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April 5, 2018

Gwen Pinson
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation:
Case No. 2017-00343

Dear Ms. Pinson:

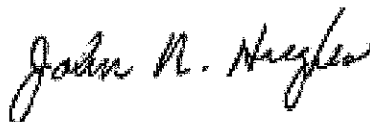
Atmos Energy Corporation submits its supplemental responses to the Application Filing Requirement supplement MFR 16(7)(o), Staff 1-46, Staff 1-58 and Staff 2-16 with February data.

Atmos Energy certifies that the electronic version of this filing is a true and accurate copy of the filed paper copies; the paper copies of this filing will be submitted to the Commission; and that no party has been excused from electronic filing procedures.

Submitted by:

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And



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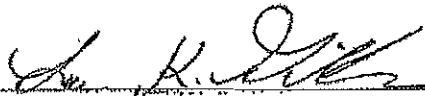
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

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

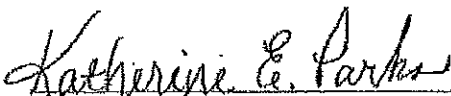


Laura K. Gilham

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Laura K. Gilham on this the 9 day of October, 2017.





Notary Public
My Commission Expires: 7/18/2018

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

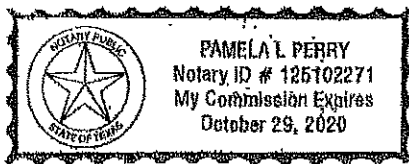
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.

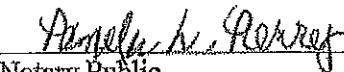


Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 10th day of October, 2017.





Notary Public
My Commission Expires: 10-29-20

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements Set No.
Question No. MFR FR 16(7)(o) Supplemental 4
Page 1 of 1

SUPPLEMENTAL RESPONSE (04/05/2018)

REQUEST:

Section 16. Applications for General Adjustments of Existing Rates.

- (7) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
 - (o) Complete monthly budget variance reports, with narrative explanations, for the twelve (12) months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available;

SUPPLEMENTAL RESPONSE:

Please see supplemental attachment FR_16(7)(o)_Att1 for the monthly report for February 2018. Beginning in March 2015, Company management changed the reporting requirement for narrative explanations on internal monthly variance reports from a monthly basis to a quarterly basis. While variance information is still provided monthly, narrative explanations are now provided on a quarterly basis.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(7)(o)_Att1_Suppl4 - Budget Variance Reports Feb'18.pdf, 2 Pages.

Respondent: Greg Waller



Atmos Energy Corporation
Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States
For the Period Ended February 28, 2018

Financial Results in \$MM's	MTD					YTD				
	Actual	Budget	Fav/ Unfav	%		Actual	Budget	Fav/ Unfav	%	
Net Income	\$ 8.4	\$ 7.1	\$ 1.3	18.3%	●	\$ 36.4	\$ 29.8	\$ 6.6	22.1%	●
Gross Profit	20.5	20.9	(0.4)	(1.9%)	●	96.5	96.5	0.0	0.0%	○
O&M - Direct BU	2.3	2.4	0.1	4.2%	●	12.9	13.0	0.1	0.8%	●
Cap Rate	55.5%	57.6%	(2.1%)		●	54.6%	57.8%	(3.2%)		●
Capital Spending Activities										
Capital Spending	\$ 7.4	\$ 7.6	\$ (0.2)	(2.6%)	●	\$ 51.6	\$ 53.4	\$ (1.8)	(3.4%)	●
Project Closings	\$ 4.8	\$ 11.0	\$ (6.2)	(56.4%)	●	\$ 37.9	\$ 57.2	\$ (19.3)	(33.7%)	●

Statistical Information and Indicators (in thousands except Headcount)	Act	Bud	Inc/Dec	%		FY16	Inc/Dec	%	
	Customer Base Charge ⁽¹⁾	343	342	1	0.3%	●	340	3	0.9%
Employee Headcount ⁽²⁾	366	384	(18)	-4.7%	●	373	(7)	-1.9%	●
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 42.9	\$ 94.7	\$ (51.8)	-54.7%	●	\$ 110.9	\$ (67.9)	-61.3%	●
Direct O&M ⁽³⁾ per Headcount	\$ 40.2	\$ 84.4	\$ (44.2)	-52.3%	●	\$ 101.0	\$ (60.8)	-60.2%	●

(1) Customer Base Charge is rolling 12-month average.

(2) Employee headcount is as of period end.

(3) Direct O&M excludes direct and allocated Shared Services costs and the provision for bad debt expense. Metric calculated on a rolling 12-month average.

Rate Base Information in \$MM's (as of period indicated)	KY	TN	VA
September 30, 2017	\$ 335.8	\$ 303.0	\$ 47.6
September 30, 2016	335.8	274.6	49.1
September 30, 2015	288.1	247.9	41.3



Atmos Energy Corporation

Distribution Operations Income Statement - Comparative

KY/Mid-States

For the Period Ended February 28, 2018

<i>in \$thousands</i>	MTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2017	Actual	Budget	Fav/ Unfav	FY2017
Gross profit:								
Delivered gas	\$ 18,064	\$ 17,039	\$ 1,025	\$ 15,619	\$ 80,593	\$ 79,561	\$ 1,032	\$ 73,018
Transportation	3,295	3,481	(186)	2,757	16,710	15,132	1,578	13,817
Other revenue	(815)	408	(1,223)	375	(787)	1,789	(2,576)	1,644
Total gross profit	20,544	20,928	(384)	18,751	96,516	96,482	34	88,479
Operating expenses:								
Direct BU O&M	2,301	2,426	125	2,477	12,921	12,978	57	13,121
Direct SSU Charges	350	330	(20)	348	1,796	1,610	(186)	1,682
SSU Allocations	1,243	1,287	44	1,474	6,191	6,776	585	6,591
Provision for bad debts	87	91	4	75	392	428	36	355
Total O&M expense	3,981	4,134	153	4,374	21,300	21,792	492	21,749
Depreciation & amortization	2,952	2,958	6	2,735	14,695	14,654	(41)	13,575
Taxes, other than income	870	1,252	382	1,148	5,932	6,338	406	5,587
Total operating expenses	7,801	8,344	541	8,257	41,927	42,784	857	40,911
Operating income	12,743	12,584	159	10,494	54,589	53,698	891	47,568
Other income (expense):								
Interest, net	1,212	1,319	107	1,256	6,286	6,821	535	6,190
Miscellaneous income (expense), net	(280)	(170)	110	(353)	(1,394)	(730)	664	(796)
Total other income (expense)	932	1,149	217	903	4,892	6,091	1,199	5,394
Income (loss) before income taxes	11,811	11,435	376	9,591	49,697	47,607	2,090	42,174
Provision/(Benefit) for income taxes	3,390	4,287	(897)	3,782	13,338	17,843	(4,505)	16,574
Net income (loss)	\$ 8,421	\$ 7,148	\$ 1,273	\$ 5,809	\$ 36,359	\$ 29,764	\$ 6,595	\$ 25,600

Volumes (Mmcf) :								
Residential	3,788	3,690	98	2,594	12,786	12,290	496	9,775
Commercial	2,167	2,068	99	1,531	7,777	7,275	502	6,073
Industrial	472	310	162	377	1,586	1,247	339	1,351
Irrigation	-	-	0	-	-	-	0	-
Public Authorities	197	221	(24)	135	652	721	(69)	535
Unbilled	(1,830)	(941)	(889)	(725)	987	2,186	(1,199)	1,212
Total Gas Distribution volumes	4,794	5,348	(554)	3,912	23,788	23,719	69	18,946
Transportation volumes	4,531	4,651	(120)	3,660	22,773	20,312	2,461	19,425
Total Throughput	9,325	9,999	(674)	7,572	46,561	44,031	2,530	38,371

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-46 Supplement 4
Page 1 of 1

SUPPLEMENTAL RESPONSE (04/05/2018)

REQUEST:

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

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for FR_16(8)(c) updated with February 2018 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-46_Att1_Suppl4 - Operating Income through February 2018.xlsx, 13 Pages.

Respondents: Laura Gillham and Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Income Summary
Forecasted Test Period: Twelve Months Ended March 31, 2019

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, Martin

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 164,101,984	\$ 170,729,276	\$ 10,416,375	\$ 181,145,651
2	Operating Expenses				
3	Purchased Gas Cost	70,880,021	78,709,117		78,709,117
4	Other O & M Expenses	27,859,711	26,164,029	52,082	26,216,111
5	Depreciation Expense	19,379,360	21,561,512		21,561,512
6	Taxes Other than Income	6,335,918	6,566,445	20,791	6,587,236
7					
8	State & Federal Income Taxes	12,191,632	10,801,686	4,023,622	14,825,308
9	Total Operating Expenses	\$ 136,646,642	\$ 143,802,790	\$ 4,096,495	\$ 147,899,285
10	Operating Income	<u>\$ 27,455,343</u>	<u>\$ 26,926,486</u>	<u>\$ 6,319,880</u>	<u>\$ 33,246,366</u>
11	Rate Base	369,386,897	430,095,330		430,095,330
12	Rate of Return	7.43%	6.26%		7.73%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Adjusted Operating Income Statement
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

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, Martin

Witness: Waller, Martin

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 164,101,984	\$ 6,627,292	D-1			\$ 170,729,276	\$ -		\$ 170,729,276
2										
3	Operating Expenses									
4	Purchased Gas Cost	70,880,021	7,829,096	D-1			78,709,117	-		78,709,117
5	Production O&M Expense	132	(132)	D-1			-	-		-
6	Storage O&M Expense	399,990	4,991	D-1			404,981	-		404,981
7	Transmission O&M Expense	331,841	(61,168)	D-1			270,673	-		270,673
8	Distribution O&M Expense	8,191,069	(1,415,525)	D-1		*	6,775,544	-		6,775,544
9	Customer Accting. & Collection	3,674,393	(297,627)	D-1		*	3,376,766	-		3,376,766
10	Customer Service & Information	134,400	(786)	D-1		*	133,614	-		133,614
11	Sales Expense	407,122	36,613	D-1		*	443,735	(86,665)	F-4	357,069
12	Admin. & General Expense	14,720,765	1,438,157	D-1		*	16,158,922	(1,313,539)	F-6,F-8,F-9, F-10	14,845,383
13	Depreciation Expense	19,379,360	2,182,153	D-1			21,561,512	-		21,561,512
14	Taxes - Other	6,335,918	230,527	D-1			6,566,445	-		6,566,445
15	Income Taxes	12,191,632	(1,389,946)				10,801,686	-		10,801,686
16										
17										
18	Total Operating Expenses	\$ 136,646,642	\$ 8,556,353				\$ 145,202,995	\$ (1,400,204)		\$ 143,802,790
19										
20	Net Operating Income	\$ 27,455,343	\$ (1,929,061)				\$ 25,526,281	\$ 1,400,204		\$ 26,926,486

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

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, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 89,663,467
4	4805	Unbilled Residential	2,909,985
5	4811	Commercial	38,222,731
6	4812	Industrial	6,400,150
7	4815	Unbilled Commercial	1,242,361
8	4816	Unbilled Industrial	38,509
9	4820	Other - Public Authority	6,108,524
10	4825	Unbilled Public Authority	284,100
11		Total Sales of Gas	\$ 144,869,827
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,217,620
15	4880	Misc. Service Revenues	799,624
16	4893	Revenue From Transportation of Gas of Others	17,214,914
17	4950	Other Gas Revenue	-
	4960	Provision for Rate Refunds	-
18		Total Other Operating Income	\$ 19,232,158
19			
20		TOTAL OPERATING REVENUE	\$ 164,101,984
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	-
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ -
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	-
	7690	Maintenance of other equipment	\$ 132
30			\$ 132
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	94,531

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

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, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	49,574
36	8180	Compressor Station Expense	40,777
37	8190	Compressor Station Expense Fuel & Power	1,081
38	8200	Measuring & Regulating Station Expense	7,818
39	8210	Purification	18,863
40	8240	Other	-
41	8250	Storage Well Royalties	8,411
42		Total Nat. Gas Storage Expense - Operation	\$ 221,055
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 23,431
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	10,864
48	8350	Measuring & Regulating Station Equip.	131
49	8360	Purification Equipment	406
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	144,103
52		Total Nat. Gas Storage Expense - Maintenance	\$ 178,935
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	401
58	8560	Mains Expense	283,263
59	8570	Measuring & Regulating Station Exp.	21,771
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 305,434
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	25,472
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	935
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 26,407

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

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, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
71			(1)
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	67,348
75	8040	Natural Gas City Gate Purchases	47,893,770
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(10,501)
78	8051	Other Gas Purchases / Gas Cost Adjustments	38,059,462
79	8052	PGA for Commercial	20,356,603
80	8053	PGA for Industrial	4,999,984
81	8054	PGA for Public Authority	3,788,449
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	3,687,930
84	8059	PGA Offset to Unrecovered Gas Cost	(70,472,526)
85	8060	Exchange Gas	(673,059)
86	8081	Gas Withdrawn From Storage - Debit	11,601,196
87	8082	Gas Delivered to Storage	(12,870,840)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(12,406)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	24,464,613
92		<u>Total Purchased Gas Cost</u>	\$ 70,880,021
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,913,236
96	8710	Distribution Load Dispatching	815
97	8711	Odorization	1,263
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,949,277
100	8750	Measuring and Regulating Station Exp. - Gen	478,854
101	8760	Measuring and Regulating Station Exp. - Ind.	62,349
102	8770	Measuring and Regulating Sta. Exp. - City Gate	37,989
103	8780	Meters and House Regulator Expense	1,067,306
104	8790	Customer Installations Expense	2,014
105	8800	Other Expense	114,191
106	8810	Rents	424,183

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

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, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
107		Total Distribution Expenses - Operation	\$ 8,051,475
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,734
111	8860	Structures and Improvements	375
112	8870	Mains	32,542
113	8890	Measuring and Regulating Station Exp. - Gen	2,249
114	8900	Measuring and Regulating Station Exp. - Ind.	6,615
115	8910	Measuring and Regulating Sta. Exp. - City Gate	3,487
116	8920	Services	2,509
117	8930	Meters and House Regulators	78,205
118	8940	Other Equipment	11,879
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 139,594
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ 203
124	9020	Meter Reading Expenses	1,267,967
125	9030	Customer Records & Collections	1,513,010
126	9040	Uncollectible Accounts	893,212
127		Total Customer Accounts Expense	\$ 3,674,393
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	134,400
133	9100	Misc Cust Serv & Informational Exp	-
134		Total Customer Accounts Expenses - Operation	\$ 134,400
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 249,804
138	9120	Demonstrating and Selling Expenses	130,191
139	9130	Advertising Expenses	27,127
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 407,122
142			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2017

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, Martin

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	\$ 168,583
145	9210	Office Supplies and Expenses	6,637
146	9220	Administrative Expense Transferred	11,828,784
147	9230	Outside Services Employed	250,655
148	9240	Property Insurance	167,498
149	9250	Injuries and Damages	35,935
150	9260	Employee Pensions and Benefits	2,007,165
151	9270	Franchise Requirements	1,297
152	9280	Regulatory Commission Expense	129,311
153	930.2	Miscellaneous General Expense	109,331
154	9310	A&G-Rents	\$ 15,569
155		Total Administrative and General Exp. - Operation	\$ 14,720,765
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ -
159		Total Administrative and Gen. Exp. - Maintenance	\$ -
160			
161		<u>Total Operation and Maintenance Expense</u>	\$ 98,739,732
162			
163	403-406	Depreciation and Amortization	\$ 19,379,360
164	4081	Taxes Other than Income Taxes	6,335,918
165	4091-4101	Provision for Federal & State Income Taxes	12,191,632
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 136,646,642
168			
169		NET OPERATING INCOME	\$ 27,455,343

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2017

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: Walter, Martin

Line No.	Acct No.	Account Description	actual Jan-17	actual Feb-17	actual Mar-17	actual Apr-17	actual May-17	actual Jun-17	actual Jul-17	actual Aug-17	actual Sep-17	actual Oct-17	actual Nov-17	actual Dec-17	actual Jan-18	actual Feb-18	Total
68	8790	Customer installations expenses	\$ 27	\$ 1,976	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12	\$ -	\$ -	\$ -	-	-	2,014
67	8800	Distribution-Other expenses	4,559	9,769	25,807	9,218	12,897	11,840	8,419	3,913	17,124	9,369	2,704	(1,429)	733	123	114,191
68	8810	Distribution-Rents	37,813	31,577	33,008	30,694	34,123	40,751	30,285	33,670	42,345	19,716	57,078	33,323	38,427	45,088	424,183
69	8850	Distribution-Maintenance supervision and engineering	312	188	21	0	238	174	34	192	202	-	334	58	38	168	1,734
70	8860	Distribution-Maintenance of structures and improvem	0	13	48	22	0	68	0	0	25	199	-	-	-	-	375
71	8870	Distribution-Maint of mains	2,052	1,615	2,274	1,692	2,720	4,890	4,695	2,887	3,602	5,245	(749)	1,618	3,558	2,538	32,542
72	8890	Maintenance of measuring and regulating station eq	0	0	0	18	0	0	814	(289)	42	2,246	(582)	-	9,671	8,891	2,249
73	8900	Maintenance of measuring and regulating station eq	4,090	299	0	0	0	0	1,293	(459)	0	1,382	-	-	588	(224)	6,615
74	8910	Maintenance of measuring and regulating station eq	114	1,285	53	170	0	583	(33)	1,016	300	-	-	-	-	-	3,487
75	8920	Maintenance of services	0	0	0	0	51	0	0	-	0	411	347	1,700	1,873	304	2,509
76	8930	Maintenance of meters and house regulators	3,598	17,018	12,171	1,369	1,323	9,942	8,626	5,285	14,111	6,632	(1,652)	(229)	-	-	78,205
77	8940	Distribution-Maintenance of other equipment	876	813	1,735	992	526	239	515	1,294	378	727	3,375	409	657	430	11,879
78	9010	Customer accounts-Operation supervision	0	49	(18)	172	0	0	0	0	0	-	-	-	-	-	203
79	9020	Customer accounts-Meter reading expenses	110,785	105,089	128,864	97,026	108,759	104,421	87,768	92,447	107,670	99,561	118,688	111,089	101,007	103,318	1,287,987
80	9030	Customer accounts-Customer records and collection	23,155	39,749	501,884	102,686	138,342	123,055	93,464	101,699	97,580	102,951	96,874	91,370	97,695	100,440	1,513,010
81	9040	Customer accounts-Uncollectible accounts	49,058	39,838	32,057	27,877	23,175	21,912	21,244	21,832	553,378	25,972	34,005	42,864	47,272	43,913	893,212
82	9080	Customer service-Operating informational and instru	10,133	9,038	11,220	9,708	12,386	12,062	8,633	13,003	12,021	11,797	12,463	11,955	12,027	8,469	134,400
83	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84	9110	Sales-Supervision	22,301	16,763	23,243	19,799	21,408	21,585	21,689	21,079	21,337	20,579	20,142	19,879	19,520	21,069	249,804
85	9120	Sales-Demonstrating and selling expenses	16,990	8,111	12,044	10,478	6,937	6,607	10,146	16,776	10,761	11,707	9,070	12,163	14,362	15,311	130,181
86	9130	Sales-Advertising expenses	1,111	7,084	2,366	2,627	3,105	3,025	705	394	530	3,628	1,082	1,473	3,358	3,435	27,127
87	9200	A&G-Administrative & general salaries	13,291	9,993	13,407	10,433	12,197	12,402	15,308	28,122	11,180	11,864	11,799	18,787	10,060	10,882	168,583
88	9210	A&G-Office supplies & expense	213	(50)	141	398	623	376	745	681	2,340	480	345	345	2,618	1,093	6,637
89	9220	A&G-Administrative expense transferred-Credit	1,165,024	1,094,817	946,832	1,026,190	1,198,876	640,902	1,238,264	781,151	1,190,968	733,124	810,781	1,001,856	1,077,087	921,578	11,828,784
90	9230	A&G-Outside services employed	7,268	5,263	0	10,119	9,741	5,020	5,468	90,664	96,640	8,455	455	11,562	160	-	250,655
91	9240	A&G-Property insurance	13,991	13,922	14,167	13,939	14,231	13,802	13,276	12,886	13,497	13,953	15,108	14,726	14,262	14,561	167,488
92	9250	A&G-Injuries & damages	1,848	784	2,141	5,524	488	314	782	10,374	2,357	7,328	3,342	674	2,590	3,244	35,935
93	9260	A&G-Employee pensions and benefits	174,539	152,250	185,191	180,524	188,457	180,943	155,718	171,306	164,424	161,480	178,681	153,653	186,991	142,600	2,007,165
94	9270	A&G-Franchise requirements	0	0	842	0	14	0	0	0	440	-	-	-	-	408	1,297
95	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	621	33,335	93,803	1,552	(5,239)	5,750	129,311
96	9302	Miscellaneous general expenses	12,347	7,382	8,449	4,277	14,490	4,482	4,706	5,057	7,397	17,377	15,592	7,774	20,220	4,982	109,331
97	9310	A&G-Rents	1,283	1,283	1,283	1,283	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,559
98	9320	A&G-Maintenance of general plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99																	
100		Operating (Income)Loss*	(\$7,658,332)	(\$5,898,687)	(\$4,089,591)	(\$3,275,127)	(\$1,785,228)	(\$2,183,180)	(988,012)	(\$1,466,648)	\$1,086,768	(\$2,880,849)	(\$4,159,338)	(\$6,347,636)	(\$6,672,482)	(\$6,217,458)	(\$29,950,103)

*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/Miss. States Division
 Kentucky Jurisdiction Case No. 2017-0948
 Monthly Jurisdictional Operating Income by FERC Account, Dtr 002 Only
 Base Period: Twelve Months Ended December 31, 2017

FR 18(B) G.2.2
 Schedule C-2.2

Witness: Waller, Martin

Line No.	Type of Filing: Original (X) Reference (NBS), Forecasted Period () Undeclared	Account Description	Revised																						
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total										
1	X	4030 Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	X	4031 Taxes other than income taxes, utility operating & storage-purification expenses	0	0	0	0	2,327,947	180,544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	X	5230 Gas losses	0	0	0	0	0	0	0	6,082	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	X	6700 Distributor-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	X	6740 Mains and Services Expenses	0	0	0	0	0	166	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	X	6790 Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	X	6800 Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	X	6900 Maintenance of measuring and recording station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	X	8010 Customer account-Operation supervision collection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	X	9040 Customer account-uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	X	9100 Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	X	9120 Sales-Demonstrating and selling expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	X	9200 AAG-Administrative & general salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	X	9210 AAG-Office supplies & expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	X	9220 AAG-Administrative expense transfers-Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	X	9230 AAG-Administrative expense transfers-Employee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	X	9240 AAG-Poperty insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	X	9250 AAG-Injuries & damages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	X	9260 AAG-Employee pensions and benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	X	9301 AAG-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	X	9302 Miscellaneous general expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	X	9310 AAG-Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	X	9320 AAG-Maintenance of general plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	X	9330 Operating (Normal) Loss	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	X	9220 AAG-Administrative expense transferred-Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	X	Allocation Factor to Kentucky	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	X	Total Allocated Amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
Base Period: Twelve Months Ended December 31, 2017

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

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

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual												actual		Total	
			Jan-17	Mar-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18		
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	0	0	0	0	54	(18)	309	0	0	0	0	0	395	344
4	8740	Mains and Services Expenses	2,021	1,303	1,296	1,873	1,951	1,636	1,097	1,992	1,962	1,505	1,865	1,563	1,599	1,401	1,401	19,866
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	37	0	0	0	0	37
6	9010	Customer accounts-Operation supervision	345,789	325,501	371,282	315,777	383,031	355,088	320,988	384,594	343,713	344,071	354,180	338,451	352,196	307,312	4,162,424	4,162,424
7	9020	Customer accounts-Meter reading expenses	2,827	2,493	3,252	2,427	2,434	2,599	2,328	2,513	2,053	582	582	0	0	0	(284)	23,225
8	9030	Customer accounts-Customer records and collections expenses	1,596,482	1,399,178	1,619,284	1,395,606	1,567,812	1,532,666	1,427,890	1,539,631	1,491,676	1,558,346	1,531,975	1,522,007	1,741,680	1,492,516	18,190,053	18,190,053
9	9200	A&G-Administrative & general salaries	445,376	369,783	424,768	278,912	332,812	307,847	297,529	339,428	274,756	365,839	329,566	343,107	372,338	305,659	4,109,725	4,109,725
10	9210	A&G-Office supplies & expense	744,503	642,805	708,185	673,818	750,437	967,834	552,843	633,213	786,458	592,829	618,253	609,692	599,412	605,657	8,278,981	8,278,981
11	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,685)	(4,192,144)	(4,117,575)	(3,677,515)	(3,840,097)	(3,965,148)	(3,797,823)	(3,764,583)	(3,756,783)	(4,107,536)	(3,616,023)	(46,761,817)	(46,761,817)
12	9230	A&G-Outside services employed	1,420	68,054	109,044	110,712	79,953	53,126	41,752	37,083	210,722	42,811	51,118	50,666	85,332	57,130	857,442	857,442
13	9240	A&G-Property insurance	9,999	9,999	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	8,106	101,056
14	9250	A&G-Injuries & damages	0	0	0	18	17	17	17	17	17	17	17	17	17	17	17	168
15	9260	A&G-Employee pensions and benefits	801,818	713,977	858,462	672,241	835,509	734,230	769,191	737,855	690,588	751,646	743,454	744,662	823,774	704,864	9,053,653	9,053,653
16	9310	A&G-Rents	153,534	154,543	153,236	153,107	153,618	154,426	154,493	154,596	154,589	131,438	125,022	137,498	131,073	131,811	1,780,097	1,780,097
17	9320	A&G-Maintenance of general plant	642	3,738	984	323	5	0	1,245	1,111	2,433	1,873	992	2,009	56	13,346	13,346	13,346
18																		
19		Operating (Income)Loss*	(\$0)	\$0	\$0	(\$85,065)	(\$96,487)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$181,522)
20																		
21	9220	A&G-Administrative expense transferred-Credit	(4,104,410)	(3,692,373)	(4,255,880)	(3,697,685)	(4,192,144)	(4,117,575)	(3,677,515)	(3,840,097)	(3,965,148)	(3,797,823)	(3,764,583)	(3,756,783)	(4,107,536)	(3,616,023)	(46,761,817)	(46,761,817)
22		Allocation Factor to Kentucky	4.74%	4.80%	4.65%	4.67%	4.76%	4.50%	4.72%	4.59%	4.45%	4.53%	4.48%	4.42%	4.54%	4.50%	4.80%	4.80%
23		Total Allocated Amount	(194,375)	(169,811)	(197,911)	(172,668)	(199,745)	(185,164)	(168,536)	(176,375)	(176,480)	(171,883)	(170,364)	(168,256)	(166,588)	(162,752)	(2,151,652)	(2,151,652)
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. 2017-00349
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended December 31, 2017

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

FR 16(b)(c)2.2
 Schedule C-2.2
 Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total
			Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	(0)	0	0	(0)	(0)	(0)	0	0	0	0	(0)	(0)	(0)	(0)
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating	(0)	0	(0)	240,932	(240,932)	(0)	0	0	0	0	(0)	0	(0)	0
4	8160	Wells expenses											62	0	62	62
5	8170	Lines expenses	39	41	42	40	41	47	(4)	45		48	145	46	47	529
6	8180	Compressor station expenses	41	43	44	41	42	49	(4)	47		50	100	47	49	500
7	8190	Compressor station fuel and power	128	845	139	10	12	1,763	714	9	233	2,832	186	156	384	7,027
8	8210	Storage-Purification expenses	542	412	340	176	119	129	151	203	162	162	201	265	519	2,862
9	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	11	0	0	0	11
10	8250	Storage well royalties	2,034	(180)	1,203	2,817	1,847	709	251	395	197	1,047	765	1,258	3,345	12,344
11	8500	Transmission-Operation supervision and engine	4	30	0	0	8,378	0	0	0	0	0	0	0	0	8,412
12	8560	Mains expenses	52	55	(6)	115	189	82	(5)	60	85	64	276	61	63	1,010
13	8570	Transmission-Measuring and regulating station	78	83	84	80	82	93	(8)	90		96	193	91	94	961
14	8850	Transmission-Maintenance of me - Non-Inventor	0	0	0	5,333	0	0	0	0	0	0	0	0	0	5,333
15	8700	Distribution-Operation supervision and engineeri	284,070	213,574	232,793	266,021	223,521	229,137	277,332	285,482	422,990	206,058	234,087	220,995	293,118	3,096,060
16	8711	Odorization	11,656	3,070	19,230	4,461	0	8,558	3,085		21,204	0	0	37,382	16,631	106,645
17	8740	Mains and Services Expenses	10,200	9,564	4,078	7,526	11,353	9,117	7,131	13,803	10,806	12,692	10,662	8,321	14,447	8,228
18	8750	Distribution-Measuring and regulating station ex	7,224	9,360	10,705	9,178	17,656	10,259	16,943	8,976	11,471	12,571	13,827	11,892	12,539	140,062
19	8760	Distribution-Measuring and regulating station ex	5,810	(6,412)	0	0	0	0	3,027	(171)	0	0	0	0	0	2,254
20	8770	Distribution-Measuring and regulating station ex	0	0	21	165	198	(20)	10,220	15,400	0	0	701	0	240	3,984
21	8780	Meter and house regulator expenses											119	(37)	0	82
22	8800	Distribution-Other expenses	7	0	202	0	0	0	0	0	0	0	0	173	0	362
23	8810	Distribution-Rents	26,102	39,904	7,662	22,114	23,130	22,122	22,457	22,973	22,341	21,344	22,380	24,797	23,863	277,324
24	9010	Customer accounts-Operation supervision	2,225	2,129	2,393	2,131	2,375	1,986	1,526	2,692	2,645	2,272	2,353	1,934	1,990	26,661
25	9020	Customer accounts-Meter reading expenses	0	0	0	(90)	0	0	0	0	0	0	0	0	0	(90)
26	9030	Customer accounts-Customer records and colle	258,815	236,244	(219,998)	155,499	160,888	154,333	153,007	162,108	168,655	150,806	150,711	162,681	164,975	1,681,746
27	9100	Customer service-Miscellaneous customer servi	204	151	130	109	10	0	357	1,061	(63)	237	0	80	0	2,206
28	9110	Sales-Supervision	9,137	9,791	8,776	15,140	7,193	12,704	11,316	13,503	14,769	10,522	11,159	12,978	14,900	136,988
29	9120	Sales-Demonstrating and selling expenses	395	0	0	0	0	0	0	2,468	361	0	212	0	0	3,436
30	9130	Sales-Advertising expenses	93	0	0	206	0	0	115	4,827	(131)	205	542	27	0	5,685
31	9200	A&G-Administrative & general salaries	(4,731)	(25,366)	(6,326)	(4,696)	(26,383)	(5,663)	(5,460)	(16,184)	(6,755)	(71,128)	(16,143)	(5,667)	(9,382)	(194,903)
32	9210	A&G-Office supplies & expense	0	1,332	8	10	0	0	115	68,141	70	(109,272)	25	281	(39,598)	
33	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(708,629)	(704,520)	(482,659)	(877,310)	(603,351)	(790,403)	(478,248)	(503,602)	(544,341)	(756,390)	(7,695,727)
34	9230	A&G-Outside services employed	6,769	4,064	5,669	7,466	8,922	12,968	12,578	15,174	33,275	5,210	3,239	26,566	1,630	141,901
35	9240	A&G-Property insurance	(1,253)	(959)	(971)	(1,170)	(1,134)	(1,172)	(1,198)	(1,215)	(1,194)	(1,169)	(1,054)	(1,842)	(1,028)	(1,105)
36	9250	A&G-Injuries & damages	21,555	27,631	21,838	21,427	21,387	5,987	21,986	30,005	(2,474)	27,190	20,915	(50,828)	19,633	166,598
37	9260	A&G-Employee pensions and benefits	190,049	168,789	389,171	194,652	237,295	21,493	352,011	45,079	18,170	96,700	48,205	202,244	197,785	1,963,857
38	9280	A&G-Regulatory commission expenses													441	0
39	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	0	4,055	0	0	0	0	0	11,555
40	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42		Operating (Income)Loss*	(\$0)	\$0	(\$0)	\$240,932	(\$240,932)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0
43																
44	9220	A&G-Administrative expense transferred-Credit	(831,246)	(694,192)	(477,225)	(949,562)	(463,587)	(482,659)	(877,310)	(603,351)	(790,403)	(478,248)	(503,602)	(544,341)	(756,390)	(7,695,727)
45		Allocation Factor to Kentucky	50.25%	50.25%	50.25%	37.50%	76.37%	50.25%	50.25%	50.25%	50.25%	49.78%	49.78%	49.78%	49.78%	50.16%
46		Total Allocated Amount	(417,701)	(348,831)	(239,808)	(356,086)	(354,021)	(242,536)	(440,848)	(303,184)	(397,178)	(238,072)	(250,893)	(270,973)	(376,531)	(3,859,930)

*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. 2017-00349
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended December 31, 2017
Forecasted Test Period: Twelve Months Ended March 31, 2019

Type of Filing: Original Updated Revised
FR 16(8)(e)
Schedule E
Workpaper Reference No(s). _____
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	\$ 39,646,974	\$ (1,918,803)	\$ 37,728,172	C-2
2	Interest Deduction	8,306,019	1,654,323	9,960,341	*
3	Taxable Income	\$ 31,340,956	\$ (3,573,125)	\$ 27,767,831	
4	Composite Tax Rate (state & federal)	38.900%		38.900%	**
5	State & Federal Income Tax	\$ 12,191,632	\$ (1,389,946)	\$ 10,801,686	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$369,386,897		\$430,095,330	B-1
7	Weighted cost of Debt	2.25%		2.32%	J-1
8	Interest Expense	\$ 8,306,019		\$ 9,960,341	
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. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-58 Supplement 4
Page 1 of 1

SUPPLEMENTAL RESPONSE (04/05/2018)

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 the utility files its monthly financial statements with the Commission, through the month of the public hearing.

SUPPLEMENTAL RESPONSE:

- c) Please see supplemental Attachment 1 for rate case expenses updated through March 16, 2018.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-58_Att1_Suppl4 - Rate Case Expenses through 3.16.18.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses (050.46621)
Actuals Through March 16, 2018
Base Period: 1/1/17 to 12/31/17

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Other Expenses	09/12/2017	IEXP-2585383	Densman, Josh C	\$ 28.37	N/A	N/A	9280	Meals	Yes	Discussion on MFR Filing Responses with Industrial Sales Rep
Other Expenses	09/18/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 218.31	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	09/18/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 293.84	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	09/18/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 84.90	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Consultants	10/01/2017	KENTUCKY_100117	Paul H. Raab	\$ 13,650.00	42	\$ 325	9280	Contractor Labor	Yes	Class Cost Study
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 66.08	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Buyonlineinow.com
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 54.40	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 339.60	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 64.50	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officeworld.com
Other Expenses	10/16/2017	010_PAMELA.PERRY_OCT	BANK OF AMERICA	\$ 2,957.92	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Consultants	10/27/2017	34350	VANDER WEIDE JAMES H	\$ 16,200.00	36	\$ 450	9280	Contractor Labor	Yes	Cost of Equity Study
Other Expenses	10/31/2017	17103AA0	KENTUCKY PRESS ASSOCIATION	\$ 5,239.20	N/A	N/A	9280	Miscellaneous	Yes	Sales Tax - Required Newspaper Notification of Rate Change
Other Expenses	10/31/2017	17103AA0	KENTUCKY PRESS ASSOCIATION	\$ 87,319.92	N/A	N/A	9280	Miscellaneous	Yes	Required Newspaper Notification of Rate Change
Other Expenses	11/18/2017	010_PAMELA.PERRY_NOV	BANK OF AMERICA	\$ 1,053.23	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	11/18/2017	010_PAMELA.PERRY_NOV	BANK OF AMERICA	\$ 190.66	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	12/18/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 81.95	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	12/18/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 108.92	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	12/18/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 53.22	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	12/18/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 327.43	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	12/18/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 93.13	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	12/18/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 886.87	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	10/31/2017	17103AA0	KENTUCKY PRESS ASSOCIATION	\$ (5,239.20)	N/A	N/A	9280	Miscellaneous	No	REVERSAL Sales Tax - Required Newspaper Notification of Rate Change
Other Expenses	02/16/2018	IEXP-2700532	BRANNON TAYLOR	\$ 802.47	N/A	N/A	9280	Transportation	No	Airline tickets for Witness Preparation and Rate Case Hearing.
Consultants	01/31/2018	180103	ALLIANCE CONSULTING GROUP	\$ 3,607.50	18.5	\$ 195.00	9280	Contractor Labor	No	Depreciation Study - Rebuttal Testimony - Rhonda Waits
Consultants	01/31/2018	180103	ALLIANCE CONSULTING GROUP	\$ 877.50	3.25	\$ 270.00	9280	Contractor Labor	No	Depreciation Study - Rebuttal Testimony - Dane Watson
Consultants	01/31/2018	180103	ALLIANCE CONSULTING GROUP	\$ 89.70	N/A	N/A	9280	Contractor Labor	No	Depreciation Study - Misc. Office Expenses
Other Expenses	02/19/2018	IEXP-2701501	Bass, Shelly M	\$ 373.04	N/A	N/A	9280	Transportation	No	Witness Preparation and Rate Case Hearing.
Other Expenses	02/28/2018	IEXP-2705746	Stoia, Sarah E	\$ 817.26	N/A	N/A	9280	Transportation	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/09/2018	IEXP-2708081	Gilham, Laura K	\$ 198.15	N/A	N/A	9280	Lodgings	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/09/2018	IEXP-2708108	Story, Jennifer K	\$ 572.22	N/A	N/A	9280	Lodgings	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/09/2018	IEXP-2708081	Gilham, Laura K	\$ 943.89	N/A	N/A	9280	Transportation	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/09/2018	IEXP-2708106	Story, Jennifer K	\$ 760.53	N/A	N/A	9280	Transportation	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/12/2018	IEXP-2708346	Christian, Joe T	\$ 403.34	N/A	N/A	9280	Lodgings	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/12/2018	IEXP-2708346	Christian, Joe T	\$ 37.33	N/A	N/A	9280	Meals	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/12/2018	IEXP-2708346	Christian, Joe T	\$ 605.52	N/A	N/A	9280	Transportation	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/13/2018	IEXP-2708432	Frank, Kevin C	\$ 1,098.50	N/A	N/A	9280	Lodgings	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/13/2018	IEXP-2708432	Frank, Kevin C	\$ 67.70	N/A	N/A	9280	Meals	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/13/2018	IEXP-2708432	Frank, Kevin C	\$ 19.52	N/A	N/A	9280	Mileage	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/13/2018	IEXP-2708432	Frank, Kevin C	\$ 644.79	N/A	N/A	9280	Transportation	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/15/2018	IEXP-2708054	Martin, Mark	\$ 429.90	N/A	N/A	9280	Lodgings	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/15/2018	IEXP-2708054	Martin, Mark	\$ 104.53	N/A	N/A	9280	Meals	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/15/2018	IEXP-2708054	Martin, Mark	\$ 184.21	N/A	N/A	9280	Mileage	No	Witness Preparation and Rate Case Hearing.
Other Expenses	03/15/2018	IEXP-2708054	Martin, Mark	\$ 21.36	N/A	N/A	9280	Transportation	No	Witness Preparation and Rate Case Hearing.
TOTAL				\$ 136,730.41						

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
STAFF RFI Set No. 2
Question No. 2-16 Supplemental 3
Page 1 of 1

SUPPLEMENTAL RESPONSE (04/05/2018)

REQUEST:

Refer to the Waller Testimony, page 12, regarding the forecasted test period gross plant.

- a. Explain how Atmos determined the 12 percent growth rate for monthly plant additions as described in lines 21 through 22 of the testimony.
- b. For the three most recent historical fiscal years, 2015, 2016, and 2017, provide side-by-side monthly comparisons of budgeted additions to gross plant and actual additions to gross plant.
- c. For the available months of fiscal year 2018, provide a side-by-side monthly comparison of budgeted and actual additions to gross plant. Consider this a continuing request to be updated monthly.
- d. The forecasted test year in Atmos's most recent general rate case, Case No. 2015-00343, was the 12 months ended February 29, 2016. The 13-month average of total utility plant included in the net investment rate base proposed by Atmos in that proceeding was \$387,713,000. Provide Atmos's actual 13-month average of total utility plant for that period. Include the actual monthly amounts and the calculation of the 13-month average balance in the response.

SUPPLEMENTAL RESPONSE:

- c) Please see supplemental Attachment 1 for the FY 2018 capital expenditure budget versus actual updated for February 2018.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-16_Att1_Suppl2 - FY 2018 CapEx Spend Actual versus Budget with February 2018.xlsx, 3 Pages.

Respondent: Greg Waller

Atmos Energy-KY/Mid-States
Kentucky Division - 009DIV

	Fiscal 2018		Budget 2018		Fiscal 2018		Budget 2018		Fiscal 2018		Budget 2018		Fiscal 2018		Budget 2018	
	October	October	November	November	December	December	January	January	February	February	February	February	February	February	February	February
Growth	383,778	386,141	(2,363)	405,498	288,657	116,841	421,837	224,045	197,792	323,606	262,811	60,795	408,880	271,796	137,084	
Equipment	10,603	-	10,603	139,375	113,434	25,941	74,134	183,816	(109,682)	20,700	215,478	(194,778)	56,645	77,806	(21,161)	
Information Technology	3,308	19,856	(16,548)	1,730	48,892	(47,162)	1,615	-	1,615	24,287	-	24,287	-	28,787	(28,787)	
Misc	(22,682)	-	(22,682)	(27,965)	-	(27,965)	37,008	-	37,008	157,256	-	157,256	(185,490)	-	(185,490)	
Overhead	(91,112)	-	(91,112)	26,320	0	26,320	64,793	-	64,793	365,785	-	365,785	182,669	-	182,669	
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	
Public Improvements	131	134,772	(134,641)	29,405	291,175	(261,770)	71,448	237,070	(165,622)	(465)	-	(465)	30,936	(92,357)	123,293	
Structures	68,144	56,200	11,944	(41)	11,000	(11,041)	3,143	12,500	(9,357)	-	20,000	(20,000)	-	-	0	
System Improvements	1,232,111	1,877,401	(645,290)	1,805,631	1,951,130	(145,499)	1,856,442	650,556	1,205,886	528,010	736,544	(208,534)	607,015	38,960	568,055	
System Integrity	6,376,111	3,610,909	2,765,202	4,091,295	4,259,129	(167,833)	3,929,324	3,715,661	213,663	2,769,118	3,858,891	(1,089,773)	3,183,547	4,160,678	(977,131)	
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	
NonGrowth	7,576,614	5,699,138	1,877,475	6,065,749	6,674,759	(609,010)	6,037,907	4,799,602	1,238,304	3,864,691	4,830,913	(966,221)	3,875,322	4,213,874	(338,552)	
Capital	7,960,392	6,085,279	1,875,112	6,471,248	6,963,417	(492,169)	6,459,743	5,023,647	1,436,096	4,188,297	5,093,723	(905,426)	4,284,202	4,485,670	(201,468)	

	Fiscal 2018		Budget 2018		Fiscal 2018		Budget 2018		Fiscal 2018		Budget 2018		Fiscal 2018		Budget 2018		Fiscal 2018		Budget 2018		
	March	March	April	April	May	May	June	June	July	July	August	August	September	September	September	September	September	September	September	September	
Growth	-	251,869	(251,869)	-	244,926	(244,926)	-	242,770	(242,770)	-	227,427	(227,427)	-	206,231	(206,231)	-	204,895	(204,895)	-	-	-
Equipment	-	34,235	(34,235)	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	-
Information Technology	-	-	0	-	-	0	-	48,319	(48,319)	-	-	0	-	-	0	-	-	0	-	-	0
Misc	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Overhead	-	0	(0)	-	0	(0)	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
Public Improvements	-	189,611	(189,611)	-	174,997	(174,997)	-	102,271	(102,271)	-	100,989	(100,989)	-	205,959	(205,959)	-	-	0	-	-	0
Structures	-	3,500	(3,500)	-	-	0	-	24,300	(24,300)	-	24,300	(24,300)	-	-	0	-	-	0	-	-	0
System Improvements	-	240,405	(240,405)	-	663,614	(663,614)	-	483,125	(483,125)	-	586,442	(586,442)	-	1,446,997	(1,446,997)	-	1,141,477	(1,141,477)	-	-	-
System Integrity	-	5,458,746	(5,458,746)	-	5,639,439	(5,639,439)	-	6,927,178	(6,927,178)	-	5,947,009	(5,947,009)	-	6,543,552	(6,543,552)	-	6,290,751	(6,290,751)	-	-	-
Vehicles	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
NonGrowth	-	5,926,497	(5,926,497)	-	6,478,050	(6,478,050)	-	7,585,193	(7,585,193)	-	6,658,740	(6,658,740)	-	8,196,509	(8,196,509)	-	7,432,228	(7,432,228)	-	-	-
Capital	-	6,178,366	(6,178,366)	-	6,722,976	(6,722,976)	-	7,827,963	(7,827,963)	-	6,886,167	(6,886,167)	-	8,402,739	(8,402,739)	-	7,637,123	(7,637,123)	-	-	-

	Budget 2018		Fiscal 2018	Budget 2018	
	September		Total Year	Total Year	
Growth	220,591	(220,591)	1,943,598	3,032,159	(1,088,561)
Equipment	-	0	301,456	624,768	(323,312)
Information Technology	-	0	30,940	145,854	(114,914)
Misc	-	0	(41,873)	-	(41,873)
Overhead	-	0	548,455	-	548,455
Pipeline Integrity Management	-	0	-	-	0
Public Improvements	-	0	131,454	1,344,487	(1,213,033)
Structures	-	0	71,246	151,800	(80,554)
System Improvements	1,824,087	(1,824,087)	6,029,210	11,640,738	(5,611,528)
System Integrity	3,690,432	(3,690,432)	20,349,395	60,102,375	(39,752,980)
Vehicles	-	0	-	-	0
NonGrowth	5,514,519	(5,514,519)	27,420,284	74,010,022	(46,589,739)
Capital	5,735,110	(5,735,110)	29,363,882	77,042,182	(47,678,300)