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August 8, 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 that reads "John N. Hughes". The signature is written in a cursive style with a large initial "J" and "H".

John N. Hughes
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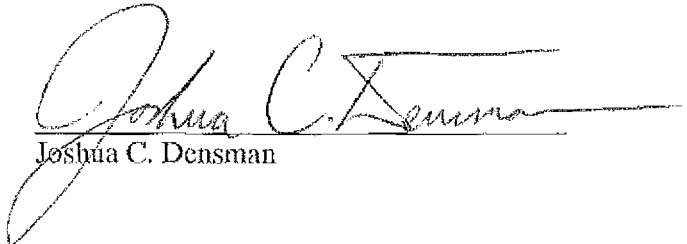
Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2013-00148
ATMOS ENERGY CORPORATION)

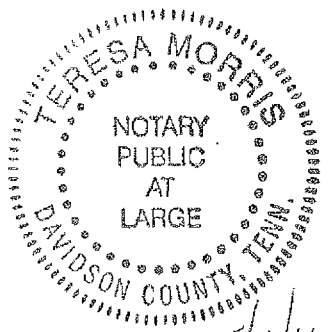
AFFIDAVIT


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.




Notary Republic
My Commission Expires: 5/3/16

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 2)
Page 1 of 1

SUPPLEMENTAL RESPONSE (8/8/2013)

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 June 2013 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl2 - Operating Income Base Period - Updated thru June 2013.pdf, 13 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	\$ 151,267,939	\$ 155,374,969	\$ 13,367,575	\$ 168,742,544
2	Operating Expenses				
3	Purchased Gas Cost	84,675,980	90,265,244		90,265,244
4	Other O & M Expenses	25,019,065	26,697,690	66,838	26,764,527
5	Depreciation Expense	14,533,090	16,518,181		16,518,181
6	Taxes Other than Income	4,447,727	4,662,683	21,682	4,684,365
7					
8	State & Federal Income Taxes	6,148,922	3,771,093	5,165,552	8,936,645
9	Total Operating Expenses	<u>\$ 134,824,784</u>	<u>\$ 141,914,890</u>	<u>\$ 5,254,072</u>	<u>\$ 147,168,962</u>
10	Operating Income	<u>\$ 16,443,155</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	7.39%	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	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 151,267,939	\$ 4,107,030	D-1			\$ 155,374,969	\$ -		\$ 155,374,969
2										
3	Operating Expenses									
4	Purchased Gas Cost	84,675,980	5,589,264	D-1			90,265,244	-		90,265,244
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	245,433	79,260	D-1			324,693	-		324,693
7	Transmission O&M Expense	461,530	162,261	D-1			623,792	-		623,792
8	Distribution O&M Expense	6,292,717	(114,620)	D-1		*	6,178,097	(1,531)	F-2.2	6,176,566
9	Customer Accting. & Collection	2,182,010	(178,787)	D-1		*	2,003,223	-		2,003,223
10	Customer Service & Information	127,799	6,119	D-1		*	133,918	-		133,918
11	Sales Expense	321,105	(5,088)	D-1		*	316,017	(72,801)	F-4	243,215
12	Admin. & General Expense	15,388,470	1,788,742	D-1		*	17,177,212	15,071	F-6,F-8,F-9	17,192,283
13	Depreciation Expense	14,533,090	1,985,090	D-1			16,518,181	-		16,518,181
14	Taxes - Other	4,447,727	214,956	D-1			4,662,683	-		4,662,683
15	Income Taxes	6,148,922	(2,377,829)				3,771,093	-		3,771,093
16										
17										
18	Total Operating Expenses	\$ 134,824,784	\$ 7,149,367				\$ 141,974,151	\$ (59,261)		\$ 141,914,890
19										
20	Net Operating Income	\$ 16,443,155	\$ (3,042,337)				\$ 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	\$ 88,775,772
4	4805	Unbilled Residential	289,372
5	4811	Commercial	35,987,099
6	4812	Industrial	4,975,528
7	4815	Unbilled Commercial	131,485
8	4820	Other - Public Authority	7,541,399
9	4825	Unbilled Public Authority	32,706
10		Total Sales of Gas	\$ 137,733,361
11			
12		<u>Other Operating Income</u>	
13	4870	Forfeited Discounts	\$ 814,721
14	4880	Misc. Service Revenues	738,417
15	4893-4896	Revenue From Transportation of Gas of Others	11,863,320
16	4950	Other Gas Revenue	118,120
17		Total Other Operating Income	\$ 13,534,578
18			
19		TOTAL OPERATING REVENUE	\$ 151,267,939
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	\$ (3,884)
32	8150	Maps and Records	-
33	8160	Wells Expense	121,176
34	8170	Lines Expense	52,148
35	8180	Compressor Station Expense	21,896

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)
36	8190	Compressor Station Expense Fuel & Power	711
37	8200	Measuring & Regulating Station Expense	5,199
38	8210	Purification	23,870
39	8240	Other	228
40	8250	Storage Well Royalties	12,004
41		Total Nat. Gas Storage Expense - Operation	\$ 233,349
42			
43		<u>Natural Gas Storage Expense - Maintenance</u>	
44	8310	Structure & Improvements	\$ 5,512
45	8320	Reservoirs & Wells	-
46	8340	Compressor Station Equip.	3,547
47	8350	Measuring & Regulating Station Equip.	661
48	8360	Purification Equipment	2,364
49	840/847	Other Storage Exp. - LNG	-
50		Total Nat. Gas Storage Expense - Maintenance	\$ 12,084
51			
52		<u>Transmission Expense - Operation</u>	
53	8500	Operation Supervision & Engineering	\$ 294
54	8560	Mains Expense	347,980
55	8570	Measuring & Regulating Station Exp.	88,825
56	8590	Other Exp.	-
57	8600	Rents	-
58		Total Transmission Expense - Operation	\$ 437,100
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	22,128
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	2,303
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 24,431
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	1,225,380
71	8040	Natural Gas City Gate Purchases	54,181,874
72	8045	Transportation to City Gate	-
73	8050	Transmission-Operation supervision and engineering	(6,887)
74	8051	Other Gas Purchases / Gas Cost Adjustments	50,977,462
75	8052	PGA for Commercial	23,374,788
76	8053	PGA for Industrial	4,366,804
77	8054	PGA for Public Authority	5,662,302
78	8057	PGA for Transportation Sales	-
79	8058	Unbilled PGA Costs	310,488
80	8059	PGA Offset to Unrecovered Gas Cost	(85,252,540)
81	8060	Exchange Gas	3,393,543
82	8081	Gas Withdrawn From Storage - Debit	21,319,133
83	8082	Gas Delivered to Storage	(19,649,710)
84	8110	Gas used for products extraction-Credit	-
85	8120	Gas Used for Other Utility Operations	(15,865)
86	8130	Gas Used for Other Utility Operations	-
87	8580	Transmission and compression of gas by others	24,258,260
88		<u>Total Purchased Gas Cost</u>	<u>\$ 84,675,980</u>
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,402,705
92	8710	Distribution Load Dispatching	314
93	8711	Odorization	5,259
94	8720	Compressor Station Labor & Expenses	-
95	8740	Mains & Services	2,877,544
96	8750	Measuring and Regulating Station Exp. - Gen	290,559
97	8760	Measuring and Regulating Station Exp. - Ind.	32,948
98	8770	Measuring and Regulating Sta. Exp. - City Gate	97,025
99	8780	Meters and House Regulator Expense	780,775
100	8790	Customer Installations Expense	21,989
101	8800	Other Expense	173,819
102	8810	Rents	427,262
103		<u>Total Distribution Expenses - Operation</u>	<u>\$ 6,110,198</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)
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 2,721
107	8860	Structures and Improvements	6,353
108	8870	Mains	71,208
109	8890	Measuring and Regulating Station Exp. - Gen	5,168
110	8900	Measuring and Regulating Station Exp. - Ind.	13,620
111	8910	Measuring and Regulating Sta. Exp. - City Gate	8,647
112	8920	Services	12,195
113	8930	Meters and House Regulators	47,984
114	8940	Other Equipment	14,622
115	8950	Maintenance of Other Plant	-
116		Total Distribution Expenses - Maintenance	\$ 182,519
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ 1,818
120	9020	Meter Reading Expenses	1,395,303
121	9030	Customer Records & Collections	357,994
122	9040	Uncollectible Accounts	426,894
123		Total Customer Accounts Expense	\$ 2,182,010
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	-
128	9090	Informational and Instructional Advertising Expenses	127,799
129	9100	Misc Cust Serv & Informational Exp	-
130		Total Customer Accounts Expenses - Operation	\$ 127,799
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 217,873
134	9120	Demonstrating and Selling Expenses	90,639
135	9130	Advertising Expenses	12,593
136	9160	Miscellaneous Sales Expenses	-
137		Total Sales Expenses	\$ 321,105
138			

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)
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 423,935
141	9210	Office Supplies and Expenses	(10,267)
142	9220	Administrative Expense Transferred	10,523,020
143	9230	Outside Services Employed	199,597
144	9240	Property Insurance	142,893
145	9250	Injuries and Damages	718,990
146	9260	Employee Pensions and Benefits	2,944,779
147	9270	Franchise Requirements	5,406
148	9280	Regulatory Commission Expense	344,249
149	929.0	Institutional/Goodwill Advertising Expenses	-
150	930.1	A&G-General advertising expense	-
151	930.2	Miscellaneous General Expense	40,939
152	9310	A&G-Rents	54,929
153		Total Administrative and General Exp. - Operation	\$ 15,388,470
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>\$ 109,695,045</u>
160			
161	403-406	Depreciation and Amortization	\$ 14,533,090
162	4081	Taxes Other than Income Taxes	4,447,727
163	4091-4101	Provision for Federal & State Income Taxes	6,148,922
164			
165		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 134,824,784</u>
166			
167		NET OPERATING INCOME	<u>\$ 16,443,155</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
 Workpaper 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	actual 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	14,447	1,259,098	6,623,652
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	1,225,096	1,296,779	14,474,696
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	6,704	0	58,394
5	4081	Taxes other than income taxes, utility operating inco	361,527	329,871	363,325	369,033	358,671	392,814	357,566	363,194	366,827	427,292	344,540	363,069	4,447,727
6	4800	Residential sales	(2,949,553)	(2,798,419)	(3,835,537)	(6,920,516)	(9,698,940)	(13,817,989)	(13,757,430)	(12,310,138)	(9,027,144)	(6,567,911)	(3,815,397)	(3,276,797)	(88,775,772)
7	4805	Unbilled Residential Revenue	(24,015)	8,404	(872,088)	(2,118,411)	(1,773,976)	(1,743,476)	1,575,941	317,618	2,542,789	1,576,492	221,349		(289,372)
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)	(1,794,680)	(1,629,290)	(35,987,099)
9	4812	Industrial Revenue-Banner	(396,462)	(392,809)	(428,998)	(440,596)	(461,727)	(656,353)	(670,585)	(527,222)	(390,648)	(209,980)	(253,249)	(146,899)	(4,975,528)
10	4815	Unbilled Comm Revenue	(60,209)	(4,266)	(479,685)	(512,168)	(698,148)	(757,809)	599,908	110,692	1,097,066	670,403	(97,269)		(131,485)
11	4820	Other Sales to Public Authorities	(206,771)	(209,850)	(333,413)	(579,613)	(868,672)	(1,207,500)	(1,230,627)	(1,073,114)	(800,157)	(475,568)	(314,083)	(242,031)	(7,541,399)
12	4825	Unbilled Public Authority Revenue	(7,634)	(3,027)	(139,905)	(154,529)	(189,209)	(128,826)	144,583	38,921	243,485	173,159	(9,724)		(32,706)
13	4870	Forfeited discounts	(40,285)	(34,141)	(40,064)	(62,672)	(102,392)	(123,598)	(163,882)	(123,552)	(81,928)	5	2	(42,207)	(614,721)
14	4880	Miscellaneous service revenues	(56,114)	(64,806)	(124,693)	(104,845)	(64,355)	(58,648)	(56,573)	(42,393)	(49,036)	(40,496)	(31,998)	(44,569)	(738,417)
15	4893-6	Revenue-Transportation Distribution	(861,783)	(831,455)	(1,009,858)	(1,049,492)	(1,052,718)	(1,244,401)	(1,111,196)	(1,177,396)	(1,013,911)	(893,294)	(900,931)	(716,884)	(11,863,320)
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	0	(118,120)	(118,120)
19	8001	Intercompany Gas Well-head Purchases	0	0	0	0	16,639	12,329	237,922	199,360	84,698	0	0	0	530,947
20	8010	Natural gas field line purchases	131,685	164,574	127,452	147,083	22,059	32,644	34,948	12,263	11,217	125,973	225,591	189,891	1,225,390
21	8040	Natural gas city gate purchases	4,257,224	4,605,581	4,364,289	6,080,850	2,347,354	3,178,184	1,986,546	2,349,475	1,302,101	9,908,144	8,282,641	5,499,286	54,181,874
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)	(763)	(135)	(897)	(218)	(647)	(694)	(145)	(204)	(845)	(6,887)
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	1,360,534	860,971	50,977,462
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	2,466,524	1,664,835	1,002,279	735,650	23,374,788
26	8053	PGA for Industrial	325,697	325,534	350,629	361,186	380,366	543,995	559,317	437,247	320,864	218,313	164,347	379,511	4,366,804
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	220,307	142,190	5,662,302
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)	(81,450)	(42,234)	310,488
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)	(13,936,362)	(12,868,699)	(12,767,279)	(6,492,009)	(2,899,756)	(3,425,286)	(85,252,540)
30	8090	Exchange gas	(1,717,916)	(369,201)	(915,088)	(1,350,988)	2,364,222	1,136,199	4,136,124	3,135,599	3,894,956	(1,907,383)	(3,235,230)	(1,750,773)	3,393,543
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	56,586	1,680	0	21,319,133
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	(388,701)	(3,723,438)	(3,983,305)	(2,584,803)	(19,649,710)
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)	1,357	446	(15,865)
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	1,608,383	2,072,530	24,258,260
36	8140	Storage-Operation supervision and engineering	(299)	(841)	271	(299)	(279)	(279)	(448)	(279)	(279)	(299)	(279)	(575)	(3,884)
37	8160	Wells expenses	3,183	(53)	14,320	25,291	21,102	6,000	5,068	4,877	7,744	5,113	15,619	12,911	121,176
38	8170	Lines expenses	3,103	3,308	1,555	7,562	4,466	4,516	5,968	3,781	4,767	4,193	3,688	5,242	52,148
39	8180	Compressor station expenses	411	683	2,545	3,911	1,254	1,307	839	478	3,124	4,493	734	2,117	21,896
40	8190	Compressor station fuel and power	54	33	56	63	0	129	66	71	67	87	38	66	711
41	8200	Storage-Measuring and regulating station expenses	(18)	782	261	142	520	607	376	268	1,322	101	429	409	5,199
42	8210	Storage-Purification expenses	85	104	114	604	760	5,957	6,199	2,013	5,472	(861)	475	2,947	23,870
43	8240	Storage-Other expenses	17	19	19	19	0	27	25	21	21	21	20	19	228
44	8250	Storage well royalties	116	411	711	389	895	1,684	2,216	1,390	1,179	666	992	1,354	12,004
45	8310	Storage-Maintenance of structures and improvement	0	0	0	2,527	0	1,864	0	0	80	0	211	829	5,512
46	8340	Maintenance of compressor station equipment	0	178	(69)	1,231	1,121	(295)	0	0	0	787	149	436	3,547
47	8350	Maintenance of measuring and regulating station eq	358	(119)	0	0	0	0	0	0	0	0	422	0	661
48	8360	Processing-Maintenance of purification equipment	0	0	0	329	(41)	2	0	0	0	0	2,011	63	2,364
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	24,625	132,832	24,574	14,397	25,140	22,231	11,835	8,640	38,898	347,980
51	8570	Transmission-Measuring and regulating station expe	7,078	6,002	8,071	7,722	11,733	6,896	6,341	9,774	3,440	7,406	5,530	8,833	88,825
52	8630	Transmission-Maintenance of mains	3,812	6,385	6,033	(1,108)	1,170	129	1,893	(333)	(89)	2,416	145	1,677	22,128
53	8650	Transmission-Maintenance of measuring and regula	0	0	0	111	95	0	178	(55)	0	2,174	(282)	83	2,303
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	92,771	111,332	1,402,705
56	8710	Distribution load dispatching	3	37	19	19	19	40	22	55	19	37	19	25	314

Almos 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: 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

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	actual Jun-13	Budgeted Jul-13	Total
57	8711	Odorization	\$ 625	\$ 420	\$ 0	\$ 0	\$ 0	\$ 1,286	\$ 0	\$ 2,505	\$ 150	\$ 0	\$ 0	\$ 274	\$ 5,259
58	8740	Mains and Services Expenses	228,241	240,684	245,165	199,584	208,865	229,307	242,776	243,887	289,372	257,864	243,408	248,390	2,877,544
59	8750	Distribution-Measuring and regulating station expen:	27,463	23,927	20,172	22,302	16,368	26,203	20,670	25,124	26,447	36,377	22,754	22,752	290,559
60	8760	Distribution-Measuring and regulating station expen:	4,873	5,319	2,022	2,675	(604)	3,083	2,200	1,779	4,808	2,140	2,609	2,044	32,948
61	8770	Distribution-Measuring and regulating station expen:	20,644	16,641	2,928	5,038	5,660	11,663	5,212	4,235	4,575	11,464	2,390	6,578	97,025
62	8780	Meter and house regulator expenses	57,588	63,305	65,642	69,201	61,923	73,639	53,084	61,027	72,106	72,579	60,456	70,227	780,775
63	8790	Customer installations expenses	731	1,288	(80)	1,942	1,473	4,687	6	3,183	4,812	1,081	1,117	1,748	21,989
64	8800	Distribution-Other expenses	5,421	2,966	11,623	4,930	378	7,558	30,562	51,465	57,318	(15,513)	5,230	11,883	173,819
65	8810	Distribution-Rents	33,850	38,870	32,221	34,424	30,746	41,219	35,264	37,382	40,744	32,729	33,337	36,475	427,262
66	8850	Distribution-Maintenance supervision and engineerir	577	184	197	313	218	142	259	154	214	236	31	218	2,721
67	8860	Distribution-Maintenance of structures and improvem	433	2,298	119	954	283	296	103	54	984	107	354	368	6,353
68	8870	Distribution-Maint of mains	7,091	31,776	1,311	2,530	2,562	5,464	2,499	3,752	2,867	3,937	4,286	3,133	71,208
69	8890	Maintenance of measuring and regulating station eq	1,599	0	2,709	0	0	0	0	0	0	283	0	577	5,168
70	8900	Maintenance of measuring and regulating station eq	1,166	93	0	0	0	2,409	89	0	1,605	7,844	513	13,620	13,620
71	8910	Maintenance of measuring and regulating station eq	1,357	2,900	0	0	1,828	0	0	0	2,065	108	389	8,647	8,647
72	8920	Maintenance of services	666	1,095	957	1,644	358	1,409	1,055	480	1,689	690	570	1,183	12,195
73	8930	Maintenance of meters and house regulators	9,131	1,337	7,246	20	3,209	4,061	4,665	359	2,349	2,174	9,247	4,187	47,984
74	8940	Distribution-Maintenance of other equipment	1,104	2,112	2,198	1,326	1,041	986	183	1,675	1,180	813	805	1,200	14,622
75	9010	Customer accounts-Operation supervision	41	1,875	(109)	0	0	29	0	0	0	0	0	(18)	1,818
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	105,812	101,450	1,395,303
77	9030	Customer accounts-Customer records and collector	37,929	29,626	29,242	22,976	25,379	31,031	32,876	34,370	49,502	15,803	18,637	30,625	357,994
78	9040	Customer accounts-Uncollectible accounts	15,288	63,979	21,597	26,207	34,035	38,921	32,234	29,585	22,674	20,307	108,094	15,993	426,894
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 instr.	9,457	9,946	16,627	13,741	9,261	9,709	8,778	8,886	10,119	9,848	10,648	10,779	127,799
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	17,323	17,711	217,873
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	4,070	4,505	90,639
85	9130	Sales-Advertising expenses	275	320	2,140	823	131	1,986	1,431	1,169	1,818	1,139	783	579	12,593
86	9150	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	29,975	33,613	31,454	29,451	32,767	28,489	33,846	37,986	55,332	46,002	33,973	423,935
88	9210	A&G-Office supplies & expense	(588)	(519)	(1,056)	(170)	(665)	353	(1,266)	(1,344)	(697)	(473)	(1,249)	(2,593)	(10,287)
89	9220	A&G-Administrative expense transferred-Credit	839,146	1,020,329	661,945	781,218	950,373	866,865	865,163	620,354	1,220,224	842,367	877,752	977,264	10,523,020
90	9230	A&G-Outside services employed	23,477	27,013	12,573	22,560	18,576	9,822	10,284	30,768	11,318	6,951	14,801	11,455	199,597
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	12,852	877	142,893
92	9250	A&G-Injuries & damages	1,377	700,338	1,294	2,071	4,081	277	757	2,992	2,238	2,180	13	1,373	718,980
93	9260	A&G-Employee pensions and benefits	186,844	162,462	275,597	226,124	241,327	288,369	248,912	258,296	303,792	239,559	233,153	280,344	2,944,779
94	9270	A&G-Franchise requirements	1,459	0	67	123	690	335	1,029	135	0	0	616	951	5,406
95	9280	A&G-Regulatory commission expenses	15,275	15,275	15,275	15,275	15,275	15,275	22,326	31,284	39,264	41,554	84,710	33,459	344,249
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	2,360	13,952	1,570	0	3,250	860	10,975	1,707	40,939
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	22,076	3,083	54,929
99															
100		Operating (Income)Loss*	(\$729,592)	\$295,055	(\$1,744,920)	(\$2,476,889)	(\$3,573,424)	(\$4,696,594)	(\$3,607,941)	(\$3,211,080)	(\$1,000,044)	(\$870,319)	(\$618,253)	(\$358,075)	(\$15,968,424)

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

FR 18(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	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 adjustments	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating ii	(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	146	867
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	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0
8	8700	Distribution-Operation supervision and engineerir	25,045	6,542	63,583	48,853	14,108	(2,823)	43	1,304	530	(19,648)	6,763	40,834
9	8740	Mains and Services Expenses	7,598	330	10,239	8,808	8,694	6,462	5,888	8,736	3,417	10,491	6,447	4,357
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	0	(1,439)
12	8860	Maintenance supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0
13	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0
14	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0
15	9020	Customer accounts-Meter reading expenses	4,190	13,531	11,807	10,567	10,952	11,864	10,316	10,832	11,348	11,864	10,403	12,590
16	9030	Customer accounts-Customer records and collec	0	0	0	0	0	0	563	161	168	130	0	51
17	9100	Customer service-Miscellaneous customer servic	0	0	0	0	0	0	0	0	0	0	0	0
18	9110	Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0
19	9120	Sales-Demonstrating and selling expenses	118	1,206	67	4,419	0	1,289	0	0	5,518	134	0	1,142
20	9130	Sales-Advertising expenses	0	527	0	0	0	0	0	0	0	0	0	527
21	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)	(975,495)	(1,157,678)
22	9210	A&G-Office supplies & expense	243,171	813,175	751,364	481,654	813,413	1,088,605	724,214	720,745	748,656	1,216,438	971,674	1,164,481
23	9220	A&G-Administrative expense transferred-Credit	(4,947,811)	(8,113,947)	(5,720,216)	(6,097,642)	(6,453,326)	(5,615,742)	(5,760,601)	(2,754,564)	(10,670,712)	(2,931,949)	(5,219,435)	(6,262,225)
24	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	618,663	588,143
25	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	17,331	22,318
26	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	1,209,063	1,294,275
27	9260	A&G-Employee pensions and benefits	1,572,452	8,998,628	3,024,011	3,666,802	3,758,262	2,824,615	3,378,956	(476,928)	6,233,362	1,776,446	2,603,113	2,919,659
28	9270	A&G-Franchise requirements	0	0	0	0	0	0	0	0	0	0	0	0
29	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0
30	9301	A&G-General advertising expense	(3)	0	0	0	0	0	0	0	0	0	0	(3)
31	9302	Miscellaneous general expenses	132,833	201,354	402,996	94,630	358,721	866,407	137,566	1,273,929	359,762	89,516	214,915	200,940
32	9310	A&G-Rents	461,734	404,504	460,363	424,063	433,973	361,195	403,405	427,592	415,555	421,626	402,565	450,141
33	9320	A&G-Maintenance of general plant	480,860	529,456	1,045,342	579,286	597,405	88,132	364,464	388,451	320,909	406,713	32,568	722,254
34		Operating (Income)Loss*	(\$869,401)	\$7,132,685	\$97,675	\$18,911	(\$10,378)	(\$902,771)	(\$68,195)	\$1,431,550	(\$136,529)	(\$16,212)	(\$101,424)	\$0
35														
36	9220	A&G-Administrative expense transferred-Credit	(4,088,410)	(15,246,632)	(5,817,891)	(6,116,553)	(8,442,948)	(4,712,972)	(5,692,406)	(4,186,114)	(10,534,182)	(2,915,737)	(5,118,010)	(6,262,225)
37		Allocation Factor to Kentucky	5.83%	2.70%	5.31%	5.43%	5.45%	6.50%	5.49%	6.62%	5.65%	5.21%	5.36%	5.33%
38		Total Allocated Amount	(238,383)	(411,785)	(309,030)	(332,118)	(351,118)	(306,351)	(312,298)	(285,656)	(595,205)	(152,046)	(274,162)	(334,060)

*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: 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	actual	actual	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)	10,685	0	0
2	4081	Taxes other than income taxes, utility operating income	(0)	(0)	(0)	(0)	(0)	(0)	300	(0)	(0)	(0)	(0)	0	299
3	8700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	572	572	572	863	279	8,763
4	8740	Mains and Services Expenses	1,061	785	847	861	1,106	706	4,810	1,689	808	836	671	932	15,112
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	0	70	298
7	9010	Customer accounts-Operation supervision	163,098	141,991	175,304	162,232	160,792	180,916	149,736	165,442	180,562	189,822	124,044	195,595	1,989,536
8	9030	Customer accounts-Customer records and collections expenses	993,991	865,884	1,084,568	963,357	957,479	1,184,549	997,360	1,135,492	1,159,900	1,314,304	999,770	1,259,211	12,915,885
9	9070	Customer service-Supervision	0	0	0	0	0	320	0	0	0	0	0	56	376
10	9090	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 adv	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	702,283	723,313	958,649	853,890	818,865	733,220	862,056	1,016,485	929,814	928,839	9,829,484
14	9210	A&G-Office supplies & expense	478,316	750,695	531,502	646,476	1,249,613	997,527	932,236	853,951	880,214	909,956	759,636	260,714	9,250,836
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)	(3,915,090)	(4,221,268)	(4,666,778)	(3,820,938)	(3,751,408)	(46,574,914)
16	9230	A&G-Outside services employed	38,988	43,059	43,141	44,207	38,171	63,638	60,725	68,468	66,811	88,850	26,957	13,325	596,340
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	16,804	15,915	197,869
18	9250	A&G-Injuries & damages	0	1,665	0	0	0	295	0	0	0	0	0	13	1,973
19	9260	A&G-Employee pensions and benefits	644,379	610,695	756,913	759,716	737,425	865,142	736,262	816,664	936,907	1,019,933	837,348	947,244	9,667,667
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	108,351	109,527	108,491	108,844	129,147	1,294,697
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	694	727	66	792,447
23															
24		Operating (Income)Loss*	\$0	\$0	\$0	(\$0)	\$0	\$1,865	\$300	(\$3,139)	\$3,220	(\$10,685)	(\$4,776)	(\$0)	(\$13,215)
25															
26	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,363,660)	(3,846,797)	(3,911,951)	(4,224,488)	(4,656,093)	(3,816,162)	(3,751,408)	(46,561,699)
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%	5.44%	5.61%	5.47%
28		Total Allocated Amount	(184,044)	(190,065)	(191,391)	(189,762)	(232,966)	(239,514)	(211,150)	(203,611)	(232,546)	(253,066)	(207,458)	(210,421)	(2,546,011)

*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

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	Total	
			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
1	4030	Depreciation Expense	0	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	0
3	8160	Wells expenses	0	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	80	75	501
5	8180	Compressor station expenses	48	43	43	36	36	38	41	42	38	0	85	80	531
6	8190	Compressor station fuel and power	3	0	1,266	769	36	0	637	740	3	0	309	1,115	4,897
7	8200	Storage-Measuring and regulating station expenses	0	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	238	229	686	3,819
9	8240	Storage-Other expenses	3	3	3	3	7	55	60	79	0	0	34	52	299
10	8250	Storage well royalties	508	365	1,152	792	1,651	3,172	2,528	3,382	3,182	2,075	2,668	3,800	25,476
11	8432	Other storage-Maintenance of structures and improvemen	2,977	(992)	0	0	0	0	0	0	0	0	0	0	1,985
12	8500	Transmission-Operation supervision and engineering	11	3,100	369	0	0	0	0	0	808	0	0	115	4,402
13	8560	Mains expenses	231	102	332	2,243	2,982	245	3,010	498	3,292	1,035	1,699	2,210	17,877
14	8570	Transmission-Measuring and regulating station expenses	90	82	81	69	69	72	76	80	72	0	160	150	1,002
15	8590	Transmission-Other expenses	0	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	2,046	0	7,937	304	11,820
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	356,147	316,659	371,583	3,250,684
18	8711	Odorization	0	1,551	6,108	0	25,605	15,277	1,508	3,225	6,699	15,486	0	9,928	85,387
19	8740	Mains and Services Expenses	8,852	6,013	15,783	915	13,107	9,790	8,613	9,751	616	8,589	7,799	12,508	102,336
20	8750	Distribution-Measuring and regulating station expenses	10,186	9,653	8,064	2,488	3,965	4,235	4,991	6,013	3,973	2,653	730	4,968	94,120
21	8760	Distribution-Measuring and regulating station expenses-inc	(362)	0	33	883	126	414	347	693	0	2,627	0	371	5,132
22	8770	Distribution-Measuring and regulating station expenses-Ci	0	0	0	20	0	0	0	0	0	0	0	4	24
23	8780	Meter and house regulator expenses	0	0	0	909	(130)	0	0	0	0	0	0	195	974
24	8800	Distribution-Other expenses	(84)	1,098	4,037	359	530	4,258	7,212	888	2,162	1,412	2,144	4,269	28,285
25	8810	Distribution-Rents	93,095	26,523	5,672	9,747	8,565	12,199	22,324	23,743	19,611	26,104	24,315	23,920	295,819
26	8850	Distribution-Maintenance supervision and engineering	0	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	0
28	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
29	9030	Customer accounts-Customer records and collections exp	334,665	246,456	280,377	265,546	262,831	310,838	327,707	279,995	374,760	180,968	183,255	316,799	3,384,216
30	9040	Customer accounts-Uncollectible accounts	0	(261)	0	0	0	0	0	0	0	0	0	0	(261)
31	9080	Customer service-Operating assistance expense	0	0	0	0	0	2,000	0	0	0	0	0	352	2,352
32	9090	Customer service-Operating informational and instruction	623	17,762	0	0	0	0	0	0	0	0	0	0	18,385
33	9100	Customer service-Miscellaneous customer service	79	145	13	60	7	161	153	94	92	88	7	73	993
34	9110	Sales-Supervision	0	0	0	0	0	500	0	0	0	0	0	88	588
35	9120	Sales-Demonstrating and selling expenses	0	25,698	2	0	0	0	0	0	42	0	0	6	25,750
36	9130	Sales-Advertising expenses	0	2,389	0	0	0	0	268	0	0	0	0	47	2,703
37	9160	Sales-Miscellaneous sales expenses	0	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)	(10,219)	(3,906)	(2,970)	(3,621)	(4,806)	(4,547)	5,670	978	(40,012)
39	9210	A&G-Office supplies & expense	1,366	0	0	688	940	0	529	26	428	0	0	380	4,358
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)	(792,265)	(1,046,608)	(10,055,960)
41	9230	A&G-Outside services employed	8,046	20,555	8,619	9,418	4,673	8,674	8,318	8,003	12,326	4,886	44,135	8,680	145,533
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	1,074	(64,100)	(51,786)
43	9250	A&G-Injuries & damages	23,331	21,552	27,788	23,706	25,136	15,242	28,829	29,834	26,616	30,843	25,302	(139,479)	138,701
44	9260	A&G-Employee pensions and benefits	363,757	579,621	(220,618)	33,813	256,028	145,260	250,383	70,380	27,721	226,139	155,654	466,250	2,354,588
45	9280	A&G-Regulatory commission expenses	0	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	6,403	11,912	122,000
47	9310	A&G-Rents	952	1,049	1,109	4,700	4,739	4,723	4,825	4,967	4,686	4,764	4,688	8,216	49,418
48	9320	A&G-Maintenance of general plant	0	0	0	0	178	162	0	423	0	0	0	70	832
49															
50		Operating (Income)Loss*	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$10,408)	(\$0)	(\$825)	(\$0)	(\$11,233)
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)	(791,440)	(1,046,608)	(10,044,727)
53		Allocation Factor to Kentucky	36.41%	37.38%	36.66%	36.54%	40.06%	39.70%	39.62%	21.65%	51.35%	50.00%	50.05%	41.35%	40.57%
54		Total Allocated Amount	(416,718)	(418,459)	(161,524)	(259,337)	(366,290)	(321,001)	(341,714)	(131,088)	(392,474)	(437,256)	(396,133)	(432,803)	(4,074,797)

*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	\$ 22,592,077	\$ (5,360,904)	\$ 17,231,172	C-2
2	Interest Deduction	6,785,080	751,766	7,536,846	*
3	Taxable Income	\$ 15,806,997	\$ (6,112,670)	\$ 9,694,326	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 6,148,922	\$ (2,377,829)	\$ 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	<u>\$ 6,785,080</u>		<u>\$ 7,536,846</u>	
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 2)
Page 1 of 2

SUPPLEMENTAL RESPONSE (8/6/2013)

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 June 2013.

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

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl2 - Rate Case Expenses through June 2013.pdf, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation
 Kentucky Operations
 Rate Case Expenses
 Actuals Through June 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	\$ 84.50	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 - Rhonda Watts
Consultants	2/28/2013	130204	Alliance Consulting Group	\$ 3,500.00	20.00	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - PowerPlan Software Usage Fee
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	\$ 87.50	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	\$ 5,625.00	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	1EXP-385611	Johnson, John C	\$ 247.26	N/A	N/A	9280	Lodgings	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/1/2013	1EXP-385611	Johnson, John C	\$ 27.46	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/1/2013	1EXP-385611	Johnson, John C	\$ 525.48	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/15/2013	1EXP-385689	Densman, Josh C	\$ 6.53	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/15/2013	1EXP-385689	Densman, Josh C	\$ 159.68	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/27/2013	1EXP-386260	Simon, Paul 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	1EXP-386547	Debbs, Jay K (Kevin)	\$ 212.93	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	4/19/2013	1EXP-388056	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	1EXP-387080	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	1EXP-387080	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	1EXP-388739	Martin, Mark	\$ 517.67	N/A	N/A	9280	Lodgings	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/6/2013	1EXP-388739	Martin, Mark	\$ 12.82	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/15/2013	00004207-051613-1	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	\$ 233.82	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	5/16/2013	1EXP-388739	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	\$ 36.88	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	5/16/2013	010_PAMELA.PERRY_MAY	Bank of America	\$ 36.34	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	5/16/2013	1EXP-388739	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	0.25	\$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	4/30/2013	130402	Alliance Consulting Group	\$ 13.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	4/30/2013	130405	Alliance Consulting Group	\$ 1,375.00	5.50	\$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	4/30/2013	130405	Alliance Consulting Group	\$ 1,675.00	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	\$ 83.75	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
Consultants	5/31/2013	130503	Alliance Consulting Group	\$ 250.00	1.00	\$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	5/31/2013	130503	Alliance Consulting Group	\$ 87.50	0.50	\$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	5/31/2013	130503	Alliance Consulting Group	\$ 6.75	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	6/1/2013	INV060113	Raab, Paul H	\$ 6,490.00	22.00	\$ 295	9280	Contractor Labor	Yes	Class Cost of Service Study
Consultants	5/30/2013	34228	Vander Weide James H.	\$ 15,087.50	35.50	\$ 425	9280	Contractor Labor	Yes	Cost of Equity Study
Legal	6/1/2013	60113	John N Hughes PSC	\$ 22,274.00	63.64	\$ 350	9280	Legal	Yes	Legal Review of Minimum Filing Requirements & Testimony
Other Expenses	6/1/2013	1EXP-391444	Densman, Josh C	\$ 31.97	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Minimum Filing Requirements and Testimony Review/Discussion
Other Expenses	5/31/2013	103794-053113	Advocate Communications Inc.	\$ 3,379.30	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	201305	Anderson News	\$ 1,448.40	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	201305	Central Kentucky News Journal	\$ 2,426.50	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	246863	Daily News Inc	\$ 636.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	21265-053113	Grispow Daily Times Inc	\$ 3,780.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	513398	Kentucky New Era Inc.	\$ 2,904.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/2/2013	00009031-052113	Madisonville Messenger	\$ 2,476.48	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/30/2013	INV063013	Madisonville Messenger	\$ 4,712.58	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	4207	Mayfield Messenger	\$ 1,036.56	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	00001946-053113	News Democrat and Leader	\$ 3,124.26	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/2/2013	302477	Owensboro Messenger Inquirer Inc.	\$ 10,858.05	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/2/2013	20011361-060213	Paducah Sun Inc.	\$ 7,128.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	19013959-053113	Sentinel News	\$ 2,039.40	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	5133001686	The Times Leader	\$ 911.50	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/1/2013	010_PAMELA.PERRY_JUN	Bank of America	\$ 136.38	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	6/1/2013	010_PAMELA.PERRY_JUN	Bank of America	\$ 462.61	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/1/2013	010_PAMELA.PERRY_JUN	Bank of America	\$ 1,764.97	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/1/2013	010_PAMELA.PERRY_JUN	Bank of America	\$ 20.54	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/1/2013	010_PAMELA.PERRY_JUN	Bank of America	\$ 231.45	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/1/2013	050_PAMELA.PLEASANT	Bank of America	\$ 60.01	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
TOTAL				\$158,035.70						