

JOHN N. HUGHES
ATTORNEY AT LAW
PROFESSIONAL SERVICE CORPORATION
124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

TELEPHONE: (502) 227-7270

JNHUGHES@JOHNNHUGHESPSC.COM

January 7, 2016

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

Re: Atmos Energy Corporation
Case No. 2015-00343

Dear Mr. Derouen:

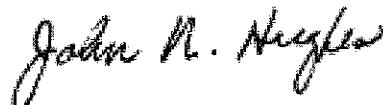
Atmos Energy Corporation submits the updated responses to the Commission's First Data Requests, Items 1-45 and 1-54. I certify that the electronic documents are true and correct copies of the original documents.

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

Submitted By:

Mark R. Hutchinson
Wilson, Hutchinson and Littlepage
611 Frederica St.
Owensboro, KY 42301
270 926 5011
randy@whplawfirm.com

And



John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Phone: 502 227 7270
jnhughes@johnnhughespsc.com

Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

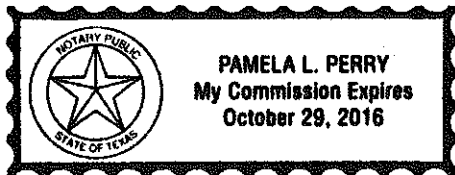
AFFIDAVIT

The Affiant, Gregory K. Waller, 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.

Gregory K. Waller
Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 7th day of January, 2016.



Pamela L. Perry
Notary Public
My Commission Expires: 10-29-16

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-45 (Supplement 1)
Page 1 of 1

SUPPLEMENTAL RESPONSE (1/7/2016)

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(8)(c) updated with November 2015 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl - Operating Income Base Period - Updated through November 2015.xlsx, 12 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Income Summary
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(8)(c)1

Schedule C-1

Witness: Waller, Smith

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 157,639,920	\$ 166,804,655	\$ 3,307,688	\$ 170,112,343
2	Operating Expenses				
3	Purchased Gas Cost	75,340,106	79,378,177		79,378,177
4	Other O & M Expenses	27,584,063	25,474,589	16,538	25,491,127
5	Depreciation Expense	18,324,490	19,444,466		19,444,466
6	Taxes Other than Income	7,448,142	6,100,220	6,288	6,106,508
7					
8	State & Federal Income Taxes	8,446,493	11,144,644	1,277,811	12,422,455
9	Total Operating Expenses	\$ 137,143,294	\$ 141,542,095	\$ 1,300,638	\$ 142,842,733
10	Operating Income	<u>\$ 20,496,626</u>	<u>\$ 25,262,560</u>	<u>\$ 2,007,050</u>	<u>\$ 27,269,611</u>
11	Rate Base	296,786,302	335,832,639		335,832,639
12	Rate of Return	6.91%	7.52%		8.12%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Adjusted Operating Income Statement
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(c)2
Schedule C-2
Witness: Waller, Smith

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 157,639,920	\$ 9,164,736	D-1			\$ 166,804,655	\$ -		\$ 166,804,655
2										
3	Operating Expenses									
4	Purchased Gas Cost	75,340,106	4,038,070	D-1			79,378,177	-		79,378,177
5	Production O&M Expense	71	32	D-1			104	-		104
6	Storage O&M Expense	343,470	8,736	D-1			352,206	-		352,206
7	Transmission O&M Expense	389,331	(36,177)	D-1			353,155	-		353,155
8	Distribution O&M Expense	7,508,483	(454,752)	D-1	*		7,053,731	-		7,053,731
9	Customer Accting. & Collection	2,740,774	(920,308)	D-1	*		1,820,465	-		1,820,465
10	Customer Service & Information	129,174	(6,017)	D-1	*		123,157	-		123,157
11	Sales Expense	358,764	(29,411)	D-1	*		329,353	(45,796)	F-4	283,557
12	Admin. & General Expense	16,113,996	705,120	D-1	*		16,819,116	(1,330,901)	F-6,F-8,F-9, F-10	15,488,214
13	Depreciation Expense	18,324,490	1,119,976	D-1			19,444,466	-		19,444,466
14	Taxes - Other	7,448,142	(1,347,922)	D-1			6,100,220	-		6,100,220
15	Income Taxes	8,446,493	2,698,151				11,144,644	-		11,144,644
16										
17										
18	Total Operating Expenses	\$ 137,143,294	\$ 5,775,499				\$ 142,918,792	\$ (1,376,697)		\$ 141,542,095
19										
20	Net Operating Income	\$ 20,496,626	\$ 3,389,237				\$ 23,885,863	\$ 1,376,697		\$ 25,262,560

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

Data: Base Period Forecasted Period FR 16(8)(c)2.1
Type of Filing: Original Updated Revised Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Smith

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	\$ 95,283,759
4	4805	Unbilled Residential	(4,877,377)
5	4811	Commercial	39,943,335
6	4812	Industrial	5,239,371
7	4815	Unbilled Commercial	(2,300,217)
8	4816	Unbilled Industrial	(114,833)
9	4820	Other - Public Authority	7,281,858
10	4825	Unbilled Public Authority	(465,354)
11		Total Sales of Gas	\$ 139,990,542
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,237,761
15	4880	Misc. Service Revenues	763,980
16	4893	Revenue From Transportation of Gas of Others	14,917,988
17	4950	Other Gas Revenue	729,649
18		Total Other Operating Income	\$ 17,649,378
19			
20		TOTAL OPERATING REVENUE	\$ 157,639,920
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	71
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ 71
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ (303)
33	8150	Maps and Records	-
34	8160	Wells Expense	95,310
35	8170	Lines Expense	35,966
36	8180	Compressor Station Expense	30,923
37	8190	Compressor Station Expense Fuel & Power	845
38	8200	Measuring & Regulating Station Expense	2,950
39	8210	Purification	40,601
40	8240	Other	1,098
41	8250	Storage Well Royalties	7,589
42		Total Nat. Gas Storage Expense - Operation	\$ 214,979

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s): _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 4,904
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	3,497
48	8350	Measuring & Regulating Station Equip.	1,770
49	8360	Purification Equipment	187
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	118,133
52		Total Nat. Gas Storage Expense - Maintenance	\$ 128,491
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	134
58	8560	Mains Expense	338,446
59	8570	Measuring & Regulating Station Exp.	36,070
60	8590	Other Exp.	924
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 375,574
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	9,359
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	4,398
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 13,757
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ 1,207,338
74	8010	Natural gas field line purchases	79,356
75	8040	Natural Gas City Gate Purchases	50,842,680
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	17,996
78	8051	Other Gas Purchases / Gas Cost Adjustments	47,510,435
79	8052	PGA for Commercial	23,317,997
80	8053	PGA for Industrial	4,178,094
81	8054	PGA for Public Authority	4,969,171
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(4,625,924)
84	8059	PGA Offset to Unrecovered Gas Cost	(76,115,634)
85	8060	Exchange Gas	(1,946,856)
86	8081	Gas Withdrawn From Storage - Debit	19,563,698
87	8082	Gas Delivered to Storage	(14,988,102)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(9,667)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	21,339,525
92		Total Purchased Gas Cost	\$ 75,340,106
93			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,262,231
96	8710	Distribution Load Dispatching	4,887
97	8711	Odorization	8,532
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,796,058
100	8750	Measuring and Regulating Station Exp. - Gen	406,291
101	8760	Measuring and Regulating Station Exp. - Ind.	29,160
102	8770	Measuring and Regulating Sta. Exp. - City Gate	110,836
103	8780	Meters and House Regulator Expense	962,687
104	8790	Customer Installations Expense	847
105	8800	Other Expense	192,624
106	8810	Rents	466,918
107		Total Distribution Expenses - Operation	\$ 7,241,071
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 2,336
111	8860	Structures and Improvements	18,366
112	8870	Mains	45,208
113	8890	Measuring and Regulating Station Exp. - Gen	8,077
114	8900	Measuring and Regulating Station Exp. - Ind.	5,791
115	8910	Measuring and Regulating Sta. Exp. - City Gate	20,270
116	8920	Services	4,917
117	8930	Meters and House Regulators	102,053
118	8940	Other Equipment	60,394
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 267,412
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ 142
124	9020	Meter Reading Expenses	1,282,835
125	9030	Customer Records & Collections	405,911
126	9040	Uncollectible Accounts	1,051,885
127		Total Customer Accounts Expense	\$ 2,740,774
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	129,041
133	9100	Misc Cust Serv & Informational Exp	132
134		Total Customer Accounts Expenses - Operation	\$ 129,174
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 256,357
138	9120	Demonstrating and Selling Expenses	75,758
139	9130	Advertising Expenses	26,648
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 358,764
142			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 134,296
145	9210	Office Supplies and Expenses	8,039
146	9220	Administrative Expense Transferred	13,035,875
147	9230	Outside Services Employed	262,702
148	9240	Property Insurance	122,285
149	9250	Injuries and Damages	243,726
150	9260	Employee Pensions and Benefits	2,215,589
151	9270	Franchise Requirements	341
152	9280	Regulatory Commission Expense	23,342
153	930.2	Miscellaneous General Expense	51,793
154	9310	A&G-Rents	\$ 14,350
155		Total Administrative and General Exp. - Operation	\$ 16,112,337
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 1,659
159		Total Administrative and Gen. Exp. - Maintenance	\$ 1,659
160			
161		<u>Total Operation and Maintenance Expense</u>	\$ 102,924,169
162			
163	403-406	Depreciation and Amortization	\$ 18,324,490
164	4081	Taxes Other than Income Taxes	7,448,142
165	4091-4101	Provision for Federal & State Income Taxes	8,446,493
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 137,143,294
168			
169		NET OPERATING INCOME	\$ 20,496,626

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account
Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2
Schedule C-2.2
Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Total
			Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
61	8720	Distribution-Compressor station labor and expenses	337,866	322,093	299,563	331,435	348,645	297,226	366,379	345,862	260,467	303,289	290,794	292,439	3,796,058
62	8740	Mains and Services Expenses													
63	8750	Distribution-Measuring and regulating station expens	40,673	12,823	59,895	30,927	39,263	22,812	22,809	41,584	39,409	33,485	31,039	31,563	406,291
64	8760	Distribution-Measuring and regulating station expens	1,932	535	2,813	2,681	3,657	6,085	4,873	(1,494)	119	2,738	2,545	2,676	29,160
65	8770	Distribution-Measuring and regulating station expens	4,439	3,367	4,994	11,335	23,158	21,429	2,241	9,731	1,744	9,440	8,880	10,077	110,836
66	8780	Meter and house regulator expenses	85,680	77,707	66,203	70,824	80,799	76,265	92,149	97,049	100,479	75,627	69,757	70,148	982,687
67	8790	Customer installations expenses	0	90	0	94	239	0	408	(155)	-	56	52	62	847
68	8800	Distribution-Other expenses	16,986	25,978	22,519	10,694	19,224	11,345	12,086	9,549	13,647	17,755	16,383	16,458	182,624
69	8810	Distribution-Rents	40,818	37,669	43,549	34,963	43,047	40,700	49,590	36,041	38,819	34,885	33,865	34,944	466,918
70	8850	Distribution-Maintenance supervision and engineerin	37	185	185	140	0	304	384	98	476	189	169	169	2,396
71	8860	Distribution-Maintenance of structures and improvem	11,627	40	622	221	89	41	32	212	32	1,834	1,779	1,837	18,366
72	8870	Distribution-Maint of mains	6,567	1,572	7,189	2,092	4,112	3,429	5,900	2,562	1,399	3,607	3,377	3,402	45,208
73	8890	Maintenance of measuring and regulating station eq	183	177	0	0	0	3,405	81	2,445	270	498	467	550	8,077
74	8900	Maintenance of measuring and regulating station eq	0	458	4,685	488	341	0	(2,852)	101	165	791	741	873	5,791
75	8910	Maintenance of measuring and regulating station eq	0	6,515	1,049	670	5,815	280	67	-	-	1,944	1,874	2,059	20,270
76	8920	Maintenance of services	408	652	(5)	(26)	0	827	(294)	1,187	1,308	299	276	284	4,917
77	8930	Maintenance of meters and house regulators	7,219	6,050	6,481	9,382	11,681	12,950	3,834	11,280	7,540	9,008	8,312	8,316	102,053
78	8940	Distribution-Maintenance of other equipment	(939)	3,276	2,206	22,511	3,954	7,868	4,184	(81)	399	5,639	5,486	5,891	60,394
79	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	142	-	0	8	28	11	142
80	9020	Customer accounts-Meter reading expenses	91,879	121,879	107,089	114,825	114,278	98,163	107,229	133,899	116,345	93,869	91,595	91,786	1,282,835
81	9030	Customer accounts-Customer records and collection	29,218	33,171	42,346	35,784	32,200	22,339	25,222	59,663	34,035	32,310	29,754	29,867	405,911
82	9040	Customer accounts-Uncollectible accounts	116,325	24,247	19,571	175,706	19,482	19,404	506,812	23,960	28,399	38,324	43,791	35,865	1,051,885
83	9090	Customer service-Operating informational and instru	13,255	10,829	10,459	9,693	9,061	11,760	10,233	11,452	12,430	10,477	9,685	9,707	129,041
84	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	85	0	0	0	8	28	11	132
85	9110	Sales-Supervision	25,970	21,692	23,130	20,081	20,662	20,122	19,280	22,563	20,693	19,713	23,333	19,119	256,357
86	9120	Sales-Demonstrating and selling expenses	4,838	2,655	3,218	3,011	5,590	6,680	20,380	6,416	8,563	2,508	8,550	3,361	75,758
87	9130	Sales-Advertising expenses	1,519	2,316	2,744	1,196	1,209	1,707	3,406	5,824	792	1,032	3,518	1,383	26,648
88	9200	A&G-Administrative & general salaries	12,708	12,580	10,884	10,341	11,471	10,422	10,887	11,254	11,114	11,469	10,583	10,583	134,296
89	9210	A&G-Office supplies & expense	2,050	374	(50)	1,059	784	291	1,565	(55)	436	530	574	479	8,039
90	9220	A&G-Administrative expense transferred-Credit	1,048,979	1,007,782	1,111,531	964,157	1,761,550	503,334	1,315,717	981,863	984,528	1,186,407	1,104,263	1,065,764	13,035,875
91	9230	A&G-Outside services employed	5,000	16,506	15,128	26,698	28,801	17,583	77,579	13,626	15,728	15,356	15,351	15,346	262,702
92	9240	A&G-Property insurance	14,569	13,796	13,775	12,965	12,828	12,683	12,572	13,315	13,745	679	679	679	122,285
93	9250	A&G-Injuries & damages	368	114,712	4,710	201	4,757	1,613	60,367	2,767	1,166	17,792	17,691	17,583	243,726
94	9260	A&G-Employee pensions and benefits	239,185	199,130	190,845	188,033	203,543	165,490	180,844	184,122	165,433	174,046	158,905	156,015	2,215,589
95	9270	A&G-Franchise requirements	0	321	0	0	0	0	-	-	-	7	7	7	341
96	9280	A&G-Regulatory commission expenses	(259)	0	4,257	2,300	0	0	-	1,321	12,988	912	912	912	23,342
97	9302	Miscellaneous general expenses	2,044	8,530	350	634	3,425	11,200	513	3,000	13,450	1,066	6,017	1,564	51,793
98	9310	A&G-Rents	1,206	1,219	1,206	1,219	1,269	1,262	1,262	1,262	1,071	1,039	1,073	1,073	14,350
99	9320	A&G-Maintenance of general plant	0	0	0	1,248	0	0	-	-	-	50	287	74	1,659
100		Operating (Income)Loss*	(\$4,263,974)	(\$2,047,228)	(\$953,317)	(\$848,926)	(\$37,723)	(\$1,385,714)	1,234,134	(\$2,016,211)	(\$2,970,959)	(\$4,985,234)	(\$5,560,049)	(\$5,128,017)	(\$28,943,119)

*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. 2015-00343
Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2
Schedule C-2.2
Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Total	
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16		Feb-16
		4091-410 Provision for income taxes	\$ 188,489	\$ 243,922	\$ 682,126	\$ 1,051,227	\$ 3,771,360	\$ (1,129,701)	\$ 1,735,510	\$ 588,797	\$ 219,738	\$	\$	\$	\$ 7,351,468
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 in	(0)	0	0	0	0	0	(0)	0	0	0	0	0	0
3	8210	Storage-Purification expenses						1,191	0	0	0	0	0	0	1,191
4	8560	Mains expenses	0	555	(230)	69	48	109	560	0	(71)	123	123	121	1,406
5	8700	Distribution-Operation supervision and engineerin	12,345	6,006	774	151	10,190	611	321	168	0	6,770	6,729	6,615	50,680
6	8740	Mains and Services Expenses	13,304	2,002	9,281	11,403	(1,565)	10,024	11,541	13,575	8,788	9,676	9,846	9,676	107,553
7	8780	Meter and house regulator expenses	(1,002)	0	0	0	0	0	0	0	0	(200)	(183)	(183)	(1,567)
8	8800	Distribution-Other expenses	0	11	0	517	40	0	0	0	0	127	128	127	951
9	9010	Customer accounts-Operation supervision	0	500	7,068	153	362	0	209	19,645	(7,075)	1,806	1,807	1,804	26,299
10	9030	Customer accounts-Customer records and collec	3,706	3,706	3,538	3,706	3,875	3,538	3,706	158,445	158,115	4,403	4,021	4,021	354,779
11	9100	Customer service-Miscellaneous customer servic	447	0	0	0	0	0	0	0	0	100	100	100	747
12	9120	Sales-Demonstrating and selling expenses	0	0	400	0	275	2,245	0	0	0	372	470	372	4,134
13	9200	A&G-Administrative & general salaries	(1,579,484)	(1,201,722)	(261,630)	(2,885,600)	(5,481,319)	(4,808,654)	3,068,360	(1,085,186)	(1,236,058)	(1,183,539)	(2,255,233)	(2,717,547)	(21,627,614)
14	9210	A&G-Office supplies & expense	1,249,144	1,505,038	1,802,764	1,774,936	1,683,391	1,837,310	181,107	1,856,797	1,748,686	2,124,420	2,078,153	2,006,138	19,647,884
15	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(10,811,506)	(6,971,533)	(6,637,125)	(8,272,202)	(7,032,001)	(6,295,030)	(84,913,973)
16	9230	A&G-Outside services employed	554,834	481,433	555,984	917,908	627,191	682,005	952,370	690,314	768,025	718,598	751,307	725,694	8,425,463
17	9240	A&G-Property insurance	13,537	13,537	13,537	13,537	13,615	13,543	13,537	13,537	13,537	14,983	14,983	14,983	166,868
18	9250	A&G-Injuries & damages	1,556,100	514,912	557,022	1,557,219	1,560,234	1,844,853	3,600,681	1,654,158	1,657,035	1,730,048	1,726,834	1,726,834	19,485,929
19	9260	A&G-Employee pensions and benefits	3,191,077	3,057,681	2,761,670	8,736,017	6,882,905	1,762,802	2,168,918	2,811,885	2,675,685	3,791,339	3,812,051	3,643,470	45,295,501
20	9301	A&G-General advertising expense	0	0	0	49,000	0	0	0	0	0	9,286	6,155	6,082	70,523
21	9302	Miscellaneous general expenses	1,754,685	264,937	76,914	317,126	363,534	82,445	247,720	389,662	122,404	540,582	373,504	366,998	4,900,511
22	9310	A&G-Rents	425,099	415,146	438,153	410,794	431,262	404,455	618,970	424,112	415,494	440,956	441,147	440,845	5,306,433
23	9320	A&G-Maintenance of general plant	53,265	43,332	80,000	52,073	16,666	31,285	28,664	24,423	2,941	62,351	60,060	58,680	514,002
24		Operating (Income)Loss*	\$42,374	(\$999,659)	(\$999,423)	\$4,950,557	(\$8,820,345)	\$3,867,443	\$66,368	\$0	(\$309,618)	(\$0)	\$0	\$0	(\$2,182,303)
25															
26	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(10,811,506)	(6,971,533)	(6,637,125)	(8,272,202)	(7,032,001)	(6,295,030)	(84,913,973)
27		Allocation Factor to Kentucky	5.42%	5.48%	5.47%	5.48%	5.39%	5.00%	5.40%	5.32%	5.74%	5.26%	5.26%	5.26%	5.41%
28		Total Allocated Amount	(390,748)	(334,652)	(374,833)	(329,559)	(805,469)	109,968	(583,844)	(370,879)	(380,868)	(434,918)	(369,714)	(330,967)	(4,586,284)

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended February 28, 2016

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

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	
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	8700	Distribution-Operation supervision and engineering	0	0	111	0	0	0	0	348	12	12	9	492
4	8740	Mains and Services Expenses	576	2,016	1,092	1,425	1,268	3,850	2,283	1,954	1,543	1,944	1,944	21,840
5	8800	Distribution-Other expenses	0	0	0	0	87	0	0	0	8	7	6	107
6	9010	Customer accounts-Operation supervision	492,128	506,969	484,014	513,244	517,441	482,175	661,060	404,651	442,295	516,119	475,750	5,964,420
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	648	0	0	0	0	73	72	847
8	9030	Customer accounts-Customer records and collections expenses	2,002,011	2,081,127	1,934,127	1,931,715	2,068,679	1,808,885	2,027,960	1,903,504	1,788,652	2,078,745	1,955,371	23,484,003
9	9200	A&G-Administrative & general salaries	397,662	345,242	332,031	327,602	366,879	374,651	355,938	353,593	345,951	381,127	349,065	4,278,805
10	9210	A&G-Office supplies & expense	827,251	819,940	894,494	879,148	836,394	874,387	1,176,678	646,093	731,310	274,115	216,051	8,484,674
11	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,728,287)	(5,578,984)	(4,409,855)	(4,403,959)	(4,469,999)	(4,111,676)	(56,944,182)
12	9230	A&G-Outside services employed	45,898	39,095	61,428	49,207	409	68,225	97,699	16,921	15,053	27,199	17,906	456,922
13	9240	A&G-Property insurance	10,472	10,472	10,472	10,472	10,472	10,472	10,472	10,472	0	0	0	94,244
14	9250	A&G-Injuries & damages	0	263	0	0	0	0	0	0	25	16	16	320
15	9260	A&G-Employee pensions and benefits	1,082,828	1,057,005	1,090,779	1,030,067	1,252,830	951,298	1,095,729	918,224	914,593	1,053,202	962,214	12,367,964
16	9310	A&G-Rents	151,120	150,819	150,915	150,928	150,935	151,109	151,154	153,415	153,671	137,377	133,212	1,787,968
17	9320	A&G-Maintenance of general plant	3,000	3,319	8,400	144	4,236	1,236	22	1,029	72	52	56	21,576
18														
19		Operating (Income)Loss*	\$0	\$0	\$0	\$498	(\$498)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)
20														
21	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,728,287)	(5,578,984)	(4,409,855)	(4,403,959)	(4,469,999)	(4,111,676)	(56,944,182)
22		Allocation Factor to Kentucky	5.73%	5.73%	5.74%	5.73%	5.74%	5.73%	5.73%	6.08%	5.31%	5.71%	5.71%	5.72%
23		Total Allocated Amount	(287,194)	(267,409)	(265,290)	(280,347)	(304,829)	(270,677)	(319,565)	(267,050)	(233,726)	(255,338)	(234,869)	(3,257,191)
24														

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended February 29, 2016

Data: X Base Period Forecasted Period

Type of Filing: X Original Updated Revised

Worksheet Reference No(s).

FR 16(9)(c)2.2

Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Total
			Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	4091-410	Provision for income taxes	2,841,006	3,329,272	89,773	(280,721)	(545,820)	612,234	(20,105,540)	1,016,425	1,850,042			(11,193,329)
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 i	0	0	0	(0)	0	(0)	0	0	0	0	0	0
4	8170	Lines expenses	41	41	38	38	41	43	48	47	43	44	47	48
5	8180	Compressor station expenses	43	43	40	39	43	31	50	51	45	44	46	47
6	8190	Compressor station fuel and power	880	553	1,521	5	0	5	702	3,572	5	543	576	589
7	8210	Storage-Purification expenses	778	213	119	151	139	16	129	119	123	260	275	281
8	8240	Storage-Other expenses	58	40	15	5	0	0	3	0	0	22	23	23
9	8250	Storage well royalties	2,558	3,774	2,400	1,008	289	544	255	987	597	1,938	2,053	2,100
10	8500	Transmission-Operation supervision and engineering								62	0			62
11	8580	Mains expenses	615	55	52	51	56	126	1,358	228	140	193	202	190
12	8570	Transmission-Measuring and regulating station e	82	82	77	75	83	86	96	94	86	89	94	96
13	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	16	0	0	0	3	6	4
14	8700	Distribution-Operation supervision and engineeri	275,478	270,493	291,758	254,036	320,552	247,207	372,559	247,519	247,771	378,851	401,050	405,792
15	8711	Odorization	7,998	16,845	0	157	0	4,310	17,993	0	0	5,975	11,439	6,638
16	8740	Mains and Services Expenses	7,666	12,005	4,450	5,702	11,811	9,252	6,195	22,049	(4,149)	141	1,758	452
17	8750	Distribution-Measuring and regulating station exp	271	517	1,497	2,584	292	6,783	1,366	5,946	10,286	10,928	13,162	10,986
18	8760	Distribution-Measuring and regulating station exp	0	0	0	720	0	0	0	0	0	147	281	163
19	8770	Distribution-Measuring and regulating station exp	572	16	15	3,561	0	0	0	0	907	869	972	894
20	8800	Distribution-Other expenses	0	0	504	0	0	0	0	0	0	95	118	87
21	8810	Distribution-Rents	25,712	27,868	22,685	24,793	23,790	25,854	26,199	26,296	25,824	27,626	29,257	29,925
22	9010	Customer accounts-Operation supervision	0	0	5,000	0	0	0	0	0	0	658	2,239	3,440
23	9030	Customer accounts-Customer records and collec	261,150	262,591	235,446	239,238	222,692	220,918	225,750	229,341	232,400	299,979	293,961	302,814
24	9100	Customer service-Miscellaneous customer servic	81	7	0	0	61	73	1,831	16	50	29	99	152
25	9110	Sales-Supervision	8,144	11,939	8,546	15,854	9,151	9,860	14,323	9,061	8,329	13,128	12,988	12,000
26	9120	Sales-Demonstrating and selling expenses	139	0	0	0	0	2,721	0	0	0	18	62	95
27	9130	Sales-Advertising expenses	0	0	2,321	150	0	0	1,581	0	525	325	1,106	1,700
28	9200	A&G-Administrative & general salaries	(4,567)	(4,657)	(5,150)	(4,164)	(4,789)	(3,965)	(3,757)	(4,222)	(3,431)	2,090	(9,840)	202
29	9210	A&G-Office supplies & expense	0	580	358	48	2,250	(1)	68,000	123	483	650	695	644
30	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(839,729)	(658,625)	(708,414)	(1,010,688)	(1,017,875)	(1,026,475)
31	9230	A&G-Outside services employed	22,567	12,254	15,854	9,836	0	16,709	21,950	15,736	15,079	16,042	15,780	16,284
32	9240	A&G-Property insurance	(668)	(828)	(800)	(874)	(837)	(887)	(891)	(837)	(802)	(6,900)	(6,999)	(7,022)
33	9250	A&G-Injuries & damages	25,271	14,118	24,050	23,672	23,974	72,438	22,814	21,079	19,853	59,314	56,639	56,691
34	9260	A&G-Employee pensions and benefits	113,471	149,784	293,007	137,531	709,529	81,144	46,803	74,092	146,987	178,522	183,552	172,359
35	9302	Miscellaneous general expenses	7,323	7,244	15,964	7,244	7,244	7,244	11,644	7,266	7,266	19,056	6,224	8,794
36	9310	A&G-Rents	12	5	5	5	5	5	5	0	0	7	7	8
37														
38		Operating (Income)Loss*	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
39														
40	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(839,729)	(658,625)	(708,414)	(1,010,688)	(1,017,875)	(1,026,475)
41		Allocation Factor to Kentucky	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	52.22%	52.22%	49.09%	49.09%	49.50%
42		Total Allocated Amount	(371,038)	(385,720)	(451,607)	(354,252)	(651,251)	(342,625)	(412,307)	(343,934)	(369,934)	(496,151)	(499,680)	(5,182,400)

*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. 2015-00343
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____
FR 16(8)(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	\$ 28,943,119	\$ 7,464,085	\$ 36,407,204	C-2
2	Interest Deduction	7,229,770	527,964	7,757,734	*
3	Taxable Income	\$ 21,713,348	\$ 6,936,121	\$ 28,649,470	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 8,446,493	\$ 2,698,151	\$ 11,144,644	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$ 296,786,302		\$ 335,832,639	B-1
7	Weighted cost of Debt	2.44%		2.31%	J-1
8	Interest Expense	\$ 7,229,770		\$ 7,757,734	
9	<u>2015 ** 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. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 1)
Page 1 of 2

SUPPLEMENTAL RESPONSE (1/7/2016)

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 work papers 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:

- c) Please see supplemental Attachment 1 for rate case expenses updated through November 2015.

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 1)
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl - Rate Case Expenses through November 2015.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
 Kentucky Operations
 Rate Case Expenses
 Actuals Through November 2015

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	9/30/2015	150902	Alliance Consulting Group	\$ 1,295.00	7	\$ 185	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	9/30/2015	150902	Alliance Consulting Group	\$ 25.90	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	10/31/2015	151003	Alliance Consulting Group	\$ 520.00	2	\$ 260	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	10/31/2015	151003	Alliance Consulting Group	\$ 555.00	3	\$ 185	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	10/31/2015	151003	Alliance Consulting Group	\$ 21.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	11/18/2015	34299	James H Vander Weide	\$ 11,262.50	26.5	\$ 425	9280	Contractor Labor	Yes	Preparation of Cost of Equity Study & Testimony
Other Expenses	11/16/2015	010_PAMELA.PERRY_NOV	Bank of America	\$ 74.55	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	11/16/2015	010_PAMELA.PERRY_NOV	Bank of America	\$ 554.30	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
TOTAL				\$14,308.75						