investor Relations	Meziera, Dan	120	1	2,080	-	-	1,880	80	120	0%	0%	0%	0%
1133	Corporate Communications	Enstice, Tim	1,280	7	14,560	-	-	12,720	560	1,280	0%	0%	0%	0%
1141	Gas Purchase Accounting	Baugh, John	1,040	5	10,400	-	-	8,960	400	1,040	0%	0%	0%	0%
1144	SS Dallas Rate Administration	Philip, Liza	1,160	7	14,560	-	-	12,840	560	1,160	0%	0%	0%	0%
1145	SS Dallas Revenue Accounting	Melson, Mo	520	3	6,240	-	-	5,480	240	520	0%	0%	0%	0%
1146	SS Dallas IT Enterprise Solutions	Jackson, Jason	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1153	SS Dallas Distribution Acctg	Marrs, Gregory	1,280	7	14,560	-	-	12,720	560	1,280	0%	0%	0%	0%
1155	Texas Gas Pipeline Accounting	Fry, Susan	1,320	6	12,480	-	-	10,680	480	1,320	0%	0%	0%	0%
1158	SS CCC IT Support	Jackson, Jason	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1159	Director Technical Training	Martin, Kelli / Keith, James	400	2	4,160	-	-	3,600	160	400	0%	0%	0%	0%
1215	SS Dispatch Operations	Keith, James	13,280	82	170,560	-	-	150,720	6,560	13,280	0%	0%	0%	0%
1216	CSO Training & Knowledge Mgmt	Keith, James	640	4	8,320	-	-	7,360	320	640	0%	0%	0%	0%
1221	Pipeline Administration	Malter, Kenny	1,200	5	10,400	-	-	8,800	400	1,200	0%	0%	0%	0%
1224	Customer Service	Keith, James	1,120	9	18,720	-	-	16,880	720	1,120	0%	0%	0%	0%
1228	Customer Revenue Management	Keith, James	26,640	152	316,160	-	-	277,360	12,160	26,640	0%	0%	0%	0%
1230	Gas Control Operations	Matt Frihart	240	1	2,080	-	-	1,760	80	240	0%	0%	0%	0%
1231	Transmission Gas Control Ops	Regan Hampton	2,440	12	24,960	-	-	21,560	960	2,440	0%	0%	0%	0%
1232	Distribution Gas Control Ops	Johnnie Butler	240	1	2,080	-	-	1,760	80	240	0%	0%	0%	0%
1233	Enterprise Gas Control Ops - Distribution	Kyle Carpenter	2,040	11	22,880	-	-	19,960	880	2,040	0%	0%	0%	0%
1234	MDTX Gas Control Ops - Distribution	Terry Shuck	2,160	10	20,800	-	-	17,840	800	2,160	0%	0%	0%	0%
1401	Employment & Employee Relatio	Keith, James	1,040	6	12,480	-	-	10,960	480	1,040	0%	0%	0%	0%
1403	Vice President Human Resources	Accounting / James Keith	760	4	8,320	-	-	7,240	320	760	0%	0%	0%	0%
1405	Compensation & Benefits	Boles, Shele / Keith, James	1,440	8	16,640	-	-	14,560	640	1,440	0%	0%	0%	0%
1408	Employee Development	Klabenes, Kyle / Keith, James	760	4	8,320	-	-	7,240	320	760	0%	0%	0%	0%
1414	Tech Training Delivery	Martin, Kelli / Keith, James	4,040	21	43,680	-	-	37,960	1,680	4,040	0%	0%	0%	0%
1415	Tech Training Prog & Curriculum	Martin, Kelli / Keith, James	1,320	7	14,560	-	-	12,680	560	1,320	0%	0%	0%	0%
1416	Dallas Compensation and HRMS	Connolly, Melanie/ Keith, James	1,520	9	18,720	-	-	16,480	720	1,520	0%	0%	0%	0%
1417	SS Dallas Corporate Programs	Callahan, Lorinda / James Keith	200	1	2,080	-	-	1,800	80	200	0%	0%	0%	0%
1420	Dallas EAPC	Accounting	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1502	Corporate Secretary	Johnson, Suzie	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1503	Governmental Affairs	Beauchamp, Elizabeth	160	1	2,080	-	-	1,840	80	160	0%	0%	0%	0%
1507	Dallas Texas Lobbying	Beauchamp, Elizabeth	400	2	4,160	-	-	3,600	160	400	0%	0%	0%	0%
1508	SS Corporate Energy Assistance	Kinner, Fay	1,040	7	14,560	-	-	12,960	560	1,040	0%	0%	0%	0%
1821	Gas Supply Executive	Malter, Kenny	360	2	4,160	-	-	3,640	160	360	0%	0%	0%	0%
1822	Dallas-Regional Gas Supply	Malter, Kenny	1,280	6	12,480	-	-	10,720	480	1,280	0%	0%	0%	0%
1823	Dallas Gas Contract Admin	Malter, Kenny	600	3	6,240	-	-	5,400	240	600	0%	0%	0%	0%
1825	Franklin-Gas Control & Storage	Malter, Kenny	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1826	New Orleans Gas Supply & Services	Malter, Kenny	440	3	6,240	-	-	5,560	240	440	0%	0%	0%	0%
1827	Regional Supply Planning	Malter, Kenny	360	3	6,240	-	-	5,640	240	360	0%	0%	0%	0%
1828	Jackson-West Region Gas Supply & Serv	Malter, Kenny	760	4	8,320	-	-	7,240	320	760	0%	0%	0%	0%
1829	Franklin-East Region Gas Supply & Serv	Malter, Kenny	800	4	8,320	-	-	7,200	320	800	0%	0%	0%	0%
1831	Dallas Gas Supply	Malter, Kenny	600	4	8,320	-	-	7,400	320	600	0%	0%	0%	0%
1833	New Orleans-Hedging Administration	Malter, Kenny	520	3	6,240	-	-	5,480	240	520	0%	0%	0%	0%
1835	Franklin Gas Control	Malter, Kenny	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1836	TBS-System Support	Malter, Kenny	480	3	6,240	-	-	5,520	240	480	0%	0%	0%	0%
1837	TBS-Application Support	Malter, Kenny	1,040	5	10,400	-	-	8,960	400	1,040	0%	0%	0%	0%
1838	TBS-Technical Support	Malter, Kenny	1,160	6	12,480	-	-	10,840	480	1,160	0%	0%	0%	0%
1839	TBS-Transportation & Scheduling	Malter, Kenny	680	3	6,240	-	-	5,320	240	680	0%	0%	0%	0%
1901	Employee Relocation Expense	Kallas, Ray / Keith, James	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1903	Controller - Miscellaneous	Accounting	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1905	Outside Director Retirement Costs	Accounting	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1909	Dallas I/C Billing & Other	Accounting	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1910	SS Corporate Overhead Capitalized	Accounting	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1953	SS Dallas Enterprise Team Meeting	Human Resources / Keith, James	-	-	-	-	-	-	-	-	0%	0%	0%	0%
1954	Dallas Culture Council	Human Resources / Keith, James	-	-	-	-	-	-	-	-	0%	0%	0%	0%

Based on the 12 Months Ended April 2022 (will true-up actuals at fiscal year-end)

D Based on the nature of these cost center functions, it's considered reasonable that they use the CO OH rate.

Outside Services	All but SSU	Utility Only	
TOTAL	1,577,130,820	1,130,301,983	2080 Hours in a year
O&M	221,374,557	105,402,017	80 Holiday Hours in a year
CAPITAL	1,355,756,262	1,024,899,966	
% CAP	85.96%	90.67%	
Labor			
Total Labor (01000+01001+01006)	296,759,463	267,630,971	
O&M (01000+01006)	131,381,739	105,386,198	
Capital Labor	165,377,724	162,244,773	
% Cap	55.73%	60.62%	
Total Labor & Outside Services			
TOTAL	1,873,890,283	1,397,932,954	
O&M	352,756,297	210,788,215	
CAPITAL	1,521,133,987	1,187,144,739	
% CAP	81.18%	84.92% Only CC1102 Utility Operations uses the Utility Only rate	

Cost Center	Department	Responsibility	PTO	Head Count	Total Hours	Total Direct Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time (Holidays)	Total Non-Productive Time (PTO)	Budgeted 2023 Labor Overhead %	Budgeted 2023 Non-Labor Overhead %	2022 Cap Labor Overhead %	2022 Cap Non-Labor Overhead %
1101	Chief Financial Officer	Accounting	440	2	4,160	-	2,890	670	160	440	81.18%	81.18%	80.89%	80.89%
1102	Utility Operations	Accounting	240	1	2,080	-	1,495	265	80	240	84.92%	84.92%	83.53%	83.53%
1107	Treasury	Schneider, Jason	1,280	6	12,480	-	8,702	2,018	480	1,280	81.18%	81.18%	80.89%	80.89%
1119	General Accounting	Hazard, Carrie	1,000	6	12,480	-	8,929	2,071	480	1,000	81.18%	81.18%	80.89%	80.89%
1126	Payroll Accounting	Ross, Theresa	960	5	10,400	-	7,338	1,702	400	960	81.18%	81.18%	80.89%	80.89%
1154	Rates and Regulatory	Christian, Joe	2,560	14	29,120	-	20,651	4,789	1,120	2,560	81.18%	81.18%	80.89%	80.89%
1161	Benefits and Payroll Accounting	MacGibbon, Ruth	840	4	8,320	-	5,812	1,348	320	840	81.18%	81.18%	80.89%	80.89%
1201	President and CEO	Accounting	400	2	4,160	-	2,922	678	160	400	81.18%	81.18%	80.89%	80.89%
1501	SS Corporate Legal	Hoffman, Nick	4,360	23	47,840	-	33,801	7,839	1,840	4,360	81.18%	81.18%	80.89%	80.89%
1504	Central Records	Accounting	840	4	8,320	-	-	7,160	320	840	81.18%	81.18%	80.89%	80.89%
1908	SEBP	Accounting	-	-	-	-	-	-	-	-	0.00%	81.18%	0.00%	80.89%
1915	Insurance	Boyd, Derek	-	-	-	-	-	-	-	-	0.00%	81.18%	0.00%	80.89%
1157	Stakeholder Strategy	Greer, William	240	1	2,080	-	1,429	331	80	240	81.18%	81.18%	80.89%	80.89%

Cost Center	Reason - confirmed by EBW and ZH
1101	<i>The CFO does not work on specific projects. The CFO supports the overall work of the Company. Thus, the cap rate should follow the overall Company cap rate.</i>
1102	<i>The Senior VP Utility Operations does not work on specific projects. This position supports the overall work of the Utility. Thus, the cap rate should follow the overall Utility cap rate.</i>
1107	<i>Treasury does not work on specific projects. Treasury supports the overall work of the Company. In addition, Treasury manages the cash flow for the Company, including all funding for all capital projects, and payment of invoices, both capital and expense. Thus, it is appropriate that the cap rate should follow the overall Company cap rate.</i>
1119	<i>General Accounting generally does not work on specific projects. General Accounting supports the overall work of the Company by maintaining the General Ledger and all of the feeds into the General Ledger. The General Accounting group specifically creates capital charges and directly supports capital work. Those capital activities consist of several functions of the department, including the Mass Allocations and RHUTTS Allocations. In addition, the General Accounting department can assist the Plant Accounting team with certain tasks such as capitalized asset transfers when necessary. Thus, it is appropriate that the cap rate should follow the overall company cap rate.</i>
1126	<i>Payroll Accounting generally does not work on specific projects. We support the overall work of the Company by maintaining the Payroll system and related data. Based on the relative split of headcount across the Company with significantly more heads located at the divisions and in the field vs the customer support center and corporate functions, it is expected that the resulting payroll split, if calculated separately, would approximate the Company rate. Thus, it is appropriate that the cap rate should follow the overall Company cap rate.</i>
1154	<i>Rates & Regulatory Affairs generally supports the overall work of the company by filing formula rate mechanisms, rate cases, and surcharge mechanisms. Although the work is specific to a given jurisdiction the level of work in a particular jurisdiction can vary and the department resources are not specifically assigned on a permanent basis to work on set jurisdictions, therefore it is most appropriate to capitalize the departments support to the enterprise at the overall cap rate. Benefits and Payroll Accounting generally does not work on specific projects. We support the overall work of the Company by ensuring that payrolls and benefits are processed and properly recorded on the Company's general ledger.</i>
1161	<i>This consists of recording all of the recorded payroll labor and benefits to the appropriate projects, when are more heavily capital than expense in nature. Thus, the department's cap rate should follow the overall Company cap rate.</i>
1201	<i>The CEO does not work on specific projects. The CEO supports the overall work of the Company. Thus, the cap rate should follow the overall Company cap rate.</i>
1501	<i>The legal team generally supports the overall work of the company by reviewing land acquisitions, rate case support, procurement reviews related to construction work, insurance claims related to property and debt/equity offerings. Thus, the department's cap rate should follow the overall Company cap rate.</i>
1504	<i>Central Records does not work on specific projects. Central Records supports the overall work of the Company as our records management requirements will closely follow the amount of time spent on capital vs expense work across the Company.</i>
1908	<i>The SEBP/SERP cost center uses the overall Company cap rate. This is because most individuals in the plan with payouts are at the senior executive level and do not charge capital projects directly but instead supports the overall work of the Company. Thus, the cap rate should follow the overall Company cap rate.</i>
1915	<i>There are no employees assigned to this cost center. It costs for insurance coverage across the Company. Primarily D&O coverage along with small amounts for property and crime coverage. As this is a Company wide coverage, it should follow the overall Company rate.</i>
1157	<i>Primary role is "Implementation of strategy review into the corporation". The strategy of the Company consists of the manner in which we execute our capital and expense work. It therefore makes sense to use the overall Company rate as evidence of how the Company strategy is being implemented across the organization.</i>

Place Support Below

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
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Cost Center	Department	Responsibility	PTO	Head Count	Total Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Check	Budgeted 2023 Labor Overhead %	Budgeted 2023 Non-Labor Overhead %
1107	Treasury	Schneider, Jason	1,280	6	12,480	8,702	2,018	1,760	-	81.18%	81.18%
1120	Accounts Payable	A/P Manager	1,360	7	14,560	7,411	5,229	1,920	-	58.63%	58.63%
1132	SS Dallas Investor Relations	Meziere, Dan	120	1	2,080	-	1,880	200	-	0.00%	0.00%
			2,760	14	29,120	16,113	9,127	3,880	-	63.84%	63.84%

Support for Capital Activities:
Supports the overall financing needs of the corporation

2,273

Total Support Hours	2,273
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1,287

<i>Total Expense Hours</i>	1,287
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PTO 440

Holidays	160
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<i>Total Non-Productive Time</i>	600
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<i>Total Estimated Hours Worked</i>	<u>4,160</u>
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Full Time Headcount 2

Check Figure 4,160

Labor Overhead Rate	63.84%
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Labor Overhead Rate	59.17%
Non-Labor Overhead Rate	63.84%

Labor Overhead Rate	61.41%
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<i>Non-Labor Overhead Rate</i>	61.41%
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Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Boyd, Derek
Cost Center Name: SS Dallas Risk Management
Cost Center Number: 1108

Job Duties and Functions Estimated
Annual Hours

Direct Capital Labor Hours -

0

Support for Capital Activities:

Direct Placement of Insurance: 7,232
Liability, D&O, Professional Liability, RR
Protective, Auto, Fiduciary, Non-Owned
Aviation, Property and Crime, Certificates
Bonds, Corporate Security, Incident
Investigations
Total Support Hours 7,232

Expense Hours:

Provides subject matter expertise on
insurance for all divisions 1,808
Total Expense Hours 1,808

Non-Specific Time

Holidays 400
PTO 880
Training (certification) 80
Total Non-Productive Time 1,360

Total Estimated Hours Worked 10,400

Full Time Headcount 5

Check Figure 10,400

Labor Overhead Rate 80.00%
Non-Labor Overhead Rate 80.00%

Prior Year Amounts

Labor Overhead Rate 72.28%
Non-Labor Overhead Rate 72.28%

Business Reason for Change in rates:

Labor Overhead Rate
Non-Labor Overhead Rate

Place Support Below

Cost Center	Budgeted Cap Rate for cost centers supported by Director	% of Director time spent supporting each cost center	Weighted Average Non Labor Overhead %
1915	81.18%	35%	28%
1407	26.43%	15%	4%
1108	80.00%	50%	40%

100% 72.38% Blended 1108 Capital OH Rate

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Reynolds, Mike
Cost Center Name: SS Dallas Procurement
Cost Center Number: 1110

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

As Director of Procurement, I have management responsibilities for 1118 and 1913. My Capital hours should represent the aggregate split of these departments.

Total Direct Hours -

Support for Capital Activities:

As Director of Procurement, I have management responsibilities for CC 1118 and 1913. My Capital hours should represent the aggregate split of these departments.

567

Total Support Hours 567

Expense Hours:

As Director of Procurement, I have management responsibilities for 1118 and 1913. My Capital hours should represent the aggregate split of these departments.

569

Total Expense Hours 569

Non-Specific Time

Holidays 80

PTO 240

In the past CC 1110 and 1118 have coded 30% of labor to the Stores Overhead account 01630,

624

Total Non-Productive Time 944

Total Estimated Hours Worked 2,080

Full Time Headcount 1

Check Figure 2,080

Labor Overhead Rate 49.87%

Non-Labor Overhead Rate 49.87%

Prior Year Amounts

Labor Overhead Rate 48.55%

Non-Labor Overhead Rate 48.55%

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Place Support Below

Below are the departments that roll-up under the Director of Procurement

Cost Center	Department	Responsibility	PTO	Head Count	Total Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Check	Budgeted 2023 Labor Overhead %	Budgeted 2023 Non-Labor Overhead %
1118	Supply Chain	Moore, Akers	880	7	14,560	5,323	7,358	1,879	0	41.98%	41.98%
1913	Fleet Manageme	Payne, Mark	1,280	6	12,480	6,348	4,372	1,760	-	59.22%	59.22%
			2,160	13	27,040	11,671	11,730	3,639	0	49.87%	49.87%

Place Support Below

<i>Job Duties and Functions</i>	<i>Estimated Annual Hours</i>
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[illegible]

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: *Multer, Joel*
Cost Center Name: *SS Dallas Taxation*
Cost Center Number: *1116*

Place Support Below

Below are the departments that roll-up under the VP Tax

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Does not work on individual projects

Cost Center	Department	Responsibility	PTO	Head Count	Total Hours	Total Direct Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Budgeted 2023 Labor Overhead %	Budgeted 2023 Non-Labor Overhead %
1128	Property & Sales Tax	Conner, Brian	3,120	17	35,360	0	2,180	28,700	4,480	7.06%	7.06%
1129	Taxation	Catherine Huang	760	6	10,400	0	3,973	5,267	1,160	43.00%	43.00%
			3,880	23	45,760	-	6,153	33,967	5,640	15.34%	15.34%

Total Direct Hours **-**

Support for Capital Activities:

Responding to tax related questions on capital projects (i.e. taxability of capital purchases) **276**

Total Support Hours **276**

Expense Hours:

1,524

Total Expense Hours **1,524**

Non-Specific Time

Holidays **80**
PTO **200**

Total Non-Productive Time **280**

Total Estimated Hours Worked **2,080**

Full Time Headcount **1**

Check Figure **2,080** **-**

Labor Overhead Rate	15.34%
Non-Labor Overhead Rate	15.34%

Prior Year Amounts

Labor Overhead Rate **15.18%**
Non-Labor Overhead Rate **15.18%**

Business Reason for Change in rates:

<i>Labor Overhead Rate</i>	Change in method to capitalize overhead costs related to the review, calculation, and preparation of use tax on capital projects in CC1128 as well as tax returns, provisions and rate filings within CC1129
<i>Non-Labor Overhead Rate</i>	Change in method to capitalize overhead costs related to the review, calculation, and preparation of use tax on capital projects in CC1128 as well as tax returns, provisions and rate filings within CC1129

Place Support Below

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
---------------------------------	-------------------------------

<i>Total Direct Hours</i>	-
---------------------------	---

Supervision of cc 1119, 1120, 1121, 1126 and 1161	1,509
Total Support Hours	1,509

Supervision of cc 1119, 1120, 1121, 1126 and 1161	331
Total Expense Hours	331

Holidays	80
PTO	160
Total Non-Productive Time	240

Check Figure 2,080

Prior Year Amounts	
Labor Overhead Rate	83.74%
Non-Labor Overhead Rate	83.74%

Labor Overhead Rate	83.74%
Non-Labor Overhead Rate	83.74%

Labor Overhead Rate
Non-Labor Overhead Rate

Cost Center	Department	Responsibility	PTO	Head Count	Total Hours	Total Direct Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Budgeted 2023	Budgeted 2023
										Labor Overhead %	Non-Labor Overhead %
1119	General Accountin	Hazard, Carrie	1000	6	12,480	-	8,929	2,071	1,480	81.18%	81.18%
1121	Plant Accounting	Hazari, Zia	920	6	12,480	-	9,314	1,766	1,400	84.06%	84.06%
1126	Payroll Accounting	Ross, Theresa	960	5	10,400	-	7,338	1,702	1,360	81.18%	81.18%
1161	Benefits and Payrc	MacGibbon, Ruth	840	4	8,320	-	5,812	1,348	1,160	81.18%	81.18%
			3,720	21	43,680	-	31,394	6,886	5,400	82.01%	82.01%

Job Duties and Functions		Estimated Annual Hours	Total Support Hours							
Direct Capital Labor Hours -			Akers Moore	David Johnson	Robert James	Ruth Abernathy	Richard Squires	Billy Phillips	Cheryl Stefanou	
Total Direct Hours			-							
Support for Capital Activities:			Akers Moore	David Johnson	Robert James	Ruth Abernathy	Richard Squires	Billy Phillips	Cheryl Stefanou	
Support for warehousing materials for day-to-day small projects for pipe replacement, capital repair and service installation	1,885		10.0%	0.0%	0.0%	0.0%	70.9%	5.0%	5.0%	1890.72
McJunkin direct bill to projects for ie (compression jobs, road moves, integrity jobs, new subdivisions and large pipelines)	266		2.0%	0.0%	0.0%	0.0%	3.7%	3.6%	3.5%	266.24
Direct purchases through Oracle for measurement, instrumentation and other misc project materials	1,040		5.0%	25.0%	20.0%	0.0%	0.0%	0.0%	0.0%	1040
Contract management directly related to capital projects	884		7.5%	5.0%	5.0%	25.0%	0.0%	0.0%	0.0%	884
Direct purchases through Oracle for measurement, instrumentation and other misc project materials	728		5.0%	0.0%	5.0%	25.0%	0.0%	0.0%	0.0%	728
Contract management/execution directly related to capital projects	520		10.0%	10.0%	0.0%	5.0%	0.0%	0.0%	0.0%	520
Total Support Hours	5,323		40%	40%	30%	55%	74.6%	8.6%	8.5%	Charges to 163 Overhead Account
Expense Hours:			Akers Moore	David Johnson	Robert James	Ruth Abernathy	Richard Squires	Billy Phillips	Cheryl Stefanou	
Support for misc expense items ie uniforms, PPE, batteries, office supplies etc	1,851		10.0%	0.0%	0.0%	0.0%	4.0%	70.0%	5.0%	1851.2
Material Specification updates, quality assurance, problem resolution and standardization	291		2.0%	0.0%	0.0%	0.0%	0.0%	2.0%	10.0%	291.2
General item master / warehouse database management	1,789		7.0%	0.0%	0.0%	0.0%	8.0%	6.0%	65.0%	1788.8
Support for internal and sox audits	603		0.0%	3.0%	16.0%	10.0%	0.0%	0.0%	0.0%	603.2
Supply Chain systems maintenance and enhancement	624		15.0%	10.0%	0.0%	5.0%	0.0%	0.0%	0.0%	624
Supplier Diversity and vendor registration management activities	467		0.0%	12.5%	5.0%	5.0%	0.0%	0.0%	0.0%	467
Ancillary contract management activities (vendor ISN registration, insurance, D&A test requirements, etc)	655		2.0%	10.0%	18.1%	1.4%	0.0%	0.0%	0.0%	655.2
	963		11.1%	7.5%	17.5%	10.2%	0.0%	0.0%	0.0%	963.04
	114		0.0%	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	114.4
Total Expense Hours	7,358		47.1%	48.5%	56.6%	31.6%	12.0%	78.0%	80.0%	
Non-Specific Time			Akers Moore	David Johnson	Robert James	Ruth Abernathy	Richard Squires	Billy Phillips	Cheryl Stefanou	
Holidays	560		3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	559.978
PTO	1,319		9.6%	7.7%	9.6%	9.6%	9.6%	9.6%	7.7%	1318.72
Total Non-Productive Time	1,879		13.4%	11.5%	13.4%	13.4%	13.4%	13.4%	11.5%	
Total Estimated Hours Worked			14,560							
Full Time Headcount			7.00							
Check Figure	14,560	#	Akers Moore	Robert Fossett	Robert James	David Johnson	Elizabeth Montelongo	Ruth Abernathy	Fernando Servigna	
			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Labor Overhead Rate	41.98%									
Non-Labor Overhead Rate	41.98%									
Prior Year Amounts										
Labor Overhead Rate	40.12%									
Non-Labor Overhead Rate	40.12%									
Business Reason for Change in rates:										
Labor Overhead Rate										
Non-Labor Overhead Rate										

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Sheffield, Becky
Cost Center Name: SS Dallas Accounts Payable
Cost Center Number: 1120

Place Support Below

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	
Total Direct Hours	-
Support for Capital Activities:	
	7,411
Total Support Hours	7,411
Expense Hours:	
	5,229
Total Expense Hours	5,229
Non-Specific Time	
Holidays	560
PTO	1,360
Total Non-Productive Time	1,920
Total Estimated Hours Worked	14,560
Full Time Headcount	7
Check Figure	14,560
Labor Overhead Rate	58.63%
Non-Labor Overhead Rate	58.63%

Accounts Payable normally does not work on any individual projects. We pay invoices that represent all Business Units of the Corporation.
Tasks we Perform:
Payments for all merchandise, utilities, Gas Purchases, etc. which would include all items that are expense or capital items.
Account reconciliations for all related AP accounts for all the business units
Printing all CIS refund checks for all business units
Journal entries for various accruals and amortizations.

For 12 months ending Apr22	Number
Exp Invoices	115,290
Cap Invoices	163,375
Total Invoices	278,665
%Cap	58.63%

Prior Year Amounts	
Labor Overhead Rate	51.19%
Non-Labor Overhead Rate	51.19%

Business Reason for Change in rates:

Labor Overhead Rate	Overall number of capital invoices processed increased this year as compared to prior year, causing the rate to increase.
Non-Labor Overhead Rate	Overall number of capital invoices processed increased this year as compared to prior year, causing the rate to increase.

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Hazari, Zia
Cost Center Name: SS Dallas Plant Accounting
Cost Center Number: 1121

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Plant Accounting generally does not work on specific projects.

Total Direct Hours -

Support for Capital Activities:

Administers all plant accounting functions, including GAAP and FERC accounting research, recording transactions related to plant activities and preparation of internal & external compliance reports relating to capital activities.

Plant activities include recording capital project expenditures, applying monthly overhead capitalization, project unitization, depreciation, asset transfers, and asset retirements.

9,314

Would the function (Plant Accounting) operate with fewer staff if Atmos discontinued the capital program? YES. Therefore, Plant Accounting is a support function of capital.

Total Support Hours 9,314

Expense Hours:

Plant accounting also sets up all Deferred Projects for the company and O&M projects for Shared Services.

1,766

Total Expense Hours 1,766

Non-Specific Time

Holidays 480

PTO 920

Total Non-Productive Time 1,400

Total Estimated Hours Worked 12,480

Full Time Headcount 6

Check Figure 12,480

Labor Overhead Rate	84.06%
Non-Labor Overhead Rate	84.06%

Prior Year Amounts

Labor Overhead Rate 90.85%

Non-Labor Overhead Rate 90.85%

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Place Support Below								
	Patricia	Cathy	Kaitlin	Laura	Miriam	Zia	Total	% of Total
Recording Capital Project Expenditures	372	500	184	460	92	1,340	2,948	0
Applying Monthly / Quarterly OH Activity	248	-	-	276	-	-	524	0
Project Unitization	400	548	412	400	388	-	2,148	0
Asset Transfers	224	460	440	190	100	-	1,414	0
Asset Retirements	184	184	544	244	100	-	1,256	0
Depreciation	134	-	-	-	890	-	1,024	0
O&M and Deferred Projects/Training	278	148	260	270	270	540	1,766	0
Total	1840	1840	1840	1840	1840	1880	0	11080 100.00%
PTO								1,400

Place Support Below

Direct Capital Labor Hours -

<i>Total Direct Hours</i>	-
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<i>Total Support Hours</i>	819
----------------------------	-----

<i>Total Expense Hours</i>	2,821
----------------------------	-------

<i>Total Non-Productive Time</i>	520
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Labor Overhead Rate	22.00%
Non-Labor Overhead Rate	22.50%

Non-Labor Overhead Rate

Employee	# Staff	Direct Labor	Support for Capital Expense	Direct Labor	Support for Capital Expense
Michelle H Faulk	1	0%	45% 55%	-	819.00 1,001.00
Connor B Wilkins	1	0%	0% 100%	-	- 1,820.00
				-	819 2,821.00

0 Average of reporting cost centers

% Time					Hours			
Group	# Staff	Support for Capital	Direct Labor	Expense	Support for Capital	Direct Labor	Expense	
Director	0	0%	0%	100%	-	-	-	Relocated to cost center 1122 due to new organization re-structure
Manager, SEC Reporting	1	0%	0%	100%	-	-	1,820	
								1. Daily reconciling Total Spending Essbase application to Power Plant 2. Monthly monitoring/reconciling CapEx forecast and Project closings of Total Spending application with Power Plant 3. Maintaining Total Spending application for CapEx reporting 4. Monthly reporting/analyzing Capital spending by BU 5. Quarterly reporting/analyzing Capital spending by project
Manager, Financial Rept Systems	1	5%	0%	95%	91	-	1,729	
Financial Reporting Specialist - Brian	1	0%	0%	100%	-	-	1,820	
Sr Financial Reporting Analysts - Jennifer	1	0%	0%	100%	-	-	1,820	
Sr Financial Reporting Analysts - Alona	1	0%	0%	100%	-	-	1,820	
Sr Financial Reporting Analysts - Michael	1	0%	0%	100%	-	-	1,820	
Sr Financial Rept Systems Analyst - Joeseeph	1	5%	0%	95%	91	-	1,729	1. Developing/maintaining Enterprise Capital spending visual analytical reports
Financial Rept Systems - Trinh	1	10%	0%	90%	182	-	1,638	1. Monthly reporting/analyzing Capital spending by BU 2. Quarterly reporting/analyzing Capital spending by project 3. Daily reconciling Total Spending Essbase application to Power Plant 4. Maintaining Total Spending application for CapEx reporting
								1. Developing/maintaining Enterprise Capital spending visual analytical reports 2. Monthly reporting/analyzing Capital spending by BU 3. Quarterly reporting/analyzing Capital spending by project 4. Monthly monitoring/reconciling CapEx forecast and Project closings of Total Spending application with Power Plant
Financial Rept Systems - Daren	1	20%	0%	80%	364	-	1,456	

		% Time			Hours		
		Support for Capital	Direct Labor	Expense	Support for Capital	Direct Labor	Expense
Manager	1	40%	0%	60%	727	-	1.09
Director	1	5%	0%	95%	91	-	1.72
Manager	2	0%	0%	100%	-	-	3.63
Sr Accountant	3	0%	0%	100%	-	-	5.44
Sr Accountant	2	25%	0%	75%	908	-	2.72
Accountant	1	25%	0%	75%	454	-	1.36
Accountant	3	0%	0%	100%	-	-	5.44
Coordinator/Specialist	4	0%	0%	100%	-	-	7.26

Responsible Employee: *Huang, Catherine*
Cost Center Name: *SS Dallas Income Tax*
Cost Center Number: *1129*

Job Duties and Functions	Estimated Annual Hours
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<i>Total Direct Hours</i>	-
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		% Time			Hours		
Group	# Staff	Support for Capital	Direct Labor	Expense	Support for Capital	Direct Labor	Expense
Director	1	45%	0%	55%	832	-	1,016
Manager	1	25%	0%	75%	462	-	1,386
Manager	1	25%	0%	75%	462	-	1,386
Sr Accountant	1	40%	0%	60%	739	-	1,109
Sr Accountant	1	10%	0%	90%	185	-	1,663
Accountant	1	70%	0%	30%	1,294	-	554

Support for Capital Activities:			
Responding to tax related questions on capital Projects (i.e. repairs, powerplan)	1,201	13%	1,201
Maintaining tax basis of fixed assets, reconciling plant related deferred taxes, calculating tax depreciation.	1,848	20%	1,848
Rate Filings / FERC Reporting	924	10%	924
Total Support Hours	3,973	43.0%	

Federal and state income tax returns	1,848	20%	1,848
Annual and quarterly tax provisions	1,848	20%	1,848

Calculating tax depreciation on assets in service	462	5%	462
Various income tax planning and research	277	3%	277
Rate Filings / FERC Reporting	462	5%	462
Federal and state audits	277	3%	277
Assisting with merger & acquisition due diligence, in	92	1%	92
Total Expense Hours	5,267	57.0%	

<i>Holidays</i>	400
<i>PTO</i>	760

<i>Total Non-Productive Time</i>	1,160
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Total Estimated Hours Worked 10,400

Full Time Headcount 5

Check Figure	10,400	-	9,240
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Labor Overhead Rate	43.00%
Non-Labor Overhead Rate	43.00%

Labor Overhead Rate	38.00%
Non-Labor Overhead Rate	38.00%

Business Reason for Change in Rates	
Labor Overhead Rate	Due to changes with personnel and headcounts within this cost center, a new analysis of capital activities now includes time spent on tax inquiries regarding capital projects, maintaining tax basis of fixed assets, reconciling plant related deferred taxes, calculating tax depreciation.
Non-Labor Overhead Rate	Due to changes with personnel and headcounts within this cost center, a new analysis of capital activities now includes time spent on tax inquiries regarding capital projects, maintaining tax basis of fixed assets, reconciling plant related deferred taxes, calculating tax depreciation.

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Bradshaw, Joel
Cost Center Name: SS Dallas Business Planning and Analysis
Cost Center Number: 1130

Place Support Below

Job Duties and Functions Estimated
Annual Hours

Direct Capital Labor Hours -

Budget System - Upgrade or New 0

Total Direct Hours -

Support for Capital Activities:

Enterprise Model/Rate Base 624

Analysis Capital Projects 3,330

Budget Process 6,184

Total Support Hours 10,138

Expense Hours:

Rate Case Support 146

Budget Process 2,450

Support and maintenance of non-capital iter 1,906

Total Expense Hours 4,502

Non-Specific Time

Holidays 640

PTO 1,360

Total Non-Productive Time 2,000

Total Estimated Hours Worked 16,640 14,640 Annual Hrs per Emp 1,830 153
154.1667 paste value

Full Time Headcount 8

Check Figure 16,640 -

Labor Overhead Rate 69.25%

Non-Labor Overhead Rate 69.25%

Prior Year Amounts

Labor Overhead Rate 66.87%

Non-Labor Overhead Rate 66.87%

Business Reason for Change in rates:

Labor Overhead Rate Increase in headcount and capital hours

Non-Labor Overhead Rate Increase in headcount and capital hours

Person	Months	Direct Labor	% Time				Hours	
			Non Budget Process Capital	Non Budget Process Expense	Non Budget Capital Hours	Non Budget Expense Hours		
Joel Bradshaw	5	0%	81%	19%	624	146		
Bryan Stroud	5	0%	81%	19%	624	146		
Dan Urteaga	5	0%	55%	45%	424	347		
Nicole McPherson	5	0%	65%	35%	501	270		
Chris Roach	5	0%	50%	50%	385	385		
Mgr Position Vacant	5	0%	50%	50%	385	385		
Matt Bischoff - open	5	0%	81%	19%	624	146		
Nathan Jones	5	0%	50%	50%	385	385		
					3,954	2,212		

March - Sep

Months	Budget Process Capital	Budget Process Expense	Budget Capital Hours	Budget Expense Hours
7	81%	19%	874	205
7	81%	19%	874	205
7	75%	25%	809	270
7	75%	25%	809	270
7	60%	40%	648	432
7	60%	40%	648	432
7	81%	19%	874	205
7	60%	40%	648	432
			6,184	2,450

Focus on Capital
Target Setting,
E-Model; Target Setting;
Budget System Admin
Budget Support - Capital; Target Setting, Wdesk
Margin Model; Depreciation; Budget Support; EMCAP
Margin Model; E-Model; Rate Cases
E-Model; Target Setting;
E-Model Support; Data Analytics

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Jackson, Jason
Cost Center Name: SS Dallas IT
Cost Center Number: 1134

Job Duties and Functions *Estimated
Annual Hours*

Direct Capital Labor Hours -

	-
Total Direct Hours	-

Support for Capital Activities:

Capital Planning	4,814
Capital Spending Mgmt	
Governance Processes for Capital	
Executive project oversight	
Total Support Hours	4,814

Expense Hours:

	7,666
Total Expense Hours	7,666

Non-Specific Time

Holidays	560
PTO	1,520
Total Non-Productive Time	2,080

Total Estimated Hours Worked **14,560**

Full Time Headcount **7**

Check Figure **14,560**

Labor Overhead Rate	38.57%
Non-Labor Overhead Rate	38.57%

Prior Year Amounts

Labor Overhead Rate	38.57%
Non-Labor Overhead Rate	38.57%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Place Support Below

Person		% Time			Hours		
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Rich Gius	1	0%	40%	60%	-	713	1,069.71
Steven Moss	1	0%	40%	60%	-	713	1,069.71
Jos Francis	1	0%	50%	50%	-	891	891
Andrew McWhorter	1	0%	40%	60%	-	713	1,069.71
Tamara Lance	1	0%	40%	60%	-	713	1,069.71
Scott Womer	1	0%	60%	40%	-	1,070	713.14
Deb Shannon	1	0%	0%	100%	-	-	1,782.86
	7				-	4,814	7,666

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: McWhorter, Andrew
Cost Center Name: SS Dal-IT E&O, Corporate Systems
Cost Center Number: 1135

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	
Oracle Fin/HR team working on specific projects	2,724
Engineering/Operations Application team-specific	4,358
DBA's working on specific projects	-
Total Direct Hours	7,082
Support for Capital Activities:	
Support of capital tracking tool, Powerplant Feasibility studies, project scoping & planning, and other project support	7,082
Total Support Hours	7,082
Expense Hours:	
DBA's	-
Oracle Finance/HR Support	12,894
Engineering/Operations Application Support	9,262
Management	-
Total Expense Hours	22,155
Non-Specific Time	
Holidays	1,600
PTO	3,680
Total Non-Productive Time	5,280
Total Estimated Hours Worked	41,600
Full Time Headcount	20
Check Figure	41,600
Labor Overhead Rate	24.22%
Non-Labor Overhead Rate	39.00%

Prior Year Amounts
Labor Overhead Rate 24.22%
Non-Labor Overhead Rate 39.00%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Place Support Below

	# of staff	% of time			Total Hours			Comments
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense	
Oracle Fin/HR team	10	15%	14%	71%	2,724	2,542	12,894	
Engineering Operations	10	24%	25%	51%	4,358	4,540	9,262	
	20							
Available hours / person	1,816				7,082	7,082	22,155	

20%

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Francis, Jos
Cost Center Name: SS Dal-IT Engineering & Operations
Cost Center Number: 1137

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Time charged to approved IT Capital projects	5,866
Total Direct Hours	5,866

Support for Capital Activities:

Installation of servers and routers	13,398
Installation and support of PCs	
Procurement activities	
Oversight of capital process	
Backup and maintenance of applications	
supporting capital projects	
Support of systems that support construction activities	
Total Support Hours	13,398

Expense Hours:

Support and maintenance of non-capital iter	42,295
Total Expense Hours	42,295

Non-Specific Time

Holidays	2,720
PTO	6,440
Total Non-Productive Time	9,160

Total Estimated Hours Worked **70,720**

Full Time Headcount 34

Check Figure 70,720

Labor Overhead Rate	24.06%
Non-Labor Overhead Rate	31.29%

Prior Year Amounts

Labor Overhead Rate	24.06%
Non-Labor Overhead Rate	31.29%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Place Support Below

Group	# Staff	% Time			Hours		
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Service Desk							
Manager	1	0%	20%	80%	-	362	1,448
Service Desk	4	0%	20%	80%	-	1,448	5,794
Desktop Support	3	0%	20%	80%	-	1,086	4,345
DBA's/Basis							
Manager	1	0%	10%	90%	-	181	1,630
DBA's/Basis	6	16%	10%	74%	1,738	1,086	8,039
Admins	3	12%	20%	68%	652	1,086	3,694
Engineering Group							
Manager	1	0%	20%	80%	-	362	1,448
Lead	2	16%	20%	64%	579	724	2,318
System Engineers	9	12%	30%	58%	1,955	4,889	9,451
Network Engineer	4	13%	30%	57%	942	2,173	4,128
	34				5,866	13,398	42,295

Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Moss, Steven
Cost Center Name: SS Dal-IT Customer Services Systems
Cost Center Number: 1156

Place Support Below

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	
Team working directly on specific projects	10,225
Total Direct Hours	10,225
Support for Capital Activities:	
Feasibility studies, project scoping & planning, and other project support	4,299
Total Support Hours	4,299
Expense Hours:	
CIS Support & Contact Center Desktop Support	33,036
Total Expense Hours	33,036
Non-Specific Time	
Holidays	2,080
PTO	4,440
Total Non-Productive Time	6,520
Total Estimated Hours Worked	54,080
Full Time Headcount	26
Check Figure	54,080
Labor Overhead Rate	11.51%
Non-Labor Overhead Rate	30.54%

		% of time			Total Hours			
	# of staff	Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense	Comments
CIS team & Interfaces	11	29%	10%	61%	5,835	2,012	12,274	
Reporting Team	7	25%	10%	65%	3,201	1,280	8,323	
Contact Center Support	5	4%	5%	91%	366	457	8,323	
Web/IVR/Mobility	3	15%	10%	75%	823	549	4,116	
Available hours / person	1,829				10,225	4,299	33,036	

0.22

Prior Year Amounts
Labor Overhead Rate 11.24%
Non-Labor Overhead Rate 29.61%

Business Reason for Change in rates:

Labor Overhead Rate A increase in direct hours for the CIS team & Interfaces team due to additional headcount.
Non-Labor Overhead Rate A increase in direct hours for the CIS team & Interfaces team due to additional headcount.

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Lance, Tamara
Cost Center Name: SS Dal-IT Security
Cost Center Number: 1164

Job Duties and Functions *Estimated
Annual Hours*

Direct Capital Labor Hours -

Time charged to approved IT Capital
projects 1,470

Total Direct Hours 1,470

Support for Capital Activities:

Security access control for systems used to
support construction projects 3,858

Total Support Hours 3,858

Expense Hours:

Security management 18,553

Total Expense Hours 18,553

Non-Specific Time

Holidays 1,040
PTO 2,120

Total Non-Productive Time 3,160

Total Estimated Hours Worked 27,040

Full Time Headcount 13

Check Figure 27,040 -

Labor Overhead Rate 17.21%
Non-Labor Overhead Rate 22.31%

Prior Year Amounts

Labor Overhead Rate 17.21%
Non-Labor Overhead Rate 22.31%

Business Reason for Change in rates:

Labor Overhead Rate
Non-Labor Overhead Rate

Place Support Below

Group	# Staff	% Time			% Hours		
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Security							
Mgr	1	5%	30%	70%	92	551	1,286
Engineer	1	10%	30%	70%	184	551	1,286
IT NOC	2	20%	10%	70%	735	367	2,572
Security Admin	5	5%	10%	85%	459	918	7,807
Telecom							
Mgr	1	0%	20%	80%	-	367	1,470
Telecom Admin	3	0%	20%	80%	-	1,102	4,409
	13				1,470	3,858	18,828

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Womer, Scott
Cost Center Name: SS Dal-IT Enterprise Architecture
Cost Center Number: 1167

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours - Provide project management for capital activities.	10,892
Total Direct Hours	10,892
Support for Capital Activities: Support for Procurement and Field Construction and Maintenance.	2,360
Total Support Hours	2,360
Expense Hours: Non capitalizable project work such as training, project set up, etc.	8,428
Total Expense Hours	8,428
Non-Specific Time Holidays PTO	960 2,320
Total Non-Productive Time	3,280
Total Estimated Hours Worked	24,960
Full Time Headcount	12
Check Figure	24,960 -
Labor Overhead Rate	21.88%
Non-Labor Overhead Rate	61.13%

Prior Year Amounts

Labor Overhead Rate 18.63%
Non-Labor Overhead Rate 56.25%

Business Reason for Change in rates:

Labor Overhead Rate A decrease in direct hours for the CIS team & Interfaces team due to additional headcount.
Non-Labor Overhead Rate A decrease in direct hours for the CIS team & Interfaces team due to additional headcount.

Place Support Below

Group	# Staff	% Time			% Hours						
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense				
Project Managers	5	55%	10%	35%	5,991	1,089	3,812				
QA & IT Controls								% time RX			
Mgr	1	47%	11%	42%	817	182	726	47%	11%	42%	100%
QA Group	5	47%	11%	42%	4,085	908	3,631	47%	11%	42%	100%
ITSM	1	0%	20%	80%	-	182	726	0%	20%	80%	100%
	12				10,892	2,360	8,895	49%	11%	40%	100%

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Sanford Rice
Cost Center Name: Transmission Operational Technology
Cost Center Number: 1172

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	
Provide project management for capital activities.	4,379
Total Direct Hours	4,379
Support for Capital Activities:	
Support for Procurement and Field Construction and Maintenance.	4,197
Total Support Hours	4,197
Expense Hours:	
Non capitalizable project work such as training, project set up, etc.	15,144
Total Expense Hours	15,144
Non-Specific Time	
Holidays	1,040
PTO	2,280
Total Non-Productive Time	3,320
Total Estimated Hours Worked	27,040
Full Time Headcount	13
Check Figure	27,040 -
Labor Overhead Rate	21.70%
Non-Labor Overhead Rate	36.15%

Prior Year Amounts
Labor Overhead Rate 45.00%
Non-Labor Overhead Rate 45.00%

Business Reason for Change in rates:
Labor Overhead Rate New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate.
Non-Labor Overhead Rate New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate.

Place Support Below

Group	# Staff	% Time			% Hours		
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Mgr Technical Control Systems	1	0%	10%	90%	-	182	1,642
SCADA Systems Developer	5	20%	20%	60%	1,825	1,825	5,474
SCADA Systems Spec	2	20%	15%	65%	730	547	2,372
SCADA Technician	4	20%	20%	60%	1,460	1,460	4,379
Supv SCADA Operations	1	20%	10%	70%	365	182	1,277
	13				4,379	4,197	15,144

The above items are estimated based on the headcount and the FY23 approved capital projects the employees are expected to work on.

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Julane Justusson
Cost Center Name: Distribution Operational Technology
Cost Center Number: 1173

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Provide project management for capital activities. 180

Total Direct Hours 180

Support for Capital Activities:

Support for Procurement and Field Construction and Maintenance. 360

Total Support Hours 360

Expense Hours:

Non capitalizable project work such as training, project set up, etc. 1,260

Total Expense Hours 1,260

Non-Specific Time

Holidays 80
PTO 200

Total Non-Productive Time 280

Total Estimated Hours Worked 2,080

Full Time Headcount 1

Check Figure 2,080 -

Labor Overhead Rate 22.22%
Non-Labor Overhead Rate 30.00%

Prior Year Amounts

Labor Overhead Rate 18.57%
Non-Labor Overhead Rate 56.15%

Business Reason for Change in rates:

Labor Overhead Rate New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate.
Non-Labor Overhead Rate New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate.

		% Time			% Hours		
Group	# Staff	Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Mgr Technical Control							
Systems	1	10%	20%	70%	180	360	1,260
	1				180	360	1,260

The above items are estimated based on the headcount and the FY23 approved capital projects the employees are expected to work on.

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Julane Justusson
Cost Center Name: MDTX Operational Technology - Distribution
Cost Center Number: 1174

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Provide project management for capital activities. 356

Total Direct Hours 356

Support for Capital Activities:

Support for Procurement and Field Construction and Maintenance. 356

Total Support Hours 356

Expense Hours:

Non capitalizable project work such as training, project set up, etc. 2,848

Total Expense Hours 2,848

Non-Specific Time

Holidays 160
PTO 440

Total Non-Productive Time 600

Total Estimated Hours Worked 4,160

Full Time Headcount 2

Check Figure 4,160 -

Labor Overhead Rate	11.11%
Non-Labor Overhead Rate	20.00%

Prior Year Amounts

Labor Overhead Rate 53.00%
Non-Labor Overhead Rate 53.00%

Business Reason for Change in rates:

Labor Overhead Rate	New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate.
Non-Labor Overhead Rate	New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate.

Group	# Staff	% Time			% Hours		
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
SCADA Technician	2	10%	10%	80%	356	356	2,848
	2				356	356	2,848

The above items are estimated based on the headcount and the FY23 approved capital projects the employees are expected to work on.

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Julane Justusson
Cost Center Name: Enterprise Operational Technology - Distribution
Cost Center Number: 1175

Place Support Below

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	
Provide project management for capital activities.	3,043
Total Direct Hours	3,043
Support for Capital Activities:	
Support for Procurement and Field Construction and Maintenance.	537
Total Support Hours	537
Expense Hours:	
Non capitalizable project work such as training, project set up, etc.	3,580
Total Expense Hours	3,580
Non-Specific Time	
Holidays	320
PTO	840
Total Non-Productive Time	1,160
Total Estimated Hours Worked	8,320
Full Time Headcount	4
Check Figure	8,320 -
Labor Overhead Rate	13.04%
Non-Labor Overhead Rate	50.00%
Prior Year Amounts	
Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%

Business Reason for Change in rates:

Labor Overhead Rate New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate.
Non-Labor Overhead Rate New CC within IT Department. Prior year numbers were estimated prior to fully developing the cost center and how it would operate.

Group	# Staff	% Time			% Hours		
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Sr Engineer	1	10%	10%	80%	179	179	1,432
SCADA Systems Developer	2	75%	5%	20%	2,685	179	716
SCADA Systems Spec	1	10%	10%	80%	179	179	1,432
	4				3,043	537	3,580

The above items are estimated based on the headcount and the FY23 approved capital projects the employees are expected to work on.

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Murdock, Phillip / Keith, James
Cost Center Name: SS Dallas Security & Compliance
Cost Center Number: 1209

Job Duties and Functions	Estimated Annual Hours
Direct Capital Labor Hours - Deleted	Deleted
Total Direct Hours	-
Support for Capital Activities:	
Developments of engineering design standards	1,092
Total Support Hours	1,092
Expense Hours:	
	15,268
Total Expense Hours	15,268
Non-Specific Time	
Holidays	720
PTO	1,640
Total Non-Productive Time	2,360
Total Estimated Hours Worked	18,720
Full Time Headcount	9
Check Figure	18,720
Labor Overhead Rate	6.67%
Non-Labor Overhead Rate	6.67%

Prior Year Amounts
Labor Overhead Rate 5.72%
Non-Labor Overhead Rate 5.72%

Business Reason for Change in rates:
Labor Overhead Rate Increased cap rate due to expected work performed on the DIM in FY21.
Non-Labor Overhead Rate

Place Support Below

Position	# Staff	Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Dir Eng & Compliance	1	0%	10%	90%	-	182	1,636
Sr Engineer	1	0%	10%	90%	-	183	1,646
Engineer 3	2	0%	10%	90%	-	364	3,272
Mgr Engineering / Mgr Compliance	2	0%	10%	90%	-	364	3,272
Compliance Analyst	3	0%	0%	100%	-	-	5,453
	9				-	1,092	15,279

Compliance Analyst 3
Dir Engineering & Compliance 1
Engineer 1 1
Engineer 3 2
Mgr Compliance & Emergency Preparedness 1
Mgr Engineering Services 1

Notes:

*The 90%/10% split are estimates based on the activities these individuals perform, which is mostly O&M work. This group comes up with standard designs/drawings that may get used in specific capital work later (that piece is capitalized – minor amounts estimated to be 10%). They do not work on capital projects directly. In supporting the engineering and compliance functions there is a lot of work done to revise manuals, procedures, welding and fusion instructions, operating qualifications and overall compliance documentation.

The 10% is an estimate of the efforts for standardized designs/drawings that get used in capital projects later and/or the occasional time they get pulled into capital IT projects.

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Keith, James
Cost Center Name: SS CSC-Customer Contact Management
Cost Center Number: 1212

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	-
Total Direct Hours	-
Support for Capital Activities:	
New customer/emergency calls	158,218
Total Support Hours	158,218
Expense Hours:	
All other call center hours	423,502
Total Expense Hours	423,502
Non-Specific Time	
Holidays	25,360
PTO	52,280
Total Non-Productive Time	77,640
Total Estimated Hours Worked	659,360
Full Time Headcount	317
Check Figure	659,360
Labor Overhead Rate	27.20%
Non-Labor Overhead Rate	27.20%

Prior Year Amounts
Labor Overhead Rate 27.16%
Non-Labor Overhead Rate 27.16%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Place Support Below		
April 1, 2021 - March 31, 2022	Calls Handled	Handle Time (mins)
New Customer	439,951	3,966,892
Emergency	218,653	1,333,783
Total New Customer + Emergency	658,604	5,300,675
Total Calls	2,790,779	19,488,940
Overhead Capitalization Rate	23.60%	27.20%

April 1, 2018 - March 31, 2019	Calls Handled	Handle Time (mins)
New Customer	378,655	2,940,887
Emergency	255,382	1,221,577
Total New Customer + Emergency	634,037	4,162,464
Total Calls	3,511,455	20,307,897
Overhead Capitalization Rate	18.06%	20.50%

April 1, 2019 - March 31, 2020	Calls Handled	Handle Time (mins)
New Customer	378,646	3,003,925
Emergency	246,300	1,161,715
Total New Customer + Emergency	624,946	4,165,640
Total Calls	3,407,423	19,649,473
Overhead Capitalization Rate	18.34%	21.20%

April 1, 2019 - March 31, 2020	Calls Handled	Handle Time (mins)
New Customer	378,646	3,003,925
Emergency	246,300	1,161,715
Total New Customer + Emergency	624,946	4,165,640
Total Calls	3,407,423	19,649,473
Overhead Capitalization Rate	18.34%	21.20%

April 1, 2020 - March 31, 2021	Calls Handled	Handle Time (mins)
New Customer	433,784	3,701,453
Emergency	203,993	1,240,957
Total New Customer + Emergency	637,757	4,942,410
Total Calls	2,829,123	18,200,691
Overhead Capitalization Rate	22.54%	27.16%

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Keith, James
Cost Center Name: SS Dallas Customer Service Organization
Cost Center Number: 1226

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	
Ongoing CSS Enhancements	2,028
Mobile and Web Enhancements	
Smart Work Mgr upgrade	
Total Direct Hours	2,028
Support for Capital Activities:	
Status discussions, issue resolution, requirements and design discussions and decisions.	
CSS Support Mgr (1 @ 10%)	203
Total Support Hours	203
Expense Hours:	
	25,209
Total Expense Hours	25,209
Non-Specific Time	
Holidays	1,200
PTO	2,560
Total Non-Productive Time	3,760
Total Estimated Hours Worked	31,200
Full Time Headcount	15
Check Figure	31,200 -
Labor Overhead Rate	0.80%
Non-Labor Overhead Rate	8.13%

Prior Year Amounts
Labor Overhead Rate 0.88%
Non-Labor Overhead Rate 8.85%

Business Reason for Change in rates:
Labor Overhead Rate Lower direct capital project work and support for system enhancements
Non-Labor Overhead Rate Lower direct capital project work and support for system enhancements

Place Support Below				
Various Capital Projects		10%	0%	
FT Hours per year	2,080			
FT hours per month	173			
Number of participants = 13	2,028			
Name	Title			
Mitschke, Richard	VP Customer Service			1
Keith, James A	Mgr Finance			1
Kuhn, Diane	Executive Assistant			1
McKinnon, Kimber L	Business Process Lead	x		1
Hamilton, Zane M	Sr Business Process Analyst	x		1
	Sr Business Process Analyst	x		2
Toves, Jeremy C	Sr Business Process Analyst	x		1
Williams, Ebony K	Business Process Analyst	x		1
Arnold, Terry D	Business Process Analyst	x		1
Engel, Rachael J	Mgr, Change Management	x		1
Chibayamagora, Tendai C	Business Process Specialist	x		1
Vacant	Business Process Specialist	x		1
Vacant	Business Process Specialist	x		1
Jason Jackson	Financial Analyst	x		1

3

<i>Job Duties and Functions</i>	<i>Estimated Annual Hours</i>
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Total Direct Hours _____

Development of Pipe Replacement and Infrastructure Plans, GIS, new technologies for engineering and operations, evaluation of data associated with new pipeline assets

12,767

<i>Total Support Hours</i>	12,767
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12.913

Total Expense Hours	12,913
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Holidays	1,120
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PTO	2,320
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Total Non-Productive Time	3,440
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Total Estimated Hours Worked 29,120

Full Time Headcount	14
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Check Figure 29,120

Labor Overhead Rate	49.72%
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Non-Labor Overhead Rate	49.72%
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Prior Year Amounts

Labor Overhead Rate	54.09%
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Non-Labor Overhead Rate	54.09%
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Business Reason for Change in rates:

Labor Overhead Rate Added a new position in the Senior Data Integrity Analyst to this cost center. Also, improved the VP of Pipeline Safety's cap rate to reflect more of an average of his directors.

Non-Labor Overhead Rate Added a new position in the Senior Data Integrity Analyst to this cost center. Also, improved the VP of Pipeline Safety's cap rate to reflect more of an average of his directors.

Place Support Below

Position	# Staff	Direct Labor	Support for Capital		Expense	Direct Labor	Support for Capital		Expense
VP Pipeline Safety	1	0%	45%	55%	-		836.17	985.37	
Dr System Integ. & Compliance	1	0%	65%	35%	-		1,184.00	637.54	
Dr Asset Integrity & Reporting	1	70%	30%	30%	-		1,275.08	546.46	
Dr Environmental Practices	1	0%	0%	100%	-				
Mgr Asset Integrity	1	0%	70%	30%	-		1,275.08	546.46	
Mgr Asset Integrity	1	0%	65%	35%	-		1,184.00	637.54	
Sr Data Integrity Analyst	5	0%	45%	55%	-		4,098.46	5,009.23	
Data Integrity Analyst	1	0%	45%	55%	-		819.69	1,001.85	
Enterprise GIS Support Specialist	1	70%	30%	30%	-		1,275.08	546.46	
Enterprise Work Management Specialist	1	0%	45%	55%	-		819.69	1,001.85	
	14						12,767.25	10,912.76	

The six directors that report to the VP of Pipeline Safety - used in calculating the VP Pipeline Safety's average (not used in formal calculation within this tab):

P. Murdock - Dir Engineering & Compliance	4.50%	95.50%
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D. Boyd - Dir Security & Risk Mgmt	81.20%	18.80%
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A. Treadway - Dir Asset Integrity	33.90%	66.10%
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M.Reynolds	48.80%	51.20%
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B.Bronson-Dir Business Processes and Change Mngt.	39.50%	60.50%
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Dir System Integ. & Compliance	65%	35.00%
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Dir Environmental Practices

1. **Introduction**

New Director hired in FY22

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Rollins, Carrie/ Keith, James
Cost Center Name: SS Dallas Facilities
Cost Center Number: 1407

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	
	-
Total Direct Hours	-
Support for Capital Activities:	
Purchase/supervise installation of furniture and fixtures	
build out of leased facilities	
Office construction	
Total Support Hours	3,372
Expense Hours:	
	9,388
Total Expense Hours	9,388
Non-Specific Time	
Holidays	560
PTO	1,240
Total Non-Productive Time	1,800
Total Estimated Hours Worked	14,560
Full Time Headcount	7
Check Figure	14,560
Labor Overhead Rate	26.43%
Non-Labor Overhead Rate	26.43%

Prior Year Amounts
Labor Overhead Rate 26.43%
Non-Labor Overhead Rate 26.43%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Place Support Below							
					Estimated Hours	Percent of Total	
Group	# Staff	Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Rollins	1	0%	50%	50%	-	911	1,215
Ross	1	0%	45%	55%	-	820	1,306
Simpson	1	0%	0%	100%	-	-	2,127
Lewis	1	0%	60%	40%	-	1,094	1,033
Ryan	1	0%	25%	75%	-	456	1,671
Parish	1	0%	5%	95%	-	91	2,036
						3,372	9,388
Average Hours Available Per Employee					2,127		

Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
Fiscal 2023

Responsible Employee: Servigna, Fernando
Cost Center Name: Fleet and Corporate Sourcing
Cost Center Number: 1913

<u>Job Duties and Functions</u>	<u>Estimated Annual Hours</u>
Direct Capital Labor Hours -	
Total Direct Hours	-
Support for Capital Activities:	
Manage Shared Service Contracts	
Sourcing	
Vendor Onboarding / Supplier Diversity	
Lease Payment / LocusView	
Vendor Evaluations/Pricing Negotiations	
Direct PO Creation and Processing	
- IT Software and Hardware	
- Facility and Building Maintenance and Construction	
Establishment of Construction Contracts	
Manage ISN / NCMS for Construction Contractors	
Total Support Hours	6,348
Expense Hours:	
Fleet Management and Procurement	
Monthly Reconciliation of P-Cards	
Management of Contract/Vendor Agreements	
Strategic Sourcing Projects	
Vendor Evaluations/Pricing Negotiations	
Conferences / Round Tables / Professional Affiliations	
Fuel Card System management	
Fleet System Management and Maintenance	
Total Expense Hours	4,372
Non-Specific Time	
Holidays	480
PTO	1,280
Total Non-Productive Time	1,760
Total Estimated Hours Worked	12,480
Full Time Headcount	6
Check Figure	12,480
Labor Overhead Rate	59.22%
Non-Labor Overhead Rate	59.22%

Prior Year Amounts
Labor Overhead Rate 57.05%
Non-Labor Overhead Rate 57.05%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Support Data

Fernando Servigna	Ty McCall	Taylor Konovalski	Diane Milton	Supply Analyst	Sourcing Coord	
0%	25%	0%	0%	0%	0%	520
20%	25%	10%	0%	10%	0%	1352
5%	0%	0%	0%	10%	0%	312
5%	0%	10%	35%	5%	0%	1144
5%	5%	5%	0%	5%	5%	520
5%	0%	10%	0%	15%	5%	728
5%	0%	0%	0%	5%	5%	312
10%	0%	20%	0%	15%	5%	1042
5%	0%	10%	0%	5%	0%	418
60%	55%	65%	35%	70%	20%	6348

Docket No. 24-00006
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 2
Question No. 2-07
Page 1 of 1

REQUEST:

Incentive Compensation (Source & Support). Refer to the spreadsheet attached with the Company's response to Consumer Advocate DR No. 1-18. Specifically refer to the Tab "CCAlloc 3 Factor" of this spreadsheet. Provide the source and support for the Tennessee Allocation Factors included in Cells G117 to G133 that appear as hard-coded values.

RESPONSE:

Please see Attachment 1, Cells G117 to G133 with formulas for Tennessee Allocation Factors calculations, allocated by using the Three Factor Formula.

ATTACHMENT:

CA_2-07_Att1 - FY23 Allocation Rates by Cost Center - Allocation to Tennessee.xlsx

Atmos Energy Corporation
SSU Cost Center Allocation Factors - FY23

Line No.	Cost Center	Rate Division	Description	Capitalization Factor Labor(1)	Capitalization Factor Non-Labor(1)	Allocation to Tennessee
1	1001	002DIV	ATM-Executive Chairman	81.18%	81.18%	3.87%
2	1101	002DIV	ATM-Dal-Chief Fin Officer	81.18%	81.18%	3.87%
3	1102	002DIV	ATM-Dal-Utility Operation	84.92%	84.92%	4.80%
4	1105	002DIV	ATM-Dallas Audit	0.00%	0.00%	3.87%
5	1106	002DIV	ATM-Dal-Treasurer	63.84%	63.84%	3.87%
6	1107	002DIV	ATM-Dal-Treasury	81.18%	81.18%	3.87%
7	1108	002DIV	ATM-Dal-Risk Management	72.38%	72.38%	3.87%
8	1110	002DIV	ATM-Dal-Supply Chain Management	49.87%	49.87%	3.88%
9	1112	002DIV	ATM-Dal-Mail & Supply	19.04%	21.05%	3.88%
10	1114	002DIV	ATM-Dal-VP & Controller	31.30%	31.30%	3.87%
11	1116	002DIV	ATM-Dal-Taxation	15.34%	15.34%	3.87%
12	1117	002DIV	ATM-Dal-Accounting Svcs	82.01%	82.01%	3.87%
13	1118	002DIV	ATM-Dal-Supply Chain	41.98%	41.98%	3.88%
14	1119	002DIV	ATM-Dal-General Accounting	81.18%	81.18%	3.87%
15	1120	002DIV	ATM-Dal-Accounts Payable	58.63%	58.63%	3.87%
16	1121	002DIV	ATM-Dal-Plant Accounting	84.06%	84.06%	3.87%
17	1122	002DIV	ATM-Dal-Fin Rep & Acct Svc	22.50%	22.50%	3.87%
18	1123	002DIV	ATM-Dal-Gas Accounting	0.00%	0.00%	3.88%
19	1125	002DIV	ATM-Dal-Financial Reporting	4.38%	4.38%	3.87%
20	1126	002DIV	ATM-Dal-Payroll	81.18%	81.18%	3.87%
21	1128	002DIV	ATM-Dal-Property & Sales Tax	7.06%	7.06%	3.87%
22	1129	002DIV	ATM-Dal-Income Tax	43.00%	43.00%	3.87%
23	1130	002DIV	ATM-Dal-Busi Planning & Analysis	69.25%	69.25%	3.87%
24	1131	002DIV	ATM-Dallas Media Relations	0.00%	0.00%	3.88%
25	1132	002DIV	ATM-Dal-Investor Relations	0.00%	0.00%	3.87%
26	1133	002DIV	ATM-Dal-Corporate Communications	0.00%	0.00%	3.87%
27	1134	002DIV	ATM-Dal-HT	38.57%	38.57%	3.87%
28	1135	002DIV	ATM-Dal-HT E&O Corporate Systems	24.22%	39.00%	3.87%
29	1137	002DIV	ATM-Dal-HT Engineering & Operations	24.06%	31.29%	3.87%
30	1141	002DIV	ATM-Dal-Gas Purchase Acctg	0.00%	0.00%	4.80%
31	1144	002DIV	ATM-Dal-Rate Administration	0.00%	0.00%	4.80%
32	1145	002DIV	ATM-Dal-Revenue Accounting	0.00%	0.00%	4.80%
33	1146	002DIV	ATM-Dallas IT Enterprise Solutions	0.00%	0.00%	3.87%
34	1150	002DIV	ATM-Dal-Strategic Planning	76.82%	76.82%	3.87%
35	1153	002DIV	ATM-Dal-Distribution Acctg	0.00%	0.00%	4.80%
36	1154	002DIV	ATM-Dal-Rates & Regulatory	81.18%	81.18%	3.88%
37	1155	002DIV	ATM-Dal-Gas Pipeline Accounting	0.00%	0.00%	0.00%
38	1156	012DIV	ATM-Dal-IT Customer Services Systems	11.51%	30.54%	4.76%
39	1157	002DIV	ATM-Stakeholder Strategy	81.18%	81.18%	3.87%
40	1158	012DIV	ATM-CCC IT Support	0.00%	0.00%	4.76%
41	1159	002DIV	ATM-Dal-Technical Training	0.00%	0.00%	3.87%
42	1161	002DIV	ATM-Dal-Benefits & Payroll Accounting	81.18%	81.18%	3.87%
43	1164	002DIV	ATM-Dal-IT Security	17.21%	22.31%	3.87%
44	1167	002DIV	ATM-Dal-IT Enterprise Architecture	21.88%	61.13%	3.88%
45	1172	002DIV	ATM-Transmission Operational Technology	21.70%	36.15%	0.00%
46	1173	002DIV	ATM-Distribution Operational Technology	22.22%	22.22%	4.80%
47	1174	002DIV	ATM-MDTX Operational Technology - Distribution	11.11%	11.11%	0.00%
48	1175	002DIV	ATM-Enterprise Operational Technology - Distribut	13.04%	13.04%	10.03%
49	1201	002DIV	ATM-Dal-President & CEO	81.18%	81.18%	3.87%
50	1205	002DIV	ATM-Dal-Executive Vice President	N/A	N/A	3.87%
51	1209	002DIV	ATM-Dal-Security & Compliance	6.67%	6.67%	3.88%
52	1212	012DIV	ATM-CSO-Customer Contact Center	27.20%	27.20%	4.76%
53	1215	012DIV	ATM-Dal-Dispatch Operations	0.00%	0.00%	4.76%
54	1216	002DIV	ATM-ATM-Dallas Training & Knowledge Mgmt	0.00%	0.00%	3.87%
55	1221	002DIV	ATM-Dal-ATM-Pipeline Admin	0.00%	0.00%	0.00%
56	1224	012DIV	ATM-Dal-CSO Human Resources	0.00%	0.00%	4.76%
57	1226	012DIV	ATM-Dal-Customer Service	0.80%	8.13%	4.76%
58	1227	002DIV	ATM-Dal-Customer Program Mgmt	2.42%	15.39%	3.88%
59	1228	012DIV	ATM-Dal-Customer Revenue Management	0.00%	0.00%	4.76%
60	1229	002DIV	ATM-Dal-ATM-Dallas Pipeline Safety	49.72%	49.72%	3.88%
61	1230	002DIV	ATM-Gas Control Operations	0.00%	0.00%	3.88%
62	1231	002DIV	ATM-Transmission Gas Control Ops	0.00%	0.00%	0.00%
63	1232	002DIV	ATM-Distribution Gas Control Ops	0.00%	0.00%	4.80%
64	1233	002DIV	ATM-Enterprise Gas Control Ops - Distribution	0.00%	0.00%	10.03%
65	1234	002DIV	ATM-MDTX Gas Control Ops - Distribution	0.00%	0.00%	0.00%
66	1401	002DIV	ATM-Dal-Employment & Emp Rel	0.00%	0.00%	3.87%
67	1402	002DIV	ATM-Dallas Executive Compensation	N/A	N/A	3.87%
68	1403	002DIV	ATM-Dal-SVP Human Resources	0.00%	0.00%	3.87%
69	1405	002DIV	ATM-Dal-Benefits	0.00%	0.00%	3.87%
70	1407	002DIV	ATM-Dal-Facilities	26.43%	26.43%	3.87%
71	1408	002DIV	ATM-Dal-Employee Dev	0.00%	0.00%	3.87%
72	1414	002DIV	ATM-Dal-Tech Training Delivery	0.00%	0.00%	3.88%
73	1415	002DIV	ATM-Dal-Tech Trng Prog & Curriculum	0.00%	0.00%	3.88%
74	1416	002DIV	ATM-Dal-Compensation & HRMS	0.00%	0.00%	3.87%
75	1417	002DIV	ATM-Dal-Corporate Programs	0.00%	0.00%	3.87%
76	1420	002DIV	ATM-Dallas EAPC	0.00%	0.00%	3.87%
77	1463	002DIV	ATM-HR Benefit Variance	19.04%	21.05%	3.87%
78	1501	002DIV	ATM-Dal-Legal	81.18%	81.18%	3.87%
79	1502	002DIV	ATM-Corporate Secretary	0.00%	0.00%	3.87%
80	1503	002DIV	ATM-Dal-Governmental Affairs	0.00%	0.00%	3.88%
81	1504	002DIV	ATM-Dal-Central Records	81.18%	81.18%	3.88%
82	1505	002DIV	ATM-Corporate Gas Contract Administration	N/A	N/A	3.88%
83	1508	002DIV	ATM-Dal-Energy Assistance	0.00%	0.00%	4.80%
84	1821	002DIV	ATM-Dal-Gas Supply Executive	0.00%	0.00%	3.88%
85	1822	002DIV	ATM-Dal-Regional Gas Supply	0.00%	0.00%	0.00%
86	1823	002DIV	ATM-Dal-Gas Contract Admin	0.00%	0.00%	4.80%
87	1825	002DIV	ATM-Franklin-Gas Control & Storage	0.00%	0.00%	9.99%
88	1826	002DIV	ATM-New Orleans-Gas Supply & Services	0.00%	0.00%	4.80%
89	1827	002DIV	ATM-Regional Supply Planning	0.00%	0.00%	4.80%
90	1828	002DIV	ATM-Jackson-West Region Gas Supply & Services	0.00%	0.00%	0.00%
91	1829	002DIV	ATM-Franklin-East Region Gas Supply & Services	0.00%	0.00%	41.69%
92	1831	002DIV	ATM-Dal-Gas Supply	0.00%	0.00%	0.00%
93	1833	002DIV	ATM-Corporate Gas Supply Risk Mgmt	0.00%	0.00%	4.80%
94	1835	002DIV	ATM-Franklin-Gas Control	0.00%	0.00%	9.99%
95	1836	002DIV	ATM-Dal-TBS System Support	0.00%	0.00%	3.88%
96	1837	002DIV	ATM-Dal-TBS Application Support	0.00%	0.00%	3.88%
97	1838	002DIV	ATM-Dal-TBS Technical Support	0.00%	0.00%	3.88%
98	1839	002DIV	ATM-Dal-TBS Transportation & Scheduling	0.00%	0.00%	3.88%
99	1901	002DIV	ATM-Dallas Employee Relocation Exp	0.00%	0.00%	3.87%
100	1901	012DIV	ATM-Dallas Employee Relocation Exp	0.00%	0.00%	4.76%
101	1903	002DIV	ATM-Dal-Controller Misc	0.00%	0.00%	0.00%
102	1904	002DIV	ATM-Dallas Performance Plan	33.50%	33.50%	3.87%

Atmos Energy Corporation
SSU Cost Center Allocation Factors - FY23

Line No.	Cost Center	Rate Division	Description	Capitalization Factor Labor(1)	Capitalization Factor Non- Labor(1)	Allocation to Tennessee
103	1905	002DIV	ATM-Outside Director Retirement Cost	0.00%	0.00%	3.87%
104	1908	002DIV	ATM-Dallas SEBP	0.00%	81.18%	3.87%
105	1910	002DIV	ATM-Corporate Overhead Capitalized	0.00%	0.00%	4.17%
106	1913	002DIV	ATM-Dal-Fleet Management	59.22%	59.22%	3.88%
107	1915	002DIV	ATM-Dallas Insurance	0.00%	81.18%	3.87%
108	1953	002DIV	ATM-Dallas Enterprise Team Meeting	0.00%	0.00%	3.87%
109	1954	002DIV	ATM-Dallas Culture Council	0.00%	0.00%	3.87%
						<u>Tennessee</u>
Rate 1			Atmos Utility Only - includes MTX but not APT			4.80%
Rate 2			Customer Factor (Utility Only)			4.76%
Rate 3			Atmos w/ all Reg Only			3.88%
Rate 4			Atmos 5 Utility only, Excludes Mid-Tex			10.03%
Rate 5			Louisiana Only			0.00%
Rate 6			WTX & MidTex Only			0.00%
Rate 7			Atmos w/ all Reg, Plus Non-Reg			3.87%
Rate 8			Allocate to Mid-Tex Only			0.00%
Rate 9			APT + TLGP			0.00%
Rate 10			OH Capitalized			4.17%
Rate 11			Mid-States Only - Gas Supply			41.69%
Rate 12			Atmos w/ all Reg Only & TLGP			3.88%
Rate 13			Atmos Utility Only - includes MTX but not APT + TLGP			4.79%
Rate 14			CO/KS, LA and MS			0.00%
Rate 15			Atmos 5 + TLGP (No APT or MidTex)			9.99%
Rate 16			Does not allocate to the business units			0.00%
Rate 17			APT Only			0.00%

Notes:

1. Per the FY23 Overhead Capitalization Study.
2. Allocated using the THREE Factor formula

Follows planning and budgeting OH cap rate /reporting company hierarchy															
ALL COMPANIES		30	60	20	20	50	70	80	180	220	232	233	303	312	
303/234/231/236 312/221/237/302/306															
A. Composite Allocation Factor:															
	Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/ MidStates Div	Mississippi Div	Mid-Tex Div	Atmos P/L	AELIG	UCGS-Barnsley	WKGS-E.Diamond	TLGP Rollup	Holding Rollup	
Gross Direct PP&E	\$	19,667,200,448	1,347,223,293	876,903,008		1,489,722,945	1,771,908,958	1,090,403,032	8,199,122,804	4,826,555,699	5,183,208	12,295,326	15,902,251	31,927,555	52,369
Average Number of Customers	#	3,313,777	315,341	267,795		360,482	362,367	251,369	1,755,901	291	221	-	-	10	-
Total O&M Expense *	\$	525,615,932	38,217,886	32,855,864		37,863,069	41,600,766	38,988,180	167,741,819	165,253,238	1,015,324	262,694	417,623	1,375,630	23,838
(* w/o Allocation)															
Total Composite Factor															
Gross Direct PP&E	%	100.00%	6.86%	4.46%	0.00%	7.57%	9.01%	5.54%	41.69%	24.54%	0.03%	0.06%	0.08%	0.16%	0.00%
Average Number of Customers	%	100.00%	9.50%	8.08%	0.00%	10.88%	10.94%	7.59%	52.99%	0.01%	0.01%	0.00%	0.00%	0.06%	0.00%
Total O&M Expense	%	100.00%	7.29%	6.25%	0.00%	7.20%	7.91%	7.42%	31.91%	31.44%	0.19%	0.05%	0.08%	0.26%	0.00%
Total Composite Factor for FY 2023	%	100.00%	7.88%	6.26%	0.00%	8.55%	9.29%	6.85%	42.20%	18.66%	0.08%	0.04%	0.05%	0.14%	0.00%
UTILITY ONLY															
Gross Direct PP&E	\$	14,775,284,041	1,347,223,293	876,903,008	-	1,489,722,945	1,771,908,958	1,090,403,032	8,199,122,804						
Average Number of Customers	#	3,313,255	315,341	267,795	-	360,482	362,367	251,369	1,755,901						
Total O&M Expense *	\$	357,267,584	38,217,886	32,855,864	-	37,863,069	41,600,766	38,988,180	167,741,819						
(* w/o Allocation)															
Gross Direct PP&E	%	100.00%	9.13%	5.93%	0.00%	10.08%	11.99%	7.38%	55.49%						
Average Number of Customers	%	100.00%	9.51%	8.08%	0.00%	10.88%	10.94%	7.59%	53.00%						
Total O&M Expense	%	100.00%	10.70%	9.20%	0.00%	10.60%	11.64%	10.91%	46.95%						
Total Composite Factor for FY 2023	%	100.00%	9.78%	7.74%	0.00%	10.52%	11.52%	8.63%	51.81%						
REGULATED ONLY															
Gross Direct PP&E	\$	19,601,839,739	1,347,223,293	876,903,008	-	1,489,722,945	1,771,908,958	1,090,403,032	8,199,122,804	4,826,555,699					
Average Number of Customers	#	3,313,546	315,341	267,795	-	360,482	362,367	251,369	1,755,901	291					
Total O&M Expense *	\$	522,520,822	38,217,886	32,855,864	-	37,863,069	41,600,766	38,988,180	167,741,819	165,253,238					
(* w/o Allocation)															
Gross Direct PP&E	%	100.00%	6.88%	4.47%	0.00%	7.60%	9.04%	5.56%	41.83%	24.62%					
Average Number of Customers	%	100.00%	9.51%	8.08%	0.00%	10.88%	10.94%	7.59%	52.99%	0.01%					
Total O&M Expense	%	100.00%	7.31%	6.29%	0.00%	7.25%	7.96%	7.46%	32.10%	31.63%					
Total Composite Factor for FY 2023	%	100.00%	7.90%	6.28%	0.00%	8.58%	9.31%	6.87%	42.31%	18.75%					

REGULATED AND 303 (TLGP)

WT MS COKSLAAtmos 6

Texas only

WEST TEXAS and MID TEX

Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/MidStates Div	Mississippi Div	Mid-Tex Div
9,546,346,098	1,347,223,293						8,199,122,804
2,071,242	315,341						1,755,901
205,959,705	38,217,886						167,741,819

Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/22

		30	60	20	20	50	70	80
Gross Direct PP&E	%	100.00%	14.11%	0.00%	0.00%	0.00%	0.00%	85.89%
Average Number of Customers	%	100.00%	15.22%	0.00%	0.00%	0.00%	0.00%	84.78%
Total O&M Expense	%	100.00%	18.56%	0.00%	0.00%	0.00%	0.00%	81.44%
Total Composite Factor for FY 2023	%	100.00%	15.96%	0.00%	0.00%	0.00%	0.00%	84.04%

180

Follows planning and budgeting OH cap rate /reporting company hierarchy

220	232	233	303	312
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Utilities + TLIG (No APT)

		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/ MidStates Div	Mississippi Div	Mid-Tex Div	
Gross Direct PP&E	\$	14,807,211,596	1,347,223,293	876,903,008	-	1,489,722,945	1,771,908,958	1,090,403,032	8,199,122,804	31,927,555
Average Number of Customers	#	3,313,265	315,341	267,795	-	360,482	362,367	251,369	1,755,901	10
Total O&M Expense *	\$	358,643,214	38,217,886	32,855,864	-	37,863,069	41,600,766	38,988,180	167,741,819	1,375,630
(* w/o Allocation)										
Total Composite Factor										
Gross Direct PP&E	%	100.00%	10.56%	4.46%	0.00%	10.06%	11.97%	7.36%	55.37%	0.22%
Average Number of Customers	%	100.00%	9.51%	8.08%	0.00%	10.88%	10.94%	7.59%	53.00%	0.00%
Total O&M Expense	%	100.00%	10.66%	9.16%	0.00%	10.56%	11.60%	10.87%	46.77%	0.38%
Total Composite Factor for FY 2023	%	100.00%	10.25%	7.23%	0.00%	10.50%	11.50%	8.61%	51.71%	0.20%

Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/22

Follows planning and budgeting OH cap rate /reporting company hierarchy														
COLORADO, LOUISIANA & MISSISSIPPI		30	60	20	20	50	70	80	180	220	232	233	303	312
A. Composite Allocation Factor:		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/ MidStates Div		Mississippi Div					
Gross Direct PP&E	\$	3,457,028,985		876,903,008	-	1,489,722,945			1,090,403,032					
Average Number of Customers	#	879,646		267,795	-	360,482			251,369					
Total O&M Expense *	\$	109,707,113		32,855,864	-	37,863,069			38,988,180					
(* w/o Allocation)														
Total Composite Factor														
Gross Direct PP&E	%	100.00%	0.00%	25.37%	0.00%	43.09%		0.00%	31.54%					
Average Number of Customers	%	100.00%	0.00%	30.44%	0.00%	40.98%		0.00%	28.58%					
Total O&M Expense	%	100.00%	0.00%	29.95%	0.00%	34.51%		0.00%	35.54%					
Total Composite Factor for FY 2023	%	100.00%	0.00%	28.58%	0.00%	39.53%		0.00%	31.89%					
Atmos 6 + TLGP (No APT or MidTex)														
		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/ MidStates Div		Mississippi Div					
Gross Direct PP&E	\$	6,608,088,792	1,347,223,293	876,903,008	-	1,489,722,945	1,771,908,958		1,090,403,032					31,927,555
Average Number of Customers	#	1,557,364	315,341	267,795	-	360,482	362,367		251,369					10
Total O&M Expense *	\$	190,901,395	38,217,886	32,855,864	-	37,863,069	41,600,766		38,988,180					1,375,630
(* w/o Allocation)														
Total Composite Factor														
Gross Direct PP&E	%	100.00%	20.40%	13.27%	0.00%	22.54%	26.81%		16.50%					0.48%
Average Number of Customers	%	100.00%	20.24%	17.20%	0.00%	23.15%	23.27%		16.14%					0.00%
Total O&M Expense	%	100.00%	20.03%	17.21%	0.00%	19.83%	21.79%		20.42%					0.72%
Total Composite Factor for FY 2023	%	100.00%	20.22%	15.89%	0.00%	21.84%	23.96%		17.69%					0.40%
APT & TLGP for CC1155 only														
		Total												
Gross Direct PP&E	\$	4,858,483,254												
Average Number of Customers	#	301												
Total O&M Expense *	\$	166,628,868												
(* w/o Allocation)														
Gross Direct PP&E	%	100.00%												
Average Number of Customers	%	100.00%												
Total O&M Expense	%	100.00%												
Total Composite Factor for FY 2023	%	100.00%												
All companies excluding APT (for AEAM)														
Gross Direct PP&E	\$	14,840,644,749	1,347,223,293	876,903,008	-	1,489,722,945	1,771,908,958	1,090,403,032	8,199,122,804	5,183,208	12,295,326	15,902,251	31,927,555	52,369
Average Number of Customers	#	3,313,486	315,341	267,795	-	360,482	362,367	251,369	1,755,901	221	-	-	10	-
Total O&M Expense *	\$	360,362,693	38,217,886	32,855,864	-	37,863,069	41,600,766	38,988,180	167,741,819	1,015,324	262,694	417,623	1,375,630	23,838
(* w/o Allocation)														
Total Composite Factor														
Gross Direct PP&E	%	100.00%	9.07%	5.91%	0.00%	10.04%	11.94%	7.35%	55.25%	0.00%	0.03%	0.08%	0.11%	0.22%
Average Number of Customers	%	100.00%	9.51%	8.08%	0.00%	10.88%	10.94%	7.59%	52.99%	0.00%	0.01%	0.00%	0.00%	0.00%
Total O&M Expense	%	100.00%	10.60%	9.12%	0.00%	10.51%	11.54%	10.82%	46.55%	0.00%	0.28%	0.07%	0.12%	0.38%
Total Composite Factor for FY 2023	%	100.00%	9.72%	7.70%	0.00%	10.48%	11.47%	8.59%	51.60%	0.00%	0.11%	0.05%	0.08%	0.20%

Atmos Energy Corporation
Atmos Energy Mid States Div
Development of Allocation Factors
Effective October 1, 2022

		Div 002										
Div #	Division Name	Sept ' 22 Direct Property Plant & Equipment	Percent of MidStates Property	YE Sept '22 Total O &M w/o 922	Percent of MidStates O & M	YE Sept '22 Avg Number of Customers	Percent of MidStates Customers	STAT Sub account for customers	MidStates Allocation Percent	STAT Sub account	Mid-States Customers	Mid-States Composite
		(1)	(2)	(3)	(4)	(5)	(6)		(7)		Rounding for column H round customer	Rounding for column J round comp
09	KENTUCKY	855,540,038	48.33937	17,003,483	54.28357	180,563	49.82876	91C09	50.81724	91O09	49.83000	50.82000
93	TENNESSEE	789,465,196	44.60603	11,574,898	36.95283	157,680	43.51390	91C93	41.69092	91O93	43.51000	41.69000
96	VIRGINIA	124,856,662	7.05460	2,745,059	8.76359	24,124	6.65734	91C96	7.49184	91O96	6.66000	7.49000
Total		1,769,861,894.98	100.00	31,323,440.30	100.00	362,367	100.00		100.00		100.00000	100.00000
total 050		1,771,908,957.85		41,600,765.87		362,367						
difference		2,047,062.87		10,277,326		-						
091DIV		2,047,062.87		10,277,299								
subtotal		0.00		26								
095DIV				26								
difference				(0)								

Based on the 12 Months Ended April 2022 (will true-up actuals at fiscal year-end)

Outside Services	All but SSU	Utility Only
TOTAL	1,577,130,820	1,130,301,983
O&M	221,374,557	105,402,017
CAPITAL	1,355,756,262	1,024,899,966
% CAP	85.96%	90.67%
Labor		
Total Labor (01000+01001+01006)	296,759,463	267,630,971
O&M (01000+01006)	131,381,739	105,386,198
Capital Labor	165,377,724	162,244,773
% Cap	55.73%	60.62%
Total Labor & Outside Services		
TOTAL	1,873,890,283	1,397,932,954
O&M	352,756,297	210,788,215
CAPITAL	1,521,133,987	1,187,144,739
% CAP	81.18%	84.92% Only CC1102 Utility Operations uses the Utility Only rate

Cost Center that use the CO OH Rate	Department
1101	Chief Financial Officer
1102	Utility Operations
1107	Treasury
1119	General Accounting
1126	Payroll Accounting
1154	Rates and Regulatory
1161	Benefits and Payroll Accounting
1201	President and CEO
1501	SS Corporate Legal
1504	Central Records
1908	SEBP
1915	Insurance
1157	Stakeholder Strategy

Effective October 1, 2021
ATMOS ENERGY CORPORATION
Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/22

		WTX	CO-KS	LA	KMD	MS	MTX	APT	AEH			
	Total	30	60	20	50	70	80	180	220	232	233	303
OH Capitalized (CC1910)	100%	8.18%	6.55%	9.18%	10.00%	7.10%	42.74%	16.00%	0.06%	0.03%	0.03%	0.13%

*
41.69% KMD-Tennessee rate per FY23 Composite Factor file

4.17% Tennessee CC1910 Rate

The above is an excerpt from the Relied Upon File, "FY23 Composite Factors."

In the FY23 budget process, SSU cost centers capitalized \$106.2 million of costs per a capitalized overhead study. The \$106.2 million of capital overhead was allocated via each SSU cost center's 3-factor composite allocation which resulted in \$10.6 million for the Kentucky/Mid-States Division, or 10%. The 10% is then multiplied by the Tennessee 3-factor composite of 41.69% within the Kentucky/Mid-States Division to get the 4.17%.

Docket No. 24-00006
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 2
Question No. 2-08
Page 1 of 1

REQUEST:

Revenue & Rate Design (Explanation, Source & Support). Refer to the Company's response to Consumer Advocate DR No. 1-33 regarding Rate Schedule 250 billing determinants as well as the Tab "KMD Industrial Volumes" in the Supplemental Response to Consumer Advocate DR No. 1-31. Specifically refer to Cells E34 to V61, which contain the Company's billing determinant adjustments to Rate Schedule 250, and provide the following information:

- a. Provide a narrative explanation as to why it is necessary to separately adjust the billing determinants for these 3 customers.
- b. The header detail on Row 13 of this spreadsheet appears to indicate that this adjustment data is from January 2023 through December 2023. Provide a narrative explanation as to why this data is not for October 2022 through September 2023.
- c. Refer to Cells S47 to S48 which provide total volumes of 5,561 Mcf. The formulas in these two cells do not appear to be correct. Explain.
- d. Provide a database and related pivot table that show the monthly number of bills and Mcf volumes by step for each customer on Rate Schedule 250 from October 2022 through September 2023.

RESPONSE:

- a. These are industrial customers that bill out of the Align system, which come into SAP in the one category "Multiple" on the tab "Data-Linked", and do not have a rate category assigned in SAP. Therefore, a manual adjustment is added to the correct rate category on the file.
- b. Period 1 in SAP represent the month of October to align with the beginning of the Fiscal Year. Please see Attachment 1, Tab "KMD Industrial Volumes", where we pulled both "Calendar Year/Month" and "Fiscal Year/period" in the Excel Cells F12:R13.
- c. Please see Attachment 1, Tab "KMD Industrial Volumes", for updated formulas in Cells S47 and S48. The update effected volumes on Tab "Sch 11-1", Excel Cells E43:E44.
- d. Please see Attachment 1 for added details in "KMD Industrial Volumes" Tab.

We use SAP data base pull for Tennessee Industrial Customers, Rate Schedule 250 (Commodity Charge, Vol @ MCF and Base charge Count) for Fiscal Year 2023. As it was mentioned in part (a) of this response, since these are Align customers, we use Align system to pull their Vol@MCF" by Block/Tier.

Please see calculations for Base count in rows 52 through 61, pulled from SAP.

ATTACHMENT:

CA_2-08_Att1 - Updated Formula (CONFIDENTIAL).xlsx

Docket No. 24-00006
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 2
Question No. 2-09
Page 1 of 1

REQUEST:

Revenue & Rate Design (Explanation). Refer to the Company's response to Consumer Advocate DR No. 1-34 regarding Rate Schedule 280/250 billing determinants as well as the Tab "KMD Industrial Volumes" in the Supplemental Response to Consumer Advocate DR No. 1-31. Specifically refer to Cells E34 to S37, which contain the Company's billing determinant adjustments to Rate Schedule 280/250. Provide a narrative explanation as to why it is necessary to separately adjust the billing determinants for this customer.

RESPONSE:

Please see the response to Consumer Advocate 2-08 subpart (a).