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June 26, 2013

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

Atmos Energy Corporation submits updated responses to the Commission's First Data Request, Items 45 and 54. I certify that the electronic documents are true and correct copies of the original documents.

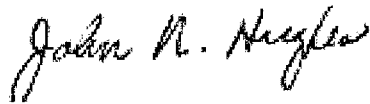
If you have any questions about this filing, please contact me.

Submitted By:

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And

A handwritten signature in black ink, reading "John N. Hughes". The signature is written in a cursive style with a large, stylized "J" and "H".

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Attorneys for Atmos Energy Corporation

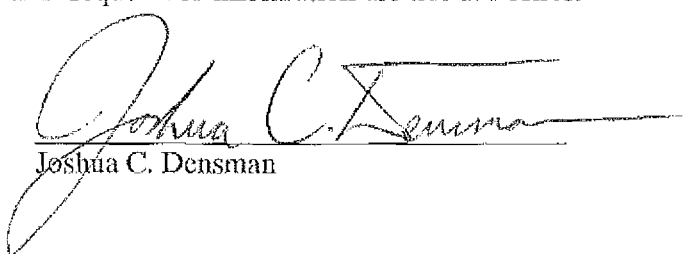
COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF
RATE APPLICATION OF
ATMOS ENERGY CORPORATION

)
) Case No. 2013-00148
)

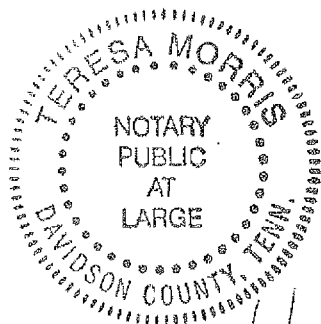
AFFIDAVIT

The Affiant, Joshua C. Densman, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.


Joshua C. Densman

STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Joshua C. Densman on this the 29th
day of May, 2013.



My Commission Expires 5/3/16


Teresa Morris
Notary Republic

My Commission Expires: 5/3/16

**Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-45 (Supplement)
Page 1 of 1**

SUPPLEMENTAL RESPONSE (6/26/2013)

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period, including the month in which the Commission hears this case.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for FR_16(13)(c) updated with May 2013 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl1 - Operating Income Base Period - Updated thru May 2013.pdf, 14 Pages.

Respondent: Josh Densman

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Income Summary
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: ☒ Base Period ☒ Forecasted Period
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Workpaper Reference No(s):

FR 16(13)(c)1
Schedule C-1

Witness: Densman, Martin

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 151,072,027	\$ 155,374,969	\$ 13,367,575	\$ 168,742,544
2	Operating Expenses				
3	Purchased Gas Cost	84,476,693	90,265,244		90,265,244
4	Other O & M Expenses	24,865,764	26,697,690	66,838	26,764,527
5	Depreciation Expense	14,581,983	16,518,181		16,518,181
6	Taxes Other than Income	4,445,237	4,662,683	21,682	4,684,365
7					
8	State & Federal Income Taxes	6,191,818	3,771,093	5,165,552	8,936,645
9	Total Operating Expenses	\$ 134,561,495	\$ 141,914,890	\$ 5,254,072	\$ 147,168,962
10	Operating Income	<u>\$ 16,510,531</u>	<u>\$ 13,460,079</u>	<u>\$ 8,113,503</u>	<u>\$ 21,573,582</u>
11	Rate Base	222,461,642	252,914,292		252,914,292
12	Rate of Return	7.42%	5.32%		8.53%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Adjusted Operating Income Statement
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: ☒ Base Period ☒ Forecasted Period
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Workpaper Reference No(s):

FR 16(13)(c)2
Schedule C-2

Witness: Densman, Martin

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjustments	Sched Ref.	Forecasted Revenue & Expenses	Rate-making Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 151,072,027	\$ 4,302,942	D-1			\$ 155,374,969	\$ -		\$ 155,374,969
2										
3	Operating Expenses									
4	Purchased Gas Cost	84,476,693	5,788,551	D-1			90,265,244	-		90,265,244
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	245,600	79,093	D-1			324,693	-		324,693
7	Transmission O&M Expense	494,076	129,716	D-1			623,792	-		623,792
8	Distribution O&M Expense	6,288,021	(109,924)	D-1		*	6,178,097	(1,531)	F-2.2	6,176,566
9	Customer Acctg. & Collection	2,091,380	(88,158)	D-1		*	2,003,223	-		2,003,223
10	Customer Service & Information	126,732	7,186	D-1		*	133,918	-		133,918
11	Sales Expense	320,353	(4,336)	D-1		*	316,017	(72,801)	F-4	243,215
12	Admin. & General Expense	15,299,603	1,877,609	D-1		*	17,177,212	15,071	F-6,F-8,F-9	17,192,283
13	Depreciation Expense	14,581,983	1,936,197	D-1			16,518,181	-		16,518,181
14	Taxes - Other	4,445,237	217,446	D-1			4,662,683	-		4,662,683
15	Income Taxes	7,868,303	(4,097,210)				3,771,093	-		3,771,093
16										
17										
18	Total Operating Expenses	\$ 136,237,980	\$ 5,736,171		\$ -		\$ 141,974,151	\$ (59,261)		\$ 141,914,890
19										
20	Net Operating Income	\$ 14,834,046	\$ (1,433,228)		\$ -		\$ 13,400,818	\$ 59,261		\$ 13,460,079

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data: ☒ Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: ☒ Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 88,550,914
4	4805	Unbilled Residential	510,721
5	4811	Commercial	35,938,514
6	4812	Industrial	4,942,597
7	4815	Unbilled Commercial	34,216
8	4820	Other - Public Authority	7,496,421
9	4825	Unbilled Public Authority	22,982
10		Total Sales of Gas	\$ 137,496,365
11			
12		<u>Other Operating Income</u>	
13	4870	Forfeited Discounts	\$ 860,683
14	4880	Misc. Service Revenues	755,264
15	4893-4896	Revenue From Transportation of Gas of Others	11,720,061
16	4950	Other Gas Revenue	239,654
17		Total Other Operating Income	\$ 13,575,662
18			
19		TOTAL OPERATING REVENUE	\$ 151,072,027
20			
21		<u>OPERATING EXPENSES</u>	
22		<u>Production Expense - Operation</u>	
23	7520	Natural Gas Op. Gas Wells Exp	\$ -
24	7560	Ng. Field Meas. & Reg. Station	-
25		Total Production Expense - Operation	\$ -
26			
27		<u>Production Expense - Maintenance</u>	
28	7610	Ng Main. Supervision & Engineering	\$ -
29			\$ -
30		<u>Natural Gas Storage Expense - Operation</u>	
31	8140	Operation Supervision & Engineering	\$ (3,623)
32	8150	Maps and Records	-
33	8160	Wells Expense	118,225
34	8170	Lines Expense	53,063

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data: ☒ Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: ☒ Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8180	Compressor Station Expense	23,079
36	8190	Compressor Station Expense Fuel & Power	739
37	8200	Measuring & Regulating Station Expense	5,151
38	8210	Purification	26,026
39	8240	Other	227
40	8250	Storage Well Royalties	12,153
41		Total Nat. Gas Storage Expense - Operation	\$ 235,040
42			
43		<u>Natural Gas Storage Expense - Maintenance</u>	
44	8310	Structure & Improvements	\$ 6,132
45	8320	Reservoirs & Wells	-
46	8340	Compressor Station Equip.	3,780
47	8350	Measuring & Regulating Station Equip.	238
48	8360	Purification Equipment	409
49	840/847	Other Storage Exp. - LNG	-
50		Total Nat. Gas Storage Expense - Maintenance	\$ 10,560
51			
52		<u>Transmission Expense - Operation</u>	
53	8500	Operation Supervision & Engineering	\$ 294
54	8560	Mains Expense	376,459
55	8570	Measuring & Regulating Station Exp.	91,176
56	8590	Other Exp.	-
57	8600	Rents	-
58		Total Transmission Expense - Operation	\$ 467,930
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	23,483
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	2,663
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 26,146
67			
68		<u>Purchased Gas Cost - Operation</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data: ☒ Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: ☒ Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
69	8001	Intercompany Gas Well-head Purchases	\$ 530,947
70	8010	Natural gas field line purchases	1,079,285
71	8040	Natural Gas City Gate Purchases	49,837,713
72	8045	Transportation to City Gate	-
73	8050	Transmission-Operation supervision and engineering	(7,074)
74	8051	Other Gas Purchases / Gas Cost Adjustments	50,767,009
75	8052	PGA for Commercial	23,296,813
76	8053	PGA for Industrial	4,490,743
77	8054	PGA for Public Authority	5,623,969
78	8057	PGA for Transportation Sales	-
79	8058	Unbilled PGA Costs	314,756
80	8059	PGA Offset to Unrecovered Gas Cost	(86,908,188)
81	8060	Exchange Gas	7,103,522
82	8081	Gas Withdrawn From Storage - Debit	21,307,042
83	8082	Gas Delivered to Storage	(18,100,606)
84	8110	Gas used for products extraction-Credit	-
85	8120	Gas Used for Other Utility Operations	(16,596)
86	8130	Gas Used for Other Utility Operations	-
87	8580	Transmission and compression of gas by others	25,157,358
88		<u>Total Purchased Gas Cost</u>	<u>\$ 84,476,693</u>
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,413,386
92	8710	Distribution Load Dispatching	320
93	8711	Odorization	5,533
94	8720	Compressor Station Labor & Expenses	-
95	8740	Mains & Services	2,863,625
96	8750	Measuring and Regulating Station Exp. - Gen	288,117
97	8760	Measuring and Regulating Station Exp. - Ind.	32,129
98	8770	Measuring and Regulating Sta. Exp. - City Gate	100,735
99	8780	Meters and House Regulator Expense	782,177
100	8790	Customer Installations Expense	22,414
101	8800	Other Expense	179,088
102	8810	Rents	430,525

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data: ☒ Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: ☒ Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103		Total Distribution Expenses - Operation	\$ 6,118,050
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 2,911
107	8860	Structures and Improvements	6,369
108	8870	Mains	69,658
109	8890	Measuring and Regulating Station Exp. - Gen	5,745
110	8900	Measuring and Regulating Station Exp. - Ind.	6,289
111	8910	Measuring and Regulating Sta. Exp. - City Gate	8,928
112	8920	Services	12,658
113	8930	Meters and House Regulators	42,395
114	8940	Other Equipment	15,018
115	8950	Maintenance of Other Plant	-
116		Total Distribution Expenses - Maintenance	\$ 169,971
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ 1,804
120	9020	Meter Reading Expenses	1,386,152
121	9030	Customer Records & Collections	366,370
122	9040	Uncollectible Accounts	337,054
123		Total Customer Accounts Expense	\$ 2,091,380
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	-
128	9090	Informational and Instructional Advertising Expenses	126,732
129	9100	Misc Cust Serv & Informational Exp	-
130		Total Customer Accounts Expenses - Operation	\$ 126,732
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 216,890
134	9120	Demonstrating and Selling Expenses	91,074
135	9130	Advertising Expenses	12,389
136	9160	Miscellaneous Sales Expenses	-

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data: ☒ Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: ☒ Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137		Total Sales Expenses	\$ 320,353
138			
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 407,604
141	9210	Office Supplies and Expenses	(8,766)
142	9220	Administrative Expense Transferred	10,560,619
143	9230	Outside Services Employed	196,251
144	9240	Property Insurance	131,119
145	9250	Injuries and Damages	720,342
146	9260	Employee Pensions and Benefits	2,957,224
147	9270	Franchise Requirements	4,851
148	9280	Regulatory Commission Expense	262,742
149	929.0	Institutional/Goodwill Advertising Expenses	-
150	930.1	A&G-General advertising expense	-
151	930.2	Miscellaneous General Expense	31,671
152	9310	A&G-Rents	35,946
153		Total Administrative and General Exp. - Operation	\$ 15,299,603
154			
155		<u>Administrative and General Expense - Maintenance</u>	
156	9320	Maintenance of general plant	\$ -
157		Total Administrative and Gen. Exp. - Maintenance	\$ -
158			
159		<u>Total Operation and Maintenance Expense</u>	<u>\$ 109,342,457</u>
160			
161	403-406	Depreciation and Amortization	\$ 14,581,983
162	4081	Taxes Other than Income Taxes	4,445,237
163	4091-4101	Provision for Federal & State Income Taxes	7,868,303
164			
165		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 136,237,980</u>
166			
167		NET OPERATING INCOME	<u>\$ 14,834,046</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data: X Base Period _____ Forecasted Period _____
Type of Filing: X Original _____ Updated _____ Revised _____
Worksheet Reference No(s): _____

FR 16(13)(c)2.2
Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	actual Mar-13	actual Apr-13	actual May-13	Budgeted Jun-13	Budgeted Jul-13	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4091-4101	Provision for income taxes	0	5,350,107	0	0	0	0	0	0	0	0	1,259,098	1,259,098	7,868,303
2															
3	4030	Depreciation Expense	1,156,878	1,252,601	1,172,852	1,176,738	1,185,297	1,189,466	1,198,090	1,200,071	1,204,581	1,216,248	1,280,693	1,296,779	14,530,293
4	4060	Amortization of gas plant acquisition adjustments	4,523	4,523	4,878	4,878	4,878	4,878	4,878	4,878	6,675	6,704	0	0	51,690
5	4081	Taxes other than income taxes, utility operating incor	361,527	329,871	363,325	389,033	358,671	392,814	357,586	363,194	396,827	427,292	342,049	363,059	4,445,237
6	4800	Residential sales	(2,949,553)	(2,796,419)	(3,935,537)	(3,920,516)	(9,698,940)	(13,817,989)	(13,757,430)	(12,310,138)	(9,027,144)	(6,567,911)	(3,590,539)	(3,276,797)	(88,550,914)
7	4805	Unbilled Residential Revenue	(24,015)	8,404	(872,098)	(2,118,411)	(1,773,976)	(1,743,476)	1,575,941	317,618	2,542,789	1,576,492			(510,721)
8	4811	Commercial Revenue-Banner	(1,403,372)	(1,357,128)	(1,720,155)	(2,572,492)	(3,636,786)	(5,387,021)	(5,456,377)	(4,903,029)	(3,536,220)	(2,590,550)	(1,746,094)	(1,629,290)	(35,938,514)
9	4812	Industrial Revenue-Banner	(396,462)	(392,809)	(428,998)	(440,596)	(461,727)	(656,353)	(670,585)	(527,222)	(390,648)	(263,249)	(177,049)	(146,899)	(4,942,587)
10	4815	Unbilled Comm Revenue	(60,209)	(4,266)	(479,635)	(512,168)	(698,148)	(757,809)	599,908	110,692	1,097,066	670,403			(34,216)
11	4820	Other Sales to Public Authorities	(206,771)	(209,850)	(333,413)	(579,613)	(668,672)	(1,207,500)	(1,230,627)	(1,073,114)	(809,157)	(475,568)	(269,106)	(242,031)	(7,496,421)
12	4825	Unbilled Public Authority Revenue	(7,634)	(3,027)	(139,905)	(164,529)	(189,209)	(128,826)	144,583	38,921	243,485	173,159			(22,952)
13	4870	Forfeited discounts	(40,285)	(34,141)	(40,064)	(62,672)	(102,392)	(163,598)	(123,562)	(123,562)	(81,928)	5	(45,959)	(42,207)	(860,683)
14	4880	Miscellaneous service revenues	(56,114)	(64,806)	(124,593)	(104,846)	(64,358)	(58,848)	(58,573)	(42,383)	(49,036)	(40,486)	(48,845)	(44,589)	(755,264)
15	4893-6	Revenue-Transportation Distribution	(661,783)	(831,455)	(1,009,858)	(1,049,492)	(1,052,718)	(1,244,401)	(1,111,186)	(1,177,396)	(1,013,911)	(893,294)	(757,673)	(716,684)	(11,720,061)
16	4895	Revenue-Transportation Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
17	4896	Revenue-Transportation Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
18	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	(121,534)	(118,120)	(239,654)
19	8001	Intercompany Gas Well-head Purchases	0	0	0	0	16,639	12,329	237,922	199,360	64,688	0	0	0	530,947
20	8010	Natural gas field line purchases	131,685	164,674	127,452	147,083	22,059	32,844	34,848	12,263	11,217	125,973	79,495	189,891	1,079,285
21	8040	Natural gas city gate purchases	4,257,224	4,605,681	4,364,289	6,080,850	2,347,354	3,178,184	1,886,546	2,349,475	1,302,101	9,908,144	3,938,680	5,499,286	49,837,713
22	8045	Transportation to City Gate	0	0	0	0	0	0	0	0	0	0	0	0	0
23	8050	Other purchases	(1,247)	(578)	(513)	(753)	(135)	(897)	(218)	(647)	(694)	(145)	(391)	(845)	(7,074)
24	8051	PGA for Residential	714,920	601,730	1,262,709	3,931,232	5,853,673	9,243,731	9,286,721	8,409,131	5,780,069	3,672,040	1,150,081	860,971	50,767,009
25	8052	PGA for Commercial	672,275	637,650	888,218	1,613,253	2,382,683	3,829,701	3,920,643	3,571,078	2,456,524	1,664,835	924,303	735,650	23,296,813
26	8053	PGA for Industrial	325,597	325,534	350,629	361,186	380,366	543,995	559,317	437,247	320,664	218,313	288,265	379,511	4,490,743
27	8054	PGA for Public Authorities	123,256	125,897	222,164	436,412	646,417	934,728	962,131	858,419	634,950	355,431	181,974	142,190	5,623,959
28	8058	Unbilled PGA Cost	75,872	(59,793)	1,218,709	2,279,174	2,011,963	2,206,254	(1,700,546)	(206,430)	(3,368,265)	(2,022,766)	(77,161)	(42,234)	314,756
29	8059	PGA Offset to Unrecovered Gas Cost	(2,115,710)	(3,527,285)	(3,070,240)	(4,825,217)	(8,932,048)	(10,392,650)	(13,935,362)	(12,668,699)	(12,767,279)	(6,492,009)	(4,555,404)	(3,425,286)	(86,908,188)
30	8060	Exchange gas	(1,717,916)	(366,201)	(915,088)	0	2,364,222	1,136,199	4,136,124	3,135,599	3,864,958	(1,907,363)	474,749	(1,750,773)	7,103,522
31	8081	Gas withdrawn from storage-Debit	0	0	0	20,424	1,928,180	3,701,014	5,133,843	4,961,817	5,515,589	56,585	(10,411)	0	21,307,042
32	8082	Gas delivered to storage-Credit	(2,136,815)	(2,467,777)	(2,110,789)	(2,189,522)	(40,007)	(42,458)	(2,095)	0	(368,701)	(3,723,438)	(2,434,201)	(2,584,803)	(18,100,606)
33	8120	Gas used for other utility operations-Credit	(486)	(2,518)	(575)	(3,762)	(1,494)	(3,099)	(148)	(2,411)	(802)	(2,372)	626	446	(16,596)
34	8130	Other gas supply expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
35	8580	Transmission and compression of gas by others	1,582,778	1,592,126	1,584,450	2,118,133	2,293,735	2,375,635	2,409,293	2,210,833	2,378,111	2,032,252	2,507,482	2,072,530	25,167,358
36	8140	Storage-Operation supervision and engineering	(299)	(841)	271	(299)	(279)	(279)	(279)	(448)	(279)	(299)	(18)	(675)	(3,623)
37	8160	Wells expenses	3,183	(53)	14,320	25,291	21,102	6,000	5,068	4,877	7,744	5,113	12,659	12,911	118,225
38	8170	Lines expenses	3,103	3,308	1,555	7,552	4,466	4,516	5,988	3,781	4,767	4,193	4,603	5,242	53,063
39	8180	Compressor station expenses	411	683	2,545	3,911	1,254	1,307	839	478	3,124	4,493	1,917	2,117	23,079
40	8190	Compressor station fuel and power	54	33	56	63	0	129	65	71	67	67	65	66	739
41	8200	Storage-Measuring and regulating station expenses	(18)	782	261	142	520	607	378	268	1,322	101	380	409	5,151
42	8210	Storage-Purification expenses	85	104	114	604	760	5,957	6,199	2,013	5,472	(861)	2,631	2,947	26,026
43	8240	Storage-Other expenses	17	19	19	19	0	27	25	21	21	21	19	19	227
44	8250	Storage well royalties	116	411	711	389	896	1,684	2,216	1,390	1,179	666	1,140	1,354	12,153
45	8310	Storage-Maintenance of structures and improvement	0	0	0	2,527	0	1,864	0	0	80	0	831	829	5,132
46	8340	Maintenance of compressor station equipment	0	178	(59)	1,231	1,121	(295)	0	0	0	787	381	436	3,780
47	8350	Maintenance of measuring and regulating station eq.	358	(119)	0	0	0	0	0	0	0	0	0	0	238
48	8360	Processing-Maintenance of purification equipment	0	0	0	329	(41)	2	0	0	0	0	56	63	409
49	8500	Transmission-Operation supervision and engineering	0	0	0	0	0	0	0	294	0	0	0	0	294
50	8560	Mains expenses	15,447	9,069	20,291	24,825	132,832	24,574	14,397	25,140	22,231	11,835	37,119	38,898	376,459
51	8570	Transmission-Measuring and regulating station expe	7,078	6,002	8,071	7,722	11,733	8,896	6,341	9,774	3,440	7,406	7,881	8,833	91,175
52	8630	Transmission-Maintenance of mains	3,812	6,385	6,033	(1,108)	1,170	129	1,593	(333)	(89)	2,416	1,500	1,677	23,483
53	8650	Transmission-Maintenance of measuring and regulat	0	0	0	111	95	0	178	(55)	0	2,174	78	83	2,663
54	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
55	8700	Distribution-Operation supervision and engineering	100,128	96,323	97,661	110,420	157,391	127,640	85,332	126,936	143,160	153,612	103,452	111,332	1,413,386

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data: X Base Period _____ Forecasted Period _____
Type of Filing: X Original _____ Updated _____ Revised _____
Worksheet Reference No(s): _____

FR 16(13)(c)2.2

Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	actual Mar-13	actual Apr-13	actual May-13	Budgeted Jun-13	Budgeted Jul-13	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
56	8710	Distribution load dispatching	3	37	19	19	19	40	22	55	19	37	25	25	320
57	8711	Odorization	625	420	0	0	0	1,285	0	2,505	150	0	274	274	5,533
58	8740	Mains and Services Expenses	228,241	240,584	245,155	199,584	208,865	229,307	242,776	243,887	289,372	257,854	229,489	248,390	2,863,625
59	8750	Distribution-Measuring and regulating station expens	27,463	23,927	20,172	22,302	16,368	26,203	20,670	25,124	26,447	36,377	20,313	22,752	288,117
60	8760	Distribution-Measuring and regulating station expens	4,873	5,319	2,022	2,675	(604)	3,083	2,200	1,779	4,808	2,140	1,791	2,044	32,129
61	8770	Distribution-Measuring and regulating station expens	20,644	16,641	2,928	5,036	5,680	11,863	5,212	4,235	4,575	11,464	6,089	6,578	100,735
62	8780	Meter and house regulator expenses	57,588	63,305	65,642	69,201	61,923	73,639	59,084	61,027	72,106	72,579	61,858	70,227	782,177
63	8790	Customer installations expenses	731	1,288	(80)	1,942	1,473	4,687	6	3,183	1,081	1,081	1,543	1,748	22,414
64	8800	Distribution-Other expenses	5,421	2,966	11,823	4,930	378	7,558	30,562	51,485	57,318	(15,513)	10,499	11,883	179,088
65	8810	Distribution-Rents	33,850	38,870	32,221	34,424	30,746	41,219	35,264	37,362	40,744	32,729	36,600	36,475	430,525
66	8850	Distribution-Maintenance supervision and engineerin	577	164	197	313	218	142	259	154	214	236	221	218	2,911
67	8860	Distribution-Maintenance of structures and improvem	433	2,298	119	954	283	296	103	54	984	107	369	368	6,369
68	8870	Distribution-Maint of mains	7,091	31,776	1,311	2,530	2,562	5,464	2,499	3,752	2,887	3,937	2,736	3,133	69,658
69	8890	Maintenance of measuring and regulating station eqt	1,599	0	2,709	0	0	0	0	0	0	283	577	577	5,745
70	8900	Maintenance of measuring and regulating station eqt	1,186	93	0	0	0	0	2,409	89	0	1,505	513	513	6,289
71	8910	Maintenance of measuring and regulating station eqt	1,357	2,900	0	0	1,828	0	0	0	0	2,065	389	389	8,928
72	8920	Maintenance of services	866	1,095	957	1,644	358	1,409	1,055	480	1,689	890	1,033	1,183	12,658
73	8930	Maintenance of meters and house regulators	9,131	1,337	7,246	20	3,209	4,061	4,655	359	2,349	2,174	3,657	4,187	42,395
74	8940	Distribution-Maintenance of other equipment	1,104	2,112	2,198	1,326	1,041	986	183	1,675	1,180	813	1,201	1,200	15,016
75	9010	Customer accounts-Operation supervision	41	1,875	(109)	0	0	0	29	0	0	0	(15)	(18)	1,804
76	9020	Customer accounts-Meter reading expenses	101,289	105,441	102,822	127,043	102,674	139,472	110,756	143,111	143,913	111,519	96,661	101,450	1,386,152
77	9030	Customer accounts-Customer records and collection	37,929	29,626	29,242	22,976	25,379	31,031	32,876	34,370	49,502	15,603	27,012	30,625	366,370
78	9040	Customer accounts-Uncollectible accounts	15,268	63,979	21,597	26,207	34,035	38,921	32,234	29,565	22,674	20,307	16,254	15,993	337,054
79	9070	Customer service-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
80	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0
81	9090	Customer service-Operating informational and instrui	9,457	9,946	16,627	13,741	9,261	9,709	8,778	8,886	10,119	9,848	9,581	10,779	126,732
82	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0
83	9110	Sales-Supervision	20,225	17,223	20,302	17,801	17,190	19,313	16,328	16,881	17,836	19,741	16,340	17,711	216,890
84	9120	Sales-Demonstrating and selling expenses	2,865	11,354	3,251	16,671	18,434	9,848	3,925	3,999	2,483	9,235	4,505	4,505	91,074
85	9130	Sales-Advertising expenses	275	320	2,140	823	131	1,986	1,431	1,169	1,818	1,139	579	579	12,389
86	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
87	9200	A&G-Administrative & general salaries	31,047	28,975	33,613	31,454	29,451	32,767	28,489	33,946	37,966	55,332	29,672	33,973	407,604
88	9210	A&G-Office supplies & expense	(588)	(519)	(1,056)	(170)	(665)	353	(1,266)	(1,344)	(697)	(473)	252	(2,593)	(3,766)
89	9220	A&G-Administrative expense transferred-Credit	839,146	1,020,329	661,945	781,218	950,373	886,865	865,163	620,354	1,220,224	842,367	915,351	977,284	10,560,619
90	9230	A&G-Outside services employed	23,477	27,013	12,573	22,560	18,576	9,822	10,284	30,768	11,316	6,951	11,455	11,455	196,251
91	9240	A&G-Property insurance	12,480	11,814	12,711	12,436	12,442	12,762	13,501	14,691	13,670	12,856	877	877	131,119
92	9250	A&G-Injuries & damages	1,377	700,338	1,294	2,071	4,081	277	757	2,992	2,238	2,180	1,364	1,373	720,342
93	9260	A&G-Employee pensions and benefits	186,844	162,462	275,587	226,124	241,327	288,369	248,912	258,296	303,792	239,559	245,598	280,344	2,957,224
94	9270	A&G-Franchise requirements	1,459	0	67	123	890	335	1,029	135	0	0	62	951	4,851
95	9280	A&G-Regulatory commission expenses	15,275	15,275	15,275	15,275	15,275	15,275	22,325	31,284	39,284	41,554	3,203	33,459	262,742
96	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
97	9302	Miscellaneous general expenses	5,375	15	30	825	2,380	13,952	1,570	0	3,250	880	1,707	1,707	31,671
98	9310	A&G-Rents	2,644	2,636	2,686	2,686	2,686	3,698	2,939	2,939	3,175	3,680	3,093	3,093	35,946
99															
100		Operating (Income)Loss*	(\$729,592)	\$295,055	(\$1,744,920)	(\$2,476,889)	(\$3,573,424)	(\$4,696,594)	(\$3,607,941)	(\$3,211,060)	(\$1,000,044)	(\$670,319)	(\$726,525)	(\$358,075)	(\$14,834,045)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
Base Period: Twelve Months Ended July 31, 2013

Data: ☒ Base Period ☐ Forecasted Period
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s):

FR 16(13)(c)2.2

Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Total
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	(0)	0	0	(0)	0	0	(0)	0	0	0
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating	(3,540)	3,540	0	0	0	(0)	536	(535)	(0)	0	0	0
4	8140	Storage-Operation supervision and engineering	0	0	541	0	0	0	0	0	0	0	150	837
5	8210	Storage-Purification expenses	26	0	0	0	0	0	0	0	0	0	0	26
6	8510	System control and load dispatching	0	0	0	0	0	0	0	0	0	0	0	0
7	8550	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0
8	8700	Distribution-Operation supervision and engineer	25,045	6,542	63,583	48,853	14,108	(2,823)	43	1,304	530	(19,648)	40,883	219,255
9	8740	Mains and Services Expenses	7,598	330	10,239	5,806	8,694	6,462	5,888	8,738	3,417	10,491	5,747	78,777
10	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
11	8810	Distribution-Rents	(5,208)	10,333	(6,660)	0	0	0	0	0	0	0	(1,439)	(4,415)
12	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0
13	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0
14	9020	Customer accounts-Meter reading expenses	4,190	13,531	11,807	10,587	10,952	11,864	10,316	10,832	11,348	11,864	10,950	130,810
15	9030	Customer accounts-Customer records and colle	0	0	0	0	0	0	583	161	168	130	72	1,146
16	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0
17	9110	Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0
18	9120	Sales-Demonstrating and selling expenses	118	1,206	67	4,419	0	1,299	0	0	5,518	134	1,244	15,147
19	9130	Sales-Advertising expenses	0	527	0	0	0	0	0	0	0	0	0	527
20	9200	A&G-Administrative & general salaries	(487,434)	(766,041)	(1,640,001)	(1,109,877)	(1,200,066)	(1,367,057)	(1,112,731)	(1,318,277)	728,789	(2,838,512)	(1,582,987)	(13,851,872)
21	9210	A&G-Office supplies & expense	243,171	813,175	751,364	481,654	813,413	1,088,605	724,214	720,745	748,856	1,216,438	1,260,388	10,026,304
22	9220	A&G-Administrative expense transferred-Credit	(4,947,811)	(8,113,947)	(5,720,216)	(6,097,642)	(6,453,328)	(5,615,742)	(5,780,601)	(2,754,564)	(10,870,712)	(2,931,949)	(5,842,197)	(71,170,933)
23	9230	A&G-Outside services employed	545,197	823,042	570,063	680,824	420,649	596,944	558,711	628,817	555,803	613,182	620,788	7,202,163
24	9240	A&G-Property insurance	16,927	16,927	16,927	16,927	16,927	17,330	17,289	16,997	17,331	17,356	22,012	215,268
25	9250	A&G-Injuries & damages	1,094,442	4,199,578	1,107,231	1,212,599	1,209,910	220,001	1,203,186	2,503,290	1,133,013	1,210,001	1,274,870	17,662,396
26	9260	A&G-Employee pensions and benefits	1,572,452	8,988,828	3,024,011	3,668,802	3,758,262	2,824,615	3,376,956	(475,828)	6,233,362	1,776,446	2,731,374	40,398,539
27	9270	A&G-Franchise requirements	0	0	0	0	0	0	0	0	0	0	0	0
28	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0
29	9301	A&G-General advertising expense	(3)	0	0	0	0	0	0	0	0	0	0	(3)
30	9302	Miscellaneous general expenses	132,833	201,354	402,966	94,630	358,721	865,407	137,586	1,273,929	359,782	89,516	268,404	4,387,078
31	9310	A&G-Rents	451,734	404,504	460,383	424,063	433,973	361,195	403,405	427,592	415,555	421,626	450,384	5,114,535
32	9320	A&G-Maintenance of general plant	480,860	529,456	1,045,342	578,286	597,405	88,132	364,464	388,451	320,909	406,713	739,376	6,261,849
33		Operating (Income)/Loss*	(\$859,401)	\$7,132,685	\$97,675	\$18,911	(\$10,378)	(\$902,771)	(\$68,195)	\$1,431,550	(\$136,528)	(\$16,212)	\$0	\$6,667,335
34														
35	9220	A&G-Administrative expense transferred-Credit	(4,088,410)	(15,246,632)	(5,817,891)	(5,116,553)	(6,442,948)	(4,712,972)	(5,692,406)	(4,186,114)	(10,534,182)	(2,915,737)	(5,842,197)	(77,858,267)
36		Allocation Factor to Kentucky	5.83%	2.70%	5.31%	5.43%	5.45%	6.50%	5.49%	6.82%	5.85%	5.21%	5.33%	5.06%
37		Total Allocated Amount	(238,383)	(411,785)	(309,030)	(332,118)	(351,118)	(306,351)	(312,298)	(285,656)	(595,205)	(152,046)	(311,653)	(3,939,702)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
Base Period: Twelve Months Ended July 31, 2013

Data: ☒ Base Period ☐ Forecasted Period
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Worksheet Reference No(s):

FR 16(13)(c)2.2

Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Total
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	(0)	0	(0)	0	(0)	(0)	0	(0)	0	(10,685)	0	0	(10,685)
2	4081	Taxes other than income taxes, utility operating income	0	(0)	(0)	0	0	0	300	(0)	(0)	(0)	0	0	300
3	6700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	572	572	572	245	279	8,166
4	8740	Mains and Services Expenses	1,061	765	847	861	1,106	706	4,810	1,689	908	836	932	932	15,373
5	8790	Customer Installations expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	8800	Distribution-Other expenses	0	0	171	56	0	0	0	0	0	0	113	70	411
7	9010	Customer accounts-Operation supervision	163,068	141,991	175,304	162,232	160,792	180,916	149,736	165,442	180,562	169,822	171,964	195,595	2,037,456
8	9030	Customer accounts-Customer records and collections expenses	993,991	865,964	1,084,568	963,357	957,479	1,184,549	997,380	1,135,462	1,159,900	1,314,304	1,057,731	1,259,211	12,973,846
9	9070	Customer service-Supervision	0	0	0	0	0	320	0	0	0	0	41	56	417
10	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0
11	9090	Customer service-Operating informational and instructional advice	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9100	Customer service-Miscellaneous customer service	96	0	0	0	0	0	0	0	0	0	0	0	96
13	9200	A&G-Administrative & general salaries	645,758	656,295	702,263	723,313	958,649	853,890	818,885	733,220	862,056	1,016,485	816,614	928,839	9,716,285
14	9210	A&G-Office supplies & expense	478,316	750,695	531,502	648,476	1,249,613	997,527	932,236	853,951	860,214	909,956	212,533	260,714	8,703,734
15	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,361,795)	(3,846,497)	(3,815,090)	(4,221,268)	(4,666,778)	(3,272,376)	(3,751,408)	(46,026,352)
16	9230	A&G-Outside services employed	38,988	43,059	43,141	44,207	38,171	63,638	60,725	68,488	66,811	68,850	8,518	13,325	577,801
17	9240	A&G-Property insurance	16,314	16,314	16,314	16,314	16,314	16,772	16,772	16,395	16,803	16,836	15,915	15,915	196,880
18	9250	A&G-Injuries & damages	0	1,665	0	0	0	295	0	0	0	0	8	13	1,881
19	9260	A&G-Employee pensions and benefits	644,379	610,695	756,913	759,716	737,425	865,142	736,282	815,684	936,907	1,019,933	860,541	947,244	9,690,660
20	9302	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
21	9310	A&G-Rents	93,151	92,557	93,083	93,740	93,040	155,168	109,598	106,351	109,527	108,491	127,152	129,147	1,313,005
22	9320	A&G-Maintenance of general plant	266,272	266,226	81,718	42,368	48,866	42,991	19,501	12,688	10,329	854	66	66	791,787
23															
24		Operating (Income) Loss*	\$0	\$0	\$0	(\$0)	\$0	\$1,865	\$300	(\$3,139)	\$3,220	(\$10,685)	\$0	(\$0)	(\$8,439)
25															
26	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,363,860)	(3,846,797)	(3,811,951)	(4,224,488)	(4,666,083)	(3,272,376)	(3,751,408)	(46,017,913)
27		Allocation Factor to Kentucky	5.51%	5.51%	5.49%	5.50%	5.47%	5.49%	5.49%	5.20%	5.50%	5.44%	5.61%	5.61%	5.48%
28		Total Allocated Amount	(184,044)	(160,085)	(191,391)	(189,762)	(232,966)	(239,514)	(211,150)	(203,611)	(232,546)	(253,066)	(183,552)	(210,421)	(2,522,106)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
Base Period: Twelve Months Ended July 31, 2013

Date: X Base Period: _____ Forecasted Period: _____
Type of Filing: X Original _____ Updated _____ Revised _____
Worksheet Reference No(s): _____

FR 16(13)(c)2.2
Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Total
			Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	(0)	(0)	(0)	(0)	0	(0)
2	4081	Taxes other than income taxes, utility operating income	(0)	(0)	0	(0)	0	0	0	0	0	(0)	0	0
3	8160	Wells expenses	0	0	0	0	0	0	0	0	0	0	0	0
4	8170	Lines expenses	45	41	41	34	34	36	39	40	36	0	75	496
5	8180	Compressor station expenses	48	43	43	36	36	38	41	42	38	0	80	526
6	8190	Compressor station fuel and power	3	0	1,286	769	36	0	637	740	3	0	1,115	5,703
7	8200	Storage-Measuring and regulating station expenses	0	0	0	0	0	0	0	0	0	0	0	0
8	8210	Storage-Purification expenses	108	101	103	259	265	80	970	454	326	236	686	4,275
9	8240	Storage-Other expenses	3	3	3	3	7	55	60	79	0	0	52	317
10	8250	Storage well royalties	508	365	1,152	792	1,651	3,172	2,528	3,382	3,182	2,075	3,800	28,408
11	8432	Other storage-Maintenance of structures and improvemen	2,977	(992)	0	0	0	0	0	0	0	0	0	1,985
12	8600	Transmission-Operation supervision and engineering	11	3,100	369	0	0	0	0	0	808	0	120	4,523
13	8660	Mains expenses	231	102	332	2,243	2,982	245	3,010	498	3,292	1,035	1,957	18,135
14	8670	Transmission-Measuring and regulating station expenses	90	82	81	69	69	72	78	80	72	0	150	992
15	8690	Transmission-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
16	8650	Transmission-Maintenance of measuring and regulating st	15	29	0	1,473	14	0	0	0	2,048	0	304	4,187
17	8700	Distribution-Operation supervision and engineering	290,834	147,972	275,406	311,050	304,716	265,981	183,427	154,999	271,911	358,147	348,163	3,282,188
18	8711	Orderization	0	1,551	6,108	0	25,606	15,277	1,506	3,225	6,899	15,486	9,928	95,315
19	8740	Mains and Services Expenses	8,852	6,013	15,783	915	13,107	9,790	8,813	9,751	618	8,589	12,304	106,841
20	8750	Distribution-Measuring and regulating station expenses	10,186	9,853	8,064	2,488	3,965	4,235	4,991	8,013	3,973	2,653	4,897	68,267
21	8760	Distribution-Measuring and regulating station expenses-In	(362)	0	33	883	126	414	347	693	0	2,627	371	5,503
22	8770	Distribution-Measuring and regulating station expenses-Ci	0	0	0	20	0	0	0	0	0	0	4	28
23	8780	Meter and house regulator expenses	0	0	0	909	(130)	0	0	0	0	0	169	1,143
24	8800	Distribution-Other expenses	(84)	1,098	4,037	359	530	4,258	7,212	888	2,162	1,412	3,866	29,997
25	8810	Distribution-Rents	93,096	26,523	5,672	9,747	8,565	12,199	22,324	23,743	19,611	26,104	23,920	295,424
26	8850	Distribution-Maintenance supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0
27	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0
28	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0
29	9030	Customer accounts-Customer records and collections exp	334,655	246,456	280,377	265,546	262,831	310,838	327,707	279,985	374,760	180,988	315,536	3,496,497
30	9040	Customer accounts-Uncollectible accounts	0	(281)	0	0	0	0	0	0	0	0	0	(281)
31	9080	Customer service-Operating assistance expense	0	0	0	0	0	2,000	0	0	0	0	352	2,704
32	9090	Customer service-Operating informational and instructional	623	17,762	0	0	0	0	0	0	0	0	0	18,385
33	9100	Customer service-Miscellaneous customer service	79	145	13	80	7	161	153	94	92	88	73	1,059
34	9110	Sales-Supervision	0	0	0	0	0	500	0	0	0	0	88	676
35	9120	Sales-Demonstrating and selling expenses	0	25,698	3	0	0	0	0	0	42	0	6	25,756
36	9130	Sales-Advertising expenses	0	2,389	0	0	0	0	268	0	0	0	47	2,750
37	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0
38	9200	A&G-Administrative & general salaries	(3,438)	(2,717)	(5,148)	(5,490)	(10,218)	(3,906)	(2,970)	(3,621)	(4,806)	(4,547)	1,282	(44,620)
39	9210	A&G-Office supplies & expense	1,366	0	0	888	940	0	529	26	428	0	389	4,747
40	9220	A&G-Administrative expense transferred-Credit	(1,144,379)	(1,119,549)	(440,584)	(672,862)	(914,246)	(808,541)	(862,382)	(605,386)	(774,645)	(874,512)	(1,016,002)	(10,279,696)
41	9230	A&G-Outside services employed	8,046	20,555	8,619	9,418	4,673	8,874	8,318	8,003	12,328	4,886	8,680	111,077
42	9240	A&G-Property insurance	1,141	1,038	1,111	1,087	1,087	1,319	1,037	1,141	1,193	1,085	(64,298)	(117,158)
43	9250	A&G-Injuries & damages	23,331	21,552	27,788	23,706	25,136	15,242	28,829	29,834	26,618	30,843	(110,853)	(139,478)
44	9260	A&G-Employee pensions and benefits	383,757	579,821	(220,618)	33,813	258,028	145,260	250,383	70,380	27,721	226,139	418,672	2,617,606
45	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0
46	9302	Miscellaneous general expenses	7,299	10,179	28,818	7,265	7,266	7,517	7,517	7,517	6,403	13,903	25,808	141,405
47	9310	A&G-Rents	952	1,049	1,109	4,700	4,739	4,723	4,825	4,987	4,686	4,764	8,216	52,945
48	9320	A&G-Maintenance of general plant	0	0	0	0	178	162	0	423	0	0	70	902
49														
50		Operating (Income) Loss*	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$10,406)	(\$0)	\$0	(\$10,408)
51														
52	9220	A&G-Administrative expense transferred-Credit	(1,144,379)	(1,119,549)	(440,584)	(672,862)	(914,246)	(808,541)	(862,382)	(605,386)	(764,237)	(874,512)	(1,016,002)	(10,269,288)
53		Allocation Factor to Kentucky	36.41%	37.38%	36.66%	38.54%	40.06%	39.70%	39.62%	21.65%	51.35%	50.00%	41.35%	39.91%
54		Total Allocated Amount	(416,718)	(418,459)	(161,524)	(259,337)	(366,290)	(321,001)	(341,714)	(131,088)	(392,474)	(437,266)	(420,146)	(4,098,811)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, **Div 091 Only**
Base Period: Twelve Months Ended July 31, 2013

Data: ☒ Base Period ☐ Forecasted Period
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Workpaper Reference No(s):

FR 16(13)(c)2.2
Schedule C-2.2
Witness: Densman, Martin

Worksheet: Retainance No(s)													Worksheet: Retainance No(s)		
Line	Acct		actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted		
No.	No.	Account Discription	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Type of Filing: ☒ Original ☐ Updated ☐ Revised
Workpaper Reference No(s): _____
FR 16(13)(e)
Schedule E
Witness: Waller

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 22,702,349	\$ (5,471,177)	\$ 17,231,172	C-2
2	Interest Deduction	6,785,080	751,766	7,536,846	*
3	Taxable Income	\$ 15,917,269	\$ (6,222,943)	\$ 9,694,326	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 6,191,818	\$ (2,420,725)	\$ 3,771,093	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$222,461,642		\$252,914,292	B-1
7	Weighted cost of Debt	3.05%		2.98%	J-1.1
8	Interest Expense	\$ 6,785,080		\$ 7,536,846	
9	<u>2013 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 38.900%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement)
Page 1 of 2

SUPPLEMENTAL RESPONSE (6/26/2013)

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
 - (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Atmos files its monthly financial statements with the Commission, through the month of the public hearing.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for rate case expenses updated through May 2013.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement)
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl1 - Rate Case Expenses through May 2013.pdf, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses
Actuals Through May 2013

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	1/31/2013	130114	Alliance Consulting Group	\$ 4,725.00	27.00	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	1/31/2013	130114	Alliance Consulting Group	\$ 94.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	1/31/2013	130115	Alliance Consulting Group	\$ 2,187.50	12.5	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	1/31/2013	130115	Alliance Consulting Group	\$ 43.75	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	2/28/2013	130203	Alliance Consulting Group	\$ 8,750.00	50.00	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	2/28/2013	130203	Alliance Consulting Group	\$ 125.00	0.50	\$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	2/28/2013	130203	Alliance Consulting Group	\$ 177.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	2/28/2013	130203	Alliance Consulting Group	\$ 1,000.00	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - PowerPlan Software Usage Fee
Consultants	2/28/2013	130204	Alliance Consulting Group	\$ 3,500.00	20.00	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	2/28/2013	130204	Alliance Consulting Group	\$ 125.00	0.50	\$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	2/28/2013	130204	Alliance Consulting Group	\$ 67.50	0.50	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Karen Ponder
Consultants	2/28/2013	130204	Alliance Consulting Group	\$ 74.25	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	2/28/2013	130204	Alliance Consulting Group	\$ 1,000.00	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - PowerPlan Software Usage Fee
Consultants	3/31/2013	130302	Alliance Consulting Group	\$ 275.00	5.50	\$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Tim Watson
Consultants	3/31/2013	130302	Alliance Consulting Group	\$ 725.00	14.50	\$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	3/31/2013	130302	Alliance Consulting Group	\$ 14,875.00	85.00	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	3/31/2013	130302	Alliance Consulting Group	\$ 5,925.00	22.50	\$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	3/31/2013	130302	Alliance Consulting Group	\$ 430.00	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	3/31/2013	130302	Alliance Consulting Group	\$ 988.51	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Travel Expenses
Other Expenses	3/1/2013	EXP-365611	Johnson, John C	\$ 247.23	N/A	N/A	9280	Lodgings	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/1/2013	EXP-365611	Johnson, John C	\$ 27.66	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/1/2013	EXP-365611	Johnson, John C	\$ 525.49	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/15/2013	EXP-365399	Densman, Josh C	\$ 8.03	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/15/2013	EXP-365399	Densman, Josh C	\$ 166.69	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/27/2013	EXP-366250	Simon, Pearl A	\$ 195.69	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	4/1/2013	EXP-366547	Dobbs, Jay K (Kevin)	\$ 212.83	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	4/19/2013	EXP-368056	Densman, Josh C	\$ 93.57	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Minimum Filing Requirements and Testimony Review/Discussion
Other Expenses	4/26/2013	EXP-367060	Martin, Mark	\$ 10.00	N/A	N/A	9280	Other	Yes	Expense Report Reimbursement: Proof of Good Standing for MFR
Other Expenses	4/26/2013	EXP-367060	Martin, Mark	\$ 753.30	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/6/2013	EXP-368739	Martin, Mark	\$ 517.97	N/A	N/A	9280	Lodgings	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/6/2013	EXP-368739	Martin, Mark	\$ 12.32	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/16/2013	00004207-051513-1	Mayfield Messenger	\$ 518.28	N/A	N/A	9280	Advertising	Yes	Rate Case Notification - Mayfield, KY Newspaper
Other Expenses	5/16/2013	010_PAMELA.PERRY_MAY	Bank of America	\$ 285.04	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	5/16/2013	010_PAMELA.PERRY_MAY	Bank of America	\$ 233.62	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	5/6/2013	EXP-368739	Martin, Mark	\$ 175.15	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/16/2013	010_PAMELA.PERRY_MAY	Bank of America	\$ 38.88	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	5/16/2013	010_PAMELA.PERRY_MAY	Bank of America	\$ 38.34	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	5/6/2013	EXP-368739	Martin, Mark	\$ 114.00	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Consultants	4/30/2013	130402	Alliance Consulting Group	\$ 250.00	1.00	\$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	4/30/2013	130402	Alliance Consulting Group	\$ 612.50	3.50	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	4/30/2013	130402	Alliance Consulting Group	\$ 112.50	2.25	\$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	4/30/2013	130402	Alliance Consulting Group	\$ 19.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	4/30/2013	130405	Alliance Consulting Group	\$ 1,375.00	5.00	\$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	4/30/2013	130405	Alliance Consulting Group	\$ 1,575.00	9.00	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	4/30/2013	130405	Alliance Consulting Group	\$ 237.50	4.75	\$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	4/30/2013	130405	Alliance Consulting Group	\$ 63.75	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	5/1/2013	KENTUCKY	Raab, Paul H	\$ 5,015.00	17.00	\$ 295	9280	Contractor Labor	Yes	Class Cost of Service Study
TOTAL				\$ 58,238.57						