



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-29**  
**Page 1 of 1**

**REQUEST:**

Provide the following expense-account data:

- a. A schedule showing a comparison of the balance in Atmos's operating expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in Atmos's chart of accounts. See Schedule 29.
- b. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in Atmos's annual report. Show the percentage of increase or decrease of each year over the prior year.
- c. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by Atmos since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

**RESPONSE:**

- a) Please see Attachment 1 for a comparison of the O&M expense accounts by month for October 2013 - September 2015.
- b) Please see Attachment 2 for a comparison of the O&M expenses for the three most recent calendar years (CY12 - CY14) and the base period.
- c) Please see the Direct Testimony of Mark Martin.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-29\_Att1 - Expense Account Balances.pdf, 22 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-29\_Att2 - Expense Account Balances.pdf, 1 Page.

Respondents: Mark Martin and Jason Schneider



Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
7560	Field measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-	-	(1)	-	-	-	-	-	-	(1)
7560	Field measuring and regulating station expenses	03004	Vehicle Expense	-	-	-	-	-	48	-	-	-	-	-	-	48
7560	Field measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
7590	Production and gathering-Other expenses	05419	Misc Employee Expense	-	-	-	688	-	-	-	-	-	-	-	-	688
7590	Production and gathering-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8140	Storage-Operation supervision and engineering	04201	Software Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
8140	Storage-Operation supervision and engineering	07590	Misc General Expense	-	-	(285)	-	-	(285)	-	-	-	-	-	-	(1,752)
8160	Wells expenses	01000	Non-project Labor	4,019	5,354	4,480	3,888	5,169	7,272	5,603	4,398	1,934	2,888	1,063	2,290	48,337
8160	Wells expenses	01008	Expense Labor Accrual	(943)	669	453	153	840	1,779	(441)	(3,189)	(86)	757	(849)	903	(125)
8160	Wells expenses	02005	Non-Inventories Supplies	866	447	1,577	28	655	101	653	681	-	171	1,783	2,147	9,108
8160	Wells expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
8160	Wells expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
8160	Wells expenses	06111	Contract Labor	-	-	-	18,588	-	-	13,808	-	-	-	-	-	-
8160	Wells expenses	07590	Misc General Expense	-	(988)	(439)	-	(988)	(439)	-	-	-	-	-	-	(2,855)
8170	Lines expenses	01000	Non-project Labor	2,490	1,817	2,675	2,819	4,338	6,441	2,965	3,022	1,853	2,072	940	1,492	32,924
8170	Lines expenses	01008	Expense Labor Accrual	(370)	39	616	339	759	1,897	(1,789)	(1,672)	145	387	(519)	453	165
8170	Lines expenses	02005	Non-Inventories Supplies	-	-	-	496	11	87	2,765	-	-	-	45	155	3,558
8170	Lines expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-	-	-	-
8170	Lines expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
8170	Lines expenses	04590	Utilities	81	128	126	135	180	112	124	113	90	119	72	96	1,376
8170	Lines expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8170	Lines expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8180	Compressor station expenses	01000	Non-project Labor	3,888	1,852	1,341	563	809	1,105	2,097	3,054	379	982	552	702	17,314
8180	Compressor station expenses	01008	Expense Labor Accrual	(99)	(185)	74	(280)	128	258	805	(959)	(376)	358	(187)	153	(290)
8180	Compressor station expenses	02005	Non-Inventories Supplies	1,148	1,028	758	515	1,144	737	1,958	1,064	(279)	1,202	1,112	191	10,595
8180	Compressor station expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
8180	Compressor station expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
8180	Compressor station expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
8180	Compressor station expenses	04590	Utilities	93	30	103	71	73	70	82	49	102	76	126	39	914
8180	Compressor station expenses	04599	Capitalized Utility Costs	(79)	(25)	(87)	(61)	(62)	(60)	(70)	(42)	(87)	(64)	(113)	(34)	(783)
8180	Compressor station expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8180	Compressor station expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
8180	Compressor station expenses	06111	Contract Labor	-	21	-	360	-	-	-	546	-	-	-	-	927
8180	Compressor station fuel and power	07809	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	79	73	78	84	76	88	80	78	3	82	83	79	884
8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	-	-	196	447	-	390	241	-	-	-	-	427	1,802
8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	-	-	25	54	145	(224)	234	(66)	(169)	-	-	278	278
8200	Storage-Measuring and regulating station expenses	02005	Non-Inventories Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8200	Storage-Measuring and regulating station expenses	04590	Utilities	124	134	204	252	278	301	201	118	94	95	87	87	1,975
8210	Storage-Purification expenses	01000	Non-project Labor	551	2,863	416	4,048	1,655	7,497	641	120	63	-	-	-	17,855
8210	Storage-Purification expenses	01008	Expense Labor Accrual	92	624	(549)	1,858	(1,197)	3,671	(4,050)	(429)	2	(22)	-	-	(0)
8210	Storage-Purification expenses	02005	Non-Inventories Supplies	144	874	1,938	84	367	715	1,742	-	223	-	466	6,563	(0)
8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-	-	(0)	-	-	-	-	-	-	(0)
8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-	-	16	-	-	-	-	-	-	16
8210	Storage-Purification expenses	04590	Utilities	120	144	149	169	271	211	232	69	394	224	30	85	2,099
8210	Storage-Purification expenses	06111	Contract Labor	-	-	-	-	-	330	-	-	-	-	14,600	-	14,930
8210	Storage-Purification expenses	07498	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	150	150
8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8240	Storage-Other expenses	02005	Non-Inventories Supplies	-	-	-	-	-	626	6	-	-	-	-	-	631
8240	Storage-Other expenses	03003	Capitalized transportation costs	-	-	-	-	(1)	-	-	-	-	-	-	-	(1)
8240	Storage-Other expenses	03004	Vehicle Expense	-	-	-	-	-	8	-	-	-	-	-	-	8
8240	Storage-Other expenses	04590	Utilities	52	22	22	24	54	26	25	25	53	20	-	-	322
8240	Storage-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(112)	-	(21)	(23)	(10)	-	(4)	(40)	(168)	4	-	(1)	(375)
8250	Storage well royalties	04581	Building Lease/Rents	637	-	82	457	74	-	80	170	586	(15)	-	15	2,056
8250	Storage well royalties	04580	Utilities	214	571	1,119	1,799	1,947	2,188	828	177	294	132	106	120	9,493
8250	Storage well royalties	07590	Misc General Expense	22	74	171	229	250	280	156	48	17	13	7	7	1,274
8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8250	Storage-Rents	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
8310	Storage-Maintenance of structures and improvements	02005	Non-Inventories Supplies	-	-	74	-	62	-	-	-	-	-	-	-	136
8310	Storage-Maintenance of structures and improvements	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	300	675	-	1,300	375	600	-	750	-	300	600	-	4,900
8340	Maintenance of compressor station equipment	01000	Non-project Labor	426	-	1,839	285	1,080	349	285	-	379	-	-	-	4,642
8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	71	(71)	736	(593)	398	(331)	(10)	(199)	133	(133)	-	-	(0)
8340	Maintenance of compressor station equipment	02005	Non-Inventories Supplies	-	130	1,176	2,283	418	-	360	958	-	-	-	-	5,345
8340	Maintenance of compressor station equipment	04302	Heavy Equipment	-	-	21	-	-	-	-	-	-	-	-	-	21
8340	Maintenance of compressor station equipment	04307	Heavy Equipment Capitalized	-	-	(21)	-	-	-	-	-	-	-	-	-	(21)
8340	Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8350	Maintenance of measuring and regulating station equipn	01000	Non-project Labor	-	-	-	-	-	664	-	-	379	-	112	-	1,155
8350	Maintenance of measuring and regulating station equipn	01008	Expense Labor Accrual	-	-	-	-	-	398	(398)	-	133	(133)	62	(62)	-
8350	Maintenance of measuring and regulating station equipn	02005	Non-Inventories Supplies	-	-	-	-	-	-	-	-	24	-	-	-	24
8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	126	-	-	-	-	126	-	-	-	-	253
8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	32	(32)	-	-	-	-	21	(21)	-	-	-	-
8360	Processing-Maintenance of purification equipment	02005	Non-Inventories Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8370	Maintenance of other equipment	02005	Non-Inventories Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	7,807	7,272	12,097	14,123	6,649	4,078	9,153	13,366	12,141	12,239	11,386	7,504	117,836
8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	1,301	517	3,021	2,223	(3,737)	(878)	3,960	(4,176)	2,018	1,870	143	(1,385)	4,878
8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventories Supplies	-	86	-	1	11	-	-	-	-	-	-	318	416
8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	48	-	-	54	-	58	-	-	-	-	-	160
8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	309	-	-	-	-	-	-	-	-	-	-	309
8410	Other storage expenses-Operation labor and expenses	05414	Logging	-	590	-	-	110	209	338	-	162	-	-	240	1,658
8410	Other storage expenses-Operation labor and expenses	07111	Damages	-	-	-	-	-	-	-	-	-	-	446	-	446
8410	Other storage expenses-Operation labor and expenses	07498	Misc Employee Welfare Exp	-	-	-	-	60	-	-	-	-	-	-	30	90
8520	Communication system expenses	02005	Non-Inventories Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	Other fuel & power for compressor stations	04590	Utilities	-	-	-	-	-	-	-	-	-	-	30	30	60

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 005

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8560	Mains expenses	01000	Non-project Labor	26,065	12,194	5,714	12,368	13,924	11,605	13,390	12,692	7,846	9,087	11,851	16,822	155,449
8560	Mains expenses	01006	O&M Project Labor and Contra	2,850	8,222	800	-	-	-	-	1,429	-	-	817	384	14,502
8560	Mains expenses	01008	Expense Labor Accrual	(7,320)	(1,296)	(763)	3,908	768	1	2,389	(7,253)	647	1,797	1,974	5,717	671
8560	Mains expenses	01013	Expense Labor Transfer In	2,850	8,222	800	-	-	-	-	1,429	-	-	817	384	14,502
8560	Mains expenses	01014	Expense Labor Transfer Out	(2,850)	(8,222)	(800)	-	-	-	-	(1,429)	-	-	(817)	(384)	(14,502)
8560	Mains expenses	02001	Inventory Materials	3,133	2,038	1,683	-	178	2,384	-	588	-	-	-	2,788	12,792
8560	Mains expenses	02004	Warehouse Loading Charge	376	245	202	-	21	286	-	71	-	-	-	558	1,758
8560	Mains expenses	02005	Non-Inventory Supplies	1,178	839	823	990	725	1,336	1,207	752	1,601	3,307	987	2,912	16,658
8560	Mains expenses	03003	Capitalized transportation costs	(40)	-	-	-	(313)	(230)	(658)	(72)	-	-	(14)	-	(1,226)
8560	Mains expenses	03004	Vehicle Expense	226	-	-	-	2,399	7,802	10,442	307	-	-	61	-	21,238
8560	Mains expenses	04302	Heavy Equipment	2,150	-	-	2,805	-	225	112	5,469	-	-	-	1,377	12,138
8560	Mains expenses	04307	Heavy Equipment Capitalized	(2,107)	-	-	(2,749)	-	(220)	(110)	(5,359)	-	-	-	(1,349)	(11,895)
8560	Mains expenses	04590	Utilities	1,912	1,600	1,819	1,547	1,314	2,398	2,102	1,872	2,029	2,553	1,685	1,776	22,597
8560	Mains expenses	04599	Capitalized Utility Costs	(1,163)	(985)	(1,126)	(903)	(779)	(1,440)	(1,180)	(1,106)	(1,223)	(1,619)	(1,072)	(1,136)	(13,733)
8560	Mains expenses	05010	Office Supplies	-	-	210	-	-	-	-	-	-	-	-	-	210
8560	Mains expenses	05111	Postage/Delivery Services	-	-	344	-	60	-	-	-	-	-	-	-	404
8560	Mains expenses	05377	Cell phone equipment and accessories	120	-	-	32	-	-	-	32	-	-	-	-	183
8560	Mains expenses	05411	Meals and Entertainment	50	605	-	-	-	-	-	46	-	-	-	-	701
8560	Mains expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	05414	Lodging	-	1,466	-	-	-	-	-	230	-	-	-	-	1,715
8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	06111	Contract Labor	63,731	5,195	2,122	1,598	4,221	-	15,476	1,800	15,538	1,128	27,914	5,289	144,011
8560	Mains expenses	07443	Uniforms	349	508	649	351	-	-	160	-	-	-	-	-	2,006
8560	Mains expenses	07444	Uniforms Capitalized	(61)	(98)	(166)	(18)	-	-	(8)	-	-	-	-	-	(352)
8560	Mains expenses	07499	Misc Employee Welfare Exp	-	-	-	-	112	7	-	-	-	-	-	-	119
8560	Mains expenses	07580	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8570	Transmission-Measuring and regulating station expense	01000	Non-project Labor	3,810	2,292	1,022	630	1,248	4,405	1,462	3,395	2,017	1,356	57	321	22,015
8570	Transmission-Measuring and regulating station expense	01003	Expense Labor Accrual	(762)	(62)	(164)	(93)	309	2,019	(1,620)	(457)	140	(28)	(647)	178	(1,189)
8570	Transmission-Measuring and regulating station expense	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	5,220	5,220
8570	Transmission-Measuring and regulating station expense	02004	Warehouse Loading Charge	-	-	-	562	197	217	14	88	1,785	13	-	1,044	1,044
8570	Transmission-Measuring and regulating station expense	02005	Non-Inventory Supplies	304	-	14	507	483	853	688	471	599	605	681	673	3,203
8570	Transmission-Measuring and regulating station expense	04590	Utilities	602	344	719	507	483	853	688	471	599	605	681	673	7,126
8570	Transmission-Measuring and regulating station expense	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	-	-
8570	Transmission-Measuring and regulating station expense	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
8570	Transmission-Measuring and regulating station expense	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
8570	Transmission-Measuring and regulating station expense	08111	Contract Labor	-	4,200	-	-	140	-	-	-	-	-	-	-	4,340
8590	Transmission-Other expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	886	886
8590	Transmission-Other expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	576	576
8590	Transmission-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	38	38
8610	Transmission-Maintenance supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
8610	Transmission-Maintenance supervision and engineering	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
8610	Transmission-Maintenance supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8630	Transmission-Maintenance of mains	01000	Non-project Labor	4,231	196	-	-	-	-	126	845	-	827	786	425	7,436
8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	136	(656)	(49)	-	-	-	89	52	(141)	413	19	(156)	(293)
8630	Transmission-Maintenance of mains	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
8630	Transmission-Maintenance of mains	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8640	Transmission-Maintenance of compressor station equip	06111	Contract Labor	246	103	-	-	-	-	-	-	-	-	-	-	350
8650	Transmission-Maintenance of measuring and regulating	01000	Non-project Labor	-	-	99	-	-	-	-	2,423	506	-	-	-	3,028
8650	Transmission-Maintenance of measuring and regulating	01008	Expense Labor Accrual	-	-	40	(40)	-	-	-	404	(227)	(177)	-	-	(0)
8650	Transmission-Maintenance of measuring and regulating	02005	Non-Inventory Supplies	-	-	-	-	1,504	-	-	30	-	-	-	-	1,534
8650	Transmission-Maintenance of measuring and regulating	03003	Capitalized transportation costs	-	-	-	-	-	-	-	(2)	-	-	-	-	(2)
8650	Transmission-Maintenance of measuring and regulating	03004	Vehicle Expense	-	-	-	-	-	-	-	8	-	-	-	-	8
8650	Transmission-Maintenance of measuring and regulating	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	91,009	58,018	69,771	72,284	57,109	53,987	59,152	73,488	48,490	52,298	43,417	53,047	732,069
8700	Distribution-Operation supervision and engineering	01001	Capital Labor	782,131	528,981	532,313	491,585	501,044	471,864	492,270	754,517	519,393	627,449	562,686	567,807	6,732,110
8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(779,756)	(526,543)	(528,251)	(489,838)	(494,283)	(470,431)	(491,550)	(755,980)	(521,090)	(630,887)	(569,454)	(563,892)	(6,721,726)
8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	888	-	938	-	(1,826)	45
8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(18,684)	(694)	13,404	8,233	(7,588)	3,838	9,118	(28,982)	4,444	9,795	(2,480)	10,515	950
8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	409,107	287,946	309,183	301,857	244,774	234,825	273,454	351,342	273,911	276,891	280,054	312,323	3,574,578
8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(411,482)	(270,394)	(313,245)	(303,704)	(251,535)	(236,259)	(274,174)	(389,679)	(271,323)	(273,473)	(273,288)	(316,237)	(3,564,962)
8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	1,036	1,678	938	1,234	(4,886)	539
8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	(856)	-	(938)	-	1,826	(45)
8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	(45)	(45)
8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	918	444	2,612	2,674	1,403	825	1,730	666	608	1,478	408	1,225	14,891
8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(90)	(65)	(2,414)	94	(207)	(79)	(303)	(128)	(35)	(27)	(31)	(67)	(3,353)
8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	187	136	3,679	(144)	488	181	599	252	61	43	44	108	5,833
8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	3,887	-	-	-	-	-	-	-	1,161	-	5,048
8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	(500)	-	530	-	-	-	-	-	-	-	-	-	30
8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	40	-	-	-	-	-	-	40
8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	890	-	-	-	-	-	-	-	-	-	-	(690)	200
8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	-	-	-	-	-	-	-	-	-	-	4,349	4,349
8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	10	20	-	-	546	51	22	269	-	-	171	13	1,101
8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(10)	(20)	-	-	(535)	(50)	(21)	(263)	-	-	(167)	(13)	(1,078)
8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	16,548	(7,178)	393	11,980	185	1,840	-	6,195	1,747	6,876	4,235	42,762
8700	Distribution-Operation supervision and engineering	04590	Utilities	10,177	5,601	7,875	5,205	4,895	7,299	9,301	5,998	7,745	6,436	11,138	8,424	90,094
8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(5,242)	(11,103)	(2,008)	(3,344)	(10,741)	(4,188)	(6,572)	(3,638)	(8,901)	(5,240)	(11,925)	(8,214)	(82,013)
8700	Distribution-Operation supervision and engineering	05010	Office Supplies	7,564	6,590	10,808	12,404	4,272	4,781	5,301	649	230	6,613	4,000	6,149	69,480
8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	290	166	226	28	304	449	223	104	86	323	149	833	3,179
8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	13,765	9,331	10,891	15,897	16,373	11,711	13,007	11,376	10,164	12,876	13,310	12,816	151,617
8700	Distribution-Operation supervision and engineering	05312	Long Distance	297	391	1,065	160	549	929	650	332	432	339	267	218	5,628

Atmos Energy Corporation, Kentucky  
 Comparison of Expense Account Balances  
 Variance Oct13-Sep14 vs Oct14-Sep15  
 KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	4,590	7,305	7,119	5,921	6,988	6,761	7,432	5,176	5,775	5,458	4,871	3,945	71,343
8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	236	63	181	246	247	546	712	201	12	-	-	-	2,444
8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	851	477	806	922	935	466	893	494	522	625	741	490	7,623
8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	11,563	12,064	11,932	11,712	11,816	11,860	11,822	11,791	10,956	11,400	11,583	11,720	140,000
8700	Distribution-Operation supervision and engineering	05376	Cell service for MDT's, PC's, SCADA and	4,635	4,668	4,824	4,929	4,824	5,008	4,931	6,603	5,147	5,203	4,895	5,189	61,055
8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	338	-	471	21	127	651	860	20	798	424	1,680	758	5,937
8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(16,959)	(14,591)	(15,915)	(18,043)	(18,655)	(15,212)	(17,108)	(16,711)	(16,024)	(17,300)	(18,875)	(18,200)	(203,522)
8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	5,879	6,390	7,877	7,134	8,095	6,329	7,226	7,111	9,212	7,529	6,858	10,966	91,406
8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	8	95	-	11	-	3	100	-	12	33	8	269
8700	Distribution-Operation supervision and engineering	05413	Transportation	900	4,394	285	3,941	617	1,785	1,987	2,891	3,150	1,625	1,370	2,122	24,438
8700	Distribution-Operation supervision and engineering	05414	Lodging	3,903	8,926	4,497	1,542	5,843	9,794	8,854	3,896	8,780	3,487	5,883	3,705	68,991
8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	-	-	500	-	-	-	-	150	-	-	650
8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	27	60	-	-	74	-	4,340	2,125	2,025	-	479	7,156	18,285
8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	150	-	-	430	-	-	-	-	369
8700	Distribution-Operation supervision and engineering	05421	Training	-	-	-	1,350	-	-	-	-	-	-	-	-	1,350
8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	-	817	49	-	-	-	866
8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	13	-	-	-	-	-	-	-	-	-	-	-	13
8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	83	-	-	-	-	-	-	-	83
8700	Distribution-Operation supervision and engineering	06111	Contract Labor	44,277	(21,065)	(10,570)	638	-	85	-	-	(6,980)	82	45,959	37,235	89,860
8700	Distribution-Operation supervision and engineering	07111	Damages	-	-	-	-	-	5	-	-	-	-	-	-	5
8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	9,491	-	700	-	-	-	-	-	1,429	-	11,620
8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	-	-	-	106	150	36	-	-	150	-	442
8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	-	-	-	(38)	(67)	(21)	-	-	(81)	-	(206)
8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	885	90	993	25	613	50	370	1,020	74	340	208	4,667	
8700	Distribution-Operation supervision and engineering	07510	Association Dues	2,000	-	-	-	-	-	-	-	-	-	10,250	-	12,250
8700	Distribution-Operation supervision and engineering	07620	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	314	218	1,866	133	319	407	1,372	216	1,224	848	585	187	7,669
8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	08911	Reimbursements	(1,012)	-	-	(2,189)	-	-	(4,228)	-	-	(1,496)	-	-	(8,924)
8710	Distribution load dispatching	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8710	Distribution load dispatching	04582	Building Maintenance	-	-	-	-	-	867	-	-	-	-	-	-	867
8710	Distribution load dispatching	04580	Utilities	23	67	176	44	18	45	20	22	41	41	22	38	556
8710	Distribution load dispatching	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	3,245	3,245
8711	Odorization	02005	Non-inventory Supplies	135	-	5,869	18,366	-	-	-	-	5,986	-	-	-	28,357
8711	Odorization	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
8720	Distribution-Compressor station labor and expenses	01000	Non-project Labor	56	-	-	-	-	-	-	-	-	-	-	-	56
8720	Distribution-Compressor station labor and expenses	01008	Expense Labor Accrual	9	(9)	-	-	-	-	-	-	-	-	-	-	-
8720	Distribution-Compressor station labor and expenses	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	01000	Non-project Labor	150,627	95,997	87,745	107,574	107,003	136,909	108,355	143,055	101,670	91,441	99,529	94,584	1,324,488
8740	Mains and Services Expenses	01008	Expense Labor Accrual	(34,441)	(1,105)	11,099	18,689	(286)	26,644	(6,297)	(52,006)	11,742	10,136	9,021	6,738	1,934
8740	Mains and Services Expenses	02001	Inventory Materials	13,591	9,144	9,458	8,243	21,208	8,363	13,362	14,524	22,227	37,075	13,738	15,541	186,476
8740	Mains and Services Expenses	02004	Warehouse Loading Charge	1,631	1,097	1,135	989	2,545	1,004	1,603	1,743	3,334	7,415	2,748	3,108	28,252
8740	Mains and Services Expenses	02005	Non-inventory Supplies	11,767	8,567	17,618	13,459	17,129	17,188	12,293	19,881	18,651	14,886	12,920	43,071	205,431
8740	Mains and Services Expenses	03002	Vehicle Lease Payments	66,739	97,239	77,893	80,822	92,969	84,607	77,068	86,116	83,240	90,363	99,843	84,645	1,020,942
8740	Mains and Services Expenses	03003	Capitalized transportation costs	(104,134)	(109,114)	(96,821)	(96,079)	(101,126)	(86,152)	(109,056)	(88,349)	(97,937)	(115,074)	(116,696)	(112,377)	(1,232,716)
8740	Mains and Services Expenses	03004	Vehicle Expense	117,469	93,873	88,270	99,587	84,108	84,359	123,988	71,942	78,400	99,310	88,741	101,235	1,131,261
8740	Mains and Services Expenses	04018	Safety	-	68	(46)	30	20	-	210	13	-	-	-	-	295
8740	Mains and Services Expenses	04301	Equipment Lease	36,682	34,609	38,002	33,524	35,668	36,466	35,980	36,405	34,635	36,423	43,903	38,121	441,409
8740	Mains and Services Expenses	04302	Heavy Equipment	27,147	12,388	8,952	7,706	10,495	16,017	20,952	19,426	11,247	12,606	9,093	14,809	170,838
8740	Mains and Services Expenses	04308	Parts	-	-	-	-	-	-	-	-	-	302	17	-	319
8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(62,552)	(46,057)	(45,014)	(40,406)	(45,240)	(51,424)	(55,794)	(54,714)	(44,968)	(48,049)	(51,937)	(52,851)	(600,002)
8740	Mains and Services Expenses	04582	Building Maintenance	511	13	173	31	-	64	-	133	38	135	2,779	25	3,901
8740	Mains and Services Expenses	04685	Railroad easements and crossings	-	-	20,000	-	-	664	-	-	-	-	-	-	20,664
8740	Mains and Services Expenses	04690	Utilities	4,424	2,390	4,523	3,228	6,060	4,305	3,587	3,508	3,573	5,420	4,400	4,204	49,610
8740	Mains and Services Expenses	04899	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	2,000
8740	Mains and Services Expenses	05010	Office Supplies	1,205	282	1,191	483	929	165	902	1,769	811	1,261	694	1,410	11,041
8740	Mains and Services Expenses	05111	Postage/Delivery Services	87	72	88	66	310	38	238	175	124	727	448	176	2,527
8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	-	-	42	-	64	-	74	-	-	-	79	-	264
8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	48	73	30	-	74	229	171	61	45	106	450	410	1,698
8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(27)	(41)	(41)	-	(30)	(155)	(96)	(78)	(26)	(61)	(316)	(266)	(1,138)
8740	Mains and Services Expenses	05411	Meals and Entertainment	905	405	212	1,421	1,152	1,468	1,358	1,320	898	1,331	975	511	11,965
8740	Mains and Services Expenses	05412	Spousal & Dependent Travel	-	41	-	-	-	-	-	-	-	-	-	-	41
8740	Mains and Services Expenses	05413	Transportation	42	254	-	991	-	1,358	2,214	1,390	1,964	107	-	385	8,695
8740	Mains and Services Expenses	05414	Lodging	496	1,235	-	1,515	996	3,222	4,205	3,710	2,101	920	724	378	19,500
8740	Mains and Services Expenses	05415	Membership Fees	-	34	-	-	-	-	-	-	-	-	300	-	334
8740	Mains and Services Expenses	05419	Misc Employee Expense	174	60	58	171	343	600	87	-	251	509	58	2,808	5,119
8740	Mains and Services Expenses	05420	Employee Development	-	-	-	150	28	-	-	-	-	-	-	-	176
8740	Mains and Services Expenses	05421	Training	-	-	-	195	50	-	-	603	48	98	-	-	993
8740	Mains and Services Expenses	05426	Safety Training	-	-	29	144	-	-	-	-	-	-	-	127	300
8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	525	-	-	-	-	-	-	-	-	525
8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	2,100	-	-	-	-	-	-	-	2,100
8740	Mains and Services Expenses	06111	Contract Labor	70,771	56,513	28,148	52,547	56,882	48,466	60,795	80,					

Atmos Energy Corporation, Kentucky  
 Comparison of Expense Account Balances  
 Variance Oct13-Sep14 vs Oct14-Sep15  
 KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8740	Mains and Services Expenses	09911	Reimbursements	-	-	44	-	-	-	-	-	-	-	-	-	44
8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	45,147	28,666	17,811	21,756	21,610	31,287	16,982	49,689	25,772	26,685	19,976	19,420	325,001
8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(6,474)	(308)	(92)	3,754	(73)	7,967	(6,885)	(3,606)	739	4,322	(2,355)	1,636	(1,376)
8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	-	254	-	-	-	-	-	-	254
8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	-	31	-	-	-	-	-	-	31
8750	Distribution-Measuring and regulating station expenses	02005	Non-inventory Supplies	7,574	558	4,193	1,727	935	582	1,520	7,430	3,634	6,344	2,971	(148)	37,319
8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	(40)	-	(8)	-	-	(313)	(392)	-	-	(8)	-	(761)
8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	99	-	18	-	-	717	906	-	-	15	-	1,755
8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	41	41
8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	(40)	(40)
8750	Distribution-Measuring and regulating station expenses	04500	Building Lease/Rents Capitalized	-	-	-	(5,303)	5,590	-	-	-	-	-	-	-	287
8750	Distribution-Measuring and regulating station expenses	04581	Building Lease/Rents	-	-	-	10,000	(10,000)	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	591	277	-	-	-	-	160	570	698	-	2,031	-	4,325
8750	Distribution-Measuring and regulating station expenses	04590	Utilities	99	80	93	79	82	93	82	77	85	1,538	155	1,390	3,858
8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	86	-	-	-	-	-	-	21	-	-	107
8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	05364	Cellular, radio, pager charges	-	-	-	53	-	-	-	76	-	-	-	-	129
8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	42	-	-	-	-	68	-	110
8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	(29)	-	-	-	(43)	-	-	(40)	-	(134)
8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	175	48	-	70	264	112	212	38	-	285	-	502	1,708
8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	-	-	327	348	-	-	-	-	-	675
8750	Distribution-Measuring and regulating station expenses	06421	Training	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	313	-	-	-	-	-	-	-	-	-	-	-	5,313
8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	16	-	-	-	150	-	-	-	-	166
8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	70	-	-	70
8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	1,164	600	-	1,439	3,243	2,185	480	960	-	2,399	4,258	4,078	20,805
8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(1,500)	(44)	(150)	720	902	(311)	(975)	(176)	(160)	1,199	1,142	309	956
8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	-	-	-	541	2,309	-	-	-	2,850
8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	65	346	-	-	-	411
8750	Distribution-Measuring and regulating station expenses	02005	Non-inventory Supplies	-	48	-	-	231	57	230	1,423	186	59	685	487	3,405
8750	Distribution-Measuring and regulating station expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	-	-	-	800	-	-	-	-	800
8770	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	2,104	2,606	2,730	5,540	4,853	2,970	2,482	1,737	-	729	1,395	1,489	28,803
8770	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	351	301	440	1,678	(343)	(644)	(45)	(1,448)	(290)	385	386	217	968
8770	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	2,765	140	-	2,904
8770	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	553	28	-	581
8770	Distribution-Measuring and regulating station expenses	02005	Non-inventory Supplies	8,556	229	4,324	83	8,921	66	521	4,074	7,320	18,599	19,344	450	72,478
8770	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	-	-	-	104	-	-	-	-	-	-	-	-	104
8770	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	-	-	(102)	-	-	-	-	-	-	-	-	(102)
8770	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	430	25	-	-	-	-	-	-	-	-	-	-	455
8770	Distribution-Measuring and regulating station expenses	04590	Utilities	472	79	549	82	146	2,047	409	131	179	158	167	85	4,503
8770	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
8770	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	-	-	-	500	4,125	-	-	-	4,625
8770	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	01000	Non-project Labor	112,902	102,883	87,617	82,125	63,713	69,672	67,645	91,724	62,129	65,838	61,251	69,929	937,407
8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(23,718)	6,899	9,331	6,016	(9,206)	9,946	5,549	(32,064)	6,458	11,173	770	11,786	2,919
8780	Meter and house regulator expenses	02005	Non-inventory Supplies	607	1,939	823	1,161	795	238	893	1,286	198	1,048	770	457	10,216
8780	Meter and house regulator expenses	03003	Capitalized transportation costs	-	(50)	(329)	(611)	(171)	(146)	(143)	(39)	(129)	(297)	(517)	(224)	(3,629)
8780	Meter and house regulator expenses	03004	Vehicle Expense	538	78	915	297	228	239	65	204	451	801	339	1,445	5,800
8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	50	-	-	-	-	-	-	-	-	-	50
8780	Meter and house regulator expenses	04018	Safety	-	-	28	2	-	-	-	-	-	-	-	-	28
8780	Meter and house regulator expenses	04302	Heavy Equipment	-	101	-	-	-	-	-	-	-	-	-	-	101
8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	(99)	-	-	-	-	-	-	-	-	-	-	(99)
8780	Meter and house regulator expenses	04590	Utilities	1,218	844	1,356	1,396	5,089	970	1,350	874	616	712	749	980	18,154
8780	Meter and house regulator expenses	05010	Office Supplies	943	730	934	1,330	1,523	2,546	778	1,861	892	250	1,539	740	14,086
8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	158
8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	5	42	285	11	42	285	11	42	21	53	11	448	1,158
8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	(3)	-	-	(24)	(151)	(8)	-	(25)	-	(32)	(6)	(247)	(247)
8780	Meter and house regulator expenses	05411	Meals and Entertainment	104	44	103	120	475	518	226	51	157	698	1,290	1,192	4,980
8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	35	-	44	79
8780	Meter and house regulator expenses	05413	Transportation	-	109	-	-	-	-	-	294	2,344	154	302	2,617	6,564
8780	Meter and house regulator expenses	05414	Lodging	-	-	-	-	327	1,406	819	-	-	428	7,143	5,817	15,941
8780	Meter and house regulator expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	50	-	-	-	-	-	-	10	-	-	60
8780	Meter and house regulator expenses	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	06116	Bill Print Fees	-	-	-	-	-	5	-	-	-	-	-	-	5
8780	Meter and house regulator expenses	07443	Uniforms	-	111	318	-	-	291	272	111	-	-	-	-	1,103
8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	(54)	(169)	-	-	(165)	(150)	(59)	-	-	-	-	(587)
8780	Meter and house regulator expenses	07580	Misc General Expense	-	-	99	-	275	-	-	-	-	-	-	-	374
8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8790	Customer installations expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	247	247
8790	Customer installations expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	161	161
8790	Customer installations expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
8790	Customer installations expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8790	Customer installations expenses	02005	Non-inventory Supplies	27	110	91	98	-	-	90	-	94	239	-	-	749
8790	Customer installations expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	01000	Non-project Labor	15,638	6,261	1,998	7,199	15,502	14,580	18,717	30,775	11,498	14,872	11,909	10,098	160,168

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8800	Distribution-Other expenses	01008	Expense Labor Accrual	(2,710)	(1,041)	(766)	2,800	4,151	1,083	4,988	(8,672)	(1,105)	3,412	(886)	13	1,247
8800	Distribution-Other expenses	02005	Non-Inventories Supplies	152	53	-	200	1,082	489	1,029	357	140	869	241	1,975	8,567
8800	Distribution-Other expenses	04582	Building Maintenance	53	192	90	19	144	129	-	48	90	-	-	-	775
8800	Distribution-Other expenses	04590	Utilities	-	-	-	-	171	90	-	90	-	-	-	-	351
8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(43)	(113)	(48)	(13)	(177)	(128)	-	(79)	(50)	-	-	-	(651)
8800	Distribution-Other expenses	05010	Office Supplies	-	172	-	116	38	34	212	-	74	-	-	-	646
8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	-	-	17	-	-	-	6	-	-	-	24
8800	Distribution-Other expenses	05411	Meals and Entertainment	-	621	-	-	-	-	33	-	-	72	-	-	726
8800	Distribution-Other expenses	05413	Transportation	-	368	-	-	-	639	-	-	-	-	-	-	1,007
8800	Distribution-Other expenses	05414	Lodging	-	1,196	-	-	-	-	-	-	-	-	-	-	1,196
8800	Distribution-Other expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	05421	Training	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	05426	Safety Training	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	15	-	-	-	-	-	-	-	40	-	80	-	135
8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	07520	Donations	-	100	-	-	-	-	-	-	-	-	-	-	100
8800	Distribution-Other expenses	07590	Misc General Expense	97	-	-	-	-	-	-	-	-	-	-	-	97
8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	02005	Non-Inventories Supplies	-	-	64	-	-	80	-	21	143	-	-	-	307
8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(39,603)	(39,556)	(41,091)	(39,874)	(38,598)	(34,366)	(37,334)	(38,449)	(40,522)	(41,382)	(42,545)	(42,500)	(475,818)
8810	Distribution-Rents	04581	Building Lease/Rents	67,404	67,837	69,009	71,263	65,467	65,955	65,262	66,469	66,119	66,275	66,075	69,175	806,327
8810	Distribution-Rents	04582	Building Maintenance	16,326	13,872	25,465	27,943	19,567	21,195	21,580	38,276	22,205	34,076	40,989	68,127	347,621
8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	04590	Utilities	1,901	481	1,139	1,562	577	906	1,244	656	811	801	1,049	1,818	12,946
8810	Distribution-Rents	04592	Misc Rents	-	-	-	-	-	-	-	-	-	-	-	-	11
8810	Distribution-Rents	04599	Capitalized Utility Costs	(11,315)	(8,952)	(16,876)	(17,408)	(12,325)	(12,973)	(13,233)	(23,424)	(14,383)	(22,124)	(27,839)	(45,256)	(225,901)
8810	Distribution-Rents	05010	Office Supplies	-	-	-	-	-	21	-	-	-	-	52	51	124
8810	Distribution-Rents	06111	Contract Labor	-	-	-	-	-	-	150	-	590	5,400	2,902	175	9,217
8810	Distribution-Rents	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	-	14	143	150	143	37	185	165	140	-	304	384	1,684
8860	Distribution-Maintenance of structures and improvement	02005	Non-Inventories Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8860	Distribution-Maintenance of structures and improvement	04582	Building Maintenance	32	280	83	171	259	11,627	8	622	221	99	41	32	13,446
8860	Distribution-Maintenance of structures and improvement	04592	Misc Rents	-	-	-	-	-	-	32	-	-	-	-	-	32
8870	Distribution-Maint of mains	01000	Non-project Labor	3,147	1,371	1,280	2,601	2,969	4,485	2,216	5,396	2,033	673	2,429	4,388	32,976
8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(1,435)	(182)	161	796	194	1,197	(1,139)	(654)	(186)	(375)	1,000	1,514	891
8870	Distribution-Maint of mains	02005	Non-Inventories Supplies	342	352	-	-	-	885	-	-	60	214	-	-	1,853
8870	Distribution-Maint of mains	06111	Contract Labor	5,000	2,162	12,850	-	-	-	-	-	185	3,600	-	-	23,597
8870	Distribution-Maint of mains	07443	Uniforms	-	-	58	-	-	-	-	-	-	-	-	-	58
8870	Distribution-Maint of mains	07444	Uniforms Capitalized	-	-	(30)	-	-	-	-	-	-	-	-	-	(30)
8870	Distribution-Maint of mains	07590	Misc General Expense	-	5,000	-	-	-	-	495	2,457	-	-	-	-	7,953
8870	Distribution-Maint of mains	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8890	Maintenance of measuring and regulating station equip	02005	Non-Inventories Supplies	771	1,201	164	-	-	183	177	-	-	-	3,405	81	5,893
8890	Maintenance of measuring and regulating station equip	07111	Damages	-	-	500	-	-	-	-	-	-	-	-	-	500
8900	Maintenance of measuring and regulating station equip	02001	Inventory Materials	-	-	-	-	-	-	-	-	75	-	-	-	75
8900	Maintenance of measuring and regulating station equip	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	15	-	-	-	15
8900	Maintenance of measuring and regulating station equip	02005	Non-Inventories Supplies	8,946	-	303	3,504	-	-	458	4,685	488	251	-	(2,852)	15,784
8910	Maintenance of measuring and regulating station equip	02005	Non-Inventories Supplies	610	-	-	-	-	-	6,515	1,049	670	15	-	67	8,925
8910	Maintenance of measuring and regulating station equip	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	280	-	280
8910	Maintenance of measuring and regulating station equip	06111	Contract Labor	-	-	-	-	-	-	-	-	-	5,800	-	-	5,800
8920	Maintenance of services	01000	Non-project Labor	736	-	162	90	-	255	271	158	-	-	534	-	2,205
8920	Maintenance of services	01008	Expense Labor Accrual	(81)	(123)	65	(20)	(45)	153	36	(163)	(26)	-	294	(294)	(204)
8920	Maintenance of services	02005	Non-Inventories Supplies	-	-	-	-	-	-	345	-	-	-	-	-	345
8920	Maintenance of services	07443	Uniforms	-	-	151	-	-	-	-	-	-	-	-	-	151
8920	Maintenance of services	07444	Uniforms Capitalized	-	-	(80)	-	-	-	-	-	-	-	-	-	(80)
8920	Maintenance of services	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8930	Maintenance of meters and house regulators	01000	Non-project Labor	3,777	2,491	2,102	1,687	7,441	6,837	5,972	8,983	8,059	9,668	11,474	6,148	74,837
8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(3,382)	(7)	218	3	2,677	382	78	(2,583)	1,323	2,013	1,476	(2,314)	(15)
8930	Maintenance of meters and house regulators	02005	Non-Inventories Supplies	-	-	-	-	-	-	-	182	-	-	-	-	182
8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	02005	Non-Inventories Supplies	971	733	1,895	1,910	1,715	2,338	2,785	1,718	6,044	3,902	1,201	4,352	29,564
8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-	113	-	-	-	-	-	-	-	113
8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-	(111)	-	-	-	-	-	-	-	(111)
8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	-	-	-	-	-	33	233	-	-	-	-	266
8940	Distribution-Maintenance of other equipment	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	148	114	120	146	142	116	161	118	123	123	37	52	1,401
8940	Distribution-Maintenance of other equipment	05389	Capitalized Telecom Costs	(84)	(64)	(69)	(80)	(81)	(61)	(90)	(67)	(73)	(71)	(22)	(31)	(793)
8940	Distribution-Maintenance of other equipment	06111	Contract Labor	-	-	-	-	-	-	-	-	16,750	-	8,650	-	23,400
8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	09911	Reimbursements	-	-	64	-	-	(3,332)	387	204	(334)	-	2	(189)	(3,198)
9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	40	40
9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	102	102
9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	36,271	22,106	24,298	25,372	24,415	20,040	27,385	35,881	25,725	13,070	16,689	16,528	287,783
9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(3,739)	(519)	4,193	2,967	(478)	(183)	7,146	(13,190)	3,024	(2,469)	2,644	1,565	960
9020	Customer accounts-Meter reading expenses	02005	Non-Inventories Supplies	53	36	26	116	-	117	-	26	2	54	4	37	470
9020	Customer accounts-Meter reading expenses	03002	Vehicle Lease Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	-	(6)	(8)	-	-	(179)	(4)	-	-	-	-	-	(237)
9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	-	10	15	-	-	310	71	-	-	-	-	-	406
9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	-	-	-	30	-	-	-	-	-	-	30
9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky  
 Comparison of Expense Account Balances  
 Variance Oct13-Sep14 vs Oct14-Sep15  
 KY - Div 008

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,800
9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	-	-	-	-	-	40	56	6	42	46	44	44	234
9020	Customer accounts-Meter reading expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	-	-	37	-	37
9020	Customer accounts-Meter reading expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	05389	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-	(22)	-	(22)
9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	139	782	-	1,133	1,968	187	-	300	456	73	1,194	6,233	6,233
9020	Customer accounts-Meter reading expenses	05413	Transportation	-	525	36	-	158	8,694	948	475	1,683	5,581	1,659	2,488	22,248
9020	Customer accounts-Meter reading expenses	05414	Lodging	-	2,343	-	-	-	-	4,686	-	2,797	3,252	370	13,447	13,447
9020	Customer accounts-Meter reading expenses	06111	Contract Labor	120,917	65,021	108,020	98,368	82,378	59,882	80,392	82,721	63,036	93,593	72,730	78,229	1,025,297
9020	Customer accounts-Meter reading expenses	07443	Uniforms	(385)	256	183	150	-	300	24	150	-	-	-	292	969
9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	208	(124)	(97)	(95)	-	(160)	(13)	(80)	-	-	-	(189)	(550)
9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	-	-	18	-	-	-	-	105	-	-	130
9020	Customer accounts-Meter reading expenses	07690	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	5,620	5,620
9020	Customer accounts-Meter reading expenses	07691	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	07697	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	07698	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9030	Customer accounts-Customer records and collections	01000	Non-project Labor	34,414	17,690	18,327	16,392	17,188	22,880	26,153	49,357	28,557	28,792	22,055	21,398	301,002
9030	Customer accounts-Customer records and collections	01008	Expense Labor Accrual	(7,803)	(1,313)	2,908	855	398	5,014	4,699	(10,081)	1,769	3,401	(1,266)	1,779	371
9030	Customer accounts-Customer records and collections	02005	Non-Inventory Supplies	-	153	-	-	-	74	21	-	-	129	32	21	430
9030	Customer accounts-Customer records and collections	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	-	-
9030	Customer accounts-Customer records and collections	04590	Utilities	-	-	-	-	79	-	-	-	-	-	-	-	79
9030	Customer accounts-Customer records and collections	05010	Office Supplies	654	1,802	1,119	1,806	1,140	982	468	609	1,235	1,520	925	1,331	13,673
9030	Customer accounts-Customer records and collections	05111	Postage/Delivery Services	223	11	100	49	549	-	33	2	220	71	-	-	1,285
9030	Customer accounts-Customer records and collections	05411	Meals and Entertainment	526	261	402	-	447	460	781	1,196	1,285	64	318	196	5,937
9030	Customer accounts-Customer records and collections	05412	Spousal & Dependent Travel	-	-	36	-	-	-	-	-	-	-	-	-	36
9030	Customer accounts-Customer records and collections	05413	Transportation	240	854	68	398	-	-	327	-	600	-	-	169	2,656
9030	Customer accounts-Customer records and collections	05414	Lodging	-	273	144	-	247	-	-	478	2,037	-	-	-	3,179
9030	Customer accounts-Customer records and collections	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-
9030	Customer accounts-Customer records and collections	06112	Collection Fees	-	-	-	231	-	-	824	-	-	-	164	271	1,290
9030	Customer accounts-Customer records and collections	07443	Uniforms	-	-	-	-	-	-	85	-	-	-	-	-	85
9030	Customer accounts-Customer records and collections	07444	Uniforms Capitalized	-	-	-	-	-	-	(48)	-	-	-	-	-	(48)
9030	Customer accounts-Customer records and collections	07499	Misc Employee Welfare Exp	38	100	-	27	27	27	784	81	224	111	29	1,473	1,473
9030	Customer accounts-Customer records and collections	07698	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	23,658	27,656	37,521	42,678	33,739	116,325	24,247	19,571	175,706	19,482	19,404	506,812	1,047,198
9070	Customer service-Supervision	04044	Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
9090	Customer service-Operating Informational and Instructional	01000	Non-project Labor	11,602	7,826	7,826	7,826	7,826	7,826	7,826	11,739	7,826	7,826	7,826	7,826	101,597
9090	Customer service-Operating Informational and Instructional	01008	Expense Labor Accrual	(2,625)	23	1,174	783	-	783	783	(5,522)	783	1,174	391	783	528
9090	Customer service-Operating Informational and Instructional	04019	Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
9090	Customer service-Operating Informational and Instructional	04021	Promo Other, Misc	-	700	42	-	-	-	-	-	-	-	-	-	742
9090	Customer service-Operating Informational and Instructional	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	-	-
9090	Customer service-Operating Informational and Instructional	04046	Customer Relations & Assist	271	-	-	-	-	-	-	-	-	-	-	-	271
9090	Customer service-Operating Informational and Instructional	05010	Office Supplies	-	-	-	121	-	119	-	105	-	61	133	-	539
9090	Customer service-Operating Informational and Instructional	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
9090	Customer service-Operating Informational and Instructional	05411	Meals and Entertainment	30	975	162	-	38	780	111	240	67	-	483	331	3,215
9090	Customer service-Operating Informational and Instructional	05412	Spousal & Dependent Travel	-	10	-	-	-	35	-	-	-	-	-	-	45
9090	Customer service-Operating Informational and Instructional	05413	Transportation	800	1,180	1,301	-	820	2,460	921	1,225	811	-	1,958	1,081	12,567
9090	Customer service-Operating Informational and Instructional	05414	Lodging	-	609	276	-	-	1,152	473	281	206	-	900	214	4,110
9090	Customer service-Operating Informational and Instructional	05415	Membership Fees	-	-	-	-	-	100	(100)	350	-	-	-	-	350
9090	Customer service-Operating Informational and Instructional	05419	Misc Employee Expense	-	-	19	-	-	-	816	-	-	-	-	-	835
9090	Customer service-Operating Informational and Instructional	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-	69	-	69
9090	Customer service-Operating Informational and Instructional	07590	Misc General Expense	-	-	106	-	-	-	-	42	-	-	-	-	148
9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-	-	-	-	-	-	-	-	85	-	-	85
9110	Sales-Supervision	01000	Non-project Labor	19,539	12,429	12,429	12,429	12,429	12,429	12,429	18,643	12,432	12,429	12,429	12,429	162,472
9110	Sales-Supervision	01008	Expense Labor Accrual	(4,041)	(149)	1,964	1,243	-	1,243	1,243	(5,693)	1,244	1,863	621	1,243	781
9110	Sales-Supervision	02005	Non-Inventory Supplies	-	149	-	-	-	-	-	-	-	-	-	-	149
9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	42	-	-	-	-	-	-	-	32	74
9110	Sales-Supervision	04040	Community Rel&Trade Shows	569	175	-	327	1,036	-	650	75	-	-	977	59	3,868
9110	Sales-Supervision	04044	Advertising	-	-	-	-	-	-	-	-	495	575	-	-	1,070
9110	Sales-Supervision	04046	Customer Relations & Assist	900	211	1,000	326	517	7,787	2,280	5,281	400	1,500	1,750	285	22,226
9110	Sales-Supervision	05010	Office Supplies	-	-	25	-	-	-	42	-	-	130	-	-	198
9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	169	-	10	-	-	-	-	-	-	40	210
9110	Sales-Supervision	05312	Long Distance	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	05391	WAN/LAN/Internet Service	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	25	25
9110	Sales-Supervision	05389	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-	-	(15)	(15)
9110	Sales-Supervision	05411	Meals and Entertainment	220	798	212	400	2,142	343	704	444	372	332	402	587	6,957
9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	05413	Transportation	3,142	3,302	2,504	2,392	2,296	3,001	3,073	3,122	3,732	2,908	2,682	3,491	35,644
9110	Sales-Supervision	05414	Lodging	664	1,340	840	170	897	1,038	1,283	1,157	1,188	924	1,261	1,095	11,856
9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	130	-	-	-	-	-	-	130
9110	Sales-Supervision	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	05420	Employee Development	-	-	-	-	-	-	-	-	218	-	-	-	218
9110	Sales-Supervision	06111	Contract Labor	-	-	12,581	-	-	-	-	-	-	-	-	-	12,581
9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	07510	Association Dues	100	(100)	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	07520	Donations	-	-	-	-	-	-	9	-	-	-	-	-	9
9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	78	369	110	187	584	-	110	242	-	138	1,072	2,889
9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	1,324	732	100	1,959	837	1,624	-	360	-	-	756	1,400	9,080
9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	-	736	2,299	4,142	1,595	-	8,772
9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	10,792	3,664	2,738	14,764	4,885	2,630	2,655	2,021	470	1,439	4,191	17,908	68,156
9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	9	-	-	-	-	-	-	-	-	-	-	-	9
9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	-	1,104	-	-	-	-	-	-	-	1,104
9120	Sales-Demonstrating and selling expenses	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky  
 Comparison of Expense Account Balances  
 Variance Oct13-Sep14 vs Oct14-Sep15  
 KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	146	1,978	48	395	2,572	1,193	350	1,664	9	-	393	2,000	10,747
9130	Sales-Advertising expenses	04044	Advertising	736	1,611	1,270	5,644	3,425	326	1,550	1,080	1,187	1,209	865	625	19,528
9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	-	1,000	-	417	-	-	-	449	783	2,649
9130	Sales-Advertising expenses	05411	Meals and Entertainment	-	-	21	-	-	-	-	-	-	-	-	-	21
9130	Sales-Advertising expenses	07580	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9200	A&G-Administrative & general salaries	01000	Non-project Labor	17,106	11,558	11,558	11,570	11,570	11,558	11,479	18,217	9,862	9,902	9,918	9,904	142,002
9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	(3,852)	39	1,734	1,162	0	1,150	1,101	(5,333)	679	1,569	504	983	(266)
9210	A&G-Office supplies & expense	04070	Insurance-Other	-	-	-	937	204	548	-	-	(200)	835	-	102	2,424
9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	-	-	13	-	-	-	-	-	13
9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	9	65	-	-	-	-	-	67	-	44	117	302
9210	A&G-Office supplies & expense	05413	Transportation	708	53	141	-	-	553	-	-	99	-	254	1,277	3,081
9210	A&G-Office supplies & expense	05414	Lodging	-	198	322	-	-	-	-	-	393	-	44	97	1,484
9210	A&G-Office supplies & expense	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	1
9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	1,000	-	-	-	-	-	-	1,000
9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-	750	-	-	-	750
9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	13	13
9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(50)	(48)	(50)	(57)	(50)	(50)	(50)	(50)	(50)	(51)	(50)	(42)	(597)
9210	A&G-Office supplies & expense	09195	Use only for HR exp default ***Formerly	-	-	-	-	-	-	-	-	-	-	-	-	-
9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	256,946	394,244	404,872	538,103	380,853	371,038	385,720	451,607	354,252	651,251	342,625	412,307	4,943,817
9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	307,840	266,448	293,474	265,814	265,264	287,194	287,409	285,290	280,347	304,829	270,677	319,565	3,456,251
9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	372,127	324,658	240,876	498,103	306,258	390,748	374,652	374,633	329,559	805,469	(109,968)	583,844	4,452,200
9230	A&G-Outside services employed	06111	Contract Labor	(10)	-	-	-	-	-	-	-	10,000	-	-	50,000	59,990
9230	A&G-Outside services employed	06121	Legal	722	10,040	5,000	5,089	5,000	5,000	16,506	15,128	16,698	28,801	17,476	27,579	153,039
9230	A&G-Outside services employed	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	107	-	107
9240	A&G-Property insurance	04069	Blueflame Property Insurance	31,111	31,111	31,111	31,111	31,111	31,531	31,531	31,531	31,531	31,531	31,531	31,531	376,269
9240	A&G-Property insurance	04072	Insurance Capitalized	(17,690)	(17,336)	(17,778)	(17,597)	(17,774)	(18,961)	(17,735)	(17,758)	(18,566)	(18,703)	(18,848)	(18,958)	(215,703)
9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	77	220	21	-	-	-	28	83	25	33	(108)	25	404
9250	A&G-Injuries & damages	04018	Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
9250	A&G-Injuries & damages	05418	Settlement	98,618	-	3,322	3,340	10,717	304	114,633	4,449	-	3,888	917	58,384	298,573
9250	A&G-Injuries & damages	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	107	268	500	-	354	64	51	177	178	837	805	1,958	5,296
9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	41,363	35,257	38,841	41,009	32,988	44,342	36,690	34,294	35,092	36,174	31,514	36,389	440,953
9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	61,988	62,828	55,134	61,480	49,387	66,549	54,846	51,407	52,850	54,227	47,216	53,059	660,900
9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	83,720	71,361	74,571	83,001	66,772	89,744	74,264	69,410	71,023	73,216	63,794	71,828	892,492
9260	A&G-Employee pensions and benefits	01263	Medical Benefits Projects	500	1,443	140	-	-	-	182	545	217	(714)	162	-	2,640
9260	A&G-Employee pensions and benefits	01267	ESOP Benefits Load	18,544	15,806	16,517	18,385	14,789	19,879	16,448	15,374	15,732	16,218	14,126	15,866	197,888
9260	A&G-Employee pensions and benefits	01269	ESOP Benefits Projects	112	324	32	-	-	41	122	37	49	(160)	36	-	653
9260	A&G-Employee pensions and benefits	01280	HSA Benefits Load	940	801	836	932	749	1,009	833	778	798	822	716	804	10,018
9260	A&G-Employee pensions and benefits	01282	HSA Benefits Projects	6	7	-	-	-	1	3	1	1	(4)	1	1	17
9260	A&G-Employee pensions and benefits	01283	RSP FACC Benefits Load	1,483	1,265	1,327	1,468	1,187	1,583	1,319	1,229	1,254	1,286	1,131	1,267	15,807
9260	A&G-Employee pensions and benefits	01285	RSP FACC Benefits Projects	11	25	2	-	-	3	9	3	4	(12)	3	48	8
9260	A&G-Employee pensions and benefits	01286	Life Benefits Load	2,383	2,031	2,123	2,362	1,901	2,554	2,114	1,975	2,021	2,084	1,815	2,038	25,399
9260	A&G-Employee pensions and benefits	01288	Life Benefits Projects	15	44	4	-	-	5	16	5	7	(22)	5	80	89
9260	A&G-Employee pensions and benefits	01289	LTD Benefits Load	3,812	3,249	3,396	3,779	3,041	4,086	3,382	3,160	3,234	3,334	2,905	3,261	40,539
9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	22	63	6	-	-	8	24	7	10	(31)	7	116	16
9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	272	717	70	-	-	-	90	271	82	108	(355)	80	1,335
9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	423	1,083	105	-	-	-	136	409	123	162	(536)	122	2,029
9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9260	A&G-Employee pensions and benefits	04018	Safety	-	-	-	-	-	-	-	-	-	-	95	-	95
9260	A&G-Employee pensions and benefits	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	97	112	-	41	-	-	-	-	-	251
9260	A&G-Employee pensions and benefits	05414	Lodging	124	-	-	-	-	92	-	-	-	-	-	-	215
9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-	-	-	-	41	-	-	-	-	41
9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	-	-	880	-	-	-	-	-	880
9260	A&G-Employee pensions and benefits	07443	Uniforms	5,594	5,344	17,456	14,081	6,328	4,293	2,620	1,667	859	3,015	1,404	1,404	64,416
9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(3,253)	(3,196)	(10,790)	(7,621)	(4,061)	(2,435)	(1,401)	(1,036)	(1,124)	(540)	(2,008)	(814)	(38,279)
9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirement Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive P	1,038	-	1,038	1,038	938	1,038	1,005	3,190	1,269	9,133	-	1,005	20,692
9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time La	-	-	900	900	813	900	871	1,074	894	2,711	-	871	10,623
9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	237	-	144	144	130	144	139	144	138	425	-	280	1,925
9260	A&G-Employee pensions and benefits	07498	Misc Employee Welfare Exp	5,348	3,120	3,439	3,932	5,374	5,409	4,512	6,737	2,882	3,027	3,013	4,351	51,164
9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9270	A&G-Franchise requirements	07590	Misc General Expense	200	-	-	-	-	-	321	-	-	-	-	-	521
9280	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	-	-	-	64	-	-	-	-	-	-	-	64
9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-	-	-	-
9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9280	A&G-Regulatory commission expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
9280	A&G-Regulatory commission expenses	06121	Legal	-	-	-	-	-	-	-	4,257	2,300	-	-	-	6,556
9280	A&G-Regulatory commission expenses	07499	Misc Employee Welfare Exp	-	1,361	-	-	-	-	-	-	-	-	-	-	1,361
9280	A&G-Regulatory commission expenses	07590	Misc General Expense	10,373	44,848	3,024	4,247	-	(259)	-	-	-	-	-	-	62,234
9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	264	-	-	-	264
9302	Miscellaneous general expenses	04302	Heavy Equipment	52	-	-	-	-	-	-	-	-	-	-	-	52
9302	Miscellaneous general expenses	04307	Heavy Equipment Capitalized	(51)	-	-	-	-	-	-	-	-	-	-	-	(51)
9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
9302	Miscellaneous general expenses	05415	Membership Fees	75	-	-	-	-	-	-	-	-	-	200	-	275
9302	Miscellaneous general expenses	05417	Club Dues - Deductible	295	-	-	-	-	-	-	-	250	-	900	-	1,445
9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
9302	Miscellaneous general expenses	07510	Association Dues	350	650	15,545	7,380	4,375	2,044	8,530	350	120	3,425	10,000	125	52,874
9302	Miscellaneous general expenses	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	388	388





Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8410	Other storage expenses-Operation labor and expenses	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
8410	Other storage expenses-Operation labor and expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-	-	-	-
8410	Other storage expenses-Operation labor and expenses	07111	Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
8520	Communication system expenses	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-	-	-	228	21	249
8550	Other fuel & power for compressor stations	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	01000	Non-project Labor	20,231	25,695	13,229	12,088	9,100	10,883	15,906	22,432	10,705	10,987	9,954	19,439	180,640
8560	Mains expenses	01005	O&M Project Labor and Contra	-	-	-	-	-	500	-	-	-	4,153	4,867	520	10,040
8560	Mains expenses	01008	Expense Labor Accrual	4,814	(9,881)	349	1,414	(1,494)	1,436	4,354	(6,600)	(527)	1,733	33	6,687	2,316
8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	4,153	4,867	520	9,540
8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	-	-	-	(500)	-	-	-	(4,153)	(4,867)	(520)	(10,040)
8560	Mains expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	97	-	97
8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	02005	Non-inventory Supplies	1,054	1,233	793	1,105	11,583	2,349	1,733	661	1,153	2,462	2,284	1,436	27,857
8560	Mains expenses	03003	Capitalized transportation costs	(66)	-	(1)	(1)	(1)	(4)	(39)	(2)	(229)	(3)	(408)	(7)	(761)
8560	Mains expenses	03004	Vehicle Expense	1,024	-	10	13	36	30	223	15	852	9	1,451	41	3,704
8560	Mains expenses	04302	Heavy Equipment	3,168	1,310	921	3,214	1,893	-	-	165	-	-	1,154	236	12,060
8560	Mains expenses	04307	Heavy Equipment Capitalized	(3,105)	(1,284)	(902)	(3,150)	(1,855)	-	-	(162)	-	-	(1,131)	(231)	(11,819)
8560	Mains expenses	04590	Utilities	2,235	1,365	1,745	1,786	1,762	1,871	1,515	1,773	1,450	1,662	1,714	1,971	20,848
8560	Mains expenses	04599	Capitalized Utility Costs	(1,237)	(700)	(946)	(915)	(889)	(1,006)	(821)	(930)	(900)	(985)	(1,123)	(1,171)	(11,624)
8560	Mains expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	32	-	-	90	-	-	16	14	-	-	152
8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	294	382	154	830
8560	Mains expenses	05413	Transportation	-	-	174	-	-	-	-	-	-	-	-	-	174
8560	Mains expenses	05414	Lodging	-	-	-	-	-	-	-	-	255	287	763	270	1,555
8560	Mains expenses	05419	Misc Employee Expense	187	-	-	-	-	-	-	-	-	-	-	-	187
8560	Mains expenses	06111	Contract Labor	1,598	1,598	1,598	3,758	2,042	3,746	1,598	2,798	1,598	12,398	1,598	26,129	80,463
8560	Mains expenses	07443	Uniforms	-	-	375	-	80	-	290	-	-	126	-	297	1,167
8560	Mains expenses	07444	Uniforms Capitalized	-	-	(30)	-	(2)	-	(51)	-	-	(41)	-	(47)	(171)
8560	Mains expenses	07499	Misc Employee Welfare Exp	102	6	809	350	-	-	-	-	93	-	-	-	1,360
8560	Mains expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	116	-	116
8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8570	Transmission-Measuring and regulating station expense:	01000	Non-project Labor	3,835	4,841	5,915	8,364	4,149	5,065	2,983	9,974	5,026	3,541	2,547	2,329	58,569
8570	Transmission-Measuring and regulating station expense:	01008	Expense Labor Accrual	489	(1,878)	1,263	2,112	(2,108)	711	(847)	(276)	(154)	88	(320)	124	(798)
8570	Transmission-Measuring and regulating station expense:	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
8570	Transmission-Measuring and regulating station expense:	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8570	Transmission-Measuring and regulating station expense:	02005	Non-inventory Supplies	181	130	313	95	-	487	1,110	206	290	291	279	952	4,333
8570	Transmission-Measuring and regulating station expense:	04590	Utilities	528	478	661	671	604	487	899	465	515	906	430	488	7,112
8570	Transmission-Measuring and regulating station expense:	05377	Cell phone equipment and accessories	-	-	-	-	32	-	-	-	-	-	-	-	32
8570	Transmission-Measuring and regulating station expense:	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	50	50
8570	Transmission-Measuring and regulating station expense:	05413	Transportation	-	-	176	-	-	-	-	-	-	-	-	-	176
8570	Transmission-Measuring and regulating station expense:	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8590	Transmission-Other expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8590	Transmission-Other expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8590	Transmission-Other expenses	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8610	Transmission-Maintenance supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	(27)	-	-	-	-	-	-	-	-	(27)
8610	Transmission-Maintenance supervision and engineering	04581	Building Lease/Rents	-	-	-	46	-	-	-	-	-	-	-	-	46
8610	Transmission-Maintenance supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8630	Transmission-Maintenance of mains	01000	Non-project Labor	1,388	6,668	-	-	63	1,274	-	377	126	190	-	949	11,003
8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(886)	152	(1,109)	-	32	669	(701)	63	(25)	47	(85)	569	(1,274)
8630	Transmission-Maintenance of mains	02001	Inventory Materials	-	-	-	-	-	-	-	-	130	-	-	-	130
8630	Transmission-Maintenance of mains	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	13	-	-	-	13
8640	Transmission-Maintenance of compressor station equip	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8559	Transmission-Maintenance of measuring and regulating	01000	Non-project Labor	-	-	-	-	-	-	-	253	-	-	-	-	253
8559	Transmission-Maintenance of measuring and regulating	01008	Expense Labor Accrual	-	-	-	-	-	-	-	42	(42)	-	-	-	-
8559	Transmission-Maintenance of measuring and regulating	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8559	Transmission-Maintenance of measuring and regulating	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-	-	-	-
8559	Transmission-Maintenance of measuring and regulating	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
8559	Transmission-Maintenance of measuring and regulating	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	58,446	88,608	66,538	65,496	55,912	57,461	55,079	86,182	54,472	50,883	50,167	56,420	745,453
8700	Distribution-Operation supervision and engineering	01001	Capital Labor	478,946	712,396	473,399	468,549	449,280	472,288	461,758	729,433	627,752	521,188	537,985	508,258	6,362,212
8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(480,609)	(716,337)	(470,638)	(470,996)	(448,379)	(470,501)	(475,545)	(725,865)	(527,293)	(520,908)	(537,284)	(507,658)	(6,352,994)
8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	10,876	(26,144)	8,520	9,455	(4,787)	3,648	4,197	(21,438)	1,978	6,466	2,276	8,766	3,817
8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	271,987	375,222	286,064	291,255	252,478	256,741	264,832	400,466	287,998	261,734	266,508	271,831	3,509,004
8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(271,324)	(371,281)	(286,824)	(286,808)	(253,379)	(258,508)	(270,045)	(404,034)	(288,447)	(282,013)	(269,229)	(272,525)	(3,518,222)
8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	54	-	-	-	-	-	-	-	-	-	-	54
8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	2	-	-	-	-	-	-	-	-	-	-	2
8700	Distribution-Operation supervision and engineering	02005	Non-inventory Supplies	1,659	571	158	162	787	642	519	639	1,288	311	317	291	7,354
8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(37)	(80)	(195)	(55)	(104)	(337)	(90)	(51)	(248)	(34)	(72)	(233)	(1,537)
8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	65	163	348	100	215	681	141	105	584	83	128	466	3,059
8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	-	-	-	-	-	-	-	-	-	-	-	500	500
8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	120	-	120
8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	476	-	-	-	-	-	476
8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	545	104	-	-	-	-	74	-	-	723
8700	Distribution-Operation supervision and engineering	04212	IT Equipment	3,284	-	-	42	-	-	-	-	-	-	-	-	3,283
8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	200	32	157	923	63	-	56	191	315	443	66	17	2,463

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(186)	(31)	(154)	(905)	(62)	-	(65)	(187)	(309)	(434)	(64)	(16)	(2,414)
8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	233	10,769	-	277	185	-	-	2,900	175	9,239	23,777
8700	Distribution-Operation supervision and engineering	04590	Utilities	8,501	6,255	7,091	6,750	7,611	6,806	7,514	7,767	6,834	8,639	8,355	9,042	90,165
8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(5,209)	(3,681)	(4,357)	(9,827)	(4,266)	(4,240)	(4,628)	(4,639)	(3,888)	(7,202)	(5,477)	(11,796)	(68,961)
8700	Distribution-Operation supervision and engineering	05010	Office Supplies	5,844	5,567	6,028	5,816	6,783	6,246	6,860	7,635	4,501	9,970	8,306	4,177	75,764
8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	931	277	918	204	359	203	1,218	388	282	1,157	243	851	7,032
8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	11,145	11,687	10,796	11,730	11,264	9,840	8,623	9,783	11,152	10,877	12,653	11,752	131,303
8700	Distribution-Operation supervision and engineering	05312	Long Distance	259	433	669	488	1,530	-	1,666	713	867	563	620	731	8,530
8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	3,980	5,380	5,998	4,930	6,841	6,642	-	5,547	5,209	4,340	4,958	5,261	59,087
8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	255	138	148	201	225	158	252	291	163	210	319	563	2,935
8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	324	1,578	-	1,264	407	484	680	646	839	384	1,116	592	8,444
8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	57	11,225	24,988	59	13,745	11,708	17,643	11,678	5,919	17,068	11,812	12,050	137,951
8700	Distribution-Operation supervision and engineering	05376	Call service for MDT's, PC's, SCADA and	287	4,766	9,284	287	2,913	5,048	11,182	4,878	1,513	6,080	4,864	4,790	59,095
8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	498	333	584	21	1,245	919	568	42	-	1,028	238	90	5,415
8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(6,917)	(15,170)	(25,212)	(7,001)	(15,355)	(15,113)	(21,122)	(14,621)	(11,304)	(21,355)	(17,919)	(16,455)	(187,643)
8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	4,324	5,063	8,840	2,731	6,969	10,989	6,452	5,620	8,291	6,567	5,355	10,875	82,058
8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	457	-	-	-	-	-	-	-	-	457	-
8700	Distribution-Operation supervision and engineering	05413	Transportation	590	466	594	1,474	862	504	2,517	2,706	707	2,742	910	2,598	16,688
8700	Distribution-Operation supervision and engineering	05414	Lodging	938	4,006	7,287	714	3,692	8,332	5,431	5,030	4,116	6,650	5,973	7,898	59,855
8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	-	413	-	-	-	-	-	1,960	-	240	2,613
8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	565	9,165	-	1,373	610	-	-	(1,624)	138	275	395	215	11,112
8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	-	-	-	350	894	435	-	-	1,679
8700	Distribution-Operation supervision and engineering	05421	Training	-	-	-	378	23	-	-	300	-	-	-	-	701
8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	16	-	-	-	-	2,092	-	-	-	-	-	213	2,322
8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	1,133	-	-	-	-	-	-	-	500	500	2,133
8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	06111	Contract Labor	-	-	-	975	2,249	150	-	701	-	-	-	-	4,074
8700	Distribution-Operation supervision and engineering	07111	Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500
8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	159	-	-	150	-	106	167	135	150	-	150	1,037
8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	(60)	-	-	(74)	-	(42)	(98)	(54)	(74)	-	(101)	(503)
8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	546	35	358	252	485	45	113	222	652	625	-	3,332	3,332
8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	10,250	-	10,250
8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-	-	-	-	-	(250)	-	-	-	(250)
8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	443	885	1,127	644	1,157	823	466	607	401	650	623	1,315	9,141
8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	15,170	(15,170)	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(1,115)	-	-	(2,754)	-	-	(5,779)	-	-	(1,742)	-	-	(11,390)
8710	Distribution load dispatching	02005	Non-Inventory Supplies	-	-	-	-	-	6,633	-	2,616	(148)	-	-	-	9,100
8710	Distribution load dispatching	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
8710	Distribution load dispatching	04590	Utilities	59	43	23	20	42	43	22	61	22	20	44	41	438
8710	Distribution load dispatching	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8711	Odorization	02005	Non-Inventory Supplies	2,971	191	-	-	9,019	947	-	-	-	-	-	-	13,127
8711	Odorization	07590	Misc General Expense	-	149	-	-	-	-	-	-	-	-	-	-	149
8720	Distribution-Compressor station labor and expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8720	Distribution-Compressor station labor and expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8720	Distribution-Compressor station labor and expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	30	-	-	-	-	30
8740	Mains and Services Expenses	01000	Non-project Labor	84,594	139,634	95,109	111,413	119,895	101,455	89,448	121,217	88,946	93,199	94,210	99,242	1,238,355
8740	Mains and Services Expenses	01008	Expense Labor Accrual	17,571	(35,943)	10,016	22,418	4,236	(4,142)	2,341	(37,938)	6,482	15,255	5,166	12,440	17,901
8740	Mains and Services Expenses	02001	Inventory Materials	14,293	8,000	10,501	7,573	5,935	10,780	13,597	25,332	15,329	14,522	2,255	11,166	139,281
8740	Mains and Services Expenses	02004	Warehouse Loading Charge	572	320	420	303	356	647	1,098	2,027	1,533	1,452	226	1,340	10,282
8740	Mains and Services Expenses	02005	Non-Inventory Supplies	14,367	7,177	10,848	15,355	12,378	12,899	11,123	15,806	12,753	12,288	11,851	10,748	147,692
8740	Mains and Services Expenses	03002	Vehicle Lease Payments	74,608	65,513	79,347	74,178	73,340	69,730	61,223	70,643	76,103	45,274	80,116	51,387	821,462
8740	Mains and Services Expenses	03003	Capitalized transportation costs	(108,407)	(87,561)	(92,067)	(90,131)	(76,724)	(93,514)	(137,816)	(97,274)	(103,898)	(97,885)	(114,636)	(98,731)	(1,198,454)
8740	Mains and Services Expenses	03004	Vehicle Expense	123,495	88,607	99,669	98,993	80,657	103,051	175,103	104,573	98,184	127,343	107,473	115,621	1,316,770
8740	Mains and Services Expenses	04018	Safety	-	-	-	-	-	-	-	-	-	-	-	25	25
8740	Mains and Services Expenses	04301	Equipment Lease	29,433	26,634	32,154	28,623	28,393	28,383	29,486	33,340	32,556	29,610	35,415	37,105	373,132
8740	Mains and Services Expenses	04302	Heavy Equipment	22,284	18,811	20,447	8,667	1,418	8,349	20,900	14,023	15,692	11,495	10,282	14,550	166,898
8740	Mains and Services Expenses	04306	Parts	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(50,682)	(46,498)	(51,549)	(36,544)	(29,215)	(35,997)	(49,378)	(46,416)	(47,274)	(40,283)	(44,783)	(49,694)	(528,292)
8740	Mains and Services Expenses	04582	Building Maintenance	25	77	77	77	288	173	51	129	282	2,180	155	77	3,671
8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	-	-	-	-	581
8740	Mains and Services Expenses	04590	Utilities	3,167	2,812	3,650	4,017	3,152	3,468	3,321	3,518	3,198	3,352	3,107	4,416	41,180
8740	Mains and Services Expenses	04589	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	05010	Office Supplies	352	1,645	2,533	506	481	978	317	100	172	1,163	1,132	2,722	12,102
8740	Mains and Services Expenses	05111	Postage/Delivery Services	84	50	422	29	182	131	197	95	105	41	52	118	1,607
8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	105	242	-	-	35	-	-	-	33	3	-	-	418
8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	78	212	-	58	130	16	16	54	53	231	106	127	1,082
8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(104)	(252)	-	(31)	(86)	(9)	(9)	(30)	(51)	(137)	(83)	(75)	(846)
8740	Mains and Services Expenses	05411	Meals and Entertainment	387	256	442	62	392	584	1,116	931	709	876	102	506	6,342
8740	Mains and Services Expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	05413	Transportation	-	-	240	-	-	-	-	-	78	506	-	-	824
8740	Mains and Services Expenses	05414	Lodging	-	478	406	-	411	1,170	1,608	2,065	1,127	1,782	127	584	9,757
8740	Mains and Services Expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	05419	Misc Employee Expense	249	-	316	233	297	-	351	143	249	300	75	315	2,528
8740	Mains and Services Expenses	05420	Employee Development	-	-	-	-	810	-	-	-	-	-	-	-	810
8740	Mains and Services Expenses	05421	Training	25	-	-	500	200	35	150	-	-	150	-	-	1,060
8740	Mains and Services Expenses	05426	Safety Training	-	-	-	-	10	7	-	-	-	34	-	24	75
8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-	89	5	94
8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	06111	Contract Labor	48,673	31,488	30,383	34,548	42,299	33,181	29,826	63,542	63,546	72,307	69,085	52,488	571,368
8740	Mains and Services Expenses	07120	Environmental & Safety	1,525	-	549	2,834	303	-	1,868	607	240	588	144	786	9,446

Atmos Energy Corporation, Kentucky  
 Comparison of Expense Account Balances  
 Variance Oct13-Sep14 vs Oct14-Sep15  
 KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8740	Mains and Services Expenses	07443	Uniforms	505	971	1,915	3,088	895	882	824	647	450	97	1,054	470	11,779
8740	Mains and Services Expenses	07444	Uniforms Capitalized	(277)	(518)	(1,030)	(1,542)	(349)	(430)	(468)	(344)	(289)	(50)	(652)	(259)	(6,206)
8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	146	30	673	-	-	130	247	255	-	-	-	1,481
8740	Mains and Services Expenses	07590	Misc General Expense	(102)	-	927	1,983	-	-	481	2,004	2,861	281	657	52	9,124
8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	07605	Heavy Equipment Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	252	(252)	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	09911	Reimbursements	-	-	132	-	88	-	-	-	-	-	-	88	307
8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	24,516	35,021	17,997	29,036	32,394	14,373	20,605	40,334	25,772	25,713	20,433	23,331	309,525
8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	4,612	(11,325)	462	8,219	1,679	(8,292)	5,488	(6,671)	1,009	3,839	(1,354)	3,782	1,349
8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	371	371
8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	37	37
8750	Distribution-Measuring and regulating station expenses	02005	Non-inventory Supplies	1,101	1,691	788	3,391	871	4,576	2,365	1,403	22,525	2,208	2,856	3,156	46,932
8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-	(13)	(33)	(55)	(5)	-	-	-	-	(106)
8750	Distribution-Measuring and regulating station expenses	04302	Vehicle Expense	-	-	-	-	21	88	101	13	-	-	-	-	223
8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	654	-	235	-	-	-	288	620	-	520	1,090	-	3,317
8750	Distribution-Measuring and regulating station expenses	04590	Utilities	89	89	87	90	97	87	81	75	81	100	101	87	1,064
8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	13	-	13
8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	25	-	-	-	-	25
8750	Distribution-Measuring and regulating station expenses	05384	Cellular, radio, pager charges	-	95	-	-	-	-	-	-	-	-	-	-	95
8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	50	-	-	-	-	-	-	-	-	-	-	50
8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	(81)	-	-	-	-	-	-	-	-	-	-	(81)
8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	146	-	-	223	85	217	-	187	69	325	-	74	1,326
8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	-	-	211	-	417	-	-	-	-	628
8750	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	150	-	-	-	50	-	-	-	-	200
8750	Distribution-Measuring and regulating station expenses	08111	Contract Labor	-	-	-	-	-	-	-	8,100	-	4,034	-	-	12,134
8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	-	-	99	85	-	-	-	139	-	-	323
8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	-	-	(36)	(32)	-	-	-	(68)	-	-	(136)
8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	150	-	-	-	-	-	-	150
8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	149	-	-	-	-	-	-	-	-	-	-	-	149
8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	81	(81)	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Distribution-Measuring and regulating station expenses-I	01000	Non-project Labor	3,440	6,521	932	1,019	2,526	4,689	3,493	1,184	2,038	3,930	4,279	2,824	37,223
8780	Distribution-Measuring and regulating station expenses-I	01008	Expense Labor Accrual	344	(1,321)	(761)	183	953	1,098	(291)	(2,077)	417	1,157	371	(446)	(370)
8780	Distribution-Measuring and regulating station expenses-I	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Distribution-Measuring and regulating station expenses-I	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Distribution-Measuring and regulating station expenses-I	02005	Non-inventory Supplies	55	86	-	-	430	-	595	13	901	375	66	3	2,513
8780	Distribution-Measuring and regulating station expenses-I	04590	Utilities	-	-	-	-	-	-	-	-	-	-	135	-	135
8780	Distribution-Measuring and regulating station expenses-I	08111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8770	Distribution-Measuring and regulating station expenses-I	01000	Non-project Labor	440	6,383	2,572	5,481	5,516	3,178	-	1,222	245	-	-	-	25,019
8770	Distribution-Measuring and regulating station expenses-I	01008	Expense Labor Accrual	(222)	753	(160)	1,840	18	(1,010)	(1,748)	204	(130)	(73)	-	-	(530)
8770	Distribution-Measuring and regulating station expenses-I	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
8770	Distribution-Measuring and regulating station expenses-I	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8770	Distribution-Measuring and regulating station expenses-I	02005	Non-inventory Supplies	8,894	-	818	9,463	2,498	704	4,233	938	3,868	16,076	5,298	1,360	52,121
8770	Distribution-Measuring and regulating station expenses-I	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
8770	Distribution-Measuring and regulating station expenses-I	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
8770	Distribution-Measuring and regulating station expenses-I	04582	Building Maintenance	640	-	90	-	-	-	-	-	350	350	350	175	2,130
8770	Distribution-Measuring and regulating station expenses-I	04590	Utilities	87	93	489	647	73	389	346	645	146	81	81	805	3,881
8770	Distribution-Measuring and regulating station expenses-I	05411	Meals and Entertainment	-	43	-	-	-	-	-	-	-	-	-	-	43
8770	Distribution-Measuring and regulating station expenses-I	08111	Contract Labor	-	-	-	-	480	-	-	-	-	2,800	-	-	7,580
8770	Distribution-Measuring and regulating station expenses-I	07590	Misc General Expense	17	-	1,473	-	-	-	-	-	-	-	-	-	1,490
8780	Meter and house regulator expenses	01000	Non-project Labor	69,030	102,109	73,410	72,597	66,196	61,485	66,658	100,249	65,198	69,873	68,537	70,892	886,190
8780	Meter and house regulator expenses	01008	Expense Labor Accrual	15,415	(31,303)	8,675	10,805	(3,201)	719	9,511	(26,620)	2,840	11,885	2,828	8,266	9,629
8780	Meter and house regulator expenses	02005	Non-inventory Supplies	356	401	154	1,482	198	167	447	1,019	284	298	21	509	5,306
8780	Meter and house regulator expenses	03003	Capitalized transportation costs	-	(65)	(304)	(97)	(114)	(72)	(148)	(129)	(181)	(250)	(764)	(877)	(2,894)
8780	Meter and house regulator expenses	03004	Vehicle Expense	-	105	326	173	190	112	240	200	301	407	1,169	1,330	4,542
8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	04018	Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	203	276	-	-	-	-	31	-	71	590
8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	(199)	(270)	-	-	-	-	(30)	-	(89)	(588)
8780	Meter and house regulator expenses	04590	Utilities	1,284	826	1,243	1,353	1,308	941	1,447	1,293	974	949	2,465	15,508	15,508
8780	Meter and house regulator expenses	05010	Office Supplies	1,165	892	765	1,560	1,573	1,638	115	893	411	731	1,105	387	11,136
8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	83	-	-	10	-	93
8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	6	26	32	-	112	11	-	-	-	21	-	64	272
8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	(4)	(15)	(18)	-	(59)	(6)	-	-	-	(12)	-	(37)	(150)
8780	Meter and house regulator expenses	05411	Meals and Entertainment	-	35	124	105	203	176	46	210	62	412	343	370	2,087
8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	05413	Transportation	-	-	1,015	-	-	-	-	-	-	655	-	897	2,588
8780	Meter and house regulator expenses	05414	Lodging	-	-	1,162	-	-	61	211	59	-	973	-	-	2,455
8780	Meter and house regulator expenses	05415	Membership Fees	-	-	-	-	150	-	-	-	-	-	-	-	150
8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	-	-	-	40	-	-	-	62	-	50	152
8780	Meter and house regulator expenses	05420	Employee Development	-	-	-	150	-	-	-	-	-	-	-	-	150
8780	Meter and house regulator expenses	08116	Bill Print Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	07443	Uniforms	111	389	-	341	-	-	-	150	-	-	-	-	991
8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(67)	(225)	-	(181)	-	-	(84)	-	-	-	-	-	(557)
8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	279	-	-	-	-	-	-	-	-	-	554
8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	275	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	15	(15)	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8790	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8790	Customer Installations expenses	01000	Non-project Labor	332	717	1,562	638	488	319	574	-	-	-	-	-	4,630
8790	Customer Installations expenses	01008	Expense Labor Accrual	(174)	(113)	427	(228)	(75)	(69)	198	(373)	-	-	-	-	(406)
8790	Customer Installations expenses	02001	Inventory Materials	-	-	-	-	-	-	229	-	-	-	-	-	229
8790	Customer Installations expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	18	-	-	-	-	18
8790	Customer Installations expenses	02005	Non-Inventory Supplies	1,148	96	96	90	151	-	94	20	94	98	22	206	2,115
8790	Customer Installations expenses	05010	Office Supplies	-	-	113	-	-	-	54	-	50	-	-	-	216
8800	Distribution-Other expenses	01000	Non-project Labor	2,736	8,188	2,170	5,218	12,336	11,509	9,516	8,143	2,405	7,813	4,305	8,860	84,180
8800	Distribution-Other expenses	01008	Expense Labor Accrual	(5,376)	(654)	(602)	1,849	3,659	162	(144)	(4,662)	(802)	2,794	(1,363)	3,164	(1,976)
8800	Distribution-Other expenses	02005	Non-Inventory Supplies	47	50	276	286	307	104	982	136	165	132	475	165	3,114
8800	Distribution-Other expenses	04582	Building Maintenance	36	210	31	-	97	154	100	222	2,962	3,410	2,460	500	10,182
8800	Distribution-Other expenses	04592	Utilities	-	-	-	-	81	-	-	-	-	-	-	-	240
8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-	-	-	52	-	-	-	-	-	52
8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(21)	(125)	(18)	-	(97)	(87)	(58)	(136)	(1,850)	(2,091)	(1,560)	(474)	(6,516)
8800	Distribution-Other expenses	05010	Office Supplies	30	57	15	59	142	116	59	41	-	-	99	44	693
8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	46	-	-	-	-	-	-	-	84	-	-	130
8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	-	-	-	172	-	-	-	-	53	225
8800	Distribution-Other expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	198	-	198
8800	Distribution-Other expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-	630	-	630
8800	Distribution-Other expenses	05415	Membership Fees	87	-	-	-	-	-	-	-	-	-	-	-	87
8800	Distribution-Other expenses	05421	Training	-	-	-	-	900	-	32	12	-	-	-	-	944
8800	Distribution-Other expenses	05426	Safety Training	-	-	-	-	-	-	-	-	15	-	-	-	15
8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	-	-	-	500	-	-	510	-	-	-	-	-	1,010
8800	Distribution-Other expenses	05111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	8,798	8,798
8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	25	-	-	-	-	-	25
8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	140	140
8800	Distribution-Other expenses	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-	-	125	78	-	-	-	-	-	203
8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	02005	Non-Inventory Supplies	82	-	32	-	13	-	40	-	-	140	-	28	334
8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(39,019)	(38,097)	(38,988)	(39,091)	(37,577)	(41,057)	(91,733)	(39,460)	(42,958)	(37,063)	(43,274)	(41,875)	(530,191)
8810	Distribution-Rents	04581	Building Lease/Rents	66,094	66,932	67,635	70,426	71,516	71,116	149,869	67,725	68,475	60,657	68,706	70,240	899,390
8810	Distribution-Rents	04582	Building Maintenance	22,259	13,409	18,546	14,287	14,287	12,050	12,221	20,630	19,911	14,584	9,281	20,240	190,828
8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	-	(200)	-	-	(200)
8810	Distribution-Rents	04590	Utilities	1,572	510	1,595	1,640	1,081	950	965	1,380	1,263	1,279	1,248	3,360	16,832
8810	Distribution-Rents	04592	Misc Rents	-	-	52	190	-	-	-	-	-	-	-	-	232
8810	Distribution-Rents	04599	Capitalized Utility Costs	(14,434)	(8,292)	(8,633)	(11,487)	(8,919)	(7,745)	(7,689)	(13,211)	(14,025)	(9,505)	(6,832)	(15,115)	(125,886)
8810	Distribution-Rents	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	06111	Contract Labor	-	-	-	-	-	-	475	330	-	-	-	-	805
8810	Distribution-Rents	07590	Misc General Expense	-	14	-	-	475	-	-	-	-	-	-	-	489
8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8860	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	72	125	148	20	174	38	91	174	279	-	195	41	1,356
8860	Distribution-Maintenance of structures and improvement	02005	Non-Inventory Supplies	54	-	-	-	-	-	54	-	-	-	-	-	54
8860	Distribution-Maintenance of structures and improvement	04582	Building Maintenance	17	249	32	956	618	77	32	32	62	127	32	151	2,385
8860	Distribution-Maintenance of structures and improvement	04592	Misc Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
8870	Distribution-Maint of mains	01000	Non-project Labor	4,722	10,536	2,991	3,294	2,140	1,488	1,778	3,014	3,148	2,946	6,943	3,266	46,165
8870	Distribution-Maint of mains	01008	Expense Labor Accrual	1,325	(1,549)	(709)	600	(577)	(251)	337	(654)	442	336	2,191	(1,512)	(21)
8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	5,692	5,692
8870	Distribution-Maint of mains	06111	Contract Labor	596	-	-	-	-	-	-	-	-	-	-	-	596
8870	Distribution-Maint of mains	07443	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
8870	Distribution-Maint of mains	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
8870	Distribution-Maint of mains	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
8870	Distribution-Maint of mains	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000
8890	Maintenance of measuring and regulating station equipn	02005	Non-Inventory Supplies	-	-	680	-	-	91	-	-	185	466	644	-	2,065
8890	Maintenance of measuring and regulating station equipn	07111	Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
8900	Maintenance of measuring and regulating station equipn	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
8900	Maintenance of measuring and regulating station equipn	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
8900	Maintenance of measuring and regulating station equipn	02005	Non-Inventory Supplies	-	2,640	-	3,131	1,916	-	-	-	-	-	-	(3,306)	4,382
8910	Maintenance of measuring and regulating station equipn	02005	Non-Inventory Supplies	419	-	91	1,576	625	647	-	-	-	-	-	-	3,556
8910	Maintenance of measuring and regulating station equipn	04582	Building Maintenance	-	-	31	-	-	-	-	-	-	175	-	-	206
8910	Maintenance of measuring and regulating station equipn	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8920	Maintenance of services	01000	Non-project Labor	1,726	1,149	1,533	1,572	475	1,323	1,062	914	1,098	1,029	860	349	13,074
8920	Maintenance of services	01008	Expense Labor Accrual	(337)	(1,017)	345	248	(549)	490	(37)	(538)	177	134	(38)	(221)	(1,341)
8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	504	504
8920	Maintenance of services	07443	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
8920	Maintenance of services	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
8920	Maintenance of services	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8930	Maintenance of meters and house regulators	01000	Non-project Labor	7,309	4,449	3,068	2,679	7,461	10,229	5,367	8,472	5,811	8,098	8,824	6,585	78,591
8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	1,418	(4,375)	339	259	2,391	1,895	(2,125)	(2,089)	331	1,901	818	(451)	313
8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	158	-	-	158
8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	16	-	-	16
8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	4,215	1,730	699	2,576	1,082	1,838	1,162	2,777	938	2,739	1,462	2,328	23,548
8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-	-	-	-	-	343	5	-	-	349
8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	(336)	(5)	-	(342)
8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	05323	Measurement & Meter Reading	-	-	3,231	-	-	-	-	-	-	-	-	-	3,231
8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	32	148	178	-	80	116	253	176	-	279	114	120	1,497
8940	Distribution-Maintenance of other equipment	05399	Capitalized Telecom Costs	(18)	(82)	(98)	-	(42)	(65)	(143)	(100)	-	(163)	(68)	(70)	(849)
8940	Distribution-Maintenance of other equipment	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	07607	Reimbursements	-	82	(82)	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	09911	Reimbursements	-	-	265	-	-	-	(221)	(603)	-	(2,108)	(1,346)	476	(16)
9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	38,392	57,971	36,088	30,902	37,601	35,769	32,633	47,169	10,308	20,829	14,620	16,307	378,488
9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	12,145	(17,212)	2,969	2,820	3,350	872	1,473	(13,285)	(4,770)	6,281	(2,063)	2,474	(4,945)
9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	184	39	2	41	72	74	4	-	149	22	-	49	637
9020	Customer accounts-Meter reading expenses	03002	Vehicle Lease Payments	-	-	-	-	-	-	-	-	24	-	-	-	24
9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	(1,185)	-	-	-	-	(27)	-	-	(17)	-	-	(27)	(1,255)
9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	1,929	-	-	-	-	52	-	-	-	-	-	41	2,022
9020	Customer accounts-Meter reading expenses	05010	Office Supplies	44	-	-	-	-	69	-	-	-	-	-	-	114
9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	18	-	2,633	-	-	-	-	-	-	2,652
9020	Customer accounts-Meter reading expenses	05381	AMI Tower Rent	-	-	-	-	-	-	-	-	-	-	-	525	525
9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	05377	Cell phone equipment and accessories	-	16	-	-	-	-	-	-	-	-	-	-	16
9020	Customer accounts-Meter reading expenses	05399	Capitalized Telecom Costs	-	(9)	-	-	-	-	-	-	-	-	-	-	(9)
9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	173	397	309	170	167	132	177	71	-	195	241	133	2,156
9020	Customer accounts-Meter reading expenses	05413	Transportation	-	-	638	-	-	-	-	-	-	281	725	1,041	2,553
9020	Customer accounts-Meter reading expenses	05414	Lodging	516	1,032	1,720	-	316	-	547	517	-	-	852	852	8,351
9020	Customer accounts-Meter reading expenses	08111	Contract Labor	92,630	63,581	77,352	86,594	66,001	108,135	81,349	109,840	94,623	74,195	89,756	133,974	1,078,030
9020	Customer accounts-Meter reading expenses	07443	Uniforms	250	250	317	2,176	199	166	-	288	484	-	-	658	4,787
9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	(152)	(144)	(179)	(1,166)	(103)	(86)	-	(149)	(333)	-	-	(382)	(2,692)
9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	105	-	-	-	50	155
9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	6	21	36	10	73
9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	07607	Telecom Cap Accrual	-	9	(9)	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9030	Customer accounts-Customer records and collections	01000	Non-project Labor	18,951	27,721	17,980	18,505	30,040	26,605	32,237	52,887	28,468	24,615	24,635	22,564	326,208
9030	Customer accounts-Customer records and collections	01008	Expense Labor Accrual	3,930	(8,645)	1,673	2,959	5,767	(387)	6,321	(12,139)	26	2,237	1,241	1,221	4,202
9030	Customer accounts-Customer records and collections	02005	Non-Inventory Supplies	466	-	65	57	-	-	32	163	27	-	-	79	799
9030	Customer accounts-Customer records and collections	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	10	10
9030	Customer accounts-Customer records and collections	04590	Utilities	20	208	83	126	-	281	81	-	-	-	79	-	878
9030	Customer accounts-Customer records and collections	05010	Office Supplies	845	824	212	1,328	386	1,279	791	343	1,630	339	773	571	9,322
9030	Customer accounts-Customer records and collections	05111	Postage/Delivery Services	43	122	58	122	113	24	11	6	49	-	101	220	868
9030	Customer accounts-Customer records and collections	05411	Meals and Entertainment	694	145	101	19	254	151	1,048	742	-	523	310	183	4,169
9030	Customer accounts-Customer records and collections	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	5	-	5
9030	Customer accounts-Customer records and collections	05413	Transportation	89	-	299	292	-	99	-	126	-	108	295	-	1,308
9030	Customer accounts-Customer records and collections	05414	Lodging	372	-	-	-	-	-	-	166	-	-	1,585	-	2,123
9030	Customer accounts-Customer records and collections	05420	Employee Development	894	-	-	-	-	-	-	-	-	-	-	-	894
9030	Customer accounts-Customer records and collections	08112	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
9030	Customer accounts-Customer records and collections	07443	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
9030	Customer accounts-Customer records and collections	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
9030	Customer accounts-Customer records and collections	07499	Misc Employee Welfare Exp	-	-	137	411	-	-	-	-	-	49	147	-	744
9030	Customer accounts-Customer records and collections	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	19,436	24,917	31,563	37,743	83,430	66,165	20,780	94,146	120,424	18,549	17,614	544,342	1,079,109
9070	Customer service-Supervision	04044	Advertising	-	-	-	-	-	-	-	-	34	-	-	-	34
9090	Customer service-Operating Informational and Instructional	01000	Non-project Labor	7,437	11,397	7,598	7,598	7,598	7,598	7,598	11,397	7,598	7,598	7,598	7,598	98,610
9090	Customer service-Operating Informational and Instructional	01008	Expense Labor Accrual	1,188	(3,306)	760	1,140	-	380	760	(3,036)	380	1,140	380	760	541
9090	Customer service-Operating Informational and Instructional	04018	Safety	-	-	-	-	-	-	-	-	2,500	-	-	-	2,500
9090	Customer service-Operating Informational and Instructional	04021	Promo Other, Misc	-	-	-	-	-	-	-	-	-	-	-	4,639	4,639
9090	Customer service-Operating Informational and Instructional	04040	Community Rel&Trade Shows	-	-	2,894	-	-	-	-	-	-	-	-	2,894	2,894
9090	Customer service-Operating Informational and Instructional	04046	Customer Relations & Assist	-	4,026	-	-	-	-	-	-	-	-	-	-	4,026
9090	Customer service-Operating Informational and Instructional	05010	Office Supplies	-	100	25	57	-	374	26	-	-	-	-	-	583
9090	Customer service-Operating Informational and Instructional	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	4	-	-	-	4
9090	Customer service-Operating Informational and Instructional	05411	Meals and Entertainment	397	445	109	74	181	422	-	-	293	597	439	108	3,065
9090	Customer service-Operating Informational and Instructional	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
9090	Customer service-Operating Informational and Instructional	05413	Transportation	-	1,169	845	587	1,142	1,749	-	-	1,347	1,664	907	1,138	10,546
9090	Customer service-Operating Informational and Instructional	05414	Lodging	-	-	835	307	558	412	-	-	833	773	134	146	3,798
9090	Customer service-Operating Informational and Instructional	05415	Membership Fees	-	-	-	-	100	-	-	-	-	-	-	-	100
9090	Customer service-Operating Informational and Instructional	05419	Misc Employee Expense	-	-	-	-	-	-	816	-	-	-	-	-	816
9090	Customer service-Operating Informational and Instructional	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-	-	-	-
9090	Customer service-Operating Informational and Instructional	07590	Misc General Expense	-	-	133	-	-	-	-	-	33	-	-	-	165
9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	01000	Non-project Labor	12,401	18,960	12,648	12,856	12,648	12,604	12,398	18,735	12,502	12,502	12,739	12,162	162,955
9110	Sales-Supervision	01008	Expense Labor Accrual	1,975	(5,521)	1,267	1,901	(4)	608	1,127	(4,936)	628	1,675	743	928	591
9110	Sales-Supervision	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	04040	Community Rel&Trade Shows	98	335	-	322	115	91	-	659	310	178	-	1,488	3,592
9110	Sales-Supervision	04044	Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	04046	Customer Relations & Assist	29	1,840	1,000	-	-	125	-	217	-	218	83	961	4,473
9110	Sales-Supervision	05010	Office Supplies	52	5	12	-	-	-	-	-	-	-	-	36	103
9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	-	-	131	-	-	-	-	-	73	171	374
9110	Sales-Supervision	05312	Long Distance	-	-	-	-	6	-	-	-	5	-	-	-	10
9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	-	5	-	-	-	-	-	-	-	5
9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	39	-	-	39
9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	(6)	-	-	-	(3)	(23)	-	-	(31)
9110	Sales-Supervision	05411	Meals and Entertainment	764	418	277	287	734	668	630	436	1,040	778	277	412	6,722
9110	Sales-Supervision	05412	Spousal & Dependent Travel	13	-	5	-	-	-	114	-	-	-	-	-	133
9110	Sales-Supervision	05413	Transportation	2,794	2,485	3,300	2,382	4,085	2,072	3,672	1,438	3,382	1,982	2,582	4,167	34,371
9110	Sales-Supervision	05414	Lodging	727	515	1,404	330	1,661	641	1,110	758	1,332	786	518	663	10,444
9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	35	-	-	130	-	35	-	200
9110	Sales-Supervision	05419	Misc Employee Expense	24	-	-	-	17	-	-	13	-	-	-	-	54
9110	Sales-Supervision	05420	Employee Development	-	-	-	-	-	-	10	-	134	-	-	-	144
9110	Sales-Supervision	08111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	28	-	-	-	-	-	-	-	-	28
9110	Sales-Supervision	07510	Association Dues	-	-	385	-	-	-	-	-	-	-	-	-	385
9110	Sales-Supervision	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	83	58	728	184	190	281	-	374	33	80	11	262	2,285
9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	3,889	125	1,524	1,545	1,153	300	1,199	241	238	2,713	75	1,559	14,541
9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	-	319	-	-	-	-	319
9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	9,854	6,664	9,706	5,464	4,186	3,681	4,479	10,076	4,880	2,900	2,778	8,932	73,810
9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	161	-	-	6	-	-	-	-	-	-	-	167
9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	-	-	95	-	-	-	-	-	-	-	-	-	95
9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	600	-	95	-	-	(452)	-	-	-	-	243
9120	Sales-Demonstrating and selling expenses	05420	Employee Development	-	-	-	-	-	-	225	-	-	-	-	-	225
9120	Sales-Demonstrating and selling expenses	07510	Association Dues	630	255	1,100	1,220	300	-	-	240	(395)	-	-	-	3,350
9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	1,148	43	395	-	-	1,345	275	-	-	100	1,917	5,223
9130	Sales-Advertising expenses	04044	Advertising	2,178	4,360	1,215	1,899	125	1,544	144	2,412	1,065	970	1,780	477	18,180
9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	-	-	302	18	3,959	1,500	784	-	-	6,543
9130	Sales-Advertising expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
9130	Sales-Advertising expenses	07590	Misc General Expense	-	-	-	-	-	-	449	-	-	-	-	-	449
9200	A&G-Administrative & general salaries	01000	Non-project Labor	10,982	16,758	11,232	11,172	11,184	11,172	11,172	16,758	11,181	11,172	11,172	11,172	145,108
9200	A&G-Administrative & general salaries	10008	Expense Labor Accrual	(16,313)	(4,880)	1,138	1,655	6	553	1,117	(4,468)	581	1,673	556	1,117	(17,283)
9210	A&G-Office supplies & expense	04070	Insurance-Other	-	-	1,138	-	-	102	407	-	-	100	733	102	2,582
9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	12	74	-	82	37	16	-	112	-	-	77	408
9210	A&G-Office supplies & expense	05413	Transportation	582	1,416	715	-	1,850	1,285	498	-	-	-	801	1,285	8,406
9210	A&G-Office supplies & expense	05414	Lodging	209	371	499	-	873	682	294	-	-	-	-	950	3,877
9210	A&G-Office supplies & expense	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-
9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	69	-	-	-	-	-	69
9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	432	(50)	(50)	(51)	(50)	(50)	(35)	(36)	(50)	(43)	(50)	(50)	(62)
9210	A&G-Office supplies & expense	09195	Use only for HR exp default ***Formerly	-	-	-	-	-	-	-	-	-	-	-	-	-
9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	296,852	330,393	352,837	390,729	345,070	339,521	531,236	320,883	306,828	344,993	359,714	722,907	4,641,783
9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	299,612	293,548	255,862	279,546	235,931	258,822	274,842	410,534	261,245	296,158	280,987	308,747	3,413,834
9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	453,227	193,496	360,754	373,048	321,851	353,147	509,204	406,740	305,345	296,353	281,673	58,234	3,913,071
9230	A&G-Outside services employed	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	30,000	30,000
9230	A&G-Outside services employed	06121	Legal	5,000	6,762	5,689	1,085	7,765	10,062	5,000	-	15	15,071	-	10,148	66,597
9230	A&G-Outside services employed	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
9240	A&G-Property insurance	04069	Blueflame Property Insurance	29,234	29,234	45,626	30,652	30,652	31,111	31,111	31,111	31,111	31,111	31,111	31,111	383,376
9240	A&G-Property insurance	04072	Insurance Capitalized	(16,610)	(16,222)	(25,425)	(16,632)	(16,015)	(17,380)	(17,751)	(17,569)	(18,341)	(18,263)	(18,969)	(18,299)	(217,676)
9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	-	-	-	-	-	-	115	135	14	264
9250	A&G-Injuries & damages	04018	Safety	-	-	127	-	185	10	-	-	-	-	-	-	302
9250	A&G-Injuries & damages	05418	Settlement	-	864	16,150	-	23,576	4,212	1,191	6,032	8,019	6,540	11,341	4,935	82,659
9250	A&G-Injuries & damages	05419	Misc Employee Expense	-	(214)	-	-	-	-	-	-	-	-	-	-	(214)
9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	6	597	-	-	140	8	269	41	601	512	288	2	2,462
9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	48,102	45,900	46,643	54,032	49,865	42,215	44,861	44,990	38,895	46,329	39,837	45,361	547,030
9260	A&G-Employee pensions and benefits	01203	Medical Benefits Load	78,662	73,833	75,006	86,987	80,356	67,847	72,112	72,323	62,443	74,461	63,878	72,925	880,923
9260	A&G-Employee pensions and benefits	01251	OPEB Benefits Load	84,259	80,842	82,157	95,134	87,781	74,371	79,028	79,255	68,546	81,619	70,199	79,905	963,065
9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	-	-	-	-	-	-	804	942	101	1,846
9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	24,549	23,234	23,606	27,363	25,260	21,359	22,700	22,768	19,869	23,441	20,148	22,954	277,047
9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	-	-	-	-	-	-	230	270	29	529
9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	3,515	3,300	3,353	3,889	3,591	3,033	3,224	3,233	2,791	3,329	2,860	3,260	39,377
9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	-	-	-	-	-	-	-	-	-	19	22	2	44
9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	2,633	2,484	2,524	2,926	2,702	2,283	2,427	2,434	2,102	2,506	2,154	2,454	29,829
9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	-	-	-	-	-	-	23	27	3	53
9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	2,180	2,100	2,134	2,471	2,279	1,932	2,053	2,059	1,781	2,120	1,824	2,076	25,010
9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	-	-	-	-	-	-	22	26	3	51
9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	3,489	3,360	3,415	3,953	3,647	3,091	3,285	3,294	2,850	3,393	2,919	3,321	40,016
9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	-	-	-	-	-	-	32	37	4	73
9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	-	-	-	458	537	57	1,052
9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	-	-	-	742	889	93	1,704
9260	A&G-Employee pensions and benefits	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-	-	-	78	-	78
9260	A&G-Employee pensions and benefits	04018	Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
9260	A&G-Employee pensions and benefits	05010	Office Supplies	-	-	-	-	-	-	-	-	138	-	-	-	138
9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-	486	-	-	-	-	-	-	-	486
9260	A&G-Employee pensions and benefits	05414	Lodging	-	-	-	-	22	-	-	-	-	-	-	-	22
9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	150	-	-	-	-	-	-	-	150
9260	A&G-Employee pensions and benefits	07443	Uniforms	5,176	10,303	12,315	17,796	3,248	2,286	1,136	2,935	1,426	229	731	872	58,433
9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(3,159)	(6,061)	(6,858)	(9,183)	(1,514)	(1,246)	(681)	(1,781)	(880)	(140)	(471)	(543)	(32,628)
9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirement Exp	117	-	-	-	-	-	-	-	-	-	-	-	117
9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive P	714	882	922	922	833	922	892	6,373	1,379	2,810	850	1,080	18,387
9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time La	877	849	877	877	793	877	849	1,086	871	900	900	871	10,628
9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	189	223	237	237	214	237	229	237	229	237	237	229	2,735
9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	4,558	4,888	2,692	4,471	4,278	5,930	3,533	4,750	4,293	3,802	4,030	3,604	50,850
9260	A&G-Employee pensions and benefits	07590	Misc General Expense	131	87	-	-	-	-	-	6	75	-	36	-	345
9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9270	A&G-Franchise requirements	07590	Misc General Expense	-	-	-	-	211	-	-	120	1,462	-	-	-	1,793
9280	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	65	98	-	-	-	-	-	-	-	-	164
9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	739	-	555	68	153	221	-	-	164	49	-	-	1,950
9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	197	823	1,336	-	-	-	-	-	-	-	-	2,356
9280	A&G-Regulatory commission expenses	05413	Transportation	1,213	3,926	2,763	5,565	120	-	-	-	-	-	-	-	13,587
9280	A&G-Regulatory commission expenses	05414	Lodging	411	781	1,025	5,177	743	-	-	-	-	-	-	-	8,137
9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	215	252	618	1,299	10	-	-	-	-	-	-	-	2,394
9280	A&G-Regulatory commission expenses	06111	Contract Labor	2,907	2,665	21,938	21,938	12,503	590	-	-	3,659	-	-	-	55,929
9280	A&G-Regulatory commission expenses	06121	Legal	-	-	33,478	-	175,808	-	-	-	5,225	3,556	-	-	218,067
9280	A&G-Regulatory commission expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	84	528	-	-	-	-	-	-	-	-	-	614
9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
9302	Miscellaneous general expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
9302	Miscellaneous general expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	120	-	240	360
9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
9302	Miscellaneous general expenses	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-	-	-	-	-	-
9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	178	-	-	-	178
9302	Miscellaneous general expenses	07510	Association Dues	3,325	12,050	730	6,955	5,595	325	8,275	20	9,590	1,000	4,112	405	52,382
9302	Miscellaneous general expenses	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
9302	Miscellaneous general expenses	07580	Misc General Expense	-	-	-	-	-	-	-	-	97	-	-	-	97
9310	A&G-Rents	04581	Building Lease/Rents	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,206	1,206	1,206	1,206	1,206	14,956
9310	A&G-Rents	04580	Utilities	5,400	-	-	-	-	-	-	-	-	-	-	-	5,400
9320	A&G-Maintenance of general plant	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
				<b>2,191,606</b>	<b>1,839,833</b>	<b>2,128,119</b>	<b>2,320,007</b>	<b>2,316,698</b>	<b>2,055,819</b>	<b>2,408,105</b>	<b>2,360,091</b>	<b>1,954,805</b>	<b>2,094,774</b>	<b>1,970,644</b>	<b>2,836,866</b>	<b>26,515,367</b>

Account	Account Description	Sub Account	Sub Account Description	October Difference	November Difference	December Difference	January Difference	February Difference	March Difference	April Difference	May Difference	June Difference	July Difference	August Difference	September Difference	Total
7560	Field measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-	-	(1)	-	-	-	-	-	-	(1)
7560	Field measuring and regulating station expenses	03004	Vehicle Expense	-	-	-	-	-	48	-	-	-	-	-	-	48
7560	Field measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
7590	Production and gathering-Other expenses	05419	Misc Employee Expense	-	-	-	688	-	-	-	-	-	-	-	-	688
7590	Production and gathering-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	(5,000)	-	-	-	(5,000)
8140	Storage-Operation supervision and engineering	04201	Software Maintenance	(500)	(30)	-	-	-	-	-	-	-	-	-	(541)	(1,071)
8140	Storage-Operation supervision and engineering	07590	Misc General Expense	283	(308)	(2)	304	(308)	(2)	283	304	283	283	304	283	1,710
8160	Wells expenses	01000	Non-project Labor	100	(3,105)	01000	(1,719)	(3,291)	2,250	1,513	(1,075)	(1,854)	(1,485)	(3,826)	(398)	(14,531)
8160	Wells expenses	01008	Expense Labor Accrual	(2,000)	2,002	(306)	(482)	(776)	3,247	(338)	(1,442)	(220)	(126)	(1,385)	1,785	(51)
8160	Wells expenses	02005	Non-Inventory Supplies	281	(283)	1,340	(3,975)	476	(180)	(604)	681	-	124	650	1,450	(40)
8160	Wells expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	(341)	-	-	-	-	(322)
8160	Wells expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	334	(19)	-	-	-	315
8160	Wells expenses	06111	Contract Labor	(3,283)	-	-	2,651	(660)	-	13,808	-	-	-	8,418	(3,493)	17,460
8160	Wells expenses	07590	Misc General Expense	329	(660)	(111)	544	(553)	(4)	435	544	435	435	544	435	2,375
8170	Lines expenses	01000	Non-project Labor	1,209	(1,337)	(2,330)	(340)	(3,237)	2,287	(637)	(985)	(1,471)	(1,811)	(1,608)	185	(10,088)
8170	Lines expenses	01008	Expense Labor Accrual	(601)	411	(810)	512	(1,449)	3,198	(1,846)	100	(183)	(363)	(46)	943	187
8170	Lines expenses	02005	Non-Inventory Supplies	-	(59)	-	473	(99)	63	2,716	(416)	(828)	(217)	45	156	1,832
8170	Lines expenses	03003	Capitalized transportation costs	-	-	1	-	-	-	-	-	-	-	-	-	1
8170	Lines expenses	03004	Vehicle Expense	-	-	(18)	-	-	-	-	-	-	-	-	-	(18)
8170	Lines expenses	04590	Utilities	(46)	35	35	(15)	37	(40)	(25)	(33)	(56)	(24)	(7)	(163)	(302)
8170	Lines expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	(316)	-	-	-	(316)
8170	Lines expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8180	Compressor station expenses	01000	Non-project Labor	1,080	(532)	851	206	382	543	669	576	(554)	639	(483)	(542)	2,756
8180	Compressor station expenses	01008	Expense Labor Accrual	(1,615)	1,383	299	(282)	86	163	186	(444)	(243)	438	(495)	(96)	(588)
8180	Compressor station expenses	02005	Non-Inventory Supplies	784	447	361	55	1,112	17	1,398	(71)	(829)	(2,140)	(31)	(3,010)	(1,827)
8180	Compressor station expenses	04302	Heavy Equipment	(1,825)	-	-	-	-	-	-	-	-	-	-	-	(1,825)
8180	Compressor station expenses	04307	Heavy Equipment Capitalized	1,789	-	-	-	-	-	-	-	-	-	-	-	1,789
8180	Compressor station expenses	04582	Building Maintenance	-	-	(10)	-	-	-	-	-	-	-	-	-	(10)
8180	Compressor station expenses	04590	Utilities	(84)	(15)	68	(55)	39	(13)	17	(47)	8	38	36	(72)	(79)
8180	Compressor station expenses	04599	Capitalized Utility Costs	70	13	(57)	46	(34)	11	(15)	40	(7)	(33)	(37)	61	69
8180	Compressor station expenses	05010	Office Supplies	-	-	(23)	-	-	-	-	-	-	-	-	-	(23)
8180	Compressor station expenses	06111	Postage/Delivery Services	(6)	(3)	(9)	-	-	-	-	-	-	(34)	-	-	(51)
8180	Compressor station expenses	06111	Contract Labor	-	21	-	360	-	-	-	-	-	546	-	-	927
8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8190	Compressor station fuel and power	04590	Utilities	1	73	(58)	13	(5)	12	8	(1)	1	8	83	(82)	51
8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	-	(212)	196	(631)	(1,854)	201	85	(124)	-	-	(96)	427	(1,807)
8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	-	(27)	108	(394)	(511)	957	(83)	(88)	21	-	(47)	325	278
8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	(46)	-	-	-	-	-	-	-	-	-	-	(46)
8200	Storage-Measuring and regulating station expenses	04590	Utilities	23	100	(244)	(110)	(27)	49	4	(34)	(10)	(6)	(13)	53	(216)
8210	Storage-Purification expenses	01000	Non-project Labor	194	2,705	(3,559)	(6,144)	(5,975)	3,447	(540)	120	(400)	-	-	-	(10,151)
8210	Storage-Purification expenses	01008	Expense Labor Accrual	(60)	848	(1,914)	(1,847)	85	5,258	(2,590)	339	(137)	117	-	-	98
8210	Storage-Purification expenses	02005	Non-Inventory Supplies	(412)	(1,940)	843	(3,827)	316	(1,178)	87	(190)	(42)	210	(6)	468	(5,673)
8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-	-	(0)	-	-	-	-	-	-	(0)
8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-	-	16	-	-	-	-	-	-	16
8210	Storage-Purification expenses	04590	Utilities	(20)	119	7	4	4	23	25	(269)	179	30	(18)	(46)	49
8210	Storage-Purification expenses	06111	Contract Labor	-	-	(330)	-	(360)	(660)	(330)	-	-	(262)	14,600	-	12,638
8210	Storage-Purification expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	150
8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8240	Storage-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	626	6	-	-	-	-	-	633
8240	Storage-Other expenses	03003	Capitalized transportation costs	-	-	-	-	(1)	-	-	-	-	-	-	-	(1)
8240	Storage-Other expenses	03004	Vehicle Expense	-	-	-	-	8	-	-	-	-	-	-	-	8
8240	Storage-Other expenses	04580	Utilities	30	22	(47)	1	21	(0)	(1)	7	28	1	(50)	(22)	(11)
8240	Storage-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(70)	7	(21)	6	(8)	-	10	(11)	(17)	83	-	4	(38)
8250	Storage well royalties	04581	Building Lease/Rents	-	(82)	82	-	-	-	-	-	(7)	(198)	-	(15)	(219)
8250	Storage well royalties	04590	Utilities	134	571	(1,411)	997	(2,510)	(470)	(435)	(288)	131	27	(138)	(33)	(2,154)
8250	Storage well royalties	07590	Misc General Expense	22	74	(269)	(37)	(105)	5	(36)	(60)	(11)	1	(3)	7	(413)
8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8260	Storage-Rents	07499	Misc Employee Welfare Exp	-	-	-	-	(8)	-	-	-	-	-	-	-	(8)
8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	74	(10)	62	-	-	(42)	-	-	-	-	64
8310	Storage-Maintenance of structures and improvements	04582	Building Maintenance	-	(88)	-	(382)	(600)	-	-	-	-	-	-	-	(1,040)
8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	300	675	-	1,300	375	600	-	750	-	300	300	(375)	4,225
8340	Maintenance of compressor station equipment	01000	Non-project Labor	(205)	(49)	1,776	285	983	349	(532)	(345)	(506)	(854)	(126)	-	774
8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	(370)	362	722	(571)	349	(282)	(541)	274	(75)	(251)	321	63	(0)
8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	(469)	66	1,144	2,280	418	-	372	907	(367)	(49)	-	-	4,282
8340	Maintenance of compressor station equipment	04302	Heavy Equipment	-	-	21	-	-	-	-	-	-	-	-	-	21
8340	Maintenance of compressor station equipment	04307	Heavy Equipment Capitalized	-	-	(21)	-	-	-	-	-	-	-	-	-	(21)
8340	Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-	-	-	-	(525)	-	-	-	-	(525)

Atmos Energy Corporation, Kentucky  
 Comparison of Expense Account Balances  
 Variance Oct13-Sep14 vs Oct14-Sep15  
 KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8350	Maintenance of measuring and regulating station equip	01000	Non-project Labor	-	-	-	-	-	664	-	(190)	(839)	-	112	-	(252)
8350	Maintenance of measuring and regulating station equip	01008	Expense Labor Accrual	-	-	-	-	-	398	(398)	(32)	(201)	233	62	(62)	-
8350	Maintenance of measuring and regulating station equip	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	3	-	-	-	3
8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	(126)	(63)	(443)	-	-	(98)	-	126	-	-	(1,771)	-	(2,374)
8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	(88)	88	(156)	165	-	(54)	54	21	(21)	-	(855)	885	-
8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	(9)	-	-	-	(272)	-	-	-	-	-	(249)	-	(530)
8370	Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	(19)	-	(19)
8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	7,807	7,272	12,097	14,123	6,849	4,078	9,153	13,366	12,141	12,239	11,386	7,504	117,836
8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	1,301	517	3,021	2,223	(3,737)	(875)	3,960	(4,176)	2,018	1,870	143	(1,385)	4,878
8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	-	86	-	1	11	-	-	-	-	-	-	-	318
8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	48	-	-	54	-	58	-	-	-	-	-	160
8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	309	-	-	-	-	-	-	-	-	-	-	309
8410	Other storage expenses-Operation labor and expenses	05414	Lodging	-	590	-	-	110	209	338	-	182	-	-	240	1,689
8410	Other storage expenses-Operation labor and expenses	07111	Damages	-	-	-	-	-	-	-	-	-	-	446	-	446
8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	60	-	-	-	-	-	30	90
8520	Communication system expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	(228)	(21)	(249)
8550	Other fuel & power for compressor stations	04590	Utilities	-	-	-	-	-	-	-	-	-	-	30	-	60
8560	Mains expenses	01000	Non-project Labor	5,834	(13,491)	(7,516)	300	4,824	723	(2,546)	(9,839)	(2,869)	(1,900)	1,896	(617)	(25,191)
8560	Mains expenses	01008	O&M Project Labor and Contra	2,850	8,222	800	-	(600)	-	1,429	-	(4,153)	(4,153)	(4,051)	(136)	4,462
8560	Mains expenses	01008	Expense Labor Accrual	(12,134)	8,585	(1,112)	2,495	2,262	(1,434)	(1,965)	(653)	1,175	65	1,941	(970)	(1,745)
8560	Mains expenses	01013	Expense Labor Transfer In	2,850	8,222	800	-	-	-	1,429	-	(4,153)	(4,153)	(4,051)	(136)	4,962
8560	Mains expenses	01014	Expense Labor Transfer Out	(2,850)	(8,222)	(800)	-	-	-	(1,429)	-	4,153	4,051	136	(4,462)	-
8560	Mains expenses	02001	Inventory Materials	3,133	2,038	1,683	-	178	2,384	-	588	-	-	(971)	2,788	11,821
8560	Mains expenses	02004	Warehouse Loading Charge	376	245	202	-	21	286	-	71	-	-	(97)	568	1,661
8560	Mains expenses	02005	Non-Inventory Supplies	124	(393)	30	(115)	(10,858)	(1,013)	(526)	92	448	845	(1,307)	1,476	(11,198)
8560	Mains expenses	03003	Capitalized transportation costs	27	-	1	(312)	(226)	(517)	(70)	229	3	394	7	7	(464)
8560	Mains expenses	03004	Vehicle Expense	(798)	-	(10)	(13)	2,962	7,773	10,220	293	(852)	(9)	(1,390)	(41)	17,534
8560	Mains expenses	04302	Heavy Equipment	(1,018)	(1,310)	(921)	(409)	(1,893)	225	112	5,304	-	-	(1,154)	1,141	77
8560	Mains expenses	04307	Heavy Equipment Capitalized	997	1,284	902	401	1,855	(220)	(110)	(5,198)	-	-	1,131	(1,118)	(78)
8560	Mains expenses	04590	Utilities	(323)	236	74	(239)	(448)	518	587	100	578	691	(29)	(195)	1,749
8560	Mains expenses	04599	Capitalized Utility Costs	74	(285)	(180)	12	109	(432)	(359)	(177)	(323)	(633)	51	35	(2,109)
8560	Mains expenses	05010	Office Supplies	-	-	-	210	-	-	-	-	-	-	-	-	210
8560	Mains expenses	05111	Postage/Delivery Services	-	-	344	-	60	-	-	-	-	-	-	-	404
8560	Mains expenses	05377	Cell phone equipment and accessories	120	-	(32)	32	-	(90)	-	32	(16)	(14)	-	-	31
8560	Mains expenses	05411	Meals and Entertainment	50	605	-	-	-	-	-	46	-	(294)	(382)	(154)	(128)
8560	Mains expenses	05413	Transportation	-	-	(174)	-	-	-	-	-	-	-	-	-	(174)
8560	Mains expenses	05414	Lodging	-	1,466	-	-	-	-	-	230	(255)	(267)	(763)	(270)	160
8560	Mains expenses	05419	Misc Employee Expense	(187)	-	-	-	-	-	-	-	-	-	-	-	(187)
8560	Mains expenses	08111	Contract Labor	62,133	3,597	524	(2,180)	2,179	(3,748)	13,878	(998)	13,940	(11,270)	28,316	(20,842)	83,548
8560	Mains expenses	07443	Uniforms	349	508	273	351	(80)	-	(140)	-	-	(126)	-	(297)	839
8560	Mains expenses	07444	Uniforms Capitalized	(61)	(98)	(137)	(18)	2	-	43	-	-	41	-	47	(181)
8560	Mains expenses	07499	Misc Employee Welfare Exp	(102)	(6)	(809)	(350)	112	7	-	(93)	-	-	-	-	(1,241)
8560	Mains expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	(116)	-	(116)
8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8570	Transmission-Measuring and regulating station expense:	01000	Non-project Labor	(25)	(2,549)	(4,893)	(7,734)	(2,901)	(660)	(1,521)	(6,579)	(3,010)	(2,185)	(2,480)	(2,008)	(36,554)
8570	Transmission-Measuring and regulating station expense:	01008	Expense Labor Accrual	(1,251)	1,816	(1,428)	(2,205)	2,418	1,308	(773)	(181)	294	(113)	(327)	54	(590)
8570	Transmission-Measuring and regulating station expense:	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	5,220	5,220
8570	Transmission-Measuring and regulating station expense:	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	1,044	1,044
8570	Transmission-Measuring and regulating station expense:	02005	Non-Inventory Supplies	123	(130)	(299)	467	197	(270)	(1,098)	(119)	1,504	(278)	(279)	(952)	(1,131)
8570	Transmission-Measuring and regulating station expense:	04590	Utilities	74	(133)	58	(165)	(120)	366	(211)	7	85	(401)	251	205	14
8570	Transmission-Measuring and regulating station expense:	05377	Cell phone equipment and accessories	-	-	-	-	(32)	-	-	-	-	-	-	-	(32)
8570	Transmission-Measuring and regulating station expense:	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	(50)	(50)
8570	Transmission-Measuring and regulating station expense:	05413	Transportation	-	-	(178)	-	-	-	-	-	-	-	-	-	(178)
8570	Transmission-Measuring and regulating station expense:	06111	Contract Labor	-	4,200	-	-	140	-	-	-	-	-	-	-	4,340
8590	Transmission-Other expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	886	886
8590	Transmission-Other expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	576	576
8590	Transmission-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	38	38
8610	Transmission-Maintenance supervision and engineering	04590	Building Lease/Rent Capitalized	-	-	-	27	-	-	-	-	-	-	-	-	27
8610	Transmission-Maintenance supervision and engineering	04581	Building Lease/Rent	-	-	-	(46)	-	-	-	-	-	-	-	-	(46)
8610	Transmission-Maintenance supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8630	Transmission-Maintenance of mains	01000	Non-project Labor	2,883	(6,460)	-	-	(63)	(1,274)	126	468	(128)	637	786	(524)	(3,567)
8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	1,022	(806)	1,060	-	(32)	(668)	789	(11)	(116)	366	104	(723)	980
8630	Transmission-Maintenance of mains	02001	Inventory Materials	-	-	-	-	-	-	-	-	(130)	-	-	-	(130)
8630	Transmission-Maintenance of mains	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	(13)	-	-	-	(13)
8640	Transmission-Maintenance of compressor station equip	06111	Contract Labor	246	103	-	-	-	-	-	-	-	-	-	-	350
8650	Transmission-Maintenance of measuring and regulating	01000	Non-project Labor	-	-	99	-	-	-	-	2,170	506	-	-	-	2,775
8650	Transmission-Maintenance of measuring and regulating	01008	Expense Labor Accrual	-	-	40	(40)	-	-	-	362	(185)	(177)	-	-	(0)
8650	Transmission-Maintenance of measuring and regulating	02005	Non-Inventory Supplies	-	-	-	-	1,504	-	-	30	-	-	-	-	1,534
8650	Transmission-Maintenance of measuring and regulating	03003	Capitalized transportation costs	-	-	-	-	-	-	-	(2)	-	-	-	-	(2)
8650	Transmission-Maintenance of measuring and regulating	03004	Vehicle Expense	-	-	-	-	-	-	-	8	-	-	-	-	8
8650	Transmission-Maintenance of measuring and regulating	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	32,563	(30,590)	3,234	6,798	1,197	(3,475)	4,073	(12,694)	(5,982)	1,615	(6,750)	(3,372)	(13,384)
8700	Distribution-Operation supervision and engineering	01001	Capital Labor	302,184	(183,415)	58,914	23,137	51,764	(404)	10,511	25,084	(8,360)	6,261	24,670	59,550	369,898
8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(299,147)	189,793	(57,612)	(18,843)	(45,905)	70	(15,005)	(30,115)	6,213	(9,758)	(32,190)	(56,234)	(368,732)
8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	888	-	938	-	(1,826)	45	45
8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(29,581)	25,481	4,884	(1,222)	(2,800)	190	4,820	(7,545)	2,466	3,329	(4,756)	1,747	(2,668)
8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	137,120	(107,273)	23,119	10,602	(7,704)	(21,915)	8,623	(9,124)	(14,977)	(5,043)	11,556	40,392	65,373
8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(140,158)	100,897	(24,421)	(14,897)	1,845	22,249	(4,129)	14,155	17,124	8,540	(4,037)	(43,709)	(66,540)
8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	-	-	-	-	-	1,036	1,878	938	1,234	(4,886)	539	539
8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	(888)	-	(938)	-	1,826	(45)	(45)
8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	(54)	-	-	-	-	-	-	-	-	-	-	(54)
8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	(2)	-	-	-	-	-	-	-	-	-	-	(2)
8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	(751)	(127)	2,454	2,512	616	183	1,211	27	(680)	1,167	90	934	7,687



Atmos Energy Corporation, Kentucky  
 Comparison of Expense Account Balances  
 Variance Oct13-Sep14 vs Oct14-Sep15  
 KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(63)	15	(2,220)	149	(103)	258	(213)	(77)	213	7	41	167	(1,816)
8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	121	(27)	3,331	(244)	273	(500)	458	146	(523)	(20)	(84)	(358)	2,574
8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	3,887	-	-	-	-	-	-	-	1,181	-	5,048
8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	(500)	-	530	-	-	-	-	-	-	-	-	(500)	(470)
8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	40	-	-	-	-	(120)	-	(80)
8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	(476)	-	-	-	-	-	(476)
8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	890	-	(545)	(104)	-	-	-	-	-	(74)	-	(690)	(623)
8700	Distribution-Operation supervision and engineering	04212	IT Equipment	(3,284)	-	(42)	-	-	-	-	-	-	-	-	1,067	(2,260)
8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	(180)	(12)	(157)	(923)	482	51	34	78	(315)	(443)	105	(4)	(1,362)
8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	186	11	154	905	(473)	(50)	(33)	(78)	309	434	(103)	4	1,335
8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	16,549	(7,410)	(10,436)	11,880	(92)	1,655	-	8,195	(1,153)	6,700	(5,004)	18,984
8700	Distribution-Operation supervision and engineering	04590	Utilities	1,676	(654)	784	(1,545)	462	1,787	(1,769)	1,911	(2,203)	2,763	(619)	(71)	1,771
8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(1,033)	(7,422)	2,351	6,483	(6,475)	52	(1,844)	1,001	(5,113)	1,962	(6,448)	3,553	(13,032)
8700	Distribution-Operation supervision and engineering	05010	Office Supplies	1,720	993	4,879	6,588	(2,512)	(1,465)	(1,659)	(6,987)	(4,271)	(3,357)	(2,306)	(19)	(6,304)
8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	(641)	(111)	(892)	(177)	(55)	248	(956)	(284)	(155)	(833)	(34)	(19)	(3,852)
8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	2,620	(2,356)	185	4,167	5,110	1,870	4,384	1,593	(989)	1,988	657	1,064	20,314
8700	Distribution-Operation supervision and engineering	05312	Long Distance	38	(42)	397	(329)	(981)	929	(1,016)	(381)	(435)	(214)	(353)	(513)	(2,802)
8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	610	1,826	1,122	991	147	119	7,432	(371)	566	1,118	(87)	(1,316)	12,256
8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	(19)	(75)	33	45	22	388	450	(90)	(162)	(210)	(319)	(563)	(491)
8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	527	132	(971)	(342)	128	(28)	233	(152)	(114)	241	(374)	(102)	(822)
8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	11,507	838	(13,056)	11,654	(1,929)	(47)	(5,821)	113	5,037	(5,668)	(249)	(330)	2,049
8700	Distribution-Operation supervision and engineering	05376	Cell service for MDTs, PCs, SCADA and	4,349	82	(4,460)	4,643	1,911	(40)	(6,251)	1,725	3,534	(2,877)	31	399	3,045
8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	(181)	(333)	(93)	0	(1,118)	(189)	92	(22)	788	(604)	1,474	688	522
8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(10,042)	580	9,297	(11,043)	(3,230)	(99)	4,016	(1,790)	(4,220)	4,055	(966)	(1,746)	(15,679)
8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	1,554	1,327	(1,163)	4,403	2,126	(4,640)	774	1,491	921	982	1,502	90	9,348
8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	8	(362)	-	11	-	3	100	-	12	33	8	(188)
8700	Distribution-Operation supervision and engineering	05413	Transportation	310	3,909	(308)	1,867	(244)	1,282	(560)	175	2,443	(1,117)	490	(475)	7,749
8700	Distribution-Operation supervision and engineering	05414	Lodging	2,965	4,920	(2,790)	828	2,251	1,462	3,222	(1,134)	4,664	(3,163)	(110)	(3,981)	9,136
8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	-	(413)	500	-	-	-	-	(1,810)	-	(240)	(1,963)
8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	(538)	(9,105)	-	(1,373)	(537)	-	4,340	3,749	1,897	(275)	84	6,941	5,173
8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	150	-	-	-	80	(894)	(435)	-	399	(700)
8700	Distribution-Operation supervision and engineering	05421	Training	-	-	972	(23)	-	-	(300)	-	-	-	-	-	649
8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	-	817	49	-	-	-	866
8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	(3)	-	-	-	-	(2,092)	-	-	-	-	-	(213)	(2,309)
8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	(1,133)	-	-	-	-	-	-	-	(500)	(500)	(2,133)
8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	83	-	-	-	-	-	-	-	83
8700	Distribution-Operation supervision and engineering	08111	Contract Labor	44,277	(21,085)	(10,570)	(337)	(2,248)	(65)	-	(701)	(6,880)	82	45,959	37,235	85,568
8700	Distribution-Operation supervision and engineering	07111	Damages	-	-	-	-	5	-	-	-	-	-	-	5	-
8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	9,491	-	700	-	-	-	-	-	(1,071)	-	9,120
8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	(159)	-	-	(150)	106	44	(151)	(135)	(150)	150	(150)	(696)
8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	60	-	74	(38)	(25)	78	54	74	(81)	101	297	-
8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	339	(35)	(268)	741	(460)	668	(63)	370	799	(577)	(285)	208	1,335
8700	Distribution-Operation supervision and engineering	07510	Association Dues	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-	-	-	-	250	-	-	-	-	250
8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	(130)	(667)	738	(511)	(837)	(416)	907	(390)	823	198	(58)	(1,128)	(1,471)
8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	(15,170)	15,170	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8700	Distribution-Operation supervision and engineering	09911	Reimbursements	102	-	565	-	-	-	1,552	-	-	247	-	-	2,466
8710	Distribution load dispatching	02005	Non-inventory Supplies	-	-	-	-	-	(6,633)	-	(2,616)	148	-	-	-	(9,100)
8710	Distribution load dispatching	04582	Building Maintenance	-	-	-	-	-	867	-	-	-	-	-	-	867
8710	Distribution load dispatching	04590	Utilities	(36)	24	153	25	(24)	2	(2)	(39)	20	21	(22)	(3)	118
8710	Distribution load dispatching	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	3,245	3,245
8711	Oodorization	02005	Non-inventory Supplies	(2,836)	(191)	5,869	16,366	(9,019)	(947)	-	-	5,986	-	-	-	15,228
8711	Oodorization	07590	Misc General Expense	-	(149)	-	-	-	-	-	-	-	-	-	-	(149)
8720	Distribution-Compressor station labor and expenses	01000	Non-project Labor	65	-	-	-	-	-	-	-	-	-	-	-	65
8720	Distribution-Compressor station labor and expenses	01008	Expense Labor Accrual	9	(9)	-	-	-	-	-	-	-	-	-	-	-
8720	Distribution-Compressor station labor and expenses	02005	Non-inventory Supplies	-	-	-	-	-	-	-	(30)	-	-	-	-	-
8740	Mains and Services Expenses	01000	Non-project Labor	66,033	(43,637)	(7,369)	(3,839)	(12,881)	35,454	18,907	21,839	12,722	(1,759)	5,319	(4,659)	86,133
8740	Mains and Services Expenses	01008	Expense Labor Accrual	(52,042)	34,838	(3,729)	(3,729)	(4,521)	32,796	(8,638)	(14,067)	5,280	(5,119)	3,855	(5,702)	(15,967)
8740	Mains and Services Expenses	02001	Inventory Materials	1,445	(1,445)	(1,041)	870	(5,274)	(2,416)	(235)	(10,808)	6,698	22,553	11,499	4,375	47,665
8740	Mains and Services Expenses	02004	Warehouse Loading Charge	703	777	718	695	2,189	357	(284)	1,801	5,363	2,322	1,768	-	19,076
8740	Mains and Services Expenses	02005	Non-inventory Supplies	(2,589)	1,390	6,770	(1,896)	4,751	4,289	1,170	3,975	3,898	2,599	1,070	32,324	57,739
8740	Mains and Services Expenses	03002	Vehicle Lease Payments	(7,870)	31,727	(1,453)	8,644	19,029	14,877	15,844	15,472	7,138	45,089	19,727	33,258	199,481
8740	Mains and Services Expenses	03003	Capitalized transportation costs	4,273	(21,553)	(4,553)	(5,948)	(24,402)	7,362	28,560	8,925	5,961	(17,179)	(2,062)	(13,648)	(34,262)
8740	Mains and Services Expenses	03004	Vehicle Expense	(6,026)	5,266	(5,399)	573	3,452	(18,691)	(51,115)	(32,631)	(19,785)	(28,033)	(18,732)	(14,388)	(185,508)
8740	Mains and Services Expenses	04016	Safety	-	68	(45)	30	20	-	210	13	-	-	-	(25)	270
8740	Mains and Services Expenses	04301	Equipment Lease	7,249	5,975	5,848	4,902	7,274	8,073	6,494	3,064	2,090	6,813	8,499	2,016	68,277
8740	Mains and Services Expenses	04302	Heavy Equipment	4,863	(6,423)	(11,495)	(961)	9,077	7,668	52	5,403	(4,435)	1,111	(1,169)	258	3,949
8740	Mains and Services Expenses	04306	Parts	-	-	-	-	-	-	-	-	-	302	17	-	319
8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(11,889)	438	5,535	(3,861)	(16,024)	(15,426)	(6,416)	(8,298)	2,308	(7,765)	(7,174)	(3,157)	(71,710)
8740	Mains and Services Expenses	04682	Building Maintenance	486	(64)	56	(46)	(288)	(51)	4	(224)	(2,045)	2,624	(110)	(330)	-
8740	Mains and Services Expenses	04685	Railroad easements and crossings	-	-	20,000	-	-	664	-	-	(581)	-	-	-	20,083
8740	Mains and Services Expenses	04590	Utilities	1,256	(432)	873	(790)	2,909	837	266	(11)	375	2,068	1,293	(213)	8,430
8740	Mains and Services Expenses	04889	Land Rights	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000
8740	Mains and Services Expenses	05010	Office Supplies	853	(1,363)	(1,342)	(23)	448	(814)	585	1,669	639	98	(498)	(1,312)	(1,061)
8740	Mains and Services Expenses	05111	Postage/Delivery Services	(18)	22	(334)	37	128	(94)	41	79	19	688	395	59	1,020
8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	(105)	(242)	42	-	(35)	64	-	74	(33)	(3)	79	35	(123)
8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	(31)	(139)	30	(58)	(66)	213	155	7	(8)	(125)	344	283	614
8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	77	211	(41)	31	56	(148)	(87)	(46)	24	76	(253)	(290)	-
8740	Mains and Services Expenses	05411	Meals and Entertainment	538	149	(231)	1,359	760	884	262	389	189	455	673	6	5,623
8740	Mains and Services Expenses	05412	Spousal & Dependent Travel	-	41	-	-	-	-	-	-	-	-	-	-	41
8740	Mains and Services Expenses	05413	Transportation	42	254	(240)	981	-	1,368	2,214	1,390	1,886	(399)	-	385	7,871
8740	Mains and Services Expenses	05414	Lodging	496	757	(405)	1,515	584	2,051	2,597	1,644	974	(862)	597	(206)	9,743

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8740	Mains and Services Expenses	05415	Membership Fees	-	-	34	-	-	-	-	-	-	-	300	-	334
8740	Mains and Services Expenses	05419	Misc Employee Expense	(75)	60	(258)	(63)	46	600	(264)	(143)	2	209	(17)	2,493	2,591
8740	Mains and Services Expenses	05420	Employee Development	-	-	-	150	(784)	-	-	-	-	-	-	-	(634)
8740	Mains and Services Expenses	05421	Training	(25)	-	-	(305)	(150)	(35)	(150)	603	48	(52)	-	-	(67)
8740	Mains and Services Expenses	05426	Safety Training	-	-	29	144	(10)	(7)	-	-	-	(34)	-	-	104
8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	525	-	-	-	-	-	-	(89)	(5)	431
8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	2,100	-	-	-	-	-	-	-	2,100
8740	Mains and Services Expenses	06111	Contract Labor	22,098	25,025	(2,235)	17,999	14,583	15,285	60,869	26,762	36,971	9,395	6,385	62,446	285,685
8740	Mains and Services Expenses	07120	Environmental & Safety	(857)	119	(549)	(2,834)	2,028	269	(1,440)	(607)	265	(177)	(119)	77	(3,824)
8740	Mains and Services Expenses	07443	Uniforms	(99)	(135)	1,353	(1,394)	(67)	22	(520)	(209)	(300)	201	(371)	(177)	(1,695)
8740	Mains and Services Expenses	07444	Uniforms Capitalized	28	88	(631)	662	26	(20)	316	89	185	(130)	219	84	915
8740	Mains and Services Expenses	07498	Misc Employee Welfare Exp	63	(124)	(30)	(673)	497	686	(130)	(247)	(255)	335	-	170	292
8740	Mains and Services Expenses	07590	Misc General Expense	468	169	(803)	(1,023)	501	-	4,895	(3,627)	(2,566)	18,432	(608)	415	16,252
8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	07605	Heavy Equipment Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	(262)	252	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8740	Mains and Services Expenses	08911	Reimbursements	-	(98)	-	-	-	(88)	-	-	-	-	-	(88)	(263)
8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	20,631	(6,195)	(186)	(7,280)	(10,784)	16,913	(3,623)	9,355	0	972	(456)	(3,911)	16,476
8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(10,986)	11,017	(654)	(4,465)	(1,752)	16,259	(12,373)	3,065	(270)	463	(1,001)	(2,147)	(2,725)
8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	-	254	-	-	-	-	(371)	-	(117)
8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	31	-	-	-	-	-	-	-	(7)
8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	6,472	(1,133)	3,405	(1,684)	64	(3,964)	(845)	6,027	(18,891)	4,137	118	(3,304)	(9,812)
8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	(40)	-	(6)	13	33	(258)	(387)	-	-	(8)	-	(555)
8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	99	-	18	(21)	(88)	616	894	-	-	15	-	1,532
8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	41	41
8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	(40)	(40)
8750	Distribution-Measuring and regulating station expenses	04580	Building Lease/Rents Capitalized	-	-	-	(5,303)	5,590	-	-	-	-	-	-	-	287
8750	Distribution-Measuring and regulating station expenses	04581	Building Lease/Rents	-	-	-	-	(10,000)	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	(63)	277	(235)	-	-	-	(138)	50	696	(520)	941	-	1,008
8750	Distribution-Measuring and regulating station expenses	04590	Utilities	9	(9)	6	(11)	(15)	6	1	1	5	1,436	53	1,312	2,794
8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	86	-	-	-	-	-	-	21	(13)	-	95
8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	(25)
8750	Distribution-Measuring and regulating station expenses	05364	Cellular, radio, pager charges	-	(95)	-	53	-	-	-	76	-	-	-	-	33
8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	(50)	-	-	-	42	-	-	-	-	-	68	60
8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	81	-	(29)	-	(22)	-	(43)	-	-	-	(54)	(54)
8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	30	48	-	(152)	179	(104)	212	(149)	(69)	(39)	-	428	382
8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	-	-	116	348	(417)	-	-	-	-	47
8750	Distribution-Measuring and regulating station expenses	05421	Training	-	-	-	(150)	-	-	-	(50)	-	-	-	-	(200)
8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	313	-	-	-	-	-	-	(3,100)	-	(4,034)	-	-	(6,821)
8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	-	-	(99)	(85)	-	-	-	(139)	-	-	(323)
8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	-	36	-	32	-	-	-	68	-	-	136
8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	16	-	(150)	-	150	-	-	-	-	(79)
8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	(149)	-	-	-	-	-	-	-	-	-	70	-	16
8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	(81)	-	-	-	-	-	-	-	-	-	-	-
8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	81	-	-	-	-	-	-	-	-	-	-
8760	Distribution-Measuring and regulating station expenses-I	01000	Non-project Labor	(2,275)	(5,921)	(932)	420	317	(2,473)	(3,014)	(205)	(2,038)	(1,531)	(22)	1,254	(16,418)
8760	Distribution-Measuring and regulating station expenses-I	01008	Expense Labor Accrual	(1,844)	1,277	611	536	(52)	(1,409)	(684)	1,901	(577)	42	771	754	1,326
8760	Distribution-Measuring and regulating station expenses-I	02001	Inventory Materials	-	-	-	-	-	-	-	541	2,308	-	-	-	2,850
8760	Distribution-Measuring and regulating station expenses-I	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	65	346	-	-	-	411
8760	Distribution-Measuring and regulating station expenses-I	02005	Non-Inventory Supplies	(55)	(37)	-	-	(200)	57	(364)	1,410	(714)	(316)	629	463	892
8760	Distribution-Measuring and regulating station expenses-I	04590	Utilities	-	-	-	-	-	-	-	-	-	-	(135)	-	(135)
8760	Distribution-Measuring and regulating station expenses-I	05111	Contract Labor	-	-	-	-	-	-	800	-	-	-	-	-	800
8770	Distribution-Measuring and regulating station expenses-I	01000	Non-project Labor	1,663	(3,768)	157	59	(863)	(208)	2,482	515	(245)	729	1,365	1,489	3,585
8770	Distribution-Measuring and regulating station expenses-I	01008	Expense Labor Accrual	572	(452)	601	(162)	(361)	366	1,703	(1,651)	(159)	436	386	217	1,498
8770	Distribution-Measuring and regulating station expenses-I	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	2,765	140	-	2,904
8770	Distribution-Measuring and regulating station expenses-I	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	553	28	-	581
8770	Distribution-Measuring and regulating station expenses-I	02005	Non-Inventory Supplies	1,692	229	3,506	(9,380)	6,424	(638)	(3,712)	3,137	3,452	2,510	14,046	(910)	20,387
8770	Distribution-Measuring and regulating station expenses-I	04302	Heavy Equipment	-	-	-	104	-	-	-	-	-	-	-	-	104
8770	Distribution-Measuring and regulating station expenses-I	04307	Heavy Equipment Capitalized	-	-	-	(102)	-	-	-	-	-	-	-	-	(102)
8770	Distribution-Measuring and regulating station expenses-I	04582	Building Maintenance	(210)	25	(90)	-	-	-	-	(350)	(350)	(350)	(175)	(175)	(1,875)
8770	Distribution-Measuring and regulating station expenses-I	04590	Utilities	385	(13)	59	(585)	73	1,658	63	(515)	33	77	88	(720)	621
8770	Distribution-Measuring and regulating station expenses-I	05411	Meals and Entertainment	-	(43)	-	-	-	-	-	-	-	-	-	-	(43)
8770	Distribution-Measuring and regulating station expenses-I	05111	Contract Labor	-	-	-	-	(460)	-	-	-	(3,800)	4,125	(2,800)	-	(2,955)
8770	Distribution-Measuring and regulating station expenses-I	07590	Misc General Expense	(17)	-	(1,473)	-	-	-	-	-	-	-	-	-	(1,490)
8780	Meter and house regulator expenses	01000	Non-project Labor	43,872	754	14,207	9,528	(2,482)	8,187	987	(6,521)	(3,029)	(4,037)	(7,287)	(963)	51,217
8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(39,133)	38,201	856	(4,589)	(6,005)	8,227	(3,962)	(5,444)	3,818	(722)	(2,056)	3,499	(6,710)
8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	251	1,538	669	(322)	567	72	447	288	(86)	761	749	(52)	4,910
8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(329)	15	(414)	(75)	(32)	(71)	109	(0)	(115)	(288)	539	(95)	(735)
8780	Meter and house regulator expenses	03004	Vehicle Expense	538	(28)	589	123	39	127	(175)	5	150	395	(820)	115	1,058
8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	50	-	-	-	-	-	-	-	-	-	50
8780	Meter and house regulator expenses	04018	Safety	-	-	28	2	-	-	-	-	-	-	-	-	28
8780	Meter and house regulator expenses	04302	Heavy Equipment	-	101	-	(203)	(276)	-	-	-	-	(31)	-	(71)	(478)
8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	(99)	-	199	270	-	-	-	-	30	-	69	469
8780	Meter and house regulator expenses	04590	Utilities	(66)	18	(67)	153	3,736	(338)	409	(573)	(677)	(262)	(200)	(1,486)	646
8780	Meter and house regulator expenses	05010	Office Supplies	(222)	(162)	169	(231)	(51)	1,009	663	968	480	(481)	435	353	2,931
8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	73	-	-	12	-	(83)	50	21	(10)	-	63
8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	(1)	(26)	(32)	-	(70)	275	11	-	42	(21)	53	(53)	178
8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	1	16	18	-	34	(145)	(6)	-	(25)	12	(32)	31	(97)
8780	Meter and house regulator expenses	05411	Meals and Entertainment	104	9	(21)	15	272	342	180	(159)	95	286	946	823	2,893
8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	44
8780	Meter and house regulator expenses	05413	Transportation	-	109	(1,015)	-	-	-	294	2,344	154	(354)	2,617	(151)	3,997
8780	Meter and house regulator expenses	05414	Lodging	-	-	(1,152)	-	327	1,346	608	(59)	-	(544)	7,143	5,817	13,488

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8780	Meter and house regulator expenses	05415	Membership Fees	-	-	-	-	(150)	-	-	-	-	-	-	-	(150)
8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	50	-	-	(40)	-	-	-	(52)	-	(50)	(92)
8780	Meter and house regulator expenses	05420	Employee Development	-	-	-	(150)	-	-	-	-	-	-	-	-	(150)
8780	Meter and house regulator expenses	06116	Bill Print Fees	-	-	-	-	5	-	-	-	-	-	-	-	5
8780	Meter and house regulator expenses	07443	Uniforms	(111)	(278)	318	(341)	-	291	122	111	-	-	-	-	113
8780	Meter and house regulator expenses	07444	Uniforms Capitalized	67	171	(169)	181	-	(155)	(66)	(59)	-	-	-	-	(80)
8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	(180)	-	275	(275)	-	-	-	-	-	-	(180)
8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	(15)	15	-	-	-	-	-	-	-	-	-	-
8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8790	Customer installations expenses	01000	Non-project Labor	(332)	(717)	(1,562)	(636)	(488)	(319)	(574)	-	-	-	-	247	(4,383)
8790	Customer installations expenses	01008	Expense Labor Accrual	174	113	(427)	228	75	69	(198)	373	-	-	-	161	567
8790	Customer installations expenses	02001	Inventory Materials	-	-	-	-	-	-	-	(229)	-	-	-	-	(229)
8790	Customer installations expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	(16)	-	-	-	-	(16)
8790	Customer installations expenses	02005	Non-Inventory Supplies	(1,121)	14	(4)	7	(151)	-	(4)	(20)	(0)	141	(22)	(206)	(1,386)
8790	Customer installations expenses	05010	Office Supplies	-	-	(113)	-	-	-	(54)	-	(50)	-	-	-	(216)
8800	Distribution-Other expenses	01000	Non-project Labor	12,902	(1,907)	(172)	1,882	3,166	3,181	10,200	21,633	9,093	7,059	7,605	1,238	75,978
8800	Distribution-Other expenses	01008	Expense Labor Accrual	2,666	(487)	(164)	951	592	901	5,132	(4,010)	(303)	617	478	(3,150)	3,222
8800	Distribution-Other expenses	02005	Non-Inventory Supplies	105	3	(276)	(86)	774	365	47	221	(25)	738	(233)	1,820	3,453
8800	Distribution-Other expenses	04582	Building Maintenance	27	(18)	59	19	47	(25)	(100)	(174)	(2,672)	(3,410)	(2,480)	(500)	(9,406)
8800	Distribution-Other expenses	04590	Utilities	-	-	-	-	90	90	-	90	-	-	-	(240)	30
8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-	-	(52)	-	-	-	-	-	-	(52)
8800	Distribution-Other expenses	04599	Capitalized Utility Costs	(22)	12	(30)	(13)	(80)	(40)	56	56	1,801	2,091	1,560	474	5,865
8800	Distribution-Other expenses	05010	Office Supplies	(30)	115	(15)	57	(105)	(83)	153	(41)	-	-	(99)	(44)	(17)
8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	(46)	-	-	17	-	-	-	6	(84)	-	-	(106)
8800	Distribution-Other expenses	05411	Meals and Entertainment	-	621	-	-	-	-	(139)	-	-	72	(53)	-	501
8800	Distribution-Other expenses	05413	Transportation	-	368	-	-	-	639	-	-	-	-	(198)	-	809
8800	Distribution-Other expenses	05414	Lodging	-	1,195	-	-	-	-	-	-	-	-	(630)	-	565
8800	Distribution-Other expenses	05415	Membership Fees	(87)	-	-	-	-	-	-	-	-	-	-	-	(87)
8800	Distribution-Other expenses	05421	Training	-	-	-	-	(900)	-	(32)	(12)	-	-	-	-	(944)
8800	Distribution-Other expenses	05426	Safety Training	-	-	-	-	-	-	-	-	(18)	-	-	-	(18)
8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	-	-	-	(500)	-	-	(510)	-	-	-	-	-	(1,010)
8800	Distribution-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	(8,798)	(8,798)
8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	15	-	-	-	-	-	(25)	-	40	-	80	-	110
8800	Distribution-Other expenses	07510	Association Dues	-	100	-	-	-	-	-	-	-	-	-	(140)	(140)
8800	Distribution-Other expenses	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	-	100
8800	Distribution-Other expenses	07590	Misc General Expense	97	-	-	-	-	(125)	(78)	-	-	-	-	-	(108)
8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	02005	Non-Inventory Supplies	(82)	-	32	-	(13)	80	(40)	21	143	(140)	-	(28)	(26)
8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(583)	(1,459)	(2,103)	(783)	(1,019)	6,690	54,399	1,011	2,436	(4,319)	728	(625)	54,373
8810	Distribution-Rents	04581	Building Lease/Rents	1,310	905	1,374	827	(6,049)	(5,161)	(84,577)	(1,256)	(2,357)	5,617	(2,631)	(1,065)	(93,063)
8810	Distribution-Rents	04582	Building Maintenance	(5,935)	361	12,056	9,397	5,281	9,145	9,359	17,646	2,293	19,482	31,708	45,887	156,893
8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	-	200	-	-	200
8810	Distribution-Rents	04590	Utilities	329	(29)	(457)	(78)	(503)	(43)	279	(725)	(452)	(478)	(198)	(1,532)	(3,887)
8810	Distribution-Rents	04592	Misc Rents	-	-	-	(52)	(180)	-	-	-	-	-	11	-	(221)
8810	Distribution-Rents	04599	Capitalized Utility Costs	3,119	(650)	(8,043)	(5,920)	(3,405)	(5,228)	(5,544)	(10,213)	(358)	(12,619)	(21,001)	(30,141)	(100,015)
8810	Distribution-Rents	05010	Office Supplies	-	-	-	-	-	21	-	-	-	-	52	51	124
8810	Distribution-Rents	06111	Contract Labor	-	-	-	-	-	-	(325)	(330)	590	5,400	2,902	175	8,412
8810	Distribution-Rents	07590	Misc General Expense	-	(14)	-	-	(475)	-	-	-	-	-	-	-	(489)
8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	(72)	(111)	(5)	130	(31)	(1)	95	11	(139)	-	109	343	328
8860	Distribution-Maintenance of structures and improvement	02005	Non-Inventory Supplies	(54)	-	-	-	-	-	-	-	-	-	-	-	(54)
8860	Distribution-Maintenance of structures and improvement	04582	Building Maintenance	15	11	51	(785)	(359)	11,550	(24)	590	160	(38)	9	(119)	11,062
8860	Distribution-Maintenance of structures and improvement	04592	Misc Rents	-	-	-	-	-	32	-	-	-	-	-	-	32
8870	Distribution-Maint of mains	01000	Non-project Labor	(1,575)	(9,164)	(1,731)	(693)	849	2,987	438	2,372	(1,116)	(2,173)	(4,513)	1,120	(13,189)
8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(2,760)	1,388	870	196	771	1,448	(1,477)	(0)	(628)	(711)	(1,191)	3,026	912
8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	342	352	-	-	-	885	-	-	60	214	-	(5,692)	(3,839)
8870	Distribution-Maint of mains	06111	Contract Labor	4,404	2,162	12,650	-	-	-	-	-	165	3,600	-	-	23,001
8870	Distribution-Maint of mains	07443	Uniforms	-	-	58	-	-	-	-	-	-	-	-	-	58
8870	Distribution-Maint of mains	07444	Uniforms Capitalized	-	-	(30)	-	-	-	-	-	-	-	-	-	(30)
8870	Distribution-Maint of mains	07590	Misc General Expense	-	5,000	-	-	-	-	-	495	2,457	-	-	-	(30,000)
8870	Distribution-Maint of mains	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	(30,000)	-	(22,047)
8890	Maintenance of measuring and regulating station equip	02005	Non-Inventory Supplies	771	1,201	164	(680)	-	93	177	-	(185)	(466)	2,761	81	3,918
8890	Maintenance of measuring and regulating station equip	07111	Damages	-	-	500	-	-	-	-	-	-	-	-	-	500
8900	Maintenance of measuring and regulating station equip	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	75	-	-	75
8900	Maintenance of measuring and regulating station equip	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	15	-	-	15
8900	Maintenance of measuring and regulating station equip	02005	Non-Inventory Supplies	8,946	(2,640)	303	372	(1,916)	-	458	4,685	488	251	-	453	11,402
8910	Maintenance of measuring and regulating station equip	02005	Non-Inventory Supplies	192	-	(91)	(1,575)	(625)	(647)	6,515	1,049	870	15	-	67	5,568
8910	Maintenance of measuring and regulating station equip	04582	Building Maintenance	-	-	(31)	-	-	-	-	-	-	(175)	280	-	74
8910	Maintenance of measuring and regulating station equip	06111	Contract Labor	-	-	-	-	-	-	-	-	-	5,800	-	-	5,800
8920	Maintenance of services	01000	Non-project Labor	(991)	(1,149)	(1,371)	(1,483)	(475)	(1,088)	(792)	(756)	(1,098)	(1,029)	(316)	(340)	(10,668)
8920	Maintenance of services	01008	Expense Labor Accrual	256	884	(280)	(270)	504	(337)	74	375	(203)	(134)	332	(73)	1,137
8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	-	-	345	-	-	-	-	(504)	(159)
8920	Maintenance of services	07443	Uniforms	-	-	151	-	-	-	-	-	-	-	-	-	151
8920	Maintenance of services	07444	Uniforms Capitalized	-	-	(80)	-	-	-	-	-	-	-	-	-	(80)
8920	Maintenance of services	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
8930	Maintenance of meters and house regulators	01000	Non-project Labor	(3,533)	(1,958)	(885)	(982)	(20)	(3,392)	585	511	2,248	1,570	2,549	(537)	(3,953)
8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(4,860)	4,368	(121)	(257)	486	(1,513)	2,203	(594)	992	113	658	(1,893)	(3,277)
8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	182	-	-	-	182
8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	(158)	-	-	(158)
8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	(16)	-	-	(16)
8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	(3,244)	(998)	1,196	(666)	633	499	1,624	(1,059)	5,107	1,162	(261)	2,024	8,016
8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-	119	-	-	-	-	(343)	(5)	-	(235)
8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-	(111)	-	-	-	-	336	5	-	231

Atmos Energy Corporation, Kentucky  
 Comparison of Expense Account Balances  
 Variance Oct13-Sep14 vs Oct14-Sep15  
 KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	-	-	-	-	-	33	233	-	-	-	-	266
8940	Distribution-Maintenance of other equipment	05323	Measurement & Meter Reading	-	-	(3,231)	-	-	-	-	-	-	-	-	-	(3,231)
8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	116	(33)	(58)	146	62	(0)	(93)	(58)	123	(155)	(77)	(68)	(98)
8940	Distribution-Maintenance of other equipment	05399	Capitalized Telecom Costs	(66)	18	30	(80)	(39)	3	52	33	(73)	92	46	39	56
8940	Distribution-Maintenance of other equipment	06111	Contract Labor	-	-	-	-	-	-	-	-	16,750	-	6,650	-	23,400
8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	(62)	82	-	-	-	-	-	-	-	-	-	-
8940	Distribution-Maintenance of other equipment	08911	Reimbursements	-	-	(191)	-	-	(3,111)	889	204	1,772	1,348	(474)	(173)	362
9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	40	40
9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	102	102
9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	(2,120)	(35,865)	(11,790)	(5,530)	(13,186)	(15,729)	(5,147)	(11,288)	15,420	(7,759)	2,089	222	(90,704)
9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(15,864)	16,684	1,224	146	(3,828)	(1,056)	5,672	95	7,794	(8,750)	4,707	(908)	5,904
9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	(131)	(3)	24	75	(72)	43	(4)	26	(147)	32	4	(12)	(167)
9020	Customer accounts-Meter reading expenses	03002	Vehicle Lease Payments	-	-	-	-	-	-	-	-	(24)	-	-	-	(24)
9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	1,185	(6)	(8)	-	-	(152)	(44)	-	-	-	-	27	1,019
9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	(1,929)	10	15	-	-	258	71	-	-	-	-	(41)	(1,818)
9020	Customer accounts-Meter reading expenses	05010	Office Supplies	(44)	-	-	-	-	(40)	-	-	-	-	-	-	(84)
9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	(18)	-	-	(2,633)	-	-	-	-	-	-	(2,652)
9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	525	12,075
9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	-	-	-	-	-	-	40	58	6	42	46	44	234
9020	Customer accounts-Meter reading expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	-	-	37	-	37
9020	Customer accounts-Meter reading expenses	05377	Cell phone equipment and accessories	-	(16)	-	-	-	-	-	-	-	-	-	-	(16)
9020	Customer accounts-Meter reading expenses	05399	Capitalized Telecom Costs	-	9	-	-	-	-	-	-	-	-	(22)	-	(13)
9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	(34)	395	(309)	(170)	967	1,836	10	(71)	300	261	(168)	1,081	4,077
9020	Customer accounts-Meter reading expenses	05413	Transportation	-	525	(801)	-	158	8,694	948	475	1,683	5,331	934	1,447	19,656
9020	Customer accounts-Meter reading expenses	05414	Lodging	(516)	1,311	(1,720)	-	(316)	-	4,139	(517)	-	2,797	2,400	(482)	7,086
9020	Customer accounts-Meter reading expenses	06111	Contract Labor	28,287	1,439	30,668	11,774	16,377	(48,243)	(957)	(27,119)	(11,588)	19,397	(17,026)	(55,744)	(52,733)
9020	Customer accounts-Meter reading expenses	07443	Uniforms	(635)	6	(134)	(2,026)	(199)	134	24	(136)	(484)	-	-	(366)	(3,818)
9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	360	19	82	1,071	103	(73)	(13)	69	333	-	-	193	2,143
9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	-	-	18	-	-	7	(105)	-	105	(50)	(25)
9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	(6)	(21)	(36)	-	5,547
9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	07607	Telecom Cap Accrual	-	(9)	9	-	-	-	-	-	-	-	-	-	-
9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	9	-	-	-	-	-	-	-	-	-	-
9030	Customer accounts-Customer records and collections	01000	Non-project Labor	15,462	(10,032)	347	(2,113)	(12,852)	(3,925)	(6,084)	(3,530)	(911)	2,176	(2,580)	(1,165)	(25,206)
9030	Customer accounts-Customer records and collections	01008	Expense Labor Accrual	(11,732)	7,332	1,236	(2,084)	(5,370)	5,401	(1,822)	2,059	1,743	1,164	(2,506)	558	(9,831)
9030	Customer accounts-Customer records and collections	02005	Non-Inventory Supplies	(456)	153	(65)	(57)	-	74	(11)	(163)	(27)	129	32	21	(365)
9030	Customer accounts-Customer records and collections	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	(10)	(10)
9030	Customer accounts-Customer records and collections	04590	Utilities	(20)	(208)	(63)	(126)	79	(281)	(81)	-	-	-	(79)	-	(799)
9030	Customer accounts-Customer records and collections	05010	Office Supplies	(191)	978	907	578	754	(317)	(322)	266	(395)	1,181	152	760	4,352
9030	Customer accounts-Customer records and collections	05111	Postage/Delivery Services	181	(111)	43	(73)	436	(24)	21	(3)	171	71	(101)	(192)	418
9030	Customer accounts-Customer records and collections	05411	Meals and Entertainment	(188)	116	301	(19)	193	309	(267)	454	1,285	(459)	9	14	1,768
9030	Customer accounts-Customer records and collections	05412	Spousal & Dependent Travel	-	-	36	-	-	-	-	-	-	-	(5)	-	31
9030	Customer accounts-Customer records and collections	05413	Transportation	150	654	(231)	106	-	(99)	327	(126)	800	(108)	(295)	169	1,348
9030	Customer accounts-Customer records and collections	05414	Lodging	(372)	273	144	-	247	-	-	311	2,037	-	(1,585)	-	1,056
9030	Customer accounts-Customer records and collections	05420	Employee Development	(894)	-	-	-	-	-	-	-	-	-	-	-	(894)
9030	Customer accounts-Customer records and collections	06112	Collection Fees	-	-	-	231	-	-	-	624	-	-	164	271	1,290
9030	Customer accounts-Customer records and collections	07443	Uniforms	-	-	-	-	-	-	85	-	-	-	-	-	85
9030	Customer accounts-Customer records and collections	07444	Uniforms Capitalized	-	-	-	-	-	-	(46)	-	-	-	-	-	(46)
9030	Customer accounts-Customer records and collections	07499	Misc Employee Welfare Exp	38	100	(137)	(385)	27	27	27	784	81	175	(38)	29	730
9030	Customer accounts-Customer records and collections	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	4,423	2,739	5,958	5,135	(49,691)	50,160	3,487	(74,575)	55,282	833	1,790	(37,530)	(31,909)
9076	Customer service-Supervision	04044	Advertising	-	-	-	-	-	-	-	-	(34)	-	-	-	(34)
9090	Customer service-Operating informational and instructional	01000	Non-project Labor	4,165	(3,571)	228	228	228	228	228	342	228	228	228	228	2,987
9090	Customer service-Operating informational and instructional	01008	Expense Labor Accrual	(3,813)	3,329	414	(357)	-	403	23	(482)	403	34	11	23	(13)
9090	Customer service-Operating informational and instructional	04018	Safety	-	-	-	-	-	-	-	-	-	(2,500)	-	-	(2,500)
9090	Customer service-Operating informational and instructional	04021	Promo Other, Misc	-	700	42	-	-	-	-	-	-	-	-	(4,639)	(3,897)
9090	Customer service-Operating informational and instructional	04040	Community Rel&Trade Shows	-	-	(2,894)	-	-	-	-	-	-	-	-	-	(2,894)
9090	Customer service-Operating informational and instructional	04046	Customer Relations & Assist	271	(4,026)	-	-	-	-	(26)	105	-	61	133	-	(3,755)
9090	Customer service-Operating informational and instructional	05010	Office Supplies	-	(100)	(25)	64	-	(255)	-	-	-	-	-	-	(44)
9090	Customer service-Operating informational and instructional	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	(4)	-	-	-	(4)
9090	Customer service-Operating informational and instructional	05411	Meals and Entertainment	(367)	530	53	(74)	(143)	358	111	240	(228)	(597)	44	222	151
9090	Customer service-Operating informational and instructional	05412	Spousal & Dependent Travel	-	10	-	-	-	35	-	-	-	-	-	-	45
9090	Customer service-Operating informational and instructional	05413	Transportation	800	11	456	(587)	(322)	711	921	1,225	(535)	(1,664)	1,052	(57)	2,011
9090	Customer service-Operating informational and instructional	05414	Lodging	-	609	(360)	(307)	(558)	740	473	281	(628)	(773)	767	67	313
9090	Customer service-Operating informational and instructional	05415	Membership Fees	-	-	-	-	(100)	100	(100)	350	-	-	-	-	250
9090	Customer service-Operating informational and instructional	05419	Misc Employee Expense	-	-	19	-	-	-	-	-	-	-	-	-	19
9090	Customer service-Operating informational and instructional	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-	69	-	69
9090	Customer service-Operating informational and instructional	07590	Misc General Expense	-	-	(27)	-	-	-	-	42	(33)	-	-	-	(17)
9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-	-	-	-	-	-	-	-	-	85	-	85
9110	Sales-Supervision	01000	Non-project Labor	7,139	(6,532)	(219)	(227)	(219)	(175)	30	(92)	(70)	(74)	(310)	266	(483)
9110	Sales-Supervision	01008	Expense Labor Accrual	(6,015)	5,371	598	(668)	4	635	116	(657)	616	(12)	(122)	315	150
9110	Sales-Supervision	02005	Non-Inventory Supplies	-	149	-	-	-	-	-	-	-	-	-	-	149
9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	-	42	-	-	-	-	-	-	32	74
9110	Sales-Supervision	04040	Community Rel&Trade Shows	471	(160)	-	5	921	(91)	650	(584)	(310)	(178)	977	(1,428)	275
9110	Sales-Supervision	04044	Advertising	-	-	-	-	-	-	-	-	495	575	-	-	1,070
9110	Sales-Supervision	04046	Customer Relations & Assist	871	(1,629)	-	326	517	7,662	2,260	5,064	400	1,282	1,667	(686)	17,753
9110	Sales-Supervision	05010	Office Supplies	(52)	(5)	(12)	25	-	-	42	-	130	-	-	(36)	94
9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	158	-	(121)	-	-	-	-	-	(73)	(130)	(185)
9110	Sales-Supervision	05312	Long Distance	-	-	-	-	(8)	-	-	-	(5)	-	-	-	(10)
9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	-	(5)	-	-	-	-	-	-	-	(5)
9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	(99)	-	25	(14)
9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	6	-	-	-	3	23	-	(15)	16
9110	Sales-Supervision	05411	Meals and Entertainment	(544)	380	(65)	113	1,406	(326)	74	9	(666)	(446)	125	176	235
9110	Sales-Supervision	05412	Spousal & Dependent Travel	(13)	-	(5)	-	-	-	(114)	-	-	-	-	-	(13)
9110	Sales-Supervision	05413	Transportation	348	808	(796)	10	(1,791)	929	(589)	1,683	350	916	90	(676)	1,273

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
9110	Sales-Supervision	05414	Lodging	(62)	825	(564)	(161)	(764)	397	173	400	(144)	139	743	432	1,413
9110	Sales-Supervision	05415	Membership Fees	-	-	-	-	-	95	-	(130)	-	(35)	-	-	(70)
9110	Sales-Supervision	05419	Misc Employee Expense	(24)	-	-	-	(17)	-	-	(13)	-	-	-	-	(54)
9110	Sales-Supervision	05420	Employee Development	-	-	-	-	-	-	-	-	84	-	-	-	74
9110	Sales-Supervision	06111	Contract Labor	-	-	12,581	-	-	-	-	-	-	-	-	-	12,581
9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	(28)	-	-	-	-	-	-	-	-	(28)
9110	Sales-Supervision	07510	Association Dues	100	(100)	(385)	-	-	-	-	-	-	-	-	-	(385)
9110	Sales-Supervision	07520	Donations	-	-	-	-	-	-	9	-	-	-	-	-	9
9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	(63)	18	(359)	(74)	(3)	303	-	(264)	209	(80)	128	810	604
9120	Sales-Demonstrating and selling expenses	04040	Community Ret&Trade Shows	(2,545)	607	(1,424)	414	(317)	1,324	(1,199)	109	(238)	(2,713)	681	(159)	(5,461)
9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	-	417	2,299	4,142	1,595	-	8,453
9120	Sales-Demonstrating and selling expenses	04048	Customer Relations & Assist	938	(3,000)	(6,968)	9,299	689	(1,051)	(1,825)	(8,054)	(4,410)	(1,461)	1,413	8,976	(5,433)
9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	(161)	-	-	(6)	-	-	-	-	-	-	-	(167)
9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	9	-	(95)	-	-	-	-	-	-	-	-	-	(89)
9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	(600)	-	1,009	-	-	-	452	-	-	-	861
9120	Sales-Demonstrating and selling expenses	05420	Employee Development	-	-	-	-	-	-	(225)	-	-	-	-	-	(225)
9120	Sales-Demonstrating and selling expenses	07510	Association Dues	(630)	(255)	(1,100)	(1,220)	(300)	-	-	(240)	395	-	-	-	(3,350)
9130	Sales-Advertising expenses	04040	Community Ret&Trade Shows	146	830	5	-	2,872	1,193	(895)	1,388	9	-	293	83	5,524
9130	Sales-Advertising expenses	04044	Advertising	(1,442)	(2,749)	55	3,745	3,300	(1,218)	1,406	(1,332)	122	239	(925)	148	1,348
9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	-	1,000	(302)	399	(3,959)	(1,500)	(764)	449	783	(3,884)
9130	Sales-Advertising expenses	05411	Meals and Entertainment	-	-	21	-	-	-	-	-	-	-	-	-	21
9130	Sales-Advertising expenses	07590	Misc General Expense	-	-	-	-	-	-	(449)	-	-	-	-	-	(449)
9200	A&G-Administrative & general salaries	01000	Non-project Labor	6,144	(5,200)	328	398	386	386	307	(541)	(1,518)	(1,271)	(1,254)	(1,268)	(3,106)
9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	12,460	4,919	598	(493)	(8)	597	(17)	(864)	118	(104)	(54)	(135)	17,017
9210	A&G-Office supplies & expense	04070	Insurance-Other	-	-	-	(202)	204	446	(407)	-	(200)	735	(733)	-	(158)
9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	-	-	13	-	-	-	-	-	13
9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	(3)	(9)	-	(82)	(37)	(16)	-	(44)	-	44	41	(108)
9210	A&G-Office supplies & expense	05413	Transportation	124	(1,363)	(574)	-	(1,850)	(732)	(498)	-	99	-	(547)	17	(5,325)
9210	A&G-Office supplies & expense	05414	Lodging	(209)	(173)	(177)	-	(873)	(682)	117	-	393	-	44	(853)	(2,413)
9210	A&G-Office supplies & expense	05418	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	1	1
9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	1,000	-	-	-	-	-	-	1,000
9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-	750	-	-	-	750
9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	(69)	-	-	-	-	-	(69)
9210	A&G-Office supplies & expense	07520	Vendor Comp Sales Tax	(482)	-	-	(5)	-	-	(15)	(14)	-	-	(8)	0	(56)
9210	A&G-Office supplies & expense	08195	Use only for HR exp default ***Formerly t	-	2	-	-	-	-	-	-	-	-	-	8	(155)
9220	A&G-Administrative expense transferred-Credit	03041	Admin & General Expenses	(39,907)	63,851	52,235	147,374	35,793	31,517	(145,516)	130,725	47,424	306,258	(17,089)	(310,600)	302,056
9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	8,228	14,900	37,812	6,367	29,332	28,372	12,568	(125,243)	19,101	8,671	(10,310)	12,819	42,817
9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	(91,100)	131,382	(119,878)	126,056	(15,553)	37,601	(174,551)	(32,107)	24,214	509,117	(391,641)	525,610	539,129
9230	A&G-Outside services employed	08111	Contract Labor	(10)	-	-	-	-	-	-	-	10,060	-	-	20,009	29,990
9230	A&G-Outside services employed	08121	Legal	(4,278)	3,278	(889)	4,004	(2,765)	(5,082)	11,506	15,128	16,683	13,730	17,476	17,431	85,442
9230	A&G-Outside services employed	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	107
9240	A&G-Property insurance	04069	Blueflame Property Insurance	1,876	1,876	(14,715)	459	459	420	420	420	420	420	420	420	(7,107)
9240	A&G-Property insurance	04072	Insurance Capitalized	(1,081)	(1,114)	7,646	(764)	(1,759)	418	16	(187)	(225)	(440)	122	(659)	1,972
9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	77	220	21	-	-	-	28	83	25	(82)	(244)	10	140
9250	A&G-Injuries & damages	04018	Safety	-	-	-	(127)	-	(185)	(10)	-	-	-	-	-	(302)
9250	A&G-Injuries & damages	05418	Settlement	98,618	(664)	(12,829)	3,340	(12,858)	(3,908)	113,443	(1,582)	(8,019)	(2,853)	(10,425)	53,449	215,913
9250	A&G-Injuries & damages	05419	Misc Employee Expense	-	214	-	-	-	-	-	-	-	-	-	-	214
9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	101	(331)	500	-	354	(76)	43	(92)	135	236	293	1,670	2,833
9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	(6,739)	(10,644)	(9,802)	(13,023)	(16,877)	2,128	(8,171)	(10,697)	(3,803)	(10,155)	(8,324)	(9,971)	(106,077)
9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	(16,684)	(21,006)	(19,872)	(25,507)	(30,948)	(1,298)	(17,166)	(20,915)	(9,794)	(20,255)	(16,762)	(19,856)	(220,023)
9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	(539)	(9,481)	(7,588)	(12,132)	(21,009)	15,373	(4,764)	(9,845)	2,477	(8,403)	(6,415)	(8,279)	(70,604)
9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	500	1,443	140	-	-	-	182	545	165	(587)	(1,656)	61	790
9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	(6,005)	(7,427)	(7,089)	(8,978)	(10,470)	(1,480)	(6,251)	(7,391)	(3,936)	(7,223)	(6,020)	(7,088)	(79,359)
9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	112	324	32	-	-	-	41	122	37	(182)	(430)	8	63
9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	(2,576)	(2,500)	(2,517)	(2,957)	(2,842)	(2,024)	(2,391)	(2,454)	(1,993)	(2,507)	(2,144)	(2,456)	(29,359)
9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	6	7	1	-	-	-	1	3	1	(18)	(26)	(2)	(27)
9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	(1,150)	(1,219)	(1,197)	(1,458)	(1,515)	(701)	(1,108)	(1,205)	(848)	(1,210)	(1,023)	(1,188)	(13,822)
9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	11	25	2	-	-	-	3	9	3	(20)	(39)	(0)	(6)
9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	(202)	(59)	(12)	(108)	(379)	621	61	(84)	240	(37)	(19)	(38)	389
9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	15	44	4	-	-	-	5	16	5	(15)	(47)	2	29
9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	323	(110)	(18)	(174)	(606)	994	97	(134)	383	(59)	(114)	(60)	622
9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	22	83	6	-	-	-	8	24	7	(22)	(89)	3	42
9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	272	717	70	-	-	-	90	271	82	(350)	(882)	23	283
9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	423	1,083	105	-	-	-	136	409	123	(579)	(1,405)	29	325
9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	(76)	-	(78)
9260	A&G-Employee pensions and benefits	04018	Safety	-	-	-	-	-	-	-	-	-	-	95	-	95
9260	A&G-Employee pensions and benefits	05010	Office Supplies	-	-	-	-	-	-	-	-	(136)	-	-	-	(136)
9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	97	(373)	-	41	-	-	-	-	-	(236)
9260	A&G-Employee pensions and benefits	05414	Lodging	124	-	-	-	-	92	-	-	-	-	-	-	215
9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	(22)	-	-	-	-	41	-	-	-	-	19
9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	(150)	-	-	880	-	-	-	-	730
9260	A&G-Employee pensions and benefits	07443	Uniforms	419	(4,960)	5,141	(3,715)	3,080	2,027	1,483	(1,268)	331	630	2,264	532	5,983
9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(94)	2,865	(3,932)	1,572	(2,447)	(1,189)	(719)	745	(244)	(389)	(1,537)	(271)	(5,651)
9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirement Exp	(117)	-	-	-	-	-	-	-	-	-	-	-	(117)
9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive P	324	(892)	116	116	105	116	113	(3,183)	(110)	6,524	(850)	(76)	2,304
9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time L	22	(849)	22	22	20	22	22	(12)	13	1,811	(900)	-	196
9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	48	(223)	(93)	(93)	(84)	(93)	(90)	(93)	188	(237)	61	(811)	196
9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	790	(1,789)	748	(539)	1,098	(522)	979	1,987	(1,411)	(774)	(1,017)	757	324
9260	A&G-Employee pensions and benefits	07590	Misc General Expense	(131)	(97)	-	-	-	-	-	(6)	-	-	(36)	-	(345)
9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
9270	A&G-Franchise requirements	07590	Misc General Expense	200	-	-	-	(211)	-	321	(120)	(1,462)	-	-	-	(1,272)
9280	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	-	(68)	(98)	-	-	-	-	-	-	-	(164)
9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	(739)	-	(555)	(68)	(89)	(221)	-	-	(164)	(49)	-	-	(1,885)

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
Variance Oct13-Sep14 vs Oct14-Sep15  
KY - Div 009

Account	Account Description	Sub Account	Sub Account Description	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	Total
9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	(197)	(823)	(1,336)	-	-	-	-	-	-	-	-	(2,356)
9280	A&G-Regulatory commission expenses	05413	Transportation	(1,213)	(3,926)	(2,763)	(5,565)	(120)	-	-	-	-	-	-	-	(13,587)
9280	A&G-Regulatory commission expenses	05414	Lodging	(411)	(781)	(1,025)	(5,177)	(743)	-	-	-	-	-	-	-	(8,137)
9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	(215)	(262)	(618)	(1,299)	(10)	-	-	-	-	-	-	-	(2,394)
9280	A&G-Regulatory commission expenses	06111	Contract Labor	(2,907)	(2,665)	(12,277)	(21,338)	(12,503)	(590)	-	-	(3,659)	-	-	-	(55,929)
9280	A&G-Regulatory commission expenses	06121	Legal	-	-	(33,478)	-	(175,806)	-	-	(968)	2,300	(3,556)	-	-	(211,511)
9280	A&G-Regulatory commission expenses	07499	Misc Employee Welfare Exp	-	1,361	-	-	-	-	-	-	-	-	-	-	1,361
9280	A&G-Regulatory commission expenses	07590	Misc General Expense	10,373	44,764	2,494	4,247	-	(259)	-	-	-	-	-	-	61,620
9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	264	-	-	-	264
9302	Miscellaneous general expenses	04302	Heavy Equipment	52	-	-	-	-	-	-	-	-	-	-	-	52
9302	Miscellaneous general expenses	04307	Heavy Equipment Capitalized	(51)	-	-	-	-	-	-	-	-	-	-	-	(51)
9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	(120)	-	(240)	(360)
9302	Miscellaneous general expenses	05415	Membership Fees	75	-	-	-	-	-	-	-	-	-	200	-	275
9302	Miscellaneous general expenses	05417	Club Dues - Deductible	295	-	-	-	-	-	-	-	250	-	900	-	1,445
9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	(178)	-	-	(178)
9302	Miscellaneous general expenses	07510	Association Dues	(2,975)	(11,400)	14,815	405	(1,220)	1,719	255	330	(9,470)	2,425	5,868	(280)	492
9302	Miscellaneous general expenses	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	388	388
9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	87	-	-	-	-	-	(97)	-	100	-	90
9310	A&G-Rents	04581	Building Lease/Rents	17	17	17	17	17	17	30	-	13	63	56	56	318
9310	A&G-Rents	04590	Utilities	(5,400)	-	-	-	-	-	-	-	-	-	-	-	(5,400)
9320	A&G-Maintenance of general plant	07510	Association Dues	-	-	-	-	-	-	-	-	1,248	-	-	-	1,248
				169,376	216,890	(50,662)	240,367	(315,052)	288,585	(104,657)	(152,720)	256,526	869,215	(332,460)	321,301	1,406,707

Atmos Energy Corporation, Kentucky  
Comparison of Expense Account Balances  
CY10-CY12 and Base Period  
KY - Div 009

Account	Account Description	Calendar 2012	Calendar 2013	Calendar 2014	Base Period	CY13 vs CY12 YOY % Change	CY14 vs CY13 YOY % Change	Base Period vs CY14 YOY % Change
7560	Field measuring and regulating station expenses	-	-	-	98	NA	NA	NA
7590	Production and gathering-Other expenses	-	-	5,000	-	NA	NA	-100%
8140	Storage-Operation supervision and engineering	(3,420)	(3,105)	(2,947)	(293)	-9%	-5%	-90%
8160	Wells expenses	88,032	74,875	93,249	95,740	-15%	25%	3%
8170	Lines expenses	37,711	44,435	43,655	37,050	18%	-2%	-15%
8180	Compressor station expenses	16,074	23,398	30,617	27,319	46%	31%	-11%
8190	Compressor station fuel and power	531	835	849	798	32%	2%	-9%
8200	Storage-Measuring and regulating station expenses	3,591	18,169	5,742	2,897	406%	-68%	-50%
8210	Storage-Purification expenses	3,644	31,872	40,956	49,110	775%	29%	20%
8240	Storage-Other expenses	212	285	338	1,398	34%	19%	313%
8250	Storage well royalties	8,299	11,263	15,578	8,605	36%	38%	-45%
8260	Storage-Rents	-	-	8	-	NA	NA	-100%
8310	Storage-Maintenance of structures and improvements	2,815	2,740	2,729	4,135	5%	0%	52%
8340	Maintenance of compressor station equipment	5,613	2,648	8,432	3,308	-53%	218%	-61%
8350	Maintenance of measuring and regulating station equipment	1,020	348	1,429	2,433	-66%	310%	70%
8360	Processing-Maintenance of purification equipment	288	3,105	2,361	248	978%	-24%	-89%
8370	Maintenance of other equipment	-	-	19	-	NA	NA	-100%
8410	Other storage expenses-Operation labor and expenses	-	-	33,048	130,180	NA	NA	284%
8500	Transmission-Operation supervision and engineering	-	294	-	-	NA	-100%	NA
8520	Communication system expenses	-	-	249	-	NA	NA	-100%
8550	Other fuel and power for Compression	-	-	-	55	NA	NA	NA
8560	Mains expenses	334,295	322,638	366,269	317,021	-3%	14%	-13%
8570	Transmission-Measuring and regulating station expenses	80,341	71,237	64,860	34,581	-11%	-9%	-47%
8610	Transmission-Maintenance supervision and engineering	-	-	19	-	NA	NA	-100%
8630	Transmission-Maintenance of mains	33,371	17,755	7,650	6,924	-47%	-57%	-22%
8640	Transmission-Maintenance of compressor station equipment	-	-	350	-	NA	NA	-100%
8660	Transmission-Maintenance of measuring and regulating station equipment	96	2,603	392	5,819	2624%	-85%	1384%
8700	Distribution-Operation supervision and engineering	1,278,482	1,476,106	1,363,623	1,185,200	16%	-9%	-13%
8710	Distribution load dispatching	498	396	9,879	1,958	-20%	2342%	-80%
8711	Odorization	1,058	10,279	15,970	10,650	871%	55%	-33%
8720	Distribution-Compressor station labor and expenses	-	-	85	-	NA	NA	-100%
8740	Mains and Services Expenses	2,639,329	3,055,144	3,249,290	3,728,876	16%	6%	15%
8750	Distribution-Measuring and regulating station expenses	291,369	347,338	400,406	399,682	19%	15%	0%
8760	Distribution-Measuring and regulating station expenses-Industrial	30,942	37,486	30,325	33,577	21%	-19%	11%
8770	Distribution-Measuring and regulating station expenses-City gate check stations	78,230	133,875	94,570	124,170	71%	-29%	31%
8780	Meter and house regulator expenses	743,304	841,698	997,205	892,601	13%	18%	-10%
8790	Customer Installations expenses	11,636	21,306	2,827	752	83%	-87%	-73%
8800	Distribution-Other expenses	75,788	186,217	117,455	208,870	146%	-37%	78%
8810	Distribution-Rents	429,096	437,733	452,855	445,877	2%	3%	-2%
8850	Distribution-Maintenance supervision and engineering	2,536	2,094	1,168	1,964	-17%	-44%	68%
8860	Distribution-Maintenance of structures and improvements	5,844	8,310	2,462	23,416	47%	-70%	851%
8870	Distribution-Maint of mains	59,175	85,953	94,377	46,092	45%	10%	51%
8890	Maintenance of measuring and regulating station equipment-General	7,308	283	4,702	6,698	-96%	1559%	42%
8900	Maintenance of measuring and regulating station equipment-Industrial	8,309	15,701	10,991	10,626	89%	-30%	-3%
8910	Maintenance of measuring and regulating station equipment-City gate check stations	9,309	8,103	3,632	25,853	-13%	-56%	612%
8920	Maintenance of services	11,253	15,258	9,664	3,581	36%	-37%	-63%
8930	Maintenance of meters and house regulators	55,875	61,809	71,875	105,568	11%	16%	47%
8940	Distribution-Maintenance of other equipment	18,586	24,899	17,585	72,160	34%	-29%	310%
9010	Customer accounts-Operation supervision	2,201	29	-	-	-99%	-100%	NA
9020	Customer accounts-Meter reading expenses	1,314,721	1,487,798	1,483,439	1,203,296	13%	0%	-19%
9030	Customer accounts-Customer records and collections expenses	408,985	311,027	355,483	380,584	-24%	14%	7%
9040	Customer accounts-Uncollectible accounts	224,120	507,630	1,092,228	564,322	126%	115%	-48%
9070	Customer service-Supervision	-	-	34	-	NA	NA	-100%
9090	Customer service-Operating informational and instructional advertising expense	121,314	123,562	128,742	125,350	2%	4%	-3%
9100	Customer service-Miscellaneous customer service	128	-	-	184	-100%	NA	NA
9110	Sales-Supervision	190,142	222,495	237,210	258,061	17%	7%	9%
9120	Sales-Demonstrating and selling expenses	109,271	84,837	79,187	56,175	-22%	-7%	-29%
9130	Sales-Advertising expenses	10,705	20,712	27,261	23,114	93%	32%	-15%
9160	Sales-Miscellaneous sales expenses	220	-	-	-	-100%	NA	NA
9200	A&G-Administrative & general salaries	341,898	399,378	147,070	134,362	17%	-63%	-9%
9210	A&G-Office supplies & expense	764	3,418	12,395	7,610	348%	263%	-39%
9220	A&G-Administrative expense transferred-Credit	10,085,675	11,534,020	12,035,970	13,131,854	14%	4%	9%
9230	A&G-Outside services employed	278,088	127,434	94,898	201,633	-54%	-26%	112%
9240	A&G-Property insurance	145,966	162,755	160,191	84,991	12%	-2%	-47%
9250	A&G-Injuries & damages	768,052	26,448	171,402	232,185	-97%	548%	35%
9260	A&G-Employee pensions and benefits	2,364,096	3,075,042	2,786,394	2,197,915	30%	-9%	-21%
9270	A&G-Franchise requirements	73,303	5,123	1,993	386	-93%	-61%	-81%
9280	A&G-Regulatory commission expenses	183,304	305,517	297,356	11,737	67%	-3%	-96%
9302	Miscellaneous general expenses	39,987	59,608	53,916	42,278	49%	-10%	-22%
9310	A&G-Rents	32,417	58,515	14,405	13,674	81%	-75%	-5%
9320	A&G-Maintenance of general plant	-	-	-	2,010	NA	NA	NA
		23,065,498	25,910,643	26,850,971	26,726,170	12%	4%	0%





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-30**  
**Page 1 of 1**

**REQUEST:**

Provide a schedule of gas operations net income, per Mcf sold, per company books for the base period and the three calendar years preceding the base period. This data should be provided as shown in Schedule 30.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-30\_Att1 - Net Income per Mcf Sold.xls, 1 Page.

Respondents: Gary Smith, Jason Schneider and Greg Waller

**Atmos Energy Corporation**  
**Net Income per MCF Sold**  
**For Calendar Years 2012, 2013, 2014 and Base Period**

Line No.		(In thousands)			Base Period
		CY 2012	CY 2013	CY 2014	
1	<u>Operating Income</u>				
2	Total Operating Revenues	134,778	162,968	196,882	159,872
3					
4	<u>Operating Income Deductions</u>				
5	Operating and Maintenance Expenses:				
6	Purchased Gas Cost	70,663	94,657	118,107	77,033
7	Gross Profit	64,115	68,311	78,775	82,839
8					
9	<u>Operating Expenses</u>				
10	Production Expenses	-	-	5	
11	Natural Gas Storage, Terminalling and Processing Expenses	164	211	276	
12	Transmission Expenses	448	414	440	
13	Distribution Expenses	5,758	6,770	6,951	
14	Customer Accounts Expenses	1,726	1,799	1,839	
15	Customer Service and Informational Expenses	121	124	129	
16	Sales Expenses	310	328	343	
17	Administrative and General Expenses	14,314	15,757	15,776	
18	Bad Debt Expense	224	508	1,092	
19	Total O&M Expenses	23,065	25,911	26,851	26,647
20					
21	Depreciation Expenses	13,926	14,852	16,797	18,253
22	Amortization of Utility Plant Acquisition Adjustment	55	67	49	-
23	Taxes - Other Than Income Taxes	4,317	3,871	4,648	6,438
24	Total Operating Expenses	41,363	44,701	48,345	51,338
25					
26	Operating Income (Loss)	22,752	23,610	30,430	31,501
27					
28	<u>Other Non-Operating Income/Expense</u>				
29	Interest Income	64	83	69	75
30	PBR	2,702	2,659	2,705	2,500
31	Others Income	46	71	61	61
32	Total Non-Operating Income	2,812	2,813	2,835	2,636
33					
34	Long Term Interest Expenses	5,306	6,344	6,342	
35	Short Term Interest Expenses	205	92	77	
36	Donations	329	194	299	
37	Other Non-Operating Expense	437	585	517	
38	Total Non-Operating Expense	6,277	7,215	7,235	7,230
39					
40	Total Other Non-Operating Income/Expense	3,465	4,402	4,400	4,594
41					
42	Income (Loss), Before Income Taxes	19,287	19,208	26,030	26,907
43					
44	<u>Provision (Benefit) for Income Taxes</u>				
45	Current Federal Income Tax	720	1,317	4,868	
46	Current State Income Tax	48	744	2,963	
47	Deferred Federal Income Tax	6,019	4,451	3,079	
48	Deferred State Income Tax	(1,436)	908	(1,238)	
50	Total Provision (Benefit) for Inc Tax	5,351	7,420	9,672	10,467
51					
52	<b>Income Statement - Net Income (Loss)</b>	<b>13,936</b>	<b>11,788</b>	<b>16,358</b>	<b>16,440</b>
53	Mcf Sold	14,279	17,768	19,436	17,415



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-31**  
**Page 1 of 1**

**REQUEST:**

Provide the comparative operating statistics for gas operations as shown in Schedule 31.

**RESPONSE:**

Please see Attachment 1 for the requested information.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-31\_Att1 - Comparative Operating Statistics, 1 Page.

Respondent: Jason Schneider

Atmos Energy Corporation, Kentucky  
Comparative Operating Statistics - Gas Operations  
For the Calendar Years 2012 through 2014  
KY - Division 009

Schedule 31, Page 1 of 1

Line No.	Item (a)	Three Most Recent Calendar Years					
		CY 2014		CY 2013		CY 2012	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1	Cost per MCF of Purchased Gas	5.54	7.57%	5.15	12.20%	4.59	
2	Cost of Propane Gas per MCF Equivalent for Peak Shaving						
3	Cost per MCF of Gas Sold	6.08	14.50%	5.31	8.15%	4.91	
4	Maintenance Cost per Transmission Mile	42.51	-56.77%	98.35	-33.59%	148.08	
5	Maintenance Cost per Distribution Mile	55.02	-2.90%	56.67	19.51%	47.42	
6	Sales Promotion Expense per Customer	1.97	5.08%	1.88	4.55%	1.79	
7	Administration and General Expense per Customer	90.47	0.43%	90.08	8.88%	82.74	
8	Wages and Salaries – Charged Expense – per Average Employee	28,519	-3.95%	29,693	6.52%	27,874	
9	Depreciation Expense:	16,796,962	13.10%	14,851,980	6.65%	13,926,064	
10	Per \$100 of Average Gross Depreciable Plant in Service	3.98	4.90%	3.79	0.52%	3.77	
11	Rents:	384,920	0.73%	382,126	3.92%	367,706	
12	Per \$100 of Average Gross Plant in Service	0.09	-6.57%	0.10	-2.06%	0.10	
13	Property Taxes:	3,547,794	31.97%	2,688,341	-16.51%	3,219,912	
14	Per \$100 of Average Net Plant in Service	0.84	22.41%	0.69	-21.31%	0.87	
15	Payroll Taxes:	350,272	1.83%	343,977	4.81%	328,185	
16	Per Average Employee whose Salary is charged to expense	1,978.94	0.10%	1,976.88	-0.01%	1,977.02	
17	Interest Expense:	6,341,750	-0.03%	6,343,914	19.56%	5,305,967	
18	Per \$100 of Average Debt Outstanding	4.91	-8.33%	5.36	-3.53%	5.55	
19	Per \$100 of Average Plant Investment	1.50	-7.28%	1.62	12.69%	1.44	
20	Per MCF Sold	0.33	-8.24%	0.36	-3.55%	0.37	
21	Meter Reading Expense per Meter	8.31	-0.65%	8.37	12.84%	7.41	



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-32**  
**Page 1 of 1**

**REQUEST:**

List separately the budgeted and actual numbers of full- and part-time employees by employee group, by month and by year, for the three most recent calendar years, the base period, and the forecasted test period.

**RESPONSE:**

Please see Attachment 1 for FY 2013 through FY 2015 headcount for Division 009. The base period and forecasted test period headcount is referenced in the Company's response to FR\_16(8)(g)(2).

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-32\_Att1 - Employee Headcounts by Month.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky  
 Division Employee Count  
 FY 2013 - FY 2015

Fiscal Year 2013						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	43	166	-	209	-	209
November	44	166	-	210	-	210
December	45	165	-	210	-	210
January	44	166	-	210	-	210
February	44	167	-	211	-	211
March	44	168	-	212	-	212
April	43	166	-	209	-	209
May	43	166	-	209	-	209
June	43	167	-	210	-	210
July	44	166	-	210	-	210
August	44	166	-	210	-	210
September	44	166	-	210	-	210

Fiscal Year 2014						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	44	169	-	213	-	213
November	44	173	-	217	-	217
December	44	173	-	217	-	217
January	43	174	-	217	-	217
February	43	175	-	218	-	218
March	43	173	-	216	-	216
April	43	175	-	218	-	218
May	43	176	-	219	-	219
June	43	176	-	219	-	219
July	43	175	-	218	-	218
August	42	175	-	217	-	217
September	42	175	-	217	-	217

Fiscal Year 2015						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	42	176	-	218	-	218
November	42	179	-	221	-	221
December	42	178	-	220	-	220
January	42	176	-	218	-	218
February	42	175	-	217	-	217
March	42	174	-	216	-	216
April	42	173	-	215	-	215
May	41	173	-	214	-	214
June	41	174	-	215	-	215
July	41	175	-	216	-	216
August	41	173	-	214	-	214
September	41	171	-	212	-	212





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-33**  
**Page 1 of 1**

**REQUEST:**

Provide the information requested in Schedule 33 for budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the five most recent calendar years. Explain in detail any variance exceeding 5 percent in any one month.

**RESPONSE:**

Please see Attachment 1 for the requested information.

None of the overall variances for the five complete fiscal years exceed five percent. However, the monthly variances exceed the five percent threshold due to the manner in which payroll is budgeted compared to actuals. The payroll system reflects a cash basis for each month reported. Twice a year, three pay periods occur within the month while other months have two pay periods consistent with the Company's biweekly payroll process. The budget reflects accrual-based accounting and therefore spreads labor costs evenly across budgeted work days.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-33\_Att1 - Wages.xlsx, 5 Page.

Respondents: Greg Waller and Jason Schneider

Atmos Energy Corporation  
Case No. 2015-00343  
Monthly Payroll Variance Analysis - SA 009DIV  
As of September 30, 2011

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

Schedule 33  
Page 1 of 1  
Witness Responsible  
Waller

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2011										
201010	Hourly	598,510	53,027	651,536	601,211	78,576	679,787	0.5%	48.2%	4.3%
	Salaried	159,012		159,012	178,117		178,117	12.0%		12.0%
201011	Hourly	627,017	93,369	720,386	593,549	75,983	669,532	-5.3%	-18.6%	-7.1%
	Salaried	166,585		166,585	153,944	499	154,443	-7.6%		-7.3%
201012	Hourly	655,521	83,284	738,804	882,282	103,123	985,405	34.6%	23.8%	33.4%
	Salaried	174,158		174,158	240,898	1,926	242,824	38.3%		39.4%
201101	Hourly	598,510	83,284	681,793	583,338	42,235	625,573	-2.5%	-49.3%	-8.2%
	Salaried	159,012		159,012	147,423		147,423	-7.3%		-7.3%
201102	Hourly	570,018	83,284	653,301	581,549	39,298	620,847	2.0%	-52.8%	-5.0%
	Salaried	151,443		151,443	158,641	315	158,957	4.8%		5.0%
201103	Hourly	655,521	63,114	718,634	589,466	37,249	626,715	-10.1%	-41.0%	-12.8%
	Salaried	174,158		174,158	158,971		158,971	-8.7%		-8.7%
201104	Hourly	598,510	47,984	646,493	586,329	29,061	615,389	-2.0%	-39.4%	-4.8%
	Salaried	159,012		159,012	151,494		151,494	-4.7%		-4.7%
201105	Hourly	627,017	58,070	685,087	587,443	38,803	626,246	-6.3%	-33.2%	-8.6%
	Salaried	166,585		166,585	146,908		146,908	-11.8%		-11.8%
201106	Hourly	627,059	47,984	675,043	590,515	31,446	621,961	-5.8%	-34.5%	-7.9%
	Salaried	166,585		166,585	185,143		185,143	11.1%		11.1%
201107	Hourly	598,549	53,027	651,576	884,553	75,563	960,116	47.8%	42.5%	47.4%
	Salaried	159,012		159,012	257,439		257,439	61.9%		61.9%
201108	Hourly	655,564	47,984	703,548	578,093	44,285	622,378	-11.8%	-7.7%	-11.5%
	Salaried	174,158		174,158	171,707		171,707	-1.4%		-1.4%
201109	Hourly	627,059	58,070	685,129	571,944	54,945	626,890	-8.8%	-5.4%	-8.5%
	Salaried	166,585		166,585	156,366		156,366	-6.1%		-6.1%
Grand Total		9,415,156	772,479	10,187,635	9,737,325	653,307	10,390,632	3.4%	-15.4%	2.0%

\*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

Atmos Energy Corporation  
Case No. 2015-00343  
Monthly Payroll Variance Analysis - SA 009DIV  
As of September 30, 2012

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

Schedule 33  
Page 1 of 1  
Witness Responsible  
Waller

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2012										
201110	Hourly	591,427	58,186	649,613	596,012	52,312	648,324	0.8%	-10.1%	-0.2%
	Salaried	174,568		174,568	154,340		154,340	-11.6%		-11.6%
201111	Hourly	619,596	103,031	722,627	591,452	54,317	645,769	-4.5%	-47.3%	-10.6%
	Salaried	182,879		182,879	154,746		154,746	-15.4%		-15.4%
201112	Hourly	619,596	91,827	711,423	893,386	74,079	967,465	44.2%	-19.3%	36.0%
	Salaried	182,879		182,879	236,023		236,023	29.1%		29.1%
201201	Hourly	619,596	91,827	711,423	596,218	42,001	638,219	-3.8%	-54.3%	-10.3%
	Salaried	182,879		182,879	154,955		154,955	-15.3%		-15.3%
201202	Hourly	591,427	91,802	683,229	597,642	41,916	639,558	1.1%	-54.3%	-6.4%
	Salaried	174,568		174,568	155,123		155,123	-11.1%		-11.1%
201203	Hourly	619,596	69,418	689,014	606,910	32,367	639,278	-2.0%	-53.4%	-7.2%
	Salaried	182,879		182,879	155,070		155,070	-15.2%		-15.2%
201204	Hourly	591,427	52,587	644,014	598,754	34,878	633,632	1.2%	-33.7%	-1.6%
	Salaried	174,568		174,568	155,108		155,108	-11.1%		-11.1%
201205	Hourly	647,752	63,838	711,590	603,991	39,814	643,805	-6.8%	-37.6%	-9.5%
	Salaried	191,194		191,194	156,744		156,744	-18.0%		-18.0%
201206	Hourly	591,427	52,587	644,014	912,195	74,126	986,321	54.2%	41.0%	53.2%
	Salaried	174,568		174,568	233,592		233,592	33.8%		33.8%
201207	Hourly	619,596	58,211	677,807	606,825	45,839	652,664	-2.1%	-21.3%	-3.7%
	Salaried	182,879		182,879	158,626		158,626	-13.3%		-13.3%
201208	Hourly	647,752	52,637	700,389	606,800	52,662	659,462	-6.3%	0.0%	-5.8%
	Salaried	191,194		191,194	163,464		163,464	-14.5%		-14.5%
201209	Hourly	563,271	63,763	627,034	614,868	41,168	656,036	9.2%	-35.4%	4.6%
	Salaried	166,252		166,252	159,791		159,791	-3.9%		-3.9%
Grand Total		9,483,774	849,714	10,333,488	9,862,636	585,480	10,448,117	4.0%	-31.1%	1.1%

\*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

Atmos Energy Corporation  
Case No. 2015-00343  
Monthly Payroll Variance Analysis - SA 009DIV  
As of September 30, 2013

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

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Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2013										
201210	Hourly	723,627	35,951	759,579	621,524	47,076	668,600	-14.1%	30.9%	-12.0%
	Salaried	209,816		209,816	161,336		161,336	-23.1%		-23.1%
201211	Hourly	692,875	81,377	774,252	929,189	79,094	1,008,283	34.1%	-2.8%	30.2%
	Salaried	200,692		200,692	257,439		257,439	28.3%		28.3%
201212	Hourly	662,126	70,019	732,145	621,717	44,406	666,123	-6.1%	-36.6%	-9.0%
	Salaried	191,571		191,571	183,933		183,933	-4.0%		-4.0%
201301	Hourly	723,627	70,019	793,646	619,579	50,221	669,800	-14.4%	-28.3%	-15.6%
	Salaried	209,816		209,816	184,659		184,659	-12.0%		-12.0%
201302	Hourly	631,377	70,019	701,396	626,062	44,311	670,372	-0.8%	-36.7%	-4.4%
	Salaried	182,447		182,447	172,836		172,836	-5.3%		-5.3%
201303	Hourly	662,126	47,308	709,434	633,581	41,034	674,615	-4.3%	-13.3%	-4.9%
	Salaried	191,571		191,571	228,807		228,807	19.4%		19.4%
201304	Hourly	692,875	30,270	723,145	630,106	47,142	677,248	-9.1%	55.7%	-6.3%
	Salaried	200,692		200,692	166,398		166,398	-17.1%		-17.1%
201305	Hourly	723,627	41,629	765,256	952,973	60,588	1,013,561	31.7%	45.5%	32.4%
	Salaried	209,816		209,816	255,260		255,260	21.7%		21.7%
201306	Hourly	631,377	30,270	661,647	637,777	48,981	686,758	1.0%	61.8%	3.8%
	Salaried	182,447		182,447	173,346		173,346	-5.0%		-5.0%
201307	Hourly	723,627	35,951	759,579	636,187	48,357	684,544	-12.1%	34.5%	-9.9%
	Salaried	209,816		209,816	168,582		168,582	-19.7%		-19.7%
201308	Hourly	692,875	30,270	723,145	633,674	59,822	693,496	-8.5%	97.6%	-4.1%
	Salaried	200,692		200,692	168,670		168,670	-16.0%		-16.0%
201309	Hourly	662,096	41,629	703,725	631,027	86,609	717,636	-4.7%	108.0%	2.0%
	Salaried	191,571		191,571	170,200		170,200	-11.2%		-11.2%
Grand Total		10,603,181	584,712	11,187,893	10,464,861	657,642	11,122,503	-1.3%	12.5%	-0.6%

\*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

Atmos Energy Corporation  
Case No. 2015-00343  
Monthly Payroll Variance Analysis - SA 009DIV  
As of September 30, 2014

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

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Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2014										
201310	Hourly	725,099	49,823	774,921	636,476	53,745	690,221	-12.2%	7.9%	-10.9%
	Salaried	191,437		191,437	169,717		169,717	-11.3%		-11.3%
201311	Hourly	663,446	49,823	713,268	948,734	92,521	1,041,255	43.0%	85.7%	46.0%
	Salaried	174,786		174,786	259,114		259,114	48.2%		48.2%
201312	Hourly	694,275	49,823	744,098	633,540	53,856	687,396	-8.7%	8.1%	-7.6%
	Salaried	183,108		183,108	174,768		174,768	-4.6%		-4.6%
201401	Hourly	725,099	49,823	774,921	631,985	83,970	715,955	-12.8%	68.5%	-7.6%
	Salaried	191,437		191,437	172,717		172,717	-9.8%		-9.8%
201402	Hourly	632,609	49,823	682,432	640,644	80,129	720,773	1.3%	60.8%	5.6%
	Salaried	166,464		166,464	172,458		172,458	3.6%		3.6%
201403	Hourly	663,446	49,823	713,268	637,205	51,980	689,185	-4.0%	4.3%	-3.4%
	Salaried	174,786		174,786	176,105		176,105	0.8%		0.8%
201404	Hourly	694,275	49,823	744,098	641,213	47,870	689,083	-7.6%	-3.9%	-7.4%
	Salaried	183,108		183,108	172,376		172,376	-5.9%		-5.9%
201405	Hourly	694,275	49,823	744,098	957,264	74,630	1,031,894	37.9%	49.8%	38.7%
	Salaried	183,108		183,108	262,054		262,054	43.1%		43.1%
201406	Hourly	663,446	49,823	713,268	650,368	49,266	699,634	-2.0%	-1.1%	-1.9%
	Salaried	174,786		174,786	174,537		174,537	-0.1%		-0.1%
201407	Hourly	725,099	49,823	774,921	660,225	54,271	714,496	-8.9%	8.9%	-7.8%
	Salaried	191,437		191,437	174,996		174,996	-8.6%		-8.6%
201408	Hourly	663,446	49,823	713,268	651,788	64,093	715,881	-1.8%	28.6%	0.4%
	Salaried	174,786		174,786	179,432		179,432	2.7%		2.7%
201409	Hourly	694,251	49,823	744,074	653,846	56,493	710,339	-5.8%	13.4%	-4.5%
	Salaried	183,108		183,108	168,056		168,056	-8.2%		-8.2%
Grand Total		10,411,111	597,872	11,008,984	10,599,618	762,824	11,362,442	1.8%	27.6%	3.2%

\*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

Atmos Energy Corporation  
Case No. 2015-00343  
Monthly Payroll Variance Analysis - SA 009DIV  
As of September 30, 2015

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

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Waller

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2015										
201410	Hourly	760,336	58,190	818,526	1,012,656	109,405	1,122,061	33.2%	88.0%	37.1%
	Salaried	182,670		182,670	261,445		261,445	43.1%		43.1%
201411	Hourly	663,337	58,190	721,528	680,149	83,518	763,667	2.5%	43.5%	5.8%
	Salaried	158,842		158,842	178,285		178,285	12.2%		12.2%
201412	Hourly	760,336	58,190	818,526	688,205	47,541	735,746	-9.5%	-18.3%	-10.1%
	Salaried	182,670		182,670	172,878		172,878	-5.4%		-5.4%
201501	Hourly	728,009	58,190	786,199	682,313	52,190	734,503	-6.3%	-10.3%	-6.6%
	Salaried	174,729		174,729	172,248		172,248	-1.4%		-1.4%
201502	Hourly	663,337	58,190	721,528	669,760	51,511	721,270	1.0%	-11.5%	0.0%
	Salaried	158,842		158,842	171,534		171,534	8.0%		8.0%
201503	Hourly	728,009	58,190	786,199	664,588	78,411	742,999	-8.7%	34.7%	-5.5%
	Salaried	174,729		174,729	170,480		170,480	-2.4%		-2.4%
201504	Hourly	728,009	58,190	786,199	668,843	54,032	722,875	-8.1%	-7.1%	-8.1%
	Salaried	174,729		174,729	174,757		174,757	0.0%		0.0%
201505	Hourly	695,676	58,190	753,866	1,001,002	87,778	1,088,780	43.9%	50.8%	44.4%
	Salaried	166,782		166,782	248,318		248,318	48.9%		48.9%
201506	Hourly	728,009	58,190	786,199	675,374	57,583	732,957	-7.2%	-1.0%	-6.8%
	Salaried	174,729		174,729	158,726		158,726	-9.2%		-9.2%
201507	Hourly	756,369	58,190	814,559	674,570	59,200	733,770	-10.8%	1.7%	-9.9%
	Salaried	182,670		182,670	157,728		157,728	-13.7%		-13.7%
201508	Hourly	692,054	58,190	750,244	670,073	81,436	751,509	-3.2%	39.9%	0.2%
	Salaried	166,782		166,782	163,768		163,768	-1.8%		-1.8%
201509	Hourly	724,114	58,190	782,304	664,601	75,810	740,411	-8.2%	30.3%	-5.4%
	Salaried	174,729		174,729	192,205		192,205	10.0%		10.0%
Grand Total		10,700,494	698,283	11,398,778	10,974,506	838,415	11,812,921	2.6%	20.1%	3.6%

\*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-34**  
**Page 1 of 2**

**REQUEST:**

Provide all wage, compensation, and employee benefits studies, analyses, or surveys conducted since Atmos's last rate case or that are currently utilized by Atmos.

**RESPONSE:**

The employee compensation component of Total Rewards was implemented effective October 1, 1998. The compensation component was designed to be fluid and adaptable to change with periodic formalized studies necessary when there is substantial market movement. In an effort to better align pay with skills, peer equity and market, Atmos Energy conducted an enterprise-wide job study of 13 positions in the Engineering and Storage & Compression groups from July 2014 - December 2014, with increases occurring in January 2015. In addition, Atmos Energy participates in various compensation surveys. These compensation surveys are conducted by third parties on an annual basis and report on various compensation elements (base pay, short and long term incentive, etc.). These survey reports are from general industry as well as the natural gas industry. For FY 2015, Atmos Energy participated in approximately 21 compensation surveys, which are listed in Attachment 1. New and reevaluated jobs are market priced and an annual merit budget is recommended each year to Atmos Energy's Management Committee for consideration.

The outside compensation surveys and studies list in Attachment 1 are Proprietary and Confidential. Furthermore, these surveys and studies are maintained and used by the corporation in the ordinary course of business at the Company's corporate offices in Dallas, Texas. Please contact Mr. Eric Wilen at 214-206-2862 to make arrangements to review these materials in the Company's Dallas office.

Please see Confidential Attachment 1 and Confidential Attachment 2 for the FY 2015 Pension Account Plan disclosure report and the FY 2015 Pension Account Plan valuation report, respectively.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-34\_Att1 - HR Surveys and Studies Index \_FY2015.pdf, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-34\_Att2 - 2015 PAP Disclosure Report (CONFIDENTIAL).pdf, 37 Pages.

**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-34**  
**Page 2 of 2**

ATTACHMENT 3 - Atmos Energy Corporation, Staff\_1-34\_Att3 - Atmos Energy  
FYE2015 PAP Report (CONFIDENTIAL).pdf, 50 Pages.

Respondent: Greg Waller

CONFIDENTIAL AND VOLUMINOUS INDEX

1. 2015 Hewitt Energy Marketing and Trading Survey - U.S.
2. 2015 Aon Hewitt High Demand IT Compensation and Practices Survey
3. 2015 US Mercer Contact Center - U.S.
4. 2015 US Mercer Contact Center Policies Survey
5. 2015 SGA Energy Compensation Survey - U.S.
6. 2015 TW American Gas Association Survey – US
7. 2015 TW CDB General Industry Executive Compensation Survey - US – Regression
8. 2015 TW CDB General Industry Executive Compensation Survey – US
9. 2015 TW CDB General Industry Middle Management & Professional Compensation Survey – US
10. 2015 TW CDB Energy Services Executive Compensation Survey – US
11. 2015 TW CDB Energy Services Middle Management & Professional Compensation Survey – US
12. 2015 TW CDB Energy Services Executive Compensation Survey - US – Regression
13. 2015 TW Energy Marketing and Trading Executive Survey - U.S.
14. 2015 TW Energy Marketing and Trading MMPS (Org Wtd) - U.S.
15. 2015 Natural Gas Gathering and Processing Industry Compensation Survey
16. 2015 US Natural Gas Transmission Industry Survey
17. 2015 Hay Group Energy Survey
18. 2015-2016 WorldatWork Salary Budget Survey
19. 2015 WorldatWork Promo Survey
20. 2015 WorldatWork Recognition Programs Survey
21. 2015 WorldatWork Total Rewards & Practices Results
22. Engineering/Storage & Compression FY 2015 Pay Adjustments Summary prepared by Compensation Department – December 15, 2014



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-35**  
**Page 1 of 1**

**REQUEST:**

For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in 2014, 2015, the base period, and the forecasted test period.

**RESPONSE:**

Please see Attachment 1. Merit increases are effective at the beginning of each fiscal year on October 1. For the last several years, the targeted average increase has been 3.0%. For 2014 and 2015 the average targeted increase was 3.0%.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-35\_Att1 - Merit Wage Increases.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division  
FY 2014, FY 2015 and FY 2016 Merit Wage Increases

	Non-exempt Increase Amount	Non-exempt Increase %	Exempt Increase Amount	Exempt Increase %	Total
FY 2014	\$ 213,278.69	2.67%	\$ 125,724.82	3.25%	\$ 339,003.51
FY 2015	\$ 256,695.96	2.94%	\$ 109,747.04	2.84%	\$ 366,443.00
FY 2016	\$ 271,960.35	3.11%	\$ 106,596.10	2.82%	\$ 378,556.45



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-36**  
**Page 1 of 1**

**REQUEST:**

Provide a schedule reflecting the salaries and other compensation of each executive officer for the base period and three most recent calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each officer, and to whom each officer reports. For employees elected to executive officer status since the beginning of the test year in Atmos's most recent rate case, provide the salaries for the persons they replaced.

**RESPONSE:**

Please see Attachment 1 and Attachment 2 for the requested information.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-36\_Att1 - Executive Officers' Compensation.xlsx, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-36\_Att2 - Exec Direct Reports and Annual Percent Increase.xlsx, 1 Page.

Respondent: Greg Waller



**Atmos Energy Corporation  
Executive Officer  
Gross Compensation Expense  
Base Period**

**Base Period**

Title	Regular Compensation	Other Compensation	Total	Notes
Chairman of the Board	-	-	-	
President, and CEO	\$ 951,527.03	\$ 4,125,172.79	\$ 5,076,699.82	(1)
Senior Vice President, Utility Operations	\$ 362,264.29	\$ 647,430.59	\$ 1,009,694.88	(2)
Senior Vice President, Chief Financial Officer	\$ 428,258.81	\$ 1,191,883.34	\$ 1,620,142.15	
Senior Vice President, Non-Utility Operations	\$ 310,944.21	\$ 277,242.95	\$ 588,187.16	
Senior Vice President and General Counsel	\$ 377,919.35	\$ 645,426.86	\$ 1,023,346.21	
Senior Vice President, Human Resources	\$ 490,235.58	\$ 1,170,901.78	\$ 1,661,137.36	(3)
<b>Total Gross Compensation</b>	<b>\$ 2,921,149.27</b>	<b>\$ 8,058,058.31</b>	<b>\$ 10,979,207.58</b>	

(1) Title changed from President and CEO to CEO in Oct 2015

(2) Title changed from Sr VP, Utility Operations to Sr VP Safety & Enterprise Services in Oct 2015

(3) Title changed from Executive VP to President & COO in Oct 2015

**Atmos Energy Corporation**  
**Executive Officer**  
**Gross Compensation Expense**  
**FY15**

<b>Title</b>	<b>Regular Compensation</b>	<b>Other Compensation</b>	<b>Total</b>	<b>Notes</b>
Chairman of the Board	-	-	-	N/A
President and CEO	\$ 938,698.63	\$ 4,336,643.16	\$ 5,275,341.79	
Senior Vice President, Utility Operations	\$ 357,449.10	\$ 658,269.36	\$ 1,015,718.46	
Senior Vice President, Chief Financial Officer	\$ 422,566.45	\$ 1,258,803.70	\$ 1,681,370.15	
Senior Vice President, Non-Utility Operations	\$ 306,823.10	\$ 278,612.86	\$ 585,435.96	
Senior Vice President and General Counsel	\$ 372,896.82	\$ 666,510.94	\$ 1,039,407.76	
Senior Vice President, Human Resources	\$ 426,703.14	\$ 1,186,671.96	\$ 1,613,375.10	(1)
<b>Total Gross Compensation</b>	<b>\$ 2,825,137.24</b>	<b>\$ 8,385,511.98</b>	<b>\$ 11,210,649.22</b>	

(1) Title changed from Sr VP, HR to Executive VP in Jan 2015

**Atmos Energy Corporation**  
**Executive Officer**  
**Gross Compensation Expense**  
**FY14**

<b>Title</b>	<b>Regular Compensation</b>	<b>Other Compensation</b>	<b>Total</b>	<b>Notes</b>
Chairman of the Board	\$ -	\$ -	\$ -	N/A
President and CEO	\$ 906,311.06	\$ 4,095,560.43	\$ 5,001,871.49	
Senior Vice President, Utility Operations	\$ 347,077.16	\$ 584,011.61	\$ 931,088.77	
Senior Vice President, Chief Financial Officer	\$ 405,323.56	\$ 1,055,372.23	\$ 1,460,695.79	
Senior Vice President, Non-Utility Operations	\$ 297,908.44	\$ 424,093.31	\$ 722,001.75	
Senior Vice President and General Counsel	\$ 362,017.05	\$ 642,577.18	\$ 1,004,594.23	
Senior Vice President, Human Resources	\$ 335,878.61	\$ 633,203.45	\$ 969,082.06	
<b>Total Gross Compensation</b>	<b>\$ 2,654,515.88</b>	<b>\$ 7,434,818.21</b>	<b>\$ 10,089,334.09</b>	

**Atmos Energy Corporation**  
**Executive Officer**  
**Gross Compensation Expense**  
**FY13**

<b>Title</b>	<b>Regular Compensation</b>	<b>Other Compensation</b>	<b>Total</b>	<b>Notes</b>
Chairman of the Board, President, and CEO	\$ 868,260.07	\$ 4,014,704.39	\$ 4,882,964.46	
Senior Vice President, Utility Operations	\$ -	\$ -	\$ -	N/A
Senior Vice President, Chief Financial Officer	\$ 374,769.20	\$ 589,656.70	\$ 964,425.90	
Senior Vice President, Non-Utility Operations	\$ 291,764.37	\$ 428,191.72	\$ 719,956.09	
Senior Vice President and General Counsel	\$ 351,512.72	\$ 645,550.73	\$ 997,063.45	
Senior Vice President, Human Resources	\$ 326,132.42	\$ 632,650.78	\$ 958,783.20	
<b>Total Gross Compensation</b>	<b>\$ 2,212,438.78</b>	<b>\$ 6,310,754.32</b>	<b>\$ 8,523,193.10</b>	

Atmos Energy Corporation  
Executive Direct Reports and Annual Percentage Increase  
2013-2015

Job Title	Executive	Year	% of Annual Increase	Effective Date of Increase	Direct Reports	Comments
Executive Chairman	Bob Best	2013	3%	1/1/2013	-	retired 4/1/2013
President & CEO	Kim Cocklin	2015	3%	1/1/2015	5	job title changed to CEO only in 2015
President & CEO	Kim Cocklin	2014	5%	1/1/2014	5	
President & CEO	Kim Cocklin	2013	3%	1/1/2013	5	
Sr VP & CFO	Bret Eckert	2015	3%	1/1/2015	7	
Sr VP & CFO	Bret Eckert	2014	7.5%	1/1/2014	7	
Sr VP & CFO	Bret Eckert	2013	10%	1/1/2013	7	
President & COO	Mike Haefner	2015	3%	1/1/2015	12	job title change in 2015
Sr VP Human Resources	Mike Haefner	2014	3%	1/1/2014	12	
Sr VP Human Resources	Mike Haefner	2013	3%	1/1/2013	12	
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2015	3%	1/1/2015	7	
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2014	3%	1/1/2014	7	
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2013	3%	1/1/2013	7	
Sr VP Safety & Enterprise Services	Marvin Sweetin	2015	3%	1/1/2015	5	job title change in 2015
Sr VP Utility Operations	Marvin Sweetin	2014	3%	1/1/2014	5	
Sr VP Utility Operations	Marvin Sweetin	2013	3%	1/1/2013	5	

**Note 1: All named officers have enterprise-wide responsibility**

**Note 2: Officer increases are generally effective January 1 of a given Fiscal Year. Comprehensive officer compensation information is also available in public Proxy statements**



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-37**  
**Page 1 of 1**

**REQUEST:**

Describe in detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

**RESPONSE:**

For all expense types other than Heavy Equipment, the capitalization rate is consistent with the capitalization rate used for labor. Labor capitalization rates for field employees and others directly involved in operations (engineers, for example) are determined by the time coding that each employee puts on his or her timesheet. Capitalization rates for administrative and office staff are set to reflect the function the department performs or the overall division average capitalization rate as appropriate. For the base period, the capitalization rate includes six months of actual results in which rates were determined as described above and six months of budgeted rates. Heavy equipment was capitalized at a rate of 98% beginning in FY 2010 due to the nature of use is almost exclusively on capital projects.

Respondent: Greg Waller





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-38**  
**Page 1 of 1**

**REQUEST:**

Provide all current labor contracts and the most recent labor contracts previously in effect.

**RESPONSE:**

There are no collective bargaining employees in the Kentucky division.

Respondent: Mark Martin



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-39**  
**Page 1 of 1**

**REQUEST:**

Provide each group medical insurance policy that Atmos currently maintains.

**RESPONSE:**

Please see Attachment 1 for the Company's Group Medical Plan.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-39\_Att1 - Atmos Group Medical Plan.pdf, 100 Pages.

Respondent: Mark Martin



CASE NO. 2015-00343  
ATTACHMENT 1  
TO STAFF DR NO. 1-39

# **Atmos Energy Corporation Group Medical Plan**

## **Summary Plan Description**

Effective January 1, 2015



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## SCHEDULE OF COVERAGE

### HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION

**(NOTE: The High Deductible Medical Benefit Option is structured to be compatible with a health savings account (an “HSA”).)**

<b>Deductibles and Out-of-Pocket Maximums</b>		
	Network	Out-of-Network
Individual Deductible	\$2,500	\$5,000
Family Deductible	\$5,000	\$10,000
Individual Out-of-Pocket Maximum	\$2,500	\$5,000
Family Out-of-Pocket Maximum	\$5,000	\$10,000
Percentage of Covered Medical Expenses*	100%	70%
<b>Calendar Year Maximum Benefits</b>		
Outpatient Physical Therapy	35 visits	
Outpatient Speech Therapy	35 visits	
Outpatient Occupational Therapy	35 visits	
Spinal Manipulations (Chiropractic Services)	35 visits	
Employee Assistance Program	Up to 6 visits at no charge	

\* After the Deductible is met, and for Network benefits, before the Deductible is met with respect to preventive care. (Out-of-Network benefits are not available for preventive care under the High Deductible Medical Benefit Option.)

## SCHEDULE OF COVERAGE

### PREFERRED PROVIDER ORGANIZATION PLAN

<b>Deductibles and Out-of-Pocket Maximums</b>		
	Network	Out-of- Network
Combined Individual Deductible*		\$500
Combined Family Deductible*		\$1,000
Office Visit Co-payment for Primary Care Physician	\$10**	NA***
Office Visit Co-payment for Specialist	\$50**	NA***
Urgent Care Co-payment	\$35**	NA***
Individual Out-of-Pocket Maximum	\$1,500	\$3,000
Family Out-of-Pocket Maximum	\$3,000	\$6,000
Percentage of Covered Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	90%	70%
Percentage of Covered Expenses for Preventive Care Payable	100%	NA***
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%	100%
<b>Calendar Year Maximum Benefits</b>		
Outpatient Physical Therapy		35 visits
Outpatient Speech Therapy		35 visits
Outpatient Occupational Therapy		35 visits
Spinal Manipulations (Chiropractic Services)		35 visits
Employee Assistance Program		Up to 6 visits at no charge

\* The Individual and Combined Family Deductibles do not apply to office visits to a Primary Care Physician or Specialist or to wellness benefits or the Urgent Care Co-payment. The Individual and Combined Family Deductibles apply to the Out-of-Pocket Maximums.

\*\* The Network Co-payments apply toward the Out-of-Pocket Maximums.

\*\*\* There is no Co-payment for Out-of-Network office visits; Out-of-Network office visits are subject to the Deductible and coinsurance and reimbursed at the Out-of-Network level, subject to reasonable and customary limits.

## SCHEDULE OF COVERAGE

### EXCLUSIVE PROVIDER ORGANIZATION PLAN

<b>Co-payments and Out-of-Pocket Maximums</b>	
Combined Individual Deductible*	\$250
Combined Family Deductible	\$500
Individual Out-of-Pocket Maximum	\$750
Combined Out-of-Pocket Maximum***	\$1,500
Office Visit Co-payment for Primary Care Physician	\$10**
Office Visit Co-payment for Specialist	\$50**
Urgent Care Co-payment	\$35**
Nurse Practitioner Individual Co-payment	\$10
Emergency Room Co-payment	\$150
Percentage of Covered Expenses Payable for Network Covered Services (There are no benefits payable for services received outside the network)	100%
<b>Calendar Year Maximum Benefits</b>	
Outpatient Physical Therapy	35 visits
Outpatient Speech Therapy	35 visits
Outpatient Occupational Therapy	35 visits
Spinal Manipulations (Chiropractic Services)	35 visits
Employee Assistance Program	Up to 6 visits at no charge

\* The Individual and Combined Family Deductibles do not apply to office visits to a Primary Care Physician or Specialist, Urgent Care Co-payments, Emergency Room Co-payments or to wellness benefits. The Individual and Combined Family Deductibles apply to the Out-of-Pocket Maximums.

\*\* The Network Co-payments apply toward the Out-of-Pocket Maximums.



## SCHEDULE OF COVERAGE

### OUT-OF-AREA MEDICAL BENEFIT OPTION

**(NOTE: The Out-Of-Area Medical Benefit Option is only available to eligible employees who do not have access to Network coverage. The Plan Administrator will notify you if the Out-Of-Area Medical Benefit Option is available to you.)**

<b>Deductibles and Out-of-Pocket Maximums</b>	
Individual Deductible	\$300
Family Deductible	\$600
Individual Out-of-Pocket Maximum	\$2,500
Family Out-of-Pocket Maximum	\$5,000
Percentage of Covered Medical Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	80%
Percentage of Covered Preventive Care Expenses Payable	100%
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%
<b>Calendar Year Maximum Benefits</b>	
Outpatient Physical Therapy	35 visits
Outpatient Speech Therapy	35 visits
Outpatient Occupational Therapy	35 visits
Spinal Manipulations (Chiropractic Services)	35 visits
Employee Assistance Program	Up to 6 visits at no charge

## SCHEDULE OF COVERAGE

### PRESCRIPTION DRUG BENEFIT

**Except as otherwise noted, the Prescription Drug benefits outlined below are included with all Medical Benefit Options in the Medical Plan except the High Deductible Medical Benefit Option\*.**

<b>Retail Pharmacy</b>	
Co-payment for a 30-day supply of a Generic Covered Drug**	25%, up to \$10 Per-Prescription Maximum Co-payment
Co-payment for a 30-day supply of a Preferred Brand Name Covered Drug	25%, up to \$75 per-Prescription Maximum Co-payment
Co-payment for a 30-day supply of a Non-Preferred Brand Name Covered Drug	35%, up to \$150 Per-Prescription Maximum Co-payment
<b>Mail Service Prescriptions</b>	
Co-payment for a 90-day supply of a Generic Covered Drug**	25%, up to \$20 Per-Prescription Maximum Co-payment
Co-payment for a 90-day supply of a Preferred Brand Name Covered Drug	25%, up to \$150 Per-Prescription Maximum Co-payment
Co-payment for a 90-day supply of a Non-Preferred Brand Name Covered Drug	35%, up to \$300 Per-Prescription Maximum Co-payment

<b>Prescription Drug Out-of-Pocket Maximum</b>	<b>PPO Medical Benefit Option</b>	<b>EPO Medical Benefit Option</b>	<b>Out of Area Medical Benefit Option</b>
Individual	\$6,350	\$6,350	\$2,500
Family	\$12,700	\$12,700	\$5,000

\* Participants enrolled in the High Deductible Medical Benefit Option will be responsible for paying 100% of the cost of Prescription Drugs (other than toward preventative maintenance Prescription Drugs). Amounts paid for Prescription Drugs will count toward the Participant's Deductible. Preventive maintenance Prescription Drugs (as determined by the Claims Administrator) will be covered in accordance with the table above. Amounts a Participant pays toward preventative maintenance Prescription Drugs shall count toward the Out-of-Pocket Maximum. Once the Out-of-Pocket Maximum has been met, both preventative maintenance Prescription Drugs and non-preventative maintenance Prescription Drugs shall be covered at 100%.

\*\* Generic prescribed contraception is 100% covered by the Plan.

## INTRODUCTION

### INTRODUCTION

This "Benefit Booklet" provides you with a summary of the benefits provided by the Atmos Energy Corporation Group Medical Plan (the "Plan") as in effect on January 1, 2015. Prior to January 1, 2015, the Plan may have treated you differently. Atmos reserves the right to change, amend, modify, alter or terminate the Plan at any time and in any manner.

This Benefit Booklet serves as the Summary Plan Description for the Plan. Because the Summary Plan Description is intended as a summary of the Plan's terms and conditions and because it is intended to be written in a nontechnical, easily understood manner, many of the complicating details and special exceptions found in the official Plan document have been omitted. Many of the technical legal concepts which are required in the Plan and which may affect your rights as described in this Summary Plan Description have been omitted in order to make this Summary Plan Description more easily understood by the average participant. Thus, in order to obtain a full detailed understanding of the Plan's terms, you should examine the official Plan documents which are available from the Plan Administrator. In the event any of the summary terms of the Plan as described in this Summary Plan Description are subject to more detailed rules and limitations or other special meaning as set forth in the official Plan document, the official Plan document will control.

Blue Cross and Blue Shield of Texas (sometimes referred to as "BCBSTX") is the Claims Administrator for the Plan. You should read this Benefit Booklet carefully to familiarize yourself with the Plan's provisions and keep it handy for reference. To help you understand the terms of the Plan and what you need to do to get your maximum benefits, contact the Customer Service Helpline.

### MEDICAL BENEFIT OPTIONS

The following Medical Benefit Options are available under the Plan. As explained below, not all options are available to all participants.

- High Deductible Medical Benefit Option\*
- Preferred Provider Organization (PPO) Medical Benefit Option
- Exclusive Provider Organization (EPO) Medical Benefit Option
- Out-Of-Area Medical Benefit Option\*\*

\* The High Deductible Medical Benefit Option is designed to be compatible with a Health Savings Account ("HSA"). See the subsection entitled "**High Deductible Medical Benefit Option and HSA**" for further information.

\*\* The Out-Of-Area Medical Benefit Option is only available to eligible employees for whom Network coverage is not available. The Plan Administrator will notify you if the Out-Of-Area Medical Benefit Option is available.

### MANAGED HEALTH CARE NETWORK BENEFITS

Network Benefits are available under the PPO, EPO and High Deductible Medical Benefit Options through Providers listed in your Network directory.

To receive In-Network Benefits, **you must** choose Providers within the Network for all care (**other than for emergencies**). The Network has been established by BCBSTX and consists of Physicians, Specialty Care Providers, Hospitals, and other health care facilities to serve Participants throughout the Network Plan

## INTRODUCTION

Service Area. Refer to your Provider Directory to make your selections. You may obtain a Provider Directory by calling the Customer Service Helpline at 1-866-314-0266 or by accessing the website at [www.bcbstx.com](http://www.bcbstx.com).

**Remember...**for Participants who elect the EPO Option, **you must** choose Providers within the Network for all care (other than for emergencies or unless otherwise authorized by the Claims Administrator).

Services and supplies must be provided by Network Providers that have specifically contracted with the Claims Administrator to furnish services and supplies for those types of conditions to be considered for In-Network Benefits.

If you choose a Network Provider, the Provider will bill the Claims Administrator - not you - for services provided. The Provider has agreed to accept as payment in full the lesser of:

- The billed charges;
- The Allowable Amount as determined by the Claims Administrator; or
- Other contractually determined payment amounts.

You are responsible for paying Deductibles, Co-payments, and Co-Share Amounts determined by the Plan option in which you enroll.

You may be required to pay for limited or non-covered services. No claim forms are required when you receive benefits in-network..

### MANAGED HEALTH CARE OUT-OF-NETWORK BENEFITS

If you choose Out-of-Network Providers, only Out-of-Network Benefits will be available.

(Please note that if you participate in the EPO Medical Benefit Option, Out-of-Network benefits are not available.)

If you go to a Provider outside the Network, benefits will be paid at the Out-of-Network Benefits level. If you choose a health care Provider outside the Network, you may have to submit claims for the services provided. You will be responsible for:

- Billed charges above the Claims Administrator's Allowable Amount;
- Co-payment and Co-Share Amounts;
- Deductibles;
- Preauthorization; and
- Limited or non-covered services.

**Remember...**for Participants who elect the EPO Option, if you **choose** to use Out-of-Network Providers, **no benefits will be available**. You will be responsible for all charges billed by the Out-of-Network Provider.

### OUT-OF-AREA BENEFITS

If you live in an area where Network benefits are not available, and you are otherwise an eligible employee, you may enroll in the Out-of-Area Medical Benefit Option. The Plan Administrator will notify you if you are eligible to enroll in the Out-of-Area Medical Benefit Option. Out-of-Area benefits are provided through a traditional indemnity arrangement for Participants who elect coverage under the Out-of-Area option.

## INTRODUCTION

You may have to submit claims for the services provided. You will be responsible for:

- Billed charges above the Claims Administrator's Allowable Amount;
- Co-Share Amounts;
- Deductibles;
- Preauthorization; and
- Limited or non-covered services.

### PRESCRIPTION DRUG PROGRAM

Benefits are available for Covered Drugs under the **PRESCRIPTION DRUG PROGRAM** as explained later in this Benefit Booklet.

### IMPORTANT TELEPHONE NUMBERS

#### Customer Service Helpline:

**Toll free: 1-866-314-0266**

*Customer Service Representatives can:*

- Identify your Plan Service Area;
- Give you information about Network and *ParPlan* Providers;
- Distribute claim forms;
- Answer your questions on claims;
- Assist you in identifying a Network Provider (but will not recommend specific Network Providers);

- Provide information on the features of your Plan;
- Record comments about Providers; and
- Provide information regarding the Prescription Drug Program.

You can reach the Customer Service Helpline Monday through Friday from 8:00 a.m. to 8:00 p.m., Central Time.

#### **Mental Health Helpline:**

**Toll free: 1-800-528-7264**

Network Physicians, Professional Other Providers, Participants, or anyone else seeking treatment for Mental Health Care, Serious Mental Illness, or Chemical Dependency for Participants can call the Mental Health Helpline at any time, day or night.

#### **Medical Preauthorization Helpline:**

**Toll-free: 1-800-441-9188**

To satisfy all medical preauthorization requirements for Inpatient Hospital Admissions, *Extended Care Expense*, or Home Infusion Therapy, call the Medical Preauthorization Helpline, Monday through Friday, 7:30 a.m. – 6:00 p.m., Central Time.

### **HIGH DEDUCTIBLE, PPO, AND EPO MEDICAL BENEFIT OPTIONS**

#### **Providers Participating in a Blue Cross and Blue Shield Par Provider network.**

The Claims Administrator has arranged with certain health care providers to participate in a network. These health care providers, called Network Providers, have agreed to discount their charges for Eligible or Covered Expenses. There is no difference in benefits covered,

## INTRODUCTION

whether or not you use a Network Provider. However, if Network Providers are used, the amount of Eligible or Covered Expenses for which you are responsible will generally be less than the amount owed if Out-of-Network Providers had been used.

You will be issued an Identification Card (ID Card) showing that you are eligible for the network discounts. You must show this ID Card every time health care services are given. This is how the provider knows that you are covered under a network plan. Otherwise, you could be billed for the provider's normal charge.

You may call Member Services to determine which providers participate in the Network. The telephone number for Member Services is on the ID Card.

### NETWORK PROVIDERS

The PPO and High Deductible Medical Benefit Options pay for Eligible or Covered Expenses received from both Network or Out-of-Network Providers. Under the PPO and High Deductible Medical Benefit Options, if you use Network Providers, the Plan pays a greater portion of Eligible or Covered Expenses. This is called the Network level.

If you use Out-of-Network Providers, the PPO and High Deductible Medical Benefit Options pay a lesser portion of Eligible or Covered Expenses. This is called the Out-of-Network level. In certain cases, a higher level of benefits are payable. For example, payment is made at the Network level for Emergency Care given at an Out-of-Network Hospital, subject to reasonable and customary limits. Other benefits are also payable at the Network level for certain Out-of-Network Providers. See the subsection entitled "**Out-of-Network Providers Paid at Network Level**" for additional information.

The EPO Medical Benefit Option only pays for Eligible or Covered Expenses received from

Network Providers. **In order to receive benefits under the EPO Medical Benefit Option, you must receive care from a Network Provider.**

A directory of the Network Providers is available from the Claims Administrator. The following types of providers participate in the Network:

- Ambulatory Surgical Centers;
- Chiropractors;
- Durable Medical Equipment Providers;
- Home Health Care Providers;
- Home IV Providers;
- Hospices;
- Hospitals;
- Physical Therapists;
- Physicians;
- Podiatrists;
- Rehabilitation Facilities; and
- Skilled Nursing Facilities.

This Plan also covers specialized Providers and specialized facilities. These are types of Providers and facilities which are not represented in the Network. These Providers and facilities are not subject to the Network/Out-of-Network level of coverage. Instead these types of Providers and facilities are covered up to the Allowable Amount at the Network level. The following are examples of specialized Providers or specialized facilities:

- Birth Centers;
- Hospices; and
- Home Health Care Agency.

### **Out-of-Network Providers Paid At Network Level**

Under the PPO and High Deductible Medical Benefit Options, the following services are payable at the Network level, even if received from an Out-of-Network Provider:

## INTRODUCTION

- **Radiology, anesthesiology and pathology services** provided in an Inpatient Hospital, Outpatient facility which is part of a Hospital; or Ambulatory Surgical Center; and
- **Emergency Care.**

### **Network Provider Charges Not Covered**

A Network Provider has contracted with the Claims Administrator to participate in the Network. Under this contract a Network Provider may not charge you or the Claims Administrator for any services or supplies which are not Medically Necessary.

You may agree with the Network Provider to pay any charges for services and supplies which are not Medically Necessary. In this case, the Network Provider may make charges to you. However, these charges are not Eligible or Covered Expenses under this Plan and are not payable by the Claims Administrator.

### **Out-of-Network Benefits**

The PPO and High Deductible Medical Benefit Options pay the Out-of-Network percentage of Eligible or Covered Expenses as shown in the Schedule of Coverage for Out-of-Network Provider services. The EPO Medical Benefit Option does not pay for medical treatments, services or supplies received Out-of-Network.

## **HIGH DEDUCTIBLE, PPO, EPO AND OUT-OF-AREA MEDICAL BENEFIT OPTIONS**

### **Deductibles**

Each covered person must satisfy certain Deductibles when enrolled in the Plan, before any payment is made for certain Eligible or Covered Expenses. Then the medical benefits pay the percentage of Eligible or Covered Expenses shown in the Schedule of Coverage. The amount of each Deductible is shown in Schedule of Coverage.

#### Individual Deductible

You must pay the individual Deductible each Calendar Year before any benefits are payable. The individual Deductible applies to all Eligible or Covered Expenses unless the expense applies to a Co-payment. If the service requires a Co-payment you will not be required to meet the Deductible before benefits are paid. For charges that apply a Co-payment, benefits are payable after the Co-payment is met. The Co-payment will not apply to the Deductible.

#### Family Deductible

The most your whole family will have to pay for individual Deductibles in any Calendar Year is the amount of the family Deductible shown in the Schedule of Coverage. The family Deductible applies no matter how large a family may be. Only Eligible or Covered Expenses which count toward your individual Deductible count toward the family Deductible.

### **Out-of-Pocket Maximum Feature**

Eligible or Covered Expenses are payable at the percentage shown in the Schedule of Coverage until the Out-of-Pocket Maximum shown in the Schedule of Coverage has been reached during a Calendar Year. Then, Eligible or Covered Expenses, other than those listed below are

## INTRODUCTION

payable at 100% for the rest of that year. All Eligible or Covered Expenses that you pay, other than those shown below, count toward the Out-of-Pocket Maximum.

Covered Expenses for outpatient prescription drugs do not count toward the Out-of-Pocket Maximum and will never be paid at 100%.

Furthermore, any amount that you pay toward a medical service or supply that is not an Eligible or Covered Expense shall not count toward the Out-of-Pocket Maximum. Therefore, the following amounts shall not count toward the Out-of-Pocket Maximum:

- Services, supplies, or charges limited or excluded by the Plan;
- Billed charges above the Claims Administrator's Allowable Amount;
- Expenses not covered because a benefit maximum has been reached;
- Any Eligible or Covered Expenses paid by the Claims Administrator when the Plan is the secondary plan for purposes of coordination of benefits; and
- Penalties applied for failure to preauthorize.

**Note – High Deductible and PPO Medical Benefit Option Participants:** Eligible or Covered Expenses for Out-of-Network Providers count toward the Network individual and Network family Out-of-Pocket Maximum. Eligible or Covered Expenses for Network Providers do not count toward the Out-of-Network individual and Out-of-Network family Out-of-Pocket Maximum.

### Individual Out-of-Pocket Maximum

When the individual Out-of-Pocket Maximum is reached for any one person in a Calendar Year,

Eligible or Covered Expenses, other than those listed in the subsection entitled “**Out-of-Pocket Maximum Feature**” in this “**INTRODUCTION**” Section of the Benefit Booklet, are payable at 100% for that same person for the rest of that year.

### Family Co-Share Amount (Out-of-Pocket Maximum)

When the family Out-of-Pocket Maximum is reached for all covered family members in a Calendar Year, Eligible or Covered Expenses, other than those listed in the subsection entitled “**Out-of-Pocket Maximum Feature**” in this “**INTRODUCTION**” Section of the Benefit Booklet, are payable at 100% for the rest of that year.

## HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION AND HSA

In accordance with federal regulations, eligible employees who (i) enroll in the High Deductible Medical Benefit Option, and (ii) are not enrolled in any other health plans, including a traditional health care flexible spending account or Medicare benefits, may elect to participate to a Health Savings Account (“HSA”).

An HSA allows employees to make contributions and accumulate earnings on such contributions on a tax-free basis, and it also allows withdrawals to be made on a tax-free basis as long as the funds are used for eligible health care expenses. Furthermore, if you establish an HSA, participate in the High Deductible Medical Benefit Option, and do not participate in any other health plan, Atmos may make an annual contribution to your HSA. You do not have to make pre-tax contributions to an HSA in order to receive any company contributions to the HSA.

You can use your HSA as you would use a traditional flexible spending account in paying for a wide variety of out-of-pocket eligible



## INTRODUCTION

healthcare expenses, including Deductibles and Co-Share Amounts; however, unlike a traditional flexible spending account, there is no “use it or lose it” rule. Amounts in your HSA carry over from year to year.

### HOW AN HSA WORKS

Eligible employees can fund an HSA each year with pre-tax dollars deducted from their pay up to the maximum legally established amount for the type of coverage (single or family) they select, plus catch-up contributions, if applicable. The funds that are deposited into an HSA are portable if you leave Atmos. In addition, each year Atmos may contribute an additional amount to your HSA.

### FUNDING YOUR HSA

If you enroll in the High Deductible Medical Benefit Option and establish an HSA, you may contribute, on an annual basis, a minimum of \$100. Individuals who are age 55-64 years old, who are not enrolled in Medicare, can contribute an additional amount tax-free in addition to the applicable annual amount. The amount you may contribute may change from year to year. This information will be distributed each year during the Annual Enrollment Period. If you are eligible and elect to make pre-tax contributions to your HSA, your contributions will be made through payroll deductions. In addition to your contributions to the HSA, if you enroll in the High Deductible Medical Benefit Option and HSA, Atmos may make an additional contribution to your HSA. Information regarding any employer contributions will be distributed during the Annual Enrollment Period.

### REIMBURSEMENT FROM YOUR HSA

Expenses reimbursable from your HSA include the payment of Deductibles and Co-Share Amounts attributable to medical, dental or vision coverage, prescription drug expenses, over-the-counter medications, dental expenses, orthodontia, eyeglasses, and contact lenses. For a complete listing of eligible expenses, please see IRS Publication 502. Please note, unlike a traditional medical flexible spending account, expenses will not be reimbursed until the balance of the HSA is greater than or equal to the amount requested for reimbursement.

### SPECIAL CONSIDERATIONS

Information regarding the balance of your HSA and any activity with respect to your HSA can be obtained from the HSA Administrator, as indicated in the Section entitled “ERISA PLAN ADMINISTRATION INFORMATION.”

If you participate in an HSA, neither you nor your spouse may contribute to traditional health care flexible spending account, unless it is a limited-scope health care flexible spending account for dental and vision expenses only.

## **ELIGIBILITY AND PARTICIPATION**

### **ELIGIBILITY FOR EMPLOYEES**

You are eligible to participate as an employee if you are a regular full-time employee of Atmos Energy Corporation ("Atmos") other than an employee who is covered by a collective bargaining agreement between a union and Atmos, where the collective bargaining agreement does not provide for coverage under this Plan. Employees must be legal residents of the United States in order to participate in the Plan.

New employees are eligible to enroll on their date of hire.

### **ELIGIBILITY FOR DEPENDENTS**

Dependents are:

- Your legal spouse (as further described below);
- Your qualifying domestic partner (as further described below); and
- Your children or the children of your qualifying domestic partner who are under age 26.

In addition, any child born to your covered dependent children (i.e., your grandchild) will automatically be covered for thirty-one (31) days from the grandchild's date of birth. After that thirty-one (31) day period, coverage for the grandchild will be continued only if (i) the grandchild otherwise qualifies as your dependent for federal income tax purposes, and (ii) you properly enroll the grandchild.

Children include the following:

- Your biological child or stepchild;
- Your legally adopted child. A child is considered legally adopted upon your assumption and retention of a legal obligation for total or partial support of a child in anticipation of the adoption of

the child. A child's placement for adoption terminates upon the termination of the legal obligation for total or partial support. A child who is immediately adopted by you without a preceding placement for adoption is considered to be placed for adoption on the date of adoption;

- Any other child who is a dependent for federal income tax purposes, and who is living with you, as a member of your household in a parent-child relationship. In the case of any such child you would be required to obtain legal guardianship prior to the child becoming a covered dependent.
- Any child who is the subject of a Qualified Medical Child Support Order ("QMCSO") or a National Medical Support Notice (a "NMSN"). Refer to the subsection entitled "Qualified Medical Child Support Order," "under this "ELIGIBILITY AND PARTICIPATION" Section for additional information; or
- Coverage for a child who is mentally or physically incapacitated will not end due to age, and he or she shall remain a "child" for purposes of dependent eligibility. Coverage for a mentally or physically incapacitated child will continue as long as dependent coverage under this Plan continues and the child continues to meet all of the following conditions:
  - The child is incapacitated and became incapacitated prior to attaining any limiting age;
  - The child is not capable of self-support; and

## **ELIGIBILITY AND PARTICIPATION**

- The child is a dependent of the employee for federal income tax purposes.

For purposes of this provision, mentally or physically incapacitated means any medically determinable physical or mental condition that prevents the child from engaging in self-sustaining employment. The incapacity must begin while the child is covered under the Plan and before the child attains the limiting age. You must submit satisfactory proof of the incapacity and dependency through your Plan Administrator to the Claims Administrator within 31 days following the child's attainment of the limiting age. As a condition to the continued coverage of a child as an incapacitated dependent beyond the limiting age, the Claims Administrator may require periodic certification of the child's physical or mental condition but not more frequently than annually after the two-year period following the child's attainment of the limiting age.

### **Legal Spouse**

An individual will be considered your legal spouse if he or she is a person of the same or opposite sex to whom you are lawfully married. The marriage must have been solemnized, authenticated and recorded as required by the state or foreign jurisdiction in which the marriage took place, and the marriage must be legally recognized as valid for purposes of applicable Federal law (including, but not limited to, the Internal Revenue Code, ERISA, and the Affordable Care Act), and any regulations issued under such applicable Federal law. An individual also will be considered your legal spouse if you reside in a state which recognizes common law marriages, and your common law marriage meets the legal requirements in your state. You must provide a notarized declaration of your common law marriage to the Plan Administrator. Your spouse must be a legal resident of the United States in order to participate in the Plan. A person from

whom you've been separated under a legal separation or divorce decree shall not be considered your spouse.

### **Qualifying Domestic Partner**

An individual will be considered your qualifying domestic partner only if he or she meets all of the following requirements:

- Is of the same sex;
- Is not related by blood to you;
- Is not legally married to you or anybody else;
- Is at least 18 years old;
- Is a legal resident of the United States;
- Is person with whom you have entered into an intimate and committed relationship; and
- Is person with whom you have resided for at least twelve months. (Note: As a result of this requirement, there is effectively a 12 month waiting period between domestic partner relationships.)

### **Proof of Dependent Status**

You must give the Claims Administrator proof that a dependent meets these conditions when requested. The Claims Administrator will not ask for proof more than once a year.

## **WHEN COVERAGE STARTS**

### **Your Coverage**

You must enroll for coverage under the Plan. Refer to the subsection entitled "**HOW TO ENROLL**" under this "**ELIGIBILITY AND**

## ELIGIBILITY AND PARTICIPATION

**PARTICIPATION**” Section of the Benefit Booklet for information on how to enroll.

Coverage starts on the date you enroll for coverage when you are first eligible to participate, during an Annual Enrollment Period or Special Enrollment Period, or when a Change in Status occurs.

### **Your dependent’s Coverage**

You must enroll your dependents for coverage under the Plan. Refer to the subsection entitled **“HOW TO ENROLL”** under this **“ELIGIBILITY AND PARTICIPATION”** Section of the Benefit Booklet for information on how to enroll.

Coverage starts on the latest of:

- The date you become covered;
- The date you acquire your first dependent; or
- The date you enroll your dependent for coverage.

### **Qualified Medical Child Support Order**

If, as a result of a divorce or legal separation, your child is not otherwise eligible to be covered by the Plan, it may be possible to obtain coverage through a Qualified Medical Child Support Order (“QMCSO”) or a National Medical Support Notice (a “NMSN”). A QMCSO is any judgment, order or decree issued by a court of competent jurisdiction that includes certain information and relates to the medical plan or insurance coverage of a child of a Plan participant. A NMSN is issued by a state or governmental agency and provides for health benefit coverage for a child of a Plan participant. A QMCSO or a NMSN cannot require a plan to provide any type or form of benefit or any option not already provided by the Plan. The QMCSO must specify the name

and address of the participant and each alternate recipient, describe the type of coverage to be provided and the period for which the coverage is to be provided, and specify the plan to which the QMCSO applies.

If you or a dependent is required by a medical child support order or NMSN to provide health benefit coverage for any of your children (an alternate recipient), you must submit that order or notice to Human Resources at Atmos Energy for a determination as to whether it is a QMCSO or a properly completed NMSN (which is deemed to be a QMCSO) as defined in the Omnibus Budget Reconciliation Act of 1993 and the Child Support Performance and Incentive Act of 1998. The order or notice must be submitted within 31 days after the order becomes effective or, if later, within the time for initially enrolling your dependents for coverage. Contact the Plan Administrator for additional information regarding QMCSOs.

If you or a dependent is required by a QMCSO or NMSN to provide health benefit coverage for any of your children, and you are not already enrolled as an employee for health benefit coverage, you must enroll for health benefit coverage at the same time you would enroll your child for coverage in order to comply with the terms of the QMCSO or NMSN.

### **Special Provision for Newborn Children**

You must enroll each of your dependents for dependent coverage if they are to be covered under the Plan. **If you currently have dependent coverage, you must still notify Human Resources at Atmos Energy of the addition of a new dependent within 31 days after you acquire a new dependent (that is within 31 days of the child’s birth, adoption or placement for adoption). However, even if you are not enrolled for dependent coverage, the health benefits of the group plan are payable for your newborn child from birth for 31 days. You must file a written request**

## **ELIGIBILITY AND PARTICIPATION**

with your Employer to deduct the required contributions from your pay for dependent coverage during the first 31 days in order for the child to be a timely enrollee.

### **HOW TO ENROLL**

You can enroll for coverage by submitting a completed enrollment form to your Employer. The enrollment form authorizes your Employer to deduct the required contributions from your pay. You will be able to enroll during the 31-day period following the date you first become eligible to participate, during an Annual Enrollment Period, a Special Enrollment Period, or when a Change in Status occurs, as applicable.

You must enroll for employee coverage in order to enroll for dependent coverage. You must enroll each dependent you want covered under the Plan.

Generally, you should enroll your dependents when you enroll for coverage. However, there may be additional time periods during which you can enroll your dependents. Refer to the subsections entitled “**Qualified Medical Child Support Order**,” “**Special Provision for Newborn Children**” and “**Special Enrollment Periods**” under this “**ELIGIBILITY AND PARTICIPATION**” Section for information on other potential dependent enrollment periods.

No person can be covered both as an employee and as a dependent. No person can be covered as a dependent of more than one employee under the Plan.

### **Annual Enrollment Period**

An Annual Enrollment Period is a period of time each year during which you may enroll in one of the options offered under the Plan. The Annual Enrollment Period is agreed on by your Employer. This Annual Enrollment Period

occurs once each Calendar Year and you will be notified as to when it is scheduled.

During the Annual Enrollment Period, you will have the right to change your election of the High Deductible, PPO or EPO, and if you are eligible, the Out-of-Area Medical Benefit Options.

You and your eligible dependents must enroll in the same plan.

### **Special Enrollment Periods**

Under certain circumstances, an employee and/or dependent may enroll under a dependent Special Enrollment Period, a Loss of Coverage Special Enrollment Period, a Medicaid/CHIP Special Enrollment Period, or a special enrollment period to comply with health care reform requirements.

A Loss of Coverage Special Enrollment Period is available to a person who meets each of the following conditions:

- The employee or dependent can enroll under a Loss of Coverage Special Enrollment Period if the employee or dependent was covered under a group health plan or had health insurance coverage at the time coverage under this Plan was previously offered to the employee or dependent; and
- The employee’s or dependent’s prior coverage was one of the following:
  - COBRA continuation which was exhausted; or
  - Non-COBRA coverage which was terminated either as a result of loss of eligibility for the coverage (including as a result of legal separation, divorce, death, termination of employment, or reduction in the number of hours of

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employment) or employer contributions towards such coverage were terminated.

The employee must request enrollment under this Plan not later than 31 days after the date of the end of the COBRA continuation, termination of coverage, or termination of the Employer contribution. You must provide any proof of the loss of coverage that is requested by the Plan Administrator and/or the Claims Administrator.

A Dependent Special Enrollment Period permits eligible employees and their dependents to take advantage of a Special Enrollment Period under certain circumstances, if they request enrollment on a timely basis. A Dependent Special Enrollment Period is available to eligible employees and their dependents acquired through marriage, establishment of a domestic partnership, birth, adoption, or placement for adoption. The Dependent Special Enrollment Period is the 31 -day period which begins with the date the person becomes a dependent (i.e. the date of the marriage, the establishment of a domestic partnership, birth, adoption or placement for adoption). You must request enrollment within that 31 -day period and provide any proof of the new dependent that is requested by the Plan Administrator and/or the Claims Administrator.

If a subsequent dependent is enrolled, the employee must enroll at the same time if not already covered. In addition, any of the employee's other dependents may be enrolled at the same time, if not already covered, subject to the same enrollment requirements.

A Medicaid/CHIP Special Enrollment Period will be available to eligible employees and their dependents who previously declined Plan coverage and who either (i) lose eligibility for coverage under Medicaid or the Children's Health Insurance Program ("CHIP"), or (ii) become eligible for state assistance through Medicaid or CHIP that helps pay for Plan coverage, provided that enrollment is timely

requested. The Medicaid/CHIP Special Enrollment Period is the 60-day period following the date government provided coverage ends, or the date an individual is determined to be eligible for state assistance, as applicable. Enrollment must be requested within the 60-day period.

You should contact the Plan Administrator if you have any questions about the Loss of Coverage, Dependent, or Medicaid/CHIP Special Enrollment Periods.

### **Late Enrollees**

A late enrollee is a person who does not enroll when they are first eligible to enroll in the plan or during a Special Enrollment Period. A late enrollee can enroll only during an Annual Enrollment Period.

## **PARTICIPANT CONTRIBUTIONS**

The coverage under this Plan is contributory. The contribution rates to participate in a specific Plan option and coverage level are subject to change each year based on two elements (1) the cost to administer the Plan and (2) the Plans claim experience. Each Plan Year's rates will be communicated during the Annual Enrollment Period for that Plan Year. The Company employs an outside actuary to develop the required contribution rates using the contracted administrative and projected net claims costs for that Plan Year. The developed rates reflect the Company's cost sharing philosophy for participants - 20% of these costs.

## **CHANGE OF ELECTION**

Midyear changes to your Plan election which cause an adjustment to contributions are permitted only when there is a "Change in Status." You must provide proof of the Change in Status, as requested by the Plan Administrator and/or the Claims Administrator.

## **ELIGIBILITY AND PARTICIPATION**

The following events constitute a Change in Status:

- A change in legal marital status. Events that change an employee's legal marital status, including marriage, death of spouse, divorce, legal separation, or annulment;
- A change in domestic partnership status. Events that change an employee's domestic partnership status, including the establishment of a domestic partnership, death of a domestic partner, or the termination of a domestic partnership;
- A change in the number of dependents. Events that change an employee's number of dependents including birth, adoption, placement for adoption, or death of a dependent;
- A change in employment status. A termination or commencement of employment by the employee, spouse, domestic partner, or dependent;
- A change in work schedule. A reduction or increase in hours of employment by the employee, spouse, domestic partner, or dependent, including a switch between part-time and full-time, a strike or lockout, or commencement or return from an unpaid leave of absence;
- A change in dependent status. An event that causes an employee's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, or any similar circumstance as provided in this Plan; or
- A change in residence or worksite. A change in the place of residence or work of the employee, spouse, domestic partner or dependent.

You may also be able to make mid-year changes under the Atmos Energy Corporation Flexible Benefits Plan under the following circumstances:

- Significant changes in the cost of your benefit;
- Significant changes in the coverage of your benefit;
- You, your spouse, domestic partner or your dependent become eligible for COBRA continuation coverage or become eligible (or cease to be eligible) for Medicare or Medicaid; and
- You, your spouse, domestic partner or your dependent have either a Loss of Coverage or Medicaid/CHIP Special Enrollment Period as described below.

There may be other circumstances that result in a mid-year election change to your benefits. You should review the Atmos Energy Corporation Flexible Benefits Plan Summary Plan Description for more information on mid-year election changes to your medical benefits.

### **Consistency Rule**

Your revocation of a Plan election during a period of coverage and new election for the remaining portion of the period (referred to below as an "election change") must be consistent with the Change in Status. An election change is consistent with a Change in Status if, and only if:

- The Change in Status results in the employee, spouse, domestic partner, or dependent gaining or losing eligibility for coverage under this Plan or a medical plan of the spouse's, domestic partner's, or dependent's employer; and

## **ELIGIBILITY AND PARTICIPATION**

- The election change corresponds with that gain or loss of coverage.

**Enrollment during a Plan Year because of a Change in Status can only be accepted within the first 31 days following the Change in Status (unless the Change in Status gives rise to a Medicaid/CHIP Special Enrollment Period, in which case the enrollment period shall be 60 days). Your election must follow the Consistency Rule for a Change in Status.**

A dependent pregnancy is not classified as a Change in Status. This means if you were not enrolled in the Plan or your dependent was not already covered by the Plan, your dependent's pregnancy would not permit you to add coverage or change coverage levels to add your dependent.

### **WHEN COVERAGE STOPS**

Coverage will stop on the earliest of the following:

- When you stop being an eligible employee (as defined above);
- When you stop making contributions; or
- When the Plan is terminated.

Your dependent's coverage will stop when he is no longer an eligible dependent, or when your coverage stops, if earlier.



**CONTRACTING/NON-  
CONTRACTING FACILITIES**

The Claims Administrator has written contracts with many (but not all) Hospitals and Facility Other Providers. Those institutions are Contracting Facilities. An institution without a written contract with the Claims Administrator is a Non-Contracting Facility.

In an emergency situation, the immediate, initial treatment necessary to stabilize the Participant furnished by any Hospital is subject to the benefits provided by the Plan.

**PARPLAN**

*For employees residing in the state of Texas*

When you consult a Physician or Professional Other Provider, you should inquire if he participates in the Claims Administrator's *ParPlan*, a simple direct-payment arrangement. If the Physician or Professional Other Provider participates in the *ParPlan*, he agrees to:

- File all claims for you;
- Accept the Claims Administrator's Allowable Amount determination as payment for Medically Necessary services; and
- Not bill you for services over the Allowable Amount determination.

You will be responsible for any applicable Deductibles, Co-Share Amounts, or services that are limited or not covered under the Plan.

If your Physician or Professional Other Provider does not participate in the *ParPlan*, you will be responsible for filing the claims, and you may be billed for charges above the Claims Administrator's Allowable Amount determination. Information on how to file claims is included in the subsection of this Benefit Booklet entitled "**CLAIM FILING**

**PROCEDURES**" in the "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section.

**Note:** For employees residing outside the state of Texas, check with your Physician or Professional Other Provider to determine if he participates as a contracting provider with Blue Cross and Blue Shield.

**BLUE CROSS AND BLUE SHIELDS'  
OTHER SEPARATE FINANCIAL  
ARRANGEMENTS WITH PROVIDERS**

**BLUE CARD**

Other Blue Cross and Blue Shield Plans outside of Texas ("Host Blue") may have contracts similar to the *ParPlan* contracts described above with certain Providers ("Host Blue Providers") in their service area.

When you receive health care services through BlueCard outside of Texas and from a Provider which does not have a contract with Blue Cross and Blue Shield, the amount you pay for Covered Services is calculated on the lower of:

- The billed charges for your covered services; or
- The negotiated price that the Host Blue passes on to Blue Cross and Blue Shield.

Often, this "negotiated price" will consist of a simple discount which reflects the actual price paid by the Host Blue. Sometimes, however, it is an estimated price that factors into the actual price increases or reductions to reflect aggregate payment from expected settlements, withholds, any other contingent payment arrangements and non-claims transactions with your health care provider or with a specified group of providers. The negotiated price may also be billed charges reduced to reflect an average expected savings with your health care provider or with a specified group of providers. The price that reflects average savings may result in greater variation (more or less) from the actual price paid than will the estimated price. The

## HOW TO RECEIVE HEALTHCARE BENEFITS

negotiated price will also be adjusted in the future to correct for over- or under-estimation of past prices. However, the amount you pay is considered a final price.

Statutes in a small number of states may require the Host Blue to use a basis for calculating liability for covered services that does not reflect the entire savings realized or expected to be realized on a particular claim or to add a surcharge. Should any state statutes mandate your liability calculation methods that differ from the usual BlueCard method noted above or require a surcharge, Blue Cross and Blue Shield would then calculate your liability for any covered health care services in accordance with the applicable state statute in effect at the time you received your care.

### **SPECIALTY CARE PROVIDERS**

*Applies to In-Network and Out-of-Network*

A wide range of Specialty Care Providers is included in the Network. When you need a specialist's care, In-Network Benefits will be available, but only if you use a Network Provider.

There may be occasions however, when you need the services of an Out-of-Network Provider. This could occur if you have a complex medical problem that cannot be taken care of by a Network Provider.

- If specialty care by an Out-of-Network Provider is needed, In-Network Benefits may still be available if a Network Physician notifies the Claims Administrator, and the Claims Administrator acknowledges your visit to an Out-of-Network Provider prior to the visit; otherwise, Out-of-Network Benefits will be paid and the claim will have to be resubmitted for review and adjustment, if appropriate. **For Participants who elect the EPO Medical Benefit Option, no benefits will be paid by the**

**Plan for specialty care by an Out-of-Network Provider without prior authorization; or**

- If the services you require are covered by this Plan, but not available from Network Providers, In-Network Benefits will be provided when you use Out-of-Network Providers, if prior authorization is received. For more information on prior authorization, refer to the "**PREAUTHORIZATION REQUIREMENTS**" subsection in this "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section of the Benefit Booklet.

### **Participants electing the PPO or High Deductible Medical Benefit Options**

If you elect to see an Out-of-Network Provider and if the services could have been provided by a Network Provider, only Out-of-Network Benefits will be available.

### **Participants electing the EPO Medical Benefit Option**

Network Benefits for authorized Out-of-Network services will be paid based on the Allowable Amount for Hospitals and Facility Other Providers, and Physicians or Professional Other Providers **not** contracting with BCBSTX (or any other Blue Cross and Blue Shield Plan outside of Texas.) If the Allowable Amount is less than the amount charged by the Provider, you may be billed for the balance. (See Allowable Amount definition.) If you **choose** to see an Out-of-Network Provider without prior authorization, **no benefits will be paid by the Plan.** For more information on prior authorization, refer to the subsection entitled "**PREAUTHORIZATION REQUIREMENTS**" in this "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section of the Benefit Booklet.

## HOW TO RECEIVE HEALTHCARE BENEFITS

### MEDICAL NECESSITY

All services and supplies for which benefits are available under the Plan must be Medically Necessary as determined by the Claims Administrator.

Charges for services and supplies which the Claims Administrator determines are not Medically Necessary will not be eligible for benefit consideration and may not be used to satisfy Deductibles or to apply to the Out-of-Pocket Maximum.

The fact that a Physician has performed or prescribed a procedure or treatment, or the fact that it may be the only treatment for a particular injury, sickness, mental illness or pregnancy does not mean that it is a Medically Necessary service or supply as defined by the Plan. See the "Medically Necessary" definition in the Section of this Benefit Booklet entitled "DEFINITIONS."

### PREAUTHORIZATION REQUIREMENTS

Preauthorization establishes in advance the Medical Necessity of certain care and services covered under this Plan. It ensures that the preauthorized care and services described below will not be denied on the basis of Medical Necessity. **However, preauthorization does not guarantee payment of benefits. Coverage is always subject to other requirements of the Plan, such as limitations and exclusions, payment of contributions, and eligibility at the time care and services are provided.**

Preauthorization is simple. You, your Physician, Provider of services, or a family member calls one of the toll-free numbers listed on the back of your Identification Card. Calls made after working hours or on weekends will be recorded and returned the next working day. A benefits management nurse will follow up with your Provider's office. In most cases,

preauthorization is made within minutes on the telephone with your Provider's office.

**The following types of services require preauthorization:**

- All inpatient admissions;
- Extended Care Expense;
- Home Infusion Therapy;
- All treatment of Chemical Dependency;
- All treatment of Mental Health Care preauthorized by the Employee Assistance Program (EAP) (including Serious Mental Illness);
- If you transfer to another facility or to or from a specialty unit within the facility; and
- Out-of-Area coverage.

Preauthorization does not apply to Emergency Care.

### Participants electing the PPO or High Deductible Medical Benefit Options

***In-Network:*** In-Network Benefits will be available if you use a Network Provider or Specialty Care Provider. In-Network Providers will preauthorize services for you, when required.

***Out-of-Network:*** If you elect to use Out-of-Network Providers for services and supplies available In-Network, Out-of-Network Benefits will be paid. Failure to preauthorize services will be subject to guidelines described below.

However, if care is not available from Network Providers as determined by the Claims Administrator, and the Claims Administrator acknowledges your visit to an Out-of-Network Provider **prior to the visit**, In-Network Benefits may be paid; otherwise, Out-of-Network

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

Benefits will be paid and the claim will have to be resubmitted for review and adjustment, if appropriate.

### **Participants electing the EPO Medical Benefit Option**

**In-Network:** Network Providers will preauthorize services for you, when required.

**Out-of-Network:** If you **choose** to use Out-of-Network Providers for services and supplies available in the Network, **no benefits will be paid under this Plan.**

However, if care is not available from Network Providers, you must seek preauthorization from the Claims Administrator to use an Out-of-Network Provider. You or your Network Provider must contact the Claims Administrator to receive a referral authorization **prior** to use of the Out-of-Network Provider. If you receive the referral authorization, from the Claims Administrator, Network Benefits will be paid based on the Allowable Amount for Out-of-Network Providers. You may be billed for any difference between the Allowable Amount and the amount charged by the Provider. If you fail to request preauthorization for Out-of-Network benefits, **no benefits will be paid by the Plan.**

To request authorization, ask your Network Provider to contact the Claims Administrator, or you may contact Customer Service at the number shown on your Identification Card.

### **Participants electing the Out-of-Area Medical Benefit Option**

If you receive your care in a Contracting Facility and the services have been preauthorized, Out-of-Area Benefits will be available, subject to all Plan provisions. Failure to preauthorize services will be subject to guidelines described below.

### **Failure to Preauthorize**

If preauthorization for *each inpatient Hospital Admission, Extended Care Expense, Home Infusion Therapy, and Chemical Dependency, Mental Health Care (including Serious Mental Illness)*, as described, is not obtained:

- The Claims Administrator will review the Medical Necessity of your treatment prior to the final benefit determination;
- If the Claims Administrator determines the treatment or service is not Medically Necessary, benefits will be denied; or
- If a Hospital Admission or extension for any treatment or service described below is not preauthorized and it is determined that the admission or extension was not Medically Necessary, benefits will be reduced or denied.

### **Inpatient Admissions**

In the case of an elective inpatient admission, the call for preauthorization should be made at least two working days before you are admitted, unless it would delay Emergency Care. Emergency Care never requires preauthorization.

When an inpatient admission is preauthorized, a length-of-stay is assigned. The Plan is required to provide a minimum length of stay in a Hospital facility for the following:

- Maternity Care:
  - 48 hours following an uncomplicated vaginal delivery; or
  - 96 hours following an uncomplicated delivery by caesarean section.

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

- Treatment of Breast Cancer:
  - 48 hours following a mastectomy; or
  - 24 hours following a lymph node dissection.

If you require a longer stay than was first preauthorized, your Provider may seek an extension for the additional days. Benefits will not be available for room and board charges for medically unnecessary days.

### ***Extended Care Expense and Home Infusion Therapy***

Preauthorization for Extended Care Expense and Home Infusion Therapy may be obtained by having the agency or facility providing the services contact the Claims Administrator to request preauthorization. The request should be made:

- Prior to initiating Extended Care Expense or Home Infusion Therapy;
- When an extension of the initially preauthorized service is required; and
- When the treatment plan is altered.

The Claims Administrator will review the information submitted prior to the start of Extended Care Expense or Home Infusion Therapy. The Claims Administrator will send a letter to you and the agency or facility confirming preauthorization or denying benefits.

If Extended Care Expense or Home Infusion Therapy is to take place in less than one week, the agency or facility should call the Medical Preauthorization Helpline.

If the Claims Administrator has given notification that benefits for the treatment plan requested will be denied based on information submitted, claims will be denied.

**To satisfy all medical preauthorization requirements for Inpatient Hospital Expense, Extended Care Expense, or Home Infusion Therapy, call:**

**Toll-free: 1-800-528-7264**

### ***Chemical Dependency, Mental Health Care (including Serious Mental Illness)***

All **inpatient** treatment of Chemical Dependency and Mental Health Care (including Serious Mental Illness) should be preauthorized, regardless of whether the treatment is provided by an In-Network, Out-of-Network or Out-of-Area provider.

**Outpatient** treatment of Chemical Dependency, Serious Mental Illness, and Mental Health Care should be preauthorized, regardless of whether the treatment is provided by an In-Network or Out-of-Network provider. Your Provider should contact BCBSTX for the names of Network Providers. For outpatient treatment of Chemical Dependency, Serious Mental Illness, and Mental Health Care, you must preauthorize visits beginning with the eleventh visit (and all subsequent visits). If you fail to preauthorize visits beginning with the eleventh visit, and thereafter, no benefits will be provided if the visits are not Medically Necessary.

You or your Provider should contact the Mental Health Helpline for a referral to Network Providers who have entered into a managed care arrangement with BCBSTX to furnish services and supplies for Mental Health Care (including Serious Mental Illness) or treatment of Chemical Dependency. When your services have been preauthorized and are provided by the Network Provider, In-Network Benefits will be available.

**To satisfy preauthorization requirements for Mental Health Care (including Serious Mental Illness) or Chemical Dependency, call BCBSTX  
Toll-free: 1-800-528-7264**

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

### **CASE MANAGEMENT**

Under certain circumstances, the Plan allows the Claims Administrator the flexibility to offer benefits for expenses which are not otherwise Eligible or Covered Expenses. The Claims Administrator, at its sole discretion, may offer such benefits if:

- The Participant, his family, and the Physician agree;
- Benefits are cost effective; and
- The Claims Administrator anticipates future expenditures for Eligible or Covered Expenses that may be reduced by such benefits.

Any decision by the Claims Administrator to provide such benefits shall be made on a case-by-case basis. The case coordinator for the Claims Administrator will initiate case management in appropriate situations.

### **CLINICAL TRIALS**

The Plan will not:

- Deny your participation in a clinical trial;
- Deny (or limit or impose additional conditions on) the coverage of "routine patient costs" (see below) for items and services furnished in connection with participation in a clinical trial; or
- Discriminate against you on the basis of your participation in a clinical trial,

provided that you meet the following requirements:

- You are eligible to participate in a clinical trial according to the clinical trial protocol with respect to treatment of cancer or other life-threatening disease or condition; and

- Your participation in such clinical trial would be appropriate based upon your eligibility to participate according to the clinical trial protocol (i) as concluded by the referring health care professional who is a participating health care provider in the clinical trial; or (ii) as established by medical and scientific information provided by you.

For purposes of this section, "routine patient costs" include all services and supplies consistent with the coverage provided under the Plan that are typically covered for someone who is not enrolled in a clinical trial, but do not include the investigational item, device or service itself, services and supplies that are provided solely to satisfy data collection and analysis needs and that are not used in the direct clinical management of the patient, or a service that is clearly inconsistent with widely accepted and established standards of care for a particular diagnosis.

For purposes of this section, "clinical trial" means an "approved clinical trial" as defined in Section 2709 of the Public Health Service Act.

### **INTERNAL CLAIM PROCEDURES**

#### **Filing of Claims Required**

##### ***Notice of Claim***

You must give written notice to the Claims Administrator within 12 months, or as soon as reasonably possible, after any Participant receives services for which benefits are provided under the Plan.

##### ***Claim Forms***

Claim forms for filing Proof of Loss are available on the Atmos intranet and may also be obtained by calling customer service at 1-866-314-0266.

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

The Claims Administrator for the Plan must receive claims prepared and submitted in the proper manner and form, in the time required, and with the information requested before it can consider any claim for payment of benefits.

### **Who Files Claims**

Providers that contract with the Claims Administrator and some other health care Providers (such as *ParPlan* Providers in the state of Texas) will submit your claims directly to the Claims Administrator for services provided to you or any of your covered dependents. At the time services are provided, inquire if the Provider will file claim forms for you. To assist Providers in filing your claims, you should carry your Identification Card with you.

### ***Contracting Providers***

When you receive treatment or care from a Provider or Covered Drugs dispensed from a Pharmacy that contracts with the Claims Administrator, you will generally not be required to file claim forms. The Provider will usually submit the claims directly to the Claims Administrator for you.

### ***Non-Contracting Providers***

When you receive treatment or care from a health care Provider or Covered Drugs dispensed from a Pharmacy that does not contract with the Claims Administrator, you may be required to file your own claim forms. Some Providers, however, will do this for you. If the Provider does not submit claims for you, refer to the subsection of this Benefit Booklet entitled "**Participant-Filed Claims**" in this "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section for instruction on how to file your own claim forms.

### ***Mail Service Prescription Drug Program***

When you receive Covered Drugs dispensed through the Mail Service Prescription Drug Program, you must complete and submit the mail service prescription drug claim form to the address on the claim form. Additional information may be obtained from Human Resources at Atmos, from the BCBSTX website, [www.bcbstx.com](http://www.bcbstx.com), or by calling the Customer Service Helpline at 1-866-314-0266.

### ***Participant-Filed Claims***

#### Medical Claims

If your Provider does not submit your claims, you will need to submit them to the Claims Administrator using a subscriber-filed claim form provided by the Plan. You can obtain copies of the claim form from Human Resources at Atmos Energy, from the BCBSTX website ([www.bcbstx.com](http://www.bcbstx.com)) or by calling the Customer Service Helpline at 1-866-314-0266.

Follow the instructions on the reverse side of the form to complete the claim. Remember to file each Participant's expenses separately because any Deductibles and other provisions are applied to each Participant separately. Include itemized bills from the health care Providers, labs, etc., printed on their letterhead and showing the services performed, dates of service, charges, and name of the Participant involved.

#### Prescription Drug Claims

When you receive Covered Drugs dispensed from a Non-Participating Pharmacy, a Prescription Reimbursement Claim Form must be submitted. This form can be obtained from Human Resources at Atmos Energy, from the BCBSTX website, [bcbstx.com](http://bcbstx.com), or by calling the Customer Service Helpline at 1-866-314-0266.

This claim form, accompanied by an itemized bill obtained from the Pharmacy showing the

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

prescription services you received, should be mailed to the address shown below or on the claim form.

Instructions for completing the claim form are provided on the back of the form. You may need to obtain additional information, which is not on the receipt from the pharmacist, to complete the claim form.

Bills for Covered Drugs should show the name, address and telephone number of the Pharmacy, a description and quantity of the drug, the prescription number, the date of purchase and, the name of the Participant using the drug.

Visit the BCBSTX Website for subscriber-filed claim forms and other useful information  
[www.bcbstx.com](http://www.bcbstx.com)

### ***Where to Mail Completed Claim Forms***

#### ***Medical Claims***

Blue Cross and Blue Shield of Texas  
Claims Division  
P. O. Box 660044  
Dallas, Texas 75266-0044

#### ***Prescription Drug Claims***

Blue Cross and Blue Shield of Texas  
c/o Prime Therapeutics LLC  
P. O. Box 64812  
St. Paul, MN 55164-0812

### **Who Receives Payment**

Benefit payments will be made directly to contracting Providers when they bill the Claims Administrator. Written agreements between the Claims Administrator and some Providers may require payment directly to them.

Any benefits payable to you, if unpaid at your death, will be paid to your surviving spouse, as beneficiary. If there is no surviving spouse, then the benefits will be paid to your estate.

Except as provided in the subsection entitled “**ASSIGNMENT AND PAYMENT OF BENEFITS**” in the “**GENERAL INFORMATION**” Section of this Benefit Booklet, rights and benefits under the Plan are not assignable, either before or after services and supplies are provided.

#### ***Benefit Payments to a Managing Conservator***

Benefits for services provided to your minor dependent child may be paid to a third party if:

- The third party is named in a court order as managing or possessory conservator of the child; and
- The Claims Administrator has not already paid any portion of the claim.

In order for benefits to be payable to a managing or possessory conservator of a child, the managing or possessory conservator must submit to the Claims Administrator, with the claim form, proof of payment of the expenses and a certified copy of the court order naming that person the managing or possessory conservator.

The Claims Administrator for the Plan may deduct from its benefit payment any amounts it is owed by the recipient of the payment. Payment to you or your Provider, or deduction by the Plan from benefit payments of amounts owed to it will be considered in satisfaction of its obligations to you under the Plan.

An explanation of benefits summary is sent to the participant, showing what has been paid.



## **HOW TO RECEIVE HEALTHCARE BENEFITS**

### **When to Submit Claims**

All claims for benefits under the Plan must be properly submitted to the Claims Administrator within twelve (12) months of the date that services or supplies are received. Claims not submitted and received by the Claims Administrator within twelve (12) months after that date will not be considered for payment of benefits except in the absence of legal capacity.

### **Receipt of Claims by the Claims Administrator**

A claim will be considered received by the Claims Administrator for processing upon actual delivery to the administrative office of the Claims Administrator in the proper manner and form and with all of the information required. If the claim is not complete, it may be denied or the Claims Administrator may contact either you or the Provider for the additional information.

After processing the claim, the Claims Administrator will notify the Participant by way of an explanation of benefits summary.

### **BENEFIT DETERMINATIONS**

#### **Urgent Claims that Require Immediate Action**

Urgent care claims or appeals are those claims or appeals that require notification or approval prior to receiving medical care, where a delay in treatment as a result of the application of the time periods for making non-urgent care determinations could seriously jeopardize you or your dependent's life or health or ability to regain maximum function or, in the opinion of a physician with knowledge of you or your dependent's medical condition could cause severe pain that cannot be adequately managed without the care or treatment that is the subject of the claim.

In the case of an urgent care claim, the Claims Administrator shall notify you of the Plan's

benefit determination (whether adverse or not) as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claim by the Plan, unless you fail to provide sufficient information to determine whether, or to what extent, benefits are covered or payable under the Plan. In the case of such a failure, the Claims Administrator shall notify you as soon as possible, but not later than 24 hours after receipt of the claim by the Plan, of the specific information necessary to complete the claim. You shall be afforded a reasonable amount of time, taking into account the circumstances, but not less than 48 hours, to provide the specified information. The Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) as soon as possible, but in no case later than 48 hours after the earlier of (i) the Plan's receipt of the specified information, or (ii) the end of the period afforded you to provide the specified additional information.

A denial notice will comply with the requirements set forth below.

#### **Pre-Service Claims**

Pre-service claims or appeals are those claims or appeals that require notification or approval prior to receiving medical care.

In the case of a pre-service claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of the claim by the Plan. This period may be extended one time by the Plan for up to 15 days, provided that the Claims Administrator both determines that such an extension is necessary due to matters beyond the control of the Plan and notifies you, prior to the expiration of the initial 15-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary

## HOW TO RECEIVE HEALTHCARE BENEFITS

due to your failure to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and you shall be afforded at least 45 days from receipt of the notice within which to provide the specified information. In the case of your failure to follow the Plan's procedures for filing a pre-service claim, you shall be notified of the failure and the proper procedures to be followed in filing a claim for benefits as soon as possible, but not later than 5 days (24 hours in the case of a failure to file a claim involving urgent care) following the failure. Notification may be oral, unless you request written notification. This paragraph applies only in the case of a failure by you to file a claim with the Claims Administrator that names a specific claimant, a specific medical condition or symptom, and a specific treatment, service or product for which approval is requested.

A denial notice will comply with the requirements set forth below.

### Post-Service Claims

Post-service claims or appeals are those claims or appeals that are not pre-service claims or appeals and are filed for payment of benefits after medical care has been received.

In the case of a post-service claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) within a reasonable period, but not later than 30 days after receipt of the claim. This period may be extended one time by the Plan for up to 15 days, provided that the Claims Administrator both determines that such an extension is necessary due to matters beyond the Plan's control and notifies you, prior to the expiration of the initial 30-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to your failure to submit the information necessary to decide the claim, the notice of extension shall

specifically describe the required information, and you shall be afforded at least 45 days from receipt of the notice within which to provide the specified information.

A denial notice will comply with the requirements set forth below.

### Concurrent Care Claims

If the Plan has approved an ongoing course of treatment to be provided over a period of time or number of treatments, then any reduction or termination by the Plan of such course of treatment (other than by Plan amendment or termination) before the end of such period of time or number of treatments shall constitute an adverse benefit determination. The Claims Administrator shall notify you of the adverse benefit determination at a time sufficiently in advance of the reduction or termination to allow you to appeal and obtain a determination on review of that adverse benefit determination before the course of treatment is reduced or terminated. Any request to extend the course of treatment beyond the period of time or number of treatments that is a claim involving urgent care shall be decided as soon as possible, taking into account the medical exigencies, and the Claims Administrator shall notify you of the benefit determination (whether adverse or not) within 24 hours after receipt of the claim by the Plan, provided that any such claim is made to the Plan at least 24 hours prior to the expiration of the prescribed period of time or number of treatments. Any request to extend the course of treatment beyond the period of time or number of treatments that is not or is no longer a claim involving urgent care shall be considered a new claim and decided according to post-service or pre-service timeframes, whichever applies.

### Denial Notification Requirements

In the event claim for benefits is denied or the Claims Administrator otherwise makes an adverse benefit determination as defined in the

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

DOL regulations regarding claims procedures, the Claims Administrator shall provide you with written or electronic notification of such adverse benefit determination. The notification shall be written in a manner calculated to be understood by you and shall include the following:

- The specific reason or reasons for the adverse determination;
- Reference to the specific Plan provision on which the determination is based;
- A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary;
- A description of the Plan's review procedures and the time limits applicable to such procedures, including a statement of the claimant's right to bring a civil action under ERISA Section 502(a) following an adverse benefit determination on review, and contact information for the office of health insurance consumer assistance or ombudsman, as applicable, established to assist individuals with internal claims and appeals and external review procedures;
- Any specific internal rule, guideline, protocol or other similar criterion relied upon in making the adverse determination or a statement that such rule, guideline, protocol or other similar criterion was relied upon and that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge to the claimant upon request;
- If the adverse benefit determination is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the claimant's medical circumstances or a

statement that such explanation will be provided free of charge upon request;

- Information necessary to identify the claim, (including the date of service, healthcare provider, claim amount, and a statement describing availability upon request, of the diagnosis code and its meaning and treatment code and its meaning);
- The reason or reasons for the adverse benefit determination including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, that used in denying the claim; and
- In the case of a claim involving urgent care, a description of the expedited review process applicable to such claims.

In the case of an adverse benefit determination concerning a claim involving urgent care, the notice described in the preceding paragraph may be provided to you orally within the time frame described above, provided that a written or electronic notification is furnished to you not later than 3 days after the oral notification.

If your claim has been denied and you do not agree with the denial, you must submit your claim for review by following the Claims Review Procedure described below.

### **INTERNAL CLAIMS REVIEW PROCEDURES**

Upon the denial of your claim for benefits, if you disagree with the denial, in order to preserve legal remedies that may be available to you, you must file a claim for review in writing with the Plan Administrator. You must file a claim for review not later than 180 days following receipt of a notification of an adverse benefit determination. You may submit written comments, documents, records and other information relating to the claim for benefits in connection with the claim for review, and the

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

review will take into account all such comments, documents, records and other information submitted by you relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination.

In addition, you may submit additional evidence and testimony in support of your claim for review and if any new evidence is provided by the Plan or any new rationale is considered by the Claims Administrator in making the decision, you must receive notice of such new evidence and new rationale and have an opportunity to respond. You must respond within the time period during which the Claims Administrator is considering your appeal.

You shall be provided, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the claimant's claim for benefits.

In conducting its review, the Plan Administrator will not afford deference to the initial adverse benefit determination, and the review will be conducted by an appropriate individual who is neither the individual who made the adverse benefit determination nor the subordinate of such individual. In deciding a claim for review that is based in whole or in part on a medical judgment, including determinations with regard to whether a particular treatment, drug or other item is Experimental/Investigational or not Medically Necessary or appropriate, the Plan Administrator shall consult with a health care professional who has appropriate training and experience in the field of medicine involved in the judgment. Any such health care professional engaged for purposes of a consultation shall be an individual who is neither an individual who was consulted in connection with the adverse benefit determination that is the subject of review, nor the subordinate of any such individual. The Plan Administrator will provide you with the identification of medical or vocational experts whose advice was obtained

on behalf of the Plan in connection with your adverse benefit determination, without regard to whether the advice was relied upon in making the benefit determination. Further, in the case of a claim involving urgent care (whether an appeal on a claim involves urgent care requiring the expedited handling procedures is determined by the nature of the claim at the time of the appeal), the Plan Administrator will provide for an expedited review process pursuant to which your request for an expedited review may be submitted orally or in writing, and all necessary information, including the Plan's benefit determination, shall be transmitted between the Plan and you by telephone, facsimile or other available similarly expeditious method.

In the case of an urgent care appeal, the Plan Administrator shall notify you of the Plan's benefit determination on review as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claimant's request for review.

In the case of a pre-service appeal, the Plan Administrator shall notify you of the Plan's benefit determination on review within a reasonable period of time appropriate to the medical circumstances, but not later than 30 days after receipt by the Plan of your request for review.

In the case of a post-service appeal, the Plan Administrator shall notify the claimant of the Plan's benefit determination on review within a reasonable period of time, but not later than 60 days after receipt by the Plan of the claimant's request for review.

The Plan Administrator shall provide you with written or electronic notification of the Plan's benefit determination on review. In the event of an adverse benefit determination on review, the notification shall be written in a manner calculated to be understood by you and shall include the following:

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

- The specific reason or reasons for the adverse determination;
  - Reference to the specific Plan provisions on which the benefit determination is based;
  - A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the claimant's claim for benefits;
  - A statement describing any voluntary appeal procedures offered by the Plan, including information on how to initiate a voluntary appeal, and the claimant's right to obtain the information about such procedures,
  - A description of the external review processes, including information on how to initiate an external review;
  - A statement of the claimant's right to bring an action under ERISA Section 502(a);
  - Contact information for the office of health insurance consumer assistance or ombudsman, as applicable, established to assist individuals with internal claims and appeals and external review procedures;
  - Any specific internal rule, guideline, protocol or other similar criterion relied upon in making the adverse determination or a statement that such rule, guideline, protocol or other similar criterion was relied upon and that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge to the claimant upon request;
  - If the adverse benefit determination is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the claimant's medical circumstances or a statement that such explanation will be provided free of charge upon request;
- Information necessary to identify the claim (including the date of service, healthcare provider, claim amount, and a statement describing availability upon request, of the diagnosis code and its meaning and treatment code and its meaning);
  - The reason or reasons for the adverse benefit determination including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, that used in denying the claim, including a discussion of the decision;
  - A statement that reads as follows: "You and your plan may have other voluntary alternative dispute resolution options, such as mediation. One way to find out what may be available is to contact your local U.S. Department of Labor Office and your State insurance regulatory agency."

A claimant is not required to file more than two appeals of an adverse benefit determination prior to bringing a civil action under ERISA Section 502(a).

### **EXTERNAL CLAIM PROCEDURES**

#### **Request for Standard External Review**

If you disagree with the final adverse benefit determination on your claim for review, your next step in having such decision reviewed requires you to request an external independent review from the Plan.

External review will be available with respect to claims for medical benefits. However, a reduction, termination, or failure to provide for a benefit based on a determination that you fail to meet eligibility requirements under the Plan is not eligible for external review. In addition,

## HOW TO RECEIVE HEALTHCARE BENEFITS

unless and until the issuance of official guidance to the contrary, external review only applies to (1) an adverse benefit determination that involves medical judgment (including, but not limited to, those based on medical necessity, appropriateness, health care setting, level of care, or effectiveness of a covered benefit; or a determination that a treatment is experimental or investigational), as determined by the external reviewer; and (2) a rescission of coverage (whether or not the rescission has any effect on any particular benefit at that time).

You may only file a request for external review if you file such request within four months of the date you received the Plan's final adverse benefit determination on your claim for review. Your request for an external appeal must be filed with:

Blue Cross and Blue Shield of Texas  
Claims Division  
P.O. Box 660044  
Dallas, TX 75266-0044

### Review and Preliminary Determination of Eligibility for External Review for a Standard External Review

The Plan Administrator must review such request and respond to you within five (5) business days of receipt of such request for a standard review with a determination of whether your request for external review is eligible for external review. A request is eligible for external review if it meets all of the following four requirements during the preliminary review.

- 1) the claimant is or was covered by the Plan at the time the health care item or service in question was provided;
- 2) the adverse benefit determination or final adverse benefit determination does not relate to whether the claimant satisfied the Plan's eligibility requirements;

3) the claimant has exhausted the Plan's internal appeal process, unless the claimant is not required to exhaust the internal appeal process under the interim final regulations at 29 CFR § 2590.715-2719; and

4) the claimant has provided all the information and forms required to process an external review.

### Preliminary Notice Regarding Eligibility for Standard External Review

Within one business day after the Plan Administrator completes the preliminary review, the Plan must issue a written notice to the claimant and such notice must include the reasons the requested appeal is not eligible for external review if the request was complete but not eligible for external review and must also provide contact information for the Employee Benefit Security Administration (toll-free number 866-444-EBSA (3272)). If the request for external review was not eligible because it was not complete, the notice must include a description of the information necessary to complete the request for external review and permit the claimant to submit such information by the later of 48 hours after the claimant receives the notice or by the end of the four month period during which external review must be requested.

### Standard External Review

The Plan must rotate its assignment of claims for external review to an independent review organization that is one of the at least three independent review organizations retained by the Plan to conduct external reviews and which is due to receive the claim on the Plan's rotational basis established to ensure independence. The external independent review organization must conduct a full review of the file, applicable plan provisions and any material submitted as required by applicable guidance and in compliance with the independent review

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

organization's contract with the Plan. The independent review organization shall conduct such review on a de novo basis without deference to the plan's decision.

Within four business days after the independent review organization is assigned, the Plan shall provide the documents and information considered by the Plan in making its decision. If the independent review organization receives any new evidence or information, it shall provide such information to the Plan and the Plan may reconsider its decision. If the Plan changes its decision upon reconsideration, it must notify the claimant and the independent review organization of its new decision within one business day of making such decision. The independent review organization must then terminate its review.

The independent review organization shall provide the claimant and Plan with a written notice of its decision within 45 days of the date on which the independent review organization received the request for external review. Such notice shall include all information required by applicable guidance.

Upon a Plan's receipt of an independent review organization's final external review determination reversing the Plan's determination, the Plan shall immediately provide coverage or payment for the claim.

### **Request for Expedited External Review**

An expedited external review shall be provided:

(1) If a claimant receives an adverse benefit determination on a medical condition for which the time frame for completion of an expedited internal appeal would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function and the claimant has filed a request for an expedited internal appeal, or

(2) If the claimant received a final internal adverse benefit determination and the claimant has a medical condition where the timeframe for completion of a standard external review would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function, or

(3) If the final adverse benefit determination concerns an admission, availability of care, continued stay, or health care item or service for which the claimant received emergency services, but has not been discharged since receiving such emergency services.

Upon receipt of a request for expedited external review, the Plan shall determine if the request satisfies the requirements to be eligible for a standard external review (under Review and Preliminary Determination of Eligibility for External Review for a Standard External Review above) and must immediately send the claimant a notice of such preliminary determination of eligibility.

If the request for expedited external review is approved, the Plan shall assign the claim to an external reviewer in accordance with its standard procedures for assigning claims to external reviewers (see "Standard External Review" above) and must transmit all necessary documents and information considered by the Plan in making its final internal adverse benefit determination or adverse benefit determination to the assigned independent review organization electronically, by telephone, facsimile or any other available expeditious method. The assigned independent review organization must consider the expedited request under its standard review procedures on a de novo basis. The independent review organization must provide the Plan and claimant notice of the final external review decision as expeditiously as the claimant's medical condition or circumstances require but in no event more than 72 hours after the independent review organization received

## **HOW TO RECEIVE HEALTHCARE BENEFITS**

the request for expedited external review. If such notice is not in writing, within 48 hours of the date the notice is provided, the independent review organization must provide a written confirmation of its decision to the claimant and the Plan.

### **Legal Actions**

If you want to bring a legal action against the Plan Administrator or the Claims Administrator, you must do so within three years from the expiration of the time period in which a request for reimbursement must be submitted, or you lose any rights to bring such an action against the Plan Administrator or the Claims Administrator.

You cannot bring any legal action against the Plan Administrator or the Claims Administrator for any other reason unless you first complete all the steps in the appeal process described in this document. After completing that process, if you want to bring a legal action against the Plan Administrator or the Claims Administrator, you must do so within three years of the date you are notified of the final decision on the appeal, or you lose any rights to bring such an action against the Plan Administrator or the Claims Administrator.



## MEDICAL BENEFITS PROVIDED

### ELIGIBLE OR COVERED EXPENSES

This portion of the Plan provides benefits for three major categories of Eligible or Covered Expenses:

- *Inpatient Hospital Expenses;*
- *Medical-Surgical Expenses;* and
- *Extended Care Expenses.*

This “**MEDICAL BENEFITS PROVIDED**” Section generally explains the medical benefits that are available under the Plan. Please remember to refer to the “**DEFINITIONS**” Section of this Benefit Booklet for a description of terms such as *Inpatient Hospital Expense*, *Medical-Surgical Expense*, and *Extended Care Expense*.

Wherever Schedule of Coverage is mentioned, please refer to the Schedule at the beginning of this Benefit Booklet.

Your benefits are calculated on a Calendar Year benefit period basis unless otherwise stated. At the end of a Calendar Year, a new benefit period starts for each Participant.

### CHANGES IN BENEFITS

Changes to covered benefits will apply to all services provided to each Participant under the Plan.

Benefits for Eligible or Covered Expenses incurred during an admission in a Hospital or Facility Other Provider that begins before the change will be those benefits in effect on the day of admission.

### BENEFITS FOR INPATIENT HOSPITAL EXPENSE

Among those expenses normally included under *Inpatient Hospital Expense* as defined in this Benefit Booklet are intensive and coronary care units, operating room, lab and x-ray, and blood. Please note that if you are confined in a private

room, only the Hospital’s average semiprivate room rate is allowed as *Inpatient Hospital Expense*. Remember, each Hospital Admission requires preauthorization.

The benefit percentage of your total eligible *Inpatient Hospital Expense* in excess of any Deductible indicated on your Schedule of Coverage is the Plan’s obligation. The remaining unpaid *Inpatient Hospital Expense* including any Deductible is your obligation to pay. This amount will be applied to the Co-Share Amount.

### BENEFITS FOR MEDICAL-SURGICAL EXPENSE

The following services are included under *Medical-Surgical Expense* as defined in this Benefit Booklet:

- Physician services;
- Services of Professional Other Providers;
- Speech and hearing services;
- Diagnostic x-ray and laboratory examinations;
- Prosthetic Appliances; and
- Home Infusion Therapy.

Remember that certain services require preauthorization, and any Deductibles and Co-Share Amounts shown on your Schedule of Coverage will also apply.

The benefit percentages of your total eligible *Medical-Surgical Expense* shown on your Schedule of Coverage in excess of your Co-Share Amount and any Deductible shown are the Plan’s obligation. The remaining unpaid *Medical-Surgical Expense* in excess of the Co-Share Amount and any Deductible is your obligation to pay.

## **MEDICAL BENEFITS PROVIDED**

To calculate your benefits, subtract any Deductibles from your total eligible *Medical-Surgical Expense* and then multiply the difference by the benefit percentage shown on your Schedule of Coverage. Most remaining unpaid *Medical-Surgical Expense* including the Deductible is your Co-Share Amount.

### **BENEFITS FOR EXTENDED CARE EXPENSE**

If shown on your Schedule of Coverage, the Deductible will apply. Any unpaid *Extended Care Expense* in excess of the benefit maximums shown on your Schedule of Coverage will not be applied to any Co-Share Amount.

Any charges incurred as Home Health Care or home Hospice Care for drugs (including antibiotic therapy) and laboratory services will not be *Extended Care Expense* but will be considered *Medical-Surgical Expense*.

Services and supplies for *Extended Care Expense*:

#### 1. For Skilled Nursing Facility:

- All usual nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Room and board and all routine services, supplies, and equipment provided by the Skilled Nursing Facility; and
- Physical, occupational, speech, and respiratory therapy services by licensed therapists.

#### 2. For Home Health Care:

- Part-time or intermittent nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Part-time or intermittent home health aide services which consist primarily of caring for the patient;
- Physical, occupational, speech, and respiratory therapy services by licensed therapists; and
- Supplies and equipment routinely provided by the Home Health Agency.

Benefits will **not** be provided for Home Health Care for the following:

- Food or home delivered meals;
- Social case work or homemaker services;
- Services provided primarily for Custodial Care;
- Transportation services;
- Home Infusion Therapy; or
- Durable medical equipment.

#### 3. For Home Hospice Care:

- Part-time or intermittent nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Part-time or intermittent home health aide services which consist primarily of caring for the patient;
- Physical, speech, and respiratory therapy services by licensed therapists; and

## MEDICAL BENEFITS PROVIDED

- Homemaker and counseling services routinely provided by the Hospice agency, including bereavement counseling.
4. For Facility Hospice Care:
- All usual nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
  - Room and board and all routine services, supplies, and equipment provided by the Hospice facility; and
  - Physical, speech, and respiratory therapy services by licensed therapists.

### **OTHER BENEFIT PROVISIONS**

Benefits available under this “**OTHER BENEFIT PROVISIONS**” subsection are generally determined on the same basis as for other *Inpatient Hospital Expense*, *Medical-Surgical Expense*, and *Extended Care Expense*, except to the extent described in this subsection. Benefits will be determined as indicated on your Schedule of Coverage. Remember that certain services require preauthorization and that any Co-Share Amounts and Deductibles shown on your Schedule of Coverage will also apply.

1. ***Benefits for Treatment of Complications of Pregnancy***

Benefits for Eligible or Covered Expenses incurred for treatment of Complications of Pregnancy will be determined on the same basis as treatment for any other sickness. Dependent children will be eligible for benefits for treatment of Complications of Pregnancy.

2. ***Benefits for Maternity Care***

Benefits for Eligible or Covered Expenses incurred for Maternity Care will be determined on the same basis as for any other treatment of sickness, except to the extent covered as preventive care. Dependent

children will be eligible for Maternity Care benefits.

Services and supplies incurred by a Participant for delivery of a child shall be considered Maternity Care and are subject to all provisions of the Plan.

The Plan provides coverage for inpatient care for the mother and newborn child in a health care facility for a minimum of:

- 48 hours following an uncomplicated vaginal delivery; and
- 96 hours following an uncomplicated delivery by caesarean section.

*Inpatient Hospital Expense* incurred by the mother for delivery of a child will not include charges for routine well-baby nursery care of the newborn child during the mother’s Hospital Admission for the delivery. These charges will be considered *Inpatient Hospital Expense* of the child and will be subject to the benefits provisions and benefit maximums as described elsewhere in this “**MEDICAL BENEFITS PROVIDED**” Section.

### **Statement of Rights Under the Newborns’ and Mothers’ Health Protection Act**

Under federal law, group health plans and health insurance issuers offering group health insurance coverage generally may not restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a delivery by cesarean section. However, the plan or issuer may pay for a shorter stay if the attending provider (e.g., your physician, nurse midwife, or physician assistant), after consultation with the mother, discharges the mother or newborn earlier.

## MEDICAL BENEFITS PROVIDED

Also, under federal law, plans and issuers may not set the level of benefits or out-of-pocket costs so that any later portion of the 48-hour (or 96-hour) stay is treated in a manner less favorable to the mother or newborn than any earlier portion of the stay.

In addition, a plan or issuer may not, under federal law, require that a physician or other health care provider obtain authorization for prescribing a length of stay of up to 48 hours (or 96 hours). However, to use certain providers or facilities, or to reduce your out-of-pocket costs, you may be required to obtain a preauthorization for benefits. For information on preauthorization, refer to the subsection entitled "**PREAUTHORIZATION REQUIREMENTS**" in the "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section of this Benefit Booklet.

3. ***Benefits for Mental Health Care (including Serious Mental Illness) and Chemical Dependency Treatment***

Benefits for *Inpatient Hospital Expense* and *Medical-Surgical Expense* for Mental Health Care (including Serious Mental Illness) and for treatment of Chemical Dependency are available as indicated.

**NOTE:** Refer to the subsection entitled "**PREAUTHORIZATION REQUIREMENTS**" in the "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section of this Benefit Booklet to determine what services require preauthorization.

The Plan may use state guidelines to administer benefits for treatment of Chemical Dependency.

Inpatient treatment of Chemical Dependency must be provided in a Chemical Dependency Treatment Center. Benefits for the medical management of acute life-threatening intoxication (toxicity) in a Hospital will be available on the same basis as for sickness

generally as described under the "**BENEFITS FOR INPATIENT HOSPITAL EXPENSE**" subsection in this "**MEDICAL BENEFITS PROVIDED**" Section of this Benefit Booklet.

Benefits for *Medical-Surgical Expense* incurred for Mental Health Care (including Serious Mental Illness) and Chemical Dependency treatment will be limited to the number of inpatient Physician/Professional Other Provider visits.

Benefits for *Medical-Surgical Expense* incurred for Mental Health Care (including Serious Mental Illness) and Chemical Dependency treatment will be limited to the combined number of outpatient Physician and/or Professional Other Provider or other outpatient visits per Calendar Year.

Medically Necessary treatment of Chemical Dependency and/or Mental Health Care (including Serious Mental Illness) in a Psychiatric Day Treatment Facility, a Crisis Stabilization Unit or Facility, or a Residential Treatment Center for Children and Adolescents in lieu of Hospitalization will be considered *Inpatient Hospital Expense*. *Inpatient Hospital Expense* benefit percentages for this Plan as shown on your Schedule of Coverage will apply.

Each full day of treatment in such facility will be considered equal to one-half of one day of a regular Hospital Admission for Mental Health Care (including Serious Mental Illness) and treatment of Chemical Dependency.

To the extent applicable, the Plan will comply with the Mental Health Parity and Addiction Equity Act ("MHPAEA"). The Plan shall be construed and administered in accordance with Section 712 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

## MEDICAL BENEFITS PROVIDED

#### 4. *Benefits for Emergency Care and Treatment of Accidental Injury*

The Plan provides coverage for medical emergencies wherever they occur. Examples of medical emergencies are unusual or excessive bleeding, broken bones, acute abdominal or chest pain, unconsciousness, convulsions, difficult breathing, suspected heart attack, sudden persistent pain, severe or multiple injuries or burns, and poisonings.

If reasonably possible, contact your Network Physician before going to the Hospital emergency room. He can help you determine if you need Emergency Care and recommend that care. If not reasonably possible to contact your Network Physician, go to the nearest emergency facility, whether or not the facility is in the Network. A Co-payment may be required if you go to a Hospital emergency room.

Whether you require Hospitalization or not, you should notify your Network Physician within 48 hours, or as soon as reasonably possible, of any emergency medical treatment so he can recommend the continuation of any necessary medical services.

All treatment received during the first 48 hours following the onset of a medical emergency will be eligible for In-Network Benefits. After 48 hours, In-Network Benefits will be available only if you use Network Providers. If after the first 48 hours of treatment following the onset of a medical emergency you can safely be transferred to the care of a network Provider but are treated by an Out-of-Network Provider, only Out-of-Network Benefits will be available.

Benefits for Eligible or Covered Expenses incurred for treatment of an Accidental Injury will be considered on the same basis as any other sickness.

#### 5. *Benefits for Preventive Care*

Without limiting any other benefits described in this “**OTHER BENEFIT PROVISIONS**” subsection, benefits are available for *Medical-Surgical Expense* incurred for:

- Well-baby care;
- Routine physical examinations;
- Hearing examinations, including benefits as provided under *Benefits for Screening Test for Hearing Impairment*;
- Preventive supplies or services with a rating of A or B as recommended by the United States Preventive Services Task Force;
- Routine immunizations for children, adolescents, and adults recommended by the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention and adopted by the Director of the Centers for Disease Control and Prevention, including benefits as provided under *Benefits for Childhood Immunizations*;
- With respect to infants, children, and adolescents, preventive care and screenings recommended by the Health Resources and Services Administration (HRSA); and
- With respect to women, preventive care and screening recommended by HRSA, including:
  - Well-woman visits;
  - Screening for gestational diabetes;
  - HPV testing;
  - Counseling for sexually transmitted infections;
  - Counseling and screening for HIV;
  - Prescribed contraceptive methods and counseling;

## MEDICAL BENEFITS PROVIDED

- Breastfeeding support, supplies, and counseling; and
- Screening and counseling for interpersonal and domestic violence.

The complete list of preventive care services covered under the Plan can be found at <http://www.healthcare.gov/law/resources/regulations/prevention/recommendations.html>

Benefits are not available for *Inpatient Hospital Expense* or *Medical-Surgical Expense* for routine physical examinations performed on an inpatient basis, except for the initial examination of a newborn child.

Benefits for preventive care services will be determined for Physician office visits, diagnostic lab and x-rays.

Injections for allergies are not considered immunizations under this benefit provision.

Benefits for preventive care are not subject to any Co-payment or Deductible.

### 6. ***Benefits for Screening Test for Hearing Impairment***

Benefits are available for Eligible or Covered Expenses incurred by a dependent child:

- For a screening test for hearing loss from birth through the date the child is 30 days old; and
- Necessary diagnostic follow-up care related to the screening test from birth through the date the child is 24 months.

### 7. ***Benefits for Childhood Immunizations***

Benefits for *Medical-Surgical Expense* incurred by a dependent child for childhood immunizations from birth through the date the child turns six years of age will be determined at 100% of the Allowable Amount. Benefits are available for:

- Diphtheria;
- Hemophilus influenza type b;
- Hepatitis B;
- Measles;
- Mumps;
- Pertussis;
- Polio;
- Rubella;
- Tetanus;
- Varicella; and
- Any other immunization that is required by law for the child.

Injections for allergies are not considered immunizations under this benefit provision.

### 8. ***Benefits for Mammography Screening***

If a Participant incurs a *Medical-Surgical Expense* for a screening by low-dose mammography for the presence of occult breast cancer, benefits will be determined on the same basis as for other *Medical-Surgical Expense*, except to the extent covered as preventive care. Notwithstanding the foregoing, preventive and diagnostic mammograms will be covered at 100% under the PPO and EPO benefit options.

### 9. ***Benefits for Cosmetic, Reconstructive, or Plastic Surgery***

Eligible or Covered Expenses for Cosmetic, Reconstructive, or Plastic Surgery will be the same as for treatment of any other sickness for the following services only:

- Treatment provided for the correction of defects incurred in an Accidental Injury sustained by the Participant, but only if initial treatment is sought within 24 hours of the Accidental Injury;
- Treatment provided for reconstructive surgery following cancer surgery;

## MEDICAL BENEFITS PROVIDED

- Surgery performed on a newborn child for the treatment or correction of a congenital defect;
- Surgery performed on a dependent child (other than a newborn child) under the age of 19 for the treatment or correction of a congenital defect other than conditions of the breast;
- Reconstruction of the breast on which mastectomy has been performed; surgery and reconstruction of the other breast to achieve a symmetrical appearance; and prostheses and treatment of physical complications, including lymphedemas, at all stages of the mastectomy; and
- Reconstructive surgery performed on a dependent child under the age of 19 due to craniofacial abnormalities to improve the function of, or attempt to create a normal appearance of an abnormal structure caused by congenital defects, developmental deformities, trauma, tumors, infections, or disease.

### 10. *Benefits for Dental Services*

If a Participant incurs Eligible or Covered Expenses for dental services, benefits will be the same as for treatment of any other sickness.

Benefits are provided only for:

- Covered Oral Surgery;
- Services provided to a newborn child which are necessary for treatment or correction of a congenital defect; and
- The correction of damage caused solely by external, violent Accidental Injury to healthy, unrestored natural teeth and supporting tissues but only if initial treatment is sought within 24 hours of the Accidental Injury and limited to treatment

provided within 24 months of the initial treatment. An injury sustained as a result of biting or chewing shall not be considered an Accidental Injury.

Except as excluded in the “**MEDICAL LIMITATIONS AND EXCLUSIONS**” Section of this Benefit Booklet, any other expenses for dental services for which a Participant incurs *Inpatient Hospital Expense* for a Medically Necessary Hospital Admission, will be determined as described in the subsection entitled “**BENEFITS FOR INPATIENT HOSPITAL EXPENSE**” in this “**MEDICAL BENEFITS PROVIDED**” Section of this Benefit Booklet.

### 11. *Benefits for Organ and Tissue Transplants*

Subject to the conditions described below, benefits for covered services and supplies provided to a Participant (donor and/or recipient) by a Hospital, Physician, or Other Provider related to an organ or tissue transplant will be determined as follows, but only if:

- The transplant procedure is not Experimental/Investigational in nature;
- Donated human organs or tissue are used;
- The recipient is a Participant under the Plan (benefits are also available to the donor who is a Participant under the Plan);
- The transplant procedure is preauthorized as provided below;
- The Participant meets all of the criteria established by the Claims Administrator; and
- The Participant meets all of the protocols established by the Hospital in which the transplant is performed.

## MEDICAL BENEFITS PROVIDED

Covered services and supplies "related to" an organ or tissue transplant include, but are not limited to, x-rays, laboratory, chemotherapy, radiation therapy, prescription drugs, and complications arising from such transplant.

Benefits are available and will be determined on the same basis as any other sickness when the transplant procedure is for the following:

- Liver;
- Heart;
- Heart - Lung (heart and one lung or heart and both lungs);
- Kidney;
- Cornea;
- Lung; and
- Bone Marrow.

Covered services and supplies include services and supplies provided for the:

- Evaluation of organs or tissues including, but not limited to, the determination of tissue matches;
- Removal of organs or tissues from deceased donors; and
- Transportation and storage of donated organs or tissues.

No benefits are available for a Participant for the following services or supplies:

- Living and/or travel expenses of the live donor or recipient;
- Donor search and acceptability testing of potential living donors;
- Expenses related to maintenance of life for purposes of organ or tissue donation; or
- Purchase of the organ or tissue.

Preauthorization is required for any organ or tissue transplant and is the process by which the Medical Necessity of the transplant and the length of stay of the admission is approved or denied. Preauthorization does not guarantee payment of a claim but does ensure that payment for the covered room and board charges for the preauthorized length of stay will not be denied on the basis of Medical Necessity.

At the time of preauthorization, the Claims Administrator will assign a length-of-stay for the admission. Upon request, the length-of-stay may be extended if the Claims Administrator determines that an extension is Medically Necessary.

No benefits are available for any organ or tissue transplant procedure (or the services performed in preparation for, or in conjunction with, such procedure) which the Claims Administrator considers to be Experimental/Investigational.

Coverage for travel related benefits for organ transplants must comply with certain IRS guidelines. Pursuant to these guidelines, there is a \$50 per day/per person limit on lodging and meals will not be covered unless provided in a Hospital or similar facility.

### 12. *Benefits for Detection and Prevention of Osteoporosis*

If a Participant is a *Qualified Individual*, benefits will be determined on the same basis as any other sickness, except to the extent covered as preventive care, for medically accepted bone mass measurement for the detection of low bone mass and to determine a Participant's risk of osteoporosis and fractures associated with osteoporosis.



## MEDICAL BENEFITS PROVIDED

*Qualified Individual* means:

- A postmenopausal woman not receiving estrogen replacement therapy;
- An individual with:
  - Vertebral abnormalities;
  - Primary hyperparathyroidism; or
  - A history of bone fractures; or
- An individual who is:
  - Receiving long-term glucocorticoid therapy; or
  - Being monitored to assess the response to or efficacy of an approved osteoporosis drug therapy.

13. ***Benefits for Certain Tests for Detection of Prostate Cancer***

If a male Participant incurs *Medical-Surgical Expense* for diagnostic medical procedures incurred in conducting an annual medically recognized diagnostic examination for the detection of prostate cancer, benefits will be provided only for a:

- Physical examination for the detection of prostate cancer; and
- Prostate-specific antigen test used for the detection of prostate cancer for each male under the Plan.

14. ***Benefits for Speech and Hearing Services***

Benefits are available for the services of a Physician or Professional Other Provider to restore loss of or correct an impaired speech or hearing function.

15. ***Benefits for Treatment of Acquired Brain Injury***

Benefits for Eligible or Covered Expenses incurred for Medically Necessary treatment of an acquired brain injury will be determined on the same basis as treatment for any other physical condition.

Eligible or Covered Expenses include the following services as a result of and related to an acquired brain injury:

- Cognitive rehabilitation therapy;
- Cognitive communication therapy;
- Neurocognitive therapy and rehabilitation;
- Neurobehavioral, neurophysiological, neuro-psychological, and psychophysiological testing or treatment;
- Neurofeedback therapy;
- Remediation;
- Post-acute transition services; and
- Community reintegration services.

16. ***Benefits for Tests for Detection of Colorectal Cancer***

Benefits for *Medical-Surgical Expense* incurred for a diagnostic, medically recognized screening examination for the detection of colorectal cancer, including:

- A fecal occult blood test performed annually and a flexible sigmoidoscopy performed every five years; or
- A colonoscopy.

Notwithstanding the foregoing, preventive and diagnostic colonoscopies will be covered at 100% under the EPO and PPO benefit options.

17. ***Benefits for Treatment of Diabetes***

Benefits are available and will be determined on the same basis as any other sickness for those Medically Necessary items for *Diabetes Equipment* and *Diabetes Supplies* (for which a Physician or Professional Other Provider has written an order) and *Diabetic Management Services/Diabetes Self-Management Training*. Such items, when obtained for a *Qualified*

## MEDICAL BENEFITS PROVIDED

*Participant*, shall include but not be limited to the following:

a. *Diabetes Equipment*

- (1) Blood glucose monitors (including noninvasive glucose monitors and monitors designed to be used by blind individuals);
- (2) Insulin pumps (both external and implantable) and associated appurtenances, which include:
  - Insulin infusion devices;
  - Batteries;
  - Skin preparation items;
  - Adhesive supplies;
  - Infusion sets;
  - Infusion cartridges;
  - Durable and disposable devices to assist in the injection of insulin; and
  - Other required disposable supplies;
- (3) Insulin infusion devices; and
- (4) Podiatric appliances, including up to two pairs of therapeutic footwear per Calendar Year, for the prevention of complications associated with diabetes.

b. *Diabetes Supplies*

- (1) Test strips for blood glucose monitors;
- (2) Visual reading and urine test strips and tablets for glucose, ketones and protein;
- (3) Lancets and lancet devices;
- (4) Insulin and insulin analog preparations;
- (5) Injection aids, including devices used to assist with insulin injection and needleless systems;

- (6) Biohazard disposable containers;
- (7) Insulin syringes;
- (8) Prescriptive and non-prescriptive oral agents for controlling blood sugar levels; and
- (9) Glucagon emergency kits.

NOTE: *Insulin and insulin analog preparations, insulin syringes necessary for self-administration, prescriptive and non-prescriptive oral agents will be covered under the Prescription Drug Program.*

Repairs and necessary maintenance of insulin pumps not otherwise provided for under the manufacturer's warranty or purchase agreement, rental fees for pumps during the repair and necessary maintenance of insulin pumps, neither of which shall exceed the purchase price of a similar replacement pump.

As new or improved treatment and monitoring equipment or supplies become available and are approved by the U. S. Food and Drug Administration (FDA), such equipment or supplies may be covered if determined to be Medically Necessary and appropriate by the treating Physician or Professional Other Provider who issues the written order for the supplies or equipment.

c. *Medical-Surgical Expense* provided for the nutritional, educational, and psychosocial treatment of the *Qualified Participant*. Such *Diabetic Management Services/Diabetes Self-Management Training* for which a Physician or Professional Other Provider has written an order to the Participant or caretaker of the Participant are limited to the following when rendered by or under the direction of a Physician.

Initial and follow-up instruction concerning:

## MEDICAL BENEFITS PROVIDED

- (1) The physical cause and process of diabetes;
- (2) Nutrition, exercise, medications, monitoring of laboratory values and the interaction of these in the effective self-management of diabetes;
- (3) Prevention and treatment of special health problems for the diabetic patient;
- (4) Adjustment to lifestyle modifications; and
- (5) Family involvement in the care and treatment of the diabetic patient. The family will be included in certain sessions of instruction for the patient.

*Diabetes Self-Management Training* for the *Qualified Participant* will include the development of an individualized management plan that is created for and in collaboration with the *Qualified Participant* (and/or his or her family or caretaker) to understand the care and management of diabetes, including nutritional counseling and proper use of *Diabetes Equipment* and *Diabetes Supplies*.

A *Qualified Participant* means an individual eligible for coverage under this Contract who has been diagnosed with (a) insulin dependent or non-insulin dependent diabetes, (b) elevated blood glucose levels induced by pregnancy, or (c) another medical condition associated with elevated blood glucose levels.

### **Mental Health Benefits (applies to all Plan Options)**

The Plan Administrator has contracted with Magellan to coordinate care for personal problems under the Employee Assistance Program (EAP). Magellan works to ensure treatment is provided by qualified providers at the proper level of care. By doing so, Magellan helps to keep out-of-pocket

expenses as low as possible. Magellan contracts with licensed counselors, certified social workers, clinical psychologists, psychiatrists, and psychiatric facilities.

All Mental Health Care services must be accessed by first contacting Magellan. Mental Health Care services not coordinated through Magellan will not be covered.

### **Employee Assistance Program Benefits**

EAP is a benefit offered to employees and their dependents to help them address personal problems.

During your assessment visit, the counselor will try to determine the underlying reasons for your problem and develop a treatment plan. If the problem cannot be adequately resolved with the additional EAP visits, the EAP counselor may recommend other qualified specialists to help you. You are allowed up to six (6) visits per Calendar Year when you contact Magellan. Depending on your needs, you may be referred to the mental health network prior to the completion of six visits. Therefore, when you need more assistance than is available through the EAP, your mental health benefits are there to help resolve Medically Necessary, longer-term chronic or acute mental health or chemical dependency problems. **All care beyond the EAP evaluation must be coordinated through Magellan.**

If you or a dependent has a psychiatric problem, you can call Magellan at the number listed on your ID card. Magellan is available to take calls 24 hours a day.

If children under age 18 call Magellan, the procedures involved in accessing a counselor will be explained. However, without a signed release of parental consent, Magellan will not discuss educational needs or enter into any problem resolution. Magellan will, however, give children suggestions on how to approach their parents and encourage them to do so.

## **MEDICAL BENEFITS PROVIDED**

Magellan's telephone is answered by trained intake specialists under the direction of a full-time psychiatric medical director.

These specialists will listen to your problem and ask a few questions so they can match you with an EAP counselor. Then they will give you all the information you need to discuss your situation in person. If your symptoms require Hospitalization, Magellan will arrange for an emergency evaluation or Hospital Admission.

By providing prepaid professional assessment and short-term counseling, the EAP addresses almost any type of crisis or concern, including:

Personal Problems	Emotional Problems
Depression	Aging
Family	Terminal Illness
Children	Legal
Adolescent	Persistent Anxiety,
Emotional/Drug Abuse	Stress, Worries or Fears
Alcohol	Marriage/Divorce
Drugs	Premarital
Codependency	Disabilities in Children
Sexual Addiction	Work-related Problems
Eating Disorders	Gambling
Bed-wetting	Learning Disabilities
Loneliness	Budget/Credit
Sleep Problems	Smoking/Nicotine
Rape or Battered Spouse	Grief/Loss

### **Confidentiality**

Magellan's services are completely confidential. Magellan is bound by the same laws of confidentiality as lawyers and physicians.

### **Cost of EAP**

Atmos pays the full cost of the EAP as a benefit to you; therefore, there is no charge to you for EAP evaluation, and up to six counseling visits with a Magellan EAP counselor.

## **MENTAL HEALTH BENEFITS**

Mental health benefits include, but are not limited to: assessment, diagnosis, treatment planning, medication management, individual, family and group psychotherapy, psychological education, psychological testing. After coverage under this Plan stops, extended benefits for mental health benefits are the same as for an illness.

To the extent applicable, the Plan will comply with MHPAEA. The Plan shall be construed and administered in accordance with Section 712 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

Additional Eligible or Covered Expenses specific to mental disorder treatment are listed below. These additional Eligible or Covered Expenses are subject to the same requirements as Eligible or Covered Expenses described above.

### **Additional Eligible or Covered Expenses**

- Licensed counselor services of a licensed counselor for mental disorder treatments.
- Treatment Center Services, including:
  - Room and board; and
  - Other services and supplies.

Exclusions and limitations that apply to this benefit are described in the "**MEDICAL LIMITATIONS AND EXCLUSIONS**" Section of this Benefit Booklet.

## MEDICAL LIMITATIONS AND EXCLUSIONS

### **WHAT IS NOT COVERED UNDER THE MEDICAL BENEFIT**

The Plan does not provide medical benefits for any of the treatments, services or supplies described below. However, some of the exclusions described below may be covered as a prescription drug benefit available under the Plan.

1. Any services or supplies which are not Medically Necessary and essential to the diagnosis or direct care and treatment of a sickness, injury, condition, disease, or bodily malfunction; or any Experimental/ Investigational services and supplies.
2. Any portion of a charge for a service or supply that is in excess of the Allowable Amount as determined by the Claims Administrator.
3. Any services or supplies provided in connection with an occupational sickness or an injury sustained in the scope of and in the course of any employment whether or not benefits are, or could upon proper claim be, provided under the Workers' Compensation law.
4. Any services or supplies for which benefits are, or could upon proper claim be, provided under any present or future laws enacted by the Legislature of any state, or by the Congress of the United States, or any laws, regulations or established procedures of any county or municipality; provided, however, that this exclusion shall not be applicable to any coverage held by the Participant for Hospitalization and/or medical-surgical expenses which is written as a part of or in conjunction with any automobile casualty insurance policy.
5. Any services or supplies provided for reduction mammoplasty, except when Medically Necessary.
6. Any services or supplies for which a Participant is not required to make payment or for which a Participant would have no legal obligation to pay in the absence of this or any similar coverage, except services or supplies for treatment of mental illness or mental retardation provided by a tax supported institution.
7. Any services or supplies provided by a person who is related to the Participant by blood or marriage.
8. Any services or supplies provided for injuries sustained:
  - As a result of war, declared or undeclared, or any act of war; or
  - While on active or reserve duty in the armed forces of any country or international authority.
9. Any charges:
  - Resulting from the failure to keep a scheduled visit with a Physician or Professional Other Provider;
  - For completion of any insurance forms; or
  - For acquisition of medical records.
10. Room and board charges incurred during a Hospital Admission for diagnostic or evaluation procedures unless the tests could not have been performed on an outpatient basis without adversely affecting the Participant's physical condition or the quality of medical care provided.
11. Any services or supplies provided before the patient is covered as a Participant hereunder or any services or supplies provided after the termination of the Participant's coverage.

## MEDICAL LIMITATIONS AND EXCLUSIONS

12. Any services or supplies provided for Dietary and Nutritional Services, except as may be provided under the Plan for:
  - Preventive care;
  - An inpatient nutritional assessment program provided in and by a Hospital and approved by the Claims Administrator; or
  - Benefits for Treatment of Diabetes as described in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
13. Any services or supplies provided for Custodial Care.
14. Any services or supplies provided for orthognathic surgery except when medically necessary after the Participant’s 19th birthday. Orthognathic surgery includes, but is not limited to, correction of congenital, developmental or acquired maxillofacial skeletal deformities of the mandible and maxilla.
15. Any items of Medical-Surgical Expense incurred for dental care and treatments, dental surgery, or dental appliances, except as provided for in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
16. Any services or supplies provided for Cosmetic, Reconstructive, or Plastic Surgery, except as provided for in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
17. Any services or supplies provided for:
  - Treatment of myopia and other errors of refraction, including refractive surgery;
  - Orthoptics or visual training;
  - Eyeglasses or contact lenses, provided that intraocular lenses shall be specific exceptions to this exclusion;
  - Examinations for the prescription or fitting of eyeglasses or contact lenses; or
  - Restoration of loss or correction to an impaired speech or hearing function, including hearing aids.
18. Except as specifically included as an Eligible or Covered Expense, any Medical Social Services; any outpatient family counseling and/or therapy, bereavement counseling, vocational counseling, or Marriage and Family Therapy and/or counseling.
19. Any occupational therapy services which do not consist of traditional physical therapy modalities and which are not part of an active multi-disciplinary physical rehabilitation program designed to restore lost or impaired body function.
20. Travel, whether or not recommended by a Physician or Professional Other Provider, except for local ground ambulance service or air ambulance service otherwise covered under the Plan, except treatment as determined Medically Necessary by the Claims Administrator’s case management.
21. Any services or supplies provided for reduction of obesity or weight, including surgical procedures, even if the Participant has other health conditions which might be helped by a reduction of obesity or weight, except:
  - As determined Medically Necessary; or
  - Obesity counseling covered under the Plan as preventive care.

## MEDICAL LIMITATIONS AND EXCLUSIONS

22. Any services or supplies provided primarily for:
- Environmental Sensitivity;
  - Clinical Ecology or any similar treatment not recognized as safe and effective by the American Academy of Allergists and Immunologists; or
  - Inpatient allergy testing or treatment.
23. Any services or supplies provided as, or in conjunction with, chelation therapy, except for treatment of acute metal poisoning.
24. Any services or supplies provided for, in preparation for, or in conjunction with:
- Sterilization reversal (male or female);
  - Transsexual surgery;
  - Sexual dysfunction;
  - In vitro fertilization; or
  - Promotion of fertility through extra-coital reproductive technologies including, but not limited to, artificial insemination, intrauterine insemination, super ovulation uterine capacitation enhancement, direct-intraperitoneal insemination, trans-uterine tubal insemination, gamete intrafallopian transfer, pronuclear oocyte stage transfer, zygote intrafallopian transfer, and tubal embryo transfer.
25. Any services or supplies for routine foot care, such as:
- The cutting or removal of corns or callouses, the trimming of nails (including mycotic nails) and other hygienic and preventive care maintenance in the realm of self-care, such as cleaning and soaking the feet, the use of skin creams to maintain skin tone of both ambulatory or bedfast patients;
- Any services performed in the absence of localized illness, injury, or symptoms involving the foot;
  - Any treatment of a fungal (mycotic) infection of the toenail in the absence of:
    - (1) Clinical evidence of mycosis of the toenail;
    - (2) Compelling medical evidence that documents the patient either:
      - (a) Has a marked limitation of ambulation requiring active treatment of the foot; or
      - (b) In the case of a nonambulatory patient, has a condition that is likely to result in significant medical complications in the absence of such treatment; and
  - Excision of a nail without using an injectable or general anesthetic.
26. Any prescription antiseptic or fluoride mouthwashes, mouth rinses, or topical oral solutions or preparations; any Retin-A or pharmacologically similar topical drugs.
27. Any smoking cessation products available without a prescription, including, but not limited to, nicotine gum and nicotine patches above the \$200 limit described in the **“PRESCRIPTION DRUG PROGRAM”** Section of this Booklet.
28. Any services or supplies not specifically defined as Eligible or Covered Expenses in this Plan.
29. Any services or supplies provided for the following treatment modalities:

## MEDICAL LIMITATIONS AND EXCLUSIONS

- Acupuncture;
  - Video fluoroscopy;
  - Intersegmental traction;
  - Surface EMGs;
  - Manipulation under anesthesia; and
  - Muscle testing through computerized kinesiology machines such as Isostation, Digital Myograph and Dynatron.
30. Any benefits in excess of any specified maximums.



## **PRESCRIPTION DRUG PROGRAM**

### **PRESCRIPTION DRUG BENEFITS**

Benefits are payable for Covered Drugs under all plan options. Certain Covered Drugs require prior authorization by a pharmacist or Physician from the Claims Administrator or its designee.

The eligible employee or covered dependent must be covered under this Prescription Drug Benefit when the prescription is filled.

### **HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION**

Notwithstanding anything herein to the contrary, Participants enrolled in the High Deductible Medical Benefit Option will be responsible for paying 100% of the cost of Prescription Drugs (other than toward preventative maintenance Prescription Drugs). Amounts paid for Prescription Drugs will count toward the Participant's Deductible. Preventive maintenance Prescription Drugs (as determined by the Claims Administrator) will be covered the same as Prescription Drugs available under the other Medical Benefit Options. Amounts a Participant pays toward preventative maintenance Prescription Drugs shall count toward the Out-of-Pocket Maximum. Once the Out-of-Pocket Maximum has been met, both preventative maintenance Prescription Drugs and non-preventative maintenance Prescription Drugs shall be covered at 100%.

### **MEDICAL BENEFIT OPTION OTHER THAN THE HIGHT DEDUCTIBLE MEDICAL BENEIT OPTION**

#### **How Co-payment Amounts Apply**

Prescription drugs are covered through Prime Therapeutics.

Retail Pharmacy: 25% Co-payment for all medical plans for a **30-Day Supply** of Generic and Preferred Brand Name Prescription Drugs and 35% Co-payment for all medical plans for a

**30-Day Supply** of Non-Preferred Brand Name Prescription Drugs.

Mail Service Pharmacy: 25% Co-payment for all medical plans for a **90-Day Supply** of Generic and Preferred Brand Name Prescription Drugs and 35% Co-payment for all medical plans for a **90-Day Supply** of Non-Preferred Brand Name Prescription Drugs.

Prescribed Contraception: No Co-payment for all medical plans for a 30-Day or 90-Day Supply of Generic Covered Drugs that are prescribed contraceptive methods.

### **Per-Prescription Maximum Co-payment Amount**

There is a Per-Prescription Maximum Co-payment Amount imposed on each Covered Drug. The Per-Prescription Maximum Co-payment is specified in the Schedule of Coverage at the beginning of this SPD.

### **Network Pharmacy**

When a Network Pharmacy is used, you pay the Co-payment up to the Per-Prescription Maximum Co-payment Amount for the type of drug, as set forth in the applicable chart (i.e., 30 day or 90 Day Supply).

For example, if a covered person orders a 30 Day Supply of a Preferred Brand Name Covered Drug which costs \$100, since the 25% Co-payment (\$25) is less than the Per-Prescription Maximum Co-payment Amount (\$75), the covered person pays the \$25 Co-payment. On the other hand, if the cost of the Preferred Brand Name Covered Drug had been \$320, the 25% Co-payment (\$80) is more than the Per-Prescription Maximum Co-payment Amount, so the covered person would only have to pay \$75 (the amount of the Per-Prescription Maximum Co-payment Amount).

## PRESCRIPTION DRUG PROGRAM

### **Out-of-Network Pharmacy**

When an Out-of-Network Pharmacy is used, you must pay for the entire cost of each prescription at the time it is filled. Then you must submit a claim. Benefits are payable at the predominant contracted reimbursement rate (including any sales tax) for Network Pharmacies minus the applicable Co-payment amount.

### **Mail Service Network Pharmacy**

If the Mail Service Pharmacy is used, the covered person must pay the Co-payment amount.

There is no coverage for prescription drugs dispensed by an Out-of-Network Mail Service Pharmacy.

### **Supply Limits**

#### **Retail Pharmacy**

If the prescription drug is dispensed by a retail Pharmacy, the following limits apply:

- Up to a 30 Day Supply of a prescription drug, unless adjusted based on the drug manufacturer's packaging size. Some products may be subject to additional supply limits adopted by the Claims Administrator. A list of current additional supply limits may be obtained from the Claims Administrator.
- A one cycle supply of an oral contraceptive. Up to three cycles can be purchased at one time if a Co-payment (if not a Generic Covered Drug) is paid for each cycle supplied.

There is a \$200 per Calendar Year maximum on over-the-counter smoking cessation products.

### **Mail Service Pharmacy**

If the prescription drug is dispensed by the Mail Service Pharmacy, the supply limit is up to a 90 Day Supply of a prescription drug, unless adjusted based on the drug manufacturers packaging size or any additional supply limits adopted by the Claims Administrator. A list of current supply limits may be obtained from the Claims Administrator.

### **How The Prescription Drug Program Works**

When you need a Prescription Order filled, you can elect to go to a Participating Pharmacy or a Non-Participating Pharmacy or use the Mail Service Prescription Drug Program.

#### **Participating Pharmacy**

When you go to a Participating Pharmacy:

- Present your Identification Card to the pharmacist along with your Prescription Order;
- Provide the pharmacist with the birth date and relationship of the patient;
- Sign the insurance claim log; and
- Pay the appropriate Co-payment for each Covered Drug filled or refilled.

The Participating Pharmacy will take care of the rest.

Participating Pharmacies have agreed not to bill you for any Covered Drug expenses in excess of:

- The appropriate Co-payment amounts; and
- Any pricing differences that may apply.

If you are unsure whether a Pharmacy is a Participating Pharmacy, you may contact the

## PRESCRIPTION DRUG PROGRAM

Customer Service Helpline telephone number shown in this Benefit Booklet or on your Identification Card. **You must present your Identification Card to your Participating Pharmacy in order to receive full Plan benefits.**

### *Non-Participating Pharmacy*

If you have a Prescription Order filled at a Non-Participating Pharmacy, you must pay the Pharmacy the full amount of its bill and submit to the Claims Administrator a claim form and itemized receipt verifying that the prescription was filled. The Plan will reimburse you for Covered Drugs equal to:

- 80% of the Allowable Amount;
- Less any applicable Pharmacy Deductible;
- Less the appropriate Co-payment amount; and
- Less any pricing differences that may apply.

### *Mail Service Prescription Drug Program*

Your Employer has chosen to provide a Mail Service Prescription Program to you and your covered dependents. Any pricing differences, as explained in the subsection "**How Co-Payment Amounts Apply**" in this "**PRESCRIPTION DRUG PROGRAM**" Section will also apply.

When you mail your Prescription Orders to the address provided on the *Mail Service Prescription Drug Program Claim Form*, you must send in your payment. If you need assistance in determining the amount of your payment, you may either contact the Customer Service Helpline for assistance or send the amount of payment you determine will be needed.

If you send an incorrect payment amount for the Covered Drug dispensed, you will: (a) receive a credit if the payment is too much; or (b) be

billed for the appropriate amount if it is not enough.

## **YOUR IDENTIFICATION CARD**

The Identification Card you received is the key to your use of the Plan. It tells Participating Pharmacies that you are entitled to prescription drug benefits under the Prescription Drug Program. Participating Pharmacies are not permitted to file claims with the Claims Administrator unless you present the Identification Card with your Prescription Order.

You may print a temporary Identification Card as soon as your coverage is effective. To print an Identification Card, go to [www.BCBSTX.com](http://www.BCBSTX.com), and follow the instructions for logging in.

**Note:** If you do not have your Identification Card, you must pay your Participating Pharmacy directly for your prescription charges. You must then file a claim with the Claims Administrator. You will then be reimbursed for your payments less the appropriate Co-payment amount, and any applicable pricing difference.

Please remember that any time a change in your family takes place it may be necessary for a new Identification Card to be issued to you. (Refer to the subsections entitled "**CHANGE OF ELECTION**" and "**HOW TO ENROLL**" in the "**ELIGIBILITY AND PARTICIPATION**" Section of this Benefit Booklet for additional instructions when changes are made). Upon receipt of the change information, the Claims Administrator will issue a new Identification Card.

## **PRESCRIPTION DRUG PROGRAM**

### ***Unauthorized, Fraudulent, Improper, or Abusive Use of Identification Cards***

The unauthorized, fraudulent, improper, or abusive use of Identification Cards issued to you and your covered family members will include, but not be limited to, the following actions, when intentional:

- Use of the Identification Card prior to your Effective Date;
- Use of the Identification Card after your date of termination of coverage under the Plan;
- Obtaining prescription drugs or other benefits for persons not covered under the Plan;
- Obtaining prescription drugs or other benefits which are not covered under the Plan;
- Obtaining Covered Drugs for resale or for use by any person other than the person for whom the Prescription Order is written, even though the person is otherwise covered under the Plan;
- Obtaining Covered Drugs without a Prescription Order or through the use of a forged or altered Prescription Order;
- Obtaining quantities of prescription drugs in excess of Medically Necessary or prudent standards of use or in circumvention of the quantity limitations of the Plan;
- Obtaining prescription drugs using Prescription Orders for the same drugs from multiple Providers; and
- Obtaining prescription drugs from multiple Pharmacies through use of the same Prescription Order.

The fraudulent or intentionally unauthorized, improper, or abusive use of Identification Cards by any Participant can result in, but is not limited to, the following sanctions being applied to all Participants covered under your coverage:

- Denial of benefits;
- Cancellation of coverage under the Plan for all Participants under your coverage;
- Limitation on the use of Identification Card to one designated Participating Pharmacy of your choice;
- Recoupment from you or any of your covered family members of any benefit payments made;
- Pre-approval of drug purchases for all Participants receiving benefits under your coverage; and
- Notice to proper authorities of potential violations of law or professional ethics.

Other unauthorized, improper, or abusive use of Identification Cards by any Participant can result in, but is not limited to, the following sanctions being applied to all Participants covered under your coverage:

- Limitation on the use of Identification Card to one designated Participating Pharmacy of your choice;
- Recoupment from you or any of your covered family members of any benefit payments made; and
- Pre-approval of drug purchases for all Participants receiving benefits under your coverage.

## PRESCRIPTION DRUG PROGRAM

### WHAT THE PRESCRIPTION DRUG PROGRAM COVERS

The Plan will provide benefits for those Covered Drugs prescribed for your use by your Provider which require a valid Prescription Order before they can be sold to you, and which are required by law to have a label stating "Caution - Federal Law Prohibits Dispensing Without a Prescription." These drugs are commonly called Legend Drugs. As new drugs are approved by the Food and Drug Administration (FDA), such drugs, unless the intended use is specifically excluded under the Plan, are eligible for benefits.

#### *Generic Covered Drugs*

You are encouraged to select Generic Covered Drugs when your prescribing Provider and pharmacist feel it is safe to do so and where state or federal laws permit.

#### *Injectable Drugs*

Injectable drugs for subcutaneous self-administration are also covered under the Plan. You are responsible for any Co-payment amounts, and pricing differences that may apply. Injectable drugs include, but are not limited to, insulin and Imitrex.

The Day Supply of disposable syringes and needles you will need for self-administered injections will be limited on each occasion dispensed to amounts appropriate to the dosage amounts of covered injectable drugs actually prescribed and dispensed, but cannot exceed 100 syringes and needles per Prescription Order in a 30-day period.

#### *Amount of Your Payment*

The amount of your payment under the Plan depends on whether:

- The Prescription Order is filled at a Participating Pharmacy, through the Mail

Service Prescription Drug Program, or at a Non-Participating Pharmacy; and

- A Generic Covered Drug, a Preferred Brand Name Drug or Brand Name Covered Drug is dispensed.

If the Allowable Amount of the prescription drug is less than the Co-payment amount, the Participant will pay the lower cost.

### LIMITATIONS ON QUANTITIES DISPENSED

Benefits for Covered Drugs obtained from a Participating Pharmacy or a Non-Participating Pharmacy are provided for up to a maximum 30-Day Supply. Benefits for Covered Drugs obtained from the Mail Service Prescription Drug Program are provided for up to a maximum of a 90-Day Supply.

If a Prescription Order is written for a certain quantity of medication to be taken in a time period directed by a Physician, the Prescription Order will only be covered for a clinically appropriate pre-determined quantity of medication for the specified amount of time. To determine if a specific drug is subject to this limitation, contact the Customer Service Helpline telephone number shown in this Benefit Booklet or on your Identification Card.

Payment for benefits covered under this Plan **may be denied** if drugs are dispensed or delivered in a manner intended to change, or having the effect of changing or circumventing, the 90-day maximum Day Supply limitation. (Refer to the subparagraph entitled "**Unauthorized, Fraudulent, Improper or Abusive Use of Identification Cards**" in this "**PRESCRIPTION DRUG PROGRAM**" Section of the Benefit Booklet for additional information).

## PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS

### **WHAT IS NOT COVERED UNDER THE PRESCRIPTION DRUG PROGRAM**

The benefits of the Prescription Drug Program are not available for:

1. Drugs which do not by law require a Prescription Order from a Provider (except injectable insulin and insulin pens); and drugs or covered devices for which no valid Prescription Order is obtained.
2. Devices or durable medical equipment of any type (even though such devices may require a Prescription Order), such as, but not limited to, contraceptive devices, therapeutic devices, artificial appliances, or similar devices (except disposable hypodermic needles and syringes for self-administered injections).
3. Administration or injection of any drugs.
4. Vitamins (except those vitamins which by law require a Prescription Order and for which there is no non-prescription alternative).
5. Drugs dispensed in a Physician's office or during confinement while a patient in a Hospital, or other acute care institution or facility, including take-home drugs; and drugs dispensed by a nursing home or custodial or chronic care institution or facility.
6. Covered Drugs, devices, or other Pharmacy services or supplies provided or available in connection with an occupational sickness or an injury sustained in the scope of and in the course of employment whether or not benefits are, or could upon proper claim be, provided under the Workers' Compensation law.
7. Covered Drugs, devices, or other Pharmacy services or supplies for which benefits are, or could upon proper claim be, provided under any present or future laws enacted by the Legislature of any state, or by the Congress of the United States, or the laws, regulations or established procedures of any county or municipality, except any program which is a state plan for medical assistance (Medicaid), or any prescription drug which may be properly obtained without charge under local, state, or federal programs, unless such exclusion is expressly prohibited by law.
8. Any special services provided by the Pharmacy, including but not limited to, counseling and delivery.
9. Drugs for which the Pharmacy's usual and customary charge to the general public is less than or equal to the Participant's cost share determined under this Plan.
10. Contraceptive devices, non-prescription contraceptive materials, (except prescription contraceptive drugs), and oral and injectable infertility and fertility medications which are Legend Drugs.
11. Any prescription antiseptic or fluoride mouthwashes, mouth rinses, or topical oral solutions or preparations.
12. Drugs required by law to be labeled: "Caution - Limited by Federal Law to Investigational Use," or experimental drugs, even though a charge is made for the drugs.
13. Drugs dispensed in quantities in excess of the Day Supply amounts stipulated in the subsection entitled "**LIMITATIONS ON QUANTITIES DISPENSED**" in the "**PRESCRIPTION DRUG PROGRAM**" Section of this Benefit Booklet.

## PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS

14. Certain Covered Drugs exceeding the clinically appropriate predetermined quantity, or refills of any prescriptions in excess of the number of refills specified by the Physician or by law, or any drugs or medicines dispensed more than one year following the Prescription Order date.
  15. Legend Drugs which are not approved by the U.S. Food and Drug Administration (FDA) for a particular use or purpose or when used for a purpose other than the purpose for which the FDA approval is given, except as required by law or regulation.
  16. Fluids, solutions, nutrients, or medications (including all additives and chemotherapy) used or intended to be used by intravenous or gastrointestinal (enteral) infusion or by intravenous, intramuscular (in the muscle), intrathecal (in the spine), or intraarticular (in the joint) injection in the home setting. This exception does not apply to dietary formula necessary for the treatment of phenylketonuria (PKU) or other heritable diseases.
  17. Drugs prescribed and dispensed for the treatment of obesity or for use in any program of weight reduction, weight loss, or dietary control.
  18. Drugs for the use or intended use of which would be illegal, unethical, imprudent, abusive, not Medically Necessary, or otherwise improper.
  19. Drugs obtained by unauthorized, fraudulent, abusive, or improper use of the Identification Card.
  20. Drugs used or intended to be used in the treatment of a condition, sickness, disease, injury, or bodily malfunction which is not covered under your Employer's group health care plan, or for which benefits have been exhausted.
  21. Rogaine, minoxidil, or any other drugs, medications, solutions, or preparations used or intended for use in the treatment of hair loss, hair thinning, or any related condition, whether to facilitate or promote hair growth, to replace lost hair, or otherwise.
  22. Services and supplies for over-the-counter smoking cessation programs and the treatment of nicotine addiction that exceeds the \$200 Calendar Year Maximum.
  23. Compounded drugs that do not meet the definition of Compound Drugs in this Benefit Booklet.
  24. Cosmetic drugs used primarily to enhance appearance, including, but not limited to, correction of skin wrinkles and skin aging.
  25. Prescription Orders for which there is an over-the-counter product available with the same active ingredient(s).
  26. Athletic performance enhancement drugs.
  27. Allergy serum and allergy testing materials.
  28. Injectable drugs, except those self-administered subcutaneously.
- Notwithstanding the foregoing, the exclusions described in this "**PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS**" Section of the Benefit Booklet shall not apply to any coverage held by the Participant for prescription drug expenses which is written as a part of or in conjunction with any automobile casualty insurance policy.

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*The definitions used in this Benefit Booklet apply to all Benefit Coverages unless otherwise indicated.*

**Accidental Injury** means accidental bodily injury resulting, directly and independently of all other causes, in initial necessary care provided by a Physician or Professional Other Provider within 30 days after the occurrence.

**Allowable Amount** means the maximum amount determined by BCBSTX to be eligible for consideration of payment for a particular service, supply or procedure.

1. ***For Hospitals and Facility Other Providers, Physicians and Professional Other Providers Contracting with the Claims Administrator in Texas or any other Blue Cross and Blue Shield Plan*** - The Allowable Amount is based on the terms of the Provider contract and the payment methodology in effect on the date of service. The payment methodology used may include diagnosis-related groups (DRG), fee schedule, package pricing, global pricing, per diems, case-rates, discounts or other payment methodologies.
2. ***For procedures, services or supplies provided in Texas by Physicians and Professional Other Providers not contracting with the Claims Administrator*** - The Allowable Amount will be the lesser of the billed charge or the amount BCBSTX, the Claims Administrator, would have considered for payment for the same covered procedure, service, or supply if performed or provided by a Physician or Professional Other Provider with similar experience and/or skill.

If the Claims Administrator does not have sufficient data to calculate the Allowable Amount for a particular procedure, service or supply, the Claims Administrator will determine

an Allowable Amount based on the complexity of the procedure, service, or supply and any unusual circumstances or medical complications specifically brought to its attention, which require additional experience, skill and/or time.

3. ***For procedures, services or supplies performed outside of Texas by Physicians or Professional Other Providers not contracting with the Claims Administrator or any other Blue Cross and Blue Shield Plan*** - The Claims Administrator will establish an Allowable Amount using, Texas regional or state allowable amounts applicable to procedures, services, or supplies of Physicians or Professional Other Providers with similar skills and experience.
4. ***For multiple surgeries*** - The Allowable Amount for all surgical procedures performed on the same patient on the same day, will be the amount for the single procedure with the highest Allowable Amount *plus* one-half of the Allowable Amount *for each* of the other covered procedures performed.
5. ***For drugs administered by a Home Infusion Therapy Provider*** - The Allowable Amount will be the lesser of (1) the actual charge, or (2) the Average Wholesale Price (AWP) plus a predetermined percentage mark-up or mark-down from the AWP established by BCBSTX and updated on a periodic basis.
6. ***For procedures, services or supplies provided to Medicare recipients*** - The Allowable Amount will not exceed Medicare's limiting charge.
7. ***For Covered Drugs from a Participating Pharmacy or Mail Service Prescription Drug Program*** - The Allowable Amount is based on the provisions of the contract between BCBSTX and the Participating



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Pharmacy/Mail Service Pharmacy in effect on the date of service.

8. **For Covered Drugs from a Non-Participating Pharmacy** – The Allowable Amount is based on the amount BCBSTX would have considered for payment for the same Covered Drug received at a Participating Pharmacy.

**Annual Enrollment Period** means the period preceding the next Plan Anniversary Date during which employees and dependents may change their coverage.

**Average Wholesale Price** means any one of the recognized published averages of the prices charged by wholesalers in the United States for the drug products they sell to a Pharmacy.

**Brand Name Covered Drug** means a Covered Drug which is protected by trademark registration.

**Calendar Year** means the period commencing each January 1 and ending on the next succeeding December 31, inclusive.

**Chemical Dependency** means the abuse of or psychological or physical dependence on or addiction to alcohol or a controlled substance.

**Chemical Dependency Treatment Center** means a facility which provides a program for the treatment of chemical dependency pursuant to a written treatment plan approved and monitored by a Physician and which facility is also:

- Affiliated with a Hospital under a contractual agreement with an established system for patient referral;
- Accredited as such a facility by the Joint Commission on Accreditation of Hospitals;

- Licensed as a chemical dependency treatment program by the Texas Commission on Alcohol and Drug Abuse; or
- Licensed, certified, or approved as a chemical dependency treatment program or center by any other state agency having legal authority to so license, certify, or approve.

Any Chemical Dependency Treatment Center located outside the state of Texas shall be licensed, certified, or approved as a Chemical Dependency Treatment Center by the appropriate agency of the state in which it is located and be accredited as such an institution by the Joint Commission on Accreditation of Healthcare Organizations.

**Chiropractic Services** means any services or supplies provided by or under the direction of a Doctor of Chiropractic.

**Claims Administrator** means Blue Cross and Blue Shield of Texas (BCBSTX). BCBSTX, as part of its duties as Claims Administrator, may subcontract portions of its responsibilities. *Claims Administrator* may also mean any successor named by the Plan Administrator.

**Clinical Ecology** means the inpatient or outpatient diagnosis or treatment of allergic symptoms by:

- Cytotoxicity testing (testing the result of food or inhalant by whether or not it reduces or kills white blood cells);
- Urine auto injection (injecting one's own urine into the tissue of the body);
- Skin irritation by Rinkel method;
- Subcutaneous provocative and neutralization testing (injecting the patient with allergen); or

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- Sublingual provocative testing (droplets of allergenic extracts are placed in mouth).

**Complications of Pregnancy** means:

- Conditions (when the pregnancy is not terminated) whose diagnoses are distinct from pregnancy but are adversely affected by pregnancy or are caused by pregnancy, such as nephritis, nephrosis, cardiac decompensation, missed abortion, and similar medical and surgical conditions of comparable severity, but shall not include false labor, occasional spotting, Physician-prescribed rest during the period of pregnancy, morning sickness, hyperemesis gravidarum, pre-eclampsia, eclampsia, and similar conditions associated with the management of a difficult pregnancy not constituting a nosologically distinct complication of pregnancy.
- Termination of pregnancy by nonelective cesarean section, termination of ectopic pregnancy, and spontaneous termination of pregnancy occurring during a period of gestation in which a viable birth is not possible.

**Compound Drugs** means those drugs that meet the following requirements:

- The approved product must have an assigned National Drug Code (NDC);
- The drugs in the compounded product have to be Food and Drug Administration (FDA) approved; and
- The primary active ingredient is a Covered Drug under the Prescription Drug Program.

**Contracting Facility** means a Hospital, a Facility Other Provider, or any other facility or

institution with which the Claims Administrator has executed a written contract for the provision of care, services, or supplies furnished within the scope of its license for benefits available under the Plan. A Contracting Facility shall also include a Hospital or Facility Other Provider located outside the State of Texas, and with which any other Blue Cross and Blue Shield Plan has executed such a written contract; provided, however, any such facility that fails to satisfy each and every requirement contained in the definition of such institution or facility as provided in the Plan shall be deemed a Non-Contracting Facility regardless of the existence of a written contract with another Blue Cross and Blue Shield Plan.

**Co-payment** or **Co-pay** means the dollar amount that a Participant must pay toward an Eligible or Covered Expense at the time the service or supply is requested and/or received before any other amount of the charge will be considered by the Plan for payment.

**Co-Share Amount** means the percentage of Eligible or Covered Expenses that must be paid by the Participant.

**Cosmetic, Reconstructive, or Plastic Surgery** means surgery that:

- Can be expected or is intended to improve the physical appearance of a Participant;
- Is performed for psychological purposes; or
- Restores form but does not correct or materially restore a bodily function.

**Covered Drug** means any Legend Drug or injectable insulin, including disposable syringes and needles needed for self-administration:

- Which is Medically Necessary or for prevention of pregnancy and ordered by

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a Provider naming a Participant as the recipient;

- For which a written or verbal Prescription Order is prepared by a Provider;
- For which a separate charge is customarily made;
- Which is not entirely consumed at the time and place that the Prescription Order is written;
- For which the U.S. Food and Drug Administration (FDA) has given approval for a particular use or purpose; and
- Which is dispensed by a Pharmacy and is received by the Participant while covered under the Plan, **except when** received from a Provider's office, or during confinement while a patient in a Hospital or other acute care institution or facility.

**Covered Oral Surgery** means maxillofacial surgical procedures limited to:

- Excision of nondental related neoplasms, including benign tumors and cysts and all malignant and premalignant lesions and growths;
- Incision and drainage of facial abscess;
- Surgical procedures involving salivary glands and ducts and nondental related procedures of the accessory sinuses; and
- Surgical and diagnostic treatment of conditions affecting the temporomandibular joint as a result of an accident, a trauma, a congenital defect, a developmental defect, or a pathology.

**Crisis Stabilization Unit or Facility** means an institution which is appropriately licensed and accredited as a Crisis Stabilization Unit or Facility for the provision of Mental Health Care and treatment of Serious Mental Illness services to persons who are demonstrating an acute demonstrable psychiatric crisis of moderate to severe proportions.

**Custodial Care** means care comprised of services and supplies, including room and board and other institutional services, provided to a Participant primarily to assist in activities of daily living and to maintain life and/or comfort with no reasonable expectation of cure or improvement of sickness or injury. *Custodial Care* is care which is not a necessary part of medical treatment for recovery, and shall include, but not be limited to, helping a Participant walk, bathe, dress, eat, prepare special diets, and take medication.

**Day Supply** means the number of units to be dispensed. The Claims Administrator has the right to determine the Day Supply at its sole discretion. A Day Supply of a given prescription drug is determined based on pertinent medical information and clinical efficacy and safety. Quantities of some drugs are restricted regardless of the quantity ordered by the Physician.

**Deductible** means the dollar amount of Eligible or Covered Expenses that must be incurred by a Participant before benefits under the Plan will be available.

**Dietary and Nutritional Services** means the education, counseling, or training of a Participant (including printed material) regarding:

- Diet;
- Regulation or management of diet; or

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- The assessment or management of nutrition.

**Durable Medical Equipment Provider** means a Provider that provides therapeutic supplies and rehabilitative equipment and is accredited by the Joint Commission on Accreditation of Healthcare Organizations.

**Effective Date** means the date the coverage for a Participant actually begins. It may be different from the Eligibility Date.

**Eligibility Date** means the date the Participant satisfies the definition of either *employee* or *dependent* and is in a class eligible for coverage under the Plan as described in the subsections entitled “**ELIGIBILITY FOR EMPLOYEES**” and “**ELIGIBILITY FOR DEPENDENTS**” in the “**ELIGIBILITY AND PARTICIPATION**” Section of this Benefit Booklet.

**Eligible or Covered Expenses** means either *Inpatient Hospital Expense*, *Medical-Surgical Expense*, or *Extended Care Expense or a Covered Drug*, as specified in this Benefit Booklet.

**Emergency Care** means health care services provided in a Hospital emergency facility (emergency room) or comparable facility to evaluate and stabilize medical conditions of a recent onset and severity, including but not limited to severe pain, that would lead a prudent lay person, possessing an average knowledge of medicine and health, to believe that the person’s condition, sickness, or injury is of such a nature that failure to get immediate care could result in:

- Placing the patient’s health in serious jeopardy;
- Serious impairment of bodily functions;
- Serious dysfunction of any bodily organ or part;

- Serious disfigurement; or
- In the case of a pregnant woman, serious jeopardy to the health of the fetus.

**Employer** means Atmos Energy Corporation.

**Environmental Sensitivity** means the inpatient or outpatient treatment of allergic symptoms by:

- Controlled environment;
- Sanitizing the surroundings, removal of toxic materials; or
- Use of special nonorganic, nonrepetitive diet techniques.

**Experimental/Investigational** means the use of any treatment, procedure, facility, equipment, drug, device, or supply not accepted as *standard medical treatment* of the condition being treated or any of such items requiring Federal or other governmental agency approval not granted at the time services were provided.

*Approval* by a Federal agency means that the treatment, procedure, facility, equipment, drug, or supply has been approved for the condition being treated and, in the case of a drug, in the dosage used on the patient.

As used herein, *medical treatment* includes medical, surgical, or dental treatment. *Standard medical treatment* means the services or supplies that are in general use in the medical community in the United States, and:

- Have been demonstrated in peer reviewed literature to have scientifically established medical value for curing or alleviating the condition being treated;
- Are appropriate for the Hospital or Facility Other Provider in which they were performed; and

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- The Physician or Professional Other Provider has had the appropriate training and experience to provide the treatment or procedure.

The Claims Administrator for the Plan shall determine whether any treatment, procedure, facility, equipment, drug, device, or supply is Experimental/ Investigational, and will consider the guidelines and practices of Medicare, Medicaid or other government-financed programs in making its determination.

Although a Physician or Professional Other Provider may have prescribed treatment, and the services or supplies may have been provided as the treatment of last resort, such services, supplies, or treatment may still be considered to be Experimental/ Investigational within this definition. Except as provided in the subsection entitled “**CLINICAL TRIALS,**” treatment provided as part of a clinical trial or a research study is Experimental/ Investigational.

**Extended Care Expense** means the services and supplies provided by a Skilled Nursing Facility, a Home Health Agency, or a Hospice as described in the subsection entitled “**BENEFITS FOR EXTENDED CARE EXPENSE**” in the “**MEDICAL BENEFITS PROVIDED**” Section of this Benefit Booklet.

**Generic Covered Drug** means a Covered Drug pharmaceutically and therapeutically equivalent to the Brand Name Covered Drug prescribed, and which usually costs less than the Brand Name Covered Drug.

**Home Health Agency** means a business that provides Home Health Care and is licensed by the Department of Health. A Home Health Agency located in another state must be licensed, approved, or certified by the appropriate agency of the state in which it is located and be certified by Medicare as a supplier of Home Health Care.

**Home Health Care** means the health care services for which benefits are provided under the Plan when such services are provided during a visit by a Home Health Agency to patients confined at home due to a sickness or injury requiring skilled health care services on an intermittent, part-time basis.

**Home Infusion Therapy** means the administration of fluids, nutrition or medication (including all additives and chemotherapy) by intravenous or gastrointestinal (enteral) infusion or by intravenous injection in the home setting. Home Infusion Therapy shall include:

- Drugs and IV solutions;
- Pharmacy compounding and dispensing services;
- All equipment and ancillary supplies necessitated by the defined therapy;
- Delivery services;
- Patient and family education; and
- Nursing services.

Over-the-counter products which do not require a Physician’s or Professional Other Provider’s prescription, including but not limited to standard nutritional formulations used for enteral nutrition therapy, are not included within this definition.

**Home Infusion Therapy Provider** means an entity that is duly licensed by the appropriate state agency to provide Home Infusion Therapy.

**Hospice** means a facility or agency primarily engaged in providing skilled nursing services and other therapeutic services for terminally ill patients and which is:

- Licensed in accordance with state law (where the state law provides for such

## DEFINITIONS

licensing); and

- Certified by Medicare as a supplier of Hospice Care.

**Hospice Care** means services for which benefits are provided under the Plan when provided by a Hospice to patients confined at home or in a Hospice facility due to a terminal sickness or terminal injury requiring skilled health care services.

**Hospital** means a short-term acute care facility which:

- Is duly licensed as a Hospital by the state in which it is located and meets the standards established for such licensing, and is either accredited by the Joint Commission on Accreditation of Healthcare Organizations or is certified as a Hospital provider under Medicare;
- Is primarily engaged in providing inpatient diagnostic and therapeutic services for the diagnosis, treatment, and care of injured and sick persons by or under the supervision of Physicians for compensation from its patients;
- Has organized departments of medicine and major surgery, either on its premises or in facilities available to the Hospital on a contractual prearranged basis, and maintains clinical records on all patients;
- Provides 24-hour nursing services by or under the supervision of a Registered Nurse;
- Has in effect a Hospital Utilization Review Plan; and
- Is not, other than incidentally, a Skilled Nursing Facility, nursing home, Custodial Care home, health resort, spa or sanitarium, place for rest, place for

the aged, place for the treatment of Chemical Dependency, Hospice, or place for the provision of rehabilitative care.

**Hospital Admission** means the period between the time of a Participant's entry into a Hospital or a Chemical Dependency Treatment Center as a *bed patient* and the time of discontinuance of bed-patient care or discharge by the admitting Physician or Professional Other Provider, whichever first occurs. The day of entry, but not the day of discharge or departure, shall be considered in determining the length of a Hospital Admission. If a Participant is admitted to and discharged from a Hospital within a 24-hour period but is confined as a bed patient in a bed accommodation during the period of time he is confined in the Hospital, the admission shall be considered a Hospital Admission by the Plan.

*Bed patient* means confinement in a bed accommodation of a Chemical Dependency Treatment Center on a 24-hour basis or in a bed accommodation located in a portion of a Hospital which is designed, staffed and operated to provide acute, short-term Hospital care on a 24-hour basis; the term does not include confinement in a portion of the Hospital (other than a Chemical Dependency Treatment Center) designed, staffed and operated to provide long-term institutional care on a residential basis.

**Identification Card** means the card issued to the employee by the Claims Administrator of the Plan indicating pertinent information applicable to his coverage.

**Imaging Center** means a Provider that can furnish technical or total services with respect to diagnostic imaging services and is licensed through the Texas State Radiation Control Agency.

**Independent Laboratory** means a Medicare certified laboratory that provides technical and professional anatomical and/or clinical laboratory services.

## DEFINITIONS

**In-Network (Network) Benefits** means the benefits available under the Plan for services and supplies that are provided by or referred by a network Provider or referred through the Mental Health Helpline.

**Inpatient Hospital Expense** means charges incurred for the Medically Necessary items of service or supply listed below for the care of a Participant; provided that such items are:

- Furnished at the direction or prescription of a Physician or Professional Other Provider;
- Provided by a Hospital or a Chemical Dependency Treatment Center; and
- Furnished to and used by the Participant during a Hospital Admission.

An expense shall be deemed to have been incurred on the date of provision of the service for which the charge is made. *Inpatient Hospital Expense* shall include:

- Room accommodation charges. *If the Participant is in a private room, the amount of the room charge in excess of the Hospital's average semiprivate room charge is not an Eligible or Covered Expense.*
- All other usual Hospital services which are Medically Necessary and consistent with the condition of the Participant. *Personal items are not an Eligible or Covered Expense.*

Medically Necessary Mental Health Care or treatment of Serious Mental Illness in a Psychiatric Day Treatment Facility, a Crisis Stabilization Unit or Facility, or a Residential Treatment Center for Children and Adolescents, in lieu of Hospitalization, shall be *Inpatient Hospital Expense*.

**Legend Drugs** means drugs, biologicals, or compounded prescriptions which are required by law to have a label stating "Caution - Federal Law Prohibits Dispensing Without a Prescription," and which are approved by the U.S. Food and Drug Administration (FDA) for a particular use or purpose.

**Marriage and Family Therapy** means the provision of professional therapy services to individuals, families, or married couples, singly or in groups, and involves the professional application of family systems theories and techniques in the delivery of therapy services to those persons. The term includes the evaluation and remediation of cognitive, affective, behavioral, or relational dysfunction within the context of marriage or family systems.

**Maternity Care** means care and services provided for treatment of the condition of pregnancy, other than Complications of Pregnancy.

**Medical Benefit Option** shall mean the different benefit options available under the Plan. The Medical Benefit Options are the PPO, EPO, High Deductible and Out-of-Area Medical Benefit Options. Not all Medical Benefit Options are available to all Participants.

**Medical Social Services** means those social services relating to the treatment of a Participant's medical condition. Such services include, but are not limited to assessment of the:

- Social and emotional factors related to the Participant's sickness, need for care, response to treatment and adjustment to care; and
- Relationship of the Participant's medical and nursing requirements to the home situation, financial resources, and available community resources.

## DEFINITIONS

**Medical-Surgical Expense** means the Allowable Amount incurred for the items of service or supply listed below for the care of a Participant, provided such items are:

- Furnished by or at the direction or prescription of a Physician or Professional Other Provider; and
- Not included as an item of *Inpatient Hospital Expense* or *Extended Care Expense* in the Plan.

A service or supply is furnished at the direction of a Physician or Professional Other Provider if the listed service or supply is:

- Provided by a person employed by the directing Physician or Professional Other Provider;
- Provided at the usual place of business of the directing Physician or Professional Other Provider; and
- Billed to the patient by the directing Physician or Professional Other Provider.

An expense shall have been incurred on the date of provision of the service for which the charge is made.

*Medical-Surgical Expense* shall include:

1. Services of Physicians or Professional Other Providers, and in case of a professional counselor or licensed marriage and family therapist, a professional recommendation has been obtained from the Physician;
2. Services of a certified registered nurse-anesthetist;
3. Physical Medicine Services;
4. Chiropractic Services, as shown on your Schedule of Coverage;

5. Diagnostic x-ray and laboratory procedures;
6. Radiation therapy;
7. Dietary formulas necessary for the treatment of phenylketonuria (PKU) or other heritable diseases;
8. Rental of durable medical equipment required for therapeutic use unless purchase of such equipment is required by the Plan.

*The term "durable medical equipment" shall not include:*

- Equipment primarily designed for alleviation of pain or provision of patient comfort; or
- Home air fluidized bed therapy.

Examples of non-covered equipment include, but are not limited to, air conditioners, air purifiers, humidifiers, physical fitness equipment, and whirlpool bath equipment;

9. Professional local ground ambulance service or air ambulance service to the nearest Hospital appropriately equipped and staffed for treatment of the Participant's condition;
10. Anesthetics and its administration, when performed by someone other than the operating Physician or Professional Other Provider;
11. Oxygen and its administration provided the oxygen is actually used;
12. Blood, including cost of blood, blood plasma, and blood plasma expanders, which is not replaced by or for the Participant;
13. Prosthetic Appliances, excluding all replacements of such devices other than those necessitated by growth to maturity of the Participant;



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14. Orthopedic braces (i.e., an orthopedic appliance used to support, align, or hold bodily parts in a correct position) and crutches, including rigid back, leg or neck braces, casts for treatment of any part of the legs, arms, shoulders, hips or back; special surgical and back corsets, Physician-prescribed, directed, or applied dressings, bandages, trusses, and splints which are custom designed for the purpose of assisting the function of a joint.

Non-covered items include, but are not limited to, an orthodontic or other dental appliance; splints or bandages provided by a Physician in a non-Hospital setting or purchased "over the counter" for support of strains and sprains; orthopedic shoes which are a separable part of a covered brace, specially ordered, custom-made or built-up shoes, cast shoes, shoe inserts designed to support the arch or affect changes in the foot or foot alignment, arch supports, elastic stockings and garter belts. NOTE: This does not apply to podiatric appliances when provided as diabetic equipment.

15. Home Infusion Therapy when the treatment plan is preauthorized by the Home Infusions Therapy Provider in accordance with the Claims Administrator's established procedures. Any item of Home Infusion Therapy covered under this subsection will not be eligible for benefits under any other provision of the Plan;
16. Services or supplies used by the Participant during an outpatient visit to a Hospital, a Therapeutic Center, or a Chemical Dependency Treatment Center;
17. Certain Diagnostic Procedures;
18. Injectable drugs that are Legend Drugs to be administered in the spine, joint, or muscle when given in the Physician's office. These medications may be purchased at a

Pharmacy and charges submitted on subscriber-filed claim form for reimbursement of eligible benefits;

19. Bariatric Surgery when Medically Necessary;
20. Reduction Mammoplasty when Medically Necessary; and
21. Reasonable and necessary transportation, lodging, meals, and expenses for the patient and a companion during the period of required Medically Necessary treatment, as determined by the Claims Administrator's case management, of the patient for travel to the nearest medical facility qualified to give the required treatment when it is Medically Necessary for the patient to receive special treatment or services. Benefits payable for up to a total of \$200 per day for both the patient and companion.

Transportation must be:

- To and from the site of the required treatment; and
- For the purposes of an evaluation, treatment or the necessary post-treatment follow up.

These services must be given within the United States, Puerto Rico or Canada. There is an overall lifetime maximum of \$10,000 per covered patient for transportation, lodging and meal expenses incurred in connection with all covered treatment.

**Medically Necessary or Medical Necessity** means those services or supplies covered under the Plan which are:

- Essential to, consistent with, and provided for the diagnosis or the direct care and treatment of the condition,

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sickness, disease, injury, or bodily malfunction;

- Provided in accordance with and are consistent with generally accepted standards of medical practice in the United States;
- Not primarily for the convenience of the Participant, his Physician, the Hospital or the Other Provider; and
- The most economical supplies or levels of service that are appropriate for the safe and effective treatment of the Participant. When applied to Hospitalization, this further means that the Participant requires acute care as a bed patient due to the nature of the services provided or the Participant's condition, and the Participant cannot receive safe or adequate care as an outpatient.

The Claims Administrator for the Plan shall determine whether a service or supply is Medically Necessary under the Plan and will consider the views of the state and national medical communities, the guidelines and practices of Medicare, Medicaid, or other government-financed programs, and peer reviewed literature. Although a Physician or Professional Other Provider may have prescribed treatment, such treatment may not be Medically Necessary within this definition.

**Mental Health Care** means any one or more of the following:

- The diagnosis or treatment of a mental disease, disorder, or condition listed in the Diagnostic and Statistical Manual of Mental Disorders of the American Psychiatric Association, as revised, or any other diagnostic coding system as used by the Claims Administrator, whether or not the cause of the disease,

disorder or condition is physical, chemical, or mental in nature or origin;

- The diagnosis or treatment of any symptom, condition, disease or disorder by a Physician or Professional Other Provider (or by any person working under the direction or supervision of a Physician or Professional Other Provider) when the Eligible or Covered Expense is:
  - Individual, group, family or conjoint psychotherapy;
  - Counseling;
  - Psychoanalysis;
  - Psychological testing and assessment;
  - The administration or monitoring of psychotropic drugs; or
  - Hospital visits or consultations in a Hospital, Facility Other Provider, or other licensed facility or unit providing such care;
- Electroconvulsive treatment;
- Psychotropic drugs; or
- Any of the services listed above, performed in or by a Hospital, Facility Other Provider, or other licensed facility or unit providing such care.

**National Drug Code (NDC)** means a national classification system for the identification of drugs.

**Network** means identified Physicians, Professional Other Providers, Hospital, and other facilities that have entered into agreements with BCBSTX (and in some instances with

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other participating Blue Cross and/or Blue Shield Plans) for participation in a managed care arrangement.

**Network Provider** means a Hospital, Physician, or Other Provider who has entered into an agreement with BCBSTX to participate as a managed care Provider.

**Non-Preferred Brand Name Drug** means a brand name prescription drug that is covered under the Plan but that is not included on the Preferred Brand Name Drug list. Non-Preferred Brand Name Drugs have the highest Co-payment requirements of all the drug categories. Non-Preferred Brand Name Drugs may not offer clinical or cost advantages over other drugs in the same therapeutic categories.

**Non-Participating Pharmacy** means a Pharmacy which has not entered into an agreement to provide prescription drug services to Participants under the Prescription Drug Program.

**Non-Contracting Facility** means a Hospital, a Facility Other Provider, or any other facility or institution which has not executed a written contract with BCBSTX for the provision of care, services, or supplies for which benefits are provided by the Plan. Any Hospital, Facility Other Provider, facility, or institution with a written contract with BCBSTX which has expired or has been canceled is a Non-Contracting Facility.

**Other Provider** means a person or entity, other than a Hospital or Physician, that is licensed where required to furnish to a Participant an item of service or supply described herein as Eligible or Covered Expenses. Other Provider shall include:

1. **Facility Other Provider** - an institution or entity, only as listed:
  - Birthing Center;

- Chemical Dependency Treatment Center;
- Crisis Stabilization Unit or Facility;
- Durable Medical Equipment Provider;
- Home Health Agency;
- Home Infusion Therapy Provider;
- Hospice;
- Imaging Center;
- Independent Laboratory;
- Prosthetics/Orthotics Provider;
- Psychiatric Day Treatment Facility;
- Renal Dialysis Center;
- Residential Treatment Center for Children and Adolescents;
- Skilled Nursing Facility; or
- Therapeutic Center.

2. **Professional Other Provider** - a person or practitioner, when acting within the scope of his license and who is appropriately certified, only as listed:

- Advanced Practice Nurse;
- Doctor of Chiropractic;
- Doctor of Dentistry;
- Doctor of Optometry;
- Doctor of Podiatry;
- Doctor in Psychology;
- Licensed Audiologist;
- Licensed Chemical Dependency Counselor;
- Licensed Clinical Social Worker;
- Licensed Dietitian;
- Licensed Hearing Instrument Fitter and Dispenser;
- Licensed Marriage and Family Therapist;
- Licensed Midwives;
- Licensed Occupational Therapist;
- Licensed Physical Therapist;
- Licensed professional counselor;
- Licensed Speech-Language Pathologist;
- Licensed Surgical Assistant;
- Nurse First Assistant;
- Physician Assistant; and

## DEFINITIONS

- Psychological Associates who work under the supervision of a Doctor in Psychology.

In states where there is a licensure requirement, Other Providers must be licensed by the appropriate state administrative agency.

To the extent a service or supply is otherwise an Eligible or Covered Expense under the Plan, and consistent with reasonable medical management techniques specified under the Plan with respect to the frequency, method, treatment or setting for a service or supply, the Plan shall not discriminate based on a Professional Other Provider's license or certification, to the extent the Professional Other Provider is acting within the scope of the provider's license or certification under applicable state law. This provision does not govern provider reimbursement rates, which may be subject to quality, performance, or market standards and considerations.

**Out-of-Area Benefits** means the benefits available under the Plan for services and supplies that are provided when a Participant resides outside of the managed care Plan Service Area and therefore does not have access to Network Providers.

**Out-of-Network Benefits** means the benefits available under the Plan for services and supplies that are provided by an Out-of-Network Provider.

**Out-of-Network Provider** means a Hospital, Physician, or Other Provider, who has not entered into an agreement with BCBSTX as a managed care Provider. For the EPO Medical Benefit Option, **no benefits are paid to an Out-of-Network Provider** under this Plan unless use of such Provider is authorized by BCBSTX prior to the visit or for Emergency Care.

**Out-of-Pocket Maximum** means the maximum dollar amount that you will pay for Eligible or

Covered Expenses, as specified in the Schedule of Coverage. The Out-of-Pocket Maximum shall be calculated on a Plan Year basis. Only Co-Share Amounts, Deductibles and Co-payments apply to satisfaction of the Out-of-Pocket Maximum. After the Out-of-Pocket Maximum has been met for the Plan Year, Eligible or Covered Expenses, other than billed charges above the Claims Administrator's Allowable Amount, are payable at 100%.

Any amount that you pay toward a medical service or supply that is not an Eligible or Covered Expense shall not count toward the Out-of-Pocket Maximum. Therefore, the following amounts shall not count toward the Out-of-Pocket Maximum:

- Services, supplies, or charges limited or excluded by the Plan;
- Expenses not covered because a benefit maximum has been reached; and
- Penalties applied for failure to preauthorize.

Eligible or Covered Expenses for Out-of-Network Providers do not count toward the Network individual and Network family Out-of-Pocket Maximum. Likewise, Eligible or Covered Expenses for Network Providers do not count toward the Out-of-Network individual and Out-of-Network family Out-of-Pocket Maximum.

**Outpatient Contraceptive Service** means a consultation, examination, procedure, or medical service that is provided on an outpatient basis and that is related to the use of a drug or device intended to prevent pregnancy.

**Participant** means an employee whose coverage has become effective under this Plan.

**Participating Pharmacy** means an independent Pharmacy or chain of Pharmacies that have

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entered into an agreement to provide prescription drug services to Participants under the Prescription Drug Program.

**Per-Prescription Maximum Co-payment Amount** means the maximum amount that a Participant will have to pay toward a specified Day Supply of any Covered Drug.

**Pharmacy** means a state and federally licensed establishment where the practice of Pharmacy occurs, that is physically separate and apart from any Provider's office, and where Legend Drugs and devices are dispensed under Prescription Orders to the general public by a pharmacist licensed to dispense such drugs, and devices under the laws of the state in which he practices.

**Physical Medicine Services** means those modalities, procedures, tests, and measurements listed in the *Physicians' Current Procedural Terminology Manual* (Procedure Codes 97010-97799), whether the service or supply is provided by a Physician or Professional Other Provider and includes, but is not limited to, physical therapy, occupational therapy, hot or cold packs, whirlpool, diathermy, electrical stimulation, massage, ultrasound, manipulation, muscle or strength testing, and orthotics or prosthetic training.

**Physician** means a person, when acting within the scope of his license, who is a Doctor of Medicine or Doctor of Osteopathy. To the extent a service or supply is otherwise an Eligible or Covered Expense under the Plan, and consistent with reasonable medical management techniques specified under the Plan with respect to the frequency, method, treatment or setting for a service or supply, the Plan shall not discriminate based on a Physician's license or certification, to the extent the Physician is acting within the scope of the Physician's license or certification under applicable state law. This provision does not govern provider reimbursement rates, which may be subject to

quality, performance, or market standards and considerations.

**Plan Administrator** means the named administrator of the Plan having fiduciary responsibility for its operation. BCBSTX is not the Plan Administrator.

**Plan Anniversary Date** means the day, month, and year of the 12-month period following the Plan Effective Date and each 12-month period thereafter.

**Plan Effective Date** means the date on which coverage for the Employer's Plan begins with the Claims Administrator.

**Plan Service Area** means the geographical area designated by the Employer which determines eligibility for In-Network and Out-of-Network Benefits.

**Plan Year** means the Calendar Year.

**Preferred Brand Name Drug** means a prescription drug that is covered under the Plan and that is available at a price agreed upon by the Claims Administrator and is usually available at a lower cost than a Non-Preferred Brand Name Drug. Preferred Brand Name Drugs are sometimes referred to as formulary drugs.

**Prescription Order** means a written or verbal order from a Physician/Professional Other Provider to a pharmacist for a drug or device to be dispensed. Orders written by Physician/Professional Other Providers located outside the United States to be dispensed in the United States are not covered under the Plan.

**Proof of Loss** means written evidence of a claim including:

- The form on which the claim is made;

## DEFINITIONS

- Bills and statements reflecting services and items furnished to a Participant and amounts charged for those services and items that are covered by the claim; and
- Correct diagnosis code(s) and procedure code(s) for the services and items.

**Prosthetic Appliances** means artificial devices including limbs or eyes, braces or similar prosthetic or orthopedic devices, which replace all or part of an absent body organ (including contiguous tissue) or replace all or part of the function of a permanently inoperative or malfunctioning body organ (excluding dental appliances and the replacement of cataract lenses). For purposes of this definition, a wig or hairpiece is not considered a Prosthetic Appliance.

**Prosthetics/Orthotics Provider** means a certified prosthetist that supplies both standard and customized prostheses and orthotic supplies.

**Provider** means a Hospital, Physician, Other Provider, or any other person, company, or institution furnishing to a Participant an item of service or supply listed as Eligible or Covered Expenses.

**Psychiatric Day Treatment Facility** means an institution which is appropriately licensed and is accredited by the Joint Commission on Accreditation of Healthcare Organizations as a Psychiatric Day Treatment Facility for the provision of Mental Health Care and treatment of Serious Mental Illness services to Participants for periods of time not to exceed eight hours in any 24-hour period. Any treatment in a Psychiatric Day Treatment Facility must be certified in writing by the attending Physician to be in lieu of Hospitalization.

**Renal Dialysis Center** means a facility which is Medicare certified as an end-stage renal disease facility providing staff assisted dialysis and training for home and self-dialysis.

**Residential Treatment Center for Children and Adolescents** means a child-care institution which is appropriately licensed and accredited by the Joint Commission on Accreditation of Healthcare Organizations or the American Association of Psychiatric Services for Children as a residential treatment center for the provision of Mental Health Care and Serious Mental Illness services for emotionally disturbed children and adolescents.

**Serious Mental Illness** means the following psychiatric illnesses defined by the *American Psychiatric Association in the Diagnostic and Statistical Manual (DSM)*:

- Bipolar disorders (hypomanic, manic, depressive, and mixed);
- Depression in childhood and adolescence;
- Major depressive disorders (single episode or recurrent);
- Obsessive-compulsive disorders;
- Paranoid and other psychotic disorders;
- Pervasive developmental disorders;
- Schizo-affective disorders (bipolar or depressive); and
- Schizophrenia.

**Skilled Nursing Facility** means a facility primarily engaged in providing skilled nursing services and other therapeutic services and which is:

- Licensed in accordance with state law (where the state law provides for licensing of such facility); or

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- Medicare or Medicaid eligible as a supplier of skilled inpatient nursing care.

**Specialty Care Provider** means a Physician or Professional Other Provider who has entered into an agreement with BCBSTX to participate as a managed care Provider for specialty services.

**Therapeutic Center** means an institution which is appropriately licensed, certified, or approved by the state in which it is located and which is:

- An ambulatory (day) surgery facility;
- A freestanding radiation therapy center;  
or
- A freestanding birthing center.

## **GENERAL INFORMATION**

### **PARTICIPANT/PROVIDER RELATIONSHIP**

The choice of a health care Provider should be made solely by you or your dependents. The Claims Administrator does not furnish services or supplies but only makes payment for an Eligible or Covered Expense incurred by Participants. The Claims Administrator is not liable for any act or omission by any health care Provider. The Claims Administrator does not have any responsibility for a health care Provider's failure or refusal to provide services or supplies to you or your dependents. Care and treatment received are subject to the rules and regulations of the health care Provider selected and are available only for sickness or injury treatment acceptable to the health care Provider.

The Claims Administrator, Network Providers, and/or other contracting Providers are independent contractors with respect to each other. The Claims Administrator in no way controls, influences, or participates in the health care treatment decisions entered into by said Providers. The Claims Administrator does not furnish medical, surgical, Hospitalization, or similar services or supplies, or practice medicine or treat patients. The Providers, their employees, their agents, their ostensible agents, and/or their representatives do not act on behalf of BCBSTX nor are they employees of BCBSTX.

### **ASSIGNMENT AND PAYMENT OF BENEFITS**

If a written assignment of benefits is made by a Participant to a Provider and the written assignment is delivered to the Claims Administrator with the claim for benefits, the Claims Administrator will make any payment directly to the Provider. Payment to the Provider discharges the Plan's responsibility to the Participant for any benefits available under the Plan.

### **AMENDMENTS**

The Plan may be amended or terminated at any time by the Employer with prior written notice to the Claims Administrator. No notice to or consent by any Participant is necessary to amend or terminate the Plan.

### **AGENT**

The Employer is not the agent of the Claims Administrator.

### **GENETIC INFORMATION NONDISCRIMINATION ACT**

To the extent applicable, the Plan will comply with the Genetic Information Nondiscrimination Act of 2008 as provided in Section 702 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

### **SUBROGATION**

In the event you or your dependents suffers an injury or sickness as a result of an allegedly negligent or wrongful act or omission of a third party, the Claims Administrator has the right to pursue subrogation where permitted by law.

Upon payment of the benefits under this Plan, the Claims Administrator as the Plan's third party administrator, shall be subrogated to you or your dependent's right to recovery from any third party alleged to be legally responsible to you or your dependent. The Claims Administrator may use this right to the extent of the benefits paid under this Plan for your injury or sickness that was the result of the third party's allegedly negligent or wrongful act.

For the purposes of this provision, *subrogation* means the substitution of one person or entity (the Plan) in the place of another (you or your dependent) with reference to a lawful claim, demand or right, so that he or she who is



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substituted succeeds to the rights of the other in relation to the debt or claim, and its rights or remedies.

You and your dependent acknowledge that the Claims Administrator's subrogation rights under this "**SUBROGATION**" subsection shall be considered as the first priority claims against any such third party and shall extend to any amounts you or your dependent receive from such third party. Such first priority claim shall be paid before any other claims which may exist are paid, including claims for general damages by you or your dependent. The Plan's recovery shall be prior to and without regard to whether you or your dependent has received a full recovery and shall not be reduced by any expenses incurred by you or your dependent in obtaining the recovery. The Plan's claim also shall not be reduced for any "make whole," common fund or similar doctrine. You and your dependent agree that as a condition of receiving benefits hereunder, you shall hold any recovery you receive in a constructive trust for the benefit of the Plan and its subrogation right, regardless of whether you are fully compensated for your injuries or losses.

You or your dependent shall cooperate and assist the Claims Administrator in protecting the Claims Administrator's legal rights under these subrogation provisions, and will do nothing to prejudice the

Claims Administrator's rights under these provisions, either before or after the request for services or receipt of benefits under this Plan. You or your dependent agrees to promptly furnish to the Plan all information which you have concerning your rights of recovery from any person, organization, or insurer. You, your dependent or your attorney will notify the Plan before settling any claim or suit so as to enable the Claim Administrator to enforce the Plan's rights by participating in the settlement of the claim or suit.

The Claims Administrator may require an assignment from you or your dependent of any right of recovery to the extent of the reasonable value of services and benefits provided by the Plan plus the Plan's reasonable costs of collection, including attorney's fees as described below. The Claims Administrator may require you or your dependent to assign your rights to the first dollars received from third parties up to the full amount paid by the Plan. The Plan may require an escrow of funds to cover future claims arising from the same incident giving rise to the subrogation claim. Failure to execute a subrogation agreement or other assignment or reimbursement agreement shall be grounds for termination of the coverage of the party refusing to so execute such an agreement.

The Plan Administrator and/or the Claims Administrator may, at its option, take such action as may be necessary and appropriate to preserve its rights under these subrogation provisions, including the right to bring suit on your or your dependent's behalf. The Claims Administrator, may at its option, collect such amounts from the proceeds of any settlement or judgment that may be recovered by you or your dependent or by any representative. Any such proceeds of settlement or judgment shall be held in trust by you, your dependent, or any representative, for the benefit of the Claims Administrator under these subrogation provisions. The Claims Administrator shall be entitled to recover all amounts the Plan expended on behalf of you or your dependent, and also shall be entitled to recover from the proceeds held by you or your dependent, without reduction, the Plan's reasonable attorney fees which the Claims Administrator incurred in pursuing its claim under this "**SUBROGATION**" subsection.

### **REFUND OF BENEFIT PAYMENTS**

If the Claims Administrator pays benefits for Eligible or Covered Expenses incurred by you or your dependents and it is found that the payment was more than it should have been, or was made in error, the Plan has the right to a

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refund from the person to or for whom such benefits were paid, any other insurance company, or any other organization. If no refund is received, the Claims Administrator may deduct any refund due it from any future benefit payment.

### **COORDINATION OF BENEFITS**

(This provision does not apply to Prescription Drug Benefits.)

This provision will coordinate the health benefits payable under the Plan with similar benefits payable under other plans.

You or any dependent may be covered under another group health plan. It may be sponsored by another employer who makes contributions or payroll deductions for it. The other plan could also be a government or tax-supported program. This does not include Medicare or Medicaid. (See the subsection entitled **“EFFECT OF MEDICARE AND GOVERNMENT PLANS”** in this **“GENERAL INFORMATION”** Section of this Benefit Booklet to determine how this plan coordinates with Medicare.)

This provision applies when benefits for the same charges are payable under this Plan and another plan.

### **Which Plan is Primary**

One of the plans involved will pay the benefits first. (The plan that pays first is called Primary.) The other plans will pay benefits next. (These plans are called Secondary.)

In order to pay claims, the Claims Administrator must find out which plan is Primary and which plans are Secondary.

There are rules to find out which plan is Primary and which plans are Secondary. The rules are used until one is found that applies to the

situation. They are always used in the following order:

- A plan which has no coordination of benefits provision will be Primary to a plan which does have a coordination of benefits provision.
- A plan which covers the person as an employee will be Primary to a plan which covers the same person as a dependent.
- A person may be covered as a dependent under two or more plans.
- The plan which covers that person as a dependent of the person whose birthday is earlier in the Calendar Year will be Primary to a plan which covers that person as a dependent of a person whose birthday is later in the Calendar Year.
- If both parents have the same birthday, the plan which covered one of the parents longer will be Primary to the plan which covered the other parent for a shorter period of time.
- The other plan may not have a rule based on birthdays similar to this rule. The rule in the other plan will determine which plan is Primary.

The person may be covered as a dependent under two or more plans of divorced or separated parents. The rules that are used to find out which plan is Primary and which plans are Secondary are as follows:

- The plan of the parent with custody will be Primary to a plan of the parent without custody. Further, the parent with custody may have remarried. In that case, the order of payment will be as follows:
  - The plan of the parent with custody will pay benefits first;

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- The plan of the stepparent with custody will pay benefits next; and
- The plan of the parent without custody will pay benefits next.
- There may be a court decree which has specific terms giving one parent financial responsibility for the medical, dental or other health expenses of the dependent child. If the plan which covers the parent with financial responsibility knows the specific terms of the court decree, it is Primary to any other plan which covers that dependent child.
- A plan may cover a person as an employee who is not laid-off or retired, or as a dependent of that employee. The Plan will be Primary to any plan which covers the person as a laid-off or retired employee, or as a dependent of that employee. The other plan may not have a rule for laid-off or retired employees similar to this rule. In that case, this rule will not apply.
- If none of the above rules apply, the plan which has covered the person for the longest time will be Primary to all other plans.

You will have to give information about any other plans when you file a claim.

### **Out-of-Pocket Feature**

(Applicable to this “COORDINATION OF BENEFITS” subsection in this “GENERAL INFORMATION” Section only)

This subsection applies when the Plan is Secondary. You may still be required to pay for some charges after the Plan pays its benefits.

The amount of reasonable expenses will be determined first. Then the amount of benefits paid by plans Primary to the Plan will be subtracted from this amount. The Plan will pay you the difference but no more than the amount it would have paid without this provision.

### **How Coordination Works Under the High Deductible, PPO, and Out-of-Area Medical Benefit Options**

If this Plan is Primary, it will pay benefits first. Benefits under the Plan will not be reduced due to benefits payable under other plans.

If the Plan is Secondary, it pays only the difference between the plans normal benefit and any amount paid by the primary plan. This is called “Non-Duplication Coordination of Benefits.” The covered individual is responsible for any remaining balance up to the allowable expense amount. The primary plan pays its normal benefits; the secondary plan calculates its normal benefits, then subtracts the amount paid by the primary plan and pays the difference (if any) between the two amounts. The non-duplication method is designed to provide a certain level of cost sharing by imposing covered individual liability. Non-duplication plans do not have a reserve on secondary plan savings. See the example on the next page for more information on Non-Duplication Coordination of Benefits.

This Plan will pay no more than our normal plan benefit. (If this Plans benefit is less than or equal to the primary plans payment, no payment is due by this Plan.)

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### **How Coordination Works Under the EPO Medical Benefit Option**

The primary plan will pay benefits first. The primary plan's rate will be the allowable expense. This is called "Come Out Whole Coordination of Benefits." The primary plan pays its normal benefit; the secondary plan pays the difference between the allowable expense and the amount paid by the primary plan, provided the difference does not exceed the normal plan benefit which would have been payable had no other coverage existed. Generally, the member does not incur out-of-pocket costs.

The computation of "Come out Whole Coordination of Benefits" is based upon a Calendar Year accumulation period. Any unpaid benefits accumulated by the secondary plan during a Calendar Year can be applied to a reserve. The reserve grows when the secondary plan benefit is saved because the primary Claims Administrator reimburses the member for eligible medical expenses in the Calendar Year that are not reimbursed in full between the two plans' normal benefits. This benefit accumulation is even applied to allowable expenses that are not covered by the secondary plan to the extent that they are covered in full or in part by the primary plan. The reserve will decrease when the secondary plan pays more than its normal benefit in order to reimburse the member in full for medical expenses.

### **EFFECT OF MEDICARE AND GOVERNMENT PLANS**

#### **Medicare**

When you become eligible for Medicare, this Plan pays its benefits in accordance with the Medicare Secondary Payer requirements of federal law. If the Employer is subject to the Medicare Secondary Payer requirements, this Plan will pay primary.

### **When This Plan Pays Primary to Medicare**

This Plan pays primary to Medicare for covered persons who are Medicare eligible if:

- Eligibility for Medicare is due to age 65 and the employee has "current employment status" with the employer as defined by federal law and determined by the employer.
- Eligibility for Medicare is due to disability and the disabled employee has "current employment status" with the employer as defined by federal law and determined by the employer.
- Eligibility for Medicare is due to end stage renal disease (ESRD) under the conditions and for the time periods specified by federal law.

### **When Medicare Pays Primary to this Plan**

Medicare pays primary to this Plan for covered persons who are Medicare eligible if:

- Eligibility for Medicare is due to end stage renal disease (ESRD), but only after the conditions and/or time periods specified in federal law cause Medicare to become primary.

See "How this Plan Pays When Medicare is Primary."

### **Important! - Medicare Enrollment Requirements**

When this Plan pays benefits first, without regard to Medicare, and the covered person wants Medicare to pay after this Plan, the covered person must enroll for Medicare Parts A and B. If the covered person does not enroll for Medicare when he or she is first eligible, the covered person must enroll during the Loss of Coverage Special Enrollment Period which

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applies to that person when the person stops being eligible under this Plan.

When Medicare pays benefits first, benefits available under Medicare are deducted from the amounts payable under this Plan, whether or not the person has enrolled for Medicare. If Medicare pays first, the covered person should enroll for both Parts A and B of Medicare when that covered person is first eligible; otherwise, the expenses may not be covered by the Plan or Medicare.

### **How This Plan Pays When Medicare Is Primary**

If Medicare pays benefits first, this Plan pays benefits as described below. This method of payment only applies to Medicare-eligible individuals. It does not apply to any covered person unless that covered person becomes eligible under Medicare and Medicare is the Primary payer.

First, this Plan determines the amount of charges for Eligible or Covered Expenses according to the terms of the Plan. However, the amount of Eligible or Covered Expenses is based on the amount of charges allowed under Medicare rules instead of the Allowable Amount as defined by the Plan. This amount becomes the "Plan benefits". Then, this Plan subtracts the amount payable under Medicare for the same expenses from the Plan benefits. This Plan pays only the difference (if any) between the Plan benefits and Medicare benefits.

The following examples will illustrate how the Plan coordinates with Medicare:

The Plan would pay \$489.60, because Medicare did not pay as much as the Plan would pay if you had not been covered by Medicare.

The amount payable under Medicare which is subtracted from this Plan's benefits is determined as the amount that would have been

payable under Medicare when Medicare is primary even if:

- The person is not enrolled for Medicare. Medicare benefits are determined as if the person were covered under Medicare Parts A and B.
- The person is enrolled in a Medicare+Choice (Medicare Part C) plan and receives non-covered out-of-network services because the person did not follow all rules of that plan. Medicare benefits are determined as if the services were covered under Medicare Parts A and B.
- The person receives services from a provider who has elected to opt-out of Medicare. Medicare benefits are determined as if the services were covered under Medicare Parts A and B and the provider had agreed to limit charges to the amount of charges allowed under Medicare rules.
- The services are provided in a Veterans Administration facility or other facility of the federal government. Medicare benefits are determined as if the services were provided by a non-governmental facility and covered under Medicare.
- The person is enrolled under a plan with a Medicare Medical Savings Account. Medicare benefits are determined as if the person were covered under Medicare Parts A and B.

### **Government Plans (other than Medicare and Medicaid)**

If you are also covered under a Government Plan, this Plan does not cover any services or supplies to the extent that those services or supplies, or benefits for them, are available to you under the Government Plan.

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This provision does not apply to any Government Plan which by law requires this Plan to pay primary.

A Government Plan is any plan, program, or coverage other than Medicare or Medicaid which is established under the laws or regulations of any government, or in which any government participates other than as an employer.

### **Refund of Overpayments**

If the Claims Administrator pays benefits for expenses incurred on account of you or your dependent, you or any other person or organization that was paid must make a refund to the Claims Administrator if:

- All or some of the expenses were not paid by you or did not legally have to be paid by you or your dependent;
- All or some of the payment made by the Claims Administrator exceeded the benefits under this Plan; or
- If all or some of the expenses were recovered from or paid by a source other than the Plan as a result of charges against a third party for negligence, wrongful acts or omissions.

If the refund is due from another person or organization, you or your dependent agrees to help the Claims Administrator get the refund when requested.

If you or your dependent, or any other person or organization that was paid, does not promptly refund the full amount, the Claims Administrator may reduce the amount of any future benefits that are payable under this Plan.

### **DISCLOSURE AUTHORIZATION**

If you file a claim for benefits, it will be necessary that you authorize any health care Provider, insurance Claims Administrator, or other entity to furnish the Claims Administrator all information and records or copies of records relating to the diagnosis, treatment, or care of any individual included under your coverage. If you file claims for benefits, you and your dependents will be considered to have waived all requirements forbidding the disclosure of this information and records.

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### TERMINATION OF COVERAGE

In the event the Plan Administrator determines that your or your dependent's coverage should be terminated, the Plan Administrator shall provide you notice at least 30 days in advance of the date such termination shall be effected. You may submit an appeal of such decision to the Plan Administrator within such 30 day period. The Plan Administrator shall consider your appeal in accordance with the plan's appeal procedures.

The Claims Administrator will not always know of the events causing termination until after the events have occurred.

#### *Termination of Individual Coverage*

Coverage under the Plan for you and/or your dependents will terminate when:

- You terminate employment with Atmos;
- Your contribution for coverage under the Plan is not received timely by the Plan Administrator;
- You elect to discontinue coverage; or
- A dependent ceases to be a dependent as defined in the Plan.

The Plan Administrator may refuse to renew the coverage of an eligible employee or dependent for fraud or intentional misrepresentation of a material fact by that individual.

Coverage for a child who is mentally or physically incapacitated will not end due to age, and he or she shall remain a "child" for purposes of dependent eligibility. Coverage for a mentally or physically incapacitated child will continue as long as dependent coverage under this Plan continues and the child continues to meet all of the following conditions:

- The child is incapacitated and became incapacitated prior to attaining any limiting age;
- The child is not capable of self-support; and
- The child is a dependent of the employee for federal income tax purposes.

For purposes of this provision, mentally or physically incapacitated means any medically determinable physical or mental condition that prevents the child from engaging in self-sustaining employment. The incapacity must begin while the child is covered under the Plan and before the child attains the limiting age. You must submit satisfactory proof of the incapacity and dependency through your Plan Administrator to the Claims Administrator within 31 days following the child's attainment of the limiting age. As a condition to the continued coverage of a child as an incapacitated dependent beyond the limiting age, the Claims Administrator may require periodic certification of the child's physical or mental condition but not more frequently than annually after the two-year period following the child's attainment of the limiting age.

#### *Termination of the Group*

The coverage of all Participants will terminate if the group is terminated in accordance with the terms of the Plan. However, see the subsection entitled "**CONTINUATION OF HEALTH COVERAGE UNDER COBRA**" in this "**TERMINATION OF COVERAGE**" Section of the Benefit Booklet.

### **COVERAGE CONTINUATION DURING ACTIVE DUTY IN THE UNIFORMED SERVICES**

A "USERRA Leave" is a leave of absence taken by an employee for a call to military duty that is protected by the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended ("USERRA"). Unless otherwise provided by Atmos' Military Leave of

## **TERMINATION OF COVERAGE**

Absence Policy, the following rules apply under USERRA:

If you return from a USERRA Leave, you may reenter the Plan immediately upon return, and you shall receive the same benefits as existed before your USERRA Leave, subject to any changes that effected the work force as a whole, immediately upon return. You and your dependents covered under the Plan may continue to be covered under this Plan during your USERRA Leave by paying the portion of the contribution for the coverage for your family.

You may elect to either pre-pay your required contributions, pay your required contributions on the same schedule as they would have been due had the leave not been taken. If you notify the Employer during your leave that you will not be returning to work, your coverage under the Plan will be terminated on the date following the date you gave such notice to your Employer. If you choose not to retain medical coverage during FMLA leave, your coverage under this Plan, subject to any changes that affect the work force as a whole, will be restored upon your return to service with the Employer. You will be treated as though no service or coverage interruption had occurred.

## **LEAVE OF ABSENCE UNDER THE FAMILY AND MEDICAL LEAVE ACT**

If you take a leave of absence under the Family and Medical Leave Act ("FMLA"), you may continue your coverage during the period of your FMLA leave of absence, provided that you pay any required contributions under the Plan.

In general, an FMLA leave shall not exceed a period of 12 weeks. However, an employee who is the spouse, domestic partner, daughter, son, or nearest blood relative of a "covered service member" (defined below) shall be provided up to 26 weeks of job-protected FMLA leave to care for such covered service member. For purposes of this paragraph, covered service member shall mean a member of the armed forces, including a member of the National Guard or Reserves, who is undergoing medical treatments, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a "serious injury or illness." For purposes of this paragraph, serious injury or illness shall mean an injury or illness incurred by the covered service member in line of duty on active duty of the armed forces that may render the covered service member medically unfit to perform the duties of the covered service member's office, grade, rank or rating.



## TERMINATION OF COVERAGE

### **CONTINUATION OF HEALTH COVERAGE UNDER COBRA**

COBRA continuation coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a "qualifying event." Specific qualifying events are listed below. After a qualifying event, COBRA continuation coverage must be offered to each person who is a "qualified beneficiary." You, your spouse or domestic partner, and dependent children could become qualified beneficiaries if coverage under the Plan is lost because of the qualifying event. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

**This "CONTINUATION OF HEALTH COVERAGE UNDER COBRA" subsection generally explains COBRA continuation coverage, when it may become available to you and members of your family, and what you need to do to protect the right to receive it.**

### **QUALIFYING EVENTS AND QUALIFIED BENEFICIARIES**

If you are an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because either one of the following qualifying events happens:

- Your hours of employment are reduced;  
or
- Your employment ends for any reason other than your gross misconduct.

If you are the spouse or domestic partner of an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because any of the following qualifying events happens:

- Your spouse or domestic partner dies;
- Your spouse's or domestic partner's hours of employment are reduced;
- Your spouse's or domestic partner's employment ends for any reason other than his or her gross misconduct;
- Your spouse or domestic partner becomes entitled to Medicare benefits (under Part A, Part B, or both); or
- You become divorced or legally separated from your spouse or you terminate your domestic partnership.

Your dependent children will become qualified beneficiaries if they lose coverage under the Plan because any of the following qualifying events happens:

- The parent-employee dies;
- The parent-employee's hours of employment are reduced;
- The parent-employee's employment ends for any reason other than his or her gross misconduct;
- The parent-employee becomes entitled to Medicare benefits (Part A, Part B, or both);
- The parents become divorced or legally separated; or
- The child stops being eligible for coverage under the plan as a "dependent child."

## **TERMINATION OF COVERAGE**

### **AVAILABILITY OF COBRA COVERAGE**

The Plan will offer COBRA continuation coverage to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred.

When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, commencement of a proceeding in bankruptcy with respect to the employer, or the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), the Employer must notify the Plan Administrator of the qualifying event.

#### **You Must Give Notice of Some Qualifying Events**

You must notify the Plan Administrator within 60 days of the following occurrences:

- Your divorce or legal separation from your spouse;
- The termination of your domestic partnership; or
- The date any of your dependent children no longer qualifies as a dependent under this Plan (i.e., age 26).

Written notice of a qualifying event must be sent to:

Atmos Energy Corporation  
P.O. Box 650205  
Dallas, TX 75265  
Attn: Plan Administrator

Contact the Plan's COBRA Administrator, Conexis, at 1-877-722-2667, for additional

information, including a description of any required information or documentation.

### **PROVISION OF COBRA COVERAGE**

Once the Plan Administrator receives notice that a qualifying event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each qualified beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage on behalf of their spouses or domestic partners, and parents may elect COBRA continuation coverage on behalf of their children.

COBRA continuation coverage is a temporary continuation of coverage that generally lasts for 18 months due to employment termination or reduction of hours of work. Certain qualifying events, or a second qualifying event during the initial period of coverage, may permit a beneficiary to receive a maximum of 36 months of coverage.

There are also ways in which this 18-month period of COBRA continuation coverage can be extended:

#### ***Disability extension of 18-month period of COBRA continuation coverage***

If you or anyone in your family covered under the Plan is determined by Social Security to be disabled and you notify the Plan Administrator in a timely fashion, you and your entire family may be entitled to get up to an additional 11 months of COBRA continuation coverage, for a maximum of 29 months. The disability would have to have started at some time before the 60th day of

## **TERMINATION OF COVERAGE**

COBRA continuation coverage and must last at least until the end of the 18-month period of COBRA continuation coverage.

### ***Second qualifying event extension of 18-month period of continuation coverage***

If your family experiences another qualifying event during the 18 months of COBRA continuation coverage, the spouse or domestic partner and dependent children in your family can get up to 18 additional months of COBRA continuation coverage, for a maximum of 36 months, if the Plan is properly notified about the second qualifying event. This extension may be available to the spouse or domestic partner and any dependent children getting COBRA continuation coverage if the employee or former employee dies; becomes entitled to Medicare benefits (under Part A, Part B, or both); gets divorced or legally separated; or if the dependent child stops being eligible under the Plan as a dependent child. This extension is only available if the second qualifying event would have caused the spouse, domestic partner, or dependent child to lose coverage under the Plan had the first qualifying event not occurred.

### **TERMINATION OF COBRA CONTINUATION COVERAGE**

COBRA continuation coverage may terminate before the end of the maximum period of coverage outlined above if any of the following events occur:

- The Company terminates all of its health benefit plans;
- You fail to pay the premium due for the continuation coverage and do not pay it within the 30-day grace period;

- You, your spouse, your domestic partner, or your dependent becomes entitled to coverage under Medicare; or
- You or your beneficiary becomes covered, after making the COBRA continuation coverage election, under another group health plan.

### **Are there other coverage options besides COBRA Continuation Coverage?**

Yes. Instead of enrolling in COBRA continuation coverage, there may be other coverage options for you and your family through the Health Insurance Marketplace, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at [www.healthcare.gov](http://www.healthcare.gov).

### **IF YOU HAVE QUESTIONS**

Questions concerning your Plan or your COBRA continuation coverage rights should be addressed to the contact or contacts identified below. For more information about your rights under the Employee Retirement Income Security Act (ERISA), including COBRA, the Patient Protection and Affordable Care Act, and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA) in your area or visit [www.dol.gov/ebsa](http://www.dol.gov/ebsa). (Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website.) For more

## **TERMINATION OF COVERAGE**

information about the Marketplace, visit [www.HealthCare.gov](http://www.HealthCare.gov).

### **ALTERNATIVE COVERAGE UNDER THE VETERANS BENEFITS IMPROVEMENT ACT OF 2004**

If you are called to active military duty, and you elect to continue your coverage during such duty, your coverage may be continued for a certain period at 102% of the applicable premium under the Veterans Benefits Improvement Act of 2004. However, this continuation of coverage is an alternative to COBRA continuation coverage, and does not provide the right to extend coverage upon a second qualifying event that is available under COBRA continuation coverage.

### **KEEP YOUR PLAN INFORMED OF ADDRESS CHANGES**

In order to protect your family's rights, you must keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

### **CONTACT INFORMATION**

For more information about COBRA continuation coverage, please contact your Plan's COBRA Administrator at:

Conexis  
P.O. Box 226101  
Dallas, TX 75222  
1-877-722-2667

All notices described in this "CONTINUATION OF HEALTH COVERAGE UNDER COBRA" subsection should be submitted to the Plan Administrator at the following address:

Atmos Energy Corporation  
P.O. Box 650205  
Dallas, TX 75265  
Attn: Plan Administrator

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### **NOTICE OF PRIVACY RIGHTS – HEALTH CARE RECORDS**

**THIS PORTION OF THE SUMMARY PLAN DESCRIPTION CONSTITUTES THE HIPAA PRIVACY NOTICE AND DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.**

This HIPAA Privacy Notice Section of the Summary Plan Description gives you advice required by law. This Section applies to health information the Plan receives about you.

You may receive notices about your medical information and how it is handled by other plans or insurers. The Health Insurance Portability and Accountability Act of 1996, as amended (“HIPAA”), mandated the issuance of regulations to protect the privacy of individually identifiable health information, which were issued at 45 CFR Parts 160 through 164 (the “Privacy Regulations”). Since their initial publication, the Privacy Regulations were amended by the Genetic Information Nondiscrimination Act of 2008 (“GINA”) and the Health Information Technology for Economic and Clinical Health Act (“HITECH”) under the American Recovery and Reinvestment Act of 2009 (“ARRA”), and by modifications to the HIPAA Privacy, Security, Enforcement, and Breach Notification Rules, as published in the Federal Register on January 25, 2013. As a participant or beneficiary of the Plan, you are entitled to receive a notice of the Plan’s privacy procedures with respect to your health information, including “genetic information” (as defined in Section 105 of GINA), that is created or received by the Plan (your “Protected Health Information” or “PHI”). This Notice is intended to inform you about how the Plan will use or disclose your PHI, your privacy rights with respect to the PHI, the Plan’s duties with respect to your PHI, your right to file a complaint with

the Plan or with the Secretary of the U.S. Department of Health and Human Services (“HHS”) and the office to contact for further information about the Plan’s privacy practices.

#### **How the Plan Will Use or Disclose Your PHI**

Other than the uses or disclosures discussed below, any use or disclosure of your PHI will be made only with your written authorization. Any authorization by you must be in writing. You will receive a copy of any authorization you sign. You may revoke your authorization in writing, except your revocation cannot be effective to the extent the Plan has taken any action relying on your authorization for disclosure. Your authorization may not be revoked if your authorization was obtained as a condition for obtaining insurance coverage and any law provides the insurer with the right to contest a claim under the policy or the policy itself provides such right.

When using or disclosing PHI or when requesting PHI from another covered entity, the Plan will make reasonable efforts not to use, disclose or request more than the minimum amount of PHI necessary to accomplish the intended purpose of the use, disclosure or request, taking into consideration practical and technological limitations. Effective for uses and disclosures on or after February 17, 2010 until the date the Secretary of HHS issues guidance on what constitutes the “minimum necessary” for purposes of the privacy requirements, the Plan shall limit the use, disclosure or request of PHI (1) to the extent practicable, to the limited data set or (2) if needed by such entity, to the minimum necessary to accomplish the intended purpose of such use, disclosure or request. The minimum necessary standard will not apply in the following situations:

- disclosures to or requests by a health care provider for treatment;
- uses or disclosures made to the individual;

## HIPAA PRIVACY NOTICE

- disclosures made to HHS;
- uses or disclosures that are required by law;
- uses or disclosures that are required for the Plan's compliance with legal regulations; and
- uses and disclosures made pursuant to a valid authorization.

The following uses and disclosures of your PHI may be made by the Plan:

**For Payment.** Your PHI may be used or disclosed to obtain payment, including disclosures for coordination of benefits paid with other plans and medical payment coverages, disclosures for subrogation in order for the Plan to pursue recovery of benefits paid from parties who caused or contributed to the injury or illness, disclosures to determine if the claim for benefits are covered under the Plan, are medically necessary, experimental or investigational, and disclosures to obtain reimbursement under insurance, reinsurance, stop loss or excessive loss policies providing reimbursement for the benefits paid under the Plan on your behalf. Your PHI may be disclosed to other health plans maintained by the Plan sponsor for any of the purposes described above. Uses and disclosures of PHI for payment purposes are limited by the minimum necessary standard.

**For Treatment.** Your PHI may be used or disclosed by the Plan for purposes of treating you. One example would be if your doctor requests information on what other drugs you are currently receiving during the course of treating you.

**For the Plan's Operations.** Your PHI may be used as part of the Plan's health care operations. Health care operations include quality

assurance, underwriting and premium rating to obtain renewal coverage, and other activities that are related to creating, renewing, or replacing the contract of health insurance or health benefits or securing or placing a contract for reinsurance of risk, including stop loss insurance, reviewing the competence and qualification of health care providers and conducting cost management and quality improvement activities, and customer service and resolution of internal grievances. The Plan is prohibited from using or disclosing your PHI that is genetic information for underwriting purposes. Uses and disclosures of PHI for health care operations are limited by the minimum necessary standard.

The following use and disclosure of your PHI may only be made by the Plan with your written authorization or by providing you with an opportunity to agree or object to the disclosure:

**To Individuals Involved in Your Care.** The Plan is permitted to disclose your PHI to your family members, other relatives and your close personal friends involved in your health care or the payment for your health care if:

- the PHI is directly relevant to the family or friend's involvement with your care or payment for that care;
- you have either agreed to the disclosure or have been given an opportunity to object and have not objected; and
- the PHI is needed for notification purposes, or, if you are deceased, the PHI is relevant to such person's involvement, unless you have previously expressed to the Plan your preference that such information not be disclosed after your death.

The following uses and disclosures of your PHI may be made by the Plan without your

## **HIPAA PRIVACY NOTICE**

authorization or without providing you with an opportunity to agree or object to the disclosure:

**For Appointment Reminders.** Your PHI may be used so that the Plan, or one of its contracted service providers, may contact you to provide appointment reminders, refill reminders, information on treatment alternatives, or other health related benefits and services that may be of interest to you, such as case management, disease management, wellness programs, or employee assistance programs.

**To the Plan Sponsor.** PHI may be provided to the sponsor of the Plan provided that the sponsor has certified that this PHI will not be used for any other benefits, employee benefit plans or employment-related activities.

**When Required by Law.** The Plan may also be required to use or disclose your PHI as required by law. For example, the law may require reporting of certain types of wounds or a disclosure to comply with a court order, a warrant, a subpoena, a summons, or a grand jury subpoena received by the Plan.

**For Workers' Compensation.** The Plan may disclose your PHI as authorized by and to the extent necessary to comply with laws relating to workers' compensation or other similar programs, established by law, that provide benefits for work-related injuries or illnesses without regard to fault.

**For Public Health Activities.** When permitted for purposes of public health activities, including when necessary to report product defects, to permit product recalls and to conduct post-marketing surveillance. Your PHI may also be used or disclosed if you have been exposed to a communicable disease or are at risk of spreading a disease or condition, if authorized or required by law.

**To Report Abuse, Neglect or Domestic Violence.** When authorized or required by law

to report information about abuse, neglect or domestic violence to public authorities if there exists a reasonable belief that you may be a victim of abuse, neglect or domestic violence. In such case, the Plan will promptly inform you that such a disclosure has been or will be made unless that notice would cause a risk of serious harm. For the purpose of reporting child abuse or neglect, the Plan is not required to inform the minor that such a disclosure has been or will be made. Disclosure may generally be made to the minor's parents or other representatives, although there may be circumstances under federal or state law when the parents or other representatives may not be given access to a minor's PHI.

**For School Records.** The Plan may disclose immunization records for a student or prospective student to the school to comply with a state or other law requiring the student to provide proof of immunization prior to admitting the student to school.

**For Public Health Oversight Activities.** The Plan may disclose your PHI to a public health oversight agency for oversight activities authorized or required by law. This includes uses or disclosures in civil, administrative or criminal investigations; inspections; licensure or disciplinary actions (for example, to investigate complaints against providers); and other activities necessary for appropriate oversight of government benefit programs (for example, to investigate Medicare or Medicaid fraud).

**For Judicial or Administrative Proceedings.** The Plan may disclose your PHI when required for judicial or administrative proceedings. For example, your PHI may be disclosed in response to a subpoena or discovery request provided certain conditions are met. One of those conditions is that satisfactory assurances must be given to the Plan that the requesting party has made a good faith attempt to provide written notice to you, and the notice provided sufficient information about the proceeding to permit you

## HIPAA PRIVACY NOTICE

to raise an objection and no objections were raised or any raised were resolved in favor of disclosure by the court or tribunal.

**For Other Law Enforcement Purposes.** The Plan may disclose your PHI for other law enforcement purposes, including for the purpose of identifying or locating a suspect, fugitive, material witness or missing person. Disclosures for law enforcement purposes include disclosing information about an individual who is or is suspected to be a victim of a crime, but only if the individual agrees to the disclosure, or the Plan is unable to obtain the individual's agreement because of emergency circumstances. Furthermore, the law enforcement official must represent that the information is not intended to be used against the individual, the immediate law enforcement activity would be materially and adversely affected by waiting to obtain the individual's agreement, and disclosure is in the best interest of the individual as determined by the exercise of the Plan's best judgment.

**To a Coroner or Medical Examiner.** When required to be given to a coroner or medical examiner for the purpose of identifying a deceased person, determining a cause of death or other duties as authorized or required by law. Also, disclosure is permitted to funeral directors, consistent with applicable law, as necessary to carry out their duties with respect to the decedent.

**For Research.** The Plan may use or disclose PHI for research, subject to certain conditions.

**To Prevent or Lessen a Serious and Imminent Threat.** When consistent with applicable law and standards of ethical conduct, if the Plan, in good faith, believes the use or disclosure is necessary to prevent or lessen a serious and imminent threat to the health or safety of a person or the public and the disclosure is to a person reasonably able to prevent or lessen the threat, including the target of the threat.

**State Privacy Laws.** Some of the uses or disclosures described in this Notice may be prohibited or materially limited by other applicable state laws to the extent such laws are more stringent than the Privacy Regulations. The Plan shall comply with any applicable state laws that are more stringent when using or disclosing your PHI for any purposes described by this Notice.

### **Your Privacy Rights With Respect to PHI**

**Right to Request Restrictions on PHI Uses and Disclosures.** You may request the Plan to restrict uses and disclosures of your PHI to carry out treatment, payment or health care operations, or to restrict uses and disclosures to family members, relatives, friends or other persons identified by you who are involved in your care or payment for your care. The Plan is required to comply with your request only if (1) the disclosure is to a health care plan for purposes of carrying out payment or health care operations, and (2) the PHI pertains solely to a health care item or service for which the health care provider involved has already been paid in full. Otherwise, the Plan is not required to agree to your request. The Plan will accommodate reasonable requests to receive communications of PHI by alternative means or at alternative locations. You or your personal representative will be required to complete a form to request restrictions on uses and disclosures of your PHI.

**Right to Inspect and Copy PHI.** You have a right to inspect and obtain a copy of your PHI contained in a "designated record set," for as long as the Plan maintains the PHI, other than psychotherapy notes and any information compiled in reasonable anticipation of or for the use of civil, criminal, or administrative actions or proceedings or PHI that is maintained by a covered entity that is a clinical laboratory. Psychotherapy notes are separately filed notes about your conversations with your mental health professional during a counseling session. Psychotherapy notes do not include summary



## HIPAA PRIVACY NOTICE

information about your mental health treatment. To the extent that the Plan uses or maintains an electronic health record, you have a right to obtain a copy of your PHI from the Plan in an electronic format. In addition, you may direct the Plan to transmit a copy of your PHI in such electronic format directly to an entity or person.

A “designated record set” includes the medical records and billing records about individuals maintained by or for a covered health care provider; enrollment, payment, billing, claims adjudication and case or medical management record systems maintained by or for the Plan; or other information used in whole or in part by or for the Plan to make decisions about individuals. Information used for quality control or peer review analyses and not used to make decisions about individuals is not in the designated record set.

You or your personal representative will be required to complete a form to request access to the PHI in your designated record set. If access is denied, you or your personal representative will be provided with a written denial setting forth the basis for the denial, a statement of your review rights, a description of how you may exercise those review rights and a description of how you may complain to HHS.

**Right to Amend.** You have the right to request the Plan to amend your PHI or a record about you in a designated record set for as long as the PHI is maintained in the designated record set. If the request is denied in whole or part, the Plan must provide you with a written denial that explains the basis for the denial. You or your personal representative may then submit a written statement disagreeing with the denial and have that statement included with any future disclosures of your PHI.

You or your personal representative will be required to complete a form to request amendment of the PHI in your designated record set. You must make requests for amendments in

writing and provide a reason to support your requested amendment.

**Right to Receive an Accounting of PHI Disclosures.** At your request, the Plan will also provide you with an accounting of disclosures by the Plan of your PHI during the six years prior to the date of your request. However, such accounting need not include PHI disclosures made: (1) to carry out treatment, payment or health care operations; (2) to individuals about their own PHI; (3) pursuant to a valid authorization; (4) incident to a use or disclosure otherwise permitted or required under the Privacy Regulations; (5) as part of a limited data set; or (6) prior to the date the Privacy Regulations were effective for the Plan on April 14, 2004. If you request more than one accounting within a 12-month period, the Plan will charge a reasonable, cost-based fee for each subsequent accounting. Notwithstanding the foregoing, if the Plan maintained electronic PHI as of January 1, 2009, you can request an accounting of all disclosures of your electronic PHI made by the Plan during the three years prior to the date of your request (but on and after January 1, 2014).

**Right to Receive Confidential Communications.** You have the right to request to receive confidential communications of your PHI. This may be provided to you by alternative means or at alternative locations if you clearly state that the disclosure of all or part of the information could endanger you.

**Right to Receive a Paper Copy of This Notice Upon Request.** To obtain a paper copy of this Notice, contact the Privacy Official at the address and telephone number set forth in the Contact Information section below.

**A Note About Personal Representatives**  
You may exercise your rights through a personal representative. Your personal representative will be required to produce evidence of his or her authority to act on your behalf before that

## **HIPAA PRIVACY NOTICE**

person will be given access to your PHI or allowed to take any action for you. Proof of such authority may take one of the following forms:

- a power of attorney for health care purposes, notarized by a notary public;
- a court order of appointment of the person as the conservator or guardian of the individual; or
- an individual who is the parent of a minor child.

The Plan retains discretion to deny access to your PHI to a personal representative to provide protection to those vulnerable people who depend on others to exercise their rights under these rules and who may be subject to abuse or neglect. This also applies to personal representatives of minors.

### **The Plan's Duties With Respect to Your PHI**

The Plan has the following duties with respect to your PHI:

- The Plan is required by law to maintain the privacy of PHI and provide individuals with notice of its legal duties and privacy practices with respect to the PHI.
- The Plan is required to abide by the terms of the notice that are currently in effect.
- The Plan reserves the right to make amendments or changes to any and all of its privacy policies and practices described in this Notice and to apply such changes to all PHI the Plan maintains. Any PHI that the Plan previously received or created will be subject to such revised policies and practices and the Plan may make the changes applicable to all PHI it receives

or maintains. In the event of any material change to the uses or disclosures, the individual's rights, the duties of the Plan or other privacy practices stated in this Notice, the Plan will post the change or the revised Notice, or, alternatively, information about the change to the Notice and the means to obtain the revised Notice, will be provided to you in the Plan's next annual benefits mailing.

- The Plan is required to notify you of any "breach" (as defined in 45 CFR 164.402 of the Privacy Regulations) of you unsecured PHI.

### **Your Right to File a Complaint**

You have the right to file a complaint with the Plan or HHS if you believe that your privacy rights have been violated. You may file a complaint with the Plan by filing a written notice with the Complaint Official, describing when you believe the violation occurred, and what you believe the violation was. You will not be retaliated against for filing a complaint.

### **Contact Information**

If you would like to exercise any of your rights described in this Notice or to receive further information regarding HIPAA privacy, how the Plan uses or discloses your PHI, or your rights under HIPAA, you should contact the Privacy Official and Complaint Official for the Plan. The contact information for the Privacy Official is Director, Compensation and Benefits, Attn: HIPAA Privacy Officer, Atmos Energy Corporation, Three Lincoln Centre, Suite 1800, 5430 LBJ Freeway, Dallas, TX 75240-2601, (972) 855-4026. The contact information for the Complaint Official is Associate General Counsel, Attn: HIPAA Complaint Officer, Atmos Energy Corporation, Three Lincoln Centre, Suite 1800, 5430 LBJ Freeway, Dallas, TX 75240-2601, (972) 855-3089.

## **MEDICARE NOTICE OF CREDITABLE COVERAGE**

Please read this portion of the Benefit Booklet carefully as it has information about the Prescription Drug coverage available under the Plan, and about your options under Medicare's Prescription Drug coverage. This information can help you decide whether or not you want to join a Medicare drug plan. If you are considering joining, you should compare your current coverage, including which drugs are covered at what cost, with the coverage and costs of the plans offering Medicare Prescription Drug coverage in your area. Information about where you can get help to make decisions about your Prescription Drug coverage is at the end of this notice.

There are two important things you need to know about your current coverage and Medicare's prescription drug coverage:

1. Medicare prescription drug coverage became available in 2006 to everyone with Medicare. You can get this coverage if you join a Medicare Prescription Drug Plan or join a Medicare Advantage Plan (like an HMO or PPO) that offers prescription drug coverage. All Medicare drug plans provide at least a standard level of coverage set by Medicare. Some plans may also offer more coverage for a higher monthly premium.

2. Atmos Energy Corporation has determined that the prescription drug coverage offered by the Plan is, on average for all plan participants, expected to pay out as much as standard Medicare prescription drug coverage pays and is therefore considered Creditable Coverage. Because your existing coverage is Creditable Coverage, you can keep this coverage and not pay a higher premium (a penalty) if you later decide to join a Medicare drug plan.

### **When Can You Join A Medicare Drug Plan?**

You can join a Medicare drug plan when you first become eligible for Medicare and each year from October 15th to December 7th.

However, if you lose your current creditable prescription drug coverage, through no fault of your own, you will also be eligible for a two (2) month Special Enrollment Period (SEP) to join a Medicare drug plan.

### **What Happens To Your Current Coverage If You Decide to Join A Medicare Drug Plan?**

If you decide to enroll in a Medicare drug plan, you may keep your prescription drug coverage under the Plan, in which case, you will still be eligible to receive all of your current health and prescription drug benefits. Before enrolling in any Medicare drug plan, you should compare your current coverage, including which drugs are covered, with the coverage and cost of other plans offering Medicare prescription drug coverage in your area. If you do decide to join a Medicare drug plan and drop your current Plan coverage, be aware that you and your dependents will not be able to get the Plan coverage back until you enroll for the next plan year during open enrollment, unless you have a change in status that permits you to change your enrollment election.

### **When Will You Pay A Higher Premium (Penalty) To Join A Medicare Drug Plan?**

You should also know that if you drop or lose your current coverage with Atmos Energy Corporation and don't join a Medicare drug plan within 63 continuous days after your current coverage ends, you may pay a higher premium (a penalty) to join a Medicare drug plan later.

If you go 63 continuous days or longer without creditable prescription drug coverage, your monthly premium may go up by at least 1% of the Medicare base beneficiary premium per month for every month that you

## **MEDICARE NOTICE OF CREDITABLE COVERAGE**

did not have that coverage. For example, if you go nineteen months without creditable coverage, your premium may consistently be at least 19% higher than the Medicare base beneficiary premium. You may have to pay this higher premium (a penalty) as long as you have Medicare prescription drug coverage. In addition, you may have to wait until the following October to join.

### **For More Information About This Notice Or Your Current Prescription Drug Coverage...**

Contact the Atmos Energy Corporation's Benefits Office at 972-855-4032 for further information.

NOTE: You'll get this notice each year. You will also get it before the next period you can join a Medicare drug plan, and if the coverage through the Plan changes. You also may request a copy of this notice at any time.

### **For More Information About Your Options Under Medicare Prescription Drug Coverage...**

More detailed information about Medicare plans that offer prescription drug coverage is in the "Medicare & You" handbook. You'll get a copy of the handbook in the mail every year from Medicare. You may also be contacted directly by Medicare drug plans.

### **For more information about Medicare prescription drug coverage:**

Visit [www.medicare.gov](http://www.medicare.gov)

Call your State Health Insurance Assistance Program (see the inside back cover of your copy of the "Medicare & You" handbook for their telephone number) for personalized help

Call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

If you have limited income and resources, extra help paying for Medicare prescription drug coverage may be available. For information about this extra help, visit Social Security on the web at [www.socialsecurity.gov](http://www.socialsecurity.gov), or call them at 1-800-772-1213 (TTY 1-800-325-0778).

**Remember: Keep this Creditable Coverage notice. If you decide to join one of the Medicare drug plans, you may be required to provide a copy of this notice when you join to show whether or not you have maintained creditable coverage and, therefore, whether or not you are required to pay a higher premium (a penalty).**

## ERISA INFORMATION

### INFORMATION CONCERNING EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 (ERISA)

If the Plan is part of an “employee welfare benefits plan” and “welfare plan” as those terms are defined in ERISA:

The Plan Administrator will furnish Summary Plan Descriptions, annual reports, and summary annual reports to you and other plan participants and to the government as required by ERISA and its regulations.

The Claims Administrator will furnish the Plan Administrator with this Benefit Booklet as a description of benefits available under this Plan. Upon written request by the Plan Administrator, the Claims Administrator will send any information that the Claims Administrator has that will aid the Plan Administrator in making its annual reports.

Claims for benefits must be made in writing on a timely basis in accordance with the provisions described in this Benefit Booklet. Claim filing and claim review procedures are found in the subsections entitled “**CLAIM FILING PROCEDURES**” and “**CLAIMS REVIEW PROCEDURES**” in the “**HOW TO RECEIVE HEALTH CARE BENEFITS**” Section of this Benefit Booklet.

BCBSTX, as the Claims Administrator, is not the ERISA “Plan Administrator” for benefits or activities pertaining to the Plan.

The Plan Administrator has given the Claims Administrator the initial authority to make certain benefit determinations in accordance with the benefits and procedures detailed in the Plan. The Plan Administrator has full and complete authority and discretion to make decisions regarding the Plan’s provisions and determining questions of eligibility and benefits. Any decision made by the Plan Administrator shall be final and conclusive.

### STATEMENT OF ERISA RIGHTS

As a participant in this Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

- Examine, without charge, at the Plan Administrator’s office and at other specified locations, such as division offices, worksites or union halls, all Plan documents, including insurance contracts, copies of collective bargaining agreements and a copy of the latest annual report (Form 5500 Series), filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room at the Employee Benefits Security Administration;
- Obtain upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated Summary Plan Description. The Plan Administrator may make a reasonable charge for the copies; and
- Receive a summary of the Plan’s annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

You are entitled to continue health coverage for yourself and eligible spouse and dependents if there is a loss of coverage under the Plan as a result of a Qualifying Event. You or your dependents may have to pay for such coverage. Review this Summary Plan Description and the

## ERISA INFORMATION

documents governing the Plan on the rules governing your COBRA Coverage rights.

In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer, your union or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit under the Plan or exercising your rights under ERISA. If your claim for a welfare benefit is denied or ignored, in whole or in part, you must receive a written explanation of the reason for the denial. You have the right to obtain, without charge, copies of documents relating to the decision and to have the Plan review and reconsider your Claim.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan Administrator and do not receive them within 30 days, you may file suit in a federal court. In such case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator.

If you have a claim for benefits which is denied or ignored, in whole or in part, and you disagree with that denial, you must file an appeal of that denial in accordance with the claims procedures described in this Summary Plan Description. After the appeal is denied in accordance with the claims procedures, you may file suit in a state or federal court. In addition, if you disagree with the plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order,

after exhausting the claims appeal procedure, you may file suit in federal court.

If it should happen the Plan fiduciaries misuse the Plan's money or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor or you may file suit in a federal court. The court will decide who should pay court costs and legal fees.

If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your Claim is frivolous. If you have any questions about the Plan, you should contact the Plan Administrator.

If you have questions about this statement or about your rights under ERISA, you should contact the nearest office of the Employee Benefits Security Administration (formerly the Pension & Welfare Benefits Administration), U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N. W., Washington, D. C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

**ERISA INFORMATION**

**ERISA PLAN ADMINISTRATION  
INFORMATION**

**NAME OF THE PLAN:**

Atmos Energy Corporation Group Medical Plan

**EMPLOYER/PLAN SPONSOR:**

Atmos Energy Corporation  
c/o Vice President, Human Resources  
P.O. Box 650205  
Dallas, Texas 75265-0205

**EMPLOYER IDENTIFICATION NUMBER:**

75-1743247

**PLAN NUMBER:**

511

**TYPE OF PLAN:**

Welfare Benefit Plan

**TYPE OF PLAN ADMINISTRATION:**

The Plan is administered on behalf of the Plan Administrator by the Claims Administrator. The benefits are paid from funds provided by the Employer on behalf of the Plan in accordance with a contract with Blue Cross and Blue Shield of Texas (called "the Claims Administrator").

**PLAN ADMINISTRATOR:**

Vice President, Human Resources  
(972) 934-9227

**AGENT FOR SERVICE OF LEGAL  
PROCESS:**

The Plan Sponsor

**PLAN CONTRIBUTIONS AND FUNDING  
ARRANGEMENTS:**

The Plan is funded by direct benefit payments from the general assets of the Employer. The employee's contribution toward the cost of this Plan is at a rate determined by the Employer.

**PLAN YEAR:**

The financial records of the Plan are kept on a Plan Year basis. The Plan Year ends on each December 31.

**CLAIMS ADMINISTRATOR**

Blue Cross Blue Shield Texas

**CLAIMS FILING PROCEDURES:**

This information is explained in the subsection entitled "CLAIM FILING PROCEDURES" in the "HOW TO RECEIVE HEALTH CARE BENEFITS" Section of this Benefit Booklet.

**CLAIM REVIEW PROCEDURES:**

This information is explained in the subsection entitled "CLAIMS REVIEW PROCEDURES" in the "HOW TO RECEIVE HEALTH CARE BENEFITS" Section of this Benefit Booklet.

**HSA ADMINISTRATOR**

Mellon Bank

d-1413315v29





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-40**  
**Page 1 of 1**

**REQUEST:**

Provide detailed descriptions of all early retirement plans or other staff reduction programs Atmos has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

**RESPONSE:**

Atmos Energy - Kentucky has not offered early retirement plans or other staff reduction programs in the base period or the forecasted test period.

Respondent: Mark Martin



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-41**  
**Page 1 of 1**

**REQUEST:**

Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to Atmos employees and the expected cost of each benefit in the base period and the forecasted test period. Indicate any fringe benefits which are limited to management employees.
- b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

**RESPONSE:**

- a) Please see schedule G.1 in the Revenue Requirement model for fringe benefit costs for the base and test period.
- b) Please see Attachment 1 for the requested information.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-41\_Att1 - Benefits Analysis.xlsx,  
2 Pages.

Respondent: Greg Waller

Atmos Energy Corporation  
Benefits Analysis by Month  
Kentucky Division 009

	Fiscal 2013 April	Fiscal 2013 May	Fiscal 2013 June	Fiscal 2013 July	Fiscal 2013 August	Fiscal 2013 September	Fiscal 2014 October	Fiscal 2014 November	Fiscal 2014 December	Fiscal 2014 January	Fiscal 2014 February	Fiscal 2014 March	Fiscal 2014 April	Fiscal 2014 May	Fiscal 2014 June	Fiscal 2014 July
<b>O&amp;M Benefits Expense by Benefit Type - 0000</b>																
Workers Compensation	4	-	13	-	-	(30)	-	-	-	-	-	-	-	-	-	115
Basic Life Insurance	2,334	1,736	1,710	1,935	1,744	1,805	2,207	2,040	2,072	2,406	2,223	1,874	1,985	1,998	1,723	2,078
FAS 106	100,818	74,978	73,857	83,586	75,338	78,013	79,015	73,050	74,190	86,151	79,597	87,073	71,058	71,511	61,666	74,355
Medical/Dental	87,283	64,911	63,942	72,364	65,223	67,538	85,195	78,763	79,992	92,889	85,822	72,319	76,616	77,105	66,492	80,174
Long Term Disability (LTD, STD, FMLA)	4,201	3,124	3,077	3,483	3,138	3,251	3,531	3,265	3,316	3,850	3,557	2,998	3,176	3,196	2,756	3,322
Employer ESOP	21,005	15,620	15,389	17,414	15,695	16,247	24,720	22,853	23,210	26,952	24,902	20,984	22,231	22,372	19,293	23,260
Pension Cost	65,812	48,944	48,212	54,583	49,179	50,925	48,557	44,891	45,691	52,942	48,914	41,218	43,667	43,946	37,897	45,695
Clearing Account - 1840-13860																
RSP FACC 13861	2,333	1,736	1,707	1,935	1,744	1,812	2,849	2,449	2,487	2,888	2,568	2,248	2,362	2,397	2,067	2,491
Employer Match HSA	233	174	171	193	174	181	3,531	3,265	3,316	3,850	3,557	2,998	3,176	3,196	2,756	3,309
<b>Total O&amp;M Expensed Benefits by Type - 0000</b>	<b>284,023</b>	<b>211,222</b>	<b>208,079</b>	<b>235,473</b>	<b>212,238</b>	<b>219,742</b>	<b>249,405</b>	<b>230,675</b>	<b>234,174</b>	<b>271,929</b>	<b>251,242</b>	<b>211,711</b>	<b>224,290</b>	<b>225,721</b>	<b>194,652</b>	<b>234,800</b>
<b>Non O&amp;M Expensed Benefits (Capitalized and Balance Sheet) - 0000</b>																
Workers Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic Life Insurance	3,193	1,829	3,020	2,981	2,882	678	2,807	2,717	2,739	2,563	1,094	2,746	2,639	3,156	1,091	2,680
FAS 106	105,414	75,102	98,340	98,028	94,810	99,220	70,998	88,718	69,270	64,831	68,057	69,808	66,699	80,787	68,006	67,592
Medical/Dental	50,485	59,921	64,597	70,351	92,604	20,768	92,752	65,300	85,179	75,020	72,615	72,567	73,191	104,356	86,001	98,707
Long Term Disability (LTD, STD, FMLA)	4,967	2,393	4,677	4,615	4,458	663	4,102	3,970	4,002	3,746	1,590	4,013	3,848	4,602	3,121	3,901
Employer ESOP Match	23,422	13,001	17,499	19,698	18,499	18,377	21,418	20,297	20,080	21,001	17,555	20,539	17,945	24,624	18,718	21,601
Pension Cost	83,668	62,293	79,119	78,004	75,308	80,418	59,953	58,589	58,801	54,955	57,623	59,995	56,711	68,494	57,392	57,172
Clearing Account - 1840-13860																
RSP FACC 13861	952	694	863	941	925	1,015	1,145	1,851	1,213	1,276	1,390	1,375	1,394	2,518	1,582	1,675
Employer Match HSA	341	(5,618)	5,851	164	40	30	8	8	8	5,129	(47)	28	1	137	25	(216)
<b>Total Non O&amp;M Expensed Benefits (Capitalized and Balance Sheet) - 0000</b>	<b>272,442</b>	<b>209,615</b>	<b>274,964</b>	<b>274,779</b>	<b>289,526</b>	<b>221,170</b>	<b>263,183</b>	<b>221,450</b>	<b>241,292</b>	<b>228,520</b>	<b>219,868</b>	<b>229,670</b>	<b>222,429</b>	<b>268,653</b>	<b>235,937</b>	<b>263,112</b>
<b>Total Benefits - 0000</b>	<b>556,464</b>	<b>420,837</b>	<b>483,043</b>	<b>510,252</b>	<b>501,763</b>	<b>440,912</b>	<b>502,588</b>	<b>452,025</b>	<b>475,466</b>	<b>500,449</b>	<b>471,129</b>	<b>441,561</b>	<b>446,719</b>	<b>514,373</b>	<b>430,588</b>	<b>487,912</b>
<b>Direct Charges from Shared Services</b>																
Life Benefits Load	203	288	240	259	242	227	(27)	59	82	64	56	59	61	81	59	64
OPEB Benefits Load	2,837	4,031	3,355	3,823	3,389	3,178	(353)	784	816	847	739	774	811	811	775	848
Medical Benefits Load	6,970	9,905	8,243	8,903	8,327	7,809	(936)	2,079	2,165	2,245	1,958	2,052	2,151	2,151	2,055	2,248
LTD Benefits Load	324	461	383	414	387	383	(43)	95	99	103	90	94	98	98	94	103
ESOP Benefits Load	1,256	1,785	1,486	1,805	1,501	1,407	(171)	380	396	410	358	375	393	393	376	411
Pension Benefits Load	4,255	6,047	5,032	5,435	5,084	4,767	(455)	1,010	1,051	1,090	951	997	1,045	1,045	998	1,092
RSP FACC Benefits Load	122	173	144	155	145	136	(16)	38	37	38	34	35	37	37	35	39
HSA Benefits Load	8	12	10	10	10	9	(15)	38	37	38	34	35	37	37	35	39

Atmos Energy Corporation  
 Benefits Analysis by Month  
 Kentucky Division 009

	Fiscal 2014 August	Fiscal 2014 September	Fiscal 2015 October	Fiscal 2015 November	Fiscal 2015 December	Fiscal 2015 January	Fiscal 2015 February	Fiscal 2015 March	Fiscal 2015 April	Fiscal 2015 May	Fiscal 2015 June	Fiscal 2015 July	Fiscal 2015 August	Fiscal 2015 September	Fiscal 2016 October	Total
<b>O&amp;M Benefits Expense by Benefit Type - 0000</b>																
Workers Compensation	135	14	77	220	21	-	-	-	28	83	25	33	(109)	25	4	659
Basic Life Insurance	1,791	2,017	2,331	2,017	2,090	2,298	1,843	2,490	2,056	1,937	1,974	2,033	1,742	1,988	2,144	62,993
FAS 106	64,073	72,207	81,573	53,188	54,389	60,675	48,847	65,735	54,278	51,120	52,111	53,655	46,013	52,494	23,162	2,037,558
Medical/Dental	69,088	77,855	82,033	70,890	72,518	80,901	64,863	87,647	72,370	68,159	69,481	71,540	61,351	69,992	79,754	2,315,070
Long Term Disability (LTD, STD, FMLA)	2,862	3,227	3,728	3,220	3,296	3,677	2,948	3,984	3,289	3,097	3,158	3,251	2,790	3,181	3,430	102,382
Employer ESOP	20,043	22,590	18,179	15,713	18,070	17,927	14,373	19,422	16,037	15,105	15,397	15,853	13,593	15,510	17,590	585,539
Pension Cost	39,377	44,373	40,575	35,046	35,847	39,991	32,063	43,328	35,774	33,894	34,346	35,364	30,325	34,599	37,733	1,323,387
Clearing Account - 1840-13860																-
RSP FACC 13861	2,146	2,420	1,401	1,208	1,236	1,379	1,106	1,494	1,234	1,162	1,184	1,219	1,048	1,193	1,715	57,134
Employer Match HSA	2,847	3,225	933	797	823	918	737	996	821	771	788	812	702	794	429	50,475
<b>Total O&amp;M Expensed Benefits by Type - 0000</b>	<b>202,362</b>	<b>227,929</b>	<b>210,830</b>	<b>182,279</b>	<b>186,261</b>	<b>207,767</b>	<b>166,579</b>	<b>228,094</b>	<b>185,887</b>	<b>175,129</b>	<b>178,456</b>	<b>183,760</b>	<b>157,451</b>	<b>179,777</b>	<b>165,952</b>	<b>6,534,797</b>

<b>Non O&amp;M Expensed Benefits (Capitalized and Balance Sheet) - 0000</b>																
Workers Compensation																
Basic Life Insurance	2,777	2,234	3,180	2,871	2,668	2,182	2,987	2,833	2,283	2,842	3,019	2,016	2,968	2,198	2,913	78,565
FAS 106	70,566	71,122	53,442	48,250	44,838	48,905	50,221	44,026	52,041	47,819	50,881	47,835	50,120	52,877	20,959	2,018,360
Medical/Dental	82,993	87,695	101,805	91,679	100,412	88,941	81,058	81,654	115,651	79,140	102,698	108,790	99,761	99,483	88,360	2,594,533
Long Term Disability (LTD, STD, FMLA)	4,060	3,249	4,600	4,167	3,860	3,061	4,328	3,822	4,125	4,125	4,376	2,839	4,291	3,082	4,196	116,262
Employer ESOP Match	21,541	19,876	25,838	19,596	20,698	20,431	19,516	19,974	22,298	19,750	22,024	21,723	21,420	24,279	22,744	635,989
Pension Cost	59,855	60,127	52,248	47,994	45,021	45,983	48,270	43,118	51,082	47,464	49,795	46,925	49,183	51,835	42,743	1,789,836
Clearing Account - 1840-13860																-
RSP FACC 13861	1,741	1,751	3,043	1,923	1,831	1,870	1,914	1,790	2,127	2,974	2,220	2,105	2,264	2,404	3,622	54,387
Employer Match HSA	29	7	(48)	40	(27)	11,023	44	(230)	79	57	120	(103)	71	64	0	17,017
<b>Total Non O&amp;M Expensed Benefits (Capitalized and Balance Sheet) - 0000</b>	<b>243,362</b>	<b>246,060</b>	<b>244,108</b>	<b>216,421</b>	<b>219,320</b>	<b>220,395</b>	<b>209,338</b>	<b>196,786</b>	<b>249,079</b>	<b>204,170</b>	<b>235,133</b>	<b>232,131</b>	<b>230,077</b>	<b>236,222</b>	<b>185,537</b>	<b>7,304,969</b>

<b>Total Benefits - 0000</b>	<b>445,724</b>	<b>473,989</b>	<b>454,938</b>	<b>398,700</b>	<b>405,582</b>	<b>428,163</b>	<b>375,916</b>	<b>421,880</b>	<b>434,966</b>	<b>379,299</b>	<b>413,589</b>	<b>415,891</b>	<b>387,528</b>	<b>415,999</b>	<b>351,489</b>	<b>13,839,767</b>
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**Direct Charges from Shared Services**

Life Benefits Load	59	61	66	58	66	64	58	64	63	54	52	57	52	54	56	2,862
OPEB Benefits Load	774	811	848	742	851	815	740	813	805	697	652	734	667	697	439	38,360
Medical Benefits Load	2,053	2,151	2,187	1,913	2,193	2,101	1,909	2,097	2,076	1,796	1,706	1,893	1,720	1,796	1,981	97,895
LTD Benefits Load	94	98	106	93	106	102	93	102	101	87	83	92	83	87	90	4,579
ESOP Benefits Load	375	393	477	417	479	458	417	457	453	392	372	413	375	392	394	18,627
Pension Benefits Load	997	1,045	1,060	928	1,053	1,019	926	1,017	1,006	871	827	918	834	871	833	53,857
RSP FACC Benefits Load	35	37	93	81	83	89	81	89	88	76	72	80	73	76	90	2,340
HSA Benefits Load	35	37	13	12	13	13	12	13	13	11	10	11	10	11	11	595
																218,915



Case No. 2015-00343  
Atmos Energy Corporation, Kentucky Division  
Staff RFI Set No. 1  
Question No. 1-42  
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**REQUEST:**

Provide a complete description of Atmos's Other Post-Employment Benefits package(s) provided to its employees.

**RESPONSE:**

Atmos Energy offers no post-employment benefits to its employees except retiree medical, which is considered a post-retirement benefit.

Respondent: Mark Martin





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-43**  
**Page 1 of 1**

**REQUEST:**

Provide a complete description of the financial reporting and ratemaking treatment of Atmos's pension costs.

**RESPONSE:**

Pension costs and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities.

The discount rate is utilized principally in calculating the actuarial present value of our pension obligation and net pension cost. When establishing our discount rate, we consider high quality corporate bond rates based on Moody's Aa bond index, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with a high quality corporate bond spot rate curve.

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of the annual pension cost. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension cost is not affected. Rather, this gain or loss reduces or increases future pension costs over a period of approximately ten to twelve years.

These costs are included as benefits expense in the revenue requirement of this case.

Respondent: Greg Waller



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-44**  
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**REQUEST:**

For each of the following Statements of Financial Accounting Standards ("SFAS"), provide the information listed concerning implementation by Atmos.

- a. SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions:"
  - (1) The date that Atmos adopted the SFAS;
  - (2) The effect on the financial statements; and
  - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
  
- b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits:"
  - (1) The date that Atmos adopted the SFAS;
  - (2) The effect on the financial statements; and
  - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
  
- c. SFAS No. 143, "Accounting for Asset Retirement Obligations:"
  - (1) The date that Atmos adopted the SFAS;
  - (2) The effect on the financial statements; and
  - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
  
- d. A schedule comparing the depreciation rates utilized by Atmos prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.
  
- e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans:"
  - (1) The date that Atmos adopted the SFAS;
  - (2) The effect on the financial statements; and

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- (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

**RESPONSE:**

- a) SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."

Atmos Energy adopted SFAS 106 effective October 1, 1993. Upon adoption, the Company recognized an initial transition obligation of \$33,354,000, which is being amortized on a straight-line basis over 20 years from the date of adoption. The expense reflected in the income statement is recorded in account 9260-01200 through May 2012. Since June of 2012, it is being recorded in 9260-01203. In fiscal 2004, the effect of adopting this standard increased consolidated net periodic postretirement cost by \$3,789,000.

- b) SFAS No. 112, "Employers' Accounting for Postretirement Benefits."

SFAS 112 became effective for Atmos Energy on October 1, 1994. Prior to the adoption of SFAS 112, postemployment benefit costs were recorded on a pay-as-you-go basis. The cumulative effect of adopting SFAS 112 as well as the effect of the new standard upon the recurring expense for these benefits were not material.

- c) SFAS No. 143, "Accounting for Asset Retirement Obligations."

SFAS 143 became effective for Atmos Energy on October 1, 2002. Upon adoption of SFAS 143, the Company determined that it had a legal obligation to remove its mains; however, no asset retirement obligation was recorded because it could not be determined when the legal obligation would be incurred. Additionally, the Company estimated that it had a liability pertaining to the restoration of certain leased facilities of approximately \$250,000; however, this liability was not recorded due to immateriality. Thus, no amounts were recorded in the consolidated financial statements for the adoption of SFAS 143.

Effective September 30, 2006, the Company adopted the provisions of Financial Accounting Standard Interpretation No. 47 Accounting for Conditional Asset Retirement Obligations, an interpretation of SFAS 143. Under this guidance, the Company determined that it had an asset retirement obligation for all of its utility division mains totaling \$15,070,269. This liability was reclassified, for financial reporting purposes, from the Company's existing regulatory cost of removal obligation. Additionally, the Company reflected, for financial reporting purposes

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only, a net asset retirement cost totaling \$4,759,263 as a component of net property, plant and equipment with an offsetting increase to regulatory liabilities.

- d) The depreciation rates utilized by Atmos Energy's Kentucky/Mid-States Division did not change upon implementation of SFAS No. 143.
- e) SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."

During fiscal 2007, Atmos Energy adopted the disclosure requirements of SFAS 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106, and 132(R). SFAS 158 also required the Company to change its pension and post retirement measurement date from June 30 to September 30 by fiscal 2009.

Effective October 1, 2008 Atmos Energy adopted the measurement date requirements of SFAS 158 using the remeasurement option. Under this option, Atmos Energy reported its pension and postretirement liabilities on its September 30, 2008 consolidated balance sheet based upon a June 30, 2008 valuation date. Its fiscal 2008 net periodic pension and postretirement costs were determined using a June 30, 2007 valuation date and were not affected by this change. Our pension and postretirement liabilities and our fiscal 2009 net pension and postretirement cost were remeasured and calculated as of September 30, 2008.

Under the transition rules, Atmos Energy was required, on October 1, 2008, to record a net of tax charge of \$7.8 million to retained earnings to bring the net periodic pension and postretirement cost into alignment with the new September 30 measurement date. Further, our pension and postretirement liabilities increased by a net \$3.5 million and the unrealized losses associated with our pension and postretirement plans (which are reflected on the consolidated balance sheet as a component of deferred charges and other assets) decreased by \$9.0 million. These changes reflect the impact of bringing the net periodic pension and postretirement costs into alignment with the new measurement date and the remeasurement of the associated liabilities as of September 30, 2008.

Respondent: Jason Schneider



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**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-45**  
**Page 1 of 1**

**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.

**RESPONSE:**

The Company will provide monthly income statement updates. Please see Attachment 1 for FR\_16(8)(c) updated with September 2015 and October 2015 actuals.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-45\_Att1 - Operating Income Base Period - Updated through October 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	\$ 159,885,856	\$ 166,804,655	\$ 3,307,688	\$ 170,112,343
2	Operating Expenses				
3	Purchased Gas Cost	77,308,598	79,378,177		79,378,177
4	Other O & M Expenses	27,670,420	25,474,589	16,538	25,491,127
5	Depreciation Expense	18,213,132	19,444,466		19,444,466
6	Taxes Other than Income	7,385,802	6,100,220	6,288	6,106,508
7					
8	State & Federal Income Taxes	8,588,394	11,144,644	1,277,811	12,422,455
9	Total Operating Expenses	\$ 139,166,347	\$ 141,542,095	\$ 1,300,638	\$ 142,842,733
10	Operating Income	<u>\$ 20,719,509</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	6.98%	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	Rate-making Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 159,885,856	\$ 6,918,800	D-1			\$ 166,804,655	\$ -		\$ 166,804,655
2										
3	Operating Expenses									
4	Purchased Gas Cost	77,308,598	2,069,579	D-1			79,378,177	-		79,378,177
5	Production O&M Expense	80	24	D-1			104	-		104
6	Storage O&M Expense	347,194	5,012	D-1			352,206	-		352,206
7	Transmission O&M Expense	381,484	(28,329)	D-1			353,155	-		353,155
8	Distribution O&M Expense	7,530,513	(476,782)	D-1	*		7,053,731	-		7,053,731
9	Customer Accting. & Collection	2,712,485	(892,020)	D-1	*		1,820,465	-		1,820,465
10	Customer Service & Information	126,458	(3,302)	D-1	*		123,157	-		123,157
11	Sales Expense	353,039	(23,687)	D-1	*		329,353	(45,796)	F-4	283,557
12	Admin. & General Expense	16,219,168	599,948	D-1	*		16,819,116	(1,330,901)	F-6,F-8,F-9, F-10	15,488,214
13	Depreciation Expense	18,213,132	1,231,334	D-1			19,444,466	-		19,444,466
14	Taxes - Other	7,385,802	(1,285,582)	D-1			6,100,220	-		6,100,220
15	Income Taxes	8,588,394	2,556,250				11,144,644	-		11,144,644
16										
17										
18	Total Operating Expenses	\$ 139,166,347	\$ 3,752,446				\$ 142,918,792	\$ (1,376,697)		\$ 141,542,095
19										
20	Net Operating Income	\$ 20,719,509	\$ 3,166,354				\$ 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	\$ 97,534,261
4	4805	Unbilled Residential	(6,336,982)
5	4811	Commercial	41,052,056
6	4812	Industrial	5,361,825
7	4815	Unbilled Commercial	(2,468,141)
8	4816	Unbilled Industrial	(150,123)
9	4820	Other - Public Authority	7,520,278
10	4825	Unbilled Public Authority	(553,599)
11		Total Sales of Gas	\$ 141,959,575
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,242,479
15	4880	Misc. Service Revenues	788,666
16	4893	Revenue From Transportation of Gas of Others	14,939,930
17	4950	Other Gas Revenue	955,207
18		Total Other Operating Income	\$ 17,926,281
19			
20		TOTAL OPERATING REVENUE	\$ 159,885,856
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	80
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ 80
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	\$ (309)
33	8150	Maps and Records	-
34	8160	Wells Expense	96,343
35	8170	Lines Expense	34,446
36	8180	Compressor Station Expense	30,459
37	8190	Compressor Station Expense Fuel & Power	815
38	8200	Measuring & Regulating Station Expense	3,035
39	8210	Purification	42,643
40	8240	Other	1,197
41	8250	Storage Well Royalties	7,781
42		Total Nat. Gas Storage Expense - Operation	\$ 216,410

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	\$ 3,809
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	2,814
48	8350	Measuring & Regulating Station Equip.	1,961
49	8360	Purification Equipment	206
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	121,994
52		Total Nat. Gas Storage Expense - Maintenance	\$ 130,784
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	108
58	8560	Mains Expense	330,280
59	8570	Measuring & Regulating Station Exp.	37,146
60	8590	Other Exp.	924
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 368,458
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	8,170
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	4,856
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 13,026
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	80,703
75	8040	Natural Gas City Gate Purchases	50,675,279
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	19,206
78	8051	Other Gas Purchases / Gas Cost Adjustments	48,260,777
79	8052	PGA for Commercial	23,601,926
80	8053	PGA for Industrial	4,268,421
81	8054	PGA for Public Authority	5,032,052
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(3,845,024)
84	8059	PGA Offset to Unrecovered Gas Cost	(75,413,295)
85	8060	Exchange Gas	(1,771,781)
86	8081	Gas Withdrawn From Storage - Debit	19,570,719
87	8082	Gas Delivered to Storage	(14,823,900)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(9,554)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	20,455,730
92		Total Purchased Gas Cost	\$ 77,308,598
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	\$ 1,272,411
96	8710	Distribution Load Dispatching	4,983
97	8711	Odorization	9,278
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,826,954
100	8750	Measuring and Regulating Station Exp. - Gen	397,915
101	8760	Measuring and Regulating Station Exp. - Ind.	31,590
102	8770	Measuring and Regulating Sta. Exp. - City Gate	117,983
103	8780	Meters and House Regulator Expense	932,029
104	8790	Customer Installations Expense	899
105	8800	Other Expense	195,367
106	8810	Rents	462,830
107		Total Distribution Expenses - Operation	\$ 7,252,240
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 2,044
111	8860	Structures and Improvements	20,050
112	8870	Mains	47,186
113	8890	Measuring and Regulating Station Exp. - Gen	8,276
114	8900	Measuring and Regulating Station Exp. - Ind.	6,369
115	8910	Measuring and Regulating Sta. Exp. - City Gate	22,147
116	8920	Services	3,885
117	8930	Meters and House Regulators	102,825
118	8940	Other Equipment	65,490
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 278,272
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ 142
124	9020	Meter Reading Expenses	1,258,223
125	9030	Customer Records & Collections	401,706
126	9040	Uncollectible Accounts	1,052,414
127		Total Customer Accounts Expense	\$ 2,712,485
128			
129		<u>Customer Service &amp; Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	126,314
133	9100	Misc Cust Serv & Informational Exp	144
134		Total Customer Accounts Expenses - Operation	\$ 126,458
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 254,921
138	9120	Demonstrating and Selling Expenses	70,786
139	9130	Advertising Expenses	27,333
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 353,039
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	\$ 133,765
145	9210	Office Supplies and Expenses	8,077
146	9220	Administrative Expense Transferred	13,164,917
147	9230	Outside Services Employed	262,329
148	9240	Property Insurance	109,219
149	9250	Injuries and Damages	260,314
150	9260	Employee Pensions and Benefits	2,210,562
151	9270	Franchise Requirements	348
152	9280	Regulatory Commission Expense	11,265
153	930.2	Miscellaneous General Expense	42,426
154	9310	A&G-Rents	\$ 14,090
155		Total Administrative and General Exp. - Operation	\$ 16,217,313
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 1,854
159		Total Administrative and Gen. Exp. - Maintenance	\$ 1,854
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 104,979,018</u>
162			
163	403-406	Depreciation and Amortization	\$ 18,213,132
164	4081	Taxes Other than Income Taxes	7,385,802
165	4091-4101	Provision for Federal & State Income Taxes	8,588,394
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 139,166,347</u>
168			
169		NET OPERATING INCOME	<u>\$ 20,719,509</u>

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

FR 16(6)(c)2.2  
 Schedule C-2.2  
 Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	actual Sep-15	actual Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4091-4101	Provision for income taxes	0	0	0	0	0	0	9,884,343	-	1,573,595	1,573,595	1,573,595	1,573,595	16,178,723
2															
3	4030	Depreciation Expense	1,500,192	1,508,918	1,518,671	1,520,812	1,552,366	1,579,114	1,662,821	1,598,552	1,476,588	1,258,160	1,503,347	1,497,842	18,163,403
4	4060	Amortization of gas plant acquisition adjustments	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,294	4,294	4,294	4,294	4,294	49,729
5	4081	Taxes other than income taxes, utility operating incor	455,464	551,122	603,830	554,850	583,075	562,688	1,509,792	528,730	517,484	483,306	540,899	494,761	7,385,802
6	4800	Residential sales	(17,499,150)	(8,835,752)	(4,807,185)	(3,947,247)	(3,882,775)	(3,582,523)	(3,575,396)	(4,245,455)	(8,123,139)	(12,098,617)	(13,698,809)	(13,428,215)	(97,534,261)
7	4805	Unbilled Residential Revenue	2,497,144	2,805,243	1,117,326	211,817	161,218	(5,454)	8,700	(457,012)					6,336,982
8	4811	Commercial Revenue	(7,186,235)	(3,658,790)	(2,042,626)	(1,726,998)	(1,884,523)	(1,618,594)	(1,636,761)	(2,096,159)	(3,330,416)	(4,916,730)	(5,565,913)	(5,588,311)	(41,052,056)
9	4812	Industrial Revenue	(1,197,882)	(487,790)	(362,213)	(346,989)	(238,424)	(291,127)	(139,853)	(146,153)	(293,534)	(551,761)	(721,443)	(584,656)	(5,361,825)
10	4815	Unbilled Comm Revenue	1,346,282	1,132,848	435,895	31,311	55,324	(29,340)	(7,386)	(496,793)					2,468,141
11	4816	Unbilled Industrial Revenue	11,983	(3,676)	(370)	27,778	16,653	62,629	(95,672)	130,998					150,123
12	4820	Other Sales to Public Authorities	(1,446,421)	(695,367)	(390,277)	(265,751)	(234,283)	(225,612)	(228,167)	(284,593)	(616,794)	(958,235)	(1,101,190)	(1,073,586)	(7,520,278)
13	4825	Unbilled Public Authority Revenue	264,366	244,216	77,237	28,967	19,608	(5,231)	(1,293)	(74,301)					553,599
14	4870	Forfeited discounts	(201,630)	(223,761)	(89,189)	(80,407)	(59,252)	(46,948)	(49,663)	(52,316)	(56,263)	(96,549)	(143,697)	(162,832)	(1,242,479)
15	4880	Miscellaneous service revenues	(61,995)	(55,114)	(56,775)	(53,153)	(52,376)	(49,804)	(59,345)	(114,986)	(125,695)	(56,798)	(53,861)	(48,764)	(788,666)
16	4893	Revenue-Transportation Distribution	(1,391,290)	(1,208,624)	(1,170,379)	(1,061,614)	(1,069,177)	(1,130,108)	(1,024,330)	(1,337,575)	(1,319,363)	(1,329,061)	(1,473,668)	(1,424,543)	(14,939,930)
17	4950	Other Gas Revenue						0	0	(225,550)	(235,550)	(252,289)	(241,811)	(955,207)	
18	7560	Field measuring and regulating station expenses	47	0	0	0	0	0	-	-	8	8	8	8	80
19	7590	Production and gathering-Other							-	-	-	-	-	-	0
20	8001	Intercompany Gas Well-head Purchases	283,920	308,563	0	0	0	0	0	0	0	139,714	85,208	389,932	1,207,338
21	8010	Natural gas field line purchases	12,478	9,143	5,884	5,792	5,655	5,582	13,015	5,066	5,305	4,775	4,711	3,297	80,703
22	8040	Natural gas city gate purchases	5,149,422	1,646,031	5,591,673	4,195,845	4,747,563	4,099,566	4,888,781	4,999,982	4,884,527	4,533,023	3,647,078	2,292,789	50,675,279
23	8050	Other purchases	31,611	(12)	(766)	(680)	(2,487)	(1,632)	(2,516)	(3,869)	(21)	0	0	(221)	19,206
24	8051	PGA for Residential	12,663,743	4,789,926	1,691,271	1,010,734	814,974	735,807	718,874	965,080	2,875,148	6,250,587	7,694,860	8,049,972	48,260,777
25	8052	PGA for Commercial	5,498,970	2,291,650	1,026,587	770,066	725,982	687,354	680,427	991,851	1,288,479	2,698,180	3,387,764	3,554,596	23,601,926
26	8053	PGA for Industrial	1,013,092	416,472	308,588	278,355	172,150	219,343	102,383	104,552	216,172	409,935	505,367	522,012	4,288,421
27	8054	PGA for Public Authorities	1,193,064	500,918	259,799	158,244	132,852	122,285	123,177	162,834	282,862	589,295	728,249	778,473	5,032,052
28	8058	Unbilled PGA Cost	(4,070,156)	(3,421,339)	(1,284,237)	(235,913)	(219,304)	(2,498)	85,781	825,855	1,967,607	1,328,549	941,835	440,795	(3,845,024)
29	8059	PGA Offset to Unrecovered Gas Cost	(18,484,691)	(9,889,928)	(4,545,617)	(2,829,673)	(2,925,871)	(2,689,153)	(2,782,533)	(2,785,893)	(3,179,172)	(8,191,662)	(8,356,863)	(10,752,242)	(75,413,295)
30	8060	Exchange gas	1,550,074	1,665,424	(1,053,696)	(987,005)	(1,232,655)	(797,044)	(1,400,053)	(1,739,942)	(987,736)	649,143	713,964	1,847,745	(1,771,781)
31	8081	Gas withdrawn from storage-Debit	7,184,512	3,885,976	2,868	0	0	3,675	0	7,021	1,366,450	2,506,972	4,613,245	19,570,719	
32	8082	Gas delivered to storage-Credit	(13,314)	(19,576)	(2,019,077)	(2,027,059)	(2,178,815)	(2,188,765)	(2,342,203)	(2,057,897)	(1,911,809)	(39,571)	(23,111)	(2,702)	(14,823,900)
33	8120	Gas used for other utility operations-Credit	(2,016)	(1,413)	(679)	1,025	143	84	(158)	315	(695)	(1,182)	(1,047)	(3,931)	(9,554)
34	8580	Transmission and compression of gas by others	2,285,987	2,394,376	2,018,731	1,642,981	1,566,611	1,568,770	1,625,510	1,592,552	1,171,885	1,538,128	1,422,042	1,608,157	20,455,730
35	8140	Storage-Operation supervision and engineering	(285)	0	0	0	0	0	-	-	(6)	(6)	(6)	(6)	(309)
36	8160	Wells expenses	8,712	19,622	1,889	1,879	3,797	14,701	11,647	4,158	7,392	7,692	7,390	7,465	86,343
37	8170	Lines expenses	8,337	4,065	1,564	2,069	2,579	539	2,196	1,311	2,866	3,098	2,868	2,935	34,446
38	8180	Compressor station expenses	2,111	4,871	3,732	(260)	2,553	1,490	1,052	6,407	2,057	2,209	2,055	2,184	30,459
39	8190	Compressor station fuel and power	88	80	78	3	82	83	79	86	56	60	58	60	815
40	8200	Storage-Measuring and regulating station expenses	925	376	(51)	94	95	87	792	(169)	219	236	224	226	3,035
41	8210	Storage-Purification expenses	12,439	(1,435)	(239)	459	425	14,630	701	489	3,742	3,871	3,747	3,811	42,643
42	8240	Storage-Other expenses	651	31	25	53	20	0	-	99	105	99	114	1,197	
43	8250	Storage well royalties	2,469	1,060	354	698	134	113	140	328	596	636	617	637	7,781
44	8310	Storage-Maintenance of structures and improvement	600	0	750	0	300	600	0	300	315	315	315	315	3,809
45	8340	Maintenance of compressor station equipment	18	654	759	512	(133)	0	-	240	256	239	269	2,814	
46	8350	Maintenance of measuring and regulating station eqt	1,062	(398)	0	536	(133)	173	(62)	191	207	191	192	1,961	
47	8360	Processing-Maintenance of purification equipment	0	0	148	(21)	0	0	-	20	21	20	20	206	
48	8370	Maintenance of other equipment	0	0	0	0	0	0	-	-	-	-	-	0	
49	8410	Other storage expenses-Operation labor and expens	3,409	13,509	9,211	14,341	14,109	11,975	6,708	7,040	10,210	11,065	10,207	10,212	121,994
50	8520	Communication system expenses	0	0	0	0	0	0	0	0	0	0	0	0	
51	8550	Other fuel and power for Compression	0	0	0	0	0	30	30	31	4	4	4	108	
52	8560	Mains expenses	24,145	43,384	11,397	26,439	16,253	44,203	37,135	27,506	24,653	25,712	24,645	24,808	330,280
53	8570	Transmission-Measuring and regulating station expe	7,495	544	3,497	4,550	1,847	90	7,436	771	2,652	2,861	2,670	2,734	37,146
54	8590	Transmission-Other expenses	0	0	0	0	0	1,500	(576)					924	
55	8630	Transmission-Maintenance of mains	0	215	897	(141)	1,240	804	269	2,980	467	506	467	467	8,170
56	8640	Transmission-Maintenance of compressor sta equipment	0	0	0	0	0	0	0	0	0	0	0	0	
57	8650	Transmission-Maintenance of measuring and regulat	0	0	2,863	279	(177)	0	0	20	458	496	458	459	4,856
58	8700	Distribution-Operation supervision and engineering	108,924	123,894	87,336	98,211	108,036	139,540	159,376	105,003	85,220	89,920	85,932	85,019	1,272,411
59	8710	Distribution load dispatching	912	20	22	41	41	22	3,283	44	144	153	149	154	4,983
60	8711	Odorization	0	0	0	5,986	0	0	0	137	745	792	742	875	9,276

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:   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 Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	actual Sep-15	actual Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
61	8720	Distribution-Compressor station labor and expenses													0
62	8740	Mains and Services Expenses	337,866	322,093	299,563	331,435	348,645	297,226	366,379	345,862	291,363	303,289	290,794	292,439	3,826,954
63	8750	Distribution-Measuring and regulating station expens	40,673	12,823	59,895	30,927	39,263	22,812	22,809	41,584	31,034	33,495	31,039	31,563	397,915
64	8760	Distribution-Measuring and regulating station expens	1,932	535	2,813	2,681	3,657	6,085	4,873	(1,494)	2,548	2,738	2,545	2,676	31,590
65	8770	Distribution-Measuring and regulating station expens	4,439	3,367	4,994	11,335	23,158	21,429	2,241	8,731	8,891	9,440	8,880	10,077	117,983
66	8780	Meter and house regulator expenses	85,680	77,707	66,203	70,824	80,799	76,265	92,149	97,049	69,821	75,627	69,577	70,148	932,029
67	8790	Customer installations expenses	0	90	0	94	239	0	408	(155)	53	56	52	62	899
68	8800	Distribution-Other expenses	16,986	25,978	22,519	10,694	19,224	11,345	12,086	9,549	16,390	17,755	16,383	16,458	195,367
69	8810	Distribution-Rents	40,818	37,699	43,549	34,963	43,047	40,700	49,590	36,041	32,731	34,886	33,865	34,944	462,830
70	8850	Distribution-Maintenance supervision and engineerin	37	185	185	140	0	304	384	98	184	189	169	169	2,044
71	8860	Distribution-Maintenance of structures and improvem	11,627	40	622	221	89	41	32	212	1,717	1,834	1,779	1,837	20,050
72	8870	Distribution-Maint of mains	6,567	1,572	7,189	2,092	4,112	3,429	5,900	2,562	3,377	3,807	3,377	3,402	47,186
73	8890	Maintenance of measuring and regulating station eq.	183	177	0	0	0	3,405	81	2,445	469	498	467	550	8,276
74	8900	Maintenance of measuring and regulating station eq.	0	458	4,685	488	341	0	(2,852)	101	743	791	741	873	6,369
75	8910	Maintenance of measuring and regulating station eq.	0	6,515	1,049	670	5,815	280	67	-	1,876	1,944	1,874	2,058	22,147
76	8920	Maintenance of services	408	652	(5)	(26)	0	627	(294)	1,167	277	299	276	284	3,885
77	8930	Maintenance of meters and house regulators	7,219	6,050	6,481	9,392	11,681	12,950	3,834	11,280	8,312	9,006	8,312	8,316	102,825
78	8940	Distribution-Maintenance of other equipment	(939)	3,276	2,206	22,511	3,954	7,868	4,184	(81)	5,495	5,639	5,486	5,891	65,490
79	9010	Customer accounts-Operation supervision	0	0	0	0	0	85	0	12	8	28	11	144	142
80	9020	Customer accounts-Meter reading expenses	91,879	121,679	107,089	114,825	114,278	98,163	107,229	133,899	91,734	93,869	91,595	91,786	1,258,223
81	9030	Customer accounts-Customer records and collection	29,216	33,171	42,346	35,784	32,200	22,339	25,222	59,663	29,831	32,310	28,754	29,867	401,706
82	9040	Customer accounts-Uncollectible accounts	116,325	24,247	19,571	175,706	19,482	19,404	506,812	23,960	28,927	38,324	43,791	35,865	1,052,414
83	9090	Customer service-Operating informational and instru	13,255	10,829	10,459	9,693	9,061	11,760	10,233	11,452	9,703	10,477	9,685	9,707	126,314
84	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	12	8	28	11	144
85	9110	Sales-Supervision	25,970	21,692	23,130	20,081	20,662	20,122	19,280	22,563	19,257	19,713	23,333	19,119	254,921
86	9120	Sales-Demonstrating and selling expenses	4,838	2,655	3,218	3,011	5,580	6,660	20,380	6,416	3,590	2,508	8,550	3,361	70,786
87	9130	Sales-Advertising expenses	1,519	2,316	2,744	1,196	1,209	1,707	3,408	5,824	1,477	1,032	3,518	1,393	27,333
88	9200	A&G-Administrative & general salaries	12,708	12,580	10,884	10,341	11,471	10,422	10,887	11,254	10,583	11,469	10,583	10,583	133,765
89	9210	A&G-Office supplies & expense	2,050	374	(50)	1,059	784	291	1,565	(55)	475	530	574	479	8,077
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	981,663	1,113,571	1,186,407	1,104,263	1,065,764	13,164,917
91	9230	A&G-Outside services employed	5,000	16,506	15,128	26,698	28,801	17,583	77,579	13,626	15,354	15,356	15,351	15,346	262,329
92	9240	A&G-Property insurance	14,589	13,796	13,775	12,965	12,828	12,663	12,572	13,315	679	679	679	679	109,219
93	9250	A&G-Injuries & damages	368	114,712	4,710	201	4,757	1,613	60,367	2,767	17,753	17,792	17,691	17,583	280,314
94	9260	A&G-Employee pensions and benefits	239,185	199,130	190,845	188,033	203,543	165,490	190,844	184,122	160,406	174,046	158,905	156,015	2,210,562
95	9270	A&G-Franchise requirements	0	321	0	0	0	0	-	-	7	7	7	7	348
96	9280	A&G-Regulatory commission expenses	(259)	0	4,257	2,300	0	0	0	1,321	912	912	912	912	11,265
97	9302	Miscellaneous general expenses	2,044	8,530	350	634	3,425	11,200	513	3,000	4,083	1,066	6,017	1,564	42,426
98	9310	A&G-Rents	1,206	1,219	1,206	1,219	1,269	1,262	1,262	1,262	1,002	1,071	1,039	1,073	14,090
99	9320	A&G-Maintenance of general plant	0	0	0	1,248	0	0	-	-	196	50	287	74	1,654
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)	(\$3,335,643)	(\$4,965,234)	(\$5,560,049)	(\$5,128,017)	(\$29,307,903)

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	Budgeted	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	\$	\$	\$	\$	7,131,730
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 ii	(0)	0	0	0	0	(0)	0	0	0	0	0	0	0
3	8210	Storage-Purification expenses						1,191	0						1,191
4	8560	Mains expenses	0	555	(230)	69	46	109	560	0	123	123	123	121	1,599
5	8700	Distribution-Operation supervision and engineerir	12,345	6,006	774	151	10,190	611	321	168	6,716	6,770	6,729	6,615	57,396
6	8740	Mains and Services Expenses	13,304	2,002	9,281	11,403	(1,565)	10,024	11,541	13,575	10,017	9,676	9,846	9,676	108,781
7	8780	Meter and house regulator expenses	(1,002)	0	0	0	0	0	0	0	(183)	(200)	(183)	(183)	(1,750)
8	8800	Distribution-Other expenses	0	11	0	517	40	0	0	0	127	127	128	127	1,078
9	9010	Customer accounts-Operation supervision	0	500	7,088	153	362	0	209	19,645	1,799	1,806	1,807	1,804	35,172
10	9030	Customer accounts-Customer records and collec	3,706	3,706	3,538	3,706	3,875	3,538	3,706	158,446	4,021	4,403	4,021	4,021	200,685
11	9100	Customer service-Miscellaneous customer servic	447	0	0	0	0	0	0	0	99	100	100	100	846
12	9120	Sales-Demonstrating and selling expenses	0	0	400	0	275	2,245	0	0	409	372	470	372	4,542
13	9200	A&G-Administrative & general salaries	(1,579,484)	(1,201,722)	(261,530)	(2,885,600)	(5,481,319)	(4,808,654)	3,088,360	(1,085,188)	(1,705,915)	(1,183,539)	(2,255,233)	(2,717,547)	(22,097,471)
14	9210	A&G-Office supplies & expense	1,249,144	1,505,038	1,602,764	1,774,936	1,683,391	1,837,310	181,107	1,856,797	2,078,661	2,124,420	2,078,153	2,006,138	19,977,859
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)	(7,366,140)	(8,272,202)	(7,032,001)	(6,295,030)	(85,642,988)
16	9230	A&G-Outside services employed	554,834	481,433	555,984	917,908	627,191	682,005	690,314	720,222	718,598	751,307	725,894	8,377,659	8,377,659
17	9240	A&G-Property insurance	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	14,983	14,983	14,983	14,983	168,314
18	9250	A&G-Injuries & damages	1,556,100	514,912	557,022	1,557,219	1,560,234	1,644,853	3,600,681	1,654,158	1,726,834	1,730,048	1,726,834	1,726,834	19,555,728
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	3,701,921	3,791,339	3,812,061	3,643,470	46,321,737
20	9301	A&G-General advertising expense	0	0	0	49,000	0	0	0	0	4,209	9,286	6,155	6,082	74,732
21	9302	Miscellaneous general expenses	1,754,685	264,937	76,914	317,126	363,534	82,445	247,720	389,662	268,745	540,582	373,504	366,998	5,046,852
22	9310	A&G-Rents	425,099	415,146	438,153	410,794	431,262	404,455	618,970	424,112	472,415	440,956	441,147	440,845	5,363,355
23	9320	A&G-Maintenance of general plant	53,285	43,332	80,000	52,073	16,688	31,285	28,684	24,423	60,937	62,351	60,060	58,880	571,997
24		Operating (Income)Loss*	\$42,374	(\$999,659)	(\$999,423)	\$4,950,557	(\$8,820,345)	\$3,867,443	\$86,368	\$0	(\$0)	(\$0)	\$0	\$0	(\$1,872,685)
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)	(7,366,140)	(8,272,202)	(7,032,001)	(6,295,030)	(85,642,988)
27		Allocation Factor to Kentucky	5.42%	5.48%	5.47%	5.48%	5.39%	5.00%	5.40%	6.32%	5.26%	5.26%	5.28%	5.26%	5.37%
28		Total Allocated Amount	(390,748)	(334,652)	(374,633)	(329,559)	(805,469)	109,968	(583,844)	(370,879)	(387,281)	(434,918)	(369,714)	(330,967)	(4,602,697)

\*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 29, 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								Budgeted		Budgeted		Budgeted		Budgeted	
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Total			
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ (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	0	0	0
3	8700	Distribution-Operation supervision and engineering	0	0	111	0	0	0	0	11	12	12	9	156				
4	8740	Mains and Services Expenses	576	2,016	1,092	1,425	1,268	3,850	2,283	1,954	1,944	1,944	1,944	22,242				
5	8800	Distribution-Other expenses	0	0	0	0	87	0	0	11	8	7	6	118				
6	9010	Customer accounts-Operation supervision	492,128	506,969	484,014	513,244	517,441	482,175	661,050	404,651	471,502	516,119	475,750	466,585	5,993,627			
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	646	0	0	0	63	73	72	55	910			
8	9030	Customer accounts-Customer records and collections expenses	2,002,011	2,081,127	1,934,127	1,931,715	2,066,679	1,808,885	2,027,960	1,903,504	1,905,384	2,078,745	1,955,371	1,903,225	23,600,734			
9	9200	A&G-Administrative & general salaries	397,662	345,242	332,031	327,802	366,879	374,651	355,938	353,593	349,088	381,127	349,065	349,085	4,281,942			
10	9210	A&G-Office supplies & expense	827,251	819,940	894,494	879,146	936,394	874,387	1,176,678	646,093	219,028	274,115	216,051	208,814	7,972,392			
11	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,662)	(4,893,451)	(5,310,774)	(4,728,287)	(5,578,984)	(4,409,855)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(56,640,316)			
12	9230	A&G-Outside services employed	45,898	39,095	61,428	49,207	408	68,225	97,699	16,921	17,979	27,199	17,906	17,884	459,848			
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	0	83,772			
14	9250	A&G-Injuries & damages	0	263	0	0	0	0	0	16	25	16	16	336				
15	9260	A&G-Employee pensions and benefits	1,062,828	1,057,005	1,090,779	1,030,067	1,252,830	951,298	1,065,729	918,224	984,006	1,053,202	962,214	959,195	12,437,376			
16	9310	A&G-Rents	151,120	150,819	150,915	150,928	150,935	151,109	151,154	153,415	151,047	137,377	133,212	133,313	1,765,344			
17	9320	A&G-Maintenance of general plant	3,000	3,319	8,400	144	4,236	1,236	22	1,029	13	52	56	10	21,517			
18																		
19		Operating (Income)Loss*	\$0	\$0	\$0	\$498	(\$498)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)			
20																		
21	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,662)	(4,893,451)	(5,310,774)	(4,728,287)	(5,578,984)	(4,409,855)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(56,640,316)			
22		Allocation Factor to Kentucky	5.73%	5.73%	5.74%	5.73%	5.74%	5.73%	5.73%	6.08%	5.71%	5.71%	5.71%	5.75%				
23		Total Allocated Amount	(287,194)	(287,409)	(285,290)	(280,347)	(304,929)	(270,677)	(319,565)	(267,050)	(234,208)	(255,338)	(234,869)	(230,696)	(3,257,673)			
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(6)(c)2.2  
 Schedule C-2.2

Witness: Wailer, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	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	
		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	\$	\$	\$	\$	\$ (13,043,371)
1	4030	Depreciation Expense	(0)	(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	0
3	4081	Taxes other than income taxes, utility operating i	0	0	0	(0)	0	(0)	0	0	0	0	0	0	0
4	8170	Lines expenses	41	41	38	38	41	43	48	47	41	44	47	48	518
5	8180	Compressor station expenses	43	43	40	39	43	31	50	51	41	44	46	47	519
6	8190	Compressor station fuel and power	880	553	1,521	5	0	5	702	3,572	502	543	576	589	9,449
7	8210	Storage-Purification expenses	778	213	119	151	139	16	129	119	240	260	275	281	2,722
8	8240	Storage-Other expenses	58	40	15	5	0	0	3	0	20	22	23	23	209
9	8250	Storage well royalties	2,558	3,774	2,400	1,008	289	544	255	987	1,792	1,938	2,053	2,100	19,899
10	8500	Transmission-Operation supervision and engineering								0	62				62
11	8560	Mains expenses	615	55	52	51	58	126	1,358	228	194	193	202	190	3,318
12	8570	Transmission-Measuring and regulating station e	82	82	77	75	83	86	96	94	82	89	94	96	1,037
13	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	16	0	0	6	3	6	4	34
14	8700	Distribution-Operation supervision and engineeri	275,478	270,493	291,758	254,036	320,552	247,207	372,559	247,519	405,853	378,851	401,050	405,792	3,870,948
15	8711	Odorization	7,998	16,845	0	157	0	4,310	17,993	0	11,063	5,975	11,439	6,838	82,417
16	8740	Mains and Services Expenses	7,668	12,005	4,450	5,702	11,811	9,252	6,195	22,049	507	141	1,758	452	81,989
17	8750	Distribution-Measuring and regulating station exp	271	517	1,497	2,584	292	6,783	1,366	5,946	12,956	10,928	13,162	10,966	67,288
18	8760	Distribution-Measuring and regulating station exp	0	0	0	720	0	0	0	0	272	147	281	163	1,583
19	8770	Distribution-Measuring and regulating station exp	572	16	15	3,591	0	0	0	0	912	869	972	894	7,840
20	8800	Distribution-Other expenses	0	0	504	0	0	0	0	0	172	95	118	87	976
21	8810	Distribution-Rents	25,712	27,868	22,685	24,793	23,790	25,854	26,199	26,298	25,540	27,626	29,257	29,925	315,545
22	9010	Customer accounts-Operation supervision	0	0	5,000	0	0	0	0	0	1,508	658	2,239	3,440	12,844
23	9030	Customer accounts-Customer records and collec	261,150	262,591	235,446	239,238	222,692	220,918	225,750	229,341	274,149	299,979	293,961	302,814	3,068,029
24	9100	Customer service-Miscellaneous customer servi	81	7	0	0	61	73	1,831	16	67	29	99	152	2,416
25	9110	Sales-Supervision	8,144	11,939	8,546	15,854	9,151	9,860	14,323	9,061	14,700	13,128	12,968	12,000	139,694
26	9120	Sales-Demonstrating and selling expenses	139	0	0	0	0	0	2,721	0	42	18	62	95	3,077
27	9130	Sales-Advertising expenses	0	0	2,321	150	0	0	1,581	0	745	325	1,106	1,700	7,928
28	9200	A&G-Administrative & general salaries	(4,567)	(4,657)	(5,150)	(4,164)	(4,789)	(3,965)	(3,757)	(4,222)	6,168	2,090	(9,840)	202	(36,650)
29	9210	A&G-Office supplies & expense	0	580	358	46	2,250	(1)	68,000	123	750	650	695	644	74,095
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)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(10,762,496)
31	9230	A&G-Outside services employed	22,567	12,254	15,854	9,896	0	16,709	21,950	15,736	14,651	16,042	15,780	16,284	177,664
32	9240	A&G-Property insurance	(668)	(828)	(800)	(874)	(837)	(887)	(891)	(837)	(7,030)	(6,900)	(6,999)	(7,022)	(34,572)
33	9250	A&G-Injuries & damages	25,271	14,118	24,050	23,672	23,974	72,438	22,814	21,079	56,710	59,314	56,639	56,691	458,769
34	9260	A&G-Employee pensions and benefits	113,471	149,784	293,007	137,531	709,529	81,144	46,803	74,092	167,812	178,522	183,552	172,359	2,307,607
35	9302	Miscellaneous general expenses	7,323	7,244	15,964	7,244	7,244	7,244	11,644	7,266	12,128	19,056	6,224	8,794	117,372
36	9310	A&G-Rents	12	5	5	5	5	5	5	0	7	7	7	8	72
37															
38		Operating (Income)Loss*	\$0	\$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)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(10,762,496)
41		Allocation Factor to Kentucky	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	52.22%	49.09%	49.09%	49.09%	49.09%	49.29%
42		Total Allocated Amount	(371,038)	(385,720)	(451,607)	(354,252)	(651,251)	(342,625)	(412,307)	(343,934)	(492,082)	(496,151)	(499,680)	(503,901)	(5,304,547)

\*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	\$ 29,307,903	\$ 7,099,301	\$ 36,407,204	C-2
2	Interest Deduction	7,229,770	527,964	7,757,734	*
3	Taxable Income	\$ 22,078,133	\$ 6,571,337	\$ 28,649,470	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	<b>State &amp; Federal Income Tax</b>	<b>\$ 8,588,394</b>	<b>\$ 2,556,250</b>	<b>\$ 11,144,644</b>	
<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. 1-46**  
**Page 1 of 1**

**REQUEST:**

Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

**RESPONSE:**

Not applicable.

Respondent: Pace McDonald



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-47**  
**Page 1 of 3**

**REQUEST:**

Provide the following tax data for the most recent calendar year:

- a. Income taxes:
- (1) Federal operating income taxes deferred - accelerated tax depreciation.
  - (2) Federal operating income taxes deferred- other (explain).
  - (3) Federal income taxes- operating.
  - (4) Income credits resulting from prior deferrals of federal income taxes.
  - (5) Investment tax credit net.
    - (i) Investment credit realized.
    - (ii) Investment credit amortized - Pre-Revenue Act of 1971.
    - (iii) Investment credit amortized - Revenue Act of 1971.
  - (6) The information in Item 47(a)(1-4) for state income taxes.
  - (7) A reconciliation of book to federal taxable income as shown in Schedule 47a(1) and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.
  - (8) A reconciliation of book to state taxable income as shown in Schedule 47a(2) and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.
  - (9) A copy of federal and state income tax returns for the most recent tax year, including supporting schedules.
  - (10) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.
- b. An analysis of Kentucky Other Operating Taxes as shown in Schedule 47b.

**RESPONSE:**

a)

**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-47**  
**Page 2 of 3**

- 1) Please see Attachment 1.
- 2) Please see Attachment 1.
- 3) Please see Attachment 1.
- 4) Below is the amount of income credits resulting from prior deferrals of federal income taxes:

UCG Regulatory Assets	
Amount realized	\$3,319,295
Amount amortized as of 09/30/2014	\$2,194,368

UCG Regulatory Liabilities	
Amount realized	\$4,757,340
Amount amortized as of 09/30/2014	\$3,957,984

- 5)
  - a) Investment credit realized is \$3,304,551.
  - b) Investment credit amortized - Pre-Revenue Act of 1971: Not applicable.
  - c) Investment credit amortized - Revenue Act of 1971: As of 09/30/2014 amount equals \$3,293,130
- 6) Not applicable.
- 7) The Company does not file tax returns or calculate federal taxable income at a "Kentucky only" level. Taxes are filed and current taxable income is calculated on a utility combined basis only. Kentucky State income taxes are apportioned based upon state tax law. As such, the Company has not made calculations utilizing such apportionments which may overstate or understate taxes paid to Kentucky based upon income earned by the Company in other states. The Company's filing at MFR 16(8)(e) calculates income tax expense for ratemaking purposes. Deferred income taxes are also reduced from Ratebase and shown at MFR 16(8)(b). Income tax expense recorded on the general ledger for the Kentucky operations is attributed based on the Kentucky only pre-tax book income which includes allocations of shared costs from Shared Services and allocations of permanent differences to Kentucky. This amount is not appropriate for ratemaking purposes. Deferred income taxes are determined based upon activity on a divisional basis.



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-47**  
**Page 3 of 3**

- 8) Please see the response to subpart (7).
- 9) Please see Confidential Attachment 2 for Atmos Energy's 2013 Federal tax return and Atmos Energy's 2013 Kentucky State tax return.
- 10) Please see Attachment 3.

b) Please see Attachment 4.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-47\_Att1 - Federal Operating Income Taxes 12-31-14.xlsx, 5 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-47\_Att2 - State and Federal Tax Returns (CONFIDENTIAL).pdf, 281 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff\_1-47\_Att3 - Franchise Fee Payments by City CY2014.xlsx, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, Staff\_1-47\_Att4 - Other Operating Taxes CY2014.xlsx, 4 Pages.

Respondents: Pace McDonald and Greg Waller



KY DR Q47 (a) 1 & 2

Atmos Energy Corporation  
 Deferred Tax Balances - Shared Services (Company 010)  
 CYE 12/31/2014

(ALL NUMBERS ARE TAX EFFECTED)

DEFERRED TAX ASSETS / (LIABILITIES)	Rate	CTC	GL ACCT	Type	Fiscal 2011	Fiscal 2012	Fiscal 2012	Fiscal 2012	Fiscal 2012	Fiscal 2013	Fiscal 2013	Fiscal 2013	Fiscal 2013	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2015	
					9/30/2011 Ending Balance	12/31/2011 Ending Balance	3/31/2012 Ending Balance	6/30/2012 Ending Balance	9/30/2012 Ending Balance	12/31/2012 Ending Balance	3/31/2013 Ending Balance	6/30/2013 Ending Balance	9/30/2013 Ending Balance	12/31/2013 Ending Balance	3/31/2014 Ending Balance	6/30/2014 Ending Balance	9/30/2014 Ending Balance	12/31/2014 Ending Balance
FD - FAS 115 Adjustment	002DIV	TAX08	2830	L	(1,516,693)	(2,022,994)	(3,191,595)	(2,860,014)	(3,324,311)	(3,110,269)	(2,981,513)	(2,918,601)	(3,273,497)	(4,667,610)	(4,516,036)	(4,647,682)	(4,267,586)	(3,681,504)
FD - Federal Benefit on State Bonu	002DIV	TAX11	2820	P	-	-	-	-	2	2	(38,758)	(542,864)	-	-	-	-	-	-
FD - Federal Tax on State NOL	002DIV	TAX12	1900	A	-	-	-	-	-	-	(587,340)	-	-	-	-	(31,979)	(31,979)	
FD - FAS 158 Measure Date Change	002DIV	TAX22	1900	A	4,573,142	4,573,142	4,573,142	4,573,142	(61,451)	(61,451)	(61,451)	(61,451)	(61,451)	(61,451)	(61,451)	(61,451)	(61,451)	(61,451)
FD - AMT Minimum Tax Credit	002DIV	TAX23	1900	A	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286
ST - Enterprise Zone ITC	002DIV	TAX39	1900	A	-	-	-	484,812	484,812	484,812	484,812	484,812	600,941	600,941	600,941	600,941	988,593	988,593
FD - Treasury Lock Adjustment-realized	002DIV	TAX40	2830	L	(4,924,681)	(5,110,499)	(5,296,308)	(5,482,112)	(5,591,331)	(5,774,625)	(5,960,910)	(6,147,144)	(6,333,378)	(6,518,612)	(6,703,846)	(6,889,080)	(7,074,314)	(7,259,548)
FD - Treasury Lock Adjustment-unrealized	002DIV	TAX41	2830	L	24,984,957	25,809,166	16,952,749	35,837,544	31,039,561	24,173,628	(13,339,299)	(30,817,731)	(39,241,988)	(46,869,745)	(30,937,042)	(17,078,044)	(5,344,290)	29,480,433
<b>SUBTOTAL OTHER TAX EFFECTED ITEMS</b>					<b>100,908,640</b>	<b>113,375,923</b>	<b>73,694,678</b>	<b>108,125,059</b>	<b>175,885,794</b>	<b>184,156,386</b>	<b>149,124,613</b>	<b>147,931,467</b>	<b>170,922,048</b>	<b>164,769,279</b>	<b>149,936,353</b>	<b>191,213,697</b>	<b>241,564,976</b>	<b>294,953,737</b>
<b>TOTAL DEFERRED TAX ASSETS / (LIABILITIES)</b>					<b>101,160,918</b>	<b>113,301,398</b>	<b>73,235,956</b>	<b>98,808,615</b>	<b>150,241,286</b>	<b>153,406,303</b>	<b>127,131,421</b>	<b>130,398,992</b>	<b>165,225,394</b>	<b>148,536,215</b>	<b>131,697,135</b>	<b>174,621,943</b>	<b>238,681,465</b>	<b>290,175,385</b>
Deferred Tax Assets - Others			1900		130,781,903	130,781,903	130,781,903	131,286,715	213,525,784	213,525,784	208,280,084	226,501,106	265,156,205	264,181,521	234,168,024	260,616,580	301,480,219	324,793,360
Deferred Tax Liabilities - Plant Related			2820		(30,838,053)	(18,829,733)	(48,684,347)	(42,527,013)	(49,812,877)	(99,812,675)	(47,100,507)	(54,843,633)	(47,956,674)	(55,739,247)	(57,167,980)	(58,420,231)	(49,828,512)	(51,938,829)
Deferred Tax Liabilities - Others			2830		1,217,068	1,349,228	(8,861,600)	10,068,912	(13,471,621)	(20,305,806)	(32,028,136)	(41,458,481)	(51,974,137)	(59,906,058)	(45,302,910)	(27,574,386)	(12,970,242)	17,320,854
<b>Total</b>					<b>101,160,918</b>	<b>113,301,398</b>	<b>73,235,956</b>	<b>98,808,615</b>	<b>150,241,286</b>	<b>153,406,303</b>	<b>127,131,421</b>	<b>130,398,992</b>	<b>165,225,394</b>	<b>148,536,215</b>	<b>131,697,135</b>	<b>174,621,943</b>	<b>238,681,465</b>	<b>290,175,385</b>
A1900-28201			A		126,370,845	126,370,845	126,370,845	126,370,845	208,894,344	208,894,344	208,892,524	226,531,381	259,815,306	259,876,757	259,876,757	273,609,030	295,073,384	293,545,263
A1900-28206			A		4,411,058	4,411,058	4,411,058	4,895,870	4,631,441	4,631,441	4,207,451	6,316,137	4,934,101	4,934,101	4,934,101	4,613,848	5,067,474	5,001,986
A2820-28201			P		(28,270,993)	(16,245,009)	(46,078,855)	(39,442,725)	(46,685,656)	(36,475,635)	(49,988,144)	(59,575,459)	(44,929,500)	(51,839,306)	(84,294,269)	(64,097,834)	(43,926,962)	(21,180,887)
A2820-28206			P		(2,567,090)	(2,584,725)	(2,605,492)	(3,084,288)	(3,127,222)	(3,337,040)	(2,753,710)	(1,650,954)	(3,021,575)	(3,454,578)	(3,537,022)	(3,238,977)	(2,954,152)	(2,966,532)
A2830-28201			L		1,143,560	1,249,939	(8,153,631)	9,216,556	(12,571,741)	(18,974,297)	(30,902,271)	(38,609,365)	(48,823,137)	(57,138,136)	(42,429,018)	(33,978,986)	(13,659,684)	14,781,442
A2830-28206			L		73,508	99,288	(707,969)	852,356	(899,881)	(1,332,509)	(2,124,433)	(2,618,752)	(3,249,802)	(3,842,623)	(2,853,413)	(2,285,136)	(918,634)	994,074
<b>TOTAL TAX EFFECTED</b>					<b>101,160,918</b>	<b>113,301,397</b>	<b>73,235,957</b>	<b>98,808,614</b>	<b>150,241,286</b>	<b>153,406,304</b>	<b>127,131,416</b>	<b>130,398,988</b>	<b>165,225,395</b>	<b>148,536,216</b>	<b>131,697,135</b>	<b>174,621,944</b>	<b>238,681,426</b>	<b>290,175,344</b>
					(0)	1	(0)	0	(0)	(0)	4	4	(1)	(1)	(1)	(2)	39	41

KY DR Q47 (a) 1 & 2

Atmos Energy Corporation  
Deferred Tax Balances - Kentucky Division - 009DIV  
CYE 12/31/2014

(ALL NUMBERS ARE TAX EFFECTED)

DEFERRED TAX ASSETS / (LIABILITIES)	CTC	GL ACCT	Type	Fiscal 2011	Fiscal 2012	Fiscal 2012	Fiscal 2012	Fiscal 2012	Fiscal 2012	Fiscal 2013	Fiscal 2013	Fiscal 2013	Fiscal 2013	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2015
				9/30/2011	12/31/2011	3/31/2012	6/30/2012	9/30/2012	12/31/2012	3/31/2013	6/30/2013	9/30/2013	12/31/2013	3/31/2014	6/30/2014	9/30/2014	12/31/2014	3/31/2015
MIP / VPP Accrual	ACC04	1900 A		296,049	296,049	296,049	296,049	47,254	47,254	47,254	45,857	338,616	338,616	338,616	284,783			(7,976)
Vacation Accrual	ACC11	2830 L		0	0	0	0	(59,917)	(59,917)	(59,917)	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC12	1900 A		137,412	137,412	137,412	137,412	-	-	-	-	310	310	310	41,995	-	-	-
Customer Advances	CAPO1	1900 A		962,005	962,005	962,005	962,005	1,013,354	1,013,354	1,013,354	1,013,354	944,484	944,484	944,484	944,484	676,690	676,690	676,690
Deferred Expense Projects	DTE09	2820 P		-	-	-	-	-	-	-	-	-	-	-	-	(8,958)	(8,958)	(8,958)
DIG on Fixed Assets - WKG	DVA19	1900 A		183,916	183,916	183,916	183,916	-	-	-	-	-	-	-	-	-	-	-
Deferred Gas Costs	GCAC01	2830 L		28,411	28,411	28,411	28,411	(61,846)	(61,846)	(61,846)	(61,846)	(1,079,985)	(1,079,985)	(1,079,985)	(1,430,685)	(1,162,680)	(1,162,680)	
Over Recoveries of PGA	GCAC03	2830 L		(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(1,157,650)	(1,157,650)	(1,157,650)	(1,157,650)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)
SEBP Adjustment	NBP03	1900 A		197,374	197,374	197,374	197,374	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	NTE03	1900 A		10,398	10,398	10,398	10,398	6,155	6,155	6,155	6,155	2,051	2,051	2,051	2,051	2,051	(2,052)	(2,052)
Allowance for Doubtful Accounts	ONT02	1900 A		47,806	47,806	47,806	47,806	75,974	75,974	75,974	75,974	257,318	257,318	257,318	257,318	355,527	355,527	355,527
Clearing Account - Adjustment	ONT03	1900 A		429	429	429	429	423	423	423	423	423	423	423	423	423	423	423
Charitable Contribution Carryover	ONT04	1900 A		356,611	356,611	356,611	356,611	433,874	433,874	433,874	433,874	-	-	-	-	-	-	-
Prepayments	ONT31	2830 L		(66,536)	(66,536)	(66,536)	(66,536)	(71,861)	(71,861)	(71,861)	(71,861)	(65,858)	(65,858)	(65,858)	(65,858)	(87,084)	(87,084)	(87,084)
Rate Case Accrual	ONT32	2830 L		(6,759)	(6,759)	(6,759)	(6,759)	-	-	-	-	-	-	-	-	-	-	7
FAS 106 Adjustment	PRB01	1900 A		983,978	983,978	983,978	983,978	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	-	-	-	-	-	-	-
				1,004,710	1,004,710	1,004,710	1,004,710	(992,245)	(992,245)	(992,245)	(1,867,599)	329,505	329,505	329,505	(33,343)	(304,380)	(304,380)	(304,380)
Fixed Asset Cost Adjustment	FXA01	2820 P		(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,776,114)	(47,776,114)	(48,400,568)	(48,722,609)	(54,048,198)	(54,048,198)	(54,048,198)	(54,014,876)	(56,469,106)	(56,469,106)	(56,469,106)
Depreciation Adjustment	FXA02	2820 P		(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(12,826,587)	(12,826,587)	(12,859,556)	(12,942,944)	(12,432,306)	(12,432,306)	(12,432,306)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)
CWIP	FXA26	2820 P		(221,659)	(221,659)	(221,659)	(221,659)	(470,359)	(470,359)	(459,529)	(74,462)	(154,645)	(154,645)	(154,645)	57,066	1,021,559	1,021,559	1,021,559
RWIP	FXA47	2820 P		-	-	-	-	-	-	-	(434,018)	(731,716)	(731,716)	(731,716)	(748,918)	(716,683)	(716,683)	(716,683)
<b>SUBTOTAL PLANT RELATED DEFERRED</b>				<b>(58,101,500)</b>	<b>(58,101,500)</b>	<b>(58,101,500)</b>	<b>(58,101,500)</b>	<b>(61,073,060)</b>	<b>(61,073,060)</b>	<b>(61,219,653)</b>	<b>(61,954,033)</b>	<b>(67,366,865)</b>	<b>(67,366,865)</b>	<b>(67,366,865)</b>	<b>(67,140,403)</b>	<b>(69,483,429)</b>	<b>(69,483,429)</b>	<b>(69,483,429)</b>
<b>OTHER TAX EFFECTED ITEMS</b>																		
ST - State Net Operating Loss	TAX04	1900 A		-	-	-	-	-	-	-	-	-	-	-	1,119,352	1,368,482	1,368,482	1,368,482
ST - State Bonus Depreciation	TAX05	2820 P		0	0	0	0	594,432	594,432	594,432	-	-	-	-	-	-	-	-
FD - Federal Benefit on State Bonus	TAX11	2820 P		0	0	0	0	(208,051)	(208,051)	(208,051)	-	-	-	-	-	-	-	-
FD - Federal Tax on State NOL	TAX12	1900 A		0	0	0	0	-	-	-	-	-	-	-	(391,773)	(486,350)	(486,350)	(486,350)
<b>SUBTOTAL OTHER TAX EFFECTED ITEMS</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,381</b>	<b>386,381</b>	<b>386,381</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>727,579</b>	<b>882,082</b>	<b>882,082</b>	<b>882,082</b>
<b>TOTAL DEFERRED TAX ASSETS / (LIABILITIES)</b>				<b>(57,096,790)</b>	<b>(57,096,790)</b>	<b>(57,096,790)</b>	<b>(57,096,790)</b>	<b>(61,678,924)</b>	<b>(61,678,924)</b>	<b>(61,825,517)</b>	<b>(62,921,632)</b>	<b>(67,037,360)</b>	<b>(67,037,360)</b>	<b>(67,037,360)</b>	<b>(66,446,167)</b>	<b>(68,905,727)</b>	<b>(68,905,727)</b>	<b>(68,905,727)</b>
Deferred Tax Assets - Non Plant Related	1900			3,175,978	3,175,978	3,175,978	3,175,978	359,029	359,029	359,029	(78,242)	1,543,202	1,543,202	1,543,202	2,258,833	1,904,270	1,904,270	1,904,270
Deferred Tax Liabilities - Plant Related	2820			(58,101,500)	(58,101,500)	(58,101,500)	(58,101,500)	(60,686,679)	(60,686,679)	(60,835,272)	(61,554,033)	(67,366,865)	(67,366,865)	(67,366,865)	(67,140,403)	(69,492,387)	(69,492,387)	(69,492,387)
Deferred Tax Liabilities - Non Plant Related	2830			(2,171,268)	(2,171,268)	(2,171,268)	(2,171,268)	(1,351,274)	(1,351,274)	(1,351,274)	(1,291,357)	(1,213,697)	(1,213,697)	(1,213,697)	(1,564,397)	(1,317,611)	(1,317,611)	(1,317,611)
<b>Total</b>				<b>(57,096,790)</b>	<b>(57,096,790)</b>	<b>(57,096,790)</b>	<b>(57,096,790)</b>	<b>(61,678,924)</b>	<b>(61,678,924)</b>	<b>(61,825,517)</b>	<b>(62,921,632)</b>	<b>(67,037,360)</b>	<b>(67,037,360)</b>	<b>(67,037,360)</b>	<b>(66,446,167)</b>	<b>(68,905,727)</b>	<b>(68,905,727)</b>	<b>(68,905,727)</b>
A1900-28201	A			2,911,599	2,911,599	2,911,599	2,911,599	336,406	336,406	336,406	(71,438)	1,445,959	1,445,959	1,445,959	1,042,804	471,426	471,426	471,426
A1900-28206	A			264,379	264,379	264,379	264,379	22,624	22,624	22,624	(4,804)	97,243	97,243	97,243	1,215,829	1,432,844	1,432,844	1,432,844
A2820-28201	P			(53,264,942)	(53,264,942)	(53,264,942)	(53,264,942)	(57,432,672)	(57,432,672)	(57,570,027)	(57,875,285)	(63,121,830)	(63,121,830)	(63,121,830)	(62,909,638)	(65,105,021)	(65,105,021)	(65,105,021)
A2820-28205	P			(4,836,557)	(4,836,557)	(4,836,557)	(4,836,557)	(3,254,007)	(3,254,007)	(3,263,244)	(3,876,747)	(4,245,035)	(4,245,035)	(4,245,035)	(4,230,765)	(4,378,408)	(4,378,408)	(4,378,408)
A2830-28201	L			(1,990,525)	(1,990,525)	(1,990,525)	(1,990,525)	(1,266,125)	(1,266,125)	(1,266,125)	(1,209,984)	(1,137,218)	(1,137,218)	(1,137,218)	(1,465,819)	(1,242,977)	(1,242,977)	(1,242,977)
A2830-28206	L			(180,743)	(180,743)	(180,743)	(180,743)	(85,149)	(85,149)	(85,149)	(81,373)	(76,480)	(76,480)	(76,480)	(88,578)	(83,592)	(83,592)	(83,592)
Deferred Income Taxes				(57,096,790)	(57,096,790)	(57,096,790)	(57,096,790)	(61,678,925)	(61,678,925)	(61,825,517)	(62,921,632)	(67,037,360)	(67,037,360)	(67,037,360)	(66,446,167)	(68,905,727)	(68,905,727)	(68,905,727)
								(0)	(0)	0	0	(0)	(0)	(0)	0	0	0	0

KY DR Q47 (a) 1 & 2

Atmos Energy Corporation  
Deferred Tax Balances - Brentwood Division - 091/DIV  
CYE 12/31/2014

(ALL NUMBERS ARE TAX EFFECTED)

			Fiscal 2011	Fiscal 2012	Fiscal 2012	Fiscal 2012	Fiscal 2012	Fiscal 2013	Fiscal 2013	Fiscal 2013	Fiscal 2013	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2015
			9/30/2011	12/31/2011	3/31/2012	6/30/2012	9/30/2012	12/31/2012	3/31/2013	6/30/2013	9/30/2013	12/31/2013	3/31/2014	6/30/2014	9/30/2014	12/31/2014
DEFERRED TAX ASSETS / (LIABILITIES)	CTC	GL ACCT Type	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance	Ending Balance
Directors Deferred Bonus	ACC03	1900 A	5,045	5,045	5,045	5,045	-	-	-	-	-	-	-	-	-	-
MIP / VPP Accrual	ACC04	1900 A	35,376	35,376	35,376	35,376	247,263	247,263	247,263	(10,535)	122,718	122,718	122,718	76,685	141,947	141,947
Accrued Environmental Asset	ACC05	2830 L	(6,328)	(6,328)	(6,328)	(6,328)	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC08	1900 A	0	0	0	0	3,985	3,985	3,985	3,985	-	-	-	-	-	-
Vacation Accrual	ACC11	1900 A	(53,879)	(53,879)	(53,879)	(53,879)	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC11	2830 L	-	-	-	-	30,504	30,504	30,504	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC12	1900 A	336,999	336,999	336,999	336,999	221,929	221,929	221,929	221,929	516,281	316,281	316,281	345,211	448,414	448,414
Customer Advances	CAP01	1900 A	(13,150)	(13,150)	(13,150)	(13,150)	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	DTE09	2830 L	(87,175)	(87,175)	(87,175)	(87,175)	-	-	-	-	-	-	-	-	-	(569)
RAR 91/93 Bond Cost Amortized	DVA05	1900 A	21,414	21,414	21,414	21,414	22,561	22,561	22,561	22,561	23,997	23,997	23,997	23,997	25,433	25,433
RAR 91/93 Bond Costs Capitalized	DVA06	2830 L	(36,827)	(36,827)	(36,827)	(36,827)	(36,330)	(36,330)	(36,330)	-	-	-	-	-	-	-
DIG on Fixed Assets	DVA16	1900 A	24,671	24,671	24,671	24,671	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	DVA18	2830 L	(1,187,833)	(1,187,833)	(1,187,833)	(1,187,833)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)
RAR 86/90 Lease Expense Amortiz.	DVA26	2830 L	(128,601)	(128,601)	(128,601)	(128,601)	(132,238)	(132,238)	(132,238)	(132,238)	(137,613)	(137,613)	(137,613)	(137,613)	(142,988)	(142,988)
Deferred Gas Costs	GCA01	2830 L	0	0	0	0	(676,175)	(676,175)	-	-	-	-	-	-	-	-
Deferred Gas Costs	GCA01	2820 P	-	(4,174,174)	(2,463,270)	5,894,904	-	2,282,624	1,024,345	-	(328,205)	(3,327,750)	-	442,334	-	(4,232,174)
Over Recoveries of PGA	GCA03	2830 L	0	0	0	0	-	-	(2,880,195)	-	-	-	-	-	-	-
Over Recoveries of PGA	GCA03	2820 P	-	-	(4,902,312)	-	1,180,208	-	(1,724,754)	(1,778,400)	-	1,284,101	1,294,613	292,475	-	(898,258)
Deferred ITC - UCG Non-utility	ITC02	1900 A	16,987	16,987	16,987	16,987	11,621	11,621	11,621	12,879	6,485	6,485	6,485	6,485	4,169	4,169
Deferred ITC - UCG	ITC09	1900 A	6,678	6,678	6,678	6,678	2,124	2,124	2,124	866	-	-	-	-	-	-
SEBP Adjustment	NBP09	1900 A	1,121,850	1,121,850	1,121,850	1,121,850	1,307,522	1,307,522	1,313,412	1,317,309	1,828,160	1,827,223	1,333,318	1,389,418	1,347,540	1,351,132
SEBP Adjustment	NBP09	2820 P	-	989	2,472	3,955	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	NTE11	1900 A	969,977	969,977	969,977	969,977	1,356,302	1,356,302	1,356,302	1,301,169	1,343,426	1,343,426	1,343,426	1,310,458	1,718,847	1,718,847
Allowance for Doubtful Accounts	ONT02	1900 A	128,887	128,887	128,887	128,887	188,700	188,700	188,700	865,580	317,359	129,267	85,855	143,254	200,140	147,479
Allowance for Doubtful Accounts	ONT02	2820 P	-	115,876	316,699	372,058	-	51,869	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT03	1900 A	972	972	972	972	(387,258)	(387,258)	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	ONT03	2820 P	-	-	-	-	388,215	889,174	958	958	958	958	958	958	-	-
Charitable Contribution Carryover	ONT04	1900 A	70,096	70,096	70,096	70,096	69,162	69,162	69,162	82,955	-	61,552	83,255	120,023	-	84,512
RAR CFWE 1990-1985	ONT05	2830 L	(70,831)	(70,831)	(70,831)	(70,831)	(68,873)	(69,873)	(69,873)	-	-	-	-	-	-	-
Union Gas - Non Compete	ONT21	1900 A	413,125	413,125	413,125	413,125	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543
Palmyra - Non Compete	ONT23	1900 A	14,330	14,330	14,330	14,330	7,067	7,067	7,067	7,067	-	-	-	-	-	-
Rate Case Accrual	ONT32	2830 L	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Rate Case Accrual	ONT32	2820 P	-	44,304	122,982	164,186	-	(581)	(28,203)	(9,412)	-	194	244	200	-	2
WACOG to FIFO Adjustment	ONT52	2830 L	(147,909)	(147,909)	(147,909)	(147,909)	(317,389)	(317,389)	(402,541)	(59,918)	(22,303)	175,630	(418,978)	(47,077)	(42,864)	1,216,956
WACOG to FIFO Adjustment	ONT52	2820 P	-	102,279	(245,855)	(230,369)	-	(230,381)	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT58	2820 P	-	-	-	-	-	-	-	-	(188,598)	(140,592)	(140,592)	-	-	-
Intra Period Tax Allocation	OTH	1900 A	37,055	37,055	37,055	37,055	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	OTH	2820 P	-	406,982	813,964	1,381,385	775,524	1,551,048	264,799	-	73,709	147,419	7,927	-	-	128,031
FAS 106 Adjustment	PRB01	1900 A	9,531,902	9,531,902	9,531,902	9,531,902	5,752,522	5,752,522	6,117,308	4,732,241	3,898,866	3,116,140	3,056,238	2,789,727	2,745,190	2,584,126
FAS 106 Adjustment	PRB01	2820 P	-	(151,098)	20,162	(903,794)	-	(116,797)	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	RGL04	2830 L	(568,459)	(568,459)	(568,459)	(568,459)	(510,718)	(510,718)	(510,718)	(460,659)	(460,659)	(460,659)	(460,659)	(460,659)	(410,600)	(410,600)
Regulatory Liability - UCGC 109	RGL05	1900 A	570,351	570,351	570,351	570,351	472,352	472,352	472,352	382,051	382,051	382,051	382,051	382,051	291,769	291,769
<b>SUBTOTAL NON PLANT RELATED DEFERRED</b>			<b>11,004,723</b>	<b>7,349,280</b>	<b>9,571,846</b>	<b>13,384,736</b>	<b>6,799,394</b>	<b>6,469,613</b>	<b>10,100,120</b>	<b>8,523,295</b>	<b>5,661,904</b>	<b>6,440,227</b>	<b>3,804,437</b>	<b>5,787,909</b>	<b>5,509,097</b>	<b>1,613,494</b>
Fixed Asset Cost Adjustment	FXA01	2820 P	(3,074,020)	(5,742,850)	(5,773,672)	(7,084,209)	(2,575,535)	(4,872,655)	(6,784,244)	27,800,708	(1,527,770)	(4,328,148)	(6,245,451)	(10,670,155)	(1,014,106)	(4,791,488)
Depreciation Adjustment	FXA02	2820 P	1,135,790	(1,009,291)	(4,131,634)	(6,866,790)	1,975,656	(1,003,050)	(2,728,850)	463,583	1,010,438	1,634,707	2,283,405	(178,836)	210,627	-
CWIP	FXA26	2820 P	12,541	12,541	12,541	12,541	13,668	13,668	(855,713)	18,249	37,002	37,002	50,817	111,878	111,878	-
RWIP	FXA47	2820 P	-	-	-	-	-	-	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	-
<b>SUBTOTAL PLANT RELATED DEFERRED</b>			<b>(1,925,689)</b>	<b>(6,739,601)</b>	<b>(9,892,765)</b>	<b>(13,938,459)</b>	<b>(586,212)</b>	<b>(5,862,038)</b>	<b>(10,363,808)</b>	<b>25,492,074</b>	<b>(1,029,529)</b>	<b>(3,278,047)</b>	<b>(4,576,086)</b>	<b>(8,338,974)</b>	<b>(1,083,446)</b>	<b>(4,471,366)</b>
<b>OTHER TAX EFFECTED ITEMS</b>																
ST - State Net Operating Loss	TAX04	1900 A	3,142,249	3,142,249	3,142,249	3,142,249	3,806,488	3,806,488	3,806,488	3,605,273	2,456,254	2,456,254	2,456,254	-	-	-
ST - State Bonus Depreciation	TAX05	2820 P	5,784,289	5,784,289	5,784,289	5,784,289	6,418,669	6,418,669	6,418,669	6,041,283	7,260,312	7,260,312	7,260,312	7,260,312	6,888,262	6,888,262
FD - Federal Benefit on State Bonus	TAX11	2820 P	(2,024,502)	(2,024,502)	(2,024,502)	(2,024,502)	(2,246,535)	(2,246,535)	(2,246,535)	(2,114,449)	(2,541,109)	(2,541,109)	(2,541,109)	(2,541,109)	(2,410,892)	(2,410,892)
FD - Federal Tax on State NOL	TAX12	1900 A	(1,099,787)	(1,099,787)	(1,099,787)	(1,099,787)	(1,375,810)	(1,375,810)	(1,375,810)	(1,375,810)	(859,689)	(859,689)	(859,689)	-	-	-
<b>SUBTOTAL OTHER TAX EFFECTED ITEMS</b>			<b>5,802,249</b>	<b>5,802,249</b>	<b>5,802,249</b>	<b>5,802,249</b>	<b>6,602,812</b>	<b>6,602,812</b>	<b>6,602,812</b>	<b>6,245,988</b>	<b>6,315,768</b>	<b>6,315,768</b>	<b>6,315,768</b>	<b>4,719,203</b>	<b>4,477,370</b>	<b>4,477,370</b>
<b>TOTAL DEFERRED TAX ASSETS / (LIABILITIES)</b>			<b>14,881,282</b>	<b>6,411,929</b>	<b>5,481,330</b>	<b>5,248,526</b>	<b>12,815,995</b>	<b>7,210,387</b>	<b>6,339,125</b>	<b>38,261,357</b>	<b>10,948,143</b>	<b>9,477,948</b>	<b>4,744,119</b>	<b>2,168,138</b>	<b>8,903,021</b>	<b>1,621,499</b>
Deferred Tax Assets - Others		1900	15,281,148	15,281,148	15,281,148	15,281,148	12,114,073	12,114,073	13,048,887	11,208,814	9,049,867	8,789,146	8,815,140	7,001,737	7,277,330	7,125,976
Deferred Tax Liabilities - Plant Related		2820	1,834,098	(6,835,256)	(7,565,854)	(7,798,658)	3,585,322	(2,019,685)	(4,716,785)	28,921,198	3,690,633	2,288,226	(1,881,990)	(3,016,469)	3,395,924	(4,995,385)
Deferred Tax Liabilities - Others		2830	(2,233,963)	(2,233,963)	(2,233,963)	(2,233,963)	(2,884,001)	(2,884,001)	(1,992,977)	(1,868,655)	(1,792,357)	(1,594,423)	(2,189,031)	(1,817,130)	(1,768,233)	(309,082)
<b>Total</b>			<b>14,881,282</b>	<b>6,411,929</b>	<b>5,481,330</b>	<b>5,248,526</b>	<b>12,815,995</b>	<b>7,210,387</b>	<b>6,339,125</b>	<b>38,261,357</b>						

**KY DR Q47 (a) 3**

Atmos Energy Corporation  
Federal income taxes - operating  
CYE 12/31/2014

**GL ACCT**      **4091**

<b>Company</b>	<b>Service</b>	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Grand Total
10	002 DIV	631,267	542,735	(37,901,640)	3,110,686	213,044	31,606,173	174,898	92,921	57,834,246	82,979	466,963	22,990,078	79,844,350
10	012 DIV						257,372			(522,812)				(265,441)
<b>10 Total</b>		<b>631,267</b>	<b>542,735</b>	<b>(37,901,640)</b>	<b>3,110,686</b>	<b>213,044</b>	<b>31,863,545</b>	<b>174,898</b>	<b>92,921</b>	<b>57,311,433</b>	<b>82,979</b>	<b>466,963</b>	<b>22,990,078</b>	<b>79,578,909</b>
50	009 DIV						(479,462)			5,347,854				4,868,392
50	091 DIV	3,381,595	2,958,002	(2,360,080)	634,413	316,154	1,123,954	271,500	200,739	(8,417,270)	766,654	1,734,589	(4,252,703)	(3,642,453)
<b>50 Total</b>		<b>3,381,595</b>	<b>2,958,002</b>	<b>(2,360,080)</b>	<b>634,413</b>	<b>316,154</b>	<b>644,492</b>	<b>271,500</b>	<b>200,739</b>	<b>(3,069,416)</b>	<b>766,654</b>	<b>1,734,589</b>	<b>(4,252,703)</b>	<b>1,225,939</b>
<b>Grand Total</b>		<b>4,012,862</b>	<b>3,500,738</b>	<b>(40,261,720)</b>	<b>3,745,099</b>	<b>529,198</b>	<b>32,508,037</b>	<b>446,397</b>	<b>293,659</b>	<b>54,242,017</b>	<b>849,633</b>	<b>2,201,552</b>	<b>18,737,375</b>	<b>80,804,848</b>

Atmos Energy Corporation, Kentucky  
Franchise Fee Payment Amounts by City  
Jan-Dec 2014

City	Basis for FF	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total by City
Addenville	Revenue	947.96			1,416.71			340.28			277.40			2,982.35
Auburn	Revenue	853.56			2,117.91			675.91			352.48			3,999.86
Beaver Dam	Revenue	3,437.73			6,627.47			2,807.31			1,646.59			14,519.10
Bowling Green	Revenue	55,569.79			100,466.10			38,501.07			28,692.48			221,229.44
Burgin	Revenue	377.55			1,057.05			462.48			168.77			2,065.85
Cadiz	Revenue	3,218.08			6,171.47			1,828.22			1,589.31			12,807.08
Calhoun	Revenue	615.95			1,674.90			546.29			287.91			3,125.05
Calvert City	Meter		343.2											343.20
Campbellsville	Revenue	7,195.88			15,821.97			5,050.48			3,661.45			31,729.79
Cave City	Revenue	1,473.28			2,921.64			1,057.00			763.05			6,214.97
Central City	Meter												533.40	533.40
Cloverport	Revenue	489.81			1,382.85			557.38			179.81			2,589.86
Crofton	Revenue	501.95			1,059.24			276.60			197.03			2,034.82
Dawson Springs	Revenue	1,700.36			3,927.11			1,209.66			749.81			7,586.94
Dixon	Meter				142.75									142.75
Earlington	Revenue	1,072.50			2,471.51			702.92			250.14			4,497.07
Eddyville	Meter												66.40	66.40
Elkton	Revenue	1,934.43			4,602.34			1,648.05			1,068.59			9,253.41
Fordsville	Meter									73.25				73.25
Franklin	Revenue	6,273.77			15,042.36			5,843.93			3,070.01			30,230.07
Fredonia	Revenue	271.33			793.32			308.07			153.31			1,526.03
Glasgow	Revenue	30,973.63			77,533.15			30,871.30			16,933.68			156,311.76
Grand Rivers	One Time													-
Greensburg	Revenue	1,361.63			3,340.65			2,189.29			2,028.45			8,918.02
Greenville	Revenue	3,402.58			8,073.91			2,668.86			1,431.41			15,574.77
Hanson	Meter										1,801.80			1,801.80
Hardinsburg	Revenue	1,827.84			3,412.22			955.98			673.09			6,869.13
Harrodsburg	Revenue	20,448.21			41,960.83			15,838.76			11,004.80			89,252.60
Hartford	Revenue	1,446.68			4,379.27			1,639.14			838.86			8,303.95
Hawesville	Revenue	715.19			1,849.64			905.66			374.39			3,744.88
Hopkinsville	Revenue	22,090.24			52,752.55			17,215.81			11,173.28			103,231.88
Horse Cave	Revenue	4,297.65			4,443.36			2,335.90			1,799.01			12,875.92
Hustonsville	Revenue	213.30			385.26			104.55			89.14			772.25
Junction City	Revenue	974.37			2,024.57			619.37			407.17			4,025.48
Lancaster	Revenue	2,040.19			4,528.78			1,492.80			888.66			8,950.43
Lawrenceburg	Revenue	9,441.11			24,674.56			9,273.88			4,740.34			48,129.89
Lebanon	Revenue	5,090.05			11,220.69			3,919.27			2,749.84			22,979.85
Livemore	Revenue	1,322.80			3,508.86			1,523.77			708.69			7,064.12
Madisonville	Revenue	15,779.94			37,581.83			12,856.26			6,920.32			73,136.35
Marion	Revenue	2,061.54			4,713.23			1,439.14			910.54			9,124.45
Mayfield	Revenue	27,810.71			61,808.76			17,359.96			10,689.83			117,669.26
Mortons Gap	Meter		92.05											92.05
Munfordville	Meter								190.80					190.80
Nortonville	Meter		142.45											142.45
Oakland	Revenue	187.79			371.04			88.97			57.05			704.85
Owensboro	Revenue	111,813.05			218,550.07			73,503.48			51,371.64			455,238.24
Park City	Meter	428.21			745.98			216.06			214.29			1,604.54
Perryville	Revenue	610.97			1,148.16			293.77			188.50			2,241.40
Powderly	Meter											55.25		55.25
Princeton	Revenue	5,308.17			13,201.15			4,260.92			2,562.11			25,332.35
Russellville	Revenue	9,222.45			20,443.97			6,384.02			3,972.40			40,022.84
Sacramento	Revenue	318.28			607.43			152.56			79.23			1,157.50
Sebree	Revenue	633.91			1,784.59			695.45			297.90			3,411.85
Smiths Grove	Revenue	747.66			1,416.48			335.78			288.96			2,788.88
Springfield	Revenue	3,068.24			6,319.15			2,245.21			1,623.86			13,254.46
Stanford	Revenue	5,307.37			10,335.74			2,735.09			2,335.49			20,713.69
Whitesville	Revenue	458.46			1,344.55			534.18			263.21			2,600.40
Wingo	Meter			139.2										139.20
Woodburn	Meter					72.75								72.75
<b>Total Payments</b>		<b>375,314.16</b>	<b>577.70</b>	<b>139.20</b>	<b>792,157.13</b>	<b>72.75</b>	<b>-</b>	<b>276,366.86</b>	<b>190.80</b>	<b>73.25</b>	<b>180,504.08</b>	<b>55.25</b>	<b>599.80</b>	<b>1,626,052.98</b>

Atmos Energy Corporation  
Kentucky 009  
Analysis of Other Operating Taxes  
12 Months Ended December 31, 2014

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	<u>Kentucky Retail</u>					
2	(a) State Income	\$ 403,252		\$ 8,736,914	\$ -	Income Tax Accrual and Amount Paid is recorded in C010 not at rate division level
3	(b) Franchise Fees	97,881		1,528,172	1,826,053	The Amount Paid includes the discounts taken for each applicable city
4	(c) AdValorem	3,547,794	52,206	3,600,000	3,554,537	The Amount Paid includes 2011 taxes (-\$197.28), 2012 taxes (\$3,503.39), 2013 taxes (\$3,145,515.61) and 2014 taxes (\$405,715.17)
5	(d) Payroll Taxes	346,409	523,385	2,150	2,085,575	The Amount Paid is the total for Company 050
6	(e) Other Taxes					The Amount Paid includes the discounts taken for vendor's compensation. Atmos Energy's billing system will, from time to time, record the billing detail to an incorrect division. Those billing items are combined with the billing items coded correctly within our billing system and paid together to the State of Kentucky.
7	Sales Tax	(600)		3,344,717	3,344,117	
8	KY School Tax			4,945,164	4,945,164	
9	Sales Tax Audit					
10	WKG Hwy				2,622	
11						
12	Total Retail [L1(a) thru L1(e)]	<u>\$ 4,394,737</u>	<u>\$ 575,591</u>	<u>\$ 22,157,116</u>	<u>\$ 15,558,067</u>	
13						
14	Other Jurisdictions	-	-	-	-	Total of Divisions 002, 012, & 091 Detail on following tabs
15						
16	Total per Books (L2 and L3)	<u>\$ 4,394,737</u>	<u>\$ 575,591</u>	<u>\$ 22,157,116</u>	<u>\$ 15,558,067</u>	



Atmos Energy Corporation  
 SSU 002  
 Analysis of Other Operating Taxes  
 12 Months Ended December 31, 2014

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	513,000	-	513,000	415,247	Amount paid includes 2013 taxes (\$415,246.62)
3	KY Use Tax			176,300	176,300	
4	Payroll Tax	3,015,365	79,744	7,197	5,763,937	The Amount Paid is the total for Company 010
5						
6	Allocation	5.26%				
7						
8	Allocated to KY	185,506.88	4,192.64	27,349.83	324,876.02	

Atmos Energy Corporation  
 SSU 012  
 Analysis of Other Operating Taxes  
 12 Months Ended December 31, 2014

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	600,000	-	600,000	409,650	
3	Other Taxes					
4	Payroll Tax	2,637,832	78,361	3,805	5,763,937	The Amount Paid is the total for Company 010
5						
6	Allocation	5.71%				
7						
8	Allocated to KY	184,953.16	4,476.16	34,490.89	352,650.91	

Atmos Energy Corporation  
 Kentucky 091  
 Analysis of Other Operating Taxes  
 12 Months Ended December 31, 2014

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	120,000	-	120,000	3,878	Amount paid includes 2014 taxes (\$3,877.88)
3	Other Taxes					
4	Payroll Tax	141,072	247,111	1,264	2,085,575	The Amount Paid is the total for Company 050
5						
6	Allocation	49.09%				
7						
8	Allocated to KY	<u>128,161.59</u>	<u>121,308.01</u>	<u>59,529.05</u>	<u>1,025,721.74</u>	



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-48**  
**Page 1 of 1**

**REQUEST:**

Provide the following information with regard to uncollectible accounts for the three most recent calendar years for gas operations:

- a. Reserve account balance at the beginning of the year;
- b. Charges to reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-48\_Att1 - KY Bad Debt Rollforward as of CY12 to CY14.pdf, 1 Page.

Respondent: Jason Schneider

**Atmos Energy Corporation - Kentucky  
Uncollectible Accounts Expense  
CY2012 to CY2014**

**Kentucky (Division 009)**

<b>Line No.</b>	<b>Twelve Months Ending</b>	<b>Beginning Balance</b>	<b>Accounts Written-Off</b>	<b>Collection of Accounts Written-Off</b>	<b>Provision for Uncollectibles</b>	<b>Ending Balance</b>	<b>% of Provision for Uncollectibles to Operating Revenue</b>	<b>Operating Revenue</b>
1	December 31, 2012	(252,417)	531,616	(390,274)	(224,120)	(335,195)	0.19%	116,762,656
2	December 31, 2013	(335,195)	489,743	(207,536)	(507,630)	(560,618)	0.35%	144,049,538
3	December 31, 2014	(560,618)	994,118	(184,812)	(1,092,228)	(843,540)	0.62%	175,388,964



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-49**  
**Page 1 of 1**

**REQUEST:**

Provide Atmos's written policies on the compensation of outside attorneys, auditors, consultants, and all other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the base period. Include all agreements, contracts, memoranda of understanding, and any other documentation that explains the nature and type of reimbursement paid for professional services. Indicate if any changes have occurred since the beginning of the test year in its last gas rate case, the effective date of these changes, and the reason for these changes.

**RESPONSE:**

The Company does not maintain any written policy on the compensation of outside attorneys, auditors, consultants or other professional service providers. Instead, the Company's practice is to retain the services of outside professional providers on an as-needed basis at a negotiated rate. Also, please see Attachment 1 and Attachment 2 for outside consultant contracts with Paul Raab and Dr. James Vander Weide, respectively. Please see Attachment 3, Attachment 4 and Attachment 5 for the consultant agreements with Dane Watson.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-49\_Att1 - Raab KY Agreement.pdf, 5 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-49\_Att2 - Vander Weide KY Agreement.pdf, 5 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff\_1-49\_Att3 - Watson KY Direct Agreement.pdf, 3 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff\_1-49\_Att4 - Watson KY Mid-States GO Agreement.pdf, 3 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff\_1-49\_Att5 - Watson SSU Agreement.pdf, 3 Pages.

Respondent: Mark Martin



## INDEPENDENT CONTRACTOR AGREEMENT

**THIS INDEPENDENT CONTRACTOR AGREEMENT** ("Agreement") is made and entered into as of the 10th day of September, 2015 by and between ATMOS ENERGY CORPORATION, a Texas and Virginia corporation ("Company"), and ENERGY TOOLS, LLC, a Maryland limited liability company ("Contractor").

### WITNESSETH:

1. Engagement and Scope of Services. For and in consideration of the payment by Company to Contractor, Contractor covenants and agrees to do, provide and perform services in the form of providing expert testimony concerning class cost of service in connection with the Company's anticipated utility rate case in the Commonwealth of Kentucky for the Company's Kentucky-Mid-States Division. A description of the services to be provided (the "Services") by Contractor to Company is more particularly set out in the attached Exhibit "A" which is incorporated herein by reference as if set out in full and at length. Contractor shall perform the Services in a good and workmanlike manner, with due diligence, to the satisfaction of Company, pursuant to the terms and conditions of this Agreement.

2. Term. This Agreement is for a term of six months commencing on the date hereof and shall continue thereafter from month-to-month unless and until terminated by either party upon at least thirty (30) days' prior written notice to the other party. This Agreement is also subject to earlier termination as hereinafter provided.

3. Compensation. In consideration for Contractor's performance of the Services during the term of this Agreement, Company agrees to pay to Contractor based upon the rates and terms set forth in Exhibit "A" attached hereto. If Company shall request additional services from Contractor that are not included within the Services, then Company shall pay Contractor for any such additional services at Contractor's then effective standard rates for such work or as otherwise agreed upon in writing by Contractor and Company. Contractor understands, acknowledges and agrees that Contractor is not entitled to any benefits under any Company benefit plan and that the payments received pursuant to this Agreement are Contractor's sole compensation regardless of what employment classification or reclassification Contractor may occupy in the future.

4. Independent Contractor. Contractor is customarily engaged in an independently established trade, occupation or business in the type or services performable hereunder. Contractor, in carrying out the terms of this Agreement, is acting independently and is an independent contractor.

5. Personnel. All personnel supplied or used by Contractor shall be deemed employees or subcontractors of Contractor and will not be considered employees, agents or subcontractors of Company for any purpose whatsoever. Contractor assumes full responsibility for the actions of all such personnel while performing services under this Agreement and for payment of their compensation, withholding of income taxes, payment and withholding of social security and other payroll taxes, worker's compensation, disability benefits and the like to the extent applicable to the personnel involved.

6. Taxes. Contractor shall be responsible for the withholding and/or payment as required by law, of any and all federal, state and local taxes imposed on it because of the performance of services hereunder. Further, Contractor shall comply with all federal, state and local benefit laws applicable to it, if any, including, but not limited to, the making of contributions and/or deductions for social security, worker's compensation, and unemployment tax. Contractor shall also obtain any necessary employer tax identification number from the Internal Revenue Service.

7. Indemnification.

(a) Contractor agrees to indemnify and hold harmless Company, its corporate affiliates, officers, directors and any employee or agent thereof (each of the foregoing being hereinafter referred to individually as "Indemnified Party") against all losses and liabilities arising out of or resulting from any injuries or death to persons or damage to property or theft of property negligently or intentionally occurring in connection with the performance of services under this Agreement.

(b) Contractor's obligation to indemnify any Indemnified Party will survive the expiration or termination of this Agreement by either party for any reason.

8. Insurance. While this Agreement is in effect and during any renewals Contractor shall, if required by Company, maintain comprehensive general liability insurance and, if the use of automobiles is required, comprehensive automobile liability insurance, with limits for bodily injury, including death, on account of any one occurrence, and for each occurrence of property damage in such amounts as Company may reasonably prescribe. If applicable, Contractor shall procure and maintain throughout the term of this Agreement worker's compensation insurance as prescribed by the State in which the Services are performed.

9. Termination of Agreement. This Agreement shall cease and terminate upon the earliest to occur of the following events: (i) the termination of this Agreement as set forth in Section 2 above; or (ii) Contractor's failure to perform any of its obligations hereunder and the continuation of such failure for a period of five (5) days after written notice of such failure is given to Contractor by Company. Any termination under this Section 9 shall not be deemed to be a waiver by Company of any of the Company's rights or remedies otherwise available to Company at law, in equity, or otherwise.

10. Miscellaneous.

(a) Any notice required or permitted by this Agreement shall be in writing and shall be sufficient if delivered by hand or mailed through the U.S. Postal System by registered or certified mail, return receipt requested, postage prepaid, to the following address:

If to Company:

Atmos Energy Corporation  
5430 LBJ Freeway, Suite 1800  
Dallas, Texas 75240  
Attn: Doug Walther

If to Contractor:

Energy Tools, LLC  
5313 Portsmouth Road  
Bethesda, Maryland 20816  
Attn: Paul Raab

Notice shall be deemed given upon actual receipt of hand delivery or within three days from the date notice is mailed by registered or certified mail pursuant to this section. Any notice may be waived in writing by the party entitled to receive it. A party may change the address to which notice is to be delivered by giving notice to the other party as provided therein.

(b) No waiver by any party hereto of any provision hereof shall be deemed to have been made unless expressed in writing and signed by such party. The waiver by either party hereto of a breach of any term or provision of this Agreement shall not operate or be construed as a waiver of a subsequent breach of the same provision by either party or of the breach of any other term or provision of this Agreement.

(c) THIS AGREEMENT IS ENTERED INTO PURSUANT TO AND SHALL BE GOVERNED BY THE LAWS OF THE STATE OF TEXAS.

(d) Should it become necessary for either party to enforce the terms of this Agreement by resorting to an action at law or equity, the prevailing party shall be entitled to recover all costs incurred in connection therewith, including a reasonable attorney's fees.

(e) The parties hereto may amend and supplement this Agreement only by an instrument in writing that is signed by both of the parties hereto.

(f) Contractor may not assign any of its rights or delegate any of its duties under this Agreement without the prior written consent of Company.

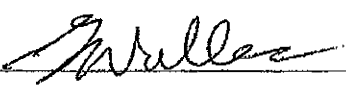
(g) This Agreement contains the entire understanding between the parties and supersedes any prior understandings or written or oral agreements between them respecting the subject matters contained therein.

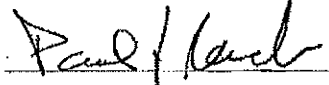
(11) Workers Compensation. CONTRACTOR UNDERSTANDS AND ACKNOWLEDGES THAT CONTRACTOR IS NOT ENTITLED TO WORKERS COMPENSATION BENEFITS FROM COMPANY AND THAT CONTRACTOR IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED PURSUANT TO THIS AGREEMENT.

IN WITNESS WHEREOF, the parties hereto have executed this Independent Contractor Agreement as of the date first written above.

ATMOS ENERGY CORPORATION

Energy Tools, LLC

By: 

By: 

## **EXHIBIT "A"**

### **Description of Services and Compensation**

Contractor will review past rate case testimony and orders for Company, analyze the risks and prospects of the Company and provide analysis and expert testimony concerning class cost of service in connection with the Company's upcoming filings in the Commonwealth of Kentucky for the Company's Kentucky-Mid-States Division. This analysis will be presented to the Company in the form of testimony suitable for filing. The hourly rate for Paul Raab is \$295.

The amount of time set forth above is an estimate only and payment will be made for actual time billed. In the event Contractor is required to provide additional written testimony (rebuttal or otherwise), live testimony at depositions or hearings, or assist in responding to discovery, actual time will be billed at the hourly rate indicated above. In addition, Contractor will be reimbursed for reasonable out-of-pocket costs in connection with travel, meals, lodging, mileage and other customary expenses.

**INDEPENDENT CONTRACTOR AGREEMENT**

**THIS INDEPENDENT CONTRACTOR AGREEMENT** ("Agreement") is made and entered into as of the 24th day of September, 2015 by and between ATMOS ENERGY CORPORATION, a Texas and Virginia corporation ("Company"), and DR. JAMES VANDER WEIDE, PH.D ("Contractor").

**WITNESSETH:**

1. Engagement and Scope of Services. For and in consideration of the payment by Company to Contractor, Contractor covenants and agrees to do, provide and perform services in the form of providing expert testimony concerning cost of capital, an appropriate rate of return on equity and overall return in connection with the Company's impending utility rate case in the Commonwealth of Kentucky for Company's Kentucky/Mid-States Division. A description of the services to be provided (the "Services") by Contractor to Company is more particularly set out in the attached Exhibit "A" which is incorporated herein by reference as if set out in full and at length. Contractor shall perform the Services in a good and workmanlike manner, with due diligence, to the satisfaction of Company, pursuant to the terms and conditions of this Agreement.

2. Term. This Agreement is for a term of six months commencing on the date hereof and shall continue thereafter from month-to-month unless and until terminated by either party upon at least thirty (30) days' prior written notice to the other party. This Agreement is also subject to earlier termination as hereinafter provided.

3. Compensation. In consideration for Contractor's performance of the Services during the term of this Agreement, Company agrees to pay to Contractor based upon the rates and terms set forth in Exhibit "A" attached hereto. If Company shall request additional services from Contractor that are not included within the Services, then Company shall pay Contractor for any such additional services at Contractor's then effective standard rates for such work or as otherwise agreed upon in writing by Contractor and Company. Contractor understands, acknowledges and agrees that Contractor is not entitled to any benefits under any Company benefit plan and that the payments received pursuant to this Agreement are Contractor's sole compensation regardless of what employment classification or reclassification Contractor may occupy in the future.

4. Independent Contractor. Contractor is customarily engaged in an independently established trade, occupation or business in the type of services performable hereunder. Contractor, in carrying out the terms of this Agreement, is acting independently and is an independent contractor.

5. Personnel. All personnel supplied or used by Contractor shall be deemed employees or subcontractors of Contractor and will not be considered employees, agents or subcontractors of Company for any purpose whatsoever. Contractor assumes full responsibility for the actions of all such personnel while performing services under this Agreement and for payment of their compensation, withholding of income taxes, payment and withholding of social security and other payroll taxes, worker's compensation, disability benefits and the like to the extent applicable to the personnel involved.

6. Taxes. Contractor shall be responsible for the withholding and/or payment as required by law, of any and all federal, state and local taxes imposed on it because of the performance of services hereunder. Further, Contractor shall comply with all federal, state and local benefit laws applicable to it, if any, including, but not limited to, the making of contributions and/or deductions for social security, worker's compensation, and unemployment tax. Contractor shall also obtain any necessary employer tax identification number from the Internal Revenue Service.

7. Indemnification.

(a) Contractor agrees to indemnify and hold harmless Company, its corporate affiliates, officers, directors and any employee or agent thereof (each of the foregoing being hereinafter referred to individually as "Indemnified Party") against all losses and liabilities arising out of or resulting from any injuries or death to persons or damage to property or theft of property negligently or intentionally occurring in connection with the performance of services under this Agreement.

(b) Contractor's obligation to indemnify any Indemnified Party will survive the expiration or termination of this Agreement by either party for any reason.

8. Insurance. While this Agreement is in effect and during any renewals Contractor shall, if required by Company, maintain comprehensive general liability insurance and, if the use of automobiles is required, comprehensive automobile liability insurance, with limits for bodily injury, including death, on account of any one occurrence, and for each occurrence of property damage in such amounts as Company may reasonably prescribe. If applicable, Contractor shall procure and maintain throughout the term of this Agreement worker's compensation insurance as prescribed by the State in which the Services are performed.

9. Termination of Agreement. This Agreement shall cease and terminate upon the earliest to occur of the following events: (i) the termination of this Agreement as set forth in Section 2 above; or (ii) Contractor's failure to perform any of its obligations hereunder and the continuation of such failure for a period of five (5) days after written notice of such failure is given to Contractor by Company. Any termination under this Section 9 shall not be deemed to be a waiver by Company of any of the Company's rights or remedies otherwise available to Company at law, in equity, or otherwise.

10. Miscellaneous.

(a) Any notice required or permitted by this Agreement shall be in writing and shall be sufficient if delivered by hand or mailed through the U.S. Postal System by registered or certified mail, return receipt requested, postage prepaid, to the following address:

If to Company:

Atmos Energy Corporation  
5430 LBJ Freeway, Suite 1800  
Dallas, Texas 75240  
Attn: Doug Walther

If to Contractor:

Dr. James H. Vander Weide, Ph.D  
3606 Stoneybrook Drive  
Durham, North Carolina 27705

Notice shall be deemed given upon actual receipt of hand delivery or within three days from the date notice is mailed by registered or certified mail pursuant to this section. Any notice may be waived in writing by the party entitled to receive it. A party may change the address to which notice is to be delivered by giving notice to the other party as provided therein.

(b) No waiver by any party hereto of any provision hereof shall be deemed to have been made unless expressed in writing and signed by such party. The waiver by either party hereto of a breach of any term or provision of this Agreement shall not operate or be construed as a waiver of a subsequent breach of the same provision by either party or of the breach of any other term or provision of this Agreement.

(c) THIS AGREEMENT IS ENTERED INTO PURSUANT TO AND SHALL BE GOVERNED BY THE LAWS OF THE STATE OF TEXAS.

(d) Should it become necessary for either party to enforce the terms of this Agreement by resorting to an action at law or equity, the prevailing party shall be entitled to recover all costs incurred in connection therewith, including a reasonable attorney's fees.

(e) The parties hereto may amend and supplement this Agreement only by an instrument in writing that is signed by both of the parties hereto.

(f) Contractor may not assign any of its rights or delegate any of its duties under this Agreement without the prior written consent of Company.



(g) This Agreement contains the entire understanding between the parties and supersedes any prior understandings or written or oral agreements between them respecting the subject matters contained therein.

(11) Workers Compensation. CONTRACTOR UNDERSTANDS AND ACKNOWLEDGES THAT CONTRACTOR IS NOT ENTITLED TO WORKERS COMPENSATION BENEFITS FROM COMPANY AND THAT CONTRACTOR IS OBLIGATED TO PAY FEDERAL AND STATE INCOME TAX ON ANY MONEYS EARNED PURSUANT TO THIS AGREEMENT.

IN WITNESS WHEREOF, the parties hereto have executed this Independent Contractor Agreement as of the date first written above.

ATMOS ENERGY CORPORATION

DR. JAMES VANDER WEIDE, PH.D

By: *gwallace*

By: *Dr. James Vander Weide, Ph.D.*

**EXHIBIT "A"**

**Description of Services and Compensation**

<i>Description</i>	<i>Hours</i>
Review applicable prior rate case testimony, cross-examination and findings and orders	Total estimated hours – 35-36
Research and review information for Company and proxy group	
Perform DCF, CAPM and risk premium analyses	
Prepare direct written testimony on cost of capital, return on equity and overall return, together with supporting schedules, exhibits, etc.	
Consult with Company and redrafting of testimony as necessary	
Rate per hour - \$425	\$15,000

**The amount of time set forth above is an estimate only and payment will be made for actual time billed. In the event Contractor is required to provide additional written testimony (rebuttal or otherwise), live testimony at depositions or hearings, or assist in responding to discovery, actual time will be billed at the hourly rate indicated above. In addition, Contractor will be reimbursed for reasonable out-of-pocket costs in connection with travel, meals, lodging, mileage and other customary expenses.**



October 31, 2014

**PRIVILEGED & CONFIDENTIAL**

Mr. Joe Christian  
Atmos Energy Corporation  
5420 LBJ Freeway, Ste 1600  
Dallas, TX 75240

Re: Engagement of Atmos Energy Kentucky Direct 2014 Depreciation Study

Dear Joe:

UNDERSTANDING OF ROLE

This letter sets forth the agreement between *Atmos Energy Corporation* (the "Company") and Alliance Consulting Group ("Alliance"), whereby Alliance personnel will provide to the Company the services described herein. We understand that such services are being requested by the Company in the above-entitled matter and related matters.

We understand that the work product and files of the Expert Witness may be subject to discovery; however, until such materials are subpoenaed, they will be maintained by us as confidential in accordance with the terms hereof. It is agreed that those materials and all other working papers and other documents prepared or received by us pursuant to this engagement will not be disclosed by us to third parties without the Company's consent, except as may be required by law, regulation, or judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation arising hereunder.

Alliance is prepared to provide develop depreciation rates for the Company's Kentucky Direct assets and support the resulting study in a potential upcoming filing with the Kentucky Public Service Commission. The specific procedures to be performed by Alliance will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. Alliance is also prepared to consider providing mutually agreeable assistance in any other areas that may be identified during the course of this engagement.

ENGAGEMENT STAFFING AND FEES

I will participate as Engagement Partner, maintaining overall responsibility for the engagement on behalf of Alliance. I will serve as the Expert Witness as necessary and will be actively involved in the performance of the engagement and will use such other staff for assistance as deemed necessary after consultation with the Company. Technical support may also be provided by other professionals who will be identified during the course of the engagement.

10-31-14  
Atmos Energy Kentucky Direct  
Page 2

We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. We endeavor to use staff in the most cost-effective manner, given the complexity of the particular activities required. The estimated professional fees for preparing the depreciation study are \$25,000 to \$30,000. The following table provides a summary of the range of our hourly billing rates by classification of personnel:

<u>Personnel Classification</u>	<u>Hourly Billing Rates</u>
Partner	\$260
Senior Consultant	\$185
Consultant	\$ 65
Analyst/Admin	\$ 60

In addition to professional fees, our bills will include a 2% fee on professional services for out-of-pocket expenses, such as charges for secretarial services, telephone, computer usage, travel, messengers, and photocopying. Expenses will be billed at cost. The Company will provide offices and facilities for necessary staff during the engagement. Invoices will be presented monthly and are due upon presentation. Additionally, Alliance uses the PowerPlan Depreciation software that requires a royalty fee of \$2,500 to be recovered from clients for our use of the PowerPlan software on their behalf. That cost will be split between the five projects and therefore will be \$500 for this project.

Beyond the scope of the depreciation study preparation, Alliance will be compensated for any time and expenses that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of Alliance's performance of these services.

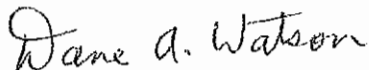
\* \* \* \* \*

This engagement letter constitutes the entire agreement among the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings among the parties, whether written or oral, with respect to the subject matter hereof.

If the foregoing represents your agreement, please sign this letter in the space provided and return it to me. We appreciate the opportunity to work for you and look forward to your prompt response.

Very truly yours,

*Alliance Consulting Group*



Dane A. Watson – Engagement Partner – Alliance Consulting Group

10-31-14  
Atmos Energy Kentucky Direct  
Page 3

Accepted by:

By:  \_\_\_\_\_

Title: Director of Asset Regulatory Affairs

Date: 11-7-2014



October 31, 2014

**PRIVILEGED & CONFIDENTIAL**

Mr. Joe Christian  
Atmos Energy Corporation  
5420 LBJ Freeway, Ste 1600  
Dallas, TX 75240

Re: Engagement of Atmos Energy Kentucky Mid-States General Office 2014 Depreciation Study

Dear Joe:

UNDERSTANDING OF ROLE

This letter sets forth the agreement between *Atmos Energy Corporation* (the "Company") and Alliance Consulting Group ("Alliance"), whereby Alliance personnel will provide to the Company the services described herein. We understand that such services are being requested by the Company in the above-entitled matter and related matters.

We understand that the work product and files of the Expert Witness may be subject to discovery; however, until such materials are subpoenaed, they will be maintained by us as confidential in accordance with the terms hereof. It is agreed that those materials and all other working papers and other documents prepared or received by us pursuant to this engagement will not be disclosed by us to third parties without the Company's consent, except as may be required by law, regulation, or judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation arising hereunder.

Alliance is prepared to provide develop depreciation rates for the Company's Kentucky Mid-States General Office assets and support the resulting study in a potential upcoming filing with the Kentucky Public Service Commission. The specific procedures to be performed by Alliance will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. Alliance is also prepared to consider providing mutually agreeable assistance in any other areas that may be identified during the course of this engagement.

ENGAGEMENT STAFFING AND FEES

I will participate as Engagement Partner, maintaining overall responsibility for the engagement on behalf of Alliance. I will serve as the Expert Witness as necessary and will be actively involved in the performance of the engagement and will use such other staff for assistance as deemed necessary after consultation with the Company. Technical support may also be provided by other professionals who will be identified during the course of the engagement.

10-31-14  
Atmos Energy Mid States General Office 2014  
Page 2

We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. We endeavor to use staff in the most cost-effective manner, given the complexity of the particular activities required. The estimated professional fees for preparing the depreciation study are \$17,000 to \$20,000. The following table provides a summary of the range of our hourly billing rates by classification of personnel:

<u>Personnel Classification</u>	<u>Hourly Billing Rates</u>
Partner	\$260
Senior Consultant	\$185
Consultant	\$ 65
Analyst/Admin	\$ 60

In addition to professional fees, our bills will include a 2% fee on professional services for out-of-pocket expenses, such as charges for secretarial services, telephone, computer usage, travel, messengers, and photocopying. Expenses will be billed at cost. The Company will provide offices and facilities for necessary staff during the engagement. Invoices will be presented monthly and are due upon presentation. Additionally, Alliance uses the PowerPlan Depreciation software that requires a royalty fee of \$2,500 to be recovered from clients for our use of the PowerPlan software on their behalf. That cost will be split between the five projects and therefore will be \$500 for this project.

Beyond the scope of the depreciation study preparation, Alliance will be compensated for any time and expenses that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of Alliance's performance of these services.

\* \* \* \* \*

This engagement letter constitutes the entire agreement among the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings among the parties, whether written or oral, with respect to the subject matter hereof.

If the foregoing represents your agreement, please sign this letter in the space provided and return it to me. We appreciate the opportunity to work for you and look forward to your prompt response.

Very truly yours,

*Alliance Consulting Group*

By:

*Dane A. Watson*

Dane A. Watson – Engagement Partner – Alliance Consulting Group

10-31-14  
Atmos Energy Mid States General Office 2014  
Page 3

Accepted by:

By: Jack

Title: Director of Business & Regulatory Affairs

Date: 11-2-2014





October 31, 2014

**PRIVILEGED & CONFIDENTIAL**

Mr. Joe Christian  
Atmos Energy Corporation  
5420 LBJ Freeway, Ste 1600  
Dallas, TX 75240

Re: Engagement of Atmos Energy Shared Services 2014 Depreciation Study

Dear Joe:

*UNDERSTANDING OF ROLE*

This letter sets forth the agreement between *Atmos Energy Corporation* (the "Company") and Alliance Consulting Group ("Alliance"), whereby Alliance personnel will provide to the Company the services described herein. We understand that such services are being requested by the Company in the above-entitled matter and related matters.

We understand that the work product and files of the Expert Witness may be subject to discovery; however, until such materials are subpoenaed, they will be maintained by us as confidential in accordance with the terms hereof. It is agreed that those materials and all other working papers and other documents prepared or received by us pursuant to this engagement will not be disclosed by us to third parties without the Company's consent, except as may be required by law, regulation, or judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation arising hereunder.

Alliance is prepared to provide assistance in updating the Shared Services Unit ("SSU") Depreciation Study and supporting it (as necessary) in potential filings with various Commissions. The specific procedures to be performed by Alliance will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. Alliance is also prepared to consider providing mutually agreeable assistance in any other areas that may be identified during the course of this engagement.

*ENGAGEMENT STAFFING AND FEES*

I will participate as Engagement Partner, maintaining overall responsibility for the engagement on behalf of Alliance. I will serve as the Expert Witness as necessary and will be actively involved in the performance of the engagement and will use such other staff for assistance as deemed necessary after consultation with the Company. Technical support may also be provided by other professionals who will be identified during the course of the engagement.

10-31-14  
Atmos Energy Shared Services  
Page 2

We bill on a time and expense basis, with our fees determined by the tasks required and the related time spent. The estimated cost (\$17,000-\$20,000) includes professional fees, travel, out-of-pocket expenses and administrative costs. Travel and out-of-pocket expenses are projected at 10% of the professional services fees. In lieu of tracking individual administrative costs, Alliance will bill 2% of the professional services costs to cover general administrative expenses. This 2% will cover out-of-pocket expenses, such as charges for general secretarial services, telephone, computer usage, FedEx charges, photocopying, and other non-study specific costs. Any travel expenses will be billed at cost. Additionally, Alliance uses the PowerPlan Depreciation software that requires a royalty fee of \$2,500 to be recovered from clients for our use of the PowerPlan software on their behalf. That cost will be split between the five projects and therefore will be \$500 for this project.

We endeavor to use staff in the most cost-effective manner, given the complexity of the particular activities required. The following table provides a summary of the range of our hourly billing rates by classification of personnel:

<u>Personnel Classification</u>	<u>Hourly Billing Rates</u>
Partner	\$260
Senior Consultant	\$185
Consultant	\$ 65
Analyst/Admin	\$ 60

Beyond the scope of the depreciation study preparation, Alliance will be compensated for any time and expenses that we may incur in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of Alliance's performance of these services.

\* \* \* \* \*

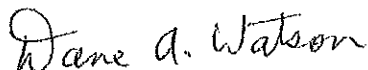
This engagement letter constitutes the entire agreement among the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings among the parties, whether written or oral, with respect to the subject matter hereof.

If the foregoing represents your agreement, please sign this letter in the space provided and return it to me. We appreciate the opportunity to work for you and look forward to your prompt response.

Very truly yours,

*Alliance Consulting Group*

By:



Dane A. Watson – Engagement Partner – Alliance Consulting Group

10-31-14  
Atmos Energy Shared Services  
Page 3

Accepted by:

By:  \_\_\_\_\_

Title: Director of Business Regulatory Affairs

Date: 11-2-2014



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-50**  
**Page 1 of 1**

**REQUEST:**

Provide a detailed analysis of expenses for professional services during the most recent 12-month period for which information is available at the time the application is filed, as shown in Schedule 5, and all work papers supporting the analysis. At a minimum, the work papers should show the payee, dollar amount, reference (i.e. , voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

**RESPONSE:**

Please see Attachment 1 for the analysis of expenses booked for professional services during the most recent 12 month period (October 2014 through September 2015). Note: Information regarding hourly rates and time charged are not readily available.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-50\_Att1 - Professional Services Expense.pdf , 2 Pages.

Respondent: Jason Schneider



Month	Sub Account Description	Division	Line Description	Line Item Reference	Invoice Number	Debits	Credits	Net Amount
OCT-14	Contract Labor	009	RETURN	HIRERIGHT LLC	G1496063A	-	10	(10)
OCT-14	Legal	009	Journal Import Created	MUNSCH HARDT KOPF AND HARR PC	10310322	722	-	722
NOV-14	Legal	009	Journal Import Created		11-01-2014	5,000	-	5,000
NOV-14	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	10-01-2014	5,040	-	5,040
DEC-14	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	12-01-14	5,000	-	5,000
JAN-15	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	01-01-2015	5,089	-	5,089
FEB-15	Legal	009	WILSON HUTCHINSON POTEAT & LITTLEPAGE			5,000	-	5,000
MAR-15	Legal	009	WILSON HUTCHINSON POTEAT & LITTLEPAGE			-	5,000	(5,000)
MAR-15	Legal	009	Journal Import Created	LOYAL GOVERNMENT RELATIONS LLC	1	5,000	-	5,000
MAR-15	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	02-01-2015	5,000	-	5,000
APR-15	Legal	009	Journal Import Created	BALCH AND BINGHAM LLP	575032	1,506	-	1,506
APR-15	Legal	009	Journal Import Created	LOYAL GOVERNMENT RELATIONS LLC	2	5,000	-	5,000
APR-15	Legal	009	Journal Import Created		3	5,000	-	5,000
APR-15	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	03-01-2015	5,000	-	5,000
MAY-15	Legal	009	Journal Import Created	LOYAL GOVERNMENT RELATIONS LLC	4	5,000	-	5,000
MAY-15	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	04-01-2015	5,000	-	5,000
MAY-15	Legal	009	Journal Import Created		05-01-2015	5,128	-	5,128
JUN-15	Legal	009	Journal Import Created		JUN-1-2015	963	-	963
JUN-15	Legal	009	Journal Import Created	ENGLISH LUCAS PRIEST AND OWSLEY	77042	3,848	-	3,848
JUN-15	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	06-01-2015	5,000	-	5,000
JUN-15	Legal	009	Journal Import Created	LOYAL GOVERNMENT RELATIONS LLC	5	6,888	-	6,888
JUN-15	Contract Labor	009	Journal Import Created	DUFF AND PHELPS LLC	PI00176970	10,000	-	10,000
JUL-15	Legal	009	Journal Import Created		JUL-1-2015	525	-	525
JUL-15	Legal	009	Journal Import Created	LOYAL GOVERNMENT RELATIONS LLC	6	5,000	-	5,000
JUL-15	Legal	009	Journal Import Created		07-01-2015	5,000	-	5,000
JUL-15	Legal	009	Journal Import Created	ENGLISH LUCAS PRIEST AND OWSLEY	77573	5,126	-	5,126
JUL-15	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	06-01-2015-2	13,150	-	13,150
AUG-15	Misc Employee Welfare Exp	009	Journal Import Created	DISH NETWORK	8255707081086717_080415	107	-	107
AUG-15	Legal	009	Journal Import Created	LOYAL GOVERNMENT RELATIONS LLC	7	5,000	-	5,000
AUG-15	Legal	009	Journal Import Created	CONCENTRIC ENERGY ADVISORS INC	0008339	12,476	-	12,476
SEP-15	Legal	009	Journal Import Created		78227	925	-	925
SEP-15	Legal	009	Journal Import Created		78227-1	2,843	-	2,843
SEP-15	Legal	009	Journal Import Created	ENGLISH LUCAS PRIEST AND OWSLEY	77954	3,360	-	3,360
SEP-15	Legal	009	Journal Import Created	LOYAL GOVERNMENT RELATIONS LLC	8	5,000	-	5,000
SEP-15	Legal	009	Journal Import Created	WILSON HUTCHINSON POTEAT & LITTLEPAGE	08-01-2015	5,000	-	5,000
SEP-15	Legal	009	Journal Import Created		09-01-2015	5,000	-	5,000
SEP-15	Legal	009	Journal Import Created		77954-1	5,451	-	5,451
SEP-15	Contract Labor	009	Journal Import Created	DUFF AND PHELPS LLC	PI186040PL186039PI186066	50,000	-	50,000
								<u>213,136</u>





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-51**  
**Page 1 of 2**

**REQUEST:**

Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of charges booked for advertising expenditures during the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of Account No. 913 - Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule 51 a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930- Miscellaneous General Expenses for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Format 51 b and provide detailed work papers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 51 b.
- c. An analysis of Account No. 426 - Other Income Deductions for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Schedule 51 c, and provide detailed work papers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 51 c.

**RESPONSE:**

- a) Please see Attachment 1 for a detailed breakdown of Advertising Expense.
- b) Please see Attachment 2 for a detailed breakdown of Miscellaneous General Expenses.
- c) Account 426 - Other Income Deductions is a "below the line" expense and therefore is excluded from the revenue requirement in the case.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-51\_Att1 - Advertising Expense.pdf, 2 Pages.

**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-51**  
**Page 2 of 2**

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-51\_Att2 - Misc General Expenses.pdf, 3 Pages.

Respondent: Jason Schneider

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Advertising Expense  
For the 12 month period Oct-14 through Sep-15 (most recent 12 month period available)

Line No.	Item (A)	12 Months Ended September 2015					Kentucky Jurisdictional	Allocated Amount
		Sales or Promotional Advertising (1)	Safety or Req by Law Advertising	Total Utility				
1	<b>Div 009</b>							
2	Newspaper, Magazine, bill stuffer & Other	\$ 150,690	\$ 5,518	\$ 156,208		100%	156,208	
3								
4	<b>Div 091</b>							
5	Newspaper, Magazine, bill stuffer & Other	19,964	318,806	338,770		49.09%	166,302	
6								
7	<b>Div 002</b>							
8	Newspaper, Magazine, bill stuffer & Other	358,115	371	358,486		5.26%	18,856	
9								
10	<b>Div 012</b>							
11	Newspaper, Magazine, bill stuffer & Other	2,418	-	2,418		5.71%	138	
12								
13	<b>Grand Total</b>	<u>\$ 531,188</u>	<u>\$ 324,695</u>	<u>\$ 855,883</u>			<u>341,505</u>	

Note:

- 1. The Company does not record Advertising expense in the detail listed on Data Request Schedule 51a. Below-the-line accounts are not included in the analysis above.
- 1. Sales and Promotional Advertising is excluded from the Company's Revenue Requirement.

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2015-00343  
Advertising Expense  
For the 12 month period Oct-14 through Sep-15 (most recent 12 month period available)

Div	Acct	Account Description	Sub Acct	Sub Acct Description	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Total	Sales or Safety or			
																		Div	Promotional	Req by Law	
9	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	3,987	-	-	-	-	-	-	-	1,161	-	5,048	9	150,650	5,518	
9	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	50	-	-	-	-	-	-	-	-	-	-	50	91	19,894	318,305
91	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	166	41,490	9,356	37,897	62,321	34,322	6,624	24,045	8,014	36,546	1,815	-	55,803	318,490	2	368,115	371
91	8740	Mains and Services Expenses	04002	Required By Law, Safety	-	-	-	316	-	-	-	-	-	-	-	-	-	316	12	2,418	-
2	9210	A&G-Office supplies & expense	04018	Safety	-	-	-	-	-	-	371	-	-	-	-	-	-	371	-	-	-
9	8740	Mains and Services Expenses	04018	Safety	-	68	(45)	30	20	-	210	13	-	-	-	-	-	295	-	-	-
9	8780	Meter and house regulator expenses	04018	Safety	-	-	28	2	-	-	-	-	-	-	-	-	-	29	-	-	-
9	9280	A&G-Employee pensions and benefits	04018	Safety	-	-	-	-	-	-	-	-	-	-	-	96	-	96	-	-	-
2	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	1,233	40	4,369	139	5,989	1,378	167	1,868	5,267	5,494	7	-	2,998	28,575	-	-	-
9	8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	(500)	-	530	-	-	-	-	-	-	-	-	-	-	30	-	-	-
9	9090	Customer service-Operating informational and instructional advertising expense	04021	Promo Other, Misc	-	700	42	-	-	-	-	-	-	-	-	-	-	742	-	-	-
9	9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	42	-	-	-	-	-	-	-	-	-	32	-	-	-
9	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	76	369	110	187	584	-	110	242	-	138	-	1,072	2,889	-	-	-
91	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	-	-	2,109	-	-	-	-	-	1,581	3,890	-	-
2	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	1,000	2,070	496	152	(87)	790	287	2,194	6,131	4,413	1,643	-	1,571	20,642	-	-	-
2	9290	A&G-Employee pensions and benefits	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	-	-	450	450	-	-
9	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	40	-	-	-	-	-	-	-	-	40	-	-	-
9	9110	Sales-Supervision	04040	Community Rel&Trade Shows	569	175	-	327	1,036	-	650	75	-	-	977	-	59	3,868	-	-	-
9	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	1,324	732	100	1,859	837	1,624	-	350	-	-	758	-	1,400	9,080	-	-	-
9	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	146	1,978	48	395	2,572	1,193	350	1,684	9	-	393	-	2,000	10,747	-	-	-
9	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	284	-	-	-	-	284	-	-	-
12	9010	Customer accounts-Operation supervision	04040	Community Rel&Trade Shows	-	-	-	-	-	-	197	34	-	-	-	-	-	231	-	-	-
12	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	350	-	-	-	-	-	93	-	-	-	-	-	1,775	2,188	-	-	-
91	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	1,055	-	2,576	-	-	258	2,037	-	750	-	300	6,976	-	-	-
91	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	139	-	-	-	-	-	-	-	139	-	-	-
2	9210	Storage-Purification expenses	04044	Advertising	-	-	-	-	-	-	-	-	-	-	-	-	1,191	1,191	-	-	-
2	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	1,732	-	-	893	-	-	-	-	-	275	2,245	-	5,145	-	-	-
2	9210	A&G-Office supplies & expense	04044	Advertising	204	2,780	2,791	-	3,000	3,275	1,191	-	-	-	10,736	-	48,711	70,687	-	-	-
9	9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-	-	-	-	-	-	-	-	-	85	-	85	-	-	-	-
9	9110	Sales-Supervision	04044	Advertising	-	-	-	-	-	-	-	-	495	575	-	-	1,070	-	-	-	-
9	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	-	736	2,399	4,142	1,698	-	8,772	-	-	-	-
9	9130	Sales-Advertising expenses	04044	Advertising	798	1,611	1,270	5,644	3,425	326	1,550	1,080	1,137	1,209	865	-	625	19,528	-	-	-
91	9010	Customer accounts-Operation supervision	04044	Advertising	-	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000	-	-	-
91	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	-	-	-	212	-	-	-	-	-	-	212	-	-	-
2	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	46	-	-	-	-	400	-	-	-	-	-	-	446	-	-	-
2	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	32,974	5,628	16,435	2,845	1,043	20,796	7,454	16,192	38,554	10,500	22,807	-	55,832	230,999	-	-	-
9	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	960	-	-	-	-	-	-	93	-	-	-	-	(690)	200	-	-	-
9	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	271	-	-	-	-	-	-	-	-	-	-	-	-	271	-	-	-
9	9110	Sales-Supervision	04046	Customer Relations & Assist	900	211	1,000	326	517	7,787	2,260	5,281	400	1,500	1,750	-	295	22,226	-	-	-
9	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	10,792	3,894	2,738	14,764	4,885	2,630	2,655	2,021	470	1,439	4,191	-	17,908	68,156	-	-	-
9	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	-	1,000	-	417	-	-	-	-	-	449	783	2,649	-	-
91	9100	Customer service-Miscellaneous customer service	04046	Customer Relations & Assist	81	7	408	81	81	81	7	-	-	61	73	-	251	1,129	-	-	-
91	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	-	(500)	-	-	-	-	-	-	-	-	-	(500)	-	-	-
91	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-	-	-	2,721	2,721	-	-	-
91	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	440	8	-	-	-	-	-	-	150	-	-	-	-	597	-	-	-
					51,576	82,993	44,942	64,577	86,947	74,629	26,452	64,897	65,618	66,154	82,831	194,687	855,883				

**Atmos Energy Corporation**  
**Analysis of Account No. 930 – Miscellaneous General Expenses**  
**For the 12 month period Oct-14 through Sep-15 (most recent 12 month period available)**  
**Division 009 Direct**

<b>Account</b>	<b>Account Description</b>	<b>Sub Account</b>	<b>Sub Account Description</b>	<b>Total</b>
9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	264
9302	Miscellaneous general expenses	04302	Heavy Equipment	52
9302	Miscellaneous general expenses	04307	Heavy Equipment Capitalized	(51)
9302	Miscellaneous general expenses	05415	Membership Fees	275
9302	Miscellaneous general expenses	05417	Club Dues - Deductible	1,445
9302	Miscellaneous general expenses	07510	Association Dues	52,874
9302	Miscellaneous general expenses	07520	Donations	388
9302	Miscellaneous general expenses	07590	Misc General Expense	187
				<u>55,435</u>



Line No.	Line Description	Line Item Reference	Invoice Number	Debit	Credit	Net Amount
1	Cap Heavy Equipment				51	(51)
2	HOPKINS COUNTY HOME BUILDERS ASSOCIATION			295		295
3	IEXP-425586 Other	Willie, Ricky L (Rick)	IEXP-425586	52		52
4	Journal Import Created	ROTARY CLUB INTERNATIONAL	CHE101714	75		75
5	Journal Import Created	LEADERSHIP SHELBY	INV101314	350		350
6	CHAMBER OF COMMERCE			400		400
7	Journal Import Created	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	3362	295		295
8	Journal Import Created	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	3362		295	(295)
9	Journal Import Created	CRITTENDEN COUNTY ECONOMIC	507	250		250
10	CHAMBER OF COMMERCE				400	(400)
11	MAYFIELD MESSENGER - 20-NOV-14 - MAYFIELD - KY - 4	BANK OF AMERICA	050_PAM.WHEATLEY_DEC-14_PCARD	87		87
12	Journal Import Created	CHAMBER OF COMMERCE	582	400		400
13	2036801	CHAMBER OF COMMERCE	3004	500		500
14	Journal Import Created	CHAMBER OF COMMERCE	3004CANCEL	550		550
15	Journal Import Created	CHAMBER OF COMMERCE	3004CANCEL		550	(550)
16	Journal Import Created	HOME BUILDERS ASSOCIATION	INV120114	405		405
17	Journal Import Created	KIWANIS CLUB	INV082814	125		125
18	Journal Import Created	CHAMBER OF COMMERCE	INV122314	125		125
19	Journal Import Created	CHAMBER OF COMMERCE	1329	150		150
20	Journal Import Created	CHAMBER OF COMMERCE	LL152014	100		100
21	Journal Import Created	KENTUCKY OIL AND GAS ASSOCIATION	CHE120214	1,000		1,000
22	Journal Import Created	KENTUCKY ASSOCIATION OF MANUFACTURERS	2756305	1,540		1,540
23	Journal Import Created	CHAMBER OF COMMERCE	35552014	11,600		11,600
24	GARRARD COUNTY			300		300
25	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE			120		120
26	Journal Import Created	CHAMBER OF COMMERCE	4423	175		175
27	Journal Import Created	CHAMBER OF COMMERCE	145	200		200
28	Journal Import Created	CHAMBER OF COMMERCE	8	125		125
29	Journal Import Created	CHAMBER OF COMMERCE	6969	325		325
30	Journal Import Created	CHAMBER OF COMMERCE	1225	150		150
31	Journal Import Created	CHAMBER OF COMMERCE	INV121014	200		200
32	Journal Import Created	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	13936	1,250		1,250
33	Journal Import Created	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	13906	2,500		2,500
34	Journal Import Created	CHAMBER OF COMMERCE	13562	755		755
35	Journal Import Created	CHAMBER OF COMMERCE	INV010715	500		500
36	Journal Import Created	CHAMBER OF COMMERCE	38101	760		760
37	GARRARD COUNTY				300	(300)
38	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE				120	(120)
39	Journal Import Created	CHAMBER OF COMMERCE	1703	125		125
40	Journal Import Created	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	INV021315	500		500
41	2035801	CHAMBER OF COMMERCE	3004		500	(500)
42	Journal Import Created	GARRARD COUNTY	CHE013015	300		300
43	Journal Import Created	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	14217	120		120
44	Journal Import Created	TODD COUNTY COMMUNITY ALLIANCE	CHE021215	250		250
45	Journal Import Created	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	INV020415	1,000		1,000
46	Kentucky Chamber of Commerce Executives (KCCE) Cor	CHAMBER OF COMMERCE	3553_011315	3,000		3,000
47	Journal Import Created	CHAMBER OF COMMERCE	INV120114	719		719
48	Journal Import Created	CHAMBER OF COMMERCE	2535	750		750
49	Journal Import Created	CHAMBER OF COMMERCE	1119	500		500
50	Journal Import Created	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	14306	75		75
51	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE			100		100
52	Journal Import Created	CHAMBER OF COMMERCE	3105	125		125
53	Journal Import Created	CHAMBER OF COMMERCE	CHE042415	100		100
54	Journal Import Created	CHAMBER OF COMMERCE	311	300		300
55	Journal Import Created	CHAMBER OF COMMERCE	71420	305		305
56	President's Club- Gold level 05/01/2015-04/30/2016	CHAMBER OF COMMERCE	65347	7,500		7,500
57	2040974	LEADERSHIP KENTUCKY	2255	100		100
58	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE				100	(100)
59	IEXP-441162 Other	Coleman, Michael D (Mike)	IEXP-441162	350		350
60	Journal Import Created	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	14474	100		100
61	IGA 246 - 13-JUN-15 - GREENVILLE - KY - 42345 -	BANK OF AMERICA	050_TEDDY.MILLER_JUN-15_PCARD	264		264
62	Journal Import Created	MARION MAIN STREET INC	INV062515	20		20
63	Journal Import Created	CHAMBER OF COMMERCE	8697	100		100
64	Journal Import Created	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	INV061015	250		250
65	Journal Import Created	CHAMBER OF COMMERCE	1684	125		125
66	Journal Import Created	OHIO COUNTY CHAMBER OF COMMERCE	2725	300		300
67	Journal Import Created	ECONOMIC DEVELOPMENT COUNCIL	59344	3,000		3,000
68	SAMS CLUB #4728 - 22-JUL-15 - NICHOLASVILLE - KY -	BANK OF AMERICA	050_KAYE.BARBER_AUG-15_PCARD	100		100
69	Journal Import Created	CHAMBER OF COMMERCE	11136	500		500
70	Journal Import Created	CHAMBER OF COMMERCE	1660	150		150
71	Journal Import Created	CRITTENDEN COUNTY ECONOMIC	545	250		250
72	Journal Import Created	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	229	10,000		10,000
73	Journal Import Created	CHAMBER OF COMMERCE	INV082415	200		200
74	Journal Import Created	CRS ONE SOURCE	6041912	388		388
75	Journal Import Created	KIWANIS CLUB	INV092416	125		125
						<u>65,435</u>





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-52**  
**Page 1 of 1**

**REQUEST:**

List all present or proposed research efforts dealing with the pricing of natural gas and the current status of such efforts.

**RESPONSE:**

Atmos Energy has no research efforts regarding the pricing of natural gas underway or proposed at this time.

Respondent: Mark Martin



**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-53**  
**Page 1 of 2**

**REQUEST:**

Provide an analysis of Atmos's expenses for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:

- a. Basis of fees paid to research organizations and Atmos's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
- b. Details of the research activities conducted by each organization.
- c. Details of services and other benefits provided to the utility by each organization.
- d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.
- e. Details of the expected benefits to the utility.

**RESPONSE:**

- a) Atmos Energy is an active member of two research and development (R&D) programs offered by the Gas Technology Institute (GTI). These are the Operations Technology Development (OTD) R&D Program and the Utilization Technology Development (UTD) R&D Program. Atmos Energy utilizes funds collected from Kentucky to fund annual dues for both UTD and OTD. These funds are paid to Gas Technology Institute and placed in a hold account and allocated periodically to the UTD and OTD organizations. Per the Company's Original Sheet No. 37, which became effective January 24, 2014, the Research & Development Rider is \$0.0035 per 1,000 cubic feet.

Atmos Kentucky contribution:

Calendar Yr.	Collections	Expenses
2012	\$ 49,293.79	\$116,357.62
2013	\$ 61,527.15	\$ 59,252.09
2014	\$ 66,749.77	\$ 66,503.94
2015 (1)	\$ 47,728.07	\$ 59,520.95
Total	\$225,298.78	\$301,634.60

Note: (1) Through September 2015

**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-53**  
**Page 2 of 2**

- b) The Operations Technology Development (OTD) program provides natural gas companies with the innovative tools, techniques and processes to ensure continued safe, economic and reliable delivery of natural gas to the nation's gas ratepayers. Please see Attachment 1, which highlights OTD results.

The Utilization Technology Development (UTD) program supports the introduction of new end-use technologies that reduce emissions, improve efficiencies, and enhance the ability of natural gas consumers to save money. Please see Attachment 2, which highlights UTD results.

- c) Services provided to Atmos Energy Kentucky by GTI include program and project management, R&D work from applied research, to field experiments, to field tests, to demonstration projects. GTI also works with manufacturers and others to get the results of the R&D into the marketplace so that they can be used by gas companies and gas consumers.

- d) Annual Expenditure Summary:

OTD: \$8.6 million (2014)

UTD: \$4.5 million (2014)

- e) Expected benefits to the utility and Kentucky gas consumers:

- 1) OTD projects have and will result in increased gas system safety, deliverability, integrity and O&M cost containment.
- 2) UTD projects have and will result in gas consumer energy savings, reduced gas bills, reduced gas use, environmental benefits, and enhanced safety.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-53\_Att1 - OTD Exhibit 2014.pdf, 8 Pages.

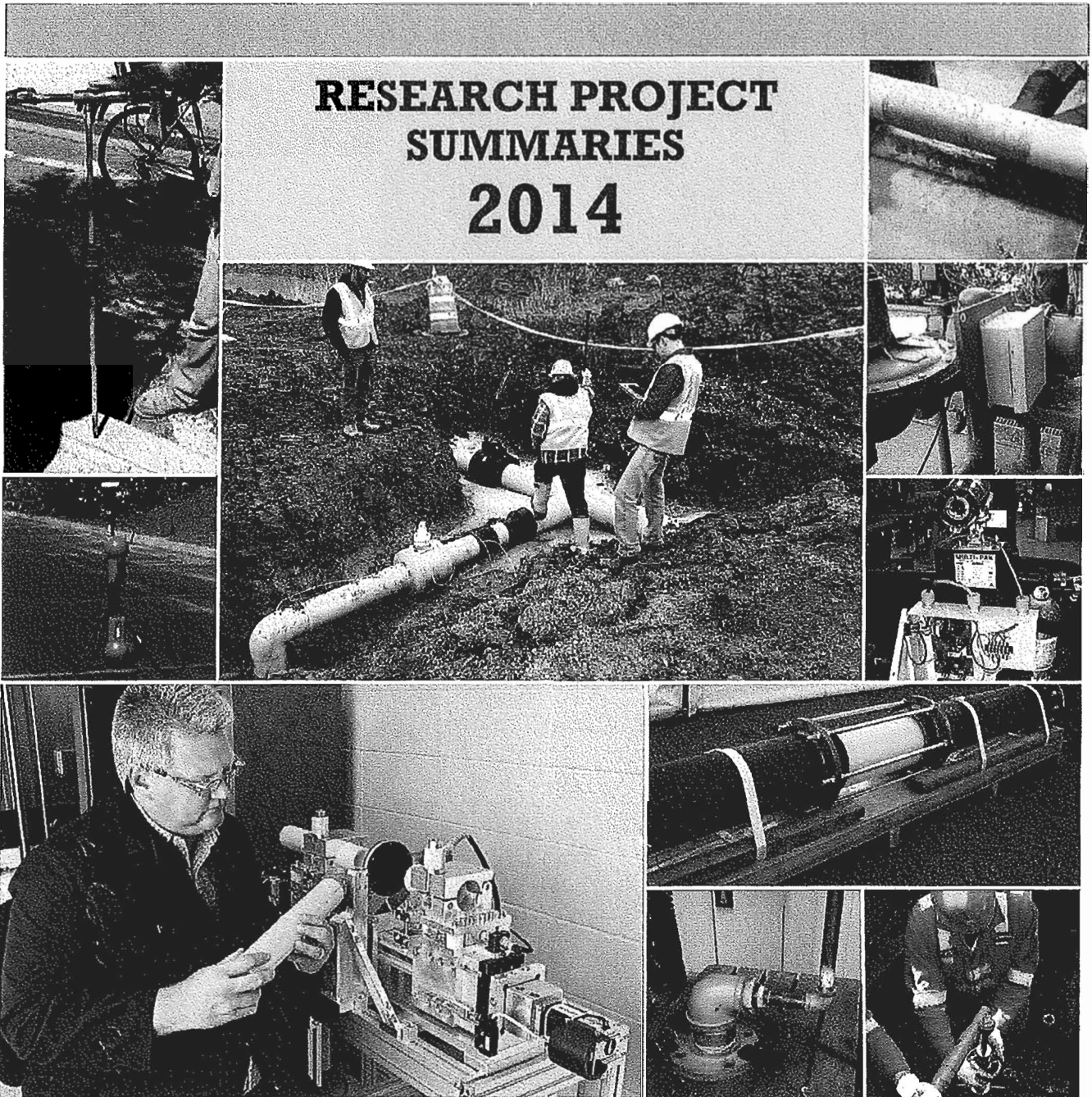
ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-53\_Att2 - UTD Exhibit 2014.pdf, 6 Pages.

Respondents: Greg Waller and Mark Martin

# OTD

Operations  
Technology  
Development

## RESEARCH PROJECT SUMMARIES 2014



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# Results in Use

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Since 2003, the OTD program has provided utilities, pipeline companies, service providers, and others in the natural-gas-delivery business with innovative tools, enhanced processes, and advanced equipment for improving gas system operations.

These products represent the results of OTD efforts to build a stronger industry infrastructure, enhance system integrity, and improve the efficiency of a wide range of operations activities.

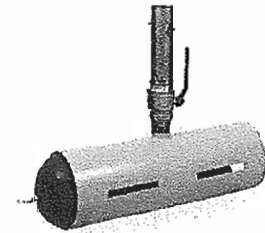
## Selected OTD-Developed Products in the Marketplace

### > Large-Diameter, Medium-Pressure Inflatable Stoppers

#### Mainline Control Systems

Marketed as the Kleiss MCS Flow Stopping System, this new system is used to stop the flow of gas in polyethylene, steel, cast-iron, and PVC pipes at diameters up to 18 inches and pressures up to 60 psig. The system, which is manufactured in Europe, was investigated through OTD to validate its operation and potential savings in the U.S. gas industry. (*Project Summary, p. 109*)

Contact: Wade Farr | 812-459-3936 | wfarr@mainlinecs.com | www.mainlinecontrolsystems.com



### > IRED Infrared Portable Ethane Detector

#### SENSIT Technologies

This easy-to-use handheld detector was developed for use in the field to discriminate natural gas leaks from other sources of methane (e.g., swamp gas, landfill gas, and engine exhaust) and detect trace levels of ethane. The detection of ethane can be used as a fingerprint for natural gas in situations where the origin of a methane leak signal is questioned.

Contact: Scott Kleppe | 219-465-2700 | jscottk@gasleaksensors.com | info@gasleaksensors.com



### > Acoustic Pipe Locator (APL)

#### SENSIT Technologies

SENSIT's ULTRA-TRAC® APL acoustic-based pipe locator provides the ability to locate plastic pipes before excavations and construction. Now commercially available, in tests the system was shown to be capable of detecting multiple buried plastic pipes at depths up to five feet.

Contact: Scott Kleppe | 219-465-2700 | jscottk@gasleaksensors.com | info@gasleaksensors.com



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> **Mobile GIS for Automated Mapping and Lifecycle Tracking**

**3-GIS LLC**

A software platform developed through OTD is now part of the 3-GIS Mobile product suite to allow users to collect new installation data directly within a GIS environment. Applications to integrate real-time, sub-foot accurate GPS and barcode scanning are included.

Contact: Jerry Golden | 256-560-0744 x223 | jgolden@3.gis.com | www.3-gis.com



> **LocusMap Mobile GIS Solution**

**LocusView**

This system maps new installations with comprehensive tracking and traceability data, creating GIS features in a format that allows field-collected data to be directly integrated into the enterprise GIS. Barcode scanning and high-accuracy GPS automate the system and help create high-accuracy maps.

Contact: Alicia Farag | 847-387-9412 | alicia@locusview.com | www.locusview.com



> **GPS-Enabled Leak Surveying**

**Ubisense**

Automating the leak surveying and pinpointing process with GPS eliminates paper records, providing increased efficiency and reliable compliance documentation. Pilots of the GPS-enabled system with the VeroTrack AST™ software application were conducted at several utility companies.

Contact: Langley Willauer | 207-236-3485 x306 | langley@ubisense.net | www.ubisense.net

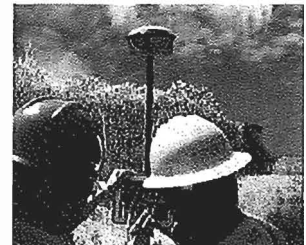


> **LocusSurvey for Tracking Leak-Survey Routes**

**LocusView**

LocusSurvey uses tablet computers and GPS to track leak-survey routes. The GPS breadcrumb trail is overlaid in a GIS to track pipe segments that are surveyed to provide real-time reporting and monitoring. LocusSurvey eliminates paper maps and records, automating the process of documenting surveys and leak locations.

Contact: Alicia Farag | 847-387-9412 | alicia@locusview.com | www.locusview.com



> **Uptime® 3.0 Distribution Integrity Management Risk Model**

**GL Noble Denton**

Uptime® 3.0 provides an integrated environment for the integrity management of gas distribution and transmission pipeline assets. Uptime provides core support for all the key elements of distribution integrity management program regulations.

Contact: Michael Moore | 717-724-1900 | michael.moore@gl-group.com | www.gl-group.com



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> **NO-BLO® DBS System**

Mueller Co.

Directional Bag Stopper (DBS) technology allows for routine maintenance without interruption of gas service to the customer. A portable system, it allows field technicians to perform many tasks related to the gas service line, including meter replacement and work on any part of the meter set, such as risers and regulators.

Contact: Bryan Kortte | 217-425-7516 | bkortte@muellercompany.com | www.muellergas.com

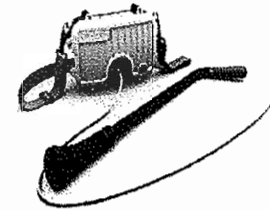


> **Portable Methane Detector (PMD)**

SENSIT Technologies

The handheld SENSIT® PMD uses optical-detection technology to provide sensitivity and cost advantages over conventional techniques employing flame ionization detectors. The PMD improves the efficiency of leak surveys, is less costly to maintain than other technologies, and can detect leaks from low ppm to 100% gas.

Contact: Scott Kleppe | 219-465-2700 | jscottk@gasleaksensors.com | info@gasleaksensors.com



> **Lift Assists for Pavement Breakers and Rock Drills**

Integrated Tool Solutions, LLC

These devices assist workers in lifting pavement breaker and rock drills after the bits break through surface pavements and rocks and need to be repositioned for the next penetration. By eliminating the need to manually lift and re-position the heavy tools, the lift assists make breaking easier and less physically demanding.

Contact: Ryan Purczynski | 951-929-4808 | rpurczynski@integratedtoolsolutions.com | www.integratedtoolsolutions.com

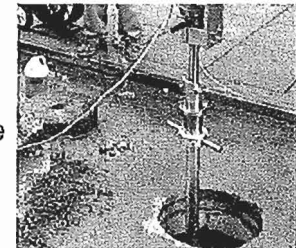


> **Keyhole Pipeline Inspection Camera System**

ULC Robotics

The PRX250K keyhole camera is an internal inspection system designed for visual assessment of live mains through conventional pits or small keyholes. The system is easily maneuverable through tight bends, allowing utilities to examine pipe segments without the need to drill additional access holes.

Contact: Greg Penza | 631-667-9200 | gpenza@ulcrobotics.com | www.ulcrobotics.com



> **Metallic Joint Locator (MJL)**

SENSIT Technologies

The SENSIT Ultra-Trac® MJL accurately locates bell joints, repair clamps, and service connections on metallic piping systems, significantly reducing excavation areas and pavement restoration costs. In field tests, the MJL was also able to detect bell and spigot joints for an eight-inch-diameter water main buried at a depth of six feet.

Contact: Scott Kleppe | 219-465-2700 | jscottk@gasleaksensors.com | info@gasleaksensors.com





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# Informational Products

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## Selected OTD-Developed Technical Reports

In addition to the development of new tools, processes, and products, OTD supports research that results in useful information on various aspects related to gas delivery and operations. Listed here are some of the key reports developed under OTD sponsorship.

### PIPE & LEAK LOCATION

> **RFID Marker Technology Implementation Guidelines**

A set of guidelines was developed for the implementation and application of integrated Global Positioning Systems (GPS), Geographic Information Systems (GIS), and "Smart Tag" technologies to streamline public-improvement project planning and prevent damage caused by excavations.



> **Cross Bores Best Practices Guide & Videos**

Significant research was conducted to investigate gas line/sewer line cross bores. The Guide and "how-to" videos (available through the OTD website) provide recommendations and procedures for preventing and detecting cross bores. (OTD-12/0003) (Project Summary, p. 15)



> **Residential Methane Gas Detector Program**

This reports provides results of a project initiated to determine whether commercially available combustible gas detectors are susceptible to giving false positive responses to an assortment of typical household chemicals, including ammonia, ethanol, acetone, toluene, isobutane, ethyl acetate, isopropanol, heptane, and hydrogen. (OTD-13/0003)



> **Underground Facility Pinpointing**

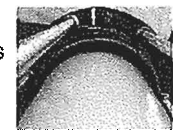
Reports from this project present the results of research conducted on several technologies used by utilities to locate underground pipes and facilities. Researchers investigated standard electromagnetic locators, ground-penetrating radar, and alternative imaging tools. The reports provide a comparative, technical evaluation of tools that are currently available. (OTD-6/0001)



### PIPE MATERIALS, REPAIR & REHABILITATION

> **Liners/Composites for the Rehabilitation of Distribution and Transmission Lines**

A report titled *Transmission Infrastructure Roadmap* was prepared to address the implementation of composite piping materials in the rehabilitation of gas transmission systems. This report includes information on composite pipes, trenchless repairs, and cured-in-place structural liners. (Project Summary, p. 33)



> **Polyurea Coating Testing and Assessment for Gas-Industry Use**

A Final Report is available on research into field-applied polyurea coatings for gas industry use. Through a new initiative, long-term field trials will be conducted to evaluate these additional coatings and determine a cost-effective coating-application method and process.



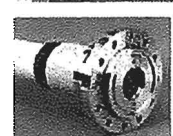
> **Electrofusion Coupling Evaluation and Best Practices**

Researchers investigated techniques used to perform electrofusion joining of plastic gas pipe in an effort to develop guidelines for the use and operation of electrofusion coupling. With a detailed set of guidelines, the gas industry can enhance the performance and safety of its plastic piping systems.



> **Review and Selection Guide for Pipe Rehabilitation**

The focus of this study is on reinforced thermoplastic pipe (RTP) as a pipe-rehabilitation option for use in the natural gas industry. To help pipeline operators gain a better understanding of the technology, researchers developed a product-selection guide based on thorough research of available RTP technology.

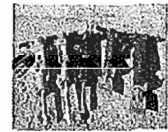


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## EXCAVATION & SITE RESTORATION

### > Evaluation of Lightweight Jackhammers

A research team evaluated the performance of currently available lightweight pneumatic and hydraulic jackhammers with respect to their effectiveness in breaking asphalt and concrete pavement, while considering other operational factors such as noise, vibrations, operator impact, and performance. Expanded evaluations are under way. (Project Summary, p. 45)



### > Cold-Patch Products Performance Results

This report provides the results of a testing program that evaluated nine commercially available cold-patch products, including two products introduced in the market as "green" patches. Cold- and warm-weather tests were performed and repeated moving loads were applied with a wheel-loading machine that conducted 50,000 wheel passes.



### > Evaluation of Flowable Fill Around Buried Pipes

Flowable fill is required by some agencies for use as backfill material for pipe repairs, rehabilitations, and other operations. Presented in this report are the results of performance tests of flowable fill, including the effects of flowable fill on pipeline corrosion and on the detection of gas flow and leaks through the backfill. (OTD-07/0004)



### > Alternative Methods of Pavement Cutting

In an effort to reduce the costs and improve the process of pavement cutting, researchers investigated the application of current and new pavement-cutting methods. Technologies examined and summarized in this report include impact breaking, sawing, chemical and thermal methods, water-jetting, and laser cutting.



## PIPELINE INTEGRITY MANAGEMENT & AUTOMATION

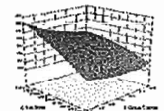
### > Inspection Technology Strategy Tool

An on-line software tool was developed to assist pipeline operators in evaluating and selecting appropriate inspection tools. A website provides a centralized resource for technical information and expertise related to internal inspection issues and concerns.



### > Leak-Rupture Boundary Report and Calculator

This report and associated software allows operators to determine the leak-rupture boundary for a pipe segment based on properties such as the diameter, toughness, and yield strength. Operators can use the calculator for risk modeling and consequence analysis. (OTD-13/0002 and OTD 13/0004)



### > Field-Applied Pipeline Coatings: Short- and Long-Term Performance

This report presents the culmination of a 10-year research program to assess more than 80 different commercially available field-applied pipeline-coating products. The goal was to establish an unbiased, third-party basis for operators to select the most appropriate coating system for particular applications.



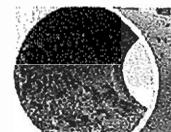
### > Evaluation of Guided Wave Technology as a Hydrotest Equivalent

This report details an evaluation conducted to demonstrate and validate the use of Guided Wave Ultrasonic Testing as an equivalent to a hydrotest. A standard was developed and incorporated by the National Association of Corrosion Engineers (NACE) into the NACE TG410 committee standard. (OTD-11/0001)



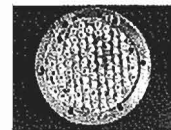
### > "Black Powder" Contamination in the Gas Industry: Survey and Best Practice Manual

Black powder – a substance composed mainly of iron sulfides and iron oxides – can cause corrosion and create wear on pipelines. This report provides information on issues, cleanup techniques, and management methods related to "black powder" contaminants. Results were compiled into a "best practices" industry manual. (OTD-07/0002)

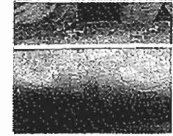


### > Literature Review for Elemental Sulfur Deposits in Natural Gas Transmission Pipelines

Deposits of "elemental sulfur" – which can block natural gas pipes and equipment – are becoming an increasing concern in the natural gas industry. This report summarizes a literature review to develop a better understanding of the sources, causes, and mitigation possibilities for sulfur deposits found in gas pipelines. (OTD-09/0001)



- > **Flaw Acceptance Criteria and Repair Options for Low-Stress Natural Gas Pipelines**  
Researchers partnered with pipeline companies and industry organizations to develop modified assessment criteria for low-stress pipelines. The goal was to develop criteria for discriminating flaws that truly affect pipeline integrity from flaws that have no significant impact.



- > **In-Field Corrosion Rate Measurement/Determination for Integrity Reassessment Intervals and Risk Prioritization**  
Research was conducted to develop a systematic and simple method to calculate realistic corrosion growth rates for determining pipeline-reassessment intervals.



## OPERATIONS INFRASTRUCTURE SUPPORT

- > **Assessment of Frost Impact on Cast-Iron Pipes**  
This study of winter leak-breakage records correlated pipe breakage due to freeze conditions with local site conditions, such as soil properties, weather patterns, and pipe attributes (e.g., depth, diameter, and age). Statistical analysis established relationships between various parameters to enhance winter leak-surveillance procedures. (Project Summary, p. 113)



- > **Evaluation of Static Suppressors on Existing Polyethylene Piping Systems**  
Researchers evaluated selected commercially available static suppressors for suitability for use on polyethylene piping systems to eliminate static charge and assess their effects on heat-fusion-joint performance and pipe materials. (Project Summary, p. 85)



- > **Evaluation of Commercial/Light-Industrial-Sized Excess Flow Valves (EFVs)**  
This reports presents the results of an evaluation of the performance of high-volume EFVs for commercial, multi-residential, and light-industrial applications in response to regulations requiring an expanded use of EFVs. (Project Summary, p. 115)



- > **Natural Gas & Indoor Air Quality Website**  
A website of vital information on indoor air quality and safety issues was developed for OTD members through the OTD website ([otd-co.org](http://otd-co.org)). The site provides a center of expertise and a single-point access to scientific data, performance information, and natural-gas-related issues. (Project Summary, p. 87)



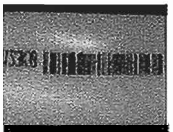
- > **UV Degradation and Static Buildup Testing of Personal Protection Equipment Fabrics**  
Researchers tested various utility-vest materials to determine if degradation is caused by ultraviolet light and to evaluate the potential for static buildup to become hazardous. The results of safety vest testing are available in technical reports.



- > **Ignition Testing of Electronic Devices**  
In this project, handheld electronic devices were tested to determine if ignition occurs in the presence of a flammable methane/air mixture. Laboratory tests demonstrated a large margin of safety under the scenarios investigated. (OTD-12/0001)



- > **Intelligent Utility Installation Process**  
This report provides a methodology, field process, and a data model for capturing data during new utility installations. The process is used to capture information regarding the location, materials, installation process, environmental considerations, and other factors. (OTD-12/0002) (Project Summary, p. 93)



- > **Tracer Wire for HDD Applications**  
Extensive research and testing culminated in the release of a report that provides valuable information on the properties and performance of various tracer-wire products for use in horizontal directional drilling (HDD) operations. (OTD-13/0001)

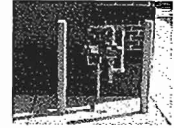


- > **Regulator Vault Corrosion and Coating Rehabilitation**  
This study focused on thermal-spray and its ability to mitigate the corrosion of gas piping and the components housed in utility vaults. Results from the field work include detailed information on surface preparation methods, pre-cleaning, coating applications, quality-control inspection specification for field use, and the coating-material selection process.



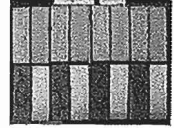
> **Assessment of Vehicle-Barrier Design for Aboveground Facility Protection**

Investigators compiled the latest information on the design, regulations, and installation practices of structural vehicle barriers used to protect aboveground utility facilities from vehicular damages. The Final Report also includes a review of various state and federal safety guidelines.



> **Study of Low-Impact Markings**

A variety of paints, materials, and techniques were tested and characterized in an effort to identify products and methods that can be used for temporary utility marking. Information developed in this study allows users to identify the most appropriate marker type for a given environment to achieve the desired marking duration. (OTD-11/0002)



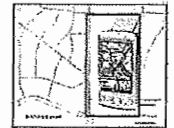
> **Solar-Powered Remote Monitoring**

In this study, solar-powered devices were investigated as power sources for the remote monitoring of various gas utility facilities to more cost-effectively obtain rectifier data, pipe-to-soil measurement, pipe-to-casing readings, and other information.



> **Integrating GPS into Routine Operations**

This report provides a set of recommendations and GPS implementation strategies developed through pilot programs, literature searches, and reviews of existing applications. Operations that were considered included meter reading, leak surveying, new installations, corrosion monitoring, and valve inspections.



> **DVDs for Training First Responders**

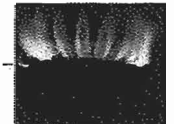
DVD training products help gas companies better educate first-responding personnel about natural gas emergencies. Learning modules with realistic scenarios cover a variety of issues to enhance public and worker safety. The product also serves to improve emergency-response effectiveness and coordination.



## ENVIRONMENTAL, RENEWABLES & GAS QUALITY

> **Siloxane Concentrations in Biomethane**

Biomethane from various waste products could provide consumers with a significant source of "green" renewable energy. In efforts to help develop this green resource, a study was conducted into siloxane – one of the potential constituents in biomethane – to assess its influence on health, the environment, and gas-fired appliances.



> **Field Measurement Program to Improve Uncertainties for Key Greenhouse Gas Emission Factors for Distribution Sources**

This report summarizes the results of field surveys conducted at six natural gas utilities. With the support of the American Gas Association, research updated emissions factors for metering stations, regulating stations, and customer meters. (OTD-10/0002)



> **Improving Methane Emission Estimates for Natural Gas Distribution Companies**

This report details Phase 2 of a four-phase field-testing program to evaluate gas leak rates from belowground pipelines, provide a simplified procedure that can be used to monitor pipeline leaks from surface measurements, and update the methane emission estimates for the main lines in a distribution system. (Project Summary, p. 141)

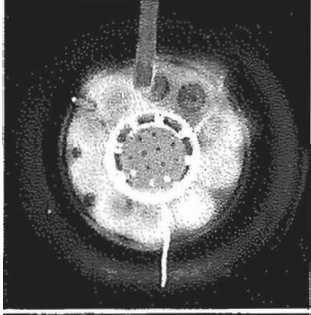
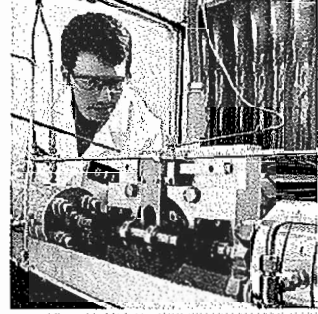
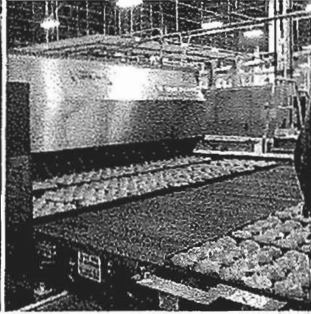
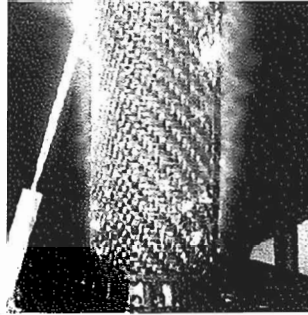


> **Pipeline-Quality Methane: North American Guidance Document for Introduction of Dairy-Waste-Derived Biomethane into Existing Natural Gas Networks**

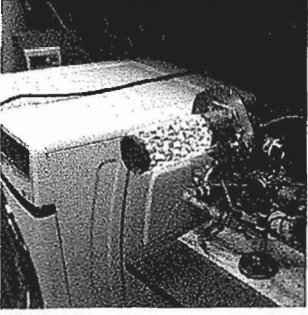
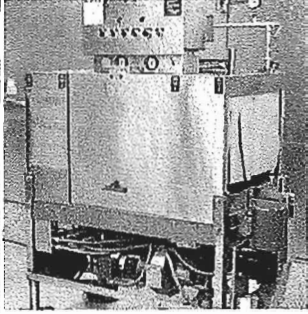
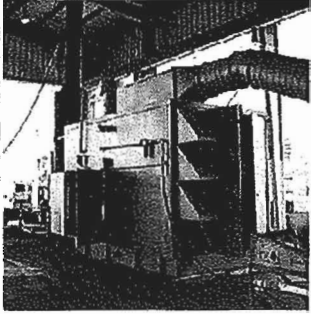
The guidance document provides reference and recommendations for the consideration of biomethane from dairy-waste digestion for introduction into gas pipeline networks. The report details results of a biogas/biomethane Gas Technology Institute research program.



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847-768-0608  
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**RESEARCH PROJECT  
SUMMARIES 2013-2014**



# Market-Ready Solutions

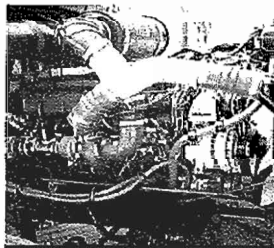
## UTD-Sponsored Products Enter the Marketplace

The over-riding goal of Utilization Technology Development is to support the introduction of new end-use technologies into the marketplace to enhance the ability of natural gas consumers to save money, reduce emissions, improve efficiencies, and optimize the use of natural gas as a premium fuel.

Through a combination of research, development, testing, and marketing activities, every year a number of UTD-supported projects evolve into commercially available products.

UTD is proud to present highlights of some recent milestones and market-ready solutions:

### Products Commercially Available or Being Readied for Commercialization



#### > Cummins Westport (CWI) High-Horsepower NGV Engine

*Cummins Westport Inc.*

CWI, with UTD support, developed a new 12-liter 400-HP NGV engine (ISX12 G) for the large truck and bus market segment such as regional haulers, refuse transfer trucks, and other larger vehicles. The engine satisfies the stringent California emission requirements. Now in full production, through the end of 2013, CWI had manufactured more than 2,000 ISX12 G engines. (*Project Summary, p. 113.*)

Contact: Stephen Ptucha  
Cummins Westport Inc.  
604-718-2024  
sptucha@cummins.com  
www.cumminswestport.com

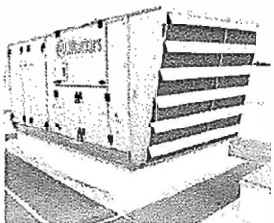


#### > Ultimate CNG FuelMule

*Ultimate CNG, LLC*

The FuelMule is a mobile fueling solution that is capable of dispensing eight diesel gallon equivalent (dge) per minute at a pressure of 3,600 pounds per square inch. The FuelMule is fitted with onboard storage capacity of 700 dge that can fuel 35 to 50 medium- to heavy-duty vehicles. Separate electronic metering allows for the filling of two vehicles simultaneously. (*Project Summary, p. 123.*)

Contact: Dennis Pick  
Ultimate CNG, LLC  
703-209-4086  
dpick@ultimatecng.com  
www.ultimatecng.com



#### > Dedicated Outside Air System (DOAS)

*Munters Corporation*

A condensing heating version of this Munters DOAS is in final development. A field evaluation was conducted during the winter of 2013 at a "big box" retail store. UTD research was instrumental in establishing baseline store-heating energy use, developing the DOAS condensing heating module, and defining combustion condensate disposal practices from rooftops. (*Project Summary, p. 41.*)

Contact: Larry Klekar  
Munters Corporation  
210-249-3883  
larry.klekar@munters.com  
www.munters.com



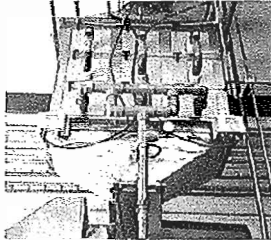
#### > Low-Oil-Volume Fryers

*Frymaster, a Manitowoc Foodservice company*

A new commercial foodservice low-oil-volume fryer has undergone development and pre-commercial testing with successful results. The fryer, marketed by Frymaster as Protector® fryers, increases energy efficiency while also extending cooking-oil quality and life to provide significant customer savings.

Contact: Linda Brugler  
Frymaster  
318-866-2488  
lbrugler@frymaster.com  
www.frymaster.com



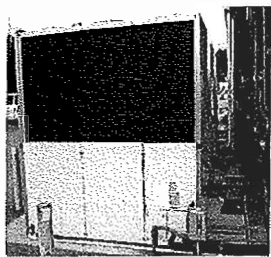


➤ **Cannon Boiler Works' Ultramizer®**

*Cannon Boiler Works, Inc.*

An advanced heat-and-water recovery system, including Transport Membrane Condenser technology, was installed and commissioned at Baxter Healthcare in Thousand Oaks, CA, meeting performance expectations and increasing the boiler efficiency from 80% to 93% – saving the customer 15% on fuel bills, reducing greenhouse emissions by 15%, and saving over 250,000 gallons of water.

Contact: Chris Giron  
Cannon Boiler Works, Inc.  
724-335-8541 x414  
sales@cannonboilerworks.com  
www.cannonboilerworks.com

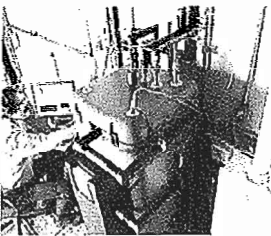


➤ **NextAire™ Gas Heat Pump**

*IntelliChoice Energy*

Researchers conducted a series of tests of the Next-Aire 8-ton and 15-ton gas heat pump (GHP) in commercial applications. This advanced unit uses variable refrigerant flow and multi-zone capabilities (up to 33 zones for the 15-ton unit) to efficiently heat and cool commercial building space with substantially less electricity requirements (up to 80% reduction). (*Project Summaries, p. 53, 63, and 73.*)

Contact: Tom Young  
IntelliChoice Energy  
623-879-4664  
tyoung@iceghp.com  
www.iceghp.com



➤ **Equinox Solar-Assisted Heating System**

*Solar Usage Now, LLC*

The Equinox system is a combination thermal storage tank and instantaneous water heater capable of providing 100% of domestic hot-water and space-heating needs. This unit was tested in multiple residential and commercial sites and is available from Solar Usage Now as the S.U.N. Equinox Heating System.®

Contact: Tom Rieker  
Solar Usage Now, LLC  
614-759-7242  
service@netwalk.com  
www.solarusagenow.com



➤ **Cummins 8.9L Ultra-Low-Emissions Engine**

*Cummins Westport Inc. (CWI)*

This is the first engine certified to the highly stringent California 2010 standards for heavy-duty vehicle engines – achieving emission levels below the 0.2 g NO<sub>x</sub>/hp-hr requirement while also retaining high shaft efficiency. Since its introduction in 2007, the engine has been widely used, with more than 13,000 engines now in service throughout the world in transit, refuse-collection, and regional hauling applications.

Contact: Stephen Ptucha  
Cummins Westport Inc.  
604-718-2024  
sptucha@cummins.com  
www.cumminswestport.com

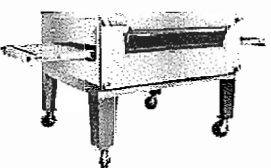


➤ **High-Efficiency Broilers**

*The Montague Company*

New, higher-efficiency broilers were demonstrated in cooperation with The Montague Company. These units use thermostatic broiler-temperature control and an energy-saving hood. Field testing showed an average of 23% energy savings.

Contact: The Montague Company  
800-345-1830  
www.montaguecompany.com

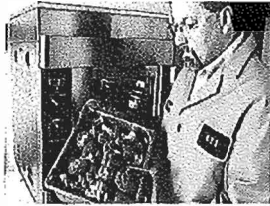


➤ **Energy Star Conveyor Oven**

*Lincoln, a division of Manitowoc Foodservice*

Testing confirmed significant energy savings from Energy-Star-rated conveyor ovens from Lincoln. These products include an advanced energy-management system to reduce energy consumption up to 38%.

Contact: Lincoln, a division of  
Manitowoc Foodservice  
260-459-8200  
www.lincolnfp.com



> **Market Forge Countertop Steamer**

*Market Forge Industries Inc.*

This compact gas-fired countertop steamer for commercial foodservice offers enhanced cooking rates while providing users with added savings of energy and water consumption. The unit is the first gas-fired boilerless steamer with an Energy Star rating.

Contact: Market Forge Industries Inc.  
617-387-4100 – 866-698-3188  
custserv@mfi  
www.mfi.com

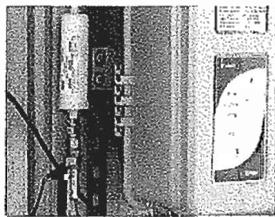


> **Avantec Combi-Oven**

*Avantec Food Service Equipment*

The combination oven uses a patented technology for improving cooking performance, quality, and efficiency. Able to operate in various cooking modes, the oven provides enhanced cooking uniformity when compared to similar-sized ovens.

Contact: Dave Goble  
Avantec Food Service Equipment  
800-322-4374  
dave@twomarket.com  
www.avantecequipment.com

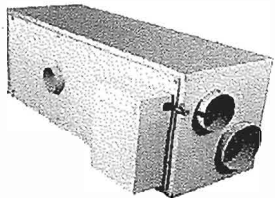


> **BRC FuelMaker's Phill**

*BRC FuelMaker*

A field demonstration program was conducted to assess the performance, reliability, and economics of a natural-gas-fueling product that allows for the refueling of natural gas vehicles at homes and businesses. Data was analyzed and a user survey was conducted at the conclusion of the demonstration.

Contact: Francesco Donalizio  
IMPCO Technologies /  
BRC FuelMaker  
+39 0172.48.68.656  
F.Donalizio@brc.it



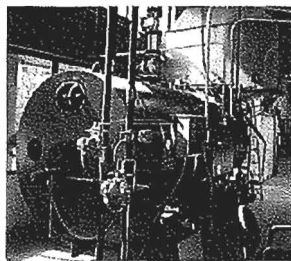
> **NovelAire ComfortDry™ 400**

*NovelAire Technologies*

This advanced supplemental dehumidifier was developed for residential and light-commercial buildings where humidity or moisture-related allergen concerns prevail. Research provided enhanced operation and reliability, along with reduced cost, weight, size, and installation requirements.

Contact: Scott Janke  
NovelAire Technologies  
770-664-4756  
sljanke@novelaire.com  
www.novelaire.com/  
residential-dehumidifiers.html

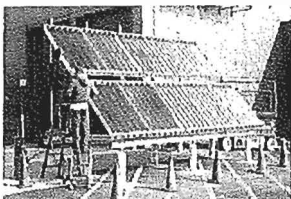
## Significant Milestones



> **FlexCHP High-Efficiency Ultra-Clean Power and Steam Package**

Researchers are developing a cost-effective supplemental burner, integrated with a gas-turbine-based combined heat-and-power system. Laboratory tests have shown total efficiency of over 85% and NO<sub>x</sub> emissions that are below stringent California emission levels. In 2013, the FlexCHP-65 system was installed at the facilities of a California food processor for a field demonstration. *(Project Summary, p. 85.)*

Contact: Dave Cygan  
Gas Technology Institute  
david.cygan@gastechology.org



> **Solar-Assisted Natural Gas Energy Systems**

Progress continues with the installation of solar-thermal collectors using B2U Solar's higher-temperature Non-Imaging Concentrator Collector (NICC) technology. Additional testing is planned with a major food-processing company. *(Project Summaries, p. 43, 87, 93, and 95.)*

Contact: Dave Cygan  
Gas Technology Institute  
david.cygan@gastechology.org

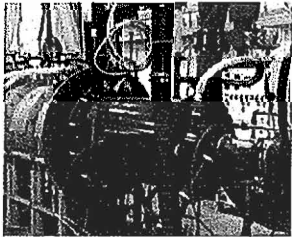




➤ **High-Efficiency Wok**

A new high-efficiency wok has undergone extensive laboratory testing and is now progressing through field testing prior to commercial launch. Tests show up to a 75% efficiency improvement over conventional woks. Royal Range and other foodservice organizations are evaluating options for commercialization.

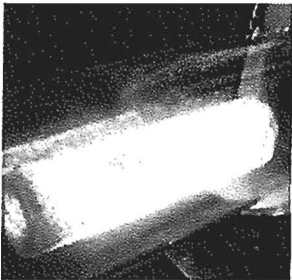
Contact: Frank Johnson  
Gas Technology Institute  
frank.johnson@gastechnology.org



➤ **Ultra-Low-NO<sub>x</sub> Burner**

Power Flame Inc. is developing an Ultra-Low-NO<sub>x</sub> (ULN) burner for firetube-boiler applications to achieve NO<sub>x</sub> emissions below 5 ppm without the use of Selective Catalytic Reduction or external Flue Gas Recirculation. A prototype unit rated at 4 million Btu/hr was designed, fabricated, and installed at Gas Technology Institute research laboratories for performance validation testing. (*Project Summary, p. 49.*)

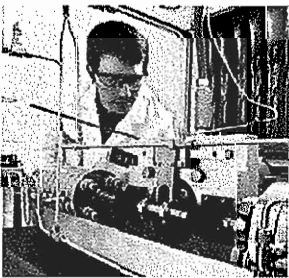
Contact: Derek Wissmiller  
Gas Technology Institute  
derek.wissmiller@gastechnology.org



➤ **Low-NO<sub>x</sub> Furnace**

Low-NO<sub>x</sub> combustion systems developed in with California's South Coast Air Quality Management District (SCAQMD) and five residential furnace manufacturers achieved emissions levels of less than 14 ng/J. Innovative burner materials, including metal mesh and metal foam, were used to achieve even heat transfer and uniform flame temperatures. Commercial residential furnace burners are currently being developed based on these designs. (*Project Summary, p. 11.*)

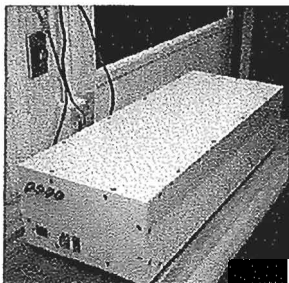
Contact: Frank Johnson  
Gas Technology Institute  
frank.johnson@gastechnology.org



➤ **Home Compressor**

A cost-effective home-fueling appliance has the potential to significantly change the light-duty passenger NGV market. With UTD cost share, Gas Technology Institute and the University of Texas, Austin (with specialty materials from Argonne Laboratories), have embarked on a novel approach using a linear motor and only one moving piston. The prototype is scheduled to be running in the laboratory by late 2014. (*Project Summary, p. 127.*)

Contact: Jason Stair  
Gas Technology Institute  
jason.stair@gastechnology.org



➤ **Gas Quality Sensor**

A research team is developing a commercial prototype of the Gas Quality Sensor (GQS), a sensor utilizing infrared light absorption spectroscopy to measure Btu content and gas composition. Extensive field trials of a laboratory prototype demonstrated that the GQS is capable of monitoring natural and bio gas composition and heating value in real time with an accuracy of 0.5% or better. The cost of the commercial GQS is expected to be competitively priced to the cost of a gas chromatograph. (*Project Summary, p. 101.*)

Contact: John Pratapas  
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john.pratapas@gastechnology.org

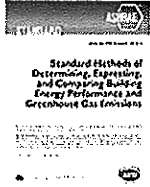


➤ **Gas-Fired Heat Pump Water Heater**

Researchers designed and demonstrated a novel Gas-Fired Heat Pump Water Heater (GHPWH) through laboratory proof-of-concept testing. The GHPWH has compatibility with SCAQMD NO<sub>x</sub> requirements and an Energy Factor (EF) of 1.3 – over twice that of standard gas water heaters. When commercially available in 2016, it will be the only water-heating technology with a source energy-based EF of greater than 1.0. (*Project Summary, p. 17.*)

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Gas Technology Institute  
paul.glanville@gastechnology.org

## Analytical Tools & Information Products



> **ASHRAE Standard 105-2014 "Standard Methods of Determining, Expressing, and Comparing Building Energy Performance and Green Gas Emissions"**

A revised standard now includes a more comprehensive primary (or source) energy-based methodology for comparing building energy performance. This is a significant advancement over the prior standard that only included site energy metrics.

Contact: Neil Leslie | Gas Technology Institute | [neil.leslie@gastechnology.org](mailto:neil.leslie@gastechnology.org)



> **Source Energy and Emissions Analysis Tool**

The Source Energy and Emissions Analysis Tool (SEEAT) allows calculation of the energy source and greenhouse-gas emissions related to point-of-use (site) energy consumption by fuel type for each energy-consuming device (e.g., appliances and vehicles). SEEAT includes a source-energy and carbon-emission calculation methodology that accounts for primary energy consumption and related emissions for the full fuel cycle for residential and commercial buildings, industrial applications, and light-duty vehicles. (*Available online at [www.cmictools.com](http://www.cmictools.com).*)

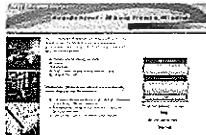
Contact: Neil Leslie | Gas Technology Institute | [neil.leslie@gastechnology.org](mailto:neil.leslie@gastechnology.org)



> **International Green Construction Code (IGCC)**

The International Green Construction Code (IGCC) development committee shifted from site energy to source energy and greenhouse-gas (GHG) emissions as the basis of the performance requirements in IGCC. The latest publication includes a single-reference building approach that will implement the source energy and GHG emission-compliance requirements consistently and equitably.

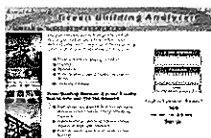
Contact: Neil Leslie | Gas Technology Institute | [neil.leslie@gastechnology.org](mailto:neil.leslie@gastechnology.org)



> **Whole House Residential Energy Efficiency Wizard (REEW)**

The REEW provides UTD members and their customers with a user-friendly Internet-server-based tool allowing for the analysis and easy selection of the latest technologies applicable to residential buildings energy-efficiency measures customized to a specific member service territory. (*Project Summary, p. 3.*)

Contact: Jennifer Yang | Gas Technology Institute | [jennifer.yang@gastechnology.org](mailto:jennifer.yang@gastechnology.org)



> **Commercial Green Building Analyzer (CGBA)**

The CGBA is designed to be a user-friendly tool allowing for easy selection of the latest applicable commercial "green" building energy-efficiency measures customized to a specific member service territory. Several new building envelope materials were added to the recent version. (*Project Summary, p. 39.*)

Contact: Jennifer Yang | Gas Technology Institute | [jennifer.yang@gastechnology.org](mailto:jennifer.yang@gastechnology.org)



> **Venting Solutions**

VENT-II, the industry standard software program for vent system design, offers application with commonly used desktop operating systems and spreadsheet tools. A venting Technical Advisors Group includes 30 subject-matter experts, manufacturers, industry groups and associations, and Gas Technology Institute.

Contact: Larry Brand | Gas Technology Institute | [larry.brand@gastechnology.org](mailto:larry.brand@gastechnology.org)



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

**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.

**RESPONSE:**

- a) Please see Attachment 1 for a detailed schedule of rate case expenses incurred to date. Please see the Company's response to Staff DR No. 1-49 for copies of contracts for the external consultants/witnesses.
- b) Please see Attachment 2 for a copy of the Company's response to FR\_16(8)(f) - Schedule F-6 Projected Rate Case Expenses.

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

- c) The Company will update the above requested information monthly and will submit it along with the Company's response to Staff DR No. 1-45.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-54\_Att1 - Rate Case Expenses through October 2015.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-54\_Att2 - Projected rate Case Expenses F-6.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation  
 Kentucky Operations  
 Rate Case Expenses  
 Actuals Through October 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	7.00	\$ 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
<b>TOTAL</b>				<b>\$ 1,320.90</b>						

**Atmos Energy Corporation, Kentucky/Mid-States Division**  
**Kentucky Jurisdiction Case No. 2015-00xxx**  
**Projected Rate Case Expense**

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

FR 16(8)(f)  
Schedule F-6  
Witness: Waller

Line No.	Description	Amount
1	<b>Consulting</b>	
2	Class Cost Study - P. Raab	\$ 37,496
3	Cost of Capital - Vander Weide, J. H.	36,425
4	Depreciation - D. Watson	55,200
5	sub-total	\$ 129,121
6		
7	<b>Legal Fees</b>	
8	(J. Hughes/R. Hutchinson)	246,897
9		
10	<b>Employee Expense</b>	
11	(airfare, lodging, meals, etc.)	29,565
12		
13	<b>Miscellaneous Expense</b>	
14	(printing, advertising, etc.)	63,326
15		
16	<b>Total Projected Rate Case Expense</b>	<u>\$ 468,910</u>
17		
18	<b>Two (2) Year Amortization of Rate Case Expenses</b>	<u>\$ 234,454.79</u>





**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-55**  
**Page 1 of 1**

**REQUEST:**

Provide the following information for calendar year 2014 and the first six months of calendar year 2015, concerning Atmos and any affiliated service corporation or corporate service division/unit:

- a. A schedule detailing the costs, those directly charged, and those allocated by Atmos to the service corporation. Indicate the Atmos accounts where these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.
- b. A schedule detailing the costs, those directly charged, and those allocated by the service corporation to Atmos. Identify the Atmos accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

**RESPONSE:**

Please see Attachment 1 for direct and allocated costs.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-55\_Att1 - Detail of Allocated Charges.xlsx, 34 Pages.

Respondent: Jason Schneider

Atmos Energy Corporation  
Kentucky Direct and Allocated Expenses  
For Calendar 2014 and Six Months Ended June 2015

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14	MAY-14	JUN-14	JUL-14	AUG-14
1	7580	Field measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-
2	7580	Field measuring and regulating station expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-
3	7580	Field measuring and regulating station expenses	07801	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
4	7590	Production and gathering-Other expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-
5	7590	Production and gathering-Other expenses	08111	Contract Labor	-	-	-	-	-	5,000	-	-
6	8140	Storage-Operation supervision and engineering	04201	Software Maintenance	-	-	-	-	-	-	-	-
7	8140	Storage-Operation supervision and engineering	07590	Misc General Expense	(304)	(283)	(283)	(283)	(304)	(283)	(283)	(304)
8	8160	Wells expenses	01000	Non-project Labor	5,627	8,481	5,022	4,090	5,471	3,588	4,354	4,989
9	8160	Wells expenses	01008	Expense Labor Accrual	644	1,417	(1,468)	(104)	(1,747)	165	883	536
10	8160	Wells expenses	02005	Non-Inventory Supplies	4,003	179	281	1,257	-	-	48	1,133
11	8160	Wells expenses	04302	Heavy Equipment	-	-	-	-	341	(19)	-	-
12	8160	Wells expenses	04307	Heavy Equipment Capitalized	-	-	-	-	(334)	19	-	-
13	8160	Wells expenses	08111	Contract Labor	15,916	680	-	-	-	-	-	4,288
14	8160	Wells expenses	07590	Misc General Expense	(544)	(435)	(435)	(435)	(544)	(435)	(435)	(544)
15	8170	Lines expenses	01000	Non-project Labor	3,159	7,573	4,154	3,602	4,017	3,324	3,883	2,550
16	8170	Lines expenses	01008	Expense Labor Accrual	(172)	2,207	(1,502)	57	(1,672)	328	750	(473)
17	8170	Lines expenses	02005	Non-Inventory Supplies	23	110	24	49	416	828	217	-
18	8170	Lines expenses	04590	Utilities	150	143	153	150	147	145	143	79
19	8170	Lines expenses	08111	Contract Labor	-	-	-	-	-	315	-	-
20	8180	Compressor station expenses	01000	Non-project Labor	348	427	581	1,428	2,478	933	443	1,015
21	8180	Compressor station expenses	01008	Expense Labor Accrual	2	40	85	818	(515)	(133)	(81)	308
22	8180	Compressor station expenses	02005	Non-Inventory Supplies	460	32	720	559	1,155	550	3,342	1,143
23	8180	Compressor station expenses	04590	Utilities	126	33	83	65	96	94	37	90
24	8180	Compressor station expenses	04599	Capitalized Utility Costs	(107)	(28)	(71)	(55)	(82)	(80)	(32)	(78)
25	8180	Compressor station expenses	05010	Office Supplies	-	-	-	-	-	-	-	-
26	8180	Compressor station expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	34	-
27	8180	Compressor station expenses	08111	Contract Labor	-	-	-	-	-	-	-	-
28	8190	Compressor station expenses	07809	Utility Cap Accrual	-	-	-	-	-	-	-	-
29	8190	Compressor station fuel and power	04590	Utilities	71	82	76	72	79	2	74	-
30	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	1,079	1,654	190	156	124	-	-	95
31	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	539	288	(723)	(3)	(81)	(21)	-	47
32	8200	Storage-Measuring and regulating station expenses	04590	Utilities	363	305	252	197	152	105	101	100
33	8210	Storage-Purification expenses	01000	Non-project Labor	10,193	7,629	4,049	1,181	-	483	-	-
34	8210	Storage-Purification expenses	01008	Expense Labor Accrual	3,705	(1,282)	(1,587)	(1,460)	(787)	139	(139)	-
35	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	3,910	51	1,894	1,655	190	42	14	5
36	8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-
37	8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-
38	8210	Storage-Purification expenses	04580	Utilities	165	267	188	207	323	215	194	48
39	8210	Storage-Purification expenses	06111	Contract Labor	-	360	990	330	-	-	282	-
40	8210	Storage-Purification expenses	07801	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
41	8240	Storage-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
42	8240	Storage-Other expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-
43	8240	Storage-Other expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-
44	8240	Storage-Other expenses	04590	Utilities	23	33	26	26	19	24	19	50
45	8240	Storage-Other expenses	07801	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
46	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(29)	(2)	-	(14)	(29)	(151)	(58)	-
47	8250	Storage well royalties	04581	Building Lease/Rents	457	74	-	80	170	563	183	-
48	8250	Storage well royalties	04590	Utilities	802	4,457	2,658	1,263	464	162	104	244
49	8250	Storage well royalties	07590	Misc General Expense	266	355	275	192	108	28	12	9
50	8250	Storage well royalties	07803	Rent Cap Accrual	-	-	-	-	-	-	-	-
51	8260	Storage-Rents	07499	Misc Employee Welfare Exp	-	8	-	-	-	-	-	-
52	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	10	-	-	-	42	-	-	-
53	8310	Storage-Maintenance of structures and improvements	04582	Building Maintenance	352	600	-	-	-	-	-	-
54	8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	-	-	-	-	-	-	-	300
55	8340	Maintenance of compressor station equipment	01000	Non-project Labor	-	98	-	817	345	885	854	126
56	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	(22)	48	(49)	531	(473)	208	119	(321)
57	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	23	-	-	7	52	367	49	-
58	8340	Maintenance of compressor station equipment	04302	Heavy Equipment	-	-	-	-	-	-	-	-
59	8340	Maintenance of compressor station equipment	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-
60	8340	Maintenance of compressor station equipment	08111	Contract Labor	-	-	-	-	525	-	-	-
61	8350	Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-	190	1,218	-	-
62	8350	Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-	32	334	(365)	-
63	8350	Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	21	-	-
64	8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	88	-	-	-	-	1,771
65	8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	(155)	-	54	(54)	-	-	-	865
66	8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	-	272	-	-	-	-	-	249
67	8370	Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	19
68	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-
69	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-
70	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
71	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
72	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-	-	-	-	-
73	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	-	-	-	-	-	-	-	-
74	8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-

Atmos Energy Corporation  
Kentucky Direct and Allocated Expenses  
For Calendar 2014 and Six Months Ended June 2015

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14	MAY-14	JUN-14	JUL-14	AUG-14
75	8520	Communication system expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	228
76	8560	Mains expenses	01000	Non-project Labor	12,088	9,100	10,893	15,906	22,432	10,705	10,987	9,954
77	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	500	-	-	-	4,153	4,887
78	8560	Mains expenses	01008	Expense Labor Accrual	1,414	(1,494)	1,436	4,354	(6,800)	(527)	1,733	33
79	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	-	-	-	4,153	4,887
80	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	(500)	-	-	-	(4,153)	(4,887)
81	8560	Mains expenses	02001	Inventory Materials	-	-	-	-	-	-	-	971
82	8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	97
83	8580	Mains expenses	02005	Non-Inventory Supplies	1,105	11,583	2,349	1,733	661	1,153	2,462	2,294
84	8580	Mains expenses	03003	Capitalized transportation costs	(1)	(1)	(4)	(39)	(2)	(3)	(3)	(408)
85	8560	Mains expenses	03004	Vehicle Expense	13	36	30	223	15	852	9	1,451
86	8560	Mains expenses	04302	Heavy Equipment	3,214	1,893	-	-	165	-	-	1,154
87	8560	Mains expenses	04307	Heavy Equipment Capitalized	(3,150)	(1,855)	-	-	(162)	-	-	(1,131)
88	8560	Mains expenses	04590	Utilities	1,788	1,782	1,871	1,515	1,773	1,450	1,662	1,714
89	8560	Mains expenses	04599	Capitalized Utility Costs	(915)	(888)	(1,008)	(821)	(930)	(900)	(985)	(1,123)
90	8560	Mains expenses	05010	Office Supplies	-	-	-	-	-	-	-	-
91	8560	Mains expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
92	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	90	-	-	16	14	-
93	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-	-	-	294	382
94	8560	Mains expenses	05414	Lodging	-	-	-	-	-	255	267	763
95	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-
96	8560	Mains expenses	06111	Contract Labor	3,758	2,042	3,748	1,598	2,798	1,598	12,398	1,598
97	8560	Mains expenses	07443	Uniforms	-	80	-	290	-	-	126	-
98	8560	Mains expenses	07444	Uniforms Capitalized	-	(2)	-	(51)	-	-	(41)	-
99	8560	Mains expenses	07499	Misc Employee Welfare Exp	350	-	-	-	-	93	-	-
100	8560	Mains expenses	07590	Misc General Expense	-	-	-	-	-	-	-	118
101	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
102	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
103	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-
104	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	8,364	4,148	5,065	2,983	9,974	5,026	3,541	2,547
105	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	2,112	(2,108)	711	(847)	(278)	(154)	88	(320)
106	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	95	-	487	1,110	206	290	291	279
107	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	671	604	487	899	485	515	906	430
108	8570	Transmission-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	32	-	-	-	-	-	-
109	8570	Transmission-Measuring and regulating station expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
110	8570	Transmission-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	-	-	-	-
111	8610	Transmission-Maintenance supervision and engineering	04580	Building Lease/Rents Capitalized	(27)	-	-	-	-	-	-	-
112	8610	Transmission-Maintenance supervision and engineering	04581	Building Lease/Rents	46	-	-	-	-	-	-	-
113	8610	Transmission-Maintenance supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-
114	8630	Transmission-Maintenance of mains	01000	Non-project Labor	-	63	1,274	-	377	126	190	-
115	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	-	32	669	(701)	83	(25)	47	(85)
116	8630	Transmission-Maintenance of mains	02001	Inventory Materials	-	-	-	-	-	130	-	-
117	8630	Transmission-Maintenance of mains	02004	Warehouse Loading Charge	-	-	-	-	-	13	-	-
118	8640	Transmission-Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-	-	-	-	-
119	8650	Transmission-Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-	253	-	-	-
120	8650	Transmission-Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-	42	(42)	-	-
121	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
122	8650	Transmission-Maintenance of measuring and regulating station equipment	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-
123	8650	Transmission-Maintenance of measuring and regulating station equipment	03004	Vehicle Expense	-	-	-	-	-	-	-	-
124	8650	Transmission-Maintenance of measuring and regulating station equipment	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
125	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	65,486	55,912	57,481	55,079	86,182	54,472	50,683	50,167
126	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	488,548	448,280	472,268	481,758	729,433	527,752	521,188	537,985
127	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(470,996)	(448,379)	(470,501)	(476,545)	(725,865)	(527,293)	(520,909)	(537,264)
128	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-
129	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	8,455	(4,787)	3,848	4,197	(21,438)	1,978	6,466	2,276
130	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	291,255	252,478	256,741	264,832	400,466	287,988	281,734	268,508
131	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(288,808)	(253,379)	(258,508)	(270,045)	(404,034)	(288,447)	(282,013)	(269,229)
132	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-
133	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-
134	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	162	787	642	519	839	1,288	311	317
135	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(55)	(104)	(337)	(90)	(51)	(248)	(34)	(72)
136	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	100	215	881	141	105	584	63	128
137	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-	-	-	-	-
138	8700	Distribution-Operation supervision and engineering	04001	Promo Other, Misc	-	-	-	-	-	-	-	-
139	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	120
140	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	476	-	-	-	-
141	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	545	104	-	-	-	-	74	-
142	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	42	-	-	-	-	-	-	-
143	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	923	63	-	58	191	315	443	66
144	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(805)	(62)	-	(55)	(187)	(309)	(434)	(64)
145	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	10,789	-	277	165	-	-	2,900	175
146	8700	Distribution-Operation supervision and engineering	04590	Utilities	6,750	7,611	6,805	7,514	7,797	5,834	6,939	8,355
147	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(9,827)	(4,286)	(4,240)	(4,628)	(4,639)	(9,668)	(7,202)	(5,477)
148	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	5,816	6,783	6,246	6,860	7,635	4,501	9,970	6,306

Atmos Energy Corporation  
Kentucky Direct and Allocated Expenses  
For Calendar 2014 and Six Months Ended June 2015

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14	MAY-14	JUN-14	JUL-14	AUG-14
149	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	204	359	203	1,218	388	282	1,157	243
150	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	11,730	11,264	9,840	8,623	9,783	11,162	10,877	12,653
151	8700	Distribution-Operation supervision and engineering	05312	Long Distance	488	1,530	-	1,666	713	867	553	620
152	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	4,930	6,841	6,642	-	5,547	5,209	4,340	4,958
153	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	201	225	158	262	291	163	210	319
154	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	1,264	407	494	660	646	636	384	1,116
155	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	58	13,745	11,708	17,643	11,678	5,919	17,068	11,812
156	8700	Distribution-Operation supervision and engineering	05376	Cell service for MDT's, PC's, SCADA and oth	287	2,913	5,048	11,182	4,878	1,613	8,080	4,864
157	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	21	1,245	819	588	42	-	1,028	206
158	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(7,001)	(15,355)	(15,113)	(21,122)	(14,921)	(11,304)	(21,355)	(17,919)
159	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	2,731	6,969	10,969	6,462	5,620	8,291	6,567	5,355
160	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-
161	8700	Distribution-Operation supervision and engineering	05413	Transportation	1,474	862	504	2,517	2,706	707	2,742	910
162	8700	Distribution-Operation supervision and engineering	05414	Lodging	714	3,692	8,332	5,431	5,030	4,116	6,650	5,973
163	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	413	-	-	-	-	-	1,960	-
164	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	1,373	810	-	-	(1,624)	138	275	395
165	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	-	-	-	350	894	435	-
166	8700	Distribution-Operation supervision and engineering	05421	Training	378	23	-	300	-	-	-	-
167	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-
168	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	2,092	-	-	-	-	-
169	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-	-	-	-	500
170	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-
171	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	975	2,248	150	-	701	-	-	-
172	8700	Distribution-Operation supervision and engineering	07111	Damages	-	-	-	-	-	-	-	-
173	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	-	-	-	-	-	-	2,500
174	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	150	-	106	187	135	150	-
175	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	(744)	-	(42)	(98)	(54)	(74)	-
176	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	252	485	45	113	-	222	852	825
177	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	10,250
178	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-	-	(280)	-	-
179	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	644	1,157	823	466	607	401	650	823
180	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
181	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
182	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
183	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-
184	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(2,754)	-	-	(5,779)	-	-	(1,742)	-
185	8710	Distribution load dispatching	02005	Non-Inventory Supplies	-	-	6,633	-	2,616	(148)	-	-
186	8710	Distribution load dispatching	04582	Building Maintenance	-	-	-	-	-	-	-	-
187	8710	Distribution load dispatching	04580	Utilities	20	42	43	22	81	22	20	44
188	8711	Odorization	02005	Non-Inventory Supplies	-	9,019	947	-	-	-	-	-
189	8720	Distribution-Compressor station labor and expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-
190	8720	Distribution-Compressor station labor and expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-
191	8720	Distribution-Compressor station labor and expenses	02005	Non-Inventory Supplies	-	-	-	-	30	-	-	-
192	8740	Mains and Services Expenses	01000	Non-project Labor	111,413	119,885	101,455	89,448	121,217	88,948	93,199	94,210
193	8740	Mains and Services Expenses	01008	Expense Labor Accrual	22,418	4,236	(4,142)	2,341	(37,938)	6,462	15,255	5,166
194	8740	Mains and Services Expenses	02001	Inventory Materials	7,573	5,935	10,780	13,597	25,332	15,329	14,522	2,255
195	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	303	356	647	1,088	2,027	1,533	1,452	226
196	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	15,355	12,378	12,899	11,123	15,906	12,753	12,288	11,851
197	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	74,178	73,340	69,730	61,223	70,643	78,103	45,274	80,118
198	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(90,131)	(76,724)	(93,514)	(137,616)	(97,274)	(103,898)	(97,895)	(114,636)
199	8740	Mains and Services Expenses	03004	Vehicle Expense	98,993	80,657	103,051	175,103	104,573	98,184	127,343	107,473
200	8740	Mains and Services Expenses	04018	Safety	-	-	-	-	-	-	-	-
201	8740	Mains and Services Expenses	04301	Equipment Lease	28,623	28,393	28,383	29,486	33,340	32,556	29,510	35,415
202	8740	Mains and Services Expenses	04302	Heavy Equipment	8,667	1,418	8,349	20,900	14,023	15,682	11,495	10,262
203	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(36,544)	(29,215)	(35,997)	(49,376)	(46,416)	(47,274)	(40,283)	(44,763)
204	8740	Mains and Services Expenses	04582	Building Maintenance	77	288	173	51	129	262	2,180	155
205	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-	-	581	-	-
206	8740	Mains and Services Expenses	04590	Utilities	4,017	3,152	3,468	3,321	3,518	3,198	3,352	3,107
207	8740	Mains and Services Expenses	05010	Office Supplies	508	481	978	317	100	172	1,163	1,132
208	8740	Mains and Services Expenses	05111	Postage/Delivery Services	29	182	131	197	95	105	41	52
209	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	-	35	-	-	-	33	3	-
210	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	58	130	16	16	54	53	231	106
211	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(31)	(66)	(9)	(9)	(30)	(51)	(137)	(63)
212	8740	Mains and Services Expenses	05411	Meals and Entertainment	62	392	584	1,118	831	708	876	102
213	8740	Mains and Services Expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-
214	8740	Mains and Services Expenses	05413	Transportation	-	-	-	-	-	78	508	-
215	8740	Mains and Services Expenses	05414	Lodging	-	411	1,170	1,608	2,088	1,127	1,782	127
216	8740	Mains and Services Expenses	05415	Membership Fees	-	-	-	-	-	-	-	-
217	8740	Mains and Services Expenses	05419	Misc Employee Expense	233	297	-	351	143	249	300	75
218	8740	Mains and Services Expenses	05420	Employee Development	-	810	-	-	-	-	-	-
219	8740	Mains and Services Expenses	05421	Training	500	200	35	150	-	-	150	-
220	8740	Mains and Services Expenses	05426	Safety Training	-	10	7	-	-	-	34	-
221	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	89
222	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	-	-	-	-

Atmos Energy Corporation  
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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14	MAY-14	JUN-14	JUL-14	AUG-14
223	8740	Mains and Services Expenses	06111	Contract Labor	34,548	42,299	33,181	29,826	63,542	63,548	72,307	69,085
224	8740	Mains and Services Expenses	07120	Environmental & Safety	2,834	303	-	1,888	807	2,834	588	144
225	8740	Mains and Services Expenses	07443	Uniforms	3,088	895	882	824	647	450	97	1,054
226	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(1,542)	(348)	(430)	(468)	(344)	(289)	(50)	(652)
227	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	673	-	-	130	247	255	-	-
228	8740	Mains and Services Expenses	07590	Misc General Expense	1,988	-	-	481	2,004	2,861	261	657
229	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
230	8740	Mains and Services Expenses	07605	Heavy Equipment Cap Accrual	-	-	-	-	-	-	-	-
231	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
232	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
233	8740	Mains and Services Expenses	09911	Reimbursements	-	-	88	-	-	-	-	-
234	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	29,036	32,394	14,373	20,605	40,334	25,772	25,713	20,433
235	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	8,219	1,679	(8,292)	5,488	(6,671)	1,009	3,839	(1,354)
236	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	-	-	-	371
237	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	37
238	8750	Distribution-Measuring and regulating station expenses	02005	Non-inventory Supplies	3,391	871	4,578	2,365	1,403	22,525	2,208	2,856
239	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	(13)	(33)	(55)	(5)	-	-	-
240	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	21	88	101	13	-	-	-
241	8750	Distribution-Measuring and regulating station expenses	04590	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-
242	8750	Distribution-Measuring and regulating station expenses	04581	Building Lease/Rents	-	-	-	-	-	-	-	-
243	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	298	520	-	520	1,090
244	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	90	97	87	81	75	81	100	101
245	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	-	-	-	-	-	13
246	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-	25	-	-	-
247	8750	Distribution-Measuring and regulating station expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-
248	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-
249	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-
250	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	223	85	217	-	187	89	325	-
251	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	211	-	417	-	-	-
252	8750	Distribution-Measuring and regulating station expenses	05421	Training	150	-	-	-	50	-	-	-
253	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	8,100	-	4,034	-
254	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	99	85	-	-	-	139	-
255	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	(36)	(32)	-	-	-	(88)	-
256	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	150	-	-	-	-	-
257	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
258	8750	Distribution-Measuring and regulating station expenses	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-
259	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
260	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
261	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	1,019	2,926	4,658	3,493	1,184	2,038	3,930	4,279
262	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	183	953	1,099	(291)	(2,077)	417	1,157	371
263	8760	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	-	-	-	-	-	-	-	-
264	8760	Distribution-Measuring and regulating station expenses-Industrial	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-
265	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-inventory Supplies	-	430	-	595	13	901	375	56
266	8760	Distribution-Measuring and regulating station expenses-Industrial	04590	Utilities	-	-	-	-	-	-	-	135
267	8760	Distribution-Measuring and regulating station expenses-Industrial	06111	Contract Labor	-	-	-	-	-	-	-	-
268	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01000	Non-project Labor	5,481	5,516	3,176	-	1,222	245	-	-
269	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01008	Expense Labor Accrual	1,840	18	(1,010)	(1,748)	204	(130)	(73)	-
270	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-inventory Supplies	9,463	2,498	704	4,233	938	3,866	18,079	5,298
271	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04302	Heavy Equipment	-	-	-	-	-	-	-	-
272	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-
273	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04582	Building Maintenance	-	-	-	-	350	350	350	175
274	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	647	73	389	346	845	146	81	81
275	8770	Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	-	480	-	-	4,300	-	2,800	-
276	8780	Meter and house regulator expenses	01000	Non-project Labor	72,597	66,196	61,485	66,658	100,245	65,158	69,873	68,537
277	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	10,605	(3,201)	719	9,511	(26,620)	2,840	11,895	2,826
278	8780	Meter and house regulator expenses	02005	Non-inventory Supplies	1,482	198	187	447	1,019	284	288	21
279	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(97)	(114)	(72)	(148)	(129)	(181)	(250)	(764)
280	8780	Meter and house regulator expenses	03004	Vehicle Expense	173	190	112	240	200	301	407	1,159
281	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	-	-	-	-	-	-
282	8780	Meter and house regulator expenses	04018	Safety	-	-	-	-	-	-	-	-
283	8780	Meter and house regulator expenses	04302	Heavy Equipment	203	278	-	-	-	31	-	71
284	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	(199)	(270)	-	-	-	(30)	-	(69)
285	8780	Meter and house regulator expenses	04590	Utilities	1,243	1,353	1,308	941	1,447	1,293	974	949
286	8780	Meter and house regulator expenses	05010	Office Supplies	1,560	1,573	1,538	115	893	411	731	1,105
287	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	-	83	-	-	10
288	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	112	11	-	-	-	21	-
289	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	(59)	(6)	-	-	-	(12)	-
290	8780	Meter and house regulator expenses	05411	Meals and Entertainment	105	203	176	48	210	62	412	343
291	8780	Meter and house regulator expenses	05413	Transportation	-	-	-	-	-	-	655	-
292	8780	Meter and house regulator expenses	05414	Lodging	-	-	61	211	59	-	973	-
293	8780	Meter and house regulator expenses	05415	Membership Fees	-	150	-	-	-	-	-	-
294	8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	40	-	-	-	62	-
295	8780	Meter and house regulator expenses	05420	Employee Development	150	-	-	-	-	-	-	-
296	8780	Meter and house regulator expenses	06116	Bill Print Fees	-	-	-	-	-	-	-	-

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297	8780	Meter and house regulator expenses	07443	Uniforms	341	-	-	180	-	-	-	-
298	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(181)	-	-	(84)	-	-	-	-
299	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	275	-	-	-	-	-
300	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
301	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
302	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
303	8790	Customer installations expenses	01000	Non-project Labor	638	488	319	574	-	-	-	-
304	8790	Customer installations expenses	01008	Expense Labor Accrual	(228)	(75)	(89)	188	(373)	-	-	-
305	8790	Customer installations expenses	02001	Inventory Materials	-	-	-	-	229	-	-	-
306	8790	Customer installations expenses	02004	Warehouse Loading Charge	-	-	-	-	18	-	-	-
307	8790	Customer installations expenses	02005	Non-inventory Supplies	90	151	-	94	20	94	98	22
308	8790	Customer installations expenses	05010	Office Supplies	-	-	-	54	-	50	-	-
309	8800	Distribution-Other expenses	01000	Non-project Labor	5,218	12,338	11,509	9,516	9,143	2,405	7,813	4,305
310	8800	Distribution-Other expenses	01008	Expense Labor Accrual	1,849	3,558	162	(144)	(4,682)	(802)	2,794	(1,383)
311	8800	Distribution-Other expenses	02005	Non-inventory Supplies	286	307	104	982	136	185	132	475
312	8800	Distribution-Other expenses	04582	Building Maintenance	-	97	154	100	222	2,982	3,410	2,460
313	8800	Distribution-Other expenses	04590	Utilities	-	81	-	-	-	-	-	-
314	8800	Distribution-Other expenses	04592	Misc Rents	-	-	52	-	-	-	-	-
315	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	(97)	(87)	(86)	(136)	(1,850)	(2,091)	(1,580)
316	8800	Distribution-Other expenses	05010	Office Supplies	59	142	116	59	41	-	-	99
317	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	84	-
318	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	172	-	-	-	53
319	8800	Distribution-Other expenses	05413	Transportation	-	-	-	-	-	-	-	198
320	8800	Distribution-Other expenses	05414	Lodging	-	-	-	-	-	-	-	630
321	8800	Distribution-Other expenses	05421	Training	-	900	-	32	12	-	-	-
322	8800	Distribution-Other expenses	05428	Safety Training	-	-	-	-	-	15	-	-
323	8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	500	-	-	510	-	-	-	-
324	8800	Distribution-Other expenses	06111	Contract Labor	-	-	-	-	-	-	-	-
325	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	-	-	25	-	-	-	-
326	8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-	-	-	-	-
327	8800	Distribution-Other expenses	07520	Donations	-	-	-	-	-	-	-	-
328	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	125	78	-	-	-	-
329	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-
330	8810	Distribution-Rents	02005	Non-inventory Supplies	-	13	-	40	-	-	140	-
331	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(39,091)	(37,577)	(41,057)	(91,733)	(39,450)	(42,958)	(37,063)	(43,274)
332	8810	Distribution-Rents	04581	Building Lease/Rents	70,428	71,516	71,116	149,889	67,726	68,475	60,857	68,705
333	8810	Distribution-Rents	04582	Building Maintenance	18,546	14,287	12,050	12,221	20,830	19,911	14,584	9,281
334	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-	-	-	(200)	-
335	8810	Distribution-Rents	04590	Utilities	1,640	1,081	980	965	1,380	1,263	1,279	1,248
336	8810	Distribution-Rents	04592	Misc Rents	52	180	-	-	-	-	-	-
337	8810	Distribution-Rents	04599	Capitalized Utility Costs	(11,487)	(8,919)	(7,745)	(7,689)	(13,211)	(14,025)	(9,505)	(6,832)
338	8810	Distribution-Rents	05010	Office Supplies	-	-	-	-	-	-	-	-
339	8810	Distribution-Rents	06111	Contract Labor	-	-	-	475	330	-	-	-
340	8810	Distribution-Rents	07590	Misc General Expense	-	475	-	-	-	-	-	-
341	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-
342	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-
343	8860	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	20	174	38	91	174	279	-	195
344	8860	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	956	618	77	32	32	62	127	32
345	8960	Distribution-Maintenance of structures and improvements	04582	Misc Rents	-	-	-	-	-	-	-	-
346	8870	Distribution-Maint of mains	01000	Non-project Labor	3,294	2,140	1,488	1,778	3,014	3,148	2,846	6,943
347	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	600	(577)	(251)	337	(654)	442	336	2,191
348	8870	Distribution-Maint of mains	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-
349	8870	Distribution-Maint of mains	06111	Contract Labor	-	-	-	-	-	-	-	-
350	8870	Distribution-Maint of mains	07443	Uniforms	-	-	-	-	-	-	-	-
351	8870	Distribution-Maint of mains	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-
352	8870	Distribution-Maint of mains	07590	Misc General Expense	-	-	-	-	-	-	-	30,000
353	8870	Distribution-Maint of mains	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
354	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-inventory Supplies	680	-	91	-	-	185	486	644
355	8890	Maintenance of measuring and regulating station equipment-General	07111	Damages	-	-	-	-	-	-	-	-
356	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-inventory Supplies	3,131	1,916	-	-	-	-	-	-
357	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-inventory Supplies	1,575	625	647	-	-	-	-	-
358	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	-	-	-	-	-	-	175	-
359	8920	Maintenance of services	01000	Non-project Labor	1,572	475	1,323	1,062	914	1,096	1,029	850
360	8920	Maintenance of services	01008	Expense Labor Accrual	249	(548)	480	(37)	(638)	177	134	(38)
361	8920	Maintenance of services	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-
362	8920	Maintenance of services	07443	Uniforms	-	-	-	-	-	-	-	-
363	8920	Maintenance of services	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-
364	8920	Maintenance of services	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
365	8930	Maintenance of meters and house regulators	01000	Non-project Labor	2,679	7,461	10,229	5,387	8,472	5,811	8,098	8,924
366	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	259	2,391	1,895	(2,125)	(2,089)	331	1,901	818
367	8930	Maintenance of meters and house regulators	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-
368	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-	-	-	158	-
369	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-	-	-	16	-
370	8940	Distribution-Maintenance of other equipment	02005	Non-inventory Supplies	2,578	1,082	1,838	1,162	2,777	938	2,739	1,462

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14	MAY-14	JUN-14	JUL-14	AUG-14
371	8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-	-	-	343	5
372	8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	(336)	(5)
373	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	-	-	-	-	-	-	-
374	8940	Distribution-Maintenance of other equipment	05384	Cellular, radio, pager charges	-	80	116	253	178	-	279	114
375	8940	Distribution-Maintenance of other equipment	05389	Capitalized Telecom Costs	-	(42)	(65)	(143)	(100)	-	(163)	(68)
376	8940	Distribution-Maintenance of other equipment	06111	Contract Labor	-	-	-	-	-	-	-	-
377	8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-
378	8940	Distribution-Maintenance of other equipment	09911	Reimbursements	-	-	(221)	(603)	-	(2,106)	(1,346)	476
379	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	30,902	37,601	35,769	32,533	47,169	10,306	20,829	14,620
380	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	2,820	3,350	872	1,473	(13,285)	(4,770)	6,281	(2,063)
381	9020	Customer accounts-Meter reading expenses	02005	Non-inventory Supplies	41	72	74	4	-	149	22	-
382	9020	Customer accounts-Meter reading expenses	03002	Vehicle Lease Payments	-	-	-	-	-	24	-	-
383	9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	-	-	(27)	-	-	(17)	-	-
384	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	-	-	52	-	-	-	-	-
385	9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	89	-	-	-	-	-
386	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	18	-	2,633	-	-	-	-	-
387	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	-	-	-	-	-	-	-	-
388	9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	-	-	-	-	-	-	-	-
389	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	170	167	132	177	71	-	195	241
390	9020	Customer accounts-Meter reading expenses	05413	Transportation	-	-	-	-	-	-	251	725
391	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	316	-	547	517	-	-	852
392	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	88,594	66,001	108,135	81,349	109,840	94,823	74,195	89,756
393	9020	Customer accounts-Meter reading expenses	07443	Uniforms	2,178	199	186	-	286	484	-	-
394	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	(1,168)	(103)	(86)	-	(149)	(333)	-	-
395	9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	-	-	105	-	-	-
396	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	-	-	-	-	-	6	21	36
397	9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-
398	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
399	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	18,505	30,040	26,605	32,237	52,887	29,468	24,615	24,635
400	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	2,959	5,767	(387)	6,321	(12,139)	26	2,237	1,241
401	9030	Customer accounts-Customer records and collections expenses	02005	Non-inventory Supplies	57	-	-	32	163	27	-	-
402	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
403	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	128	-	281	81	-	-	-	79
404	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	1,328	368	1,279	791	343	1,630	339	773
405	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	122	113	24	11	6	49	-	101
406	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	19	254	151	1,048	742	-	523	310
407	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	5
408	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	292	-	99	-	126	-	108	295
409	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	166	-	-	1,585
410	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	-	-	-	-	-	-	-	-
411	9030	Customer accounts-Customer records and collections expenses	07443	Uniforms	-	-	-	-	-	-	-	-
412	9030	Customer accounts-Customer records and collections expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-
413	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	411	-	-	-	-	-	49	147
414	9030	Customer accounts-Customer records and collections expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-
415	9040	Customer accounts-Uncollectible accounts	09827	Cust Uncol Acct-Write Off	37,743	83,430	66,165	20,780	94,146	120,424	18,549	17,614
416	9070	Customer service-Supervision	04044	Advertising	-	-	-	-	-	34	-	-
417	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	7,598	7,598	7,598	7,598	11,397	7,598	7,598	7,598
418	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	1,140	-	380	760	(3,039)	380	1,140	380
419	9090	Customer service-Operating informational and instructional advertising expense	04018	Safety	-	-	-	-	-	-	2,500	-
420	9090	Customer service-Operating informational and instructional advertising expense	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
421	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-
422	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	57	-	374	26	-	-	-	-
423	9090	Customer service-Operating informational and instructional advertising expense	05111	Postage/Delivery Services	-	-	-	-	-	-	4	-
424	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	74	181	422	-	-	293	597	439
425	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-
426	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	587	1,142	1,749	-	-	1,347	1,664	907
427	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	307	558	412	-	-	833	773	134
428	9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	-	100	-	-	-	-	-	-
429	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	816	-	-	-	-
430	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	-	-	33	-	-
431	9110	Sales-Supervision	01000	Non-project Labor	12,658	12,643	12,604	12,398	18,735	12,502	12,502	12,739
432	9110	Sales-Supervision	01008	Expense Labor Accrual	1,901	(4)	608	1,127	(4,936)	628	1,375	743
433	9110	Sales-Supervision	02005	Non-inventory Supplies	-	-	-	-	-	-	-	-
434	9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
435	9110	Sales-Supervision	04040	Community Rel&Trade Shows	322	115	91	-	658	310	178	-
436	9110	Sales-Supervision	04044	Advertising	-	-	-	-	-	-	-	-
437	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	125	-	217	-	218	83
438	9110	Sales-Supervision	05010	Office Supplies	-	-	-	-	-	-	-	-
439	9110	Sales-Supervision	05111	Postage/Delivery Services	-	131	-	-	-	-	-	73
440	9110	Sales-Supervision	05312	Long Distance	-	6	-	-	-	5	-	-
441	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	5	-	-	-	-	-	-
442	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	39	-
443	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	(6)	-	-	-	(3)	(23)	-
444	9110	Sales-Supervision	05411	Meals and Entertainment	287	734	668	630	436	1,040	778	277

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14	MAY-14	JUN-14	JUL-14	AUG-14
445	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	114	-	-	-	-
446	9110	Sales-Supervision	05413	Transportation	2,382	4,085	2,072	3,872	1,438	3,382	1,992	2,592
447	9110	Sales-Supervision	05414	Lodging	330	1,661	641	1,110	758	1,332	796	518
448	9110	Sales-Supervision	05415	Membership Fees	-	-	35	-	130	-	35	-
449	9110	Sales-Supervision	05419	Misc Employee Expense	-	17	-	-	13	-	-	-
450	9110	Sales-Supervision	05420	Employee Development	-	-	-	10	-	134	-	-
451	9110	Sales-Supervision	06111	Contract Labor	-	-	-	-	-	-	-	-
452	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	28	-	-	-	-	-	-	-
453	9110	Sales-Supervision	07510	Association Dues	-	-	-	-	-	-	-	-
454	9110	Sales-Supervision	07520	Donations	-	-	-	-	-	-	-	-
455	9110	Sales-Supervision	07807	Telecom Cap Accrual	-	-	-	-	-	-	-	-
456	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	184	190	281	-	374	33	80	11
457	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	1,545	1,153	300	1,189	241	238	2,713	75
458	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	319	-	-	-
459	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	5,464	4,196	3,681	4,479	10,076	4,880	2,900	2,778
460	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	6	-	-	-	-	-	-
461	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
462	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	95	-	-	(452)	-	-	-
463	9120	Sales-Demonstrating and selling expenses	05420	Employee Development	-	-	-	225	-	-	-	-
464	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	1,220	300	-	-	240	(395)	-	-
465	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	395	-	1,345	275	-	-	100
466	9130	Sales-Advertising expenses	04044	Advertising	1,899	125	1,544	144	2,412	1,085	970	1,790
467	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	302	18	3,959	1,500	764	-
468	9130	Sales-Advertising expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
469	9130	Sales-Advertising expenses	07590	Misc General Expense	-	-	-	449	-	-	-	-
470	9200	A&G-Administrative & general salaries	01000	Non-project Labor	11,172	11,184	11,172	11,172	16,758	11,181	11,172	11,172
471	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	1,655	6	553	1,117	(4,489)	581	1,673	559
472	9210	A&G-Office supplies & expense	04070	Insurance-Other	1,138	-	102	407	-	-	100	733
473	9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-	-
474	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
475	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	82	37	16	-	112	-	-
476	9210	A&G-Office supplies & expense	05413	Transportation	-	1,850	1,285	498	-	-	-	801
477	9210	A&G-Office supplies & expense	05414	Lodging	-	873	682	294	-	-	-	-
478	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	-	-	-
479	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-	-
480	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	69	-	-	-	-
481	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(51)	(50)	(50)	(35)	(36)	(50)	(43)	(50)
482	9230	A&G-Outside services employed	06111	Contract Labor	-	-	-	-	-	-	-	-
483	9230	A&G-Outside services employed	06121	Legal	1,085	7,765	10,062	5,000	-	15	15,071	-
484	9240	A&G-Property insurance	04069	Blueflame Property Insurance	30,652	30,652	31,111	31,111	31,111	31,111	31,111	31,111
485	9240	A&G-Property insurance	04072	Insurance Capitalized	(16,832)	(16,015)	(17,380)	(17,751)	(17,569)	(18,341)	(18,283)	(18,969)
486	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	-	-	-	115	135
487	9250	A&G-Injuries & damages	04018	Safety	127	-	165	10	-	-	-	-
488	9250	A&G-Injuries & damages	05418	Settlement	-	23,578	4,212	1,191	6,032	8,019	6,540	11,341
489	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	-	-	140	8	269	41	601	512
490	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	54,032	49,885	42,215	44,661	44,990	38,895	46,329	36,837
491	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	85,997	80,335	67,847	72,112	72,323	62,443	74,461	63,976
492	9260	A&G-Employee pensions and benefits	01291	Medical Benefits Load	95,134	87,781	74,371	79,028	79,255	68,546	81,619	70,199
493	9260	A&G-Employee pensions and benefits	01293	Medical Benefits Projects	-	-	-	-	-	-	804	942
494	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	27,363	25,260	21,359	22,700	22,766	19,669	23,441	20,148
495	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	-	-	-	230	270
496	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	3,889	3,591	3,033	3,224	3,233	2,791	3,329	2,880
497	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	-	-	-	-	-	-	19	22
498	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	2,928	2,702	2,283	2,427	2,434	2,102	2,506	2,154
499	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	-	-	-	23	27
500	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	2,471	2,279	1,932	2,053	2,059	1,781	2,120	1,824
501	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	-	-	-	22	28
502	9260	A&G-Employee pensions and benefits	01289	LTD Benefits Load	3,953	3,847	3,091	3,285	3,294	2,850	3,393	2,919
503	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	-	-	-	32	37
504	9260	A&G-Employee pensions and benefits	01281	Pension Benefits Projects	-	-	-	-	-	-	458	537
505	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	742	869
506	9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	78
507	9260	A&G-Employee pensions and benefits	05010	Office Supplies	-	-	-	-	-	136	-	-
508	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	486	-	-	-	-	-	-
509	9260	A&G-Employee pensions and benefits	05414	Lodging	-	-	-	-	-	-	-	-
510	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	22	-	-	-	-	-	-	-
511	9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	150	-	-	-	-	-	-
512	9260	A&G-Employee pensions and benefits	07443	Uniforms	17,796	3,248	2,266	1,136	2,935	1,426	229	731
513	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(9,193)	(1,614)	(1,248)	(681)	(1,781)	(880)	(140)	(471)
514	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan	822	833	822	892	6,373	1,379	2,610	850
515	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	877	793	877	849	1,036	871	900	900
516	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	237	214	237	229	237	229	237	237
517	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	4,471	4,278	5,930	3,533	4,750	4,293	3,602	4,030
518	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	6	75	-	38



Atmos Energy Corporation  
Kentucky Direct and Allocated Expenses  
For Calendar 2014 and Six Months Ended June 2015

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14	MAY-14	JUN-14	JUL-14	AUG-14
519	9260	A&G-Employee pensions and benefits	07808	Uniform Cap Accrual	-	-	-	-	-	-	-	-
520	9270	A&G-Franchise requirements	07590	Misc General Expense	-	211	-	-	120	1,462	-	-
521	9280	A&G-Regulatory commission expenses	05010	Office Supplies	66	98	-	-	-	-	-	-
522	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	68	153	221	-	-	164	49	-
523	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	1,336	-	-	-	-	-	-	-
524	9280	A&G-Regulatory commission expenses	05413	Transportation	5,585	120	-	-	-	-	-	-
525	9280	A&G-Regulatory commission expenses	05414	Lodging	5,177	743	-	-	-	-	-	-
526	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	1,299	10	-	-	-	-	-	-
527	9280	A&G-Regulatory commission expenses	06111	Contract Labor	21,338	12,503	590	-	-	3,659	-	-
528	9280	A&G-Regulatory commission expenses	06121	Legal	-	175,808	-	-	5,225	-	3,556	-
529	9280	A&G-Regulatory commission expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-
530	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-
531	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
532	9302	Miscellaneous general expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-
533	9302	Miscellaneous general expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	120	-
534	9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
535	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	-	-	-
536	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-
537	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	178	-	-
538	9302	Miscellaneous general expenses	07510	Association Dues	6,955	5,595	325	8,275	20	9,590	1,000	4,112
539	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-	-	97	-	-
540	9310	A&G-Rents	04581	Building Lease/Rents	1,189	1,189	1,189	1,189	1,206	1,206	1,206	1,206
541	9320	A&G-Maintenance of general plant	07510	Association Dues	-	-	-	-	-	-	-	-
<b>Total KY Direct Expenses</b>					<b>1,276,684</b>	<b>1,413,846</b>	<b>1,104,331</b>	<b>1,090,823</b>	<b>1,221,935</b>	<b>1,121,387</b>	<b>1,157,271</b>	<b>1,048,270</b>
<b>Div091 Expenses Allocated to KY Based on Composite Allocation Factor</b>					<b>390,729</b>	<b>345,070</b>	<b>339,521</b>	<b>531,236</b>	<b>320,883</b>	<b>306,828</b>	<b>344,993</b>	<b>359,714</b>
<b>Shared Services Expenses Allocated to Div091 then Allocated to KY based on Customer Count Allocation Factor</b>					<b>279,546</b>	<b>235,931</b>	<b>258,822</b>	<b>274,842</b>	<b>410,534</b>	<b>261,245</b>	<b>296,158</b>	<b>280,987</b>
<b>Shared Services Expenses Allocated to Div091 then Allocated to KY based on Composite Allocation Factor</b>					<b>373,048</b>	<b>321,851</b>	<b>353,147</b>	<b>509,204</b>	<b>406,740</b>	<b>305,345</b>	<b>296,353</b>	<b>281,673</b>
<b>Total Expenses Direct and Allocated for KY</b>					<b>2,320,007</b>	<b>2,316,698</b>	<b>2,055,819</b>	<b>2,406,105</b>	<b>2,360,091</b>	<b>1,994,805</b>	<b>2,094,774</b>	<b>1,970,644</b>

Line No.	Calendar					Six Months Ended						
	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
1	-	-	-	-	-	-	-	(1)	-	-	-	(1)
2	-	-	-	-	-	-	-	48	-	-	-	48
3	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	688	-	-	-	-	-	688
5	-	-	-	-	5,000	-	-	-	-	-	-	-
6	541	-	-	-	541	-	-	-	-	-	-	-
7	(283)	-	(591)	(285)	(3,489)	-	(591)	(285)	-	-	-	(876)
8	2,689	4,019	5,354	4,480	58,144	3,889	5,189	7,272	5,603	4,396	1,934	28,263
9	(882)	(943)	669	453	(378)	153	640	1,779	(441)	(3,189)	(56)	(1,115)
10	697	866	447	1,577	10,486	28	655	101	653	681	-	2,118
11	-	-	-	-	322	-	-	-	-	-	-	-
12	-	-	-	-	(315)	-	-	-	-	-	-	-
13	9,800	-	-	-	30,664	18,588	-	-	13,808	-	-	32,375
14	(435)	-	(988)	(439)	(5,672)	-	(988)	(439)	-	-	-	(1,428)
15	1,308	2,490	1,817	2,675	40,553	2,819	4,336	6,441	2,965	3,022	1,853	21,436
16	(490)	(370)	39	616	(882)	339	759	1,697	(1,789)	(1,572)	145	(421)
17	-	-	-	-	1,668	496	11	87	2,765	-	-	3,359
18	259	81	126	126	1,702	135	180	112	124	113	90	756
19	-	-	-	-	315	-	-	-	-	-	-	-
20	1,244	3,888	1,852	1,341	15,958	553	809	1,105	2,097	3,054	379	7,997
21	239	(99)	(185)	74	365	(260)	128	258	805	(958)	(376)	(404)
22	3,201	1,148	1,026	756	14,094	515	1,144	737	1,956	1,084	(279)	5,157
23	111	93	30	103	962	71	73	70	82	49	102	448
24	(95)	(79)	(25)	(87)	(817)	(91)	(62)	(60)	(70)	(42)	(87)	(382)
25	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	34	-	-	-	-	-	-	-
27	-	-	21	-	21	380	-	-	-	546	-	908
28	-	-	-	-	-	-	-	-	-	-	-	-
29	161	79	73	78	849	84	76	88	80	78	3	410
30	-	-	100	196	3,593	447	-	390	241	-	-	1,079
31	(47)	-	25	54	79	145	(224)	234	(86)	(169)	-	(79)
32	34	124	134	204	2,070	252	278	301	201	118	94	1,244
33	-	551	2,863	416	27,346	4,048	1,655	7,497	641	120	63	14,024
34	-	92	624	(549)	(1,225)	1,856	(1,197)	3,671	(4,050)	(428)	2	(144)
35	-	144	874	1,938	10,717	84	387	715	1,742	-	-	2,908
36	-	-	-	-	-	-	-	(0)	-	-	-	(0)
37	-	-	-	-	-	-	-	16	-	-	-	16
38	131	120	144	149	2,157	169	271	211	232	69	394	1,346
39	-	-	-	-	1,962	-	-	330	-	-	-	330
40	-	-	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	626	6	-	-	631
42	-	-	-	-	-	-	(1)	-	-	-	-	(1)
43	-	-	-	-	-	-	8	-	-	-	-	8
44	22	52	22	22	338	24	54	26	25	25	53	206
45	-	-	-	-	-	-	-	-	-	-	-	-
46	(5)	(112)	-	(21)	(421)	(23)	(10)	-	(4)	(40)	(168)	(245)
47	30	637	-	82	2,275	457	74	-	80	170	556	1,337
48	152	214	571	1,119	12,211	1,799	1,947	2,188	828	177	294	7,232
49	-	22	74	171	1,513	229	250	280	156	48	17	980
50	-	-	-	-	-	-	-	-	-	-	-	-
51	-	-	-	-	8	-	-	-	-	-	-	-
52	-	-	-	74	126	-	62	-	-	-	-	62
53	-	-	-	-	952	-	-	-	-	-	-	-
54	375	300	675	-	1,650	1,300	375	600	-	750	-	3,025
55	-	426	-	1,839	5,390	285	1,080	349	285	-	379	2,378
56	(63)	71	(71)	736	713	(593)	398	(331)	(10)	(199)	133	(603)
57	-	-	130	1,176	1,803	2,283	418	-	380	958	-	4,039
58	-	-	-	21	21	-	-	-	-	-	-	-
59	-	-	-	(21)	(21)	-	-	-	-	-	-	-
60	-	-	-	-	525	-	-	-	-	-	-	-
61	-	-	-	-	1,408	-	-	664	-	-	379	1,044
62	-	-	-	-	-	-	-	398	(398)	-	133	133
63	-	-	-	-	21	-	-	-	-	-	24	24
64	-	-	126	-	1,995	-	-	-	-	126	-	126
65	(885)	-	32	(32)	(155)	-	-	-	-	21	(21)	-
66	-	-	-	-	521	-	-	-	-	-	-	-
67	-	-	-	-	19	-	-	-	-	-	-	-
68	-	7,807	7,272	12,097	27,176	14,123	6,649	4,076	9,153	13,396	12,141	59,530
69	-	1,301	517	3,021	4,839	2,223	(3,737)	(878)	3,960	(4,176)	2,018	(589)
70	-	-	-	-	86	1	11	-	-	-	-	12
71	-	-	48	-	48	-	54	-	56	-	-	112
72	-	-	309	-	309	-	-	-	-	-	-	-
73	-	-	590	-	590	-	110	209	338	-	182	839
74	-	-	-	-	-	-	60	-	-	-	-	60

Line No.	Calendar 2014					Six Months Ended June 2015						
	SEP-14	OCT-14	NOV-14	DEC-14		JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
75	21	-	-	-	249	-	-	-	-	-	-	-
76	19,439	26,065	12,194	5,714	165,467	12,388	13,924	11,805	13,380	12,592	7,846	71,715
77	520	2,850	8,222	800	21,911	-	-	-	-	1,429	-	1,429
78	6,697	(7,320)	(1,296)	(763)	(2,345)	3,908	788	1	2,389	(7,263)	647	461
79	520	2,850	8,222	800	21,412	-	-	-	-	1,429	-	1,429
80	(520)	(2,850)	(8,222)	(800)	(21,911)	-	-	-	-	(1,429)	-	(1,429)
81	-	3,133	2,038	1,683	7,825	-	178	2,384	-	588	-	3,150
82	-	376	245	202	920	-	21	286	-	71	-	378
83	1,436	1,178	839	823	27,616	990	725	1,396	1,207	752	1,601	6,812
84	(7)	(40)	-	-	(739)	-	(313)	(230)	(558)	(72)	-	(1,171)
85	41	228	-	-	2,896	-	2,399	7,802	10,442	307	-	20,951
86	236	2,150	-	-	8,812	2,805	-	225	112	5,469	-	8,810
87	(231)	(2,107)	-	-	(8,636)	(2,749)	-	(220)	(110)	(5,359)	-	(8,438)
88	1,971	1,812	1,600	1,819	20,834	1,547	1,314	2,388	2,102	1,872	2,029	11,252
89	(1,171)	(1,163)	(935)	(1,126)	(12,016)	(903)	(779)	(1,440)	(1,180)	(1,106)	(1,223)	(6,632)
90	-	-	-	-	210	-	-	-	-	-	-	210
91	-	-	-	344	344	-	60	-	-	-	-	60
92	-	120	-	-	240	32	-	-	-	32	-	64
93	154	50	605	-	1,485	-	-	-	-	46	-	46
94	270	-	1,486	-	3,041	-	-	-	-	230	-	230
95	-	-	-	-	-	-	-	-	-	-	-	-
96	28,129	63,731	5,195	2,122	128,717	1,598	4,221	-	15,476	1,800	15,538	38,633
97	297	349	-	648	2,297	351	-	-	150	-	-	501
98	(47)	(61)	(98)	(166)	(467)	(18)	-	-	(8)	-	-	(28)
99	-	-	-	-	443	-	112	7	-	-	-	119
100	-	-	-	-	118	-	-	-	-	-	-	-
101	-	-	-	-	-	-	-	-	-	-	-	-
102	-	-	-	-	-	-	-	-	-	-	-	-
103	-	-	-	-	-	-	-	-	-	-	-	-
104	2,329	3,810	2,282	1,022	51,102	630	1,248	4,405	1,462	3,395	2,017	13,157
105	124	(762)	(62)	(164)	(1,662)	(93)	309	2,019	(1,620)	(457)	140	297
106	952	304	-	14	4,027	562	197	217	14	88	1,795	2,872
107	488	802	344	719	7,110	507	483	853	688	471	599	3,601
108	-	-	-	-	32	-	-	-	-	-	-	-
109	50	-	-	-	50	-	-	-	-	-	-	-
110	-	-	4,200	-	4,200	-	140	-	-	-	-	140
111	-	-	-	-	(27)	-	-	-	-	-	-	-
112	-	-	-	-	46	-	-	-	-	-	-	-
113	-	-	-	-	-	-	-	-	-	-	-	-
114	948	4,231	186	-	7,407	-	-	-	126	845	-	971
115	569	136	(656)	(49)	-	-	-	-	89	52	(141)	-
116	-	-	-	-	130	-	-	-	-	-	-	-
117	-	-	-	-	13	-	-	-	-	-	-	-
118	-	246	103	-	350	-	-	-	-	-	-	-
119	-	-	-	99	352	-	-	-	-	2,423	506	2,929
120	-	-	-	40	40	(40)	-	-	-	404	(227)	137
121	-	-	-	-	-	-	1,504	-	-	30	-	1,534
122	-	-	-	-	-	-	-	-	-	(2)	-	(2)
123	-	-	-	-	-	-	-	-	-	8	-	8
124	-	-	-	-	-	-	-	-	-	-	-	-
125	56,420	91,009	58,018	69,771	750,659	72,264	57,109	53,987	59,152	73,488	48,490	364,609
126	508,256	782,131	528,881	532,313	6,539,895	491,685	501,044	471,864	492,270	754,517	519,393	3,230,774
127	(607,658)	(779,756)	(526,543)	(528,251)	(6,519,960)	(489,838)	(494,283)	(470,431)	(491,550)	(755,980)	(521,080)	(3,223,163)
128	-	-	-	-	-	-	-	-	888	-	-	938
129	8,788	(18,884)	(864)	13,404	4,620	8,233	(7,588)	3,838	9,118	(28,982)	4,444	(10,937)
130	271,931	409,107	287,946	309,183	3,562,169	301,857	244,774	234,825	273,454	391,342	273,011	1,719,264
131	(272,529)	(411,482)	(270,384)	(313,245)	(3,582,104)	(303,704)	(251,535)	(236,259)	(274,174)	(389,879)	(271,323)	(1,726,874)
132	-	-	-	-	-	-	-	-	1,036	1,678	-	3,652
133	-	-	-	-	-	-	-	-	(888)	-	(938)	(1,826)
134	291	918	444	2,612	8,929	2,674	1,403	825	1,730	666	608	7,906
135	(233)	(90)	(65)	(2,414)	(3,794)	94	(207)	(79)	(303)	(128)	(35)	(659)
136	486	187	136	3,679	6,485	(144)	488	181	599	252	61	1,437
137	-	-	-	3,887	3,887	-	-	-	-	-	-	-
138	500	(600)	-	530	530	-	-	-	-	-	-	-
139	-	-	-	-	120	-	-	40	-	-	-	40
140	-	-	-	-	478	-	-	-	-	-	-	-
141	-	890	-	-	1,613	-	-	-	-	-	-	-
142	3,283	-	-	-	3,325	-	-	-	-	-	-	-
143	17	10	20	-	2,104	-	546	51	22	269	-	887
144	(16)	(10)	(20)	-	(2,062)	-	(535)	(50)	(21)	(283)	-	(869)
145	9,239	-	16,549	(7,178)	32,917	333	11,960	165	1,840	-	6,195	20,535
146	9,042	10,177	5,901	7,875	91,971	5,205	4,895	7,289	9,301	5,998	7,745	40,443
147	(11,788)	(6,242)	(11,103)	(2,006)	(75,055)	(3,344)	(10,741)	(4,188)	(6,572)	(3,638)	(8,801)	(37,263)
148	4,177	7,564	6,590	10,908	83,355	12,404	4,272	4,781	5,301	649	230	27,636

Line No.	Calendar					Six Months Ended						
	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
149	851	280	166	228	5,586	28	304	449	223	104	88	1,193
150	11,752	13,765	9,331	10,991	131,762	15,897	16,373	11,711	13,007	11,376	10,164	78,528
151	731	297	391	1,065	8,922	160	549	929	650	332	432	3,052
152	5,261	4,590	7,305	7,119	62,744	5,921	6,988	6,761	7,432	5,176	5,775	38,054
153	563	236	63	181	2,874	246	247	546	712	201	12	1,964
154	592	851	477	606	8,132	922	535	466	893	494	522	3,831
155	12,050	11,563	12,064	11,932	137,240	11,712	11,816	11,660	11,822	11,791	10,958	69,758
156	4,790	4,635	4,868	4,624	57,980	4,929	4,824	5,008	4,931	6,603	5,147	31,442
157	90	338	-	471	4,829	21	127	651	660	20	788	2,267
158	(16,455)	(16,859)	(14,591)	(15,915)	(188,009)	(18,043)	(18,585)	(15,212)	(17,105)	(16,711)	(16,024)	(101,682)
159	10,875	5,879	6,390	7,677	83,777	7,134	9,095	6,329	7,226	7,111	9,212	46,108
160	-	-	8	95	103	-	11	-	3	100	-	114
161	2,598	900	4,394	285	20,598	3,341	617	1,785	1,987	2,881	3,150	13,742
162	7,886	3,903	8,928	4,497	64,951	1,542	5,943	9,794	8,654	3,896	8,780	36,809
163	240	-	-	-	2,613	-	500	-	-	-	-	500
164	215	27	60	-	1,469	-	74	-	4,340	2,125	2,025	8,664
165	-	-	-	-	1,879	-	150	-	-	430	-	580
166	-	-	-	-	701	1,350	-	-	-	-	-	1,350
167	-	-	-	-	-	-	-	-	-	817	49	866
168	213	13	-	-	2,319	-	-	-	-	-	-	-
169	500	-	-	-	1,000	-	-	-	-	-	-	-
170	-	-	-	-	-	-	83	-	-	-	-	83
171	-	44,277	(21,065)	(10,570)	16,716	638	-	85	-	-	(6,980)	(6,258)
172	-	-	-	-	-	-	-	5	-	-	-	5
173	-	-	-	9,491	11,991	-	700	-	-	-	-	700
174	150	-	-	-	878	-	-	108	150	36	-	292
175	(101)	-	-	-	(444)	-	-	(38)	(67)	(21)	-	(128)
176	-	885	-	90	3,368	993	25	613	50	370	1,020	3,070
177	-	2,000	-	-	12,250	-	-	-	-	-	-	-
178	-	-	-	-	(250)	-	-	-	-	-	-	-
179	1,315	314	218	1,865	9,082	133	319	407	1,372	216	1,224	3,672
180	-	-	-	-	-	-	-	-	-	-	-	-
181	-	-	-	-	-	-	-	-	-	-	-	-
182	-	-	-	-	-	-	-	-	-	-	-	-
183	-	-	-	-	-	-	-	-	-	-	-	-
184	-	(1,012)	-	-	(11,288)	(2,189)	-	-	(4,226)	-	-	(6,416)
185	-	-	-	-	9,100	-	-	-	-	-	-	-
186	-	-	-	-	-	-	867	-	-	-	-	867
187	41	23	67	176	579	44	18	45	20	22	41	189
188	-	135	-	5,869	15,970	18,366	-	-	-	-	5,986	22,352
189	-	55	-	-	55	-	-	-	-	-	-	-
190	-	9	(9)	-	-	-	-	-	-	-	-	-
191	-	-	-	-	30	-	-	-	-	-	-	-
192	99,242	150,827	95,997	87,745	1,253,388	107,574	107,003	136,909	108,355	143,055	101,670	704,568
193	12,440	(34,441)	(1,105)	11,099	1,810	18,889	(286)	28,644	(6,267)	(52,006)	11,742	487
194	11,188	13,591	9,144	9,459	138,682	8,243	21,208	6,363	13,362	14,524	22,227	87,927
195	1,340	1,631	1,097	1,135	12,834	989	2,545	1,004	1,603	1,743	3,334	11,218
196	10,746	11,767	8,567	17,818	153,252	13,459	17,129	17,188	12,293	19,881	16,651	96,601
197	51,387	68,739	97,239	77,893	843,865	80,822	82,369	84,607	77,068	86,115	83,240	504,220
198	(98,731)	(104,134)	(109,114)	(96,621)	(1,220,288)	(96,079)	(101,126)	(86,152)	(109,056)	(98,349)	(97,937)	(578,699)
199	115,621	117,469	93,873	88,270	1,310,610	99,567	84,108	84,359	123,988	71,942	78,400	542,364
200	25	-	68	(45)	48	30	20	210	13	13	-	272
201	37,105	36,682	34,609	38,002	392,204	33,524	35,688	36,456	35,980	36,405	34,636	212,670
202	14,550	27,147	12,388	8,952	183,834	7,706	10,495	16,017	20,952	19,426	11,247	85,843
203	(49,894)	(62,552)	(48,057)	(48,014)	(534,189)	(40,406)	(45,240)	(51,424)	(55,794)	(54,714)	(44,968)	(292,543)
204	77	511	13	173	4,089	31	-	64	-	133	38	268
205	-	-	-	20,000	20,581	-	-	664	-	-	-	664
206	4,418	4,424	2,380	4,623	42,877	3,226	6,060	4,305	3,587	3,508	3,573	24,259
207	2,722	1,205	282	1,191	10,249	483	929	165	902	1,789	811	5,059
208	118	67	72	88	1,177	66	310	38	238	175	124	949
209	-	-	-	42	113	-	-	64	-	74	-	138
210	127	48	73	30	941	-	74	229	171	61	45	580
211	(75)	(27)	(41)	(41)	(599)	-	(30)	(155)	(96)	(76)	(28)	(383)
212	506	905	405	212	8,799	1,421	1,152	1,468	1,368	1,320	898	7,828
213	-	-	41	-	41	-	-	-	-	-	-	-
214	-	42	254	-	881	981	-	1,358	2,214	1,390	1,964	7,907
215	584	496	1,235	-	10,605	1,515	996	3,222	4,205	3,710	2,101	15,748
216	-	-	-	34	34	-	-	-	-	-	-	-
217	315	174	60	58	2,255	171	343	600	67	-	251	1,452
218	-	-	-	-	810	-	150	26	-	-	-	176
219	-	-	-	-	1,035	195	50	-	-	603	48	895
220	24	-	-	29	104	-	-	-	-	-	-	144
221	5	-	-	-	94	525	-	-	-	-	-	525
222	-	-	-	-	-	-	2,100	-	-	-	-	2,100

Line No.	Calendar					Six Months Ended						
	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
223	52,488	70,771	56,513	28,148	616,256	52,547	56,882	48,466	80,795	90,304	100,517	429,511
224	788	668	119	-	8,160	-	2,331	269	428	-	505	3,534
225	470	406	938	3,268	12,898	1,674	828	904	305	438	150	4,300
226	(259)	(250)	(430)	(1,881)	(6,725)	(880)	(323)	(450)	(182)	(255)	(103)	(2,164)
227	-	63	22	-	1,390	-	487	686	-	-	-	1,183
228	52	366	169	123	8,957	960	501	-	5,376	(1,823)	295	5,510
229	-	-	-	-	-	-	-	-	-	-	-	-
230	-	-	-	-	-	-	-	-	-	-	-	-
231	-	-	-	-	-	-	-	-	-	-	-	-
232	-	-	-	-	-	-	-	-	-	-	-	-
233	88	-	-	44	219	-	-	-	-	-	-	-
234	23,331	45,147	28,866	17,811	323,815	21,756	21,610	31,287	18,982	49,889	25,772	167,096
235	3,782	(6,474)	(308)	(92)	825	3,754	(73)	7,967	(8,885)	(3,608)	739	1,896
236	-	-	-	-	371	-	-	254	-	-	-	254
237	-	-	-	-	37	-	-	31	-	-	-	31
238	3,156	7,574	558	4,193	55,675	1,727	935	582	1,520	7,430	3,834	15,827
239	-	-	(40)	-	(145)	(8)	-	-	(313)	(392)	-	(713)
240	-	-	99	-	322	18	-	-	717	906	-	1,641
241	-	-	-	-	-	(5,303)	5,980	-	-	-	-	287
242	-	-	-	-	-	10,000	(10,000)	-	-	-	-	-
243	-	591	277	-	3,296	-	-	-	160	570	696	1,426
244	87	99	80	93	1,070	79	82	93	82	77	88	498
245	-	-	-	86	99	-	-	-	-	-	-	-
246	-	-	-	-	25	-	-	-	-	-	-	-
247	-	-	-	-	-	53	-	-	-	76	-	129
248	-	-	-	-	-	-	-	42	-	-	-	42
249	-	-	-	-	-	(29)	-	(22)	-	(43)	-	(94)
250	74	175	48	-	1,403	70	284	112	212	38	-	697
251	-	-	-	-	628	-	-	327	348	-	-	675
252	-	-	-	-	200	-	-	-	-	-	-	-
253	-	313	-	-	12,447	-	-	-	-	5,000	-	5,000
254	-	-	-	-	323	-	-	-	-	-	-	-
255	-	-	-	-	(136)	-	-	-	-	-	-	-
256	-	-	-	-	150	16	-	-	-	150	-	166
257	-	-	-	-	-	-	-	-	-	-	-	-
258	-	-	-	-	-	-	-	-	-	-	-	-
259	-	-	-	-	-	-	-	-	-	-	-	-
260	-	-	-	-	-	-	-	-	-	-	-	-
261	2,824	1,164	600	-	28,095	1,439	3,243	2,185	480	960	-	8,306
262	(445)	(1,500)	(44)	(150)	(326)	720	902	(311)	(975)	(178)	(160)	-
263	-	-	-	-	-	-	-	-	-	541	2,309	2,850
264	-	-	-	-	-	-	-	-	-	85	346	411
265	3	-	48	-	2,421	-	231	57	230	1,423	186	2,127
266	-	-	-	-	135	-	-	-	-	-	-	-
267	-	-	-	-	-	-	-	-	800	-	-	800
268	-	2,104	2,608	2,730	23,062	5,540	4,853	2,970	2,482	1,737	-	17,562
269	-	351	301	440	192	1,678	(943)	(644)	(45)	(1,448)	(290)	(1,092)
270	1,360	8,556	229	4,324	57,549	83	8,921	66	521	4,074	7,320	20,986
271	-	-	-	-	-	104	-	-	-	-	-	104
272	-	-	-	-	-	(102)	-	-	-	-	-	(102)
273	175	430	25	-	1,855	-	-	-	-	-	-	-
274	805	472	79	549	4,312	82	146	2,047	409	131	179	2,994
275	-	-	-	-	7,580	-	-	-	-	500	4,125	4,625
276	70,892	112,902	102,863	87,617	945,023	82,125	63,713	69,672	67,645	91,724	62,129	437,009
277	8,266	(23,718)	6,899	9,331	9,353	6,016	(9,206)	9,946	5,549	(32,064)	6,456	(13,301)
278	509	807	1,939	823	7,763	1,181	795	238	883	1,286	198	4,571
279	(877)	(329)	(50)	(611)	(3,621)	(171)	(146)	(143)	(39)	(129)	(297)	(925)
280	1,330	538	78	915	5,643	297	228	239	85	204	451	1,483
281	-	-	-	50	50	-	-	-	-	-	-	-
282	-	-	-	28	28	2	-	-	-	-	-	2
283	-	-	101	-	681	-	-	-	-	-	-	-
284	-	-	(99)	-	(667)	-	-	-	-	-	-	-
285	2,485	1,218	844	1,356	15,393	1,386	5,089	970	1,350	874	616	10,294
286	387	943	730	934	10,920	1,330	1,523	2,546	778	1,861	892	8,930
287	-	-	-	-	93	73	-	12	-	-	50	135
288	84	5	-	-	213	-	42	285	11	-	42	380
289	(37)	(3)	-	-	(117)	-	(24)	(151)	(6)	-	(25)	(206)
290	370	104	44	103	2,179	120	475	518	226	51	157	1,547
291	897	-	109	-	1,651	-	-	-	284	2,344	154	2,791
292	-	-	-	-	1,303	-	327	1,406	619	-	-	2,552
293	-	-	-	-	150	-	-	-	-	-	-	-
294	50	-	-	50	202	-	-	-	-	-	-	-
295	-	-	-	-	150	-	-	-	-	-	-	-
296	-	-	-	-	-	-	-	5	-	-	-	5

Line No.	Calendar					Six Months Ended						
	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
297	-	-	111	318	920	-	-	291	272	111	-	674
298	-	-	(54)	(189)	(488)	-	-	(155)	(150)	(59)	-	(364)
299	-	-	-	98	374	-	275	-	-	-	-	275
300	-	-	-	-	-	-	-	-	-	-	-	-
301	-	-	-	-	-	-	-	-	-	-	-	-
302	-	-	-	-	-	-	-	-	-	-	-	-
303	-	-	-	-	2,018	-	-	-	-	-	-	-
304	-	-	-	-	(547)	-	-	-	-	-	-	-
305	-	-	-	-	229	-	-	-	-	-	-	-
306	-	-	-	-	18	-	-	-	-	-	-	-
307	208	27	110	91	1,005	98	-	-	90	-	94	282
308	-	-	-	-	103	-	-	-	-	-	-	-
309	8,860	15,638	6,261	1,998	85,003	7,199	15,502	14,690	19,717	30,775	11,488	99,382
310	3,164	(2,710)	(1,041)	(766)	40	2,800	4,151	1,063	4,988	(8,672)	(1,105)	3,225
311	155	152	53	-	2,945	200	1,082	469	1,029	357	140	3,277
312	500	83	192	90	10,250	19	144	129	-	48	90	430
313	240	-	-	-	320	-	171	90	-	90	-	351
314	-	-	-	-	52	-	-	-	-	-	-	-
315	(474)	(43)	(113)	(48)	(6,555)	(13)	(177)	(128)	-	(79)	(50)	(447)
316	44	-	172	-	733	116	38	34	212	-	74	473
317	-	-	-	-	84	-	17	-	-	-	6	24
318	-	-	621	-	845	-	-	-	33	-	-	33
319	-	-	358	-	566	-	-	639	-	-	-	639
320	-	-	1,195	-	1,825	-	-	-	-	-	-	-
321	-	-	-	-	944	-	-	-	-	-	-	-
322	-	-	-	-	15	-	-	-	-	-	-	-
323	-	-	-	-	1,010	-	-	-	-	-	-	-
324	8,798	-	-	-	8,798	-	-	-	-	-	-	-
325	-	15	-	-	40	-	-	-	-	-	40	40
326	140	-	-	-	140	-	-	-	-	-	-	-
327	-	-	100	-	100	-	-	-	-	-	-	-
328	-	87	-	-	300	-	-	-	-	-	-	-
329	-	-	-	-	-	-	-	-	-	-	-	-
330	28	-	-	64	284	-	-	80	-	21	143	244
331	(41,875)	(39,803)	(39,556)	(41,091)	(534,336)	(39,874)	(38,596)	(34,366)	(37,334)	(38,449)	(40,522)	(229,142)
332	70,240	67,404	67,837	69,009	902,973	71,253	65,467	65,955	65,292	66,489	66,119	400,554
333	20,240	16,326	13,872	25,465	197,412	27,943	18,567	21,195	21,580	38,276	22,205	150,765
334	-	-	-	-	(200)	-	-	-	-	-	-	-
335	3,350	1,901	481	1,139	16,676	1,562	577	906	1,244	656	811	5,756
336	-	-	-	-	232	-	-	-	-	-	-	-
337	(15,115)	(11,315)	(8,952)	(16,876)	(131,470)	(17,408)	(12,325)	(12,973)	(13,233)	(23,424)	(14,383)	(93,745)
338	-	-	-	-	-	-	-	21	-	-	-	21
339	-	-	-	-	805	-	-	-	150	-	590	740
340	-	-	-	-	475	-	-	-	-	-	-	-
341	-	-	-	-	-	-	-	-	-	-	-	-
342	-	-	-	-	-	-	-	-	-	-	-	-
343	41	-	14	143	1,168	150	143	37	185	185	140	839
344	151	32	260	83	2,462	171	259	11,627	8	622	221	12,906
345	-	-	-	-	-	-	-	-	32	-	-	32
346	3,286	3,147	1,371	1,260	33,694	2,601	2,989	4,485	2,216	5,386	2,033	19,709
347	(1,512)	(1,435)	(182)	161	(543)	796	194	1,197	(1,139)	(654)	(188)	208
348	5,692	342	352	-	6,398	-	-	885	-	-	60	946
349	-	5,000	2,162	12,650	19,812	-	-	-	-	-	185	185
350	-	-	-	58	58	-	-	-	-	-	-	-
351	-	-	-	(30)	(30)	-	-	-	-	-	-	-
352	-	-	5,000	-	35,000	-	-	-	495	2,457	-	2,953
353	-	-	-	-	-	-	-	-	-	-	-	-
354	-	771	1,201	164	4,202	-	-	183	177	-	-	380
355	-	-	-	500	500	-	-	-	-	-	-	-
356	(3,305)	8,946	-	303	10,991	3,504	-	-	458	4,685	488	9,135
357	-	610	-	-	3,457	-	-	-	6,515	1,049	670	8,234
358	-	-	-	-	175	-	-	-	-	-	-	-
359	340	736	-	162	9,561	90	-	255	271	158	-	773
360	(221)	(81)	(123)	65	(472)	(20)	(45)	153	36	(183)	(28)	(65)
361	504	-	-	-	504	-	-	-	345	-	-	345
362	-	-	-	151	151	-	-	-	-	-	-	-
363	-	-	-	(60)	(60)	-	-	-	-	-	-	-
364	-	-	-	-	-	-	-	-	-	-	-	-
365	6,885	3,777	2,491	2,102	72,115	1,687	7,441	6,637	5,972	8,983	8,059	38,979
366	(451)	(3,382)	(7)	218	(240)	3	2,877	382	78	(2,883)	1,323	1,880
367	-	-	-	-	-	-	-	-	-	182	-	182
368	-	-	-	-	158	-	-	-	-	-	-	-
369	-	-	-	-	16	-	-	-	-	-	-	-
370	2,328	971	733	1,895	20,501	1,910	1,715	2,338	2,785	1,718	6,044	16,511

Line No.	Calendar 2014				JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	Six Months Ended June 2015	
	SEP-14	OCT-14	NOV-14	DEC-14								
371	-	-	-	-	-	113	-	-	-	-	113	
372	-	-	-	-	-	(342)	-	-	-	-	(111)	
373	-	-	-	-	-	-	-	33	233	-	266	
374	120	148	114	120	146	142	116	161	118	123	806	
375	(70)	(84)	(84)	(69)	(80)	(81)	(81)	(80)	(87)	(73)	(452)	
376	-	-	-	-	-	-	-	-	-	16,750	16,750	
377	-	-	-	-	-	-	-	-	-	-	-	
378	(16)	-	-	64	(3,751)	-	(3,332)	387	204	(334)	(3,075)	
379	18,307	36,271	22,106	24,298	328,712	25,372	24,415	20,040	27,385	35,881	25,725	158,820
380	2,474	(3,738)	(519)	4,193	(2,912)	2,967	(478)	(183)	7,146	(13,190)	3,024	(715)
381	49	53	38	26	527	116	-	117	-	26	2	280
382	-	-	-	-	24	-	-	-	-	-	-	-
383	(27)	-	(8)	(8)	(84)	-	-	(179)	(44)	-	-	(222)
384	41	-	10	15	118	-	-	310	71	-	-	381
385	-	-	-	-	89	-	-	30	-	-	-	30
386	-	-	-	-	2,652	-	-	-	-	-	-	-
387	525	1,050	1,050	1,050	3,875	1,050	1,050	1,050	1,050	1,050	1,050	6,300
388	-	-	-	-	-	-	-	40	56	-	6	102
389	133	139	782	-	2,208	-	1,133	1,868	187	300	-	3,598
390	1,041	-	525	36	2,578	-	158	8,694	948	475	1,683	11,856
391	852	-	2,343	-	5,428	-	-	-	4,666	-	-	4,888
392	133,974	120,917	65,021	108,020	1,138,424	98,388	82,378	59,892	80,392	82,721	83,036	486,786
393	658	(385)	256	183	4,024	150	-	300	24	150	-	624
394	(382)	208	(124)	(97)	(2,232)	(95)	-	(160)	(13)	(80)	-	(347)
395	50	-	-	-	155	-	18	-	7	-	-	25
396	10	-	-	-	73	-	-	-	-	-	-	-
397	-	-	-	-	-	-	-	-	-	-	-	-
398	-	-	-	-	-	-	-	-	-	-	-	-
399	22,584	34,414	17,890	18,327	331,986	16,392	17,188	22,680	26,153	49,357	28,557	160,326
400	1,221	(7,803)	(1,313)	2,908	1,038	865	398	5,014	4,699	(10,081)	1,769	2,664
401	-	-	153	-	432	-	-	74	21	-	-	96
402	10	-	-	-	10	-	-	-	-	-	-	-
403	-	-	-	-	567	-	79	-	-	-	-	79
404	571	654	1,802	1,119	11,017	1,908	1,140	962	468	609	1,235	6,321
405	220	223	11	100	960	49	549	-	33	2	220	852
406	183	526	261	402	4,418	-	447	460	781	1,196	1,285	4,170
407	-	-	-	36	41	-	-	-	-	-	-	-
408	-	240	854	68	2,082	398	-	-	327	-	600	1,325
409	-	-	273	144	2,169	-	247	-	-	478	2,037	2,762
410	-	-	-	-	-	231	-	-	624	-	-	856
411	-	-	-	-	-	-	-	-	85	-	-	85
412	-	-	-	-	-	-	-	(46)	-	-	-	(46)
413	-	38	100	-	745	27	27	27	784	81	-	972
414	-	-	-	-	-	-	-	-	-	-	-	-
415	544,342	23,858	27,656	37,521	1,092,228	42,878	33,739	116,325	24,247	19,571	175,706	412,466
416	-	-	-	-	34	-	-	-	-	-	-	-
417	7,598	11,802	7,826	7,826	99,432	7,826	7,826	7,826	7,826	11,739	7,826	50,867
418	760	(2,625)	23	1,174	471	783	-	783	783	(3,522)	783	(391)
419	-	-	-	-	2,600	-	-	-	-	-	-	-
420	4,539	-	700	42	5,381	-	-	-	-	-	-	-
421	-	271	-	-	271	-	-	-	-	-	-	-
422	-	-	-	-	458	121	-	119	-	105	-	345
423	-	-	-	-	4	-	-	-	-	-	-	-
424	108	30	975	162	3,261	-	38	780	111	240	67	1,235
425	-	-	10	-	10	-	-	35	-	-	-	35
426	1,138	800	1,180	1,301	11,813	-	820	2,460	921	1,225	811	6,238
427	146	-	609	276	4,047	-	-	1,152	473	281	206	2,112
428	-	-	-	-	100	-	-	100	(100)	350	-	350
429	-	-	-	19	835	-	-	-	816	-	-	816
430	-	-	-	106	139	-	-	-	-	42	-	42
431	12,162	19,539	12,429	12,429	163,343	12,429	12,429	12,429	12,429	18,643	12,432	80,789
432	928	(4,041)	(1,149)	1,864	545	1,243	-	1,243	1,243	(5,593)	1,244	(620)
433	-	-	149	-	149	-	-	-	-	-	-	-
434	-	-	-	-	-	-	42	-	-	-	-	42
435	1,486	569	175	-	3,903	327	1,036	-	660	75	-	2,088
436	-	-	-	-	-	-	-	-	-	-	495	495
437	961	900	211	1,000	3,715	326	517	7,787	2,280	5,281	400	16,570
438	36	-	-	-	36	25	-	-	42	-	-	68
439	171	-	-	159	533	-	10	-	-	-	-	10
440	-	-	-	-	10	-	-	-	-	-	-	-
441	-	-	-	-	5	-	-	-	-	-	-	-
442	-	-	-	-	39	-	-	-	-	-	-	-
443	-	-	-	-	(31)	-	-	-	-	-	-	-
444	412	220	798	212	6,493	400	2,142	343	704	444	372	4,405

Line No.	Calendar					Six Months Ended						
	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
445	-	-	-	-	114	-	-	-	-	-	-	-
446	4,167	3,142	3,302	2,504	34,731	2,382	2,295	3,001	3,073	3,122	3,732	17,614
447	663	664	1,340	840	10,642	170	897	1,038	1,283	1,157	1,188	5,733
448	-	-	-	-	200	-	-	130	-	-	-	130
449	-	-	-	-	29	-	-	-	-	-	-	-
450	-	-	-	-	144	-	-	-	-	-	218	218
451	-	-	-	12,581	12,581	-	-	-	-	-	-	-
452	-	-	-	-	28	-	-	-	-	-	-	-
453	-	100	(100)	-	-	-	-	-	-	-	-	-
454	-	-	-	-	-	-	-	-	9	-	-	9
455	-	-	-	-	-	-	-	-	-	-	-	-
456	262	-	76	369	1,861	110	187	584	-	110	242	1,233
457	1,559	1,324	732	100	11,179	1,959	637	1,624	-	350	-	4,769
458	-	-	-	-	319	-	-	-	-	736	2,299	3,035
459	8,932	10,792	3,664	2,738	64,580	14,764	4,885	2,630	2,655	2,021	470	27,424
460	-	-	-	-	6	-	-	-	-	-	-	-
461	-	9	-	-	9	-	-	-	-	-	-	-
462	-	-	-	-	(357)	-	1,104	-	-	-	-	1,104
463	-	-	-	-	225	-	-	-	-	-	-	-
464	-	-	-	-	1,365	-	-	-	-	-	-	-
465	1,917	145	1,978	48	6,203	395	2,572	1,193	350	1,864	9	6,182
466	477	736	1,611	1,270	14,044	5,644	3,425	326	1,550	1,080	1,187	13,211
467	-	-	-	-	5,543	-	1,000	-	417	-	-	1,417
468	-	-	-	21	21	-	-	-	-	-	-	-
469	-	-	-	-	449	-	-	-	-	-	-	-
470	11,172	17,106	11,558	11,558	146,378	11,570	11,570	11,558	11,479	16,217	9,662	72,057
471	1,117	(3,852)	39	1,734	692	1,162	0	1,150	1,101	(5,333)	679	(1,241)
472	102	-	-	-	2,582	937	204	546	-	-	(200)	1,488
473	-	-	-	-	-	-	-	-	-	-	-	-
474	-	-	-	-	-	-	-	-	13	-	-	13
475	77	-	9	65	396	-	-	-	-	-	67	67
476	1,259	708	53	141	6,592	-	-	553	-	-	99	652
477	950	-	198	322	3,319	-	-	-	411	-	393	803
478	-	-	-	-	-	-	-	1,000	-	-	-	1,000
479	-	-	-	-	-	-	-	-	-	-	750	750
480	-	-	-	-	69	-	-	-	-	-	-	-
481	(50)	(50)	(48)	(50)	(563)	(57)	(50)	(50)	(50)	(50)	(50)	(307)
482	30,000	(10)	-	-	28,990	-	-	-	-	-	10,000	10,000
483	10,148	722	10,040	5,000	64,908	5,089	5,000	5,000	15,506	15,128	16,698	63,421
484	31,111	31,111	31,111	31,111	372,414	31,111	31,111	31,531	31,531	31,531	31,531	188,344
485	(18,296)	(17,690)	(17,336)	(17,778)	(212,224)	(17,597)	(17,774)	(16,961)	(17,735)	(17,756)	(18,566)	(106,388)
486	14	77	220	21	583	-	-	-	28	83	25	136
487	-	-	-	-	302	-	-	-	-	-	-	-
488	4,935	98,818	-	3,322	167,785	3,340	10,717	304	114,633	4,449	-	133,445
489	288	107	266	500	2,732	-	354	64	51	177	176	822
490	45,361	41,363	35,257	36,841	519,846	41,009	32,988	44,342	36,690	34,294	35,092	224,416
491	72,925	61,998	52,628	55,134	823,581	61,490	49,387	66,549	54,946	51,407	52,650	336,429
492	79,905	83,720	71,361	74,571	945,489	63,001	66,772	89,744	74,264	69,410	71,023	454,214
493	101	500	1,443	140	3,929	-	-	-	182	545	166	892
494	22,954	18,544	15,806	16,617	266,526	18,385	14,789	19,879	16,449	15,374	15,732	100,610
495	29	112	324	32	997	-	-	-	41	122	37	200
496	3,260	940	801	836	31,785	932	749	1,009	833	779	798	5,100
497	2	6	7	1	58	-	-	-	1	3	1	5
498	2,454	1,483	1,265	1,327	26,063	1,468	1,187	1,583	1,319	1,229	1,254	8,039
499	3	11	25	2	92	-	-	-	3	9	3	15
500	2,076	2,383	2,031	2,123	25,132	2,382	1,901	2,564	2,114	1,975	2,021	12,926
501	3	15	44	4	113	-	-	-	5	16	5	27
502	3,321	3,812	3,249	3,396	40,211	3,779	3,041	4,086	3,382	3,160	3,234	20,662
503	4	22	63	6	165	-	-	-	8	24	7	39
504	57	272	717	70	2,111	-	-	-	90	271	82	443
505	93	423	1,083	105	3,315	-	-	-	136	409	123	669
506	-	-	-	-	78	-	-	-	-	-	-	-
507	-	-	-	-	136	-	-	-	-	-	-	-
508	-	-	-	-	486	97	112	-	41	-	-	251
509	-	124	-	-	124	-	-	92	-	-	-	92
510	-	-	-	-	22	-	-	-	-	41	-	41
511	-	-	-	-	150	-	-	-	880	-	-	880
512	872	5,694	5,344	17,456	59,032	14,081	8,328	4,293	2,620	1,667	1,757	30,744
513	(543)	(3,253)	(3,196)	(10,790)	(33,789)	(7,621)	(4,061)	(2,435)	(1,401)	(1,036)	(1,124)	(17,678)
514	1,080	1,036	-	1,038	17,836	1,038	938	1,038	1,005	3,190	1,299	8,477
515	871	900	-	900	9,824	900	813	900	671	1,074	684	5,442
516	229	237	-	144	2,467	144	130	144	139	144	139	639
517	3,804	5,348	3,120	3,439	50,598	3,932	5,374	5,409	4,512	6,737	2,662	28,846
518	-	-	-	-	117	-	-	-	-	-	-	-



Line No.	Calendar					Six Months Ended						
	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
519	-	-	-	-	-	-	-	-	-	-	-	-
520	-	200	-	-	1,993	-	-	-	321	-	-	321
521	-	-	-	-	164	-	-	-	-	-	-	-
522	-	-	-	-	656	-	64	-	-	-	-	64
523	-	-	-	-	1,336	-	-	-	-	-	-	-
524	-	-	-	-	5,665	-	-	-	-	-	-	-
525	-	-	-	-	5,920	-	-	-	-	-	-	-
526	-	-	-	-	1,309	-	-	-	-	-	-	-
527	-	-	-	-	38,090	-	-	-	-	-	-	-
528	-	-	-	-	164,569	-	-	-	-	4,257	2,300	6,556
529	-	-	1,361	-	1,361	-	-	-	-	-	-	-
530	-	10,373	44,848	3,024	58,245	4,247	-	(259)	-	-	-	3,988
531	-	-	-	-	-	-	-	-	-	-	264	264
532	-	62	-	-	52	-	-	-	-	-	-	-
533	-	(51)	-	-	(51)	-	-	-	-	-	-	-
534	240	-	-	-	360	-	-	-	-	-	-	-
535	-	75	-	-	75	-	-	-	-	-	-	-
536	-	295	-	-	295	-	-	-	-	-	250	250
537	-	-	-	-	178	-	-	-	-	-	-	-
538	405	350	650	15,545	52,822	7,380	4,375	2,044	8,530	350	120	22,779
539	-	-	-	87	184	-	-	-	-	-	-	-
540	1,206	1,206	1,206	1,206	14,406	1,206	1,206	1,206	1,219	1,206	1,219	7,262
541	-	-	-	-	-	-	-	-	-	-	1,248	1,248
	<u>1,748,978</u>	<u>1,424,070</u>	<u>1,069,173</u>	<u>1,138,235</u>	<u>14,815,001</u>	<u>1,237,253</u>	<u>1,049,232</u>	<u>1,295,425</u>	<u>1,293,666</u>	<u>1,095,840</u>	<u>1,287,173</u>	<u>7,258,589</u>
	722,907	256,946	394,244	404,872	4,717,942	538,103	380,853	371,038	365,720	451,807	354,252	2,481,573
	306,747	307,840	266,448	293,474	3,474,574	285,914	265,264	287,194	287,409	285,290	280,347	1,691,417
	58,234	372,127	324,858	240,876	3,843,455	499,103	306,298	390,748	334,652	374,633	329,559	2,234,993
	<u>2,836,866</u>	<u>2,360,882</u>	<u>2,056,723</u>	<u>2,077,458</u>	<u>26,850,971</u>	<u>2,560,374</u>	<u>2,001,646</u>	<u>2,344,405</u>	<u>2,301,447</u>	<u>2,207,371</u>	<u>2,251,330</u>	<u>13,666,572</u>

Atmos Energy Corporation  
Div 091 Direct Expenses Allocated to Kentucky  
For Calendar 2014 and Six Months Ended June 2015

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
1	8170	Lines expenses	04590	Utilities	40	43	43	41
2	8180	Compressor station expenses	04590	Utilities	279	303	304	284
3	8180	Compressor station expenses	04599	Capitalized Utility Costs	(237)	(257)	(259)	(242)
4	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-
5	8190	Compressor station fuel and power	04590	Utilities	32	976	592	486
6	8210	Storage-Purification expenses	04590	Utilities	682	1,026	974	665
7	8240	Storage-Other expenses	04590	Utilities	-	124	136	44
8	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(72)	(4)	-	(461)
9	8250	Storage well royalties	04581	Building Lease/Rents	1,149	163	-	2,626
10	8250	Storage well royalties	04590	Utilities	2,772	4,806	3,851	2,583
11	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-
12	8500	Transmission-Operation supervision and engineering	05411	Meals and Entertainment	-	-	34	-
13	8500	Transmission-Operation supervision and engineering	05413	Transportation	-	-	-	-
14	8500	Transmission-Operation supervision and engineering	05414	Lodging	-	-	-	-
15	8560	Mains expenses	01006	O&M Project Labor and Contra	1,076	-	892	77
16	8560	Mains expenses	01008	Expense Labor Accrual	-	-	-	-
17	8560	Mains expenses	01013	Expense Labor Transfer In	1,076	-	1,192	77
18	8560	Mains expenses	01014	Expense Labor Transfer Out	(1,076)	-	(692)	(77)
19	8560	Mains expenses	02005	Non-Inventory Supplies	-	-	-	166
20	8560	Mains expenses	04590	Utilities	359	399	391	366
21	8560	Mains expenses	04599	Capitalized Utility Costs	(305)	(331)	(333)	(311)
22	8560	Mains expenses	05411	Meals and Entertainment	55	-	8	-
23	8560	Mains expenses	05413	Transportation	36	-	-	-
24	8560	Mains expenses	05414	Lodging	336	-	513	-
25	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-
26	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	80	87	87	81
27	8570	Transmission-Measuring and regulating station expenses	04592	Misc Rents	-	-	-	-
28	8640	Transmission-Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-
29	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	15	27	27	-
30	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	130,487	132,537	133,670	137,416
31	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	237,358	237,910	233,967	238,807
32	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(229,418)	(228,686)	(223,748)	(229,487)
33	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	452	1,401	362	1,401
34	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	19,961	1,025	7,747	14,731
35	8700	Distribution-Operation supervision and engineering	01010	PTO Accrual	-	-	-	-
36	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	211,402	210,386	207,870	212,315
37	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(219,342)	(221,610)	(218,090)	(221,635)
38	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	316	633	813	136
39	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(452)	(1,401)	(362)	(1,401)
40	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	-	-
41	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	-
42	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	31	381	4,079	105
43	8700	Distribution-Operation supervision and engineering	03001	Vehicle Depreciation Capitalized	-	-	-	-
44	8700	Distribution-Operation supervision and engineering	03002	Vehicle Lease Payments	-	-	-	-
45	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(38)	(187)	(100)	(170)
46	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	84	247	144	188
47	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	37,873	45,978	6,851	4,841
48	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	1,700	-	-	334
49	8700	Distribution-Operation supervision and engineering	04145	Printing/Slides/Graphics	-	-	-	-
50	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	10,011	14,621	14,201	5,151
51	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	9,956	-	1,466	760
52	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	-	-	-	31
53	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	-	-	-	(30)
54	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	113
55	8700	Distribution-Operation supervision and engineering	04590	Utilities	3,304	3,180	3,125	3,417
56	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	-	-	-	-
57	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(2,127)	(2,081)	(2,211)	(2,427)
58	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	7,499	8,634	9,020	6,276
59	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	903	852	729	467
60	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	4,190	1,747	2,258	2,698
61	8700	Distribution-Operation supervision and engineering	05312	Long Distance	287	465	369	415
62	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	130	132	131	131
63	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	719	-	1,809	693
64	8700	Distribution-Operation supervision and engineering	05317	Telephone Directory	4,143	-	3,590	6,059
65	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	9,716	2,906	2,674	2,723
66	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	16,490	17,772	16,368	13,997
67	8700	Distribution-Operation supervision and engineering	05384	Cellular, radio, pager charges	-	14,635	2,835	14,657
68	8700	Distribution-Operation supervision and engineering	05376	Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges	9,363	28,803	5,040	35,616
69	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	360	222	128	441
70	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(16,699)	(32,277)	(16,001)	(38,662)
71	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	22,168	4,477	10,193	7,025
72	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	12	-	124	42
73	8700	Distribution-Operation supervision and engineering	05413	Transportation	8,944	13,174	12,691	17,337
74	8700	Distribution-Operation supervision and engineering	05414	Lodging	17,522	6,249	10,691	11,725

Atmos Energy Corporation  
Div 091 Direct Expenses Allocated to Kentucky  
For Calendar 2014 and Six Months Ended June 2015

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
75	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	758	700	506	84
76	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	498
77	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	53	148	987	15
78	8700	Distribution-Operation supervision and engineering	05420	Employee Development	25	2,470	263	2,138
79	8700	Distribution-Operation supervision and engineering	05421	Training	150	402	-	125
80	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	95	57	-	-
81	8700	Distribution-Operation supervision and engineering	05425	Regulatory Compliance Training	-	-	-	245
82	8700	Distribution-Operation supervision and engineering	05426	Safety Training	7,269	2,531	3,960	1,335
83	8700	Distribution-Operation supervision and engineering	05428	Computer Skills & Systems Training	-	-	-	-
84	8700	Distribution-Operation supervision and engineering	08111	Contract Labor	5,195	1,581	1,240	679
85	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	750	-	25	1,186
86	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-
87	8700	Distribution-Operation supervision and engineering	07443	Uniforms	44	-	-	25
88	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(16)	-	-	(23)
89	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	5,502	835	55	496
90	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-
91	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-
92	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	231	428	-
93	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-
94	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-
95	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-
96	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-
97	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(80)	-	-	-
98	8711	Odorization	02001	Inventory Materials	-	-	-	-
98	8711	Odorization	02004	Warehouse Loading Charge	-	-	-	-
100	8711	Odorization	02005	Non-inventory Supplies	-	128	12,449	-
101	8740	Mains and Services Expenses	02005	Non-inventory Supplies	-	1,505	540	1,519
102	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	8,405	8,089	7,796	9,804
103	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(11,086)	(9,030)	(11,018)	(13,533)
104	8740	Mains and Services Expenses	03004	Vehicle Expense	7,896	4,992	8,193	9,709
105	8740	Mains and Services Expenses	04002	Required By Law, Safety	-	-	-	-
106	8740	Mains and Services Expenses	04301	Equipment Lease	1,219	1,219	1,219	1,219
107	8740	Mains and Services Expenses	04302	Heavy Equipment	4,316	167	289	293
108	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(5,425)	(1,359)	(1,476)	(1,482)
109	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	87	-
110	8740	Mains and Services Expenses	04590	Utilities	417	416	384	396
111	8740	Mains and Services Expenses	05010	Office Supplies	-	-	-	-
112	8740	Mains and Services Expenses	05310	Monthly Lines and service	36	36	33	5
113	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(19)	(19)	(18)	(3)
114	8740	Mains and Services Expenses	05414	Lodging	-	-	103	-
115	8740	Mains and Services Expenses	05421	Training	-	-	-	-
116	8740	Mains and Services Expenses	06111	Contract Labor	-	-	-	-
117	8740	Mains and Services Expenses	07443	Uniforms	-	-	-	-
118	8740	Mains and Services Expenses	07444	Uniforms Capitalized	-	-	-	-
119	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	-	-	-
120	8740	Mains and Services Expenses	07590	Misc General Expense	2	306	(306)	2,381
121	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-
122	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-
123	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-
124	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	-	-	-	-
125	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	-	-	-	-
126	8750	Distribution-Measuring and regulating station expenses	02005	Non-inventory Supplies	1,026	2,284	9,142	7,552
127	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-
128	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	-	-	-
129	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-
130	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-
131	8770	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-inventory Supplies	-	-	-	-
132	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-inventory Supplies	-	141	-	-
133	8770	Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	-	-	-	-
134	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	-	-
135	8780	Meter and house regulator expenses	06010	Office Supplies	-	120	-	20
136	8800	Distribution-Other expenses	01000	Non-project Labor	-	-	-	-
137	8800	Distribution-Other expenses	01008	Expense Labor Accrual	-	-	-	-
138	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-
139	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	7	-
140	8800	Distribution-Other expenses	05413	Transportation	-	-	83	77
141	8800	Distribution-Other expenses	05414	Lodging	-	-	206	-
142	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(42,325)	(41,142)	(39,262)	(39,303)
143	8810	Distribution-Rents	04581	Building Lease/Rents	70,051	66,963	64,190	64,764
144	8810	Distribution-Rents	04582	Building Maintenance	2,768	2,056	4,259	3,401
145	8810	Distribution-Rents	04590	Utilities	-	-	-	-
146	8810	Distribution-Rents	04592	Misc Rents	2,960	314	-	-
147	8810	Distribution-Rents	04599	Capitalized Utility Costs	(2,368)	(1,747)	(3,618)	(2,889)
148	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-

Atmos Energy Corporation  
Div 091 Direct Expenses Allocated to Kentucky  
For Calendar 2014 and Six Months Ended June 2015

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
149	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-
150	8860	Distribution-Maintenance of structures and improvements	07120	Environmental & Safety	-	-	-	-
151	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	58	-
152	9010	Customer accounts-Operation supervision	04044	Advertising	-	-	-	-
153	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	14,611	14,182	14,531	13,431
154	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	2,259	(214)	901	738
155	9030	Customer accounts-Customer records and collections expenses	04212	IT Equipment	-	-	-	-
156	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	22	-	9	-
157	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	-	-	-	-
158	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	218	-	-
159	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	288	-	-
160	9030	Customer accounts-Customer records and collections expenses	05417	Club Dues - Deductible	-	-	-	-
161	9030	Customer accounts-Customer records and collections expenses	08111	Contract Labor	-	-	-	-
162	9030	Customer accounts-Customer records and collections expenses	08112	Collection Fees	-	-	-	-
163	9030	Customer accounts-Customer records and collections expenses	08116	Bill Print Fees	80,043	80,818	84,992	79,571
164	9030	Customer accounts-Customer records and collections expenses	07580	Misc General Expense	146,556	154,802	144,505	156,961
165	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	-	-	-	-
166	9100	Customer service-Miscellaneous customer service	04046	Customer Relations & Assist	7	(2)	78	5
167	9100	Customer service-Miscellaneous customer service	05111	Postage/Delivery Services	-	27	-	-
168	9110	Sales-Supervision	01000	Non-project Labor	5,562	5,562	5,562	5,562
169	9110	Sales-Supervision	01008	Expense Labor Accrual	834	-	278	556
170	9110	Sales-Supervision	03003	Capitalized transportation costs	-	-	-	-
171	9110	Sales-Supervision	03004	Vehicle Expense	-	-	-	-
172	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	-	-	-
173	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	-	-
174	9110	Sales-Supervision	04201	Software Maintenance	-	-	-	-
175	9110	Sales-Supervision	05010	Office Supplies	-	-	-	-
176	9110	Sales-Supervision	05111	Postage/Delivery Services	-	-	-	-
177	9110	Sales-Supervision	05312	Long Distance	-	-	-	-
178	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-
179	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-
180	9110	Sales-Supervision	05411	Meals and Entertainment	-	455	1,575	-
181	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	-
182	9110	Sales-Supervision	05413	Transportation	-	-	2,661	-
183	9110	Sales-Supervision	05414	Lodging	-	-	1,109	-
184	9110	Sales-Supervision	05419	Misc Employee Expense	-	-	17	-
185	9110	Sales-Supervision	05420	Employee Development	-	-	-	-
186	9110	Sales-Supervision	05427	Technical (Job Skills) Training	-	-	-	-
187	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	-	-	-	-
188	9110	Sales-Supervision	07580	Misc General Expense	-	-	-	-
189	9110	Sales-Supervision	07601	Vehicle Cap Accrual	-	-	-	-
190	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-
191	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	-	-
192	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	1,050	-	-
193	9130	Sales-Advertising expenses	04021	Promo Other, Misc	1,745	-	-	-
194	9130	Sales-Advertising expenses	04044	Advertising	-	770	-	1,739
195	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	379	213
196	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(4,944)	(4,209)	(7,214)	(5,086)
197	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-
198	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	31	-	-
199	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-
200	9210	A&G-Office supplies & expense	05413	Transportation	-	1,429	-	-
201	9210	A&G-Office supplies & expense	05414	Lodging	-	333	-	-
202	9210	A&G-Office supplies & expense	08111	Contract Labor	-	-	-	-
203	9210	A&G-Office supplies & expense	07580	Misc General Expense	-	-	-	-
204	9230	A&G-Outside services employed	08111	Contract Labor	138	58	2,812	-
205	9230	A&G-Outside services employed	08121	Legal	6,271	6,553	19,324	3,900
206	9240	A&G-Property insurance	04069	Blueflame Property Insurance	768	768	644	644
207	9240	A&G-Property insurance	04070	Insurance-Other	1,759	1,759	1,759	1,759
208	9240	A&G-Property insurance	04072	Insurance Capitalized	(1,336)	(1,320)	(1,338)	(1,353)
209	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	(3,604)	493	1,667	682
210	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	30,955	27,020	23,758	25,572
211	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	39	18	56	6
212	9250	A&G-Injuries & damages	04070	Insurance-Other	-	-	-	-
213	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	172	-	-	-
214	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	19,108	16,840	17,896	18,966
215	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	31,095	27,403	29,121	30,866
216	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(8,237)	8,364	12,793	9,593
217	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(84,725)	(37,982)	(27,144)	(34,651)
218	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	33,527	29,547	31,399	33,280
219	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	(58,034)	(41,378)	(34,349)	(34,798)
220	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	269	122	388	41
221	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	9,726	8,573	9,111	9,855
222	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	(18,092)	(18,838)	(10,735)	(16,520)

Atmos Energy Corporation  
Div 091 Direct Expenses Allocated to Kentucky  
For Calendar 2014 and Six Months Ended June 2015

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
223	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	77	35	111	12
224	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	1,390	1,225	1,302	1,379
225	9260	A&G-Employee pensions and benefits	01261	HSA Benefits Variance	809	(7,857)	(6,888)	(7,351)
226	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	6	3	9	1
227	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,042	919	978	1,035
228	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	(4,035)	(3,084)	(2,653)	(2,814)
229	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	8	4	11	1
230	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	869	765	813	862
231	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	(239)	(2,407)	723	546
232	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	7	3	11	1
233	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,390	1,225	1,302	1,379
234	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	(1,123)	(4,207)	463	144
235	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	11	5	15	2
236	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	164	70	221	23
237	9260	A&G-Employee pensions and benefits	01292	OPFB Benefits Projects	249	113	358	38
238	9260	A&G-Employee pensions and benefits	07421	Service Awards	1,135	12,647	6,430	13,770
239	9260	A&G-Employee pensions and benefits	07443	Uniforms	106	-	-	-
240	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(70)	-	-	-
241	9260	A&G-Employee pensions and benefits	07450	Capitalized Restricted Stock	(11,289)	(10,190)	(11,270)	(24,745)
242	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	371,000	133,878	46,244	905,726
243	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	(202,000)	(73,853)	(23,294)	(494,258)
244	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	12,405	11,204	12,405	41,289
245	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	9,034	8,189	9,034	8,742
246	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	880	804	890	861
247	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	707	707	707	707
248	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	18,124	18,124	18,124	18,124
249	9260	A&G-Employee pensions and benefits	07490	SERP Capitalized	(5,727)	(5,727)	(5,727)	(5,727)
250	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	1,744	1,183	1,458	1,808
251	9260	A&G-Employee pensions and benefits	07604	Restricted Stock Cap Accrual	-	-	-	-
252	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-
253	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	50	-
254	9302	Miscellaneous general expenses	05421	Training	-	-	-	-
255	9302	Miscellaneous general expenses	07510	Association Dues	6,772	6,772	6,772	6,772
256	9310	A&G-Rents	04582	Building Maintenance	4	-	4	4
257	9320	A&G-Maintenance of general plant	04201	Software Maintenance	-	-	-	-
258				Div 091 Expenses	789,192	696,970	685,762	1,072,987
259								
260				Div091 Expenses Allocated to KY Based on Composite Allocation Factor	390,729	345,070	339,521	531,236
261								

Line No.	Calendar										Six Months Ended					
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
1	38	40	45	45	43	44	40	41	504	40	41	41	41	38	38	239
2	264	282	313	318	303	309	280	288	3,528	277	288	288	288	268	263	1,670
3	(224)	(239)	(266)	(270)	(257)	(261)	(258)	(245)	(2,996)	(235)	(243)	(246)	(244)	(228)	(224)	(1,420)
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	78	14	110	799	4,427	2,928	588	380	11,390	198	277	880	553	1,521	5	3,433
6	240	170	141	22	4	126	180	187	4,398	553	204	778	213	119	151	2,018
7	-	24	5	4	4	4	16	163	523	4	69	58	40	15	5	191
8	(415)	(188)	(44)	(64)	(229)	(138)	307	-	(1,328)	(19)	(21)	-	(140)	(578)	(319)	(1,078)
9	2,481	694	137	300	1,441	783	(360)	-	9,399	376	163	-	2,626	2,461	1,055	6,681
10	1,435	272	414	396	381	465	1,230	2,226	20,610	3,056	2,326	2,556	1,288	517	273	10,020
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	34	-	8	-	-	-	-	8
13	-	-	-	-	-	-	-	-	-	248	27	-	-	-	-	275
14	-	-	-	-	-	-	-	-	-	-	303	-	-	-	-	303
15	77	-	77	-	-	317	-	1,279	3,595	959	-	560	-	-	-	1,519
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	77	-	77	-	-	317	-	1,279	4,095	959	-	560	-	-	-	1,519
18	(77)	-	(77)	-	-	(317)	-	(1,279)	(3,595)	(959)	-	(560)	-	-	-	(1,519)
19	-	-	-	73	-	27	-	-	265	-	-	-	-	-	-	-
20	339	362	403	409	390	397	360	370	4,536	356	366	371	368	345	339	2,147
21	(288)	(306)	(342)	(348)	(331)	(335)	(306)	(315)	(3,852)	(303)	(313)	(316)	(313)	(234)	(288)	(1,826)
22	-	-	-	-	-	-	-	-	69	-	-	-	-	-	-	69
23	-	-	-	-	-	-	-	-	36	250	-	-	-	-	-	250
24	-	-	-	-	-	-	-	-	848	288	-	-	-	-	-	288
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	75	81	90	91	87	88	80	82	1,006	79	82	82	82	77	75	477
27	29	-	-	-	-	-	-	-	29	-	-	-	-	-	-	29
28	-	-	-	-	-	185	-	-	185	-	-	-	-	-	-	185
29	-	-	-	16	15	15	-	-	116	-	-	-	-	-	-	116
30	206,425	136,485	133,582	136,058	138,231	224,688	145,850	146,974	1,802,411	146,067	146,183	145,820	146,850	221,051	153,189	960,960
31	352,937	240,488	236,734	237,806	241,034	369,871	238,152	236,540	3,100,805	243,459	231,288	232,064	231,596	365,239	309,824	1,613,479
32	(344,756)	(226,765)	(226,687)	(226,500)	(230,876)	(380,969)	(231,678)	(233,914)	(2,994,503)	(240,536)	(230,599)	(229,639)	(233,396)	(366,149)	(310,981)	(1,611,303)
33	1,853	4,655	2,124	(7,318)	1,220	1,260	(118)	517	7,809	1,777	2,369	5,231	(2,282)	2,517	49	9,661
34	(54,320)	6,103	19,526	7,815	15,072	(45,291)	(953)	22,245	13,662	15,190	(1,707)	12,886	19,672	(68,264)	14,204	(6,019)
35	-	(16,601)	-	-	2,819	-	-	21,089	7,407	-	-	4,426	-	-	(14,566)	(10,140)
36	318,999	211,614	210,885	213,190	214,725	334,622	213,718	216,114	2,775,840	222,739	215,662	214,621	218,422	343,511	295,144	1,510,099
37	(327,180)	(223,316)	(221,733)	(222,496)	(224,863)	(342,523)	(220,192)	(218,741)	(2,881,742)	(225,659)	(216,380)	(217,045)	(216,622)	(342,601)	(293,967)	(1,512,275)
38	1,130	271	362	271	813	983	235	282	6,246	1,480	543	1,184	691	286	49	4,244
39	(1,853)	(4,655)	(2,124)	7,318	(1,220)	(1,260)	118	(517)	(7,809)	(1,777)	(2,369)	(5,231)	2,282	(2,517)	(49)	(9,661)
40	-	-	-	-	-	-	-	13	13	-	87	-	-	-	-	87
41	-	-	-	-	-	-	-	2	2	-	10	-	-	-	-	10
42	2,868	311	199	63	125	156	560	386	9,064	98	1,239	125	691	158	155	2,465
43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	(145)	(2,497)	(47)	(4,986)	(155)	(179)	(49)	(218)	(8,773)	(27)	(410)	(93)	(43)	(393)	(413)	(1,379)
46	196	5,350	69	5,852	309	289	77	382	13,164	44	500	153	72	733	471	1,672
47	48,024	26	47,015	58,278	2,771	166	41,490	9,356	302,668	37,987	62,321	34,322	6,624	24,045	8,014	173,315
48	1,169	108	31	5,278	389	-	-	1,055	10,963	-	2,578	-	-	258	2,037	4,671
49	-	-	-	-	-	-	-	-	-	-	192	-	-	-	-	192
50	414	4,602	593	320	6,883	463	1,750	3,718	62,726	285	878	6,235	11,222	16,036	14,799	49,456
51	525	-	1,957	1,002	917	-	258	4,103	20,944	1,446	178	288	1,699	38	678	4,529
52	-	-	-	-	-	-	-	-	31	-	-	-	-	-	-	31
53	-	-	-	-	-	-	-	-	(30)	-	-	-	-	-	-	(30)
54	239	30	-	25	-	-	-	-	406	-	-	-	-	-	-	406
55	3,351	2,338	3,833	4,697	3,845	4,479	3,421	4,474	43,465	2,965	3,045	3,519	3,207	3,391	3,252	19,379
56	-	-	-	-	-	75	-	-	75	-	-	-	-	-	-	75
57	(2,499)	(1,479)	(2,567)	(3,507)	(2,741)	(3,164)	(2,361)	(3,206)	(30,363)	(2,031)	(2,099)	(2,376)	(2,199)	(2,218)	(2,058)	(12,983)
58	2,775	9,102	7,286	9,885	7,639	5,212	5,667	9,269	86,066	13,358	6,470	5,380	7,073	4,845	6,880	43,807
59	573	1,122	978	1,882	1,815	724	1,162	658	11,663	(1,143)	678	399	1,660	1,403	559	3,556
60	3,850	2,740	1,916	3,645	3,689	2,010	2,019	3,023	33,564	3,250	2,234	2,366	2,148	3,740	1,227	14,965
61	391	483	355	430	438	465	400	358	4,827	278	432	814	332	351	428	2,836
62	130	131	130	129	130	134	162	151	1,850	129	133	130	147	130	129	797
63	-	8,149	4,882	4,379	(949)	9,180	83	-	28,525	-	-	-	-	8,135	845	6,980
64	3,900	4,365	14,122	-	8,658	-	5,571	1,488	51,875	4,321	5,030	3,628	5,599	376	4,707	23,659
65	2,643	2,967	1,378	1,491	1,367	2,945	2,901	2,944	36,656	3,167	4,333	4,329	4,348	4,429	4,604	25,210
66	17,259	17,123	16,052	15,748	16,804	16,222	14,223	17,909	195,968	16,413	13,595	14,217	15,783	19,046	16,805	95,857
67	7,398	7,747	7,340	5,535	9,274	5,081	7,704	7,586	89,772	7,375	3,207	7,805	9,789	11,251	4,312	43,738
68	14,623	13,757	11,288	10,428	12,941	4,824	25,427	11,902	182,011	24,081	5,025	15,820	21,535	22,373	6,904	95,739
69	355	199	1,176	699	757	505	773	862	6,698	804	577	1,113	6,210	950	7,010	16,664
70	(24,737)	(29,871)	(25,126)	(24,539)	(25,258)	(21,836)	(28,292)	(23,893)	(306,990)	(28,733)	(14,304)	(22,346)	(31,467)	(36,026)	(22,317)	(155,185)
71	12,279	5,932	12,793	10,967	20,092	6,230	14,991	7,607	134,753	7,101	7,310	6,453	8,730	6,644	9,874	48,113
72	-	-	-	445	577	678	142	30	1,950	108	-	-	164	678	-	948
73	9,595	6,577	10,742	11,141	14,381	10,619	9,345	4,585	129,030	6,940	6,100	7,845	10,063	10,590	9,775	51,312
74	12,631	6,103	11,882	10,291	13,118	9,426	25,637	8,239	143,715	15,636	7,939	9,683	9,973	9,769	13,887	66,888

Line No.	Calendar									Six Months Ended						
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
75	894	884	884	25	730	-	-	89	5,234	298	833	-	692	11,584	323	13,709
76	-	-	-	-	-	498	-	-	995	-	-	-	-	995	-	995
77	400	17,122	60	26	10	158	70	640	19,887	20	375	103	-	21	425	944
78	973	2,845	350	2,395	1,520	-	-	89	13,068	1,898	249	1,025	520	-	2,288	5,980
79	1,929	-	-	-	1,526	564	3	1,443	6,141	9	158	250	774	566	86	1,841
80	408	-	-	-	-	-	-	-	561	17	-	-	-	-	-	17
81	-	-	-	-	-	-	-	-	245	-	-	245	-	-	-	245
82	4,438	2,769	677	4,054	1,022	5,439	2,573	983	37,070	1,640	82	-	3,118	3,820	1,819	10,280
83	-	-	-	-	-	-	-	-	-	-	909	-	-	-	-	909
84	679	679	1,428	1,096	2,183	29,911	2,722	3,429	50,823	940	9,570	5,229	2,832	11,327	3,501	33,399
85	958	-	5,855	4,372	12,785	-	-	195	26,136	735	410	1,968	1,146	1,275	345	5,880
86	-	-	-	-	-	-	-	280	260	-	-	-	-	-	-	-
87	26	26	-	-	-	150	-	-	272	-	-	-	-	-	-	-
88	(9)	(10)	-	-	-	(70)	-	-	(129)	-	-	-	-	-	-	-
89	700	231	501	-	266	333	-	2,992	11,913	343	300	-	204	293	302	1,442
90	-	-	-	50	-	-	-	-	50	-	-	-	-	-	79	79
91	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	100
92	-	435	(114)	83	843	36	7	236	2,165	-	-	540	635	(19)	27	1,182
93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-	-	(60)	(128)	-	-	-	-	-	(128)
98	-	-	-	-	-	-	-	-	-	-	8,560	-	12,254	-	-	20,814
99	-	-	-	-	-	-	-	-	-	-	1,027	-	1,470	-	-	2,498
100	13,953	-	1,028	12,216	2,990	-	17,861	156	60,782	5,982	-	7,998	3,121	-	157	17,257
101	176	137	880	1,226	2,165	1,579	2,194	1,154	13,056	1,747	144	774	388	1,214	525	4,772
102	8,702	9,350	(901)	9,029	9,466	10,323	7,995	9,493	86,551	9,484	9,454	9,475	9,457	9,458	9,441	56,770
103	(11,049)	(10,970)	(6,860)	(14,412)	(12,466)	(13,146)	(11,406)	(12,729)	(137,685)	(11,183)	(9,912)	(10,511)	(12,804)	(10,226)	(10,889)	(64,525)
104	7,201	7,379	10,047	11,981	9,019	10,100	9,365	9,616	105,496	7,799	4,200	6,764	10,347	6,339	7,091	42,540
105	210	-	-	-	-	-	-	-	210	316	-	-	-	-	-	316
106	1,219	1,219	16	16	3,625	1,219	1,219	1,219	14,630	1,219	1,219	1,219	16	16	16	3,705
107	1,482	399	304	575	218	3,339	792	5,344	17,520	440	306	7,444	39	72	353	8,655
108	(2,648)	(1,565)	(314)	(579)	(3,767)	(4,467)	(1,971)	(6,432)	(31,507)	(1,626)	(1,495)	(8,489)	(54)	(87)	(361)	(12,113)
109	-	-	-	-	-	-	-	-	87	-	-	-	-	-	-	-
110	490	422	390	432	411	414	474	361	5,005	383	424	374	353	435	385	2,354
111	32	-	-	-	-	-	-	-	32	600	-	-	-	-	-	600
112	53	7	53	7	57	29	29	29	374	31	7	29	53	31	31	181
113	(30)	(4)	(31)	(4)	(33)	(17)	(16)	(17)	(211)	(17)	(4)	(15)	(30)	(17)	(18)	(101)
114	-	-	-	-	-	-	-	-	103	-	-	-	-	-	-	-
115	-	-	-	-	-	-	-	-	-	-	-	-	-	1,088	-	1,088
116	-	-	-	-	-	-	-	-	-	-	-	333	(333)	616	-	616
117	-	-	148	-	-	150	150	-	448	-	-	-	-	-	1,300	1,300
118	-	-	(71)	-	-	(136)	(137)	-	(345)	-	-	-	-	(560)	-	(560)
119	-	-	-	-	-	-	-	-	-	-	-	-	-	435	-	435
120	(417)	(1,964)	2,417	1,482	(3,896)	-	5,814	2,235	8,051	(8,049)	915	604	3,925	(3,976)	(2,227)	(8,808)
121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	-	-	101	-	-	-	-	-	101	-	-	-	-	-	-	-
125	-	-	46	(46)	-	-	-	-	-	-	-	-	-	-	-	-
126	11,222	3,505	6,835	4,917	3,507	3,774	1,038	511	55,314	402	197	271	517	1,497	2,584	5,469
127	-	-	-	-	(14)	-	-	-	(14)	-	-	-	-	-	-	-
128	-	-	-	-	29	-	-	-	29	-	-	-	-	-	-	-
129	-	-	7,471	-	-	-	-	-	7,471	-	-	-	-	-	-	-
130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	720	720
132	287	17	3,346	(32)	-	-	2,041	15	5,815	16	251	572	18	15	18	885
133	30	-	-	-	-	-	-	-	30	-	-	-	-	-	3,575	3,575
134	-	38	-	-	-	-	-	-	38	-	-	-	-	-	-	-
135	-	-	5	-	-	-	-	-	145	-	-	-	-	-	-	-
136	333	-	-	-	-	-	-	-	333	-	-	-	-	-	-	-
137	56	(56)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	113	-	-	-	-	-	-	-	113	-	-	-	-	-	-	-
139	139	36	-	-	-	-	-	-	182	-	-	-	-	10	-	10
140	428	113	80	-	-	-	190	-	970	-	-	-	-	-	-	-
141	687	-	-	-	-	-	-	-	893	-	363	-	-	494	-	857
142	(29,492)	(38,053)	(38,164)	(37,752)	(37,783)	(37,389)	(37,315)	(37,289)	(455,288)	(37,280)	(37,159)	(37,890)	(39,725)	(32,932)	(36,249)	(221,214)
143	49,153	62,139	62,286	62,414	62,414	62,374	62,374	62,374	753,514	62,374	62,374	63,457	66,853	55,082	60,180	370,320
144	4,877	3,265	3,583	5,667	5,574	1,412	4,324	2,938	44,164	4,050	4,998	972	4,956	3,582	5,770	24,029
145	-	-	-	-	-	(36)	-	-	(36)	-	-	-	-	-	-	-
146	-	-	-	-	-	-	-	-	3,294	2,980	314	-	-	-	-	3,294
147	(4,109)	(2,758)	(3,044)	(3,826)	(2,996)	(1,178)	(3,676)	(2,499)	(34,709)	(3,446)	(3,996)	(627)	(4,216)	(3,048)	(4,909)	(20,441)
148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Calendar									Six Months Ended						
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	-	-	-	500	-	-	-	-	600
151	64	-	-	18	-	67	-	-	207	5	4	-	-	-	9	
152	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	
153	19,864	12,146	12,387	13,416	13,109	18,012	11,495	11,495	168,477	11,495	11,495	11,495	11,495	17,242	11,495	74,716
154	(5,453)	387	1,930	1,134	1,158	(4,864)	(128)	1,724	(448)	1,149	-	1,149	1,149	(5,173)	1,149	(575)
155	-	16	-	-	-	-	-	-	16	-	-	-	-	-	-	-
156	-	-	-	-	-	-	44	-	74	11	-	-	-	-	-	11
157	-	36	-	-	62	-	-	-	97	-	-	-	-	51	-	51
158	-	1,117	-	320	1,340	641	493	480	4,610	-	-	-	-	218	178	395
159	-	113	-	270	288	-	-	-	959	-	-	-	-	175	371	546
160	-	150	-	-	-	-	-	-	150	-	-	-	-	150	-	150
161	-	87	-	-	37	-	-	-	124	-	-	-	-	99	-	99
162	88,713	82,433	75,917	81,369	107,787	87,966	91,415	85,790	1,035,815	83,138	97,003	102,591	95,876	89,875	94,504	562,988
163	149,489	136,678	161,248	158,895	118,723	143,175	137,989	139,550	1,748,151	152,831	149,676	145,915	154,070	132,810	131,541	866,843
164	-	-	-	75	-	-	-	-	75	-	-	-	-	-	-	-
165	-	-	-	-	(17)	-	-	-	(17)	-	-	-	-	-	-	-
166	79	79	153	7	155	81	7	408	1,057	81	81	81	7	-	-	249
167	-	-	-	-	-	-	-	-	27	-	-	-	-	-	-	-
168	8,343	5,562	5,562	5,562	5,562	9,991	7,301	7,169	77,289	7,169	7,169	7,270	7,169	10,767	7,169	46,712
169	(2,225)	278	834	278	556	(1,872)	160	1,042	921	717	(0)	778	658	(3,224)	715	(358)
170	-	-	-	-	-	-	-	-	-	-	-	-	-	(15)	-	(15)
171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63	63
172	22	-	-	-	-	-	-	-	22	-	-	-	-	-	-	-
173	-	-	-	-	500	-	-	-	500	(500)	-	-	-	-	-	(500)
174	-	-	-	-	-	-	-	-	-	327	-	-	-	-	-	327
175	-	-	-	-	-	4	-	-	4	-	-	-	-	13	18	29
176	-	-	-	-	-	-	-	22	22	-	-	-	12	-	-	12
177	-	-	-	-	-	-	-	13	13	-	-	-	24	-	-	24
178	-	-	-	-	70	-	-	-	70	-	-	-	-	-	-	-
179	-	-	-	-	(41)	-	-	(7)	(49)	-	-	-	(13)	-	-	(13)
180	920	-	-	-	1,059	314	121	1,369	5,813	9	40	8	876	384	1,048	2,365
181	13	-	-	-	-	-	-	49	62	-	-	-	77	-	-	77
182	2,506	-	-	-	3,708	288	110	1,551	10,824	818	89	89	2,010	428	5,224	8,656
183	2,504	-	-	-	2,161	111	137	2,257	8,278	-	-	-	1,067	113	1,635	2,816
184	-	-	-	-	-	-	-	30	47	-	-	-	-	-	-	-
185	-	-	-	-	-	-	-	-	-	-	-	-	60	-	-	60
186	1,780	-	-	-	-	-	-	-	1,780	-	-	-	-	-	-	65
187	-	-	-	-	-	-	-	-	-	-	-	-	-	65	-	65
188	-	-	-	-	-	-	-	31	31	-	-	-	-	-	-	-
189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
191	-	-	-	-	-	-	-	-	-	-	-	139	-	-	-	139
192	-	-	-	-	2,378	-	-	-	3,428	-	-	-	-	-	-	-
193	-	-	-	-	1,581	-	-	-	3,327	-	-	-	-	2,109	-	2,109
194	870	-	1,022	-	-	-	-	-	4,401	-	-	-	-	212	-	212
195	134	521	-	-	2,916	440	8	-	4,811	-	-	-	-	150	-	150
196	(3,387)	(5,771)	(4,873)	(5,608)	(5,056)	(6,918)	(3,790)	(4,507)	(61,363)	(5,884)	(5,335)	(4,567)	(4,657)	(5,150)	(4,164)	(29,556)
197	-	-	78	-	-	-	14	-	91	-	-	-	20	-	46	66
198	-	-	145	-	-	-	-	49	225	-	-	-	-	2	294	296
199	-	-	-	-	-	-	-	-	-	-	-	-	-	64	-	64
200	-	504	140	-	-	-	1,132	-	3,205	-	-	-	558	-	-	558
201	182	-	182	-	-	-	-	-	697	-	-	-	-	-	-	-
202	-	-	-	-	-	-	-	-	-	410,000	-	-	-	-	-	410,000
203	-	-	-	-	97,404	(97,404)	-	-	-	-	-	-	-	-	-	-
204	-	547	-	2,292	4,840	-	1,575	1,306	13,568	4,209	188	888	168	1,561	2,766	9,779
205	15,856	7,800	9,814	3,578	20,664	-	37,782	8,878	140,399	5,139	21,915	21,680	12,088	14,292	7,089	82,184
206	644	644	644	644	644	644	644	644	7,974	644	644	611	611	611	611	3,730
207	(13,830)	-	-	-	-	-	-	-	(6,795)	-	-	-	-	-	-	-
208	(1,421)	(1,445)	(1,434)	(1,480)	(1,437)	(1,394)	(1,366)	(1,401)	(16,708)	(1,346)	(1,391)	(1,279)	(1,438)	(1,411)	(1,484)	(8,350)
209	(6,097)	1,005	(585)	678	58	(3,127)	(5,554)	(3,287)	(17,670)	(97,927)	(348)	(6,710)	(12,651)	(2,549)	(2,979)	(123,163)
210	25,666	23,147	26,432	23,232	25,177	29,021	24,880	26,887	311,727	27,899	22,688	30,128	24,728	24,696	24,755	154,669
211	33	8	12	8	23	35	6	42	284	65	15	47	19	8	1	154
212	15,702	1,808	1,808	1,808	1,808	1,808	1,808	1,808	28,356	1,808	1,808	1,808	1,808	1,894	1,894	11,159
213	-	-	-	-	-	-	-	-	172	-	-	-	78	-	-	78
214	19,011	17,697	19,136	18,064	19,106	17,478	14,244	16,586	214,133	15,988	14,193	15,608	16,251	14,999	15,618	92,658
215	30,935	28,798	31,140	29,395	31,090	26,515	21,612	25,166	343,137	24,260	21,534	23,681	24,656	22,757	23,697	140,585
216	(18,708)	9,409	3,733	8,365	6,092	(19,987)	5,417	4,488	21,271	3,679	10,328	1,405	2,279	4,409	(596)	21,504
217	(67,879)	(29,766)	(42,499)	(30,792)	(37,198)	(68,791)	(35,411)	(40,480)	(515,287)	(40,765)	(25,826)	(47,037)	(37,202)	(38,619)	(40,016)	(227,485)
218	33,355	31,051	33,576	31,694	33,522	35,354	28,815	33,554	388,673	32,348	28,713	31,574	32,875	30,342	31,596	187,446
219	(43,842)	(6,649)	1,682	(21,841)	(20,729)	(45,854)	1,879	24,577	(282,332)	480	(11,569)	(9,098)	27,178	(22,492)	3,244	(12,276)
220	234	52	85	52	157	230	41	274	1,947	428	95	305	121	52	9	1,011
221	9,678	9,010	9,742	9,196	9,727	7,634	6,385	7,435	106,075	7,168	6,362	6,997	7,285	6,724	7,001	41,536
222	(21,323)	(13,993)	(12,598)	(10,414)	(15,814)	(5,640)	(128)	2,976	(142,018)	1,434	127	1,648	(7)	(867)	(716)	1,619



Line No.	Calendar									Six Months Ended						
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
223	67	15	24	15	45	53	9	62	526	66	21	69	27	12	2	227
224	1,383	1,287	1,392	1,314	1,389	402	327	381	13,170	368	326	359	374	345	359	2,130
225	(7,703)	(6,733)	(7,985)	(6,716)	(7,243)	(2,223)	(1,781)	(2,037)	(63,508)	16,993	(1,747)	(1,717)	(2,001)	(1,856)	(1,909)	7,732
226	6	1	2	1	4	3	0	1	38	2	0	2	1	0	0	5
227	1,037	965	1,044	985	1,042	603	491	572	10,711	551	489	538	560	517	539	3,195
228	(1,968)	(2,222)	(2,567)	(2,057)	(2,363)	1,060	846	816	(21,021)	784	702	796	646	2,622	764	6,315
229	7	2	2	2	5	5	1	5	51	7	2	5	2	1	0	17
230	884	804	870	821	868	1,004	819	953	10,314	919	816	897	934	862	898	5,325
231	(665)	(2,433)	291	544	(602)	(897)	528	433	(4,179)	(549)	864	366	(1,030)	468	258	374
232	6	1	2	1	4	7	1	8	55	13	3	9	4	2	0	31
233	1,383	1,287	1,392	1,314	1,390	1,607	1,310	1,525	16,502	1,470	1,305	1,435	1,494	1,379	1,438	8,520
234	(1,628)	(1,243)	(247)	193	(1,533)	(2,122)	80	(99)	(11,323)	(1,741)	622	(305)	(1,809)	(0)	(320)	(3,554)
235	9	2	3	2	6	10	2	12	80	18	4	13	5	2	0	44
236	133	30	48	30	90	123	20	136	1,078	213	47	152	60	26	4	503
237	216	48	78	48	145	190	31	206	1,721	321	71	230	91	39	7	759
238	9,635	15,094	8,035	7,455	12,649	7,635	9,821	5,160	109,265	3,899	7,526	5,763	6,017	10,149	9,355	42,711
239	-	-	-	-	-	334	238	-	679	160	-	116	192	-	150	608
240	-	-	-	-	-	(157)	(127)	-	(354)	(70)	-	(105)	(174)	-	(103)	(453)
241	(58,717)	(28,352)	(10,560)	(10,543)	(11,950)	(12,471)	(20,902)	(24,743)	(233,741)	(10,937)	(10,416)	(11,533)	(11,177)	(50,359)	(13,169)	(107,591)
242	-	-	-	(141)	-	94,000	110,047	225,859	1,866,813	162,000	139,000	123,000	105,000	457,679	135,061	1,111,740
243	-	-	-	-	-	(53,000)	(60,000)	(125,816)	(1,032,221)	(85,000)	(78,000)	(69,000)	(69,000)	(266,676)	(75,639)	(623,314)
244	61,741	47,870	8,116	10,676	13,686	14,405	14,945	14,405	263,146	14,405	13,011	14,405	13,940	44,181	17,601	117,542
245	58,248	9,226	9,534	9,534	9,226	9,534	8,365	26,696	173,321	7,763	7,796	8,634	8,355	49,893	8,723	91,166
246	890	861	890	890	861	890	21,378	5,901	36,005	(269)	2	-	-	-	-	(267)
247	707	707	(10,925)	849	849	849	849	849	(2,440)	849	849	849	849	849	849	5,092
248	18,124	18,124	18,124	18,124	18,124	17,479	17,479	17,479	215,555	17,479	17,479	17,479	17,479	17,479	17,479	104,873
249	(5,727)	(5,727)	(5,727)	(5,727)	(5,727)	(5,842)	(5,842)	(5,842)	(69,064)	(5,842)	(5,842)	(5,842)	(5,842)	(5,842)	(5,842)	(35,050)
250	2,216	1,605	1,074	1,843	1,815	1,700	1,082	2,278	19,607	1,272	1,679	1,772	1,353	1,932	1,194	9,202
251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	-	-	-	-	4,400	-	-	-	4,450	-	-	-	-	700	-	700
254	-	-	-	-	2,145	-	-	-	2,145	-	-	-	-	520	-	520
255	14,272	5,772	6,772	16,772	6,772	6,772	6,772	6,772	98,760	7,228	7,228	7,323	7,244	14,744	7,244	51,009
256	5	4	10	5	-	10	5	5	56	5	5	12	5	5	5	38
257	-	394	-	-	-	-	-	-	394	-	-	-	-	-	-	-
258	675,722	619,729	696,814	707,150	799,479	523,311	802,941	824,587	8,894,645	1,095,933	775,668	755,678	785,580	919,771	721,490	5,054,120
259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
260	320,863	306,828	344,993	359,714	722,907	256,946	394,244	404,872	4,717,942	538,103	380,853	371,038	385,720	451,607	354,252	2,481,573
261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation  
Shared Services Expenses Allocated to Div 091  
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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
1	8140	Storage-Operation supervision and engineering	04201	Software Maintenance	-	-	-	-
2	8210	Storage-Purification expenses	07499	Misc Employee Welfare Exp	-	3,800	470	-
3	8560	Mains expenses	01002	Capital Labor Contra	-	(151)	(50)	(100)
4	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	-	-
5	8560	Mains expenses	01008	Expense Labor Accrual	-	-	-	-
6	8560	Mains expenses	01011	Capital Labor Transfer In	-	151	50	100
7	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	-	-
8	8560	Mains expenses	05010	Office Supplies	-	-	-	-
9	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-
10	8560	Mains expenses	05413	Transportation	-	-	-	-
11	8560	Mains expenses	05414	Lodging	-	-	-	-
12	8560	Mains expenses	05429	Work Environment Training	-	-	-	-
13	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	-	-	-	286
14	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	-	-	-	(3,474)
15	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	34	-	-
16	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	-	(17)	17	186
17	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	-	-	-	3,474
18	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	(34)	-	-
19	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	10	1	23	184
20	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	-	20	-	-
21	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	572	572	572	572
22	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	-	-	403	63
23	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	137	137	143	143
24	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	-	206	-	304
25	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	-	-	-	-
26	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	83	-	4	-
27	8700	Distribution-Operation supervision and engineering	05413	Transportation	-	474	-	-
28	8700	Distribution-Operation supervision and engineering	05414	Lodging	-	-	223	-
29	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-
30	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	-
31	8700	Distribution-Operation supervision and engineering	05429	Work Environment Training	-	-	-	-
32	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-
33	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	-	-	-
34	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	4,464	4,452	4,455	4,460
35	8740	Mains and Services Expenses	03004	Vehicle Expense	4,430	2,573	6,077	9,359
36	8740	Mains and Services Expenses	04301	Equipment Lease	28	28	28	28
37	8740	Mains and Services Expenses	04302	Heavy Equipment	-	-	6	218
38	8740	Mains and Services Expenses	05411	Meals and Entertainment	-	63	-	-
39	8740	Mains and Services Expenses	05413	Transportation	-	466	-	-
40	8740	Mains and Services Expenses	05414	Lodging	-	539	-	-
41	8740	Mains and Services Expenses	06111	Contract Labor	-	-	-	-
42	8740	Mains and Services Expenses	07443	Uniforms	-	-	-	-
43	8780	Meter and house regulator expenses	01000	Non-project Labor	-	-	-	-
44	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	-	-	-	-
45	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	-	-	-	-
46	8800	Distribution-Other expenses	04212	IT Equipment	-	-	-	-
47	8800	Distribution-Other expenses	04590	Utilities	-	-	-	-
48	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-
49	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	-	-
50	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	1,500	217	-
51	8800	Distribution-Other expenses	05426	Safety Training	-	-	-	-
52	8850	Distribution-Maintenance supervision and engineering	05010	Office Supplies	-	-	-	-
53	8850	Distribution-Maintenance supervision and engineering	05411	Meals and Entertainment	-	-	-	-
54	8850	Distribution-Maintenance supervision and engineering	05413	Transportation	-	-	-	-
55	8850	Distribution-Maintenance supervision and engineering	05414	Lodging	-	-	-	-
56	9010	Customer accounts-Operation supervision	01000	Non-project Labor	451,021	448,562	454,980	596,252
57	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	65,866	(1,179)	25,908	46,303
58	9010	Customer accounts-Operation supervision	02005	Non-Inventory Supplies	-	-	-	-
59	9010	Customer accounts-Operation supervision	03004	Vehicle Expense	-	-	-	-
60	9010	Customer accounts-Operation supervision	04040	Community Rel&Trade Shows	-	-	-	232
61	9010	Customer accounts-Operation supervision	04201	Software Maintenance	-	-	-	-
62	9010	Customer accounts-Operation supervision	04212	IT Equipment	-	-	-	-
63	9010	Customer accounts-Operation supervision	04582	Building Maintenance	1,379	-	-	-
64	9010	Customer accounts-Operation supervision	05010	Office Supplies	121	89	85	238
65	9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	-	-	-	-
66	9010	Customer accounts-Operation supervision	05312	Long Distance	-	15	-	10
67	9010	Customer accounts-Operation supervision	05316	Telecom Maintenance & Repair	-	-	-	-
68	9010	Customer accounts-Operation supervision	05331	WAN/LAN/Internet Service	-	-	-	-
69	9010	Customer accounts-Operation supervision	05377	Cell phone equipment and accessories	86	-	97	192
70	9010	Customer accounts-Operation supervision	05411	Meals and Entertainment	5,467	5,885	6,737	9,277
71	9010	Customer accounts-Operation supervision	05412	Spousal & Dependent Travel	63	158	-	-
72	9010	Customer accounts-Operation supervision	05413	Transportation	3,179	9,534	18,009	13,713
73	9010	Customer accounts-Operation supervision	05414	Lodging	2,834	4,734	21,331	9,387
74	9010	Customer accounts-Operation supervision	05415	Membership Fees	185	249	-	25

Atmos Energy Corporation  
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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
75	9010	Customer accounts-Operation supervision	05416	Club Dues - Nondeductible	-	-	-	-
76	9010	Customer accounts-Operation supervision	05419	Misc Employee Expense	-	-	-	-
77	9010	Customer accounts-Operation supervision	05420	Employee Development	1,390	-	995	795
78	9010	Customer accounts-Operation supervision	05421	Training	-	-	6,345	385
79	9010	Customer accounts-Operation supervision	05424	Books & Manuals	58	-	-	-
80	9010	Customer accounts-Operation supervision	08111	Contract Labor	-	-	-	-
81	9010	Customer accounts-Operation supervision	07120	Environmental & Safety	-	-	-	-
82	9010	Customer accounts-Operation supervision	07499	Misc Employee Welfare Exp	472	379	766	1,811
83	9010	Customer accounts-Operation supervision	07590	Misc General Expense	116	-	-	4,397
84	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	7,587	3,714	-	-
85	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	1,171	(1,936)	(1,857)	-
86	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-
87	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	-	1,416	-
88	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	1,851,535	1,776,278	1,780,353	1,728,754
89	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	292,891	(12,965)	91,055	144,496
90	9030	Customer accounts-Customer records and collections expenses	02005	Non-inventory Supplies	-	-	-	-
91	9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges	-	-	-	-
92	9030	Customer accounts-Customer records and collections expenses	03004	Vehicle Expense	-	-	-	-
93	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	9,815	1,198	6,028	17,716
94	9030	Customer accounts-Customer records and collections expenses	04212	IT Equipment	280	280	491	16,966
95	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-
96	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	7,449	6,748	7,079	7,756
97	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	664	1,137	858	326
98	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	-	-	22
99	9030	Customer accounts-Customer records and collections expenses	05312	Long Distance	-	-	-	-
100	9030	Customer accounts-Customer records and collections expenses	05331	WAN/LAN/Internet Service	-	-	-	-
101	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	-	-	-
102	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	4,541	618	3,759	2,897
103	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-
104	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	1,455	708	5,566	3,116
105	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	688	289	2,164	718
106	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	-	-	-	-
107	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-
108	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	-	-	-	-
109	9030	Customer accounts-Customer records and collections expenses	05424	Books & Manuals	-	-	-	-
110	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	83,501	88,572	38,124	76,095
111	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	17,180	276	86	-
112	9030	Customer accounts-Customer records and collections expenses	07490	SERP Capitalized	-	-	-	-
113	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	468	-	108	-
114	9030	Customer accounts-Customer records and collections expenses	07510	Association Dues	141	-	-	-
115	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	86	-	149	75
116	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	-	-	-	-
117	9100	Customer service-Miscellaneous customer service	04201	Software Maintenance	-	-	-	-
118	9100	Customer service-Miscellaneous customer service	05010	Office Supplies	-	-	-	-
119	9100	Customer service-Miscellaneous customer service	06111	Contract Labor	-	2,877	-	-
120	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-
121	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	-
122	9120	Sales-Demonstrating and selling expenses	04141	Web Site	-	-	-	-
123	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	5,055	-
124	9120	Sales-Demonstrating and selling expenses	07590	Misc General Expense	-	-	805	-
125	9200	A&G-Administrative & general salaries	01000	Non-project Labor	3,158,597	3,007,391	3,022,158	3,023,456
126	9200	A&G-Administrative & general salaries	01001	Capital Labor	98,544	153,022	173,372	152,922
127	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(96,274)	(143,796)	(165,497)	(144,928)
128	9200	A&G-Administrative & general salaries	01006	O&M Project Labor and Contra	-	750	2,037	1,618
129	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	495,881	(60,775)	157,786	302,713
130	9200	A&G-Administrative & general salaries	01010	PTO Accrual	-	-	-	-
131	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	51,311	82,529	100,246	89,601
132	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(53,581)	(91,765)	(108,121)	(97,598)
133	9200	A&G-Administrative & general salaries	01014	Expense Labor Transfer Out	-	(750)	(2,037)	(1,618)
134	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(4,845,297)	(3,854,048)	(4,182,816)	(4,069,454)
135	9200	A&G-Administrative & general salaries	05411	Meals and Entertainment	-	-	-	-
136	9200	A&G-Administrative & general salaries	05413	Transportation	-	-	-	-
137	9200	A&G-Administrative & general salaries	05414	Lodging	-	-	-	-
138	9200	A&G-Administrative & general salaries	05419	Misc Employee Expense	-	-	-	-
139	9200	A&G-Administrative & general salaries	06111	Contract Labor	-	-	-	-
140	9210	A&G-Office supplies & expense	02001	Inventory Materials	384	2,968	2,284	1,775
141	9210	A&G-Office supplies & expense	02005	Non-inventory Supplies	1,898	5,993	3,588	3,295
142	9210	A&G-Office supplies & expense	02006	Purchasing Card Charges	300	-	1,008	(302)
143	9210	A&G-Office supplies & expense	03004	Vehicle Expense	363	571	667	625
144	9210	A&G-Office supplies & expense	04018	Safety	-	-	-	-
145	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	1,981	1,982	76	-
146	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	2,110	1,134	1,472	1,530
147	9210	A&G-Office supplies & expense	04044	Advertising	91	3,219	1,440	9,149
148	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	3,870	19,213	3,745	7,619

Atmos Energy Corporation  
Shared Services Expenses Allocated to Div 091  
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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
149	9210	A&G-Office supplies & expense	04065	Offsite Storage	25,609	7,437	6,670	12,098
150	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	142	-	-
151	9210	A&G-Office supplies & expense	04112	Board Meeting Expenses	-	-	38	-
152	9210	A&G-Office supplies & expense	04120	NewsWire/Blast Fax/Mail List	931	-	-	341
153	9210	A&G-Office supplies & expense	04122	Annual Report Design, Printing & Dist.	201,375	-	-	-
154	9210	A&G-Office supplies & expense	04125	Proxy Solicitation Exp	-	-	-	-
155	9210	A&G-Office supplies & expense	04130	Bank Service Charge	541	541	541	541
156	9210	A&G-Office supplies & expense	04140	Analyst Activities	-	-	795	1,245
157	9210	A&G-Office supplies & expense	04141	Web Site	9,991	13,076	427	485
158	9210	A&G-Office supplies & expense	04145	Printing/Slides/Graphics	-	-	-	-
159	9210	A&G-Office supplies & expense	04146	Public Relations	275	584	-	-
160	9210	A&G-Office supplies & expense	04201	Software Maintenance	1,060,899	1,063,447	1,094,076	1,032,001
161	9210	A&G-Office supplies & expense	04212	IT Equipment	74,478	73,809	80,283	41,803
162	9210	A&G-Office supplies & expense	04301	Equipment Lease	191	138	143	143
163	9210	A&G-Office supplies & expense	04302	Heavy Equipment	630	1,424	-	18,857
164	9210	A&G-Office supplies & expense	04581	Building Lease/Rents	2,151	2,151	2,151	2,151
165	9210	A&G-Office supplies & expense	04582	Building Maintenance	81,150	50,035	55,029	64,370
166	9210	A&G-Office supplies & expense	04590	Utilities	16,612	11,997	12,732	13,087
167	9210	A&G-Office supplies & expense	04592	Misc Rents	-	-	-	65
168	9210	A&G-Office supplies & expense	05010	Office Supplies	30,998	40,559	48,998	23,170
169	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	16,219	14,807	19,062	15,935
170	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	44,737	37,005	38,032	30,445
171	9210	A&G-Office supplies & expense	05312	Long Distance	3,520	5,993	4,443	4,226
172	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	7,514	14,831	8,045	163,079
173	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	48,046	49,740	46,313	33,166
174	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	97,505	111,305	106,537	82,837
175	9210	A&G-Office supplies & expense	05394	Cellular, radio, pager charges	66,379	32,319	34,233	31,444
176	9210	A&G-Office supplies & expense	05376	Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges	7,089	3,798	3,629	3,774
177	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	4,834	4,966	3,497	4,365
178	9210	A&G-Office supplies & expense	05390	Audio Conference	1,003	1,353	1,278	1,720
179	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	42,355	43,858	40,049	58,199
180	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	1,913	1,729	22,069	8,909
181	9210	A&G-Office supplies & expense	05413	Transportation	40,522	59,807	84,934	71,697
182	9210	A&G-Office supplies & expense	05414	Lodging	16,536	32,057	23,946	54,064
183	9210	A&G-Office supplies & expense	05415	Membership Fees	30,817	7,006	33,806	33,196
184	9210	A&G-Office supplies & expense	05416	Club Dues - Nondeductible	-	-	-	-
185	9210	A&G-Office supplies & expense	05417	Club Dues - Deductible	-	-	-	265
186	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	14,280	18,174	(5,822)	2,042
187	9210	A&G-Office supplies & expense	05420	Employee Development	5,555	18,483	4,789	21,862
188	9210	A&G-Office supplies & expense	05421	Training	21,129	21,082	32,065	26,312
189	9210	A&G-Office supplies & expense	05424	Books & Manuals	39,866	12,011	14,959	25,828
190	9210	A&G-Office supplies & expense	05428	Safety Training	718	18,641	4,354	-
191	9210	A&G-Office supplies & expense	05427	Technical (Job Skills) Training	13,239	3,843	1,145	4,717
192	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	-	-	4,264	-
193	9210	A&G-Office supplies & expense	05429	Work Environment Training	129	-	989	791
194	9210	A&G-Office supplies & expense	06111	Contract Labor	250,682	265,580	420,571	395,094
195	9210	A&G-Office supplies & expense	06112	Collection Fees	-	-	-	-
196	9210	A&G-Office supplies & expense	06121	Legal	-	-	-	-
197	9210	A&G-Office supplies & expense	07120	Environmental & Safety	-	-	-	(3,447)
198	9210	A&G-Office supplies & expense	07443	Uniforms	101	-	168	-
199	9210	A&G-Office supplies & expense	07449	Non-Qual Retirement Exp	-	-	-	-
200	9210	A&G-Office supplies & expense	07495	Employee Broadcast and Publication	11,225	27,581	28,752	10,450
201	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	10,910	15,801	16,487	9,501
202	9210	A&G-Office supplies & expense	07510	Association Dues	-	25,950	-	-
203	9210	A&G-Office supplies & expense	07520	Donations	248	-	-	-
204	9210	A&G-Office supplies & expense	07590	Misc General Expense	(25,072)	3,614	(97,178)	11,260
205	9210	A&G-Office supplies & expense	09195	Use only for HR exp default ***Formerly:UCG Beg Bal***	-	-	-	-
206	9230	A&G-Outside services employed	04021	Promo Other, Misc	-	-	8,819	-
207	9230	A&G-Outside services employed	04065	Offsite Storage	50	-	-	-
208	9230	A&G-Outside services employed	04201	Software Maintenance	-	-	-	-
209	9230	A&G-Outside services employed	04212	IT Equipment	-	129	-	-
210	9230	A&G-Outside services employed	04582	Building Maintenance	-	-	-	-
211	9230	A&G-Outside services employed	05111	Postage/Delivery Services	-	-	-	-
212	9230	A&G-Outside services employed	05331	WAN/LAN/Internet Service	-	8,280	-	-
213	9230	A&G-Outside services employed	05411	Meals and Entertainment	-	-	-	-
214	9230	A&G-Outside services employed	05413	Transportation	-	-	-	-
215	9230	A&G-Outside services employed	05414	Lodging	-	-	-	-
216	9230	A&G-Outside services employed	05420	Employee Development	-	-	-	-
217	9230	A&G-Outside services employed	05424	Books & Manuals	-	-	-	-
218	9230	A&G-Outside services employed	05426	Safety Training	-	-	-	4,368
219	9230	A&G-Outside services employed	05427	Technical (Job Skills) Training	19,097	-	-	-
220	9230	A&G-Outside services employed	06111	Contract Labor	842,537	471,088	471,178	579,927
221	9230	A&G-Outside services employed	06121	Legal	81,773	11,583	20,977	12,108
222	9240	A&G-Property insurance	04069	Blueflame Property Insurance	31,267	31,267	24,050	24,050

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
223	9240	A&G-Property insurance	04070	Insurance-Other	4,372	4,372	4,372	4,372
224	9250	A&G-injuries & damages	01208	Workers Comp Benefits Variance	(55)	1,675	1,049	781
225	9250	A&G-injuries & damages	01221	Workers Comp Benefits Load	10,617	8,771	9,402	9,694
226	9250	A&G-injuries & damages	04070	Insurance-Other	13,668	2,108	2,108	2,108
227	9250	A&G-injuries & damages	05418	Settlement	-	-	-	-
228	9250	A&G-injuries & damages	07115	Insurance Reserve	-	-	1,000,000	-
229	9250	A&G-injuries & damages	07119	Insurance - D&O	143,203	143,203	143,203	143,203
230	9250	A&G-injuries & damages	07121	Insurance - Public Liability	1,234,117	1,234,117	1,234,117	1,144,070
231	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	530,865	438,530	470,084	484,705
232	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	412,201	340,505	365,006	376,359
233	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(9,841)	79,681	48,378	35,009
234	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(45,028)	25,348	(829)	(11,287)
235	9260	A&G-Employee pensions and benefits	01239	Employer 401K Expense	-	-	-	-
236	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	1,092,957	902,855	987,820	997,922
237	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	(210,945)	(172,351)	(242,996)	(236,445)
238	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	199,855	165,094	176,973	182,477
239	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	33,765	18,394	11,582	28,598
240	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	18,736	15,478	16,591	17,107
241	9260	A&G-Employee pensions and benefits	01261	HSA Benefits Variance	12,521	(14,597)	(16,301)	(17,202)
242	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	18,736	15,478	16,591	17,107
243	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	19,724	23,109	21,186	16,929
244	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	31,227	25,796	27,652	28,512
245	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	410	(7,322)	3,740	2,948
246	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	49,964	41,273	44,243	45,819
247	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	(4,658)	(16,805)	731	(531)
248	9260	A&G-Employee pensions and benefits	07421	Service Awards	3,339	4,036	1,141	7,481
249	9260	A&G-Employee pensions and benefits	07447	Education Assistance Program	53,096	18,480	3,426	13,383
250	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	2,269,000	815,861	16,024,330	(10,284,734)
251	9260	A&G-Employee pensions and benefits	07453	Exec Compensation-Other	27	27	27	27
252	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	-	-	(6,795,203)	5,428,075
253	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	308,892	277,540	286,388	982,355
254	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	129,729	116,657	109,825	135,635
255	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	21,183	19,133	21,183	32,360
256	9260	A&G-Employee pensions and benefits	07486	Rabbi Trust Gain/Loss	(1,578,507)	(15,987)	(15,676)	(782,695)
257	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	(29,031)	(29,031)	(29,031)	(290,397)
258	9260	A&G-Employee pensions and benefits	07488	COLI Loan Interest	114,256	114,256	114,256	84,084
259	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	707,957	699,902	694,956	710,774
260	9260	A&G-Employee pensions and benefits	07489	Misc Employee Welfare Exp	2,820	3,020	(2,920)	-
261	9280	A&G-Regulatory commission expenses	06111	Contract Labor	-	-	-	-
262	9301	A&G-General advertising expense	02005	Non-Inventory Supplies	-	-	306	-
263	9301	A&G-General advertising expense	04127	Tr & Reg of Bonds/Debt Fee	-	-	-	-
264	9301	A&G-General advertising expense	04582	Building Maintenance	-	-	225	19
265	9301	A&G-General advertising expense	06111	Contract Labor	-	-	-	-
266	9302	Miscellaneous general expenses	02005	Non-Inventory Supplies	-	-	-	-
267	9302	Miscellaneous general expenses	04111	Director's Fees	235,580	83	20,875	214,735
268	9302	Miscellaneous general expenses	04112	Board Meeting Expenses	4,994	25,470	3,507	1,741
269	9302	Miscellaneous general expenses	04113	Directors Retirement Expenses	-	-	1,471,255	-
270	9302	Miscellaneous general expenses	04120	Newswire/Blast Fax/Mail List	267	3,116	-	267
271	9302	Miscellaneous general expenses	04121	Inv Relations/Bnkg Inst	-	-	-	-
272	9302	Miscellaneous general expenses	04125	Proxy Solicitation Exp	270,363	4,729	13,667	810
273	9302	Miscellaneous general expenses	04126	Transfer Agent Administration	22,462	13,585	7,077	11,165
274	9302	Miscellaneous general expenses	04127	Tr & Reg of Bonds/Debt Fee	95,000	62,205	93,000	46,000
275	9302	Miscellaneous general expenses	04129	NYSE Fees & Exps	74	74	190	34,660
276	9302	Miscellaneous general expenses	04135	Reimbursement of Fraud Payments	-	-	-	-
277	9302	Miscellaneous general expenses	04140	Analyst Activities	-	(728)	1,756	3,324
278	9302	Miscellaneous general expenses	04141	Web Site	677	-	677	1,363
279	9302	Miscellaneous general expenses	04145	Printing/Slides/Graphics	35,911	-	623	-
280	9302	Miscellaneous general expenses	04201	Software Maintenance	-	-	2,988	5,702
281	9302	Miscellaneous general expenses	05010	Office Supplies	167	-	75	22
282	9302	Miscellaneous general expenses	05111	Postage/Delivery Services	25	51	-	279
283	9302	Miscellaneous general expenses	05312	Long Distance	-	-	-	-
284	9302	Miscellaneous general expenses	05411	Meals and Entertainment	900	2,266	1,232	981
285	9302	Miscellaneous general expenses	05412	Spousal & Dependent Travel	-	910	393	4
286	9302	Miscellaneous general expenses	05413	Transportation	3,629	3,185	5,488	3,820
287	9302	Miscellaneous general expenses	05414	Lodging	1,131	696	2,108	2,209
288	9302	Miscellaneous general expenses	05415	Membership Fees	2,525	1,658	3,000	2,274
289	9302	Miscellaneous general expenses	05416	Settlement	-	-	-	-
290	9302	Miscellaneous general expenses	05419	Misc Employee Expense	47	5	10	-
291	9302	Miscellaneous general expenses	05420	Employee Development	125	-	107	3,090
292	9302	Miscellaneous general expenses	05421	Training	45	25	55	444
293	9302	Miscellaneous general expenses	05424	Books & Manuals	1,120	-	1,475	4,664
294	9302	Miscellaneous general expenses	05425	Regulatory Compliance Training	-	-	-	-
295	9302	Miscellaneous general expenses	06111	Contract Labor	24,106	11,258	(1,782)	4,463
296	9302	Miscellaneous general expenses	06121	Legal	692	286	-	1,527

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-14	FEB-14	MAR-14	APR-14
297	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-
298	9302	Miscellaneous general expenses	07510	Association Dues	2,875	2,875	2,875	2,875
299	9302	Miscellaneous general expenses	07580	Misc General Expense	91	228	223	-
300	9310	A&G-Rents	02005	Non-Inventory Supplies	302	304	123	276
301	9310	A&G-Rents	03004	Vehicle Expense	17	-	-	-
302	9310	A&G-Rents	04201	Software Maintenance	2,068	2,068	2,073	2,074
303	9310	A&G-Rents	04581	Building Lease/Rents	502,266	505,936	507,515	508,036
304	9310	A&G-Rents	04582	Building Maintenance	33,880	82,193	28,438	40,080
305	9310	A&G-Rents	04590	Utilities	17,853	20,006	3,148	34,641
306	9310	A&G-Rents	04592	Misc Rents	-	-	-	-
307	9310	A&G-Rents	05010	Office Supplies	-	-	-	-
308	9310	A&G-Rents	05111	Postage/Delivery Services	-	-	-	-
309	9310	A&G-Rents	05411	Meals and Entertainment	211	-	-	422
310	9310	A&G-Rents	06111	Contract Labor	1,593	4,988	2,213	5,792
311	9310	A&G-Rents	07499	Misc Employee Welfare Exp	988	558	863	123
312	9320	A&G-Maintenance of general plant	04085	Offsite Storage	50	18,387	17,954	16,461
313	9320	A&G-Maintenance of general plant	04201	Software Maintenance	32,955	20,703	12,634	17,363
314	9320	A&G-Maintenance of general plant	04212	IT Equipment	2,042	54	3,904	64,262
315	9320	A&G-Maintenance of general plant	04582	Building Maintenance	4,214	1,064	9,369	1,588
316	9320	A&G-Maintenance of general plant	05411	Meals and Entertainment	-	-	-	-
317	9320	A&G-Maintenance of general plant	05413	Transportation	-	-	-	-
318	9320	A&G-Maintenance of general plant	06111	Contract Labor	-	-	-	455
319				Shared Services Expenses	<u>11,951,817</u>	<u>10,205,248</u>	<u>21,149,873</u>	<u>5,279,190</u>
320								
321				Shared Services Costs Allocated to Div091 Based on Customer Count Allocation Factor	564,626	476,533	522,766	555,124
322				Shared Services Costs Allocated to Div091 Based on Composite Allocation Factor	753,480	650,073	713,283	1,028,486
323					<u>1,318,106</u>	<u>1,126,606</u>	<u>1,236,049</u>	<u>1,583,610</u>
324								
325				Shared Services Costs Allocated to Div091 then Allocated to KY based on Customer Count Allocation Factor	279,546	235,931	258,822	274,842
326				Shared Services Costs Allocated to Div091 then Allocated to KY based on Composite Allocation Factor	373,048	321,851	353,147	508,204
327					<u>652,594</u>	<u>557,783</u>	<u>611,968</u>	<u>784,046</u>
328								

Line No.	Calendar												Six Months Ended			
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
1	-	-	-	-	541	-	-	-	541	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	4,270	-	-	-	-	-	-	-
3	(249)	(782)	(981)	(1,898)	(987)	(3,758)	(1,081)	-	(9,975)	(231)	(255)	(255)	(1,898)	(6,617)	(931)	(10,187)
4	-	-	-	-	-	-	-	-	-	-	-	-	-	1,379	628	2,005
5	-	-	-	-	-	-	-	-	-	-	-	-	-	(230)	11	(219)
6	249	782	981	1,898	987	3,758	1,081	-	9,975	231	255	255	1,898	6,617	931	10,187
7	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,379)	(628)	(2,005)
8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	58
9	31	-	-	-	-	-	-	-	31	-	-	-	39	-	-	39
10	78	-	-	-	-	-	-	-	78	-	-	-	-	-	-	219
11	370	-	139	-	-	-	-	-	509	-	-	-	297	-	-	297
12	-	-	-	112	-	-	-	-	112	-	-	-	-	-	-	-
13	-	-	-	-	-	73	-	-	359	-	-	-	-	-	-	-
14	(5,074)	-	-	-	-	(47)	-	-	(6,598)	-	(175)	(1,703)	(1,214)	(20,649)	(39,194)	(62,935)
15	-	-	-	-	-	-	-	-	34	-	-	-	-	-	-	-
16	(186)	-	-	-	-	12	(12)	-	-	-	-	-	-	-	-	-
17	5,074	-	-	-	-	47	-	-	6,598	-	175	1,703	1,214	20,649	39,194	62,935
18	-	-	-	-	-	-	-	-	(34)	-	-	-	-	-	-	-
19	15	314	26	-	-	-	-	-	572	-	-	-	-	-	-	-
20	-	130	324	-	-	-	-	-	473	-	-	-	-	-	-	-
21	572	572	572	572	572	-	-	-	5,144	-	-	-	-	-	-	-
22	-	-	45	-	-	-	108	-	639	-	-	-	-	-	-	-
23	141	146	152	150	157	152	156	152	1,768	149	153	149	157	151	151	910
24	102	101	104	104	104	-	235	118	1,377	233	-	117	107	327	-	763
25	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-	26
26	2,688	-	118	227	-	21	-	54	3,163	-	-	-	-	-	-	-
27	-	-	114	226	581	-	381	9	1,784	-	-	-	25	407	-	432
28	-	-	-	246	-	-	1,651	-	2,121	-	-	-	297	-	-	297
29	-	-	850	-	-	-	-	-	850	-	-	-	-	-	-	-
30	-	-	189,789	-	18,317	18,271	-	-	228,377	-	-	12,079	5,052	-	-	17,131
31	-	-	-	-	-	-	-	-	-	-	-	-	368	-	-	368
32	-	-	-	-	50,000	-	-	-	50,000	-	-	-	-	-	-	-
33	-	-	27	-	-	-	-	-	27	-	-	-	-	-	-	-
34	(5,333)	3,941	3,834	4,265	4,039	6,874	5,124	5,843	46,407	6,195	5,159	5,095	(2,928)	5,613	5,647	24,780
35	6,059	(625)	6,812	4,791	6,258	8,228	2,652	5,205	61,819	7,706	(4,497)	8,809	6,811	4,737	7,001	30,567
36	82	82	82	82	82	82	82	82	768	82	24	24	24	24	24	202
37	191	572	708	756	1,657	286	171	325	4,889	(1,038)	-	(47)	111	-	156	(819)
38	-	-	-	-	-	-	-	-	63	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-	-	486	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	539	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	-	-	-	150	152	-	-	-	302	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-	-	2,004	-	-	-	-	2,004
44	-	-	-	-	-	-	-	-	-	-	1,002	(1,002)	-	-	-	-
45	-	-	-	-	-	-	-	-	-	-	-	-	-	517	-	517
46	-	-	-	-	-	53	-	-	53	-	-	-	-	-	-	-
47	-	-	-	-	-	-	91	165	256	-	82	-	-	-	-	82
48	-	-	1,161	-	-	-	-	-	1,161	-	-	-	-	-	-	-
49	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	11
50	107	2,218	859	819	4,464	-	-	104	10,288	-	5	-	-	-	-	5
51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	38	-	-	-	-	-	-	-	38	-	-	-	-	-	-	-
53	27	-	-	-	-	-	-	-	27	-	-	-	-	-	-	-
54	573	-	-	-	-	-	-	-	573	-	-	-	-	-	-	-
55	370	-	-	-	-	-	-	-	370	-	-	-	-	-	-	-
56	658,833	435,145	478,027	412,011	413,477	642,227	435,917	402,179	5,826,732	408,310	419,632	418,978	422,828	625,408	419,647	2,712,800
57	(187,191)	21,192	82,069	13,394	42,081	(141,049)	1,941	51,892	1,327	43,284	1,901	45,329	44,594	(182,078)	42,975	(13,995)
58	-	-	20	-	-	-	-	-	20	-	-	-	-	-	65	65
59	-	-	-	-	48	41	-	-	89	-	-	-	-	-	-	-
60	48	-	-	-	-	-	-	-	280	-	-	-	197	34	-	231
61	-	-	-	-	158	-	-	787	948	600	-	-	-	-	-	800
62	250	-	35	-	-	-	-	-	285	-	-	-	231	43	-	274
63	-	-	87	-	-	-	-	-	1,466	-	-	-	-	-	-	-
64	285	277	185	295	930	78	184	255	3,042	446	525	710	368	7,829	326	10,204
65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39	39
66	-	-	-	-	38	-	-	-	63	-	-	-	-	5	-	5
67	-	-	-	-	-	-	-	-	-	-	123	-	-	-	-	123
68	-	-	-	-	-	-	-	541	541	-	-	-	-	-	-	-
69	141	65	43	96	-	49	-	38	806	-	228	-	-	225	401	851
70	13,591	8,180	16,116	19,354	20,092	8,244	10,873	19,951	145,767	6,149	6,736	6,292	9,479	12,587	11,384	52,807
71	-	-	141	1,278	-	-	-	-	3,277	-	-	135	22	5	-	162
72	16,924	20,673	12,015	15,082	22,680	7,183	7,216	7,314	153,502	8,742	10,030	9,695	20,702	17,258	27,088	93,524
73	5,855	7,012	4,806	30,531	11,448	6,322	2,920	7,879	114,457	2,385	4,324	10,852	8,160	17,989	10,188	53,899
74	-	641	235	895	-	-	-	250	2,480	-	-	-	-	657	-	657

Line No.	Calendar 2014									Six Months Ended						
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015	
75	-	-	-	-	-	-	-	-	-	45	-	45	-	-	90	
76	-	-	-	-	-	-	87	-	87	-	-	111	2,775	-	2,886	
77	5,984	1,965	655	4,668	-	1,037	-	17,469	8,725	2,285	-	-	-	909	11,919	
78	-	64	-	-	-	-	-	6,794	-	-	-	-	-	-	-	
79	-	-	-	-	-	-	-	58	-	34	-	-	-	-	34	
80	-	-	-	1,150	-	-	200	-	1,350	-	-	-	-	-	-	
81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
82	989	623	178	958	1,499	554	1,127	597	9,950	689	674	139	733	388	307	2,927
83	-	30	-	116	226	-	-	977	5,863	-	-	-	-	-	59	59
84	-	-	-	-	-	-	-	-	11,301	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-	-	(2,622)	-	-	-	-	-	-	-
86	-	9	-	-	-	-	-	-	9	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-	-	1,416	-	-	-	-	-	-	-
88	2,601,594	1,712,715	1,709,917	1,743,051	1,735,831	2,575,496	1,711,233	1,662,226	22,588,983	1,766,507	1,795,402	1,802,703	1,835,329	2,715,429	1,748,291	11,665,663
89	(690,091)	80,215	255,648	102,062	169,973	(612,249)	(1,441)	237,082	56,677	219,363	13,448	183,921	182,109	(811,159)	159,330	(52,988)
90	-	10	-	-	-	-	-	-	10	-	-	-	-	-	670	670
91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	17
92	10	-	-	275	-	-	-	-	285	-	-	-	-	-	-	-
93	(3,556)	(2,587)	42,180	2,229	6,487	53,037	7,000	5,150	144,686	38,107	5,046	6,089	51,370	5,489	6,695	112,796
94	280	(18,391)	280	280	303	46	-	-	2,814	-	-	-	-	-	-	-
95	1,055	-	-	-	-	-	-	-	1,055	-	-	-	-	-	-	-
96	7,908	9,438	9,520	9,601	10,694	9,581	8,889	7,344	102,008	7,462	7,011	6,733	8,038	7,521	8,161	44,928
97	672	133	627	522	377	436	885	344	6,993	72	-	-	16	92	41	221
98	-	29	43	14	-	63	12	86	268	-	-	-	-	-	47	47
99	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	16
100	-	-	-	-	-	-	-	-	-	-	-	-	-	39	-	39
101	96	-	-	-	-	-	-	-	98	-	65	-	118	-	-	183
102	1,688	3,960	18,816	8,278	10,146	6,445	8,509	2,288	71,923	7,634	4,183	2,834	2,562	6,474	2,423	26,110
103	-	930	-	171	-	-	26	-	3,838	-	-	-	81	132	344	4,375
104	2,387	2,390	9,071	6,052	3,050	3,749	4,182	1,987	43,712	1,772	2,679	2,511	3,324	4,547	6,230	21,063
105	920	5,620	5,759	4,000	3,692	2,317	6,125	922	33,214	1,427	6,072	890	1,763	8,943	2,732	21,828
106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	312	312
107	-	-	14	-	-	-	80	-	94	-	-	-	-	89	-	89
108	-	-	350	1,255	-	-	-	-	1,605	795	-	-	-	-	-	795
109	-	-	-	-	-	215	-	-	215	-	-	-	87	-	-	87
110	-	-	-	-	-	-	-	-	286,592	-	-	-	-	-	-	-
111	-	-	-	-	-	-	-	-	17,522	-	-	-	-	-	-	-
112	-	16	-	-	-	-	-	-	16	-	-	-	-	-	-	-
113	-	1,874	-	1,326	3,976	628	281	173	8,834	929	-	36	57	52	129	1,203
114	-	-	-	-	-	-	-	-	141	-	-	-	-	-	-	-
115	-	87	236	-	-	-	4	-	638	-	-	-	-	-	-	-
116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	-	-	-	-	-	-	-	-	-	-	447	-	-	-	-	447
119	-	-	-	-	-	-	32,841	39,844	75,661	4,890	-	-	-	-	-	4,890
120	-	-	-	-	-	-	1,732	-	1,732	-	893	-	-	-	-	893
121	-	-	-	-	1,642	-	46	-	1,687	-	-	-	-	400	-	400
122	-	320	-	-	-	-	-	-	320	-	-	-	-	-	-	-
123	-	-	-	-	-	-	-	-	5,055	-	-	-	-	-	-	-
124	-	-	-	-	-	-	-	-	805	-	-	-	-	-	-	-
125	4,558,080	3,049,776	3,036,793	3,056,627	3,052,566	4,860,551	3,188,458	3,204,878	40,217,311	3,226,476	3,176,462	3,219,880	3,174,265	4,747,503	3,176,913	20,723,500
126	288,957	131,926	171,152	180,095	190,442	201,062	120,654	120,793	1,962,939	73,713	152,234	128,398	177,053	295,151	286,881	1,063,428
127	(250,970)	(123,439)	(159,437)	(166,834)	(173,924)	(186,862)	(116,969)	(114,505)	(1,843,224)	(71,379)	(146,086)	(123,174)	(174,465)	(289,726)	(252,489)	(1,037,300)
128	599	118	-	-	-	-	-	196	5,317	137	491	118	59	353	-	1,158
129	(1,211,082)	161,796	451,648	155,608	297,375	(1,013,614)	(8,810)	484,813	213,137	331,242	(24,184)	342,371	290,087	(1,430,753)	313,728	(177,008)
130	-	(150,998)	-	-	61,671	-	-	99,503	10,177	-	-	(4,353)	-	-	(68,978)	(73,331)
131	153,271	69,526	97,405	99,493	85,800	104,810	56,945	73,968	1,084,904	43,374	89,590	87,583	113,753	184,312	167,923	886,538
132	(171,258)	(78,012)	(109,119)	(112,953)	(102,317)	(119,009)	(80,256)	(1,184,619)	(45,708)	(45,708)	(95,738)	(92,905)	(116,341)	(189,738)	(172,334)	(712,664)
133	(599)	(118)	-	-	-	-	-	(196)	(5,317)	(137)	(491)	(118)	(59)	(353)	-	(1,158)
134	(6,595,042)	(4,638,817)	(4,318,749)	(3,762,687)	(3,795,355)	(4,440,435)	(4,875,681)	(4,748,480)	(53,934,643)	(3,088,874)	(5,082,435)	(4,740,221)	(4,321,278)	(3,254,665)	(5,980,826)	(26,478,301)
135	-	-	-	-	-	12	-	-	12	-	-	-	-	-	17	17
136	-	-	-	-	856	392	-	-	1,248	-	-	-	-	-	898	898
137	-	-	-	-	-	340	-	-	340	-	-	-	-	-	251	696
138	-	-	-	12	-	-	-	-	12	-	-	-	-	-	-	-
139	-	-	-	-	4,853	2,772	12,792	-	20,217	-	3,732	-	-	8,316	-	12,048
140	8,186	1,517	3,436	3,785	37,244	7,363	8,678	3,884	81,513	4,316	8,645	12,142	28,913	9,703	23,789	87,507
141	3,724	6,685	13,184	5,015	11,597	21,881	7,351	17,933	102,114	12,909	13,767	7,813	4,899	19,764	16,305	75,458
142	-	-	-	-	-	308	1,403	-	2,717	-	-	-	-	771	(771)	-
143	490	540	865	2,344	2,984	1,827	752	757	12,585	840	1,447	1,524	1,219	1,475	1,027	7,531
144	-	-	-	-	-	-	-	-	-	-	-	-	371	-	-	371
145	1,380	55	253	1,578	4,487	1,233	40	4,383	17,328	139	5,599	1,378	167	1,869	5,267	14,420
146	76	2,410	3,476	195	625	1,350	2,070	496	16,644	152	(87)	790	267	2,257	6,131	9,511
147	6,741	159	5,000	4,970	24,399	204	2,760	2,781	60,623	-	-	3,000	3,275	1,191	-	7,465
148	31,324	52,504	33,287	32,004	49,824	32,974	5,628	16,435	285,428	2,845	1,043	20,736	7,454	16,192	39,554	86,823



Line No.	Calendar 2014												Six Months Ended			
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015	
149	4,194	9,350	12,710	4,168	8,781	4,273	4,133	4,164	105,565	4,225	-	8,868	4,275	4,262	4,293	25,923
150	-	-	71	-	-	-	71	-	284	-	-	71	-	-	-	142
151	-	223	-	-	-	-	-	-	261	-	-	(1,008)	-	-	-	(1,008)
152	415	-	-	-	14,391	-	-	-	16,078	275	-	-	-	-	-	275
153	-	-	-	-	-	44,383	-	124,858	370,613	96,618	-	-	-	-	-	96,618
154	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	2,000
155	550	550	550	550	550	1,100	470	160	6,644	-	-	-	-	-	-	-
156	33	-	-	-	-	-	17	11,979	14,069	-	-	2,726	-	-	593	3,319
157	42	-	75	325	300	20	-	-	24,740	6,716	974	-	-	320	-	8,010
158	-	-	279	(279)	-	-	-	-	-	-	-	-	-	-	-	-
159	-	1,759	400	2,491	-	1,190	250	3	6,952	439	2,269	701	4,731	6,020	6,000	20,160
160	1,090,602	1,097,790	1,136,548	1,132,688	1,134,865	1,239,370	1,109,982	1,131,091	13,323,259	1,100,706	1,170,986	1,194,191	1,187,292	1,186,597	1,198,588	7,038,361
161	89,061	78,081	77,154	83,808	81,348	83,915	83,208	64,178	911,105	74,542	71,905	74,602	45,822	66,362	78,577	429,630
162	143	143	143	143	143	616	-	-	1,949	-	-	-	16	-	-	16
163	1,556	-	3,162	261	-	2,273	-	-	28,163	1,132	93	-	1,547	-	1,105	3,879
164	2,373	2,175	2,049	2,500	1,850	2,175	2,175	2,175	28,074	2,175	2,175	2,175	6,811	-	2,390	17,900
165	84,662	48,980	47,480	44,754	82,757	87,285	89,200	104,582	799,284	38,832	53,927	94,858	57,426	59,417	61,837	364,293
166	11,303	14,849	18,443	17,565	18,398	20,474	17,118	14,424	187,001	15,916	12,322	13,727	12,982	14,181	12,876	81,984
167	5	-	-	-	-	-	-	-	70	-	-	-	-	-	169	-
168	45,306	73,868	45,069	33,448	69,400	32,637	41,897	50,529	535,678	38,263	49,129	48,619	37,411	40,915	38,350	248,668
169	11,745	12,802	9,573	11,877	13,944	9,508	8,846	20,315	164,630	11,608	13,839	16,645	13,675	11,450	17,049	84,257
170	52,657	41,400	42,284	25,791	60,752	36,237	31,710	50,844	493,704	32,914	40,644	60,529	50,776	56,986	47,805	289,554
171	4,004	4,414	3,985	4,200	4,423	4,165	(2,875)	3,048	43,534	6,060	4,518	4,524	4,773	4,037	4,245	28,157
172	7,187	6,872	7,053	8,320	9,348	8,100	7,963	8,819	257,150	7,747	8,888	9,235	9,387	7,198	8,335	50,591
173	44,962	44,977	46,543	43,594	43,488	45,663	48,544	44,777	539,817	45,428	46,992	45,873	46,145	47,367	77,569	310,394
174	115,700	86,563	97,205	88,561	95,909	51,231	84,906	108,108	1,124,367	83,113	79,833	92,163	114,192	163,255	81,209	613,784
175	32,429	29,073	31,121	30,905	32,191	30,823	31,191	30,404	412,313	30,378	30,467	30,516	1,580	62,428	33,083	188,431
176	3,723	3,370	3,581	3,281	3,665	3,312	3,331	2,481	45,035	2,849	2,341	2,098	693	3,759	2,896	14,636
177	5,047	7,124	3,424	3,582	1,378	7,140	9,936	6,150	61,471	6,002	7,917	6,427	1,090	11,975	6,882	40,293
178	1,268	1,283	1,247	1,236	1,238	1,224	1,301	1,241	15,370	1,240	1,240	1,240	1,246	1,227	1,188	7,378
179	59,835	40,884	48,344	52,338	74,502	71,081	49,279	78,881	659,705	32,554	29,544	50,422	44,547	84,307	55,171	276,544
180	1,180	266	3,987	1,402	(1,188)	1,080	2,049	9,173	52,577	5,587	129	530	-	762	201	7,209
181	64,072	51,722	73,589	51,678	74,772	38,789	47,163	28,243	684,987	31,525	36,251	64,641	51,752	40,897	60,835	285,902
182	54,046	37,761	35,857	32,363	49,107	32,151	39,915	36,499	444,301	22,915	19,418	37,599	42,306	34,542	50,439	207,220
183	5,916	4,368	34,008	10,433	10,389	31,592	8,002	8,335	217,869	35,770	9,356	9,273	32,592	10,234	5,869	103,094
184	-	-	-	-	-	-	-	-	-	-	200	-	-	-	-	200
185	-	1,561	-	5,000	3,000	-	-	-	9,828	-	-	-	-	-	527	527
186	6,225	11,576	8,100	7,914	8,280	3,016	1,414	29,815	104,815	9,571	10,421	7,095	(3,447)	17,330	25,324	68,293
187	98,168	35,357	59,050	10,090	44,389	14,731	11,042	6,226	327,741	9,499	18,975	54,132	28,043	30,420	23,408	162,478
188	10,449	30,741	4,608	34,380	66,666	4,815	6,256	10,853	289,356	9,389	17,260	9,192	16,527	15,357	39,821	107,646
189	115,206	(3,376)	30,076	13,768	21,212	28,316	17,438	6,483	321,884	24,877	24,617	15,948	40,009	15,458	44,011	184,919
190	25,980	1,630	200	-	1,084	9,434	23,458	38,987	124,446	41,135	41,135	41,199	17,809	11,288	62,795	215,161
191	4,470	1,500	4,307	3,559	5,911	(2,505)	939	3,844	44,768	2,520	3,837	2,434	11,296	9,849	10,665	40,601
192	-	-	399	9,378	-	-	-	4,837	18,679	-	-	-	-	-	-	-
193	-	-	-	657	-	-	-	138	2,701	1,773	-	2,175	-	-	25	8,662
194	376,983	874,411	34,297	487,475	1,022,379	542,758	526,354	560,888	5,757,429	767,059	470,839	347,556	356,359	357,378	406,847	2,708,037
195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
196	-	-	-	-	-	-	-	-	-	303	-	-	-	-	-	303
197	-	-	-	-	-	-	-	-	(3,447)	-	-	-	-	-	-	-
198	-	-	275	265	-	-	-	158	-	-	769	390	(111)	150	186	1,384
199	-	317	-	-	-	-	-	-	317	-	-	-	-	-	-	-
200	10,185	82,475	21,528	44,229	21,587	1,144	50,214	21,729	331,100	36,370	28,479	20,155	21,905	1,614	83,684	192,187
201	27,030	7,027	33,201	20,227	46,234	17,842	32,468	18,322	254,930	11,114	24,441	11,140	21,051	26,403	11,675	105,724
202	39,650	950	290	625	10,600	-	35	25,000	103,100	1,208	5,000	(950)	-	40,830	-	46,088
203	-	225	-	-	-	20	-	-	493	-	-	-	-	-	-	-
204	36,065	6,820	25,188	(143,710)	385,914	(250,782)	(40,334)	13,236	(75,180)	2,968	3,472	(350,712)	178	(4,368)	1,298	(347,175)
205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206	-	-	-	-	-	-	-	-	8,819	-	-	-	-	-	-	-
207	-	-	50	-	-	-	-	-	100	-	-	-	-	-	-	-
208	8,600	8,363	-	8,388	16,784	-	-	8,785	50,820	111	-	-	-	-	-	111
209	-	-	-	1,570	-	-	-	-	1,699	-	-	-	-	-	-	-
210	-	-	-	-	-	410	-	-	410	-	-	-	-	-	-	-
211	-	-	-	-	-	-	-	-	-	-	-	-	124	-	-	124
212	-	-	-	-	-	-	-	-	8,280	-	-	-	-	-	-	-
213	-	-	-	-	143	-	-	-	143	-	-	-	-	-	-	-
214	-	-	-	-	704	-	-	-	704	-	-	-	-	-	396	396
215	-	-	-	-	419	-	-	-	419	-	-	-	-	-	146	146
216	1,595	-	-	-	-	-	-	-	1,595	-	-	-	-	-	-	-
217	-	15,733	-	-	-	-	-	-	15,733	-	-	-	-	-	16,675	16,675
218	12,198	6,467	5,438	5,728	1,335	-	-	-	35,535	-	-	-	-	-	34	34
219	-	-	-	-	-	-	-	-	19,097	-	-	-	-	-	-	-
220	585,944	564,293	781,843	501,133	1,235,025	535,923	599,827	596,996	7,685,811	427,881	587,309	570,049	518,996	612,789	946,730	3,663,755
221	1,978	966	3,455	1,600	2,498	2,498	3,484	3,213	159,239	21,208	8,810	8,164	757	4,623	3,134	46,495
222	24,050	24,050	24,050	24,050	24,050	24,050	24,050	24,050	303,030	24,050	24,050	24,009	24,009	24,009	24,009	144,133

Line No.	Calendar									Six Months Ended						
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
223	(30,734)	-	-	-	-	-	-	-	(13,247)	-	-	-	-	-	-	-
224	594	1,226	356	1,126	749	4,103	(387)	984	12,211	299,335	1,676	(880)	50,340	718	536	351,925
225	9,670	9,283	10,105	9,300	9,675	12,573	10,655	12,086	121,831	11,994	10,760	12,025	11,838	11,304	11,682	69,604
226	37,224	6,484	3,988	3,988	6,484	18,044	6,484	109,136	109,136	6,484	4,976	6,484	6,496	6,531	6,531	37,503
227	850	-	-	-	-	-	-	850	850	-	-	-	283	-	-	283
228	(1,000,000)	(750,000)	-	-	-	-	-	(1,000,000)	(1,750,000)	1,000,000	-	-	(1,000,000)	(1,000,000)	-	(1,000,000)
229	143,203	143,203	141,159	141,159	141,159	141,159	141,159	141,159	1,706,171	141,159	141,159	141,159	141,159	141,159	141,159	846,954
230	1,234,117	1,234,765	1,234,441	1,234,441	1,234,441	1,397,311	1,397,311	1,397,311	15,210,557	1,397,311	1,397,311	1,397,311	1,305,078	1,397,311	1,397,311	8,291,633
231	483,508	464,171	505,249	464,989	483,761	502,916	428,183	483,446	5,738,405	479,775	430,412	481,014	473,537	452,170	467,272	2,784,179
232	375,430	360,415	392,311	361,050	375,626	402,333	340,946	386,757	4,488,939	383,820	344,329	384,811	378,830	361,736	373,817	2,227,343
233	25,549	57,008	10,928	50,291	30,891	(17,303)	70,883	19,089	398,581	16,889	59,298	(5,464)	11,621	44,692	12,233	139,470
234	(16,718)	6,982	(27,552)	3,453	(11,674)	(63,794)	1,036	(44,808)	(184,871)	(39,087)	(3,971)	(54,128)	(43,850)	(27,618)	(39,915)	(208,769)
235	-	-	-	-	-	-	-	1,607	1,607	-	-	-	-	-	-	-
236	995,458	955,647	1,040,216	957,330	995,978	1,037,284	879,002	967,107	11,819,557	989,535	887,724	992,092	976,670	932,600	963,748	5,742,369
237	(72,871)	(76,292)	(33,743)	(436)	(137,028)	(108,926)	23,151	57,583	(1,211,898)	(32,074)	(99,958)	(78,419)	105,794	(69,420)	82,496	(111,581)
238	182,027	174,747	190,211	175,055	182,122	228,312	191,782	217,551	2,264,204	215,899	193,666	216,456	213,092	203,476	210,272	1,252,880
239	25,663	20,078	29,575	31,052	11,003	(38,986)	35,591	26,778	231,082	8,779	(38,718)	14,900	1,358	(1,649)	481	(14,840)
240	17,065	18,383	17,832	16,411	17,074	6,286	5,327	6,043	170,334	5,997	5,380	6,013	5,919	5,652	5,841	34,802
241	(17,400)	(16,785)	(19,936)	(16,841)	(17,185)	(6,889)	(5,066)	(6,220)	(141,991)	40,530	(5,518)	(6,417)	(5,621)	(5,570)	(5,566)	11,638
242	17,065	16,383	17,832	16,411	17,074	44,005	37,281	42,302	276,275	41,980	37,661	42,089	41,434	39,565	40,686	243,516
243	42,842	24,151	24,162	25,317	24,514	20,752	7,875	5,069	253,632	6,786	10,594	5,256	7,113	34,509	9,301	72,568
244	28,442	27,304	29,721	27,352	28,457	31,432	26,636	30,215	342,746	29,966	26,901	30,063	29,596	28,261	29,205	174,011
245	2,484	(6,058)	2,304	4,051	(6,870)	934	6,041	2,482	3,153	(4,860)	5,636	(4,998)	3,684	2,726	3,784	4,784
246	45,507	43,687	47,553	43,784	45,530	50,282	42,818	48,345	548,394	47,978	43,041	48,101	47,354	45,217	46,727	278,418
247	(1,161)	(13,357)	(2,508)	1,269	(26,035)	(3,982)	4,187	(1,467)	(63,315)	(20,805)	3,569	(2,751)	(21,078)	524	(1,006)	(41,547)
248	3,906	5,384	8,890	19,167	7,663	15,010	23,924	10,732	110,663	2,531	2,803	13,560	9,210	15,665	7,668	51,437
249	53,561	24,801	14,925	34,774	14,465	9,266	5,083	65,117	310,979	23,287	14,609	16,598	10,385	59,209	18,983	143,080
250	96,218	-	-	-	-	983,000	1,205,234	1,046,380	12,155,289	1,589,000	1,486,000	1,280,000	1,094,000	(2,114,530)	10,401,984	13,706,454
251	27	27	-	54	27	27	27	27	324	27	27	-	54	27	27	162
252	1,367,128	-	-	-	-	-	-	-	0	-	-	-	-	-	(4,752,510)	(4,752,510)
253	1,433,866	1,181,659	240,710	234,019	550,325	345,913	338,763	345,913	6,524,142	329,427	310,870	344,177	333,075	1,110,556	433,751	2,861,856
254	2,071,062	142,764	148,250	148,250	182,089	144,921	141,117	144,921	3,615,220	144,922	130,896	144,921	171,361	1,898,698	589,344	3,090,140
255	20,517	19,855	20,601	21,215	19,956	298,075	16,708	15,100	531,260	22,717	15,000	16,708	16,189	16,708	66,381	183,782
256	(23,954)	(47,776)	(36,394)	(67,050)	(159,181)	(5,594)	(19,385)	(2,661,428)	(5,433,627)	(8,375)	(5)	(35,930)	(564,212)	(14,432)	(34,447)	(657,401)
257	(43,648)	(67,550)	(503,812)	(276,607)	139	(12,808)	(12,808)	(12,808)	(1,307,392)	(12,808)	(12,808)	(450,142)	(23,789)	(17,412)	(36,873)	(533,832)
258	111,935	113,639	28,237	113,639	113,639	75,218	100,595	100,595	1,184,347	100,595	100,695	93,049	66,852	81,447	90,710	533,249
259	895,401	693,583	712,183	694,651	699,651	768,600	747,489	753,705	8,578,853	779,768	747,812	752,459	785,011	782,275	761,739	4,589,065
260	3,308	6,589	-	2,679	5,608	539	125	2,485	24,253	6,417	5,741	3,294	-	6,410	1,800	23,662
261	-	-	-	18,900	-	-	-	-	18,900	-	-	-	-	-	-	-
262	-	-	-	-	-	-	-	-	306	-	-	-	-	-	-	-
263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,000	49,000
264	-	-	-	-	-	-	-	-	244	-	-	-	-	-	-	-
265	-	-	-	-	-	-	-	-	-	4,360	-	-	-	-	-	4,360
266	-	-	-	-	-	441	-	-	441	-	-	-	-	-	-	-
267	-	-	235,582	150	145	285,592	-	20,875	1,013,617	214,692	-	-	95,033	-	140,500	450,225
268	1,383	-	-	(1,524)	-	-	-	-	55,559	-	335	315	953	76	-	1,679
269	-	122,165	-	-	93,834	-	-	115,244	1,802,499	-	-	1,689,161	-	-	129,021	1,818,182
270	2,291	-	267	2,242	-	267	2,563	-	11,299	275	1,652	-	275	2,203	-	4,406
271	55,000	4,538	-	-	4,830	-	-	-	64,368	-	-	100	80,000	-	-	60,100
272	810	810	-	1,620	810	8,995	31,809	2,969	337,114	110,178	93,312	35,803	1,620	810	810	242,533
273	4,202	6,099	-	15,891	6,081	10,794	4,048	11,709	113,125	8,013	12,171	-	14,866	6,234	13,765	55,049
274	81,055	11,109	43,000	19,080	50,320	60,580	28,190	100,900	683,438	123,000	35,135	-	43,000	34,305	-	235,439
275	-	49	153	74	74	146	74	7,574	43,142	115,928	68	68	138	68	68	116,338
276	-	-	-	-	-	-	-	-	-	-	-	-	-	132	95	227
277	219	1,853	4,317	-	6,841	4,220	-	2,298	24,103	3,543	-	4,828	3,543	-	-	11,915
278	677	677	625	728	728	625	728	7,442	7,442	-	1,353	677	677	625	728	4,059
279	250	-	-	375	-	1,018	-	40,367	78,564	-	828	947	-	-	-	1,773
280	20,281	2,923	8,538	2,923	5,846	5,840	2,923	5,846	83,808	2,923	5,911	-	11,666	2,923	5,846	29,288
281	-	-	-	-	-	1,868	-	259	2,391	-	16	38	-	-	-	54
282	77	256	102	-	51	78	98	51	1,069	105	51	227	180	-	-	564
283	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	10
284	226	332	827	229	1,155	518	129	102	8,895	209	421	554	33	766	1,062	3,047
285	-	-	636	-	-	-	-	-	1,942	-	-	-	-	-	-	-
286	1,036	4,427	5,404	522	3,797	2,172	901	1,500	35,881	1,319	925	2,165	1,657	1,541	5,483	19,089
287	1,084	1,233	3,222	171	462	1,357	-	482	14,156	-	383	1,017	1,234	641	1,640	4,915
288	2,952	2,283	750	130	646	375	600	150	17,343	495	-	-	-	1,913	1,220	3,628
289	-	-	-	-	-	-	40	-	40	-	-	-	-	-	-	-
290	-	-	-	-	-	-	-	-	82	-	-	-	-	-	-	-
291	235	80	20	750	250	-	30	(185)	4,502	870	596	31	1,320	394	100	3,311
292	-	-	-	-	35	-	-	-	604	-	-	-	-	-	-	-
293	356	-	-	-	379	-	-	2,344	10,338	-	662	1,351	4,136	2,658	-	8,808
294	-	-	-	-	375	-	-	-	375	-	-	-	-	-	-	-
295	4,424	5,539	15,906	10,877	5,106	28,859	6,184	(17,794)	96,935	119,503	(71,321)	13,067	15,231	17,234	13,339	107,053
296	9,217	898	-	100	-	779	(15)	302	13,774	3,023	-	624	-	940	-	4,586

Line No.	Calendar									Six Months Ended						
	MAY-14	JUN-14	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	2014	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	June 2015
297	-	-	-	-	4,933	-	-	-	4,933	-	-	206	5,800	-	-	6,006
298	2,875	2,875	2,875	2,875	2,875	-	3,450	3,450	32,775	3,450	3,450	3,450	3,450	3,450	3,450	20,700
299	-	-	745	-	-	69	-	380	1,737	-	273	48	104	-	-	425
300	287	635	312	938	387	28	88	335	3,996	333	-	531	-	-	-	855
301	-	-	-	-	-	-	-	-	17	-	-	-	-	-	-	-
302	1,959	2,010	2,753	1,323	2,018	2,019	2,017	2,016	24,397	2,005	2,026	2,046	2,798	1,341	2,418	12,634
303	506,540	510,734	507,499	507,557	508,395	503,003	510,218	506,967	8,084,667	504,748	503,846	509,870	503,812	509,927	507,297	3,039,498
304	26,833	24,835	22,843	48,614	45,002	28,136	18,313	39,358	434,324	28,822	57,089	38,997	35,635	38,687	41,628	239,858
305	19,526	19,716	20,259	18,566	4,259	20,999	22,355	32,570	233,695	20,257	3,499	18,476	17,430	32,046	4,438	96,146
306	-	-	-	-	-	-	-	-	-	-	-	-	947	-	-	947
307	11	-	11	-	11	-	-	-	45	7	-	-	154	13	-	173
308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51	51
309	211	211	-	211	-	243	211	55	1,775	211	-	-	-	-	-	211
310	5,538	4,495	6,450	5,647	5,692	5,470	4,312	16,023	68,213	5,698	6,789	5,299	5,190	7,054	5,891	35,909
311	387	168	1,040	89	823	144	-	-	5,133	-	-	-	-	-	-	-
312	18,166	32,985	-	25,014	17,898	18,802	25,080	15,410	203,674	17,535	15,586	16,142	17,801	31,087	32,458	130,409
313	21,799	13,191	15,522	12,693	24,949	12,108	17,278	9,273	210,489	12,216	21,008	28,241	21,070	48,861	9,527	136,824
314	(77,120)	1,427	734	9,482	3,707	5,004	1,049	840	35,205	2,089	4,528	3,810	5,194	1,357	1,555	18,532
315	2,444	3,369	1,055	1,654	1,770	3,793	1,436	36,250	68,027	5,559	2,138	10,092	1,407	8,757	8,677	36,631
316	-	-	-	-	-	-	-	-	-	-	3,844	-	-	-	-	3,844
317	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	10
318	-	-	-	-	15,137	-	-	-	16,402	-	-	-	1,379	338	-	1,717
319	<b>11,435,495</b>	<b>9,709,513</b>	<b>10,015,137</b>	<b>9,779,645</b>	<b>12,777,674</b>	<b>11,906,699</b>	<b>10,651,950</b>	<b>8,465,610</b>	<b>133,327,851</b>	<b>15,482,367</b>	<b>10,279,801</b>	<b>12,259,823</b>	<b>10,123,340</b>	<b>10,813,129</b>	<b>15,852,958</b>	<b>74,811,418</b>
320																
321	538,382	493,941	559,951	531,287	579,971	585,247	510,357	557,935	6,474,100	543,562	504,303	545,996	546,406	542,377	532,978	3,215,623
322	821,531	616,733	598,571	568,921	117,621	757,896	681,626	490,583	7,778,805	1,016,504	823,825	795,820	681,573	783,001	671,199	4,651,921
323	<b>1,357,913</b>	<b>1,110,674</b>	<b>1,158,522</b>	<b>1,100,188</b>	<b>697,592</b>	<b>1,343,142</b>	<b>1,171,983</b>	<b>1,048,519</b>	<b>14,252,604</b>	<b>1,560,066</b>	<b>1,128,128</b>	<b>1,341,816</b>	<b>1,227,979</b>	<b>1,305,378</b>	<b>1,204,178</b>	<b>7,767,544</b>
324																
325	410,534	261,245	298,158	280,987	306,747	307,840	288,448	293,474	3,474,574	285,914	265,264	287,194	287,409	285,290	280,347	1,691,417
326	406,740	305,345	296,353	281,673	58,234	372,127	324,858	240,876	3,843,455	499,103	306,298	390,748	334,652	374,633	329,559	2,234,993
327	<b>617,274</b>	<b>566,590</b>	<b>592,511</b>	<b>562,660</b>	<b>364,981</b>	<b>679,966</b>	<b>593,306</b>	<b>534,350</b>	<b>7,318,028</b>	<b>765,017</b>	<b>571,562</b>	<b>677,941</b>	<b>622,062</b>	<b>659,924</b>	<b>609,905</b>	<b>3,926,411</b>
328																



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**REQUEST:**

Provide the following information for calendar year 2014 and the first six months of calendar year 2015 concerning all affiliate-related activities not identified in response to Item 55:

- a. Provide the names of affiliates that provided some form of service to Atmos and the type of service Atmos received from each affiliate.
- b. Provide the names of affiliates to whom Atmos provided some form of service and the type of service Atmos provided to each affiliate.
- c. Identify the service agreement with each affiliate, state whether the service agreement has been previously filed with the Commission, and identify the proceeding in which it was filed. Provide each service agreement that has not been previously filed with the Commission.

**RESPONSE:**

Atmos Energy receives property insurance coverage from Blueflame Insurance Services. Blueflame Insurance Services, LTD is a wholly-owned subsidiary of Atmos Energy Corporation that was created to provide cost-effective property insurance coverage for Atmos Energy and its subsidiaries. It was chartered in Bermuda effective December 16, 2003, and became operational as of January 1, 2004. It is incorporated under Bermuda's insurance law and regulations and is fully capitalized under the requirements of applicable Bermuda law. Please see Attachment 1 for the service agreement between Atmos Energy and Blueflame.

Atmos Energy has Gas Supply Purchase and Asset Management Agreements from Atmos Energy Marketing. Atmos Energy Marketing, LLC is a wholly-owned subsidiary of Atmos Energy Holdings, Inc, which is itself a wholly-owned subsidiary of Atmos Energy Corporation. Atmos Energy Marketing, LLC is a full-service natural gas marketing company providing supply and asset management services to utilities, industrial facilities, power plants and gas producers. The following service agreements between Atmos Energy and Atmos Energy Marketing have been filed with the Commission: 1) TGP AMA application filed on 12/10/13 in Case No. 2013-00434 and approved on 3/20/14; 2) Base NAESB filed on 5/10/06 in Case No. 2006-00194 and approved on 8/18/06; 3) TGT AMA filed on 6/9/11 in Case No. 2011-00201 and approved on 10/13/11; 4) TGT AMA filed on 5/9/15 in Case No. 2015-00161 and approved on 10/5/15.

In addition, Atmos Energy has a Storage Agreement with WKG Storage, Inc for the East Diamond Storage Facility. WKG Storage, Inc is a wholly-owned subsidiary of Atmos

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Energy Holdings, Inc., which is itself a wholly-owned subsidiary of Atmos Energy Corporation WKG Storage, Inc was created to arrange transportation and storage logistics for Kentucky gas storage facilities. Please see Confidential Attachment 2 for the service agreement between Atmos Energy and WKG Storage.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-56\_Att1 - Blueflame Insurance Services Agreement.pdf, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-56\_Att2 - WKG Underground Storage Agreement (CONFIDENTIAL).pdf, 9 Pages.

Respondents: Jason Schneider and Mark Martin

## INSURANCE SERVICES AGREEMENT

This Insurance Services Agreement (this "Agreement") is entered into as of the 12<sup>th</sup> day of May, 2006, by and between Atmos Energy Corporation, a Texas and Virginia corporation ("Atmos" or "Company") and Blueflame Insurance Services, LTD ("Blueflame").

WHEREAS, the Company believes that it is in the interest of the Company to provide an arrangement whereby the Company may purchase property and casualty insurance coverage services from Blueflame on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

### Article I

#### Definitions and Interpretation

**Section 1.1 Definitions.** As used in this Agreement, the following terms shall have the respective meanings set forth below unless the context otherwise requires:

- (a) "Commission" means the Virginia State Corporation Commission.
- (b) "Party" means each, and "Parties" means all, of the entities who are parties to this Agreement.

#### **Section 1.2 Purpose and Intent; Interpretation.**

(a) The purposes and intent of this Agreement are to set forth procedures and policies to govern insurance service transactions between Blueflame and the Company. This Agreement should be construed so as to comply with all applicable law.

(b) The headings of Articles and Sections contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. References to Articles and Sections refer to articles and sections of this Agreement unless otherwise stated. Words such as "herein," "hereinafter," "hereof," "hereto," "hereby" and "hereunder" and words of like import, unless the context requires otherwise, refer to this Agreement.

### ARTICLE II

#### Use of Services

**Section 2.1 Services.** Upon the terms and subject to the conditions of this Agreement, Blueflame will provide the Company property and casualty insurance cov-

erage services. Such insurance may consist of direct coverage, coverage provided through reinsurance arrangements with third parties, or any combination thereof, consistent with the Company's coverage requirements including any changes made thereto by Company from time to time.

**Section 2.2 Exclusive Provider.** Atmos shall, during the term of this Agreement, use Blueflame as its sole provider of property insurance services and coverage obtained.

### ARTICLE III Charges; Payments

**Section 3.1 Charges.** Charges for the use of services under Section 2.1 shall be determined in accordance with the provisions of Section 4.1.

**Section 3.2 Accounting.** Each Party shall maintain adequate books and records with respect to the transactions subject to this Agreement. Each Party shall be responsible for maintaining internal controls to ensure that the costs associated with transactions covered by this Agreement are properly and consistently allocated and billed in accordance with the terms and provisions of this Agreement.

**Section 3.3 Invoicing; Payment.** Invoicing and payment for services specified in Article II shall be as follows: for the use of services specified in Section 2.1, Blueflame shall invoice the Company on an annual basis for the charges therefore provided in Section 3.1, and such invoice shall be payable within sixty days of receipt or by making the appropriate accounting entries on the books of the Company.

### ARTICLE IV Cost Apportionment Methodology

**Section 4.1 General Principles.** The following general principles shall be used in setting charges for services provided by Blueflame to Company. Services provided by Blueflame to the Company shall be charged by Blueflame to the Company at the lower of:

- (a) The market price for the insurance coverage services provided pursuant to this Agreement; or
- (b) an amount not to exceed the fully-distributed cost (determined as provided in Section 4.2) incurred in providing such services.



**Section 4.2 Fully-Distributed Costs.** Costs charged on a fully-distributed cost basis shall reflect the amounts of direct labor, direct materials and direct purchased services. These amounts shall be increased by a portion of indirect costs to reflect labor, administrative and general and other overhead amounts.

ARTICLE V  
Limitations of Liability

**Section 5.1 No Partnership.** The Parties acknowledge and agree that this Agreement does not create a partnership or joint venture between Atmos and Blueflame.

**Section 5.2 No Third-Party Beneficiaries.** This Agreement is intended for the exclusive benefit of the Company and Blueflame hereto and is not intended and shall not be deemed or construed, to create any rights in, or responsibilities to, third parties.

ARTICLE VI  
Term

**Section 6.1 Term.** This Agreement will be effective on the date it is approved by the Commission and shall continue for an initial term of one year and year-to-year thereafter, unless and until terminated as provided in Section 6.2.

**Section 6.2 Termination.** Either Party may terminate this Agreement by providing at least thirty days' prior written notice to the other Party of the effective date of such termination. Any such termination shall not affect the terminating Party's accrued rights and obligations under this Agreement arising prior to the effective date of termination. The Company shall notify the Commission of any termination.

ARTICLE VII  
Miscellaneous

**Section 7.1 Entire Agreement; Amendments.** Upon its effectiveness as provided in Section 6.1, this Agreement shall constitute the sole and entire agreement among the Parties with respect to the subject matter hereof and shall supercede all previous agreements, proposals, oral or written, negotiations, representations, commitments and all other communications between the Parties. This Agreement shall not be amended except by a written instrument signed by an authorized representative of each Party hereto, subject to the approval of the Commission.

**Section 7.2 Access to Records.** During the term of this Agreement and for a period of seven years after its expiration or termination, the Company shall have reasonable access to and the right to examine all books, documents, papers, and records (collectively the "Records") which pertain to the services provided by Blueflame pursuant to this Agreement. Blueflame shall maintain all such Records for a period of seven years after the date of termination or expiration.

**Section 7.3 Partial Invalidity.** Wherever possible, each provision hereof shall be interpreted in such manner as to be effective and valid under applicable law, but in case any one or more of the provisions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such provision shall be ineffective to the extent, but only to the extent, of such invalidity, illegality or unenforceability without invalidating the remainder of such invalid, illegal, or unenforceable provision or provisions or any other provisions hereof, unless such a construction would be unreasonable.

**Section 7.4 Waiver.** Failure by any Party to insist upon strict performance of any term or condition herein shall not be deemed a waiver of any rights or remedies that such Party may have against any other Party nor in any way affect the validity of this Agreement or any part hereof or the right of such Party thereafter to enforce each and every such provision. No waiver of any breach of this Agreement shall be held to constitute a waiver of any other or subsequent breach.

**Section 7.5 Governing Law.** This Agreement shall be governed by, construed and interpreted pursuant to the laws of the State of Virginia.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the date first above mentioned.

**Requestor:**

ATMOS ENERGY CORPORATION

By: 

Name: Laurie A. Sheverson

Title: VP & Treasurer

**Provider:**

BLUEFLAME INSURANCE SERVICES, LTD.

By: 

Name: Ray Hester

Title: Vice President



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**REQUEST:**

Describe Atmos's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.

**RESPONSE:**

The Company's main lobbying activity is to monitor potential legislation that would have impact on doing business. Atmos Energy accounts for all lobbying related activities in account 4264 and therefore no lobbying related expenses are included in the revenue requirement in the case.

Respondent: Greg Waller



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**Question No. 1-58**  
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**REQUEST:**

Regarding demand-side management, conservation and energy-efficiency programs, provide the following:

- a. A list of all programs currently offered by Atmos;
- b. The total cost incurred for these programs by Atmos in each of the three most recent calendar years;
- c. The total energy reductions realized through these programs in each of the three most recent calendar years; and
- d. The total cost for these programs included in the proposed forecasted test period and the expected energy reductions to be realized therefrom.

**RESPONSE:**

The Company has had a demand-side management (DSM) program in Kentucky since approximately January 2000. The Company's most recent DSM program was approved in Case No. 2014-00382.

- a) Please refer to sheet numbers 30-36 of the Company's tariff which outlines the Company's DSM program. The Company has three main component of its DSM program. The first component is a low-income weatherization program. The second component is a rebate program. The third component is an education program.
- b) Below are the total expenses occurred for the three most recent calendar years:
  1. 2012 \$605,843.85
  2. 2013 \$908,245.04
  3. 2014 \$658,072.19
- c) Below are the total energy savings for the three most recent calendar years:
  1. 2012 102,283 Ccf
  2. 2013 174,999 Ccf
  3. 2014 162,738 Ccf

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- d) The Company has a separate DSM rider which the Company uses to either collect or refund money to its customers. Any DSM rate changes will be proposed outside of this Case.

Respondent: Mark Martin





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**Question No. 1-59**  
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**REQUEST:**

To the extent not included in other responses, provide all work papers, calculations, and assumptions Atmos used to develop its forecasted test period financial information.

**RESPONSE:**

Please see Attachment 1 through Attachment 54 and Confidential Attachment 55 for workpapers used to develop the forecasted test period financial information. Also, please see the enclosed CD for a copy of the linked financial information and workpapers.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-59\_Att1 - Acct 252 Advances in Aid of Construction fall 2015.xls, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-59\_Att2 - ADIT for KY Fall 2015.xlsx, 29 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff\_1-59\_Att3 - Benefits Rates Calc as of 09-08-15.xlsx, 3 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff\_1-59\_Att4 - cap rate for depr fall 2015.xlsx, 1 Page.

ATTACHMENT 5 - Atmos Energy Corporation, Staff\_1-59\_Att5 - Copy of Mar'15-Aug'15 SS002 IEXP Review.xls, 38 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, Staff\_1-59\_Att6 - Copy of Workpaper G 3 - Executive Compensation fall 2015 FINAL.xlsx, 10 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, Staff\_1-59\_Att7 - div9 labor analysis- fall 2015.xlsx, 2 Pages.

ATTACHMENT 8 - Atmos Energy Corporation, Staff\_1-59\_Att8 - Division 009 (Kentucky) Expense Report Review.xlsx, 1 Page.

ATTACHMENT 9 - Atmos Energy Corporation, Staff\_1-59\_Att9 - Division 091 (General Office) Expense Report Review.xlsx, 1 Page.

ATTACHMENT 10 - Atmos Energy Corporation, Staff\_1-59\_Att10 - EMINT 16 - 1 0 KSUMM KY CAP STR SUMMARY FINAL.xlsx, 28 Pages.

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ATTACHMENT 11 - Atmos Energy Corporation, Staff\_1-59\_Att11 - F2 2 Owensboro Country Club Expenses.xlsx, 4 Pages.

ATTACHMENT 12 - Atmos Energy Corporation, Staff\_1-59\_Att12 - F 9 Schedule Kentucky Lease.xlsx, 2 Pages.

ATTACHMENT 13 - Atmos Energy Corporation, Staff\_1-59\_Att13 - F6 Schedule Rate Case Expenses.xlsx, 3 Pages.

ATTACHMENT 14 - Atmos Energy Corporation, Staff\_1-59\_Att14 - Finrep I-S 2015 - test for accounts.xlsx, 16 Pages.

ATTACHMENT 15 - Atmos Energy Corporation, Staff\_1-59\_Att15 - FY 2016 Ad Valorem Budget.xlsx, 1 Page.

ATTACHMENT 16 - Atmos Energy Corporation, Staff\_1-59\_Att16 - FY15 Blending percentages for Greenville and CKV Center Effective Oct-14.xlsx, 4 Pages.

ATTACHMENT 17 - Atmos Energy Corporation, Staff\_1-59\_Att17 - FY15 Composite Factors for Rates\_11.5.14 Analysis.xlsx, 21 Pages.

ATTACHMENT 18 - Atmos Energy Corporation, Staff\_1-59\_Att18 - Gas Cost by FERC-fall 2015.xlsx, 3 Pages.

ATTACHMENT 19 - Atmos Energy Corporation, Staff\_1-59\_Att19 - gas storage-Finrep-fall 2015 updated.xlsx, 1 Page.

ATTACHMENT 20 - Atmos Energy Corporation, Staff\_1-59\_Att20 - historical inc statements-Fall 2015.xlsx, 5 Pages.

ATTACHMENT 21 - Atmos Energy Corporation, Staff\_1-59\_Att21 - Income Statement Activity Mar15-Jul15.xlsx, 456 Pages.

ATTACHMENT 22 - Atmos Energy Corporation, Staff\_1-59\_Att22 - Jurirep DTB activity-fall 2015.xlsx, 16 Pages.

ATTACHMENT 23 - Atmos Energy Corporation, Staff\_1-59\_Att23 - Kentucky16-13 schedule - Final.xlsx, 3 Pages.

ATTACHMENT 24 - Atmos Energy Corporation, Staff\_1-59\_Att24 - KY & SSU - Assets & Reserve balances and activity from Feb-15 to Jul-15.xlsx, 51 Pages.

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ATTACHMENT 25 - Atmos Energy Corporation, Staff\_1-59\_Att25 - KY & SSU - CWIP balances with AFUDC Feb-15 to Jul-15.xlsx, 12 Pages.

ATTACHMENT 26 - Atmos Energy Corporation, Staff\_1-59\_Att26 - KY Plant Data-Fall 2015 case.xlsx, 53 Pages.

ATTACHMENT 27 - Atmos Energy Corporation, Staff\_1-59\_Att27 - KY projection for rates revised.xlsx, 6 Pages.

ATTACHMENT 28 - Atmos Energy Corporation, Staff\_1-59\_Att28 - misc Finrep retrievals-fall 2015.xlsx, 15 Pages.

ATTACHMENT 29 - Atmos Energy Corporation, Staff\_1-59\_Att29 - misc juri rep BS accts-fall 2015.xlsx, 5 Pages.

ATTACHMENT 30 - Atmos Energy Corporation, Staff\_1-59\_Att30 - OM for KY-Fall 2015 case\_updated.xlsx, 57 Pages.

ATTACHMENT 31 - Atmos Energy Corporation, Staff\_1-59\_Att31 - PLR Reg Asset.xlsx, 1 Page.

ATTACHMENT 32 - Atmos Energy Corporation, Staff\_1-59\_Att32 - PSC Assessment fees.xlsx, 1 Page.

ATTACHMENT 33 - Atmos Energy Corporation, Staff\_1-59\_Att33 - Schedule F 21.xlsx, 2 Pages.

ATTACHMENT 34 - Atmos Energy Corporation, Staff\_1-59\_Att34 - Schedule F-1.xlsx, 4 Pages.

ATTACHMENT 35 - Atmos Energy Corporation, Staff\_1-59\_Att35 - Taxes Other - Finrep- Fall 2015.xlsx, 6 Pages.

ATTACHMENT 36 - Atmos Energy Corporation, Staff\_1-59\_Att36 - Approved FY16 PRP Rates.xlsx, 1 Page.

ATTACHMENT 37 - Atmos Energy Corporation, Staff\_1-59\_Att37 - Current TGP Summer Plan 2015.xlsx, 1 Page.

ATTACHMENT 38 - Atmos Energy Corporation, Staff\_1-59\_Att38 - Current TGT Plan Summer Aug - Oct2015.xlsx, 1 Page.

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ATTACHMENT 39 - Atmos Energy Corporation, Staff\_1-59\_Att39 - Hedge Positions.xlsx, 1 Page.

ATTACHMENT 40 - Atmos Energy Corporation, Staff\_1-59\_Att40 - Kentucky GCA Filing.xlsx, 38 Pages.

ATTACHMENT 41 - Atmos Energy Corporation, Staff\_1-59\_Att41 - KY Revenue & Billing Unit Forecast 2015 TYE 5.31.2017.xlsx, 44 Pages.

ATTACHMENT 42 - Atmos Energy Corporation, Staff\_1-59\_Att42 - KY SAP Volumes and Counts Sep14 - Aug15.xlsx, 37 Pages.

ATTACHMENT 43 - Atmos Energy Corporation, Staff\_1-59\_Att43 - KY Weather 08.16.2005-08.31.2015.xlsx, 349 Pages.

ATTACHMENT 44 - Atmos Energy Corporation, Staff\_1-59\_Att44 - NYMEX\_11\_05\_2015.xlsx, 10 Pages.

ATTACHMENT 45 - Atmos Energy Corporation, Staff\_1-59\_Att45 - Other Revenue TYE 8\_31\_2015.xlsx, 5 Pages.

ATTACHMENT 46 - Atmos Energy Corporation, Staff\_1-59\_Att46 - Projected TGP-KY 2015-16 Winter Plan.xls, 1 Page.

ATTACHMENT 47 - Atmos Energy Corporation, Staff\_1-59\_Att47 - Projected TGT Winter Plan Nov - Mar 2016.xlsx, 1 Page.

ATTACHMENT 48 - Atmos Energy Corporation, Staff\_1-59\_Att48 - Rate Admin KY August 2015 Rates.xlsx, 1 Page.

ATTACHMENT 49 - Atmos Energy Corporation, Staff\_1-59\_Att49 - Res-Com- PA Revs to FD FY03 - Current thru Aug15.xls, 2 Pages.

ATTACHMENT 50 - Atmos Energy Corporation, Staff\_1-59\_Att50 - Sep13 - Sep 15 Kentucky GCA History.xlsx, 1 Page.

ATTACHMENT 51 - Atmos Energy Corporation, Staff\_1-59\_Att51 - Storage gas-book balances.xlsx, 4 Pages.

ATTACHMENT 52 - Atmos Energy Corporation, Staff\_1-59\_Att52 - Trend Lines Rate Impact 8.2015\_Final.xls, 3 Pages.

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ATTACHMENT 53 - Atmos Energy Corporation, Staff\_1-59\_Att53 - Mar'15-Aug'15 SS 012 IEXP Review.xlsx, 1 Page.

ATTACHMENT 54 - Atmos Energy Corporation, Staff\_1-59\_Att54 - Vander Weide Atmos KY Workpaper 2015.xlsx, 58 Pages.

ATTACHMENT 55 - Atmos Energy Corporation, Staff\_1-59\_Att55 - KY Rate Case Special Contract Revenue Adjustment\_Confidential (REDACTED).xlsx, 2 Pages.

ATTACHMENT 55 - Atmos Energy Corporation, Staff\_1-59\_Att55 - KY Rate Case Special Contract Revenue Adjustment\_Confidential (CONFIDENTIAL).xlsx, 2 Pages.

Respondents: Mark Martin, Pace McDonald, Jason Schneider, Gary Smith, James Vander Weide and Greg Waller



Ending Bal  
 Type  
 Atmos Energy-KY/Mid-States  
 Cost Center  
 Brentwood Division - 091D1V

Base Year

Test Year

cal_yr14 Actuals_	cal_yr14 Actuals_	cal_yr14 Actuals_	cal_yr14 Actuals_	cal_yr14 Actuals_	cal_yr14 Actuals_	cal_yr14 Actuals_	cal_yr15 Actuals_	cal_yr15 Actuals_	cal_yr15 Actuals_	cal_yr15 Actuals_	cal_yr15 Actuals_	cal_yr15 Actuals_	cal_yr15 Actuals_	cal_yr15 Forecasts_	cal_yr15 Forecasts_	cal_yr15 Forecasts_	cal_yr15 Forecasts_	cal_yr15 Forecasts_	cal_yr15 Forecasts_	cal_yr16 Forecasts_	cal_yr16 Forecasts_	cal_yr16 Forecasts_	cal_yr16 Forecasts_	cal_yr16 Forecasts_	cal_yr16 Forecasts_	cal_yr16 Forecasts_	cal_yr16 Forecasts_	
Fiscal 2014 June	Fiscal 2014 July	Fiscal 2014 August	Fiscal 2014 September	Fiscal 2014 October	Fiscal 2015 November	Fiscal 2015 December	Fiscal 2015 January	Fiscal 2015 February	Fiscal 2015 March	Fiscal 2015 April	Fiscal 2015 May	Fiscal 2015 June	Fiscal 2015 July	Aug_	Sep_	Oct_	Nov_	Dec_	Jan_	Feb_	Mar_	Apr_	May_	Jun_	Jul_	Aug_	Sep_	
0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Customer advances for construct - Cust Adv  
 for Construction 252D-27341













PROPOSED	PROJECTED	PROJECTED
Fiscal year	Fiscal year	Fiscal year
3/31/2017	4/30/2017	5/31/2017
123,167	123,167	123,167
1,233,998	1,233,998	1,233,998
34,427	34,427	34,427
4,576,432	4,576,432	4,576,432
16,281	16,281	16,281
5,967,286	5,967,286	5,967,286
24,316,653	24,316,653	24,316,653
7,385,565	7,385,565	7,385,565
1,534,495	1,534,495	1,534,495
3,512,900	3,512,900	3,512,900
4,119,248	4,119,248	4,119,248
1,798,490	1,798,490	1,798,490
8,589,985	8,589,985	8,589,985
57,438,795	57,438,795	57,438,795
11,196,337	11,196,337	11,196,337
14,029	14,029	14,029
11,200,158	11,200,158	11,200,158
19,254,779	19,254,779	19,254,779
9,908,430	9,908,430	9,908,430
540,284	540,284	540,284
66,644	66,644	66,644

(29,235,372) (29,236,772) (29,232,036)

- - -

- - -

0 0 0

141,517 141,517 141,517

10,525,877 10,525,877 10,525,877

(2,775,517) (2,775,517) (2,775,517)

- - -

117,991 117,991 117,991

(6,968,801) (6,968,801) (6,968,801)

- - -

1,041,007 1,041,007 1,041,007

(227,845,749) (227,845,749) (227,845,749)

407,851,979 407,851,979 407,851,979

(2,330,152) (2,330,152) (2,330,152)

25,880 25,880 25,880

(4,131,929) (4,131,929) (4,131,929)

- - -

(31,979) (31,979) (31,979)

10,999,286 10,999,286 10,999,286

988,593 988,593 988,593

15,621,010 15,621,010 15,621,010

32,177,204 32,177,204 32,177,204

212,424,976 212,424,976 212,424,976

246,259,409 246,259,409 246,259,409

1227,845,749 (227,845,749) (227,845,749)

474,101,568 474,106,157 474,104,895

484,045,051 484,045,051 484,045,051

484,045,051 484,045,051 484,045,051

(30,432,189) (30,430,927) (30,431,189)

21,832,185 21,832,185 21,832,185

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476,431,710 476,436,309 476,435,047













ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015
5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016

(410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946)

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(30,894,967) (30,894,967) (30,816,788) (30,857,079) (30,853,585) (30,767,103) (30,680,970) (30,595,364) (30,512,246) (30,398,075) (30,294,602) (30,176,362) (30,057,316) (29,937,381) (29,826,946) (29,727,282) (29,684,123) (29,594,790)

(385,051) (385,051) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946)

(25,895) (25,895) (30,405,842) (30,446,133) (30,442,639) (30,356,157) (30,270,024) (30,184,418) (30,101,300) (29,987,129) (29,883,655) (29,765,416) (29,646,370) (29,526,435) (29,416,000) (29,316,336) (29,273,177) (29,183,844)

(28,563,110) (28,563,110) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911) (1,920,911)

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PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017
11/30/2016	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017

(410,946) (410,946) (410,946) (410,946) (410,946) (410,946) (410,946)

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(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)
S	S	S	S	S	S	S
(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)
(45,278,228)	(45,140,256)	(45,131,813)	(45,216,781)	(45,216,146)	(45,270,103)	(45,275,918)
(7,896,702)	(7,306,224)	(7,178,625)	(7,565,892)	(7,679,091)	(7,621,760)	(7,694,578)

(27,838,022) (27,771,526) (27,717,388) (27,662,992) (27,625,049) (27,597,145) (27,583,345)

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(29,516,667)	(29,459,171)	(29,396,034)	(29,341,638)	(29,303,694)	(29,275,788)	(29,261,891)
(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)
(29,105,721)	(29,039,225)	(28,985,088)	(28,930,692)	(28,892,748)	(28,864,842)	(28,851,045)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(29,516,667)	(29,459,171)	(29,396,034)	(29,341,638)	(29,303,694)	(29,275,788)	(29,261,891)

Atmos Energy Corporation, Inc.  
Accumulated Deferred Income Taxes

Rate Disclosure  
0000W

Adjustment Description	Category	Adj Code	Account	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
				Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010
Environmental Activities	ACC	ACC01	2830	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	2830	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	1900	-	-	-	-	-	-
MIP/VPF Accrual	ACC	ACC04	1900	-	299,439	299,439	299,439	299,439	299,439
Accrued Environmental Asset	ACC	ACC05	2830	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	2830	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	1900	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	1900	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	1900	-	174,901	174,901	174,901	174,901	174,901
Accrued - Subtotal				-	474,340	474,340	474,340	474,340	474,340
Rabbi Trust - True Up	BEN	NBP01	1900	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	1900	-	197,374	197,374	197,374	197,374	197,374
Rabbi Trust MVG	BEN	NBP04	2830	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	1900	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	1900	-	-	-	-	-	-
Excess Capital Loss on Capital Gain	BEN	NBP08	1900	-	-	-	-	-	-
Restricted Stock - MIP	BLN	NBP13	1900	-	-	-	-	-	-
Director's Stock Awards	BFN	NBP16	1900	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	2830	-	-	-	-	-	-
Pension Expense	BFN	PER01	2830	-	-	-	-	-	-
FASB52 Adjustment	BFN	PRB01	1900	-	990,585	990,585	990,585	990,585	990,585
Benefits - Subtotal				-	1,187,959	1,187,959	1,187,959	1,187,959	1,187,959
CWIP	CWIP/RWIP	FXA26	2820	(171,952)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)
RWIP	CWIP/RWIP	FXA47	2820	-	-	-	-	-	-
CWIP/RWIP - Subtotal				(171,952)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)
Fixed Asset Cost Adjustment	FXA	FXA01	2820	(118,969)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)
Depreciation Adjustment	FXA	FXA02	2820	(60,957)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	2820	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	2820	1,555	(487,828)	(487,828)	(487,828)	(487,828)	(487,828)
Section 481(a) Curbion Gas	FXA	FXA13	2820	-	-	-	-	-	-
Section 481(a) Live Pack Gas	FXA	FXA14	2820	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	2820	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	2820	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	2820	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	2820	-	-	-	-	-	-
Plant - Subtotal				(177,481)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)
Deferred Gas Costs	GCA	GCA01	1900	-	5,806,619	5,806,619	5,806,619	5,806,619	5,806,619
Over Recoveries of PGA	GCA	GCA03	1900	-	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)
PGA - Amended Item	GCA	GCA04	1900	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				-	(962,739)	(962,739)	(962,739)	(962,739)	(962,739)
UGS - Goodwill Amortization	GDW	ONT13	2830	-	-	-	-	-	-
TXL - Goodwill Amortization	GDW	ONT49	2830	-	-	-	-	-	-
Goodwill - Subtotal				-	-	-	-	-	-
Customer Advances	ONT	CA01	1900	-	1,006,579	1,006,579	1,006,579	1,006,579	1,006,579
Amortization - UGS Acc. 1810-13523	ONT	D1E01	2830	-	-	-	-	-	-
Deferred Expense Projects	ONT	DTE09	2830	-	(203,217)	(203,217)	(203,217)	(203,217)	(203,217)
Amortization - UGS Acc. 1810-14125	ONT	D1E22	2830	-	-	-	-	-	-
Deferred Projects - TXL Acquisition	ONT	DTE14	1900	-	-	-	-	-	-
BAR 91/93 Bond Cost Amortized	ONT	DVA05	1900	-	-	-	-	-	-
BAR 91/93 Bond Cost Capitalized	ONT	DVA06	2830	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	2830	-	-	-	-	-	-
IRG on Fixed Assets - UCG Storage	ONT	DVA18	2830	-	-	-	-	-	-
DIG on Fixed Assets - MVG	ONT	DVA19	1900	-	183,916	183,916	183,916	183,916	183,916
BAR 86/90 Lease Expense Amortiz.	ONT	DVA26	2830	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	2830	-	-	-	-	-	-
Amortization - Comhat T Goodwill	ONT	DVA37	2830	-	-	-	-	-	-
Deferred ITC - GGCC	ONT	HC01	1900	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	HC02	1900	-	-	-	-	-	-
Deferred ITC - UCG	ONT	HC03	1900	-	-	-	-	-	-
Deferred ITC - MVG	ONT	HC04	1900	-	-	-	-	-	-
Regulatory Liability - GGCC	ONT	HC05	1900	-	-	-	-	-	-
Capitalized Selling Expense	ONT	ITE03	1900	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTE11	1900	-	-	-	-	-	-
AS1(a) UNICAP	ONT	NTE25	1900	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	NTE10	1900	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	1900	-	260,096	260,096	260,096	260,096	260,096
Clearing Account - Adjustment	ONT	ONT03	1900	-	429	429	429	429	429
Charitable Contribution Carryover	ONT	ONT04	1900	-	168,584	168,584	168,584	168,584	168,584
BAR C/W 1990-1985	ONT	ONT06	2830	-	-	-	-	-	-
Union Gas - Non Compete	ONT	ONT21	1900	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	1900	-	-	-	-	-	-
Palmira - Non Compete	ONT	ONT23	1900	-	-	-	-	-	-
Prepayments	ONT	ONT31	2830	-	(104,270)	(104,270)	(104,270)	(104,270)	(104,270)
Rate Case Accrual	ONT	ONT32	2830	-	(33,508)	(33,508)	(33,508)	(33,508)	(33,508)
Research and Development Expenses	ONT	ONT33	1900	-	-	-	-	-	-
Partnership Investment - Utility	ONT	ONT37	1900	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	1900	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	1900	-	2,593	2,593	2,593	2,593	2,593
Prepayments - MVG	ONT	ONT51	2830	-	-	-	-	-	-
WACOG to FFD Adjustment	ONT	ONT52	2830	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	1900	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	2830	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	1900	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	1900	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	1900	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	1900	-	-	-	-	-	-
LA SIF Reg Asset	ONT	ONT70	1900	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	1900	-	-	-	-	-	-
Regulatory Asset - UGS Amortization	ONT	RG01	2830	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RG03	2830	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RG101	1900	-	-	-	-	-	-
Regulatory Liability - Mid Tex	ONT	RG102	1900	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RG103	1900	-	-	-	-	-	-
Regulatory Liability - UCGC 109	ONT	RG104	1900	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	ONT	RG105	1900	-	-	-	-	-	-
Other - Subtotal				-	1,281,203	1,281,203	1,281,203	1,281,203	1,281,203
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	1900	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	1900	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	1900	-	-	-	-	-	-
SI-State NOL Operating Loss	TAX	TAX04	1900	-	-	-	-	-	-
SI-State Bonus Depreciation	TAX	TAX05	2820	-	-	-	-	-	-
FD-FAS 113 Adjustment	TAX	TAX06	2830	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	2830	-	-	-	-	-	-
FD-Other	TAX	TAX10	2830	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	2820	-	-	-	-	-	-
FD-Federal Benefit on State NOL	TAX	TAX12	1900	-	-	-	-	-	-
FD-FAS 15B Measurement Date Change	TAX	TAX22	1900	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	1900	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX29	1900	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	2830	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	2830	-	-	-	-	-	-
Other Tax Effected Items - Subtotal				-	-	-	-	-	-
Total Accumulated Deferred Income Tax				(949,433)	(36,001,003)	(36,001,003)	(36,001,003)	(36,001,003)	(36,001,003)
Per Financials:									
A1900-28201	1900			(709,596)	8,334,341	8,334,341	8,334,341	8,334,341	8,334,341
A1900-28206				(98,212)	756,774	756,774	756,774	756,774	756,774
A2820-28201	2820			(31,429,587)	(34,820,040)	(34,820,040)	(34,820,040)	(34,820,040)	(34,820,040)
A2820-28206				(4,350,106)	(3,161,725)	(3,161,725)	(3,161,725)	(3,161,725)	(3,161,725)
A2830-28201	2830			(148,085)	(6,518,463)	(6,518,463)	(6,518,463)	(6,518,463)	(6,518,463)
A2830-28204				-	-	-	-	-	-
A2830-28206				(20,496)	(591,889)	(591,889)	(591,889)	(591,889)	(591,889)
Total				(36,756,482)	(36,001,003)	(36,001,003)	(36,001,003)	(36,001,003)	(36,001,003)
Difference				(16,07,640)	0	0	0	0	0











ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2016	Fiscal 2017
5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016
(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)
(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)
1,021,559	1,021,559	727,707	310,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510
(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)
304,876	304,876	10,886	101,826	101,826	101,826	101,826	101,826	101,826	101,826	101,826	101,826	101,826	101,826	101,826	101,826	101,826	101,826
(56,469,106)	(56,469,106)	(56,582,036)	(56,897,323)	(56,772,876)	(56,441,113)	(56,837,824)	(56,897,053)	(56,665,668)	(56,294,300)	(56,664,187)	(56,880,735)	(56,295,148)	(56,181,607)	(56,523,564)	(56,331,473)	(56,355,298)	(56,756,419)
(13,319,199)	(13,319,199)	(13,182,412)	(13,076,493)	(13,116,973)	(13,014,637)	(13,074,897)	(13,073,098)	(13,170,697)	(13,096,514)	(13,173,113)	(13,262,681)	(13,074,992)	(13,460,166)	(13,584,976)	(13,734,701)	(13,633,734)	(13,733,981)
(69,788,304)	(69,788,304)	(72,734,447)	(73,876,813)	(77,401,343)	(77,755,726)	(78,112,573)	(78,472,351)	(78,836,232)	(79,202,824)	(79,572,260)	(79,944,898)	(80,320,559)	(80,661,568)	(80,976,474)	(81,265,173)	(81,526,723)	(81,460,429)
(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)
(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)
(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)
676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690
(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)
355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527
(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)
934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129	934,129
1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432	1,368,432
(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)	(486,350)
882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082	882,082
(68,905,727)	(68,905,727)	(72,145,859)	(73,197,285)	(76,721,815)	(77,076,193)	(77,433,043)	(77,792,625)	(78,156,704)	(78,523,256)	(78,892,732)	(79,265,281)	(79,641,031)	(79,982,041)	(80,296,946)	(80,585,645)	(80,847,195)	(80,780,901)
471,426	471,426	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270	1,904,270
1,432,844	1,432,844	(72,773,561)	(73,774,986)	(77,299,516)	(77,653,894)	(78,010,746)	(78,370,327)	(78,734,405)	(79,100,997)	(79,470,434)	(79,842,983)	(80,218,733)	(80,599,742)	(80,874,648)	(81,163,347)	(81,424,897)	(81,354,602)
(4,378,408)	(4,378,408)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)
(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)	(83,292)
(68,905,727)	(68,905,727)	(70,915,316)	(71,966,751)	(75,491,281)	(75,845,659)	(76,202,511)	(76,562,092)	(76,926,170)	(77,292,762)	(77,662,199)	(78,034,748)	(78,410,498)	(78,751,507)	(79,066,413)	(79,355,112)	(79,616,662)	(79,550,367)

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PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017	Fiscal 2017
11/30/2016	12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017

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818,510	818,510	818,510	818,510	818,510	818,510	818,510
(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)
101,826	101,826	101,826	101,826	101,826	101,826	101,826
(66,777,813)	(66,881,043)	(66,997,737)	(67,127,011)	(67,270,431)	(67,429,782)	(67,604,819)
(14,867,500)	(14,823,833)	(14,748,116)	(14,647,021)	(14,524,118)	(14,390,008)	(14,249,842)

(81,445,173) (81,474,875) (81,478,901) (81,484,673) (81,497,753) (81,497,810) (81,503,662)  
 (1,162,680) (1,162,680) (1,162,680) (1,162,680) (1,162,680) (1,162,680) (1,162,680)  
 (67,854) (67,854) (67,854) (67,854) (67,854) (67,854) (67,854)

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(486,350) (486,350) (486,350) (486,350) (486,350) (486,350) (486,350)

882,082	882,082	882,082	882,082	882,082	882,082	882,082
(80,765,646)	(80,785,347)	(80,799,374)	(80,805,145)	(80,818,225)	(80,818,282)	(80,824,134)

1,904,270 1,904,270 1,904,270 1,904,270 1,904,270 1,904,270 1,904,270

(81,343,347) (81,373,049) (81,377,075) (81,382,847) (81,395,927) (81,395,984) (81,401,835)

(96,035) (96,035) (96,035) (96,035) (96,035) (96,035) (96,035)

(79,535,112) (79,564,814) (79,568,840) (79,574,611) (79,587,692) (79,587,749) (79,593,600)

Atmos Energy Corporation, Inc.  
Accumulated Deferred Income Taxes

Rate Disbreaks

091DIV

Adjustment Description	Category	Adj Code	Account	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
				Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010
Environmental Activities	ACC	ACC01	2830	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	2830	-	-	-	-	-	-	-
Directors' Deferred Bonus	ACC	ACC03	2830	35,727	5,045	5,045	5,045	5,045	5,045	5,045
MIP/WPP Accrual	ACC	ACC04	1900	66,682	22,217	22,217	22,217	22,217	22,217	22,217
Accrued Environmental Asset	ACC	ACC05	2830	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	2830	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	1900	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	1900	(2,016)	64,827	64,827	64,827	64,827	64,827	64,827
Worker's Comp Insurance Reserve	ACC	ACC12	1900	393,229	449,522	449,522	449,522	449,522	449,522	449,522
Accrual - Subtotal				485,622	542,020	542,020	542,020	542,020	542,020	542,020
Habibi Trust - Inste Up	BEN	NBP01	1900	-	-	-	-	-	-	-
SEBP Adjustment	BEN	NBP03	1900	1,130,103	1,109,354	1,109,354	1,109,354	1,111,842	1,111,842	1,111,842
Rabbi Trust MVG	BEN	NBP04	2830	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	1900	-	-	-	-	-	-	-
Habibi Trust	BEN	NBP06	1900	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	1900	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	1900	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	2830	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	2830	-	-	-	-	-	-	-
Pension Expense	BEN	PN01	2830	-	-	-	-	-	-	-
FASION Adjustment	BEN	PR01	1900	6,583,186	8,010,972	8,010,972	8,010,972	8,150,268	8,150,268	8,150,268
Benefits - Subtotal				8,113,389	9,120,326	9,120,326	9,120,326	9,262,110	9,262,110	9,262,110
CWIP	CWIP/RWIP	FXA26	2820	(403,733)	(655,764)	(655,764)	(655,764)	(655,764)	(655,764)	(655,764)
RWIP	CWIP/RWIP	FXA47	2820	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal				(403,733)	(655,764)	(655,764)	(655,764)	(655,764)	(655,764)	(655,764)
Fixed Asset Cost Adjustment	FXA	FXA01	2820	(2,751,282)	(2,621,502)	(2,621,502)	(2,621,502)	(3,555,275)	(3,555,275)	(3,555,275)
Depreciation Adjustment	FXA	FXA02	2820	779,177	817,546	817,546	817,546	(1,073,165)	(1,073,165)	(1,073,165)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	2820	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	2820	17,610	(29,280)	(29,280)	(29,280)	(29,280)	(29,280)	(29,280)
Section 481(a) Cushman Gas	FXA	FXA13	2820	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	FXA	FXA14	2820	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	2820	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	FXA	FXA16	2820	-	-	-	-	-	-	-
Repair % Completion Allowance	FXA	FXA41	2820	(426,948)	(207,856)	(207,856)	(207,856)	(207,856)	(207,856)	(207,856)
Section 481(a) Retirements	FXA	FXA46	2820	-	-	-	-	-	-	-
Plant - Subtotal				(2,981,443)	(2,041,092)	(2,041,092)	(2,041,092)	(4,865,576)	(4,865,576)	(4,865,576)
Deferred Gas Costs	GCA	GCA01	-	-	-	-	-	(4,586,856)	(4,586,856)	(4,586,856)
Over Recoveries of PGA	GCA	GCA03	-	-	-	-	-	3,600,251	3,600,251	3,600,251
PGA - Amended Item	GCA	GCA04	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				-	-	-	-	(986,606)	(986,606)	(986,606)
LGS - Goodwill Amortization	GDW	ONT13	2830	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT49	2830	-	-	-	-	-	-	-
Goodwill - Subtotal				-	-	-	-	-	-	-
Customer Advances	ONT	CA01	1900	(13,506)	(13,150)	(13,150)	(13,150)	(13,150)	(13,150)	(13,150)
Amortization - LGS Acq. 1810-13523	ONT	DTE01	2830	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	D109	2830	(89,531)	(87,175)	(87,175)	(87,175)	(87,175)	(87,175)	(87,175)
Amortization - LGS Acq. 1810-14155	ONT	DTE12	2830	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DTE14	1900	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	2830	17,507	18,502	18,502	18,502	18,502	18,502	18,502
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	2830	(37,823)	(36,827)	(36,827)	(36,827)	(36,827)	(36,827)	(36,827)
Dis on Fixed Assets	ONT	DVA16	1900	(194,220)	(117,833)	(117,833)	(117,833)	(117,833)	(117,833)	(117,833)
Dis on Fixed Assets - UCG Storage	ONT	DVA18	2830	(1,219,937)	(1,187,833)	(1,187,833)	(1,187,833)	(1,187,833)	(1,187,833)	(1,187,833)
Dis on Fixed Assets - MWG	ONT	DVA19	1900	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	2830	(115,289)	(117,704)	(117,704)	(117,704)	(117,704)	(117,704)	(117,704)
MVG Right of Way	ONT	DVA35	2830	-	-	-	-	-	-	-
Amortization - Comfat T Goodwill	ONT	DVA37	2830	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	1900	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utality	ONT	ITC02	1900	33,489	27,401	27,401	27,401	27,401	27,401	27,401
Deferred ITC - UCG	ONT	ITC03	1900	115,068	60,757	60,757	60,757	60,757	60,757	60,757
Deferred ITC - MWG	ONT	ITC04	1900	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	1900	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	NTI03	1900	-	-	-	-	-	-	-
UNICAP Section 263A Costs	ONT	NTI11	1900	376,392	1,330,992	1,330,992	1,330,992	1,330,992	1,330,992	1,330,992
481(a) UNICAP	ONT	NTI15	1900	1,954,562	1,903,126	1,903,126	1,903,126	1,903,126	1,903,126	1,903,126
UNICAP - IRS Audit	ONT	NTI19	1900	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	1900	38,751	68,801	68,801	68,801	270,351	270,351	270,351
Clearing Account - Adjustment	ONT	ONT03	1900	20,870	972	972	972	972	972	972
Charitable Contribution Carryover	ONT	ONT04	1900	-	70,096	70,096	70,096	70,096	70,096	70,096
RAR CFWE 1990-1995	ONT	ONT06	2830	(72,745)	(70,831)	(70,831)	(70,831)	(70,831)	(70,831)	(70,831)
Union Gas - Non-Compete	ONT	ONT21	1900	404,291	413,125	413,125	413,125	413,125	413,125	413,125
Monarch - Non-Compete	ONT	ONT22	1900	27,866	17,266	17,266	17,266	17,266	17,266	17,266
Palmyra - Non-Compete	ONT	ONT23	1900	36,791	28,659	28,659	28,659	28,659	28,659	28,659
Prepayments	ONT	ONT31	2830	(14,229)	-	-	-	-	-	-
Rate Case Accrual	ONT	ONT32	2830	-	-	-	-	59,082	59,082	59,082
Research and Development Expenses	ONT	ONT33	1900	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	1900	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	1900	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	1900	8,811	8,579	8,579	8,579	8,579	8,579	8,579
Prepayments - MWG	ONT	ONT51	2830	-	-	-	-	-	-	-
WACOG to FPO Adjustment	ONT	ONT52	2830	(16,543)	(574,712)	(574,712)	(574,712)	8,257	8,257	8,257
Tax Free Interest - Temp	ONT	ONT58	1900	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	2830	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	1900	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	1900	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	1900	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	1900	-	-	-	-	-	-	-
LA SIP Reg Asset	ONT	ONT70	1900	-	-	-	-	-	-	-
Intra Period Tax Allocation	ONT	OTH	1900	-	-	-	-	(55,825)	(55,825)	(55,825)
Regulatory Asset - LGS Amortization	ONT	RG01	2830	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	ONT	RG03	2830	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	ONT	RG101	1900	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	ONT	RG102	1900	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	ONT	RG103	1900	-	-	-	-	-	-	-
Regulatory Liability - UCG 109	ONT	RG104	1900	(740,171)	(669,948)	(669,948)	(669,948)	(669,948)	(669,948)	(669,948)
Regulatory Liability - UCG Rate	ONT	RG105	1900	867,773	753,408	753,408	753,408	753,408	753,408	753,408
Other - Subtotal				1,406,716	1,825,670	1,825,670	1,825,670	2,613,446	2,613,446	2,613,446
FD-NOL Credit Carryforward - Non-Res	TAX	TAX02NR	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	1900	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	1900	-	-	-	-	-	-	-
ST-State Net Operating Loss	TAX	TAX04	1900	486,746	840,666	840,666	840,666	840,666	840,666	840,666
ST-State Bonus Depreciation	TAX	TAX05	2830	3,967,948	4,001,432	4,001,432	4,001,432	4,001,432	4,001,432	4,001,432
FD-FAS 115 Adjustment	TAX	TAX06	2830	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment	TAX	TAX08	2830	-	-	-	-	-	-	-
FD-Other	TAX	TAX1D	2830	-	-	-	-	-	-	-
FD-Federal Benefit on State Bonus	TAX	TAX11	2820	(1,399,282)	(1,400,501)	(1,400,501)	(1,400,501)	(1,400,501)	(1,400,501)	(1,400,501)
FD-Federal Benefit on State NOL	TAX	TAX12	1900	(170,361)	(294,233)	(294,233)	(294,233)	(294,233)	(294,233)	(294,233)
FD-FAS 158 Measurement Date Change	TAX	TAX22	1900	-	-	-	-	-	-	-
FD-AMT Minimum Tax Credit	TAX	TAX23	1900	-	-	-	-	-	-	-
ST-Enterprise Zone ITC	TAX	TAX29	1900	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	2830	-	-	-	-	-	-	-
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	2830	-	-	-	-	-	-	-
Other Tax Effect Items - Subtotal				2,915,051	3,147,364	3,147,364	3,147,364	3,147,364		







ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2014	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015	Fiscal 2015
2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015		
122,718	122,718	122,718	122,718	76,685	76,685	76,685	141,947	141,947	141,947	141,947	141,947	141,947	141,947	141,947	141,947	141,947
316,281	316,281	316,281	316,281	345,211	345,211	345,211	449,414	449,414	449,414	449,414	449,414	449,414	449,414	449,414	449,414	449,414
438,599	438,599	438,599	438,599	421,896	421,896	421,896	591,360	591,360	591,360	591,360	591,360	591,360	591,360	591,360	591,360	591,360
1,327,223	1,333,318	1,333,318	1,333,318	1,339,413	1,339,413	1,339,413	1,347,540	1,347,540	1,347,540	1,347,540	1,351,132	1,351,132	1,351,132	1,355,520	1,355,520	1,356,520
3,116,140	3,056,238	3,056,238	3,056,238	2,789,727	2,789,727	2,789,727	2,745,190	2,745,190	2,745,190	2,745,190	2,584,126	2,584,126	2,584,126	2,434,856	2,434,856	2,434,856
4,443,363	4,389,556	4,389,556	4,389,556	4,129,140	4,129,140	4,129,140	4,092,730	4,092,730	4,092,730	4,092,730	3,935,258	3,935,258	3,935,258	3,791,376	3,791,376	3,791,376
37,002	37,002	37,002	37,002	50,817	50,817	50,817	111,878	111,878	111,878	111,878	111,878	111,878	111,878	111,878	111,878	111,878
(2,143)	(2,143)	(2,143)	(2,143)	(3,042)	(3,042)	(3,042)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)
34,658	34,658	34,658	34,658	47,775	47,775	47,775	109,496	109,496	109,496	109,496	109,496	109,496	109,496	109,496	109,496	109,496
(4,123,143)	(6,245,451)	(6,245,451)	(6,245,451)	(10,670,155)	(10,670,155)	(10,670,155)	(1,014,106)	(1,014,106)	(1,014,106)	(1,014,106)	(4,791,488)	(4,791,488)	(4,791,488)	(7,422,473)	(7,422,473)	(7,422,473)
1,010,438	1,634,707	1,634,707	1,634,707	2,283,405	2,283,405	2,283,405	(178,836)	(178,836)	(178,836)	(178,836)	210,627	210,627	210,627	283,503	283,503	283,503
(3,312,705)	(4,610,744)	(4,610,744)	(4,610,744)	(8,386,749)	(8,386,749)	(8,386,749)	(1,192,842)	(1,192,842)	(1,192,842)	(1,192,842)	(4,580,861)	(4,580,861)	(4,580,861)	(7,134,570)	(7,134,570)	(7,134,570)
(328,295)	(3,327,750)	(3,327,750)	(3,327,750)	442,334	442,334	442,334	442,334	442,334	442,334	442,334	(4,232,174)	(4,232,174)	(4,232,174)	430,111	430,111	430,111
1,284,101	1,294,613	1,294,613	1,294,613	292,475	292,475	292,475	292,475	292,475	292,475	292,475	(898,258)	(898,258)	(898,258)	(8,132,389)	(8,132,389)	(8,132,389)
955,807	(2,093,136)	(2,093,136)	(2,093,136)	734,808	734,808	734,808	734,808	734,808	734,808	734,808	(5,130,432)	(5,130,432)	(5,130,432)	(7,722,278)	(7,722,278)	(7,722,278)
23,997	23,997	23,997	23,997	23,997	23,997	23,997	23,997	23,997	23,997	23,997	25,433	25,433	25,433	25,433	25,433	25,433
(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)
(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(142,988)	(142,988)	(142,988)	(142,988)	(142,988)	(142,988)
6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	6,485	4,169	4,169	4,169	4,169	4,169	4,169
1,343,426	1,343,426	1,343,426	1,343,426	1,310,453	1,310,453	1,310,453	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847
85,355	143,254	143,254	143,254	200,140	200,140	200,140	147,479	147,479	147,479	147,479	89,084	89,084	89,084	89,084	89,084	89,084
958	958	958	958	958	958	958	958	958	958	958	64,512	64,512	64,512	64,512	64,512	64,512
61,352	83,255	83,255	83,255	120,023	120,023	120,023	120,023	120,023	120,023	120,023	64,512	64,512	64,512	64,512	64,512	64,512
407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543
194	244	244	244	200	200	200	200	200	200	200	2	2	2	2	2	2
175,630	(418,978)	(418,978)	(418,978)	(47,077)	(47,077)	(47,077)	(42,864)	(42,864)	(42,864)	(42,864)	1,216,956	1,216,956	1,216,956	(162,019)	(162,019)	(162,019)
(188,598)	(140,592)	(140,592)	(140,592)	(140,592)	(140,592)	(140,592)	(140,592)	(140,592)	(140,592)	(140,592)	1,216,956	1,216,956	1,216,956	(162,019)	(162,019)	(162,019)
73,709	147,419	147,419	147,419	7,927	7,927	7,927	7,927	7,927	7,927	7,927	129,031	129,031	129,031	258,062	258,062	258,062
(460,659)	(460,659)	(460,659)	(460,659)	(460,659)	(460,659)	(460,659)	(410,600)	(410,600)	(410,600)	(410,600)	(410,600)	(410,600)	(410,600)	(410,600)	(410,600)	(410,600)
382,061	382,061	382,061	382,061	382,061	382,061	382,061	291,769	291,769	291,769	291,769	291,769	291,769	291,769	291,769	291,769	291,769
602,058	209,018	209,018	209,018	502,065	502,065	502,065	825,007	825,007	825,007	825,007	2,219,308	2,219,308	2,219,308	1,098,592	1,098,592	1,098,592
2,456,254	2,456,254	2,456,254	2,456,254	7,260,312	7,260,312	7,260,312	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262
7,260,312	7,260,312	7,260,312	7,260,312	7,260,312	7,260,312	7,260,312	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262	6,888,262
(2,541,109)	(2,541,109)	(2,541,109)	(2,541,109)	(2,541,109)	(2,541,109)	(2,541,109)	(2,410,892)	(2,410,892)	(2,410,892)	(2,410,892)	(2,410,892)	(2,410,892)	(2,410,892)	(2,410,892)	(2,410,892)	(2,410,892)
(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)	(859,689)
6,315,768	6,315,768	6,315,768	6,315,768	4,719,203	4,719,203	4,719,203	4,477,370	4,477,370	4,477,370	4,477,370	4,477,370	4,477,370	4,477,370	4,477,370	4,477,370	4,477,370
9,477,948	4,744,119	4,744,119	4,744,119	2,168,138	2,168,138	2,168,138	8,903,021	8,903,021	8,903,021	8,903,021	1,621,499	1,621,499	1,621,499	(4,792,654)	(4,792,654)	(4,792,654)
6,984,540	6,984,540	6,984,540	6,984,540	6,937,619	6,937,619	6,937,619	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759
2,925,975	2,925,975	2,925,975	2,925,975	486,565	486,565	486,565	458,571	458,571	458,571	458,571	458,571	458,571	458,571	458,571	458,571	458,571
(3,234,119)	(7,773,407)	(7,773,407)	(7,773,407)	(10,338,797)	(10,338,797)	(10,338,797)	(3,426,060)	(3,426,060)	(3,426,060)	(3,426,060)	(10,408,348)	(10,408,348)	(10,408,348)	(16,558,904)	(16,558,904)	(16,558,904)
7,135,019	6,940,478	6,940,478	6,940,478	6,955,107	6,955,107	6,955,107	6,819,990	6,819,990	6,819,990	6,819,990	6,520,749	6,520,749	6,520,749	6,257,154	6,257,154	6,257,154
(4,220,523)	(4,220,523)	(4,220,523)	(4,220,523)	(1,679,414)	(1,679,414)	(1,679,414)	(1,656,810)	(1,656,810)	(1,656,810)	(1,656,810)	(1,656,810)	(1,656,810)	(1,656,810)	(1,656,810)	(1,656,810)	(1,656,810)
(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)	(112,943)
9,477,949	4,744,119	4,744,119	4,744,119	2,168,138	2,168,138	2,168,138	8,903,021	8,903,021	8,903,021	8,903,021	1,621,499	1,621,499	1,621,499	(4,792,653)	(4,792,653)	(4,792,653)
(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	0	0	0	0	0	0	0	(1)	(1)







Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr
A1900-28201	A1900-28206	A2820-28201	A2820-28206	A2830-28201	A2830-28204	A2830-28206	Deferred Income Taxes
(8,318.81)	(559.45)	(81.40)	(5.47)	3,699.76	0	248.81	12,739.96
294,082,724.63	5,027,880.91	41,989,495.67	1,064,806.17	(23,762,155.69)	0	(1,598,039.81)	(281,416,499.20)
168,538.28	11,334.45	23,485,909.16	1,579,461.73	207,811.16	0	13,975.60	25,107,284.92
2,223.00	149.50	146,852.41	9,876.04	(2,399.47)	0	(161.37)	151,795.11
376,480.10	25,318.84	53,126,415.09	3,572,829.09	2,209,175.33	0	148,570.27	58,655,190.84
10,411.16	700.17	800,920.57	53,863.08	(1,783.19)	0	(119.92)	841,769.21
637,688.07	42,885.46	38,375,955.09	2,580,839.08	10,395,736.38	0	699,128.47	51,371,085.49
16,957.04	1,140.39	(574,039.48)	(38,604.99)	(4,084.51)	0	(274.69)	(635,101.10)
471,426.47	1,432,843.87	65,105,020.84	4,378,407.83	1,242,976.77	0	83,592.00	68,905,727.10
11,732,848.65	789,051.23	9,071,966.25	401,335.80	2,071,210.48	0	139,291.93	(838,095.42)
(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89	0	0	0	30,894,966.92
26,173.26	1,760.19	621,585.35	41,802.52	(19,088.39)	0	(1,283.72)	615,082.31
26,399.02	1,775.37	(9.92)	(0.67)	(93.02)	0	(6.26)	(28,284.26)
51,262.72	3,447.49	(0.68)	(0.05)	(93.71)	0	(6.30)	(54,810.95)
133,291.42	8,964.04	26,024,958.54	1,750,216.51	384,207.93	0	25,838.54	28,042,966.06
0	0	(1,886.13)	(126.84)	0	0	0	(2,012.97)
980.86	65.96	(94,283.59)	(6,340.71)	(34.88)	0	(2.35)	(101,708.35)
(0.34)	(0.02)	6,468,518.57	435,017.33	(604.31)	0	(40.64)	6,902,891.31
16,500.82	1,109.70	1,611,932.52	108,404.82	4,332.46	0	291.36	1,707,350.64
114,004.67	7,666.98	7,060,746.29	474,845.52	92,188.84	0	6,199.83	7,512,308.83
1,055,308.58	3,546,872.08	5,384,498.61	240,422.78	180,068.13	0	12,109.85	1,214,918.71
439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(0.34)	(0.02)	1.03	0.07	0	0	0	1.46
1,696,854.20	114,115.93	75,163,706.30	5,054,869.14	(7,100,877.26)	0	(477,544.38)	70,829,183.67
635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99
6,818,758.72	458,571.49	16,558,904.24	(6,257,154.13)	1,656,810.11	0	111,422.90	4,792,652.91
0	0	0	0	0	0	0	0
(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69	2,552,899.01	0	171,686.19	67,798,344.97
(18,375.32)	(1,235.77)	79,640.86	5,355.96	0	0	0	104,607.91
132,387.52	8,903.25	12,921,300.02	868,976.32	2,515,731.14	0	169,186.60	16,333,903.31
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(3,734,239.02)	8,779,280.56	15,511,540.81	715,731.12	15,464.56	0	1,040.01	11,198,734.96
7,763,671.59	3,012,986.21	91,094,828.02	1,737,304.94	6,190,676.75	0	416,332.06	88,662,483.97
0	0	280,679.40	18,876.10	0	0	0	299,555.50
(53,796,735.55)	(2,850,430.58)	534,770,525.00	35,587,178.67	29,635,938.86	0	1,993,060.22	658,633,868.88
(30,548,868.88)	(2,054,456.09)	340,458,477.77	22,081,415.45	6,445,636.04	0	433,478.45	402,022,332.68
0	0	0	0	331,801.45	0	22,314.12	354,115.57
0	0	0	0	0	0	0	0
237,540,916.37	20,373,783.48	1,541,112,378.58	88,273,553.30	39,427,787.48	0	2,651,576.21	1,413,550,595.72



	195,999,425	182,543,898	178,871,347	77,688,189	9,797,219	9,132,778	11,716,995	8,688,489	11,399,030	47,191,703	5,772,241	13,824,738	50,864,044
	74,351,485	74,351,485	74,108,149	2,388,016	5,117,582	6,830,874	8,711,644	5,852,975	8,388,759	34,148,200	155,336	34,303,536	34,303,536
	58,443,359	59,443,359	58,342,185	1,428,048	9,998,385	4,344,979	7,028,969	6,882,187	6,700,824	23,005,954	1,101,168	28,107,122	28,107,122
	1,429,278	1,429,278		162,328	67,459	184,270	84,308		179,811	710,177	1,230	711,407	711,407
	331,192,544	317,987,308	310,537,732	80,176,511	23,801,698	20,492,999	27,543,813	22,001,997	26,888,124	110,088,033	7,030,078	13,824,738	117,088,108
	331,192,544	317,987,308	310,537,732	80,176,511	23,801,698	20,492,999	27,543,813	22,001,997	26,888,124	110,088,033	7,030,078	13,824,738	117,088,108
	5.11%	5.11%	5.11%	4.16%	9.57	9.57	9.57	9.57	9.57	9.57	9.57	9.57	9.57
	58.17%	57.42%	56.88%	96.88%	41.51%	44.67%	42.58%	44.03%	42.70%	42.88%	62.11%	100.00%	62.11%
	40.57%	42.32%	42.88%	2.92%	58.33%	55.08%	57.32%	55.87%	57.01%	59.84%	17.69%	17.69%	17.69%
	4,881	4,785	4,702	1,138	398	289	431	347	400	1,741	63	118	1,804
	4,881	4,785	4,702	1,138	398	289	431	347	400	1,741	63	118	1,804
	100,00%	97.82%	96.33%	33.31%	7.29%	5.92%	8.83%	7.11%	8.20%	35.67%	1.25%	2.38%	36.98%
12419	80,602,489	69,162,840	58,380,032	14,129,408	4,420,096	3,568,224	5,391,296	4,308,352	4,986,400	21,615,259	782,206	1,440,258	21,368,494
.000442	1,759,872	1,684,407	1,647,119	426,278	129,183	106,700	146,092	116,696	141,432	583,737	37,288	72,288	621,025
.0087	2,219,024	2,127,739	2,080,637	537,210	159,131	137,310	184,644	147,411	178,896	737,378	47,102	91,286	784,477
1.57	91,958	88,773	85,586	21,449	6,707	5,445	8,108	6,837	7,838	32,800	1,187	2,185	33,987
3.65	213,788	208,707	205,948	49,544	15,800	12,889	18,878	15,959	17,820	76,266	2,769	5,091	79,015
	2,624,170	2,426,218	2,375,170	608,496	180,431	155,412	211,541	199,147	203,712	846,432	51,048	98,552	897,479
	13,167,999	12,170,999	11,902,082	2,788,634	913,764	815,676	1,037,000	880,640	1,085,758	4,400,788	268,637	997,000	4,669,725
230000	230,000	224,834	221,955	53,624	16,175	13,818	20,309	18,351	18,849	82,038	2,969	5,466	85,007
	13,387,999	12,395,833	12,123,627	2,842,198	920,830	828,194	1,057,309	878,957	1,104,603	4,482,827	271,905	1,002,486	4,754,732
	25,160,000	24,650,000	24,650,000	6,980,000	1,810,000	1,700,000	2,210,000	1,960,000	2,330,000	8,780,000	580,000	6,300,000	9,380,000
315000	315,000	315,000	310,835	75,200	23,634	19,105	28,482	23,899	26,443	115,082	4,165	7,957	119,257
	25,465,000	25,465,000	24,933,835	5,935,200	1,833,000	1,719,105	2,238,482	1,982,300	2,346,443	8,875,092	564,168	9,439,257	9,439,257
	15,880,000	15,880,000	15,880,000	3,159,000	1,840,000	1,650,000	2,870,000	1,340,000	1,430,000	5,190,000	(300,000)	4,890,000	4,890,000
	199,000	194,000	191,000	48,000	5,000	19,000	41,000	5,000	32,000	41,000	3,000	6,000	44,000
	2,227,000	2,227,000	2,194,471	658,348	186,330	160,251	112,259	921,000	107,983	708,380	32,528	740,878	740,878
	121,700,937	118,164,380	117,722,268	27,756,917	8,621,113	6,629,888	14,627,940	9,120,132	10,332,673	42,343,694	1,442,142	2,618,640	43,765,836
	18.30%	18.83%	18.80%	17.62%	18.73%	17.51%	19.43%	19.58%	18.63%	19.13%	19.13%	10.57%	19.13%
	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%
	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%
	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
	0.06%	0.07%	0.07%	0.06%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.04%	0.07%
	0.76%	0.76%	0.76%	0.76%	0.76%	0.76%	0.77%	0.77%	0.76%	0.77%	0.77%	0.72%	0.77%
	3.96%	3.83%	3.83%	3.87%	3.88%	3.87%	3.91%	4.07%	3.99%	3.96%	3.99%	7.32%	3.99%
	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.04%	0.07%
	4.06%	3.80%	3.80%	3.54%	3.84%	4.05%	3.99%	4.14%	4.08%	4.08%	7.38%	4.06%	4.06%
	7.80%	7.93%	7.93%	7.87%	8.30%	8.02%	8.91%	8.70%	7.98%	7.86%	7.98%	7.86%	7.98%
	0.10%	0.10%	0.10%	0.09%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
	7.70%	8.03%	8.03%	7.40%	7.77%	8.39%	8.13%	9.01%	8.80%	8.06%	8.06%	8.06%	8.06%
	4.70%	4.91%	5.11%	3.93%	8.22%	9.69%	6.00%	5.98%	4.18%	4.18%	4.18%	4.18%	4.18%
	0.06%	0.06%	0.06%	0.06%	0.02%	0.09%	0.18%	0.02%	0.12%	0.04%	0.04%	0.04%	0.04%
	0.87%	0.70%	0.71%	0.82%	0.79%	0.46%	0.41%	1.46%	0.63%	0.63%	0.63%	0.63%	0.63%
	36.77%	37.52%	37.91%	34.67%	40.76%	32.59%	42.94%	41.45%	38.75%	37.40%	37.40%	19.22%	37.40%
	36.77%	37.52%	37.91%	34.67%	40.76%	32.59%	42.94%	41.45%	38.75%	37.40%	37.40%	19.22%	37.40%
	69,179,840	67,159,802	65,000,880	26,922,456	9,993,607	2,976,774	5,032,391	4,015,261	4,412,030	17,847,851	2,198,842	2,618,538	19,805,593
	51,472,745	51,472,745	51,022,854	809,848	5,991,595	3,642,735	6,756,335	5,104,688	5,851,013	23,243,754	-469,836	23,713,240	23,713,240
	530,725	530,725	530,285	83,209	35,652	30,052	36,233	36,233	69,859	285,580	460	286,040	286,040
	121,791,305	118,162,788	118,833,778	27,755,513	9,021,144	6,679,570	11,827,919	9,120,146	10,332,802	41,158,894	2,628,888	2,618,638	43,785,672
	492,873,848	436,730,574	422,071,810	107,972,024	30,222,788	27,172,559	39,371,739	31,721,743	38,697,726	151,212,917	9,698,064	16,243,274	160,871,981

50% Holmes Murphy Calculation  
 1% Met Life  
 2% Met Life  
 0% Met Life  
 0% Met Life  
 11% Internal Actual Calculation - Kim Smith  
 0% Internal Actual Calculation - Kim Smith  
 21% Towers Watson  
 0% Towers Watson  
 13% Towers Watson  
 0% Internal Actual Calculation - Kim Smith  
 2% Internal Actual Calculation - Kim Smith  
 100%

	combine MTX and APT benefit's plans and salary												
Medical and Dental	18.30%	18.83%	18.80%	17.62%	18.73%	17.51%	19.43%	19.58%	18.63%	19.13%	19.13%	10.57%	19.13%
Basic Life Rate Per Month	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%	0.53%
LTD Annual Rate	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%	0.67%
FMLA Administration (Per EE Per Month)	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.02%	0.03%
STD Administration (Per EE Per Month)	0.06%	0.07%	0.07%	0.06%	0.07%	0.06%	0.07%	0.07%	0.07%	0.07%	0.07%	0.04%	0.07%
LTD FMLA STD Total													
RSP Match	3.98%	3.83%	3.83%	3.46%	3.87%	3.98%	3.76%	3.91%	4.07%	3.99%	3.99%	7.32%	3.99%
RSP Other	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%	0.04%	0.07%
RSP Total													
FAS 87 (PAP Expense)	7.60%	7.93%	7.93%	7.31%	7.67%	8.30%	8.02%	8.91%	8.70%	7.96%	7.96%	0.00%	7.96%
PAP Other (Admin Costs)	0.10%	0.10%	0.10%	0.09%	0.10%	0.09%	0.10%	0.10%	0.10%	0.10%	0.10%	0.00%	0.10%
PAP Total													
FAS 106 (Retiree Medical)	4.70%	4.91%	5.11%	3.93%	8.22%	9.69%	6.00%	5.98%	4.18%	4.18%	4.18%	0.00%	4.18%
H SA	0.06%	0.06%	0.06%	0.06%	0.02%	0.09%	0.15%	0.02%	0.12%	0.04%	0.04%	0.04%	0.04%
RSPFACC	0.67%	0.70%	0.71%	0.82%	0.79%	0.46%	0.41%	1.46%	0.63%	0.63%	0.63%	0.63%	0.63%
Check Rate	36.77%	37.52%	37.91%	34.67%	40.76%	32.59%	42.94%	41.45%	38.75%	37.40%	37.40%	19.22%	37.40%
s/b = 0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				18.91%			Employee Insurance Plan					19.92%	
				3.34%			Pension Paid Rate					4.14%	
				7.40%			Health Contributions					3.65%	

Worker's Comp	3,795,200	3,792,800	3,766,900	395,900	275,700	426,900	386,400	499,700	683,900	1,098,400	25,900	2,400
combine MTX and APT benefit's plans and salary												
Medical and Dental	34,885,262	33,545,007	13,684,912	1,884,820	1,599,029	2,276,792	1,896,810	2,120,663	9,027,736	1,104,244	1,440,255	10,131,981
Basic Life Rate Per Month	1,039,418	967,152	411,899	51,965	48,440	62,157	51,377	60,392	250,305	30,617	72,266	280,922
LTD Annual Rate	1,312,990	1,221,704	520,310	65,842	61,190	78,517	64,900	76,287	316,185	38,675	91,285	354,859
FMLA Administration (Per EE Per Month)	53,087	50,901	20,765	2,784	2,426	3,455	2,878	3,218	13,699	1,678	2,185	15,374
STD Administration (Per EE Per Month)	123,418	118,337	48,276	6,473	5,641	8,032	6,691	7,481	31,847	3,895	5,081	35,743
LTD FMLA STD Total	-	-	-	-	-	-	-	-	-	-	-	-
RSP Match	7,836,663	6,839,664	2,700,810	379,311	363,447	441,208	378,911	463,619	1,882,140	230,217	996,999	2,112,358
RSP Other	132,777	127,311	51,937	6,964	6,069	8,641	7,199	8,048	34,262	4,191	5,466	38,453
RSP Total	-	-	-	-	-	-	-	-	-	-	-	-
FAS 87 (PAP Expense)	14,194,329	14,194,329	5,675,651	751,347	757,575	940,279	862,917	990,645	3,756,441	459,476	-	4,215,917
PAP Other (Admin Costs)	178,605	178,605	72,863	9,769	8,514	12,122	10,099	11,291	48,067	5,879	-	53,946
PAP Total	-	-	-	-	-	-	-	-	-	-	-	-
FAS 106 (Retiree Medical)	8,476,075	8,476,075	3,050,904	805,311	71,301	1,135,993	589,953	610,613	1,970,922	241,077	-	2,211,999
H SA	115,245	110,245	46,490	2,076	8,467	17,444	2,201	13,664	17,734	2,169	5,000	19,903
RSPFACC	1,329,972	1,329,972	637,637	77,347	44,675	47,741	141,325	46,109	298,612	36,525	-	355,138
<b>Total</b>	<b>69,777,840</b>	<b>67,159,302</b>	<b>26,922,456</b>	<b>3,993,807</b>	<b>2,976,774</b>	<b>5,032,381</b>	<b>4,015,261</b>	<b>4,412,030</b>	<b>17,647,851</b>	<b>2,158,642</b>	<b>2,618,538</b>	<b>19,806,593</b>
Check Amt	69,777,840	67,159,302	26,922,456	3,993,807	2,976,774	5,032,381	4,015,261	4,412,030	17,647,951	2,158,642	2,618,538	19,806,593
s/b = 0	-	-	-	-	-	-	-	-	-	-	-	-
combine MTX and APT benefit's plans and salary												
Medical and Dental	25,349,716	25,349,716	411,652	2,568,911	1,956,762	3,058,115	2,411,549	2,812,317	11,690,042	240,368	-	12,130,410
Basic Life Rate Per Month	709,649	709,649	12,390	72,755	59,277	83,488	65,319	80,088	329,666	6,665	-	336,330
LTD Annual Rate	896,426	896,426	15,851	91,904	74,879	105,461	82,511	101,167	416,433	8,419	-	424,852
FMLA Administration (Per EE Per Month)	38,466	38,466	625	3,898	2,969	4,640	3,659	4,267	18,042	365	-	18,407
STD Administration (Per EE Per Month)	89,426	89,426	1,452	9,062	6,903	10,788	8,507	9,921	41,945	848	-	42,793
LTD FMLA STD Total	-	-	-	-	-	-	-	-	-	-	-	-
RSP Match	5,275,249	5,275,249	81,242	531,070	444,757	592,616	481,736	614,829	2,478,885	50,113	-	2,528,998
RSP Other	96,208	96,208	1,562	9,750	7,426	11,606	9,152	10,673	45,125	912	-	46,038
RSP Total	-	-	-	-	-	-	-	-	-	-	-	-
FAS 87 (PAP Expense)	10,870,985	10,870,985	170,728	1,051,952	927,059	1,262,953	1,097,087	1,313,743	4,947,446	100,017	-	5,047,463
PAP Other (Admin Costs)	134,971	134,971	2,192	13,678	10,418	16,282	12,840	14,974	63,307	1,280	-	64,586
PAP Total	-	-	-	-	-	-	-	-	-	-	-	-
FAS 106 (Retiree Medical)	7,040,469	7,040,469	91,773	1,127,507	87,253	1,525,830	750,049	809,764	2,595,817	52,477	-	2,648,239
H SA	82,845	82,845	1,398	2,906	10,361	23,430	2,799	18,121	23,357	472	-	23,829
RSPFACC	888,331	888,331	19,181	108,293	54,670	64,124	178,676	61,147	393,290	7,951	-	401,240
<b>Total</b>	<b>51,472,740</b>	<b>51,472,740</b>	<b>809,848</b>	<b>5,591,685</b>	<b>3,642,735</b>	<b>6,759,335</b>	<b>5,104,885</b>	<b>5,851,013</b>	<b>23,243,354</b>	<b>469,886</b>	<b>-</b>	<b>23,713,240</b>
Check Amt	51,472,740	51,472,740	809,848	5,591,685	3,642,735	6,759,335	5,104,885	5,851,013	23,243,354	469,886	-	23,713,240
s/b = 0	-	-	-	-	-	-	-	-	-	-	-	-
combine MTX and APT benefit's plans and salary												
Medical and Dental	266,677	266,677	32,129	16,379	32,263	16,379	-	33,494	135,856	235	-	136,091
Basic Life Rate Per Month	7,581	7,581	967	464	977	447	-	952	3,767	7	-	3,773
LTD Annual Rate	9,576	9,576	1,222	586	1,235	565	-	1,203	4,758	8	-	4,766
FMLA Administration (Per EE Per Month)	405	405	49	25	49	25	-	51	206	0	-	207
STD Administration (Per EE Per Month)	941	941	113	58	114	58	-	118	479	1	-	480
LTD FMLA STD Total	-	-	-	-	-	-	-	-	-	-	-	-
RSP Match	55,917	55,917	6,341	3,386	7,333	3,174	-	7,309	28,324	49	-	28,373
RSP Other	1,012	1,012	122	62	122	62	-	127	516	1	-	516
RSP Total	-	-	-	-	-	-	-	-	-	-	-	-
FAS 87 (PAP Expense)	114,328	114,328	13,325	6,707	15,285	6,764	-	15,618	56,530	98	-	56,628
PAP Other (Admin Costs)	1,420	1,420	171	87	172	87	-	178	723	1	-	725
PAP Total	-	-	-	-	-	-	-	-	-	-	-	-
FAS 106 (Retiree Medical)	63,301	63,301	7,163	7,189	1,439	8,172	-	9,627	29,660	51	-	29,711
H SA	907	907	109	19	171	125	-	215	267	0	-	267
RSPFACC	8,661	8,661	1,497	690	901	343	-	727	4,494	8	-	4,502
<b>Total</b>	<b>530,725</b>	<b>530,725</b>	<b>63,209</b>	<b>35,652</b>	<b>60,062</b>	<b>36,203</b>	<b>-</b>	<b>69,559</b>	<b>265,580</b>	<b>460</b>	<b>-</b>	<b>266,040</b>
Check Amt	530,725	530,725	63,209	35,652	60,062	36,203	-	69,559	265,580	460	-	266,040
s/b = 0	(1)	(1)	(0)	(0)	0	0	-	(0)	(0)	(0)	-	(0)

	TTCC Total Cost Centers - Reporting	TRCC Total Regulated Operations CC Rollup	TUCC Total Utility Cost Centers	SSDI Shared Services w/Blueflame	TXDI West Texas Division	CKDI Colorado/Kan sas Division	LACO LA - Louisiana Division	MSDI Mississippi Division	MDDI Mid States Division	TXUD MDTX- Gas Division	1909 SS Dallas I/C Billing & Other	NPTX Atmos Pipeline - Texas CC Rollup	NUDI Total Non-Utility Cost Center	9891 AEC Elim	Disabled Cost Centers	0000 Default	ZZZZ No Access
Workers Comp Benefits Load - 01221	3,795,200	3,792,600	3,766,800	395,900	275,700	426,900	396,400	499,700	683,900	1,096,400		25,900	2,400				
Workers Comp Benefits Cap Credit - 01225	(1,972,541)	(1,972,541)	(1,962,351)		(160,773)	(234,764)	(221,514)	(279,663)	(389,882)	(675,735)		(10,150)					

### Previous Amounts

	TTCC Total Cost Centers - Reporting	TRCC Total Regulated Operations CC Rollup	TUCC Total Utility Cost Centers	SSDI Shared Services w/Blueflame	TXDI West Texas Division	CKDI Colorado/Kan sas Division	LACO LA - Louisiana Division	MSDI Mississippi Division	MDDI Mid States Division	TXUD MDTX- Gas Division	1909 SS Dallas I/C Billing & Other	NPTX Atmos Pipeline - Texas CC Rollup	NUDI Total Non-Utility Cost Center	9891 AEC Elim	Disabled Cost Centers	0000 Default	ZZZZ No Access
Workers Comp Benefits Load - 01221	3,265,196	3,262,670	3,240,243	150,300	269,806	360,737	303,164	466,472	716,590	931,174		22,527	2,326				
Workers Comp Benefits Cap Credit - 01225	(1,675,624)	(1,675,624)	(1,666,806)		(163,493)	(214,692)	(171,856)	(243,680)	(402,059)	(470,997)		(8,818)					

Average Capitalization Rates of Depreciation Expense

CASE NO. 2015-00343  
ATTACHMENT 4  
TO STAFF DR NO. 1-59

	Fiscal 2015 March	Fiscal 2015 April	Fiscal 2015 May	Fiscal 2015 June	Fiscal 2015 July	Fiscal 2015 August	Totals_	average_ cap_rate	expense_ factor_
<b>Brentwood Division - 091DIV</b>									
Depreciation Expense - Depr & Taxes Other Expense 4030-09344	-21,347	-16,131	-19,347	-16,325	-16,531	-10,709	-100,391		
Depreciation Expense - Depr Exp-Natural Gas Prod 4030-30002	0	0	0	0	0	0	0		
Depreciation Expense - Depr Exp-Transmission Plant 4030-30004	0	0	0	0	0	0	0		
Depreciation Expense - Depr Exp-Distribution Plant 4030-30005	0	0	0	0	0	0	0		
Depreciation Expense - Depr Exp-General Plant 4030-30007	20,909	15,448	19,413	15,947	16,139	10,336	98,192		
Depreciation Expense - Vehicle Depreciation 4030-30031	0	0	0	0	0	0	0		
Depreciation Expense - Vehicle Depreciation Capitalized 4030-30032	0	0	0	0	0	0	0	0.00%	100.00%
Depreciation Expense - Heavy Equipment Depreciation 4030-30041	105	147	105	36	36	36	466		
Depreciation Expense - Heavy Equipment Depreciation Capital 4030-30042	-103	0	-246	-36	-36	-36	-457	98.00%	2.00%
Depreciation Expense - Stores Depreciation 4030-30051	0	0	0	0	0	0	0		
Depreciation Expense - Stores Depreciation Capitalized 4030-30052	0	0	0	0	0	0	0	0.00%	100.00%
Depreciation Expense - Tools & Shop Depreciation 4030-30061	910	537	843	910	910	910	5,021		
Depreciation Expense - Tools & Shop Depreciation Capitalize 4030-30062	-474	0	-767	-533	-519	-537	-2,831	56.39%	43.61%
Depreciation Expense - Billing for Taxes Other and Depr 4030-41124	0	0	0	0	0	0	0		
Depreciation Expense - Billing for CSC Depr & Taxes Other 4030-41129	0	0	0	0	0	0	0		
Amortization of gas plant acqu - Depr & Taxes Other Expense 4060-09344	-8,222	-8,222	-8,222	-8,222	-8,222	-8,222	-49,334		
Amortization of gas plant acqu - Amort Util/Plant Acq Adj 4060-30011	8,222	8,222	8,222	8,222	8,222	8,222	49,334		
Depreciation and Amortization	0	0	0	0	0	0	0		
<b>Kentucky Division - 009DIV</b>									
Depreciation Expense - Depr & Taxes Other Expense 4030-09344	10,481	7,987	9,579	8,016	8,117	5,258	49,437		
Depreciation Expense - Depr Exp-Natural Gas Prod 4030-30002	16,037	16,815	14,478	16,037	16,037	19,710	99,114		
Depreciation Expense - Depr Exp-Transmission Plant 4030-30004	55,880	44,961	56,130	55,880	55,880	55,880	324,610		
Depreciation Expense - Depr Exp-Distribution Plant 4030-30005	1,210,457	1,042,176	1,131,476	1,228,134	1,267,431	1,292,751	7,172,424		
Depreciation Expense - Depr Exp-General Plant 4030-30007	99,510	47,334	89,070	103,101	104,476	106,542	550,032		
Depreciation Expense - Vehicle Depreciation 4030-30031	5,943	0	4,591	5,943	5,943	5,943	28,362		
Depreciation Expense - Vehicle Depreciation Capitalized 4030-30032	-3,097	0	-2,554	-3,481	-3,392	-3,510	-16,033	56.53%	43.47%
Depreciation Expense - Heavy Equipment Depreciation 4030-30041	1,943	2,590	1,943	1,819	1,819	1,819	11,933		
Depreciation Expense - Heavy Equipment Depreciation Capital 4030-30042	-1,905	0	-4,442	-1,782	-1,782	-1,782	-11,694	98.00%	2.00%
Depreciation Expense - Stores Depreciation 4030-30051	0	0	0	0	0	0	0		
Depreciation Expense - Stores Depreciation Capitalized 4030-30052	0	0	0	0	0	0	0	0.00%	100.00%
Depreciation Expense - Tools & Shop Depreciation 4030-30061	15,923	12,082	14,338	15,876	16,913	16,913	92,044		
Depreciation Expense - Tools & Shop Depreciation Capitalize 4030-30062	-8,297	0	-14,680	-9,298	-9,654	-9,988	-51,918	56.41%	43.59%
Depreciation Expense - Billing for Taxes Other and Depr 4030-41124	53,536	63,150	48,591	55,990	48,704	47,662	317,633		
Depreciation Expense - Billing for CSC Depr & Taxes Other 4030-41129	43,780	70,073	42,792	44,579	41,895	41,917	285,037		
Amortization of gas plant acqu - Depr & Taxes Other Expense 4060-09344	4,037	4,071	4,071	4,037	4,037	4,037	24,291		
Amortization of gas plant acqu - Amort Util/Plant Acq Adj 4060-30011	0	0	0	0	0	0	0		
Depreciation and Amortization	1,504,229	1,311,237	1,395,382	1,524,849	1,556,423	1,583,151	8,875,272		