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February 26, 2018

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

Re: Atmos Energy Corporation:
Case No. 2017-00349

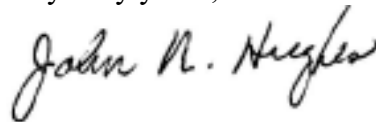
Dear Ms. Pinson:

Atmos Energy Corporation, submits its supplemental responses to MFR 16(7)(o) Staff 1-46, Staff 1-58 and Staff 2-16.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter, which will be filed within two days of this submission and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

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

Very truly yours,



John N. Hughes

And

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

Attorneys for Atmos Energy
Corporation

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.

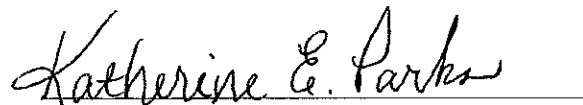


Laura K. Gilham

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: 7/16/2018

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

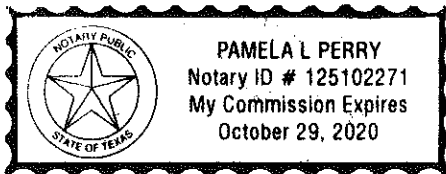
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.

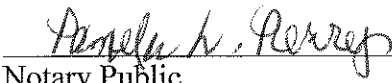


Gregory K. Waller

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


COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

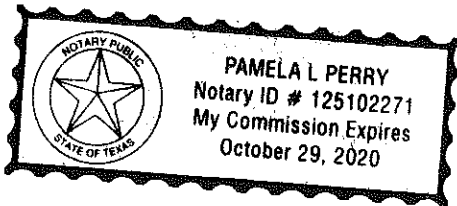
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

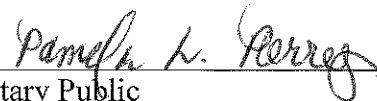


Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 21st day of November, 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 3
Page 1 of 1

SUPPLEMENTAL RESPONSE (02/26/2018)

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 reports for December 2017 and January 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_Suppl3 - Budget Variance Reports Dec'17 & Jan'18.pdf, 5 Pages.

Respondent: Greg Waller



Atmos Energy Corporation
Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States Division
For the Year Ended December 31, 2017

Financial Results in \$MM's	QTD					YTD				
	Actual	Budget	Fav/ Unfav	%		Actual	Budget	Fav/ Unfav	%	
Net Income	\$ 18.4	\$ 13.0	\$ 5.4	41.5%	●	\$ 18.4	\$ 13.0	\$ 5.4	41.5%	●
Gross Profit	52.5	50.2	2.3	4.6%	●	52.5	50.2	2.3	4.6%	●
O&M - Direct BU	7.7	7.9	0.2	2.5%	●	7.7	7.9	0.2	2.5%	●
Cap Rate	55.1%	57.9%	(2.8%)		●	55.1%	57.9%	(2.8%)		●
Capital Spending Activities										
Capital Spending	\$ 37.7	\$ 37.3	\$ 0.4	1.1%	●	\$ 37.7	\$ 37.3	\$ 0.4	1.1%	●
Project Closings	\$ 24.3	\$ 35.3	\$ (11.0)	(31.2%)	●	\$ 24.3	\$ 35.3	\$ (11.0)	(31.2%)	●

Statistical Information and Indicators <i>(in thousands except Headcount)</i>	Act	Bud	Inc/Dec	%		FY17	Inc/Dec	%	
	Customer Base Charge ⁽¹⁾	343	341	2	0.6%	●	339	4	1.2%
Employee Headcount ⁽²⁾	373	385	(12)	-3.1%	●	Sep-17 373	-	0.0%	○
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 94.8	\$ 95.4	\$ (0.7)	-0.7%	●	\$ 97.7	\$ (2.9)	-3.0%	●
Direct O&M ⁽³⁾ per Headcount	\$ 87.1	\$ 84.5	\$ 2.6	3.1%	●	\$ 88.8	\$ (1.6)	-1.8%	●

(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 Division

For the Year Ended December 31, 2017

<i>in \$thousands</i>	QTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2017	Actual	Budget	Fav/ Unfav	FY2017
Gross profit:								
Delivered gas	\$ 42,154	\$ 40,984	\$ 1,170	\$ 37,495	\$ 42,154	\$ 40,984	\$ 1,170	\$ 37,495
Transportation	9,450	8,210	1,240	8,040	9,450	8,210	1,240	8,040
Other revenue	915	980	(65)	903	915	980	(65)	903
Total gross profit	52,519	50,174	2,345	46,438	52,519	50,174	2,345	46,438
Operating expenses:								
Direct BU O&M	7,661	7,892	231	8,201	7,661	7,892	231	8,201
Direct SSU Charges	1,015	935	(80)	904	1,015	935	(80)	904
SSU Allocations	3,553	4,072	519	3,642	3,553	4,072	519	3,642
Provision for bad debts	206	222	16	184	206	222	16	184
Total O&M expense	12,435	13,121	686	12,931	12,435	13,121	686	12,931
Depreciation & amortization	8,791	8,755	(36)	8,113	8,791	8,755	(36)	8,113
Taxes, other than income	3,665	3,659	(6)	3,094	3,665	3,659	(6)	3,094
Total operating expenses	24,891	25,535	644	24,138	24,891	25,535	644	24,138
Operating income	27,628	24,639	2,989	22,300	27,628	24,639	2,989	22,300
Other income (expense):								
Interest, net	3,826	4,151	325	3,716	3,826	4,151	325	3,716
Miscellaneous income (expense), net	(725)	(285)	440	(240)	(725)	(285)	440	(240)
Total other income (expense)	3,101	3,866	765	3,476	3,101	3,866	765	3,476
Income (loss) before income taxes	24,527	20,773	3,754	18,824	24,527	20,773	3,754	18,824
Provision/(Benefit) for income taxes	6,116	7,786	1,670	7,365	6,116	7,786	1,670	7,365
Net income (loss)	\$ 18,411	\$ 12,987	\$ 5,424	\$ 11,459	\$ 18,411	\$ 12,987	\$ 5,424	\$ 11,459

Volumes (Mmcf) :								
Residential	4,196	4,518	(322)	3,664	4,196	4,518	(322)	3,664
Commercial	2,835	2,868	(33)	2,481	2,835	2,868	(33)	2,481
Industrial	614	549	65	575	614	549	65	575
Irrigation	-	-	0	-	-	-	0	-
Public Authorities	233	290	(57)	220	233	290	(57)	220
Unbilled	3,093	2,154	939	1,936	3,093	2,154	939	1,936
Total Gas Distribution volumes	10,971	10,379	592	8,876	10,971	10,379	592	8,876
Transportation volumes	12,866	11,075	1,791	11,471	12,866	11,075	1,791	11,471
Total Throughput	23,837	21,454	2,383	20,347	23,837	21,454	2,383	20,347



Atmos Energy Corporation

Distribution Operations

Financial Results and Statistical Highlights

KY/Mid-States

For the Year Ended December 31, 2017

Quarter-to-Date

Margin: Two drivers contributing to the variance. Weather/consumption variance of \$1,210k with the majority of that occurring in November \$844k and December \$545k. Second driver is transportation variance of \$1,240k which includes \$1,010k in unbilled transport entry.

BU Direct O&M: O&M for the quarter was favorable (\$219k). Cap rates were 2.8% unfavorable resulting in labor being \$334k unfavorable. Benefits were favorable (\$61k) due to variance. The main driver for the favorable variance is the timing of outside services spending totaling (\$541k). The outside services variance is largely driven by a change in the processing of Heath Consultant line locating invoices. Heath Consultants began billing us at the end of the month versus throughout the month which is how the budget was prepared. This created a one-time underspend savings; however, we are anticipating a larger than budgeted increase in number of line locates which will consume the one-time underspend as the fiscal year progresses.

Capital Spend:

PRP - KY QTD:

PRP Lake City - \$1,241,943 – Project was not budgeted for any FY18 spend and is over cost estimate in general. The overall overages on Lake City consists of the following:

- a.) Purchase Station - The unanticipated replacement of the Purchase Station that included a new Check Meter, 3 Regulator Stations, a Water Bath Heater, Odorizer, Site Acquisition and site preparation.
- b.) 12 inch HDPE Casing across Hwy 453 due to mitigate coating damage due to gravel in the area.
- c.) 12 inch Steel Casing across I-24 to mitigate coating damage due to gravel in the area.
- d.) Construction Schedule extended due to weather and boring issues.

Marion to Fredonia - \$2,319,464 – The money that has been spent YTD was FY18 forecast and carryover from FY17. Weather delays impacted construction and items that were not billed unless 100% complete (Site preparation, etc.) Material delivery delays played a major role because many bills were contingent upon delivery of prefabricated assemblies and valves and could not be billed until these items were delivered. These were the big factors as to why this project got behind schedule. The project should now be back on schedule to hit month to month FY18 forecast. Similar to Lake City, we have unbudgeted carryover from FY17 into FY18 that will be permanent.

Kentucky YTD

Glasgow GW Dana Line Replacement - \$303,612. Project is being cancelled as plant is now shutting down. Funds will be deployed elsewhere.

Bowling Green McGinnis Quarry Rd Tap & Reinforcement - \$627,040

1.) **Tap:** There was a significant delay in getting drawings approved from Texas Gas Transmission (TXGT) for the meter skid and flow control skid despite our request that originated in June 2017. TXGT approved the meter skid the first part of October. We issued the PO, but won't be billed for the skid until it delivers, around first of January. TXGT has pushed their schedule back to start end of February and/or early March. They are projecting completion around April.

2.) **Reinforcement:** We are currently underway on the reinforcement. Significant delays have occurred due to amount of rock, difficulties on opening trench and poor weather conditions. We do anticipate completion of the reinforcement by the end of February.

Bowling Green Scottsville Rd. Extension - \$161,444 - Pipe order was placed in August or September with expected delivery in October. The pipe was not delivered until the end of December due to weather delays from the manufacturer because of hurricanes. Official construction began the first week of January and estimated completion is now February.

Bowling Green Smallhouse Relocation - \$418,999 - City has not completed right of way acquisition. It is anticipated to be complete in January at which point we will begin the relocation.

Tennessee YTD:

Bristol TN Industrial Park Ph. 2 & 3 - \$940,481 - Several road-blocks were discovered during Right-of-Way acquisition adjacent to the Norfolk Southern Railway. Property line designations were disputed by the Old Railway Charter right-of-way of 200 feet. This discovery meant that our path would be too close to established houses. We have planned and negotiated a new path without significant cost impact and construction should commence on January 15th

Virginia YTD:

Year-to-Date



Atmos Energy Corporation
Distribution Operations
Financial Results and Statistical Highlights
KY/Mid-States
For the Period Ended January 31, 2018

Financial Results in \$MM's	MTD					YTD				
	Actual	Budget	Fav/ Unfav	%		Actual	Budget	Fav/ Unfav	%	
Net Income	\$ 9.5	\$ 9.6	\$ (0.1)	(1.0%)	●	\$ 27.9	\$ 22.6	\$ 5.3	23.5%	●
Gross Profit	23.5	25.4	(1.9)	(7.5%)	●	76.0	75.6	0.4	0.5%	●
O&M - Direct BU	3.4	3.0	(0.4)	(13.3%)	●	12.0	11.8	(0.2)	(1.7%)	●
Cap Rate	52.5%	58.0%	(5.5%)		●	54.4%	57.9%	(3.5%)		●
Capital Spending Activities										
Capital Spending	\$ 6.5	\$ 8.6	\$ (2.1)	(24.4%)	●	\$ 44.2	\$ 45.8	\$ (1.6)	(3.5%)	●
Project Closings	\$ 8.7	\$ 10.9	\$ (2.2)	(20.2%)	●	\$ 33.1	\$ 46.2	\$ (13.1)	(28.4%)	●

Statistical Information and Indicators (in thousands except Headcount)	Act	Bud	Inc/Dec	%		FY16	Inc/Dec	%	
	Customer Base Charge ⁽¹⁾	343	341	2	0.6%	●	339	4	1.2%
Employee Headcount ⁽²⁾	365	385	(20)	-5.2%	●	Sep-16 373	(8)	-2.1%	●
Direct O&M ⁽³⁾ per Customer Base Charge	\$ 35.2	\$ 95.4	\$ (60.2)	-63.1%	●	\$ 111.2	\$ (76.0)	-68.4%	●
Direct O&M ⁽³⁾ per Headcount	\$ 33.1	\$ 84.5	\$ (51.4)	-60.9%	●	\$ 101.0	\$ (68.0)	-67.3%	●

(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 January 31, 2018

<i>in \$thousands</i>	MTD				YTD			
	Actual	Budget	Fav/ Unfav	FY2017	Actual	Budget	Fav/ Unfav	FY2017
Gross profit:								
Delivered gas	\$ 20,375	\$ 21,538	\$ (1,163)	\$ 19,904	\$ 62,529	\$ 62,522	\$ 7	\$ 57,400
Transportation	3,965	3,441	524	3,020	13,415	11,651	1,764	11,059
Other revenue	(887)	401	(1,288)	366	28	1,381	(1,353)	1,269
Total gross profit	23,453	25,380	(1,927)	23,290	75,972	75,554	418	69,728
Operating expenses:								
Direct BU O&M	3,383	2,998	(385)	2,863	12,038	11,805	(233)	11,968
Direct SSU Charges	7	7	0	10	28	27	(1)	10
SSU Allocations	1,395	1,416	21	1,475	4,948	5,488	540	5,117
Provision for bad debts	98	115	17	96	305	337	32	280
Total O&M expense	4,883	4,536	(347)	4,444	17,319	17,657	338	17,375
Depreciation & amortization	2,951	2,941	(10)	2,727	11,743	11,696	(47)	10,840
Taxes, other than income	1,398	1,427	29	1,345	5,062	5,086	24	4,439
Total operating expenses	9,230	8,904	(328)	8,516	34,124	34,439	315	32,654
Operating income	14,223	16,476	(2,253)	14,774	41,848	41,115	733	37,074
Other income (expense):								
Interest, net	1,247	1,351	104	1,218	5,073	5,502	429	4,934
Miscellaneous income (expense), net	(385)	(275)	110	(203)	(1,111)	(561)	550	(443)
Total other income (expense)	862	1,076	214	1,015	3,962	4,941	979	4,491
Income (loss) before income taxes	13,361	15,400	(2,039)	13,759	37,886	36,174	1,712	32,583
Provision/(Benefit) for income taxes	3,834	5,771	(1,937)	5,427	9,948	13,558	(3,610)	12,792
Net income (loss)	\$ 9,527	\$ 9,629	\$ (102)	\$ 8,332	\$ 27,938	\$ 22,616	\$ 5,322	\$ 19,791

Volumes (Mmcf) :								
Residential	4,802	4,082	720	3,517	8,998	8,600	398	7,181
Commercial	2,775	2,339	436	2,061	5,610	5,207	403	4,542
Industrial	500	388	112	399	1,114	937	177	974
Irrigation	-	-	0	-	-	-	0	-
Public Authorities	222	210	12	180	455	500	(45)	400
Unbilled	(276)	973	(1,249)	1	2,817	3,128	(311)	1,937
Total Gas Distribution volumes	8,023	7,992	31	6,158	18,994	18,372	622	15,034
Transportation volumes	5,375	4,586	789	4,294	18,242	15,661	2,581	15,765
Total Throughput	13,398	12,578	820	10,452	37,236	34,033	3,203	30,799

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-46 Supplement 3
Page 1 of 1

SUPPLEMENTAL RESPONSE (02/26/2018)

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 January 2018 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-46_Att1_Suppl3 - Operating Income through January 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 FR 16(8)(c)1
Type of Filing: Original Updated Revised Schedule C-1
Workpaper Reference No(s). _____ 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	<u>\$ 136,646,642</u>	<u>\$ 143,802,790</u>	<u>\$ 4,096,495</u>	<u>\$ 147,899,285</u>
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).

Witness: Waller, Martin

FR 16(8)(c)2
Schedule C-2
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 _____
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s). _____

FR 16(8)(c)2.1
Schedule C-2.1 B
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
35	8170	Lines Expense	49,574

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 _____
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s). _____

FR 16(8)(c)2.1
Schedule C-2.1 B
Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
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
71			
72		<u>Purchased Gas Cost - Operation</u>	

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 _____
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s). _____

FR 16(8)(c)2.1
Schedule C-2.1 B
Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
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
107		<u>Total Distribution Expenses - Operation</u>	\$ 8,051,475
108			
109		<u>Distribution Expenses - Maintenance</u>	

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
Type of Filing: Original _____ Updated _____ Revised
Workpaper Reference No(s). _____

FR 16(8)(c)2.1
Schedule C-2.1 B
Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
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			
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

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 _____
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s). _____

FR 16(8)(c)2.1
Schedule C-2.1 B
Witness: Waller, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
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>	<u>\$ 98,739,732</u>
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	<u>\$ 27,455,343</u>

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

FR 16(8)(c)2.2
Schedule C-2.2
Witness: Waller, 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	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$
68	8810	Distribution-Rents	37,613	31,577	33,008	30,694	34,123	40,751	30,285	33,670	42,345	19,716	57,078	33,323	38,427	424,183
69	8850	Distribution-Maintenance supervision and engineeri	312	168	21	0	238	174	34	192	202	-	334	58	38	1,734
70	8860	Distribution-Maintenance of structures and improver	0	13	48	22	0	68			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	32,542
72	8890	Maintenance of measuring and regulating station ec	0	0	0	18	0	0	814	(289)	42	2,246	(582)	-	-	9,671
73	8900	Maintenance of measuring and regulating station ec	4,090	299	0	0	0	0	1,293	(459)	-	1,392	-	-	-	6,615
74	8910	Maintenance of measuring and regulating station ec	114	1,285	53	170	0	583	(33)	1,016	300	-	-	-	-	3,487
75	8920	Maintenance of services	0	0	0	0	51	0	-	-	411	347	1,700	1,873	2,509	
76	8930	Maintenance of meters and house regulators	3,598	17,018	12,171	1,369	1,323	9,942	8,626	5,295	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	11,879
78	9010	Customer accounts-Operation supervision	0	49	(18)	172	0	0	-	-	-	-	-	-	-	203
79	9020	Customer accounts-Meter reading expenses	110,785	105,089	126,664	97,026	108,759	104,421	87,768	92,447	107,670	99,561	116,688	111,089	101,007	1,267,967
80	9030	Customer accounts-Customer records and collectio	23,155	39,749	501,984	102,686	138,342	123,055	93,464	101,699	97,580	102,951	96,974	91,370	97,695	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	893,212
82	9090	Customer service-Operating informational and instr	10,133	9,038	11,220	9,708	12,366	12,062	8,633	13,003	12,021	11,797	12,463	11,955	12,027	134,400
83	9100	Customer service-Miscellaneous customer service	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	249,804
85	9120	Sales-Demonstrating and selling expenses	16,390	8,111	12,044	10,478	6,937	6,607	10,145	16,776	10,761	11,707	8,070	12,163	14,362	130,191
86	9130	Sales-Advertising expenses	1,111	7,084	2,366	2,627	3,105	3,025	705	394	530	3,626	1,082	1,473	3,358	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	11,664	11,799	18,787	10,060	168,583
88	9210	A&G-Office supplies & expense	213	(50)	141	398	623	376	745	681	2,340	480	345	345	2,618	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	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	167,498
92	9250	A&G-Injuries & damages	1,848	784	2,141	5,524	488	314	762	10,374	2,357	7,328	3,342	674	2,590	35,935
93	9260	A&G-Employee pensions and benefits	174,539	152,250	185,191	160,524	188,457	160,943	155,718	171,306	164,424	161,480	178,681	153,653	186,991	2,007,165
94	9270	A&G-Franchise requirements	0	0	842	0	14	0	0	0	440	-	-	-	-	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)	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	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	15,569
98	9320	A&G-Maintenance of general plant	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)	(\$2,193,180)	(989,012)	(\$1,466,648)	\$1,096,768	(\$2,880,849)	(\$4,159,338)	(\$6,347,636)	(\$6,672,482)	(\$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

Almos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Monthly Jurisdictional Operating Income by FERC Account, **Div 002 Only**
Base Period: Twelve Months Ended December 31, 2017

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

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

Line No.	Acct No.	Account Description	actual		actual		actual		actual		actual		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		
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2	4081	Taxes other than income taxes, utility operating	0	0	0	(2,327,847)	2,327,847	180,544	26,608	(0)	1,095,601	0	0	0	0	1,302,752
2	8210	Storage-Purification expenses	0	1,500	0	0	0	0	0	0	0	0	0	440	0	1,940
3	8230	Gas losses	0	0	0	0	0	0	6,062	0	0	0	0	0	0	6,062
3	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8700	Distribution-Operation supervision and engineeri	281	365	156	156	156	616	2	60,873	30,694	50	21,868	422	105,093	115,640
4	8740	Mains and Services Expenses	1,954	(7,921)	4,035	4,414	17	10,987	6,009	4,551	5,318	327	3,996	1,473	6,615	35,161
5	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	8800	Distribution-Other expenses	90	7	0	0	0	0	0	0	0	0	0	0	0	97
6	8900	Maintenance of measuring and regulating station	0	0	248	0	0	0	0	0	0	0	0	0	0	248
6	9010	Customer accounts-Operation supervision	0	0	0	4,879	0	0	103	0	0	0	15	0	0	4,997
7	9030	Customer accounts-Customer records and colle	123,042	78,423	(46,798)	5,338	4,231	5,819	3,863	0	0	4,196	3,455	5,295	5,314	195,884
7	9040	Customer accounts-Uncollectible accounts	0	0	144	0	0	0	0	3,000,000	(3,000,000)	0	0	0	0	0
8	9100	Customer service-Miscellaneous customer servi	10,825	0	0	0	0	0	119	0	0	3,588	0	0	0	14,676
8	9120	Sales-Demonstrating and selling expenses	0	0	704	0	0	32	8,266	490	472	0	0	0	8,288	9,964
9	9200	A&G-Administrative & general salaries	(538,447)	2,507,034	(5,517,790)	(564,879)	(1,149,809)	(3,208,564)	(528,938)	(2,443,147)	(1,135,720)	(2,961,310)	(957,766)	2,174,976	205,452	(14,324,360)
9	9210	A&G-Office supplies & expense	1,879,092	1,803,293	1,780,994	1,994,426	2,051,435	1,876,271	1,774,785	1,959,881	2,403,130	1,716,839	1,888,208	2,020,722	2,142,790	23,149,066
10	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,668)	(11,459,071)	(3,001,890)	(11,344,577)	(4,725,266)	(10,699,946)	(5,272,955)	(6,563,502)	(9,749,584)	(8,771,030)	(99,997,743)
10	9230	A&G-Outside services employed	706,893	754,578	661,737	848,669	797,263	865,258	613,165	903,482	1,864,696	770,653	597,079	587,860	689,943	9,971,331
11	9240	A&G-Property insurance	49,862	13,328	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426	11,426	177,453
11	9250	A&G-Injuries & damages	1,662,084	1,665,651	(465,577)	1,612,257	1,654,706	648,483	1,660,499	2,466,434	2,205,274	1,587,547	1,586,521	1,612,182	1,587,463	17,896,061
12	9260	A&G-Employee pensions and benefits	4,593,478	2,675,101	6,938,585	3,861,947	7,562,267	1,252,928	6,939,571	1,941,388	4,992,846	2,983,898	2,737,080	2,399,781	2,898,622	48,878,871
12	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9302	Miscellaneous general expenses	595,053	449,837	3,023,947	394,237	187,445	257,865	434,504	149,930	242,831	453,830	185,460	380,655	579,195	6,755,594
13	9310	A&G-Rents	428,690	449,036	438,477	474,773	453,250	212,237	395,862	426,133	745,302	431,540	451,239	439,439	506,336	5,345,977
14	9320	A&G-Maintenance of general plant	16,630	4,065	41,242	22,521	33,626	28,693	32,746	22,491	51,893	20,304	42,786	45,740	24,040	362,736
14		Operating (Income)/Loss*	\$26,363	\$46,357	(\$1,907,660)	(\$2,208,352)	\$2,474,789	(\$859,294)	\$33,894	\$3,789,860	(\$1,182,175)	(\$250,065)	\$7,866	(\$69,175)	(\$451)	(\$97,593)
15																
15	9220	A&G-Administrative expense transferred-Credit	(9,503,163)	(10,347,931)	(8,779,191)	(8,550,668)	(11,459,071)	(3,001,890)	(11,344,577)	(4,725,266)	(10,699,946)	(5,272,955)	(6,563,502)	(9,749,584)	(8,771,030)	(99,997,743)
16		Allocation Factor to Kentucky	5.82%	5.57%	5.80%	5.82%	5.63%	7.10%	5.54%	6.38%	5.77%	6.13%	5.94%	5.77%	5.86%	5.82%
16		Total Allocated Amount	(552,948)	(576,175)	(509,115)	(497,436)	(645,110)	(213,202)	(628,580)	(301,592)	(617,330)	(323,369)	(389,723)	(562,625)	(513,970)	(5,817,203)

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

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

FR 16(8)(c)2.2
Schedule C-2.2

Witness: Waller, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	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	
1	4030	Depreciation Expense	(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)
3	8700	Distribution-Operation supervision and engineering	0	0	0	0	0	0	54	(19)	309	0	0	0	0	344
4	8740	Mains and Services Expenses	2,021	1,303	1,296	1,673	1,951	1,636	1,097	1,992	1,962	1,505	1,865	1,563	1,599	19,866
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	37	0	0	37
6	9010	Customer accounts-Operation supervision	345,789	325,501	371,262	315,777	363,031	355,088	320,968	384,594	343,713	344,071	354,180	338,451	352,196	4,162,424
7	9020	Customer accounts-Meter reading expenses	2,827	2,493	3,252	2,427	2,434	2,599	2,329	2,513	2,053	582	(284)	0	0	23,225
8	9030	Customer accounts-Customer records and collections expenses	1,596,482	1,399,178	1,619,284	1,395,506	1,567,812	1,532,666	1,427,890	1,539,631	1,491,876	1,556,346	1,531,375	1,522,007	1,741,680	18,180,053
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	329,568	343,107	372,338	4,109,725
10	9210	A&G-Office supplies & expense	744,503	642,805	706,185	673,818	750,437	967,834	552,843	633,213	786,458	592,829	618,253	609,682	589,412	8,278,861
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)	(3,577,515)	(3,840,097)	(3,965,148)	(3,797,623)	(3,764,583)	(3,756,783)	(4,107,536)	(46,761,817)
12	9230	A&G-Outside services employed	1,420	69,054	109,044	110,712	79,953	53,126	41,752	37,063	210,722	42,811	51,118	50,668	85,332	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	101,056
14	9250	A&G-Injuries & damages	0	0	0	18	17	17	17	17	17	17	17	27	17	166
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	744,682	823,774	9,053,653
16	9310	A&G-Rents	153,534	154,543	153,236	153,107	153,618	154,426	154,493	154,595	154,589	131,438	125,022	137,498	131,073	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	13,346	
18																
19		Operating (Income)Loss*	(\$0)	\$0	\$0	(\$85,065)	(\$96,457)	\$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)	(3,577,515)	(3,840,097)	(3,965,148)	(3,797,623)	(3,764,583)	(3,756,783)	(4,107,536)	(46,761,817)
22		Allocation Factor to Kentucky	4.74%	4.60%	4.65%	4.67%	4.76%	4.50%	4.72%	4.59%	4.45%	4.52%	4.53%	4.48%	4.54%	4.60%
23		Total Allocated Amount	(194,375)	(169,811)	(197,911)	(172,668)	(199,745)	(185,164)	(168,836)	(176,375)	(176,460)	(171,683)	(170,364)	(168,258)	(186,586)	(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: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).

FR 16(8)(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	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
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 in	(0)	0	(0)	240,932	(240,932)	(0)	0	0	0	0	(0)	0	0
	8160	Wells expenses												62	62
4	8170	Lines expenses	39	41	42	40	41	47	(4)	45		48	145	46	529
5	8180	Compressor station expenses	41	43	44	41	42	49	(4)	47		50	100	47	500
6	8190	Compressor station fuel and power	128	845	139	10	12	1,763	714	9	233	2,832	186	156	7,027
7	8210	Storage-Purification expenses	542	412	340	176	119	129	151	203	162	162	201	265	2,862
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	11	0	11
9	8250	Storage well royalties	2,034	(180)	1,203	2,817	1,847	709	251	395	197	1,047	765	1,258	12,344
10	8500	Transmission-Operation supervision and engineer	4	30	0	0	8,378	0	0	0	0	0	0	0	8,412
11	8560	Mains expenses	52	55	(6)	115	189	62	(5)	60	85	64	276	61	1,010
12	8570	Transmission-Measuring and regulating station e	78	83	84	80	82	93	(8)	90		96	193	91	961
13	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	5,333	0	0	0	0	0	0	0	0	5,333
14	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
15	8711	Odorization	11,656	3,070	19,230	4,461	0	6,558	3,085	0	21,204	0	0	37,382	16,631
16	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	10,682	8,321	14,447
17	8750	Distribution-Measuring and regulating station exp	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
18	8760	Distribution-Measuring and regulating station exp	5,810	(6,412)	0	0	0	0	3,027	(171)	0	0	0	0	2,254
19	8770	Distribution-Measuring and regulating station exp	0	0	21	155	198	(20)	10,220	15,400	0	0	701	0	240
20	8780	Meter and house regulator expenses												119	(37)
21	8800	Distribution-Other expenses	7	0	202	0	0	0	0	0	0	0	0	173	0
22	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
23	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
24	9020	Customer accounts-Meter reading expenses	0	0	0	0	(90)	0	0	0	0	0	0	0	0
25	9030	Customer accounts-Customer records and collec	258,815	236,244	(219,998)	155,499	160,888	154,333	153,007	162,108	156,655	150,806	150,711	162,681	164,975
26	9100	Customer service-Miscellaneous customer servic	204	151	130	109	10	0	357	1,061	(53)	237	0	0	80
27	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
28	9120	Sales-Demonstrating and selling expenses	395	0	0	0	0	0	0	0	2,468	361	0	212	0
29	9130	Sales-Advertising expenses	93	0	0	206	0	0	115	4,827	(131)	205	542	27	0
30	9200	A&G-Administrative & general salaries	(4,731)	(25,368)	(6,326)	(4,896)	(26,383)	(5,663)	(5,460)	(16,184)	(6,755)	(71,128)	(16,143)	(5,867)	(9,382)
31	9210	A&G-Office supplies & expense	0	1,332	8	0	10	0	115	68,141	70	0	(109,272)	25	(39,598)
32	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)
33	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
34	9240	A&G-Property insurance	(1,253)	(959)	(971)	(1,170)	(1,134)	(1,172)	(1,198)	(1,215)	(1,194)	(1,159)	(1,054)	(1,842)	(1,028)
35	9250	A&G-Injuries & damages	21,555	27,631	21,838	21,427	21,367	5,987	21,986	30,005	(2,474)	27,190	20,915	(50,828)	19,633
36	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
	9280	A&G-Regulatory commission expenses												0	441
37	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	0	4,055	0	0	0	0	0
38	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
39															
40		Operating (Income)Loss*	(\$0)	\$0	(\$0)	\$240,932	(\$240,932)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)
41															
42	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)
43		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%
44		Total Allocated Amount	(417,701)	(348,831)	(239,806)	(356,086)	(354,021)	(242,536)	(440,848)	(303,184)	(397,178)	(238,072)	(250,693)	(270,973)	(376,531)

*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
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	\$ 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 3
Page 1 of 1

SUPPLEMENTAL RESPONSE (02/26/2018)

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 February 20, 2018.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-58_Att1_Suppl3 - Rate Case Expenses through 2.20.18.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses (050.46621)
Actuals Through February 20, 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	\$ 26.37	N/A	N/A	9280	Meals	Yes	Discussion on MFR Filing Responses with Industrial Sales Rep
Other Expenses	09/16/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 216.31	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	09/16/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 293.84	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	09/16/2017	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	\$ 68.08	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Buyonlinenow.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 - Officesworld.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	11/16/2017	010_PAMELA.PERRY_NOV	BANK OF AMERICA	\$ 1,053.23	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	11/16/2017	010_PAMELA.PERRY_NOV	BANK OF AMERICA	\$ 190.66	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	12/16/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 81.95	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	12/16/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 108.92	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	12/16/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 53.22	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	12/16/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 327.43	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	12/16/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 93.13	N/A	N/A	9280	Postage	Yes	FedEx Shipping Charges
Other Expenses	12/16/2017	010_PAMELA.PERRY_DEC	BANK OF AMERICA	\$ 886.97	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.
TOTAL				\$ 124,873.82						

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

SUPPLEMENTAL RESPONSE (02/26/2018)

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 January 2018.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-16_Att1_Suppl2 - FY 2018 CapEx Spend Actual versus Budget with January 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		Fiscal 2018	Budget 2018
	October	October		November	November		December	December		January	January		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	-	271,796
Equipment	10,603	-	10,603	139,375	113,434	25,941	74,134	183,816	(109,682)	20,700	215,478	(194,778)	-	77,806
Information Technology	3,308	19,856	(16,548)	1,730	48,892	(47,162)	1,615	-	1,615	24,287	-	24,287	-	28,787
Misc	(22,682)	-	(22,682)	(27,965)	-	(27,965)	37,008	-	37,008	157,256	-	157,256	-	-
Overhead	(91,112)	-	(91,112)	26,320	0	26,320	64,793	-	64,793	365,785	-	365,785	-	-
Pipeline Integrity Management	-	-	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)	-	(92,357)
Structures	68,144	56,200	11,944	(41)	11,000	(11,041)	3,143	12,500	(9,357)	-	20,000	(20,000)	-	-
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)	-	38,960
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)	-	4,160,678
Vehicles	-	-	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)	-	4,213,874
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)	-	4,485,670

	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		
Growth	(271,796)	-	251,869	(251,869)	-	244,926	(244,926)	-	242,770	(242,770)	-	227,427	(227,427)	-	206,231	(206,231)
Equipment	(77,806)	-	34,235	(34,235)	-	-	0	-	-	0	-	-	0	-	-	0
Information Technology	(28,787)	-	-	0	-	-	0	-	48,319	(48,319)	-	-	0	-	-	0
Misc	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
Public Improvements	92,357	-	189,611	(189,611)	-	174,997	(174,997)	-	102,271	(102,271)	-	100,989	(100,989)	-	205,959	(205,959)
Structures	0	-	3,500	(3,500)	-	-	0	-	24,300	(24,300)	-	24,300	(24,300)	-	-	0
System Improvements	(38,960)	-	240,405	(240,405)	-	663,614	(663,614)	-	483,125	(483,125)	-	586,442	(586,442)	-	1,446,997	(1,446,997)
System Integrity	(4,160,678)	-	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)
Vehicles	0	-	-	0	-	-	0	-	-	0	-	-	0	-	-	0
NonGrowth	(4,213,874)	-	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)
Capital	(4,485,670)	-	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)

	Fiscal 2018	Budget 2018		Fiscal 2018	Budget 2018		Fiscal 2018	Budget 2018	
	August	August		September	September		Total Year	Total Year	
Growth	-	204,895	(204,895)	-	220,591	(220,591)	1,534,718	3,032,159	(1,497,441)
Equipment	-	-	0	-	-	0	244,811	624,768	(379,957)
Information Technology	-	-	0	-	-	0	30,940	145,854	(114,914)
Misc	-	-	0	-	-	0	143,618	-	143,618
Overhead	-	-	0	-	-	0	365,785	-	365,785
Pipeline Integrity Management	-	-	0	-	-	0	-	-	0
Public Improvements	-	-	0	-	-	0	100,518	1,344,487	(1,243,969)
Structures	-	-	0	-	-	0	71,246	151,800	(80,554)
System Improvements	-	1,141,477	(1,141,477)	-	1,824,087	(1,824,087)	5,422,195	11,640,738	(6,218,543)
System Integrity	-	6,290,751	(6,290,751)	-	3,690,432	(3,690,432)	17,165,848	60,102,375	(42,936,527)
Vehicles	-	-	0	-	-	0	-	-	0
NonGrowth	-	7,432,228	(7,432,228)	-	5,514,519	(5,514,519)	23,544,961	74,010,022	(50,465,061)
Capital	-	7,637,123	(7,637,123)	-	5,735,110	(5,735,110)	25,079,680	77,042,182	(51,962,502)