Attorney at Law Professional service Corporation 124 West Todd Street Frankfort, Kentucky 40601

Telephone: (502) 227-7270

jnhughes@johnnhughespsc.com

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. Hugher

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

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IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2017-00349

### AFFIDAVIT

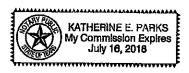
The Affiant, Laura K. Gilham, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.

V. Lie

Laura K. Gillham

STATE OF Turas COUNTY OF Ballas

SUBSCRIBED AND SWORN to before me by Laura K. Gillham on this the  $\frac{9}{2}$  day of October, 2017.



Katherine & Parks Notary Public My Commission Expires: 7/14/2018

## COMMONWEALTH OF KENTUCKY

## BEFORE THE PUBLIC SERVICE COMMISSION

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IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2017-00349

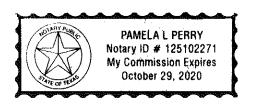
# AFFIDAVIT

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  $12^{10}$  day of October, 2017.



Handle h. Rerre Notary Public

My Commission Expires: 10-29-30

### COMMONWEALTH OF KENTUCKY

## BEFORE THE PUBLIC SERVICE COMMISSION

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IN THE MATTER OF RATE APPLICATION OF ATMOS ENERGY CORPORATION

Case No. 2017-00349

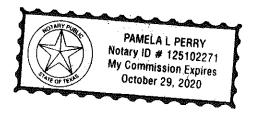
## AFFIDAVIT

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  $\partial / \partial^{\mathcal{F}}$  day of November, 2017.



Pamelle L. Herres

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;

# SUPPLMENTAL 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

CASE NO. 2017-00349 FR 16(7)(o) ATTACHMENT 1 (SUPPLEMENT 02-26-18)

Distribution Operations

Financial Results and Statistical Highlights

# **KY/Mid-States Division**

For the Year Ended December 31, 2017

				QTD								YTD			
Financial Results in <i>\$MM's</i>	<u>A</u>	ctual	<u>B</u>	udget		Fav/ nfav	<u>%</u>		, <u>A</u>	<u>ctual</u>	B	udget	 <u>Fav/</u> Infav	<u>%</u>	· ·
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%)	e de la composition de	
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	Ac	t	Bud	Inc/Dec	%	Ī	Y17	Inc/Dec	%	
(in thousands except Headcount)		1 .								
Customer Base Charge <sup>(1)</sup>		343	341	2	0.6%		339	4	1.2%	
									•	
						<u>S</u>	<u>ep-17</u>		1.1	
Employee Headcount <sup>(2)</sup>		373	385	(12)	-3.1%		373	-	0.0%	0
				<b>()</b>	0.704		05.5	<b>(</b> )	0.000	
Direct O&M <sup>(3)</sup> per Customer Base Charge	\$ 5	94.8	<u>\$</u> 95.4	\$ (0.7)	-0.7%	\$	97.7	\$ (2.9)	-3.0%	
Direct O&M <sup>(3)</sup> per Headcount	\$ 8	37.1	\$ 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 SMM's (as of period indicated)		KY	TN	VA
September 30, 2017	\$	335.8	\$ 303.0	\$ 47.6
September 30, 2016	1.1	335.8	274.6	49.1
September 30, 2015		288.1	247.9	41.3

Distribution Operations Income Statement - Comparative **KY/Mid-States Division** For the Year Ended December 31, 2017

in \$thousands	1	Q	<u></u>				YI		
			Fav/		]			Fav/	
	Actual	Budget	Unfav	FY2017		Actual	Budget	Unfav	FY2017
Gross profit:			J						
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)	· · · · · · · · · · · · · · · · · · ·		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	11	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	<u>\$ 12,987</u>	\$ 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	<u>2,154</u>	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	<u>21,</u> 454	2,383	20,347



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 occuring in November \$844k and December \$545k. Second driver is transportation variance of \$1,240k which includes \$1,010k in unbilled transport entry.

**<u>BU Direct O&M</u>**: 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 verus 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.) <u>Tap:</u> 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.) <u>Reinforcement:</u> 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

Distribution Operations

Financial Results and Statistical Highlights

# **KY/Mid-States**

For the Period Ended January 31, 2018

			N	MTD	1				1	. •		YTD			
Financial Results in <i>\$MM's</i>	A	ctual	В	udget		Fav/ Infay	<u>%</u>		A	ctual	B	udget	<u>Fav/</u> Jnfav	<u>%</u>	
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%)	۲	<b>_</b>	12.0		11.8	(0.2)	(1.7%)	•
Cap Rate	+	52.5%		58.0%	(	(5.5%)		•		54.4%		57.9%	 (3.5%)		۲
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		Act	_1	Bud	Inc/Dec	%		 FY16	Inc/Dec	%		
(in thousands except Headcount)				- -				 -				
Customer Base Charge <sup>(1)</sup>	_	343	ļ	341	2	0.6%	•	339	4	1.2%		_
					<u> </u>			Sep-16		! l		-
Employee Headcount <sup>(2)</sup>		365		385	(20)	-5.2%		373	(8)	-2.1%		-
Direct O&M <sup>(3)</sup> per Customer Base Charge	\$	35.2	\$	95.4	\$ (60.2)	-63.1%		\$ 111.2	\$ (76.0)	-68.4%		
Direct O&M <sup>(3)</sup> per Headcount	\$	33.1	\$	84.5	\$ (51.4)	-60.9%	•	\$ 101.0	\$ (68.0)	-67.3%	۲	

(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 p	eriod ir	ndicated)	KY	TN	VA
September 30, 2017	1.1				\$ 335.8	\$ 303.0	\$ 47.6
September 30, 2016					 335.8	274.6	49.1
September 30, 2015		1.5			288.1	247.9	41.3



Distribution Operations Income Statement - Comparative **KY/Mid-States** For the Period Ended January 31, 2018

in \$thousands		N	1TD			YTD						
			Fav/	THOULT				Fav/				
	Actual	Budget	Unfav	FY2017	Actu	ai	Budget	Unfav	FY2017			
Gross profit:	¢ 20.275	A 01 520	¢ (1.1(2)	¢ 10.004								
Delivered gas	\$ 20,375	\$ 21,538	\$ (1,163)		\$ 62,		\$ 62,522	\$ 7	\$ 57,400			
Transportation	3,965	3,441	524	3,020	13,4		11,651	1,764	11,059			
Other revenue Total gross profit	(887)	401 25,380	(1,288)		75,	28	1,381 75,554	(1,353) 418	1,269 69,728			
	23,433	23,300	(1,927)	23,270	13,	12	15,554	410	05,720			
Operating expenses:												
Direct BU O&M	3,383	2,998	(385)	2,863	12,0	)38	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	4,9	948	5,488	540	5,117			
Provision for bad debts	98	115	17	96		805	337	32	280			
Total O&M expense	4,883	4,536	(347)	4,444	17,3	319	17,657	338	17,375			
Depreciation & amortization	2,951	2,941	(10)	2,727	11,	43	11,696	(47)	10,840			
Taxes, other than income	1,398	1,427	29	1,345	5,0	)62	5,086	24	4,439			
Total operating expenses	9,230	8,904	(328)	8,516	34,	24	34,439	315	32,654			
Operating income	14,223	16,476	(2,253)	14,774	41,8	848	41,115	733	37,074			
Other income (expense):												
Interest, net	1,247	1,351	104	1,218	5,0	73	5,502	429	4,934			
Miscellaneous income (expense), net	(385)	(275)	110	(203)	(1,1	11)	(561)	550	(443			
Total other income (expense)	862	1,076	214	1,015	3,9	62	4,941	979	4,491			
Income (loss) before income taxes	13,361	15,400	(2,039)	13,759	37,8	86	36,174	1,712	32,583			
Provision/(Benefit) for income taxes	3,834	5,771	(1,937)	5,427	9,9	48	13,558	(3,610)	12,792			
Net income (loss)	\$ 9,527	\$ 9,629	<u>\$ (102)</u>	\$ 8,332	\$ 27,9	38	\$ 22,616	\$ 5,322	\$ 19,791			
Volumes (Mmcf) :												
Residential	4,802	4,082	720	3,517	8,9	98	8,600	398	7,181			
Commercial	2,775	2,339	436	2,061	5,6	10	5,207	403	4,542			
Industrial	500	388	112	399	1,1	14	937	177	974			
Irrigation	-	-	0	-			-	0	-			
Public Authorities	222	210	12	180	4	55	500	(45)	400			
Unbilled	(276)	<u> </u>	(1,249)	1	2,8	17	3,128	(311)	1,937			
Total Gas Distribution volumes	8,023	7,992	31	6,158	18,9	94	18,372	622	15,034			
Transportation volumes	5,375	4,586	789	4,294	18,2	42	15,661	2,581	15,765			
Total Throughput	13,398	12,578	820	10,452	37,2	36	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:	_XBase PeriodXForec	asted Period			FR 16(8)(c)1
Type of	f Filing:XOriginal	_Updated	Revised		Schedule C-1
Workpa	aper Reference No(s)			Witn	ess: Waller, Martin
		Base	Forecasted		Forecasted
Line		Return at	Return at	Proposed	Return at
No.	Description	Current Rates	Current Rates	Increase	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	\$ 27,455,343	\$ 26,926,486	\$ 6,319,880	\$ 33,246,366
11	Rate Base	369,386,897	430,095,330		430,095,330
12	Rate of Return	7.43%	6.26%		7.73%

Schedule C.1 Page 1 of 1

## 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

•••	XBase PeriodXFored of Filing:XOriginal paper Reference No(s)	casted Period _Updated	Revised			١	Witness: Waller, N	lartin	Witness	FR 16(8)(c)2 Schedule C-2 s: Waller, Martin
		Base Year			SSU		Forecasted			Test Year
Line	Major Group	Revenue &	Utility budget	Sched	Billing	Sched	Revenue &	Ratemaking	Sched	Rev. & Exp.
No.	Classification	Expenses	Adjustments	Ref.	Adjs	Ref.	Expenses	Adjustments	Ref.	Adjusted
1 2	Operating Revenue	\$164,101,984	\$ 6,627,292	D-1			\$170,729,276	\$-		\$ 170,729,276
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 19	Total Operating Expenses	\$136,646,642	\$ 8,556,353		\$ -		\$145,202,995	\$(1,400,204)		\$ 143,802,790
20	Net Operating Income	\$ 27,455,343	\$ (1,929,061)		\$ -	=	\$ 25,526,281	\$ 1,400,204		\$ 26,926,486

		se PeriodForecasted Period		FR 16(8)(c)2.1
••	·	CriginalUpdatedRevised		chedule C-2.1 B
Workpa	aper Referei	nce No(s)	Witnes	s: Waller, Martin
Line	Account	Account		Unadjusted
No.	No. (s)	Title		Total Utility
110.	110. (0)	1110		(1)
1		<u>OPERATING REVENUE</u>		(')
2		Sales of Gas		
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			Ŧ	,
13		Other Operating Income		
14	4870	Forfeited Discounts	\$	1,217,620
15	4880	Misc. Service Revenues	Ŧ	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		· · · · · · · · · · · · · · · · · · ·	Ŧ	,,
20		TOTAL OPERATING REVENUE	\$	164,101,984
21			Ŧ	
22		OPERATING EXPENSES		
23		Production Expense - Operation		
24	7560	Ng. Field Meas. & Reg. Station		-
25	7590	Production and gathering-Other		-
26		Total Production Expense - Operation	\$	-
27		······································	Ŧ	
28		Production Expense - Maintenance		
29	7610	Ng Main. Supervision & Engineering		-
	7690	Maintenance of other equipment	\$	132
30			\$	132
31		Natural Gas Storage Expense - Operation	Ŧ	
32	8140	Operation Supervision & Engineering	\$	-
33	8150	Maps and Records	Ŧ	-
34	8160	Wells Expense		94,531
35	8170	Lines Expense		49,574
	0.10		_	

		se PeriodForecasted Period	F	FR 16(8)(c)2.1
Туре о	of Filing:>	<pre> KOriginalUpdatedRevised </pre>		edule C-2.1 B
Workp	aper Referei	nce No(s)	Witness:	Waller, Martin
Line	A	A	11.	
Line	Account	Account		nadjusted
No.	No. (s)	Title	lo	otal 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.		
49	8360	Purification Equipment		406
50	8370	Maintenance of other equipment		-
51	840/847	Other Storage Exp LNG		144,103
52	010/01/	Total Nat. Gas Storage Expense - Maintenance	\$	178,935
53		Total Nat. Cas otorage Experies Maintenance	Ψ	110,000
53 54		Transmission Expense - Operation		
55	8500	Operation Supervision & Engineering	\$	
56	8520	Communication system expenses	Ψ	-
		Other fuel & power for compression		- 401
57 59	8550			
58	8560	Mains Expense		283,263
59 60	8570	Measuring & Regulating Station Exp.		21,771
60	8590	Other Exp.		-
61	8600	Rents		-
62		Total Transmission Expense - Operation	\$	305,434
63				
64		Transmission Expense - Maintenance		
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		Purchased Gas Cost - Operation		

••	of Filing:γ	se PeriodForecasted Period (OriginalUpdatedRevised		FR 16(8)(c)2.1 chedule C-2.1 B
Workpa	aper Referei	nce No(s)	Witness	: Waller, Martin
Line No.	Account No. (s)	Account Title		Jnadjusted 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		Total Purchased Gas Cost	\$	70,880,021
93			Ŧ	,
94		Distribution Expenses - Operation		
95	8700	Supervision and Engineering	\$	1,913,236
96	8710	Distribution Load Dispatching	Ŧ	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
100	0010	Total Distribution Expenses - Operation	\$	8,051,475
108			Ψ	0,001,110
109		Distribution Expenses - Maintenance		

Data:		se PeriodForecasted Period K Original Updated Revised	Sc	FR 16(8)(c)2.1 hedule C-2.1 B
	aper Referei	· ·		: Waller, Martin
Line	Account	Account	ι	Jnadjusted
No.	No. (s)	Title		otal 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		Customer Accounts Expenses - Operation		
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		Customer Service & Information - Operation		
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		Sales Expense		
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		Administrative and General Expenses - Operation		
144	9200	Administrative and General Salaries	\$	168,583
145	9210	Office Supplies and Expenses		6,637
146	9220	Administrative Expense Transferred		11,828,784
		·		

Туре с	of Filing:X	e PeriodForecasted Period OriginalUpdatedRevised		FR 16(8)(c)2.1 chedule C-2.1 B
Workp	aper Referen	ce No(s)	Witness	: Waller, Martin
Line No.	Account No. (s)	Account Title		Unadjusted Total Utility
110.	110. (0)	The second se		(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		Administrative and General Expense - Maintenance		
158	9320	Maintenance of general plant	<u>\$</u> \$	-
159		Total Administrative and Gen. Exp Maintenance	\$	-
160				
161		Total Operation and Maintenance Expense	<u>\$</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	\$	27,455,343
100			Ψ	21,400,040

# 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

Acct	ference No(s)	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Witness: Waller,
No.	Account Discription	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	Total
4091-410	1 Provision for income taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$ -	\$ -	\$ 9,696,755	\$	\$-	\$ -	-	\$ 9,69
4030	Depreciation Expense	1,539,524	1,543,651	1,552,617	1,562,448	1,569,260	1,584,165	1,601,638	1,667,759	1,741,365	1,651,264	1,655,117	1,661,088	1,669,958	19,32
4060	Amortization of gas plant acquisition adjustments	4,132	4,132	4,132	4,132	4,132	4,132	4,132	4,132	4,132	4,093	4,093	4,093	4,093	4
4081	Taxes other than income taxes, utility operating inco	430,926	346,632	374,617	250,216	471,465	389,331	352,414	342,448	1,847,278	485,421	587,903	457,267	566,216	6,33
4800	Residential sales	(14,513,203)		(9,837,265)	(7,970,175)	(5,001,330)	(4,280,264)	(3,912,522)	(3,911,150)	(4,056,095)	(4,053,406)	(7,728,795)	(11,997,506)	(18,914,908)	
4805	Unbilled Residential Revenue	(469,640)	1,575,634	970,698	1,251,101	548,262	160,043	85,112	(22,429)	37,437	(1,732,245)	(2,209,701)	(3,104,257)	405,968	(2,90
4811	Commercial Revenue	(6,015,710)		(3,975,391)	(3,087,843)	(2,175,017)	(1,875,289)	(1,734,376)	(1,857,062)	(2,143,315)	(2,077,847)	(3,292,933)	(4,990,853)	(8,086,208)	
4812	Industrial Revenue	(879,115)	(863,109)	(978,760)	(585,027)	(578,725)	(688,370)	(212,760)	(235,590)	(231,267)	(292,940)	(367,965)	(486,521)	(973,707)	
4815	Unbilled Comm Revenue	(312,723)	758,593	351,238	564,894	122,836	39,474	(4,161)	(91,082)	(23,863)	(346,071)	(931,188)	(1,370,307)	87,595	(1,24
4816	Unbilled Industrial Revenue	(193,638)	(209,628)	243,165	33,560	(179,298)	405,234	27,342	(8,621)	276	8,285	(40,835)	(124,351)	(505,592)	
4820	Other Sales to Public Authorities	(1,046,459)	(877,900)	(710,313)	(551,379)	(335,451)	(257,582)	(216,697)	(235,766)	(231,292)	(274,326)	(526,757)	(844,603)	(1,354,830)	
4825 4870	Unbilled Public Authority Revenue	(27,855)	138,141	61,310	110,081	34,779	12,969	7,033	(13,856)	15,695	(185,528)	(165,179)	(271,690)	20,773	(2
	Forfeited discounts	(164,679)	(178,264)	(212,874)	(110,474)	(89,244)	(73,990)	(49,238)	(67,376)	(42,564)	(57,504)	(63,837)	(107,575)	(192,879)	
4880	Miscellaneous service revenues	(58,143)	(54,428)	(74,827)	(49,906)	(53,615)	(55,356)	(45,000)	(56,467)	(56,890)	(113,182)	(111,321)	(70,489)	(59,320)	
4893 4950	Revenue-Transportation Distribution Other Gas Revenue	(1,601,632)	(1,516,343) 0	(1,462,849) 0	(1,288,495)	(1,321,435)	(1,287,338)	(1,182,277)	(1,275,238)	(1,291,705)	(1,481,954) 0	(1,653,314) 0	(1,852,334) 0	(2,135,655)	(17,2
4950 4960	Provision for Rate Refunds	0	0	0	0	0	U				0	0	0	651,059	
4960 7560		0	0	0	0	0	0							651,059	
7590	Field measuring and regulating station expenses	0	0	0	0	0	0				-	-	-	-	
7690	Production and gathering-Other	0	0	0	0	0	0				-	-	132	-	
8001	Maintenance of other equipment Intercompany Gas Well-head Purchases	0	0	0	0	0	0				0	0	132	- 0	
8010		5,289	4,114	3,199	3,575	6,495	4,693	6,711	6,637	7,868	8,356	5,350	5,060	4,142	
8040	Natural gas field line purchases	5,595,688	4,114	337,619	768,369	5,923,129	4,093	5,297,871	4,117,575	4,229,436	4,366,383	5,981,127	2,808,921	6,202,228	47,8
8040 8050	Natural gas city gate purchases Other purchases	5,595,666 (886)	4,352,529 (311)	(228)	(69)	(1,818)	4,115,125 (783)	5,297,871 (269)	4,117,575 (838)	4,229,436 (2,309)	4,300,383 (1,304)	5,961,127 (89)	2,000,921 (1,597)	(1,038)	
8050	PGA for Residential	(000) 8,024,574	6.235.593	(228) 4.547.479	3.361.822	1.534.503	1.025.911	(269) 771.647	(838) 756,800	(2,309) 893,394	871.077	3.467.738	6.568.923	12.247.864	( 38,0
8052	PGA for Commercial	3,677,986	2,844,533	2,136,551	1,547,232	990,664	790,859	693,952	789,411	1,025,239	973,073	1,819,559	3,067,544	5,664,067	20,3
8053	PGA for Industrial	672,135	2,844,555	769,253	453,327	452,238	558,552	162,254	179,615	177,216	226,633	283,274	401,438	839,873	20,3
8054	PGA for Public Authorities	701,686	553,678	435,084	330,097	452,258	141,164	102,254	123,864	123,244	153,657	340,629	579,947	1,022,754	4,9
8058	Unbilled PGA Cost	323,891	(1,619,983)	(833,284)	(1,158,008)	(390,752)	(478,920)	(71,109)	101,862	(5,510)	1,470,832	2,458,625	3,890,284	(125,248)	
8059		(11,327,381)		(8,878,999)	(7,684,524)	(4,221,492)	(3,604,184)	(2,692,104)	(2,502,742)	(2,734,902)	(2,979,766)	(4,372,666)	(7,138,071)	(12,305,787)	
8060	Exchange gas	994,734	3,043,458	3,568,544	2,130,911	(1,903,717)	(551,573)	(2,559,917)	(1,837,429)	(1,244,837)	(1,329,459)	(1,524,494)	540,718	2,208,044	(10,4)
8081	Gas withdrawn from storage-Debit	2,255,745	2,376,726	2,699,948	2,442,279	9,858	10,009	(2,555,517)	248	(1,244,007)	(1,525,455)	23,049	1,783,335	2,200,044	11.6
8082	Gas delivered to storage-Credit	(22,775)	(5,574)	(10,705)	(98,792)	(1,863,095)	(1,635,911)	(1,657,465)	(1,422,930)	(1,895,527)	(1,670,878)	(2,191,555)	(395,634)	(767,260)	
8120	Gas used for other utility operations-Credit	(5,263)	(1,034)	1,053	(2,338)	(1,003,033)	(1,520)	(1,037,403) 696	211	1,474	(11,286)	9,406	(3,698)	(3,733)	
8580	Transmission and compression of gas by others	2,499,585	2,564,754	2,280,623	2,438,251	2,050,640	1,662,627	1,605,173	1,639,478	1,640,271	1,606,667	2,079,277	2,397,268	2,548,320	24,4
8140	Storage-Operation supervision and engineering	0	0	0	0	0	0				-	-	-	-	
8160	Wells expenses	20,628	30,052	6,702	9,490	2,729	1,519	(299)	1,838	8,064	4,060	5,739	4,009	17,163	9
8170	Lines expenses	4,630	4,715	4,105	2,533	1,936	(164)	16,913	2,727	988	6,819	5,448	(1,077)	5,748	
8180	Compressor station expenses	4,238	2,653	292	2,998	3,433	3,947	5,665	2,816	2,258	7,399	3,833	1,244	3,768	
8190	Compressor station fuel and power	104	112	109	0	215	68	34	116	110	105	108	-	95	
8200	Storage-Measuring and regulating station expenses	701	(62)	541	139	507	93	75	326	3,022	2,122	176	178	327	
8210	Storage-Purification expenses	6,913	1,672	1,080	1,727	1,414	157	143	76	165	187	1,094	4,235	16,004	
8240	Storage-Other expenses	0	0	0	0	0	0						-	-	
8250	Storage well royalties	1,750	1,282	1,435	610	380	206	204	157	589	162	717	918	2,637	
8310	Storage-Maintenance of structures and improvemer	421	966	436	1,452	2,170	3,133	2,691	3,292	2,880	2,845	2,170	975	460	
8340	Maintenance of compressor station equipment	157	6,645	(629)	0	16	0	957	3,322	(301)	110	873	(286)	-	
8350	Maintenance of measuring and regulating station ec	0	0	0	0	0	0	203	(72)	. ,	-	-	-	-	
8360	Processing-Maintenance of purification equipment	0	0	0	0	0	0	622	(216)		-	-	-	-	
8370	Maintenance of other equipment	0	0	0	0	0	0				-	-	-	-	
8410	Other storage expenses-Operation labor and expen	17,878	2,112	9,049	11,668	15,077	13,540	9,069	12,523	4,971	11,686	27,816	8,714	19,063	1-
8520	Communication system expenses	0	0	0	0	0	0				-	-	-	-	
8550	Other fuel and power for Compression	31	31	30	30	30	28	33	38	36	32	44	38	40	
8560	Mains expenses	9,552	31,997	28,224	15,086	22,350	21,291	20,278	16,899	19,920	40,821	27,981	28,862	12,456	2
8570	Transmission-Measuring and regulating station expe	842	707	868	932	1,815	915	403	688	681	6,068	6,723	1,128	2,184	:
8630	Transmission-Maintenance of mains	(676)	0	0	2,122	(144)	338	4,091	9,451	5,941	317	(468)	4,500	-	
8640	Transmission-Maintenance of compressor sta equip	0	0	0	0	0	0				-	-	-	-	
8650	Transmission-Maintenance of measuring and regula	0	0	0	186	11	0				-	-	738	-	
8670	Transmission-Maintenance of other equipment							117			-	-			
8700	Distribution-Operation supervision and engineering	121,488	66,762	96,507	95,123	107,406	97,613	296,252	366,611	332,519	84,586	140,210	108,158	161,945	1,9
8710	Distribution load dispatching	50	48	59	27	61	352			36	40	101	40	70	
8711	Odorization	59	0	0	1,204	0	0				-	-	-	-	
8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0				-	-	-	-	
8740	Mains and Services Expenses	226,559	356,356	331,227	248,101	307,976	220,157	396,455	381,085	437,312	278,577	372,515	392,956	361,665	3,9
8750	Distribution-Measuring and regulating station expen	61,862	19,205	28,782	39,929	50,495	41,511	41,433	26,331	21,568	34,115	58,999	54,625	105,325	4
8760	Distribution-Measuring and regulating station expen	2,604	3,728	2,853	3,280	2,719	(32)	1,269	10,782	17,004	11,150	7,056	(63)	5,807	
8770	Distribution-Measuring and regulating station expen	487	1,111	1,391	97	511	7,619	14,678	3,573	47	185	8,030	259	665	
8780	Meter and house regulator expenses	98,618	50,225	78,582	75,637	88,113	80,622	78,372	83,229	82,120	99,091	155,492	97,205	123,137	1,0
	Oustance installations averages	27	1,976	0	0	0	0			12					
8790	Customer installations expenses	21	1,976	0	0	0	0			12	-	-	(1,429)	-	

# 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

Work	of Filing:	_Base PeriodForecasted PeriodRevise ference No(s)	-													FR 16(8)(c)2.2 Schedule C-2.2 Vitness: Waller, Martin
Line	Acct		actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	
No.	No.	Account Discription	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	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		168	21	0	238	174	34	192	202	-	334	58	38	1,734
70	8860	Distribution-Maintenance of structures and improve		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	18	0	0	814	(289)	42	2,246	(582)	-	9,671	2,249
73	8900	Maintenance of measuring and regulating station ec		299	0	0	0	0	1,293	(459)		1,392	-	-	568	6,615
74	8910	Maintenance of measuring and regulating station ec		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		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 instru		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
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			440	-	-	-	-	1,297
95	9280	A&G-Regulatory commission expenses	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
99 100			(67.050.000)	(\$5.000.007)	(\$4,000,501)	(\$2.075.407)	(64 705 000)	C 402 400	(000.040)	(\$1.466.648)	¢4 000 700	(60.000.040)	(\$4.450.000)	(60.047.000)	(\$6.670.400)	(\$20.050.400)
100		Operating (Income)Loss*	(\$7,658,332)	(\$3,686,687)	(\$4,089,591)	(\$3,215,127)	(\$1,705,228)	\$∠,193,180)	(989,012)	(\$1,400,648)	\$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

# Atmos 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 F	Period	Forecasted Period	

2 8210 Storage- 3 8220 Gas loss 8560 Mains ex 8700 Distributi 8740 Mains an 8700 Distributi 8700 Mains an 8700 Distributi 6 8900 Maintena 9 9010 Custome 9 9100 Custome 9 9100 Custome 9 9100 Custome 9 9100 Sales-De 9 9200 A&G-Ard 9 9210 A&G-Ard 10 9220 A&G-Ard 11 9240 A&G-Pro 11 9240 A&G-Int 12 9260 A&G-Int 12 9260 A&G-Int 12 9260 A&G-Int 12 9260 A&G-Int 12 9260 A&G-Int 12 9260 A&G-Int 13 4&G-Pro	Account Discription	actual													s: Waller, Martin
1         4030         Deprecia           2         4081         Taxes oll           2         8210         Storage-           8230         Gasl loss         3           3         8560         Mains ea           8         8700         Distributi           4         8740         Mains ea           6         9010         Custome           9         9030         Custome           9         9040         Custome           9         9200         A&G-dri           9         9010         A&G-dri           9         9010         A&G-dri           9         9010         A&G-dri			actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	
2 4081 Taves of Storage- 2 8210 Storage- 3 8230 Gas loss 3 8560 Mains ex 8740 Mains an 8740 Mains an 8740 Meter an 8700 Meter an 9010 Custome 9 9010 Custome 9 9100 Custome 9 9200 A&G-Aft 10 9220 A&G-Aft 10 9220 A&G-Aft 10 9220 A&G-Aft 10 9220 A&G-Aft 11 9240 A&G-Pro 11 9240 A&G-Pro 12 9301 A&G-Brance 13 9302 Miscellar 13 9302 Miscellar 14 840- 15 840- 16 9301 A&G-Brance 17 9301 A&G-Brance 18 9301 A&G-Brance 19 9301 A	ociation Exponso	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	Total
2 4081 Taves of Storage- 2 8210 Storage- 3 8230 Gas loss 3 8560 Mains ex 8740 Mains an 8740 Mains an 8740 Meter an 8700 Meter an 9010 Custome 9 9010 Custome 9 9100 Custome 9 9200 A&G-Aft 10 9220 A&G-Aft 10 9220 A&G-Aft 10 9220 A&G-Aft 10 9220 A&G-Aft 11 9240 A&G-Pro 11 9240 A&G-Pro 12 9301 A&G-Brance 13 9302 Miscellar 13 9302 Miscellar 14 840- 15 840- 16 9301 A&G-Brance 17 9301 A&G-Brance 18 9301 A&G-Brance 19 9301 A		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$
2 8210 Storage- 3 8230 Gas loss 3 8560 Mains ex 4 8700 Distributi 4 8740 Mains an 5 8780 Meter an 5 8780 Meter an 5 8780 Meter an 5 8780 Meter an 6 9010 Custome 7 9030 Custome 8 9100 Custome 8 9100 Custome 8 9100 Custome 8 9100 Custome 8 9100 Custome 9 9200 A&G-Adr 9 9210 A&G-Ott 10 9220 A&G-Adr 10 9220 A&G-Ott 11 9240 A&G-Pro 11 9250 A&G-Get 11 9250 A&G-Get 12 9301 A&G-Get 13 9302 Miscellar		0	0	0	(0)	0	(0)	0	0	(0)	0	0	0	(0)	0
3         8230         Gas loss           3         8560         Mains ex           4         8700         Distributi           4         8740         Mains an           5         8780         Meter an           5         8780         Meter an           6         9010         Custome           7         9040         Custome           7         9040         Custome           9         9200         A&G-Adr           9211         9260         A&G-Gr           12         9201         A&G-Gr	s 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
3         8560         Mains ex           4         8700         Distribuit           4         8740         Mains an           5         8800         Distribuit           6         8900         Maintena           6         9010         Custome           7         9030         Custome           8         9100         Custome           8         9100         Custome           9         9200         A&G-Adr           10         9220         A&G-Adr           11         9240         A&G-Chrip           12         9260         A&G-Chrip           12         9201         A&G-G-Inin           12         9201         A&G-G-Inin           12         9200         A&	ge-Purification expenses	0	1,500	0	0	0	0				-	-	440	0	1,940
4         8740         Distributi           4         8740         Mains an           5         8780         Meter an           5         8780         Distributi           6         9010         Custome           7         9040         Custome           7         9040         Custome           8         9100         Custome           9         9200         A&G-Adr           9201         A&G-Adr         9200           11         9240         A&G-Inju           12         9301         A&G-Ger           13         9302         Miscolar Gar									6,062		-	-	0	0	6,062
4 8740 Mains an 5 8780 Meter an 5 8800 Distributi 6 8900 Maintena 6 9010 Custome 7 9030 Custome 8 9100 Custome 8 9100 Custome 8 9120 Sales-De 9 9200 A&G-Adr 9 9210 A&G-Off 10 9220 A&G-Off 10 9220 A&G-Off 11 9240 A&G-Ort 11 9240 A&G-Pin 12 9260 A&G-En 12 9301 A&G-Get 13 9302 Miscellar		0	0	0	0	0	0				0	0	0	0	0
5         8780         Meter an           5         8800         Distributi           6         8900         Maintena           6         9010         Custome           7         9030         Custome           7         9040         Custome           8         9100         Custome           8         9120         Sales-De           9         9210         A&G-Adf           9         9210         A&G-Adf           9         9210         A&G-Adf           19         9210         A&G-Adf           19         9220         A&G-Adf           19         9240         A&G-Adf           19         9240         A&G-Adf           19         9240         A&G-Adf           19         9240         A&G-Chrit           12         9260         A&G-Ger           12         9301         A&G-Ger           13         9302         Miscolared	bution-Operation supervision and engineeri	281	365	156	156	156	616	2	60,873	30,694	50	21,868	422	105,093	115,640
5 8800 Distributi 6 8900 Maintena 7 9030 Custome 7 9040 Custome 8 9100 Custome 8 9100 Custome 8 9120 Sales-De 9 9200 A&G-Adr 9 9210 A&G-Off 10 9220 A&G-Out 11 9240 A&G-For 11 9250 A&G-Get 12 9301 A&G-Get 13 9302 Miscellar	s 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
6         8900         Maintena           6         9010         Custome           7         9040         Custome           8         9100         Custome           8         9120         Sales-De           9         9200         A&G-Adr           9         9210         A&G-Adr           9         9210         A&G-Adr           9         9210         A&G-Adr           10         9220         A&G-Adr           11         9240         A&G-Pro           12         9260         A&G-G-Inju           12         9301         A&G-G-Ger           13         9302         Miscellare	r and house regulator expenses	0	0	0	0	0	0				-	-	0	0	0
6 9010 Custome 7 9030 Custome 7 9040 Custome 8 9100 Custome 8 9120 Sates-De 9 9200 A&G-Adr 9 9220 A&G-Adr 10 9220 A&G-Off 10 9220 A&G-Off 11 9240 A&G-Fro 11 9250 A&G-Get 12 9301 A&G-Get 13 9302 Miscellar	bution-Other expenses	90	7	0	0	0	0				-	-	0	0	97
7         9030         Custome           7         9040         Custome           8         9100         Custome           8         9100         Custome           9         9200         A&G-Adr           9         9200         A&G-Adr           10         9220         A&G-Adr           11         9240         A&G-Port           11         9240         A&G-Port           12         9260         A&G-Get           12         9301         A&G-Get           13         9302         Miscellar-Get	tenance of measuring and regulating statior	0	0	248	0	0	0				0	0	0	0	248
7         9040         Custome           8         9100         Custome           8         9120         Sales-Dc           9         9200         A&G-Adr           9         9210         A&G-Adr           9         9220         A&G-Adr           10         9220         A&G-Adr           11         9240         A&G-Pro           11         9260         A&G-Ger           12         9260         A&G-Ger           13         9302         Miscellare	omer accounts-Operation supervision	0	0	0	4,879	0	0	103			-	15	0	0	4,997
8         9100         Custome           8         9120         Sales-De           9         9200         A&G-Adf           9         9210         A&G-Off           10         9220         A&G-Adf           9         9200         A&G-Off           11         9240         A&G-Port           11         9240         A&G-Port           12         9260         A&G-Ger           12         9301         A&G-Ger           13         9302         Miscellared	omer accounts-Customer records and coller	123,042	78,423	(46,798)	5,338	4,231	5,819	3,863	5,011	4,008	4,196	3,455	5,295	5,314	195,884
8         9120         Sales-De           9         9200         A&G-Adr           9         9210         A&G-Off           10         9220         A&G-Adr           9         9210         A&G-Off           10         9220         A&G-Adr           11         9240         A&G-Port           11         9240         A&G-Port           12         9260         A&G-Em           12         9300         A&G-G-Get           13         9302         Miscellar	omer accounts-Uncollectible accounts								3,000,000	(3,000,000)	-	-	0	0	0
9         9200         A&G-Adr           9         9210         A&G-Off           10         9220         A&G-Adr           10         9220         A&G-Adr           10         9230         A&G-Adr           11         9240         A&G-Adr           12         9260         A&G-Arg           12         9260         A&G-Ger           13         9302         Miscellar	omer service-Miscellaneous customer servi	10,825	0	144	0	0	0		119		3,588	-	0	0	14,676
9         9210         A&G-Offi           10         9220         A&G-Adri           10         9230         A&G-Offi           11         9240         A&G-Pro           11         9250         A&G-Inju           12         9260         A&G-Geri           12         9301         A&G-Geri           13         9302         Miscellari	s-Demonstrating and selling expenses	0	0	704	0	0	32	8,266	490	472	-	-	0	8,288	9,964
10         9220         A&G-Adr           10         9230         A&G-Out           11         9240         A&G-Pro           11         9250         A&G-Inju           12         9260         A&G-Get           12         9301         A&G-Get           13         9302         Miscellar	-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)
10         9230         A&G-Out           11         9240         A&G-Pro           11         9250         A&G-Inju           12         9260         A&G-Get           12         9301         A&G-Get           13         9302         Miscellar	-Office supplies & expense	1,879,092	1,803,283	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
11 9240 A&G-Pro 11 9250 A&G-Inju 12 9260 A&G-Em 12 9301 A&G-Ger 13 9302 Miscellar	-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)
11 9250 A&G-Inju 12 9260 A&G-Em 12 9301 A&G-Ger 13 9302 Miscellar	-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
12 9260 A&G-Em 12 9301 A&G-Ger 13 9302 Miscellar	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
12 9301 A&G-Ger 13 9302 Miscellar	-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
13 9302 Miscellar	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
	-General advertising expense	0	0	0	0	0	0				0	0	0	0	0
12 0210 A&C Por	ellaneous 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
	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-Mai	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 (Incom	come)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-Adi	-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 Allocati		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 Allo	ocation Factor to Kentucky	5.82%													

FR 16(8)(c)2.2

Schedule C-2.2

# 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

#### \_\_Forecasted Period

Data:\_\_\_X\_\_\_Base Period\_\_\_\_ Type of Filing:\_\_\_X\_\_\_Original\_\_ Updated Revised

		eference No(s).														Waller, Martin
Line		(-)	actual													
No.	No.	Account Discription	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	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$
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	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	Operati	ng (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)			(3,697,685)	(4,192,144)			(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.

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

# 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:	Х	Base Period	Forecasted Period

Type of Filing:	Х	Original	Updated	Revised

Line         Accut         actual         actual <th>Workpa</th> <th>aper Refe</th> <th>erence No(s)</th> <th></th> <th>Witness:</th> <th>Waller, Martin</th>	Workpa	aper Refe	erence No(s)													Witness:	Waller, Martin
Image: second			_														
1       4030       Depreciation Expense       0 <td>No.</td> <td>No.</td> <td>Account Discription</td> <td></td> <td>Jan-18</td> <td></td>	No.	No.	Account Discription													Jan-18	
2       4060       Amortization of gas plant acquisition adjustments       0				Ψ	÷	+	Ŧ	÷	+	÷	÷	\$	Ψ	Ψ	÷		Ŷ
3       4081       Taxes other than income taxes, utility operating in 00       0       00       0 </td <td>•</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>0</td> <td>-</td> <td></td> <td>( )</td> <td></td> <td></td>	•				-	-				-	-	0	-		( )		
8160       Wells expenses       39       41       42       40       41       47       (4)       45       48       145       46       47       52       0       60       62       63       64       77       6210       0       0       0       0       0       0       0       0       0       0       111       0       0       111       0       0       111       0       0       112       13.47       709       251       395       197       1,047       765       1,258       3,345       12,344       12,344       13.43       12,344       12,344       12,344 <th< td=""><td></td><td></td><td></td><td></td><td>0</td><td>•</td><td>0</td><td>0</td><td>Ũ</td><td>•</td><td>•</td><td>0</td><td>-</td><td>•</td><td>v</td><td>0</td><td>-</td></th<>					0	•	0	0	Ũ	•	•	0	-	•	v	0	-
48170Lines expenses394142404147(4)4548145464752958180Compressor station fuel and power12884513910121,76371492332.8321861653847,02778210Storage-Purification expenses5424123401761191291512031621622012655192,86288240Storage-Other expenses00000011001198250Storage well royaties2,034(180)1,2032,8177092513951971,0477651,2583,34512,344108500Transmission-Operation supervision and enginee430008,378000008,412118560Transmission-Measuring and regulating station e788384808293(8)90961939194961138650Transmission-Measuring and regulating station e788384808293(8)900000003,346106,645148700Distribution-Operation supervision and engineeri28,070213,574223,273266,021223,521229,173277,332285,482422,990236,087 <td>3</td> <td></td> <td></td> <td>(0)</td> <td>0</td> <td>(0)</td> <td>240,932</td> <td>(240,932)</td> <td>(0)</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>(0)</td> <td>•</td> <td>0</td> <td>-</td>	3			(0)	0	(0)	240,932	(240,932)	(0)	0	0	0	0	(0)	•	0	-
5       8180       Compressor station expenses       41       43       44       41       42       49       (4)       47       50       100       47       49       500         6       8190       Compressor station fuel and power       128       845       139       10       12       1,763       7/14       9       233       2,832       186       156       384       7,027         7       8210       Storage-Purification expenses       542       412       340       176       119       129       151       203       162       162       201       265       519       2,862         8       8240       Storage-Other expenses       0       0       0       0       0       0       0       0       0       11       0       0       11       395       1,58       3,345       12,344         10       8500       Transmission-Operation supervision and engineer       4       30       0       0       8,378       0       0       0       0       8,378       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0			1							(1)						•	
6         8190         Compressor station fuel and power         128         845         139         10         12         1,763         714         9         233         2,832         186         156         344         7,027           7         8210         Storage-Purification expenses         542         412         340         176         119         129         151         203         162         162         201         225         519         2,632           8         8240         Storage-Other expenses         0         0         0         0         0         0         0         11         0         0         11           9         8250         Storage well royatiles         2,034         (180)         1,203         2,817         1,847         709         251         395         197         1,047         765         1,258         3,345         12,344           10         8500         Transmission-Measuring and regulating station e         78         83         84         80         82         93         (8)         90         96         193         91         94         961           12         8570         Transmission-Measuring and regulating station expenses <td>4</td> <td></td>	4																
7       8210       Storage-Purification expenses       542       412       340       176       119       129       151       203       162       162       201       265       519       2,862         8       8240       Storage-Other expenses       0       0       0       0       0       0       0       0       0       11       0       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       3,345       12,344         10       8500       Transmission-Departion supervision and engineer       4       30       0       0       8,378       0       0       0       8,378       0       0       0       8,378       0       0       0       8,312       1,010       13       865       fransmission-Measuring and regulating station e       78       83       84       80       82       93       (8)       90       96       193       91       94       961         12       8570       Transmission-Measuring and regulating station e       78       83       84       80	5																
8         8240         Storage-Other expenses         0         11         0         0         0         11          9         8250         Storage well royatiles         2,034         (180)         1,203         2,817         1,847         709         251         395         197         1,047         765         1,258         3,345         12,344           10         8500         transmission-Operation supervision and engineeri         52         55         (6)         115         189         62         (5)         60         85         64         276         61         63         1,010           12         8570         transmission-Measuring and regulating station e         78         83         84         80         82         93         (8)         90         96         193         91         94         961           13         8650         transmission-Measuring and regulating station exin         213,574         232,793<	6										-						
9       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         10       8500       Transmission-Operation supervision and engineer       4       30       0       0       8,378       0	1		<b>.</b>							151	203	162					,
10       8500       Transmission-Operation supervision and engineer       4       30       0       0       8,378       0	8			0	•	0	•	•	•	054	005	107	•		•	0	
11       8560       Mains expenses       52       55       (6)       115       189       62       (5)       60       85       64       276       61       63       1,010         12       8570       Transmission-Measuring and regulating station e       78       83       84       80       82       93       (8)       90       96       193       91       94       961         13       8650       Transmission-Maintenance of me - Non-Inventor       0       0       5,333       0       0       0       23,333       229,137       277,332       285,482       422,990       206,058       234,087       220,995       293,113       3,096,060         15       8711       Odorization       11,655       3,070       19,230       4,461       0       6,558       3,085       21,204       0       0       37,382       16,631       106,665         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       115,273         17       8750       Distribution-Measuring and regulating station exp <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>251</td><td>395</td><td>197</td><td></td><td></td><td></td><td></td><td></td></t<>										251	395	197					
128570Transmission-Measuring and regulating station e788384808293(8)90961939194961138650Transmission-Maintenance of me - Non-Inventor005,33300 $0$ $0$ 05,333148700Distribution-Operation supervision and engineeri284,07213,574232,793266,021223,521229,137277,332285,482422,90206,058234,087220,995293,1813,096,060158710Odorization11,6563,07019,2304,46106,5583,08521,204003,2214,447115,273168740Mains and Services Expenses10,2009,5644,0787,52611,3539,1177,13113,80310,80612,69210,6828,32114,447115,273178750Distribution-Measuring and regulating station exp7,2249,36010,7059,17817,65610,25916,9438,97611,47112,57113,82711,89212,539140,062188760Distribution-Measuring and regulating station exp5,810(6,412)0003,027(171)0002,254198770Distribution-Measuring and regulating station exp5,810(6,412)0003,027(171)0002,254198770Distribution-Measurin						•	-		-	(5)	<u> </u>	05	•	•	Ũ	-	
13       8650       Transmission-Maintenance of me - Non-Inventor       0       0       5,333       0       0       0       5,333       0       0       5,333       0       0       0       5,333       0       0       0       5,333       0       0       5,333       0       0       0       5,333       0       0       0       0       0       5,333       0       0       0       0       0       5,333       0       0       0       0       0       0       5,333       0       0       0       0       0       0       0       5,333       0       0       0       0       0       0       0       5,333       0       0       0       0       0       0       0       0       5,333       0												85					
14       8700       Distribution-Operation supervision and engineerin       284,070       213,574       232,793       266,021       223,521       227,332       285,482       422,990       206,058       234,087       220,995       293,118       3,096,060         15       8711       Odorization       11,656       3,070       19,230       4,461       0       6,558       3,085       21,204       0       0       37,382       16,641       106,645         16       8700       Mains and Services Expenses       10,200       9,564       4,078       7,526       11,353       9,117       7,131       13,803       10,806       12,692       10,882       8,21       14,441       115,273         17       8750       Distribution-Measuring and regulating station exp       7,224       9,360       10,705       9,178       17,656       10,259       16,434       8,976       11,471       12,671       13,827       14,892       14,647       11,892       14,892       14,647       15,273       14,040       14,274       14,243       14,243       14,243       14,243       14,243       14,243       14,243       14,243       14,243       14,245       14,245       14,245       14,245       14,245       14,245										(8)	90						
15       8711       Odorization       11,656       3,070       19,230       4,461       0       6,558       3,085       21,204       0       0       37,382       16,631       106,645         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       115,273         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       140,062         18       8760       Distribution-Measuring and regulating station exp       5,810       (6,412)       0       0       3,027       (171)       0       0       0       2,254         19       8770       Distribution-Measuring and regulating station exp       0       21       155       198       (20)       10,202       15,400       0       0       0       2,254         19       8770       Distribution-Measuring and regulating station exp       0       21       155       198       (20)				-	-	•		-	-	077 000	005 400	100.000		0	-		
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       115,273         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       140,062         18       8760       Distribution-Measuring and regulating station exp       5,810       (6,412)       0       0       0       3,027       (171)       0       0       0       2,254         19       8770       Distribution-Measuring and regulating station exp       0       21       155       198       (20)       10,202       15,400       0       0       0       2,675         20       8780       Meter and house regulator expenses       7       0       202       0       0       0       0       173       0       382         21       8800       Distribution-Other expenses       7       0       202       0       0       0       0       173       0       38											285,482						
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       140,062         18       8760       Distribution-Measuring and regulating station exp       5,810       (6,412)       0       0       0       3,027       (171)       0       0       0       2,254         19       8770       Distribution-Measuring and regulating station exp       0       0       21       155       198       (20)       10,220       15,400       0       701       0       20       8675         20       8780       Meter and house regulator expenses       7       0       202       0       0       0       0       17,3       0       8675         21       8800       Distribution-Other expenses       7       0       202       0       0       0       0       17,3       0       382							, -	-			40.000		-	-			/
18       8760       Distribution-Measuring and regulating station exp       5,810       (6,412)       0       0       0       3,027       (171)       0       0       0       2,254         19       8770       Distribution-Measuring and regulating station exp       0       0       21       155       198       (20)       10,220       15,400       0       701       0       240       26,675         20       8780       Meter and house regulator expenses       7       0       202       0       0       0       0       119       (37)       0       822         21       8800       Distribution-Other expenses       7       0       202       0       0       0       0       173       0       382				.,	- /				- /	, -	- /		1				- / -
19       8770       Distribution-Measuring and regulating station exp       0       0       21       155       198       (20)       10,220       15,400       0       701       0       240       26,675         20       8780       Meter and house regulator expenses       0       119       (37)       0       82         21       8800       Distribution-Other expenses       7       0       202       0       0       0       0       173       0       382												11,471					
20       8780       Meter and house regulator expenses       0       119       (37)       0       82         21       8800       Distribution-Other expenses       7       0       202       0       0       0       0       173       0       382						•		-	-	3,027		15 400	0	v	-	-	
21         8800         Distribution-Other expenses         7         0         202         0         0         0         0         173         0         382				0	0	21	155	190	(20)		10,220	15,400	•		•		
				7	0	202	0	0	0				-			•	
	21	8810	Distribution-Other expenses	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	302 277,324
22 0010 Distribution Relits 20,102 3,904 7,002 22,114 23,130 22,122 24,97 22,94																	
23 9010 Customer accounts-Meter reading expenses 0 0 0 0 (90) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										1,520	2,092	2,045					
24 3020 Customer accounts-Customer records and collec 258,815 236,244 (219,998) 155,499 160,888 154,333 153,007 162,108 156,655 150,806 150,711 162,68 164,975 1,681,746				-	-	•	-		-	153 007	162 108	156 655	•	v			
26 9100 Customer service Allice Allice Customer service 204 151 130 109 10 0 357 1,061 (53) 237 0 0 80 2,207																	
20 9100 Customer service with service 204 151 150 109 10 0 557 1,001 (55) 257 0 0 0 2,200									-		1			•	-		
21 5110 Sales-Dependentiating and selling expenses 395 0 0 0 0 0 0 0 24.68 361 0 2.10 1.00 1.00 0 34.68										11,510	13,303						
29 9130 Sales-Definitional graphing and Setting expenses 93 0 0 206 0 0 115 4,827 (131) 205 542 27 0 5,885					-	-	-	-	0	115	4 827			0		•	
29 5100 Gales-Authentising expensions 30 50 60 200 7 113 4,027 (151) 203 742 21 0 5,000 30 9200 A&G-Administrative & general salaries (4,731) (25,368) (6,326) (4,896) (26,383) (5,663) (5,660) (16,184) (6,755) (71,128) (16,143) (5,867) (9,382) (194,900)																	
31 9210 A&G-Office supplies & expense 0 1,332 8 0 10 0 115 68,141 70 0 (109,272) 25 (39,505)										(0,400)							
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) (764,341) (756,390) (7,695,726)				-		•				(877 310)							
32 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 1,630 141,900			•	· · ·	( , ,		· · /		· · /	· · /	· · /		· · /		· · /	· · /	( , , ,
34 9240 A&G-Property insurance (1.253) (959) (971) (1.170) (1.134) (1.175) (1.194) (1.159) (1.054) (1.054) (1.026) (14.322)							,	- / -			- /		- / -				1
35 9250 A&G-liquies & damages $21,555$ $27,631$ $21,838$ $21,427$ $21,367$ $(1,107)$ $(1,107)$ $(1,210)$ $(1,107)$ $(1,107)$ $(1,07)$																	
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 1,963,857																	
	00			100,040	100,700	000,171	104,002	201,200	21,400	002,011	40,070	10,170	00,700	40,200			
37         9302         Miscallaneous general expenses         0         0         0         7,500         4,055         0         0         0         11,555	37			0	0	0	0	7 500	0		4 055		0	0	Ũ		•
38 9310 A&G-Rents 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				-	•	•	•		-		4,000		-	0	-	•	
39		0010		0	0	0	0	0	0				5	0	0	0	5
40 Operating (Income)Loss* (\$0) \$0 (\$0) \$240.932 (\$240.932) \$0 \$0 (\$0) \$0 \$0 (\$0) (\$0) (\$0) \$16.339.856		Operati	ag (Income)Loss*	(\$0)	\$0	(\$0)	\$240.932	(\$240.932)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$16 339 856
		oporati		(40)	ψŪ	(40)	Ψ <b>Δ</b> =τ0,00 <b>Δ</b>	(¥270,002)	ψŪ	ΨŬ	(40)	ΨŪ	ΨŪ	(40)	(40)	(40)	÷.0,000,000
7 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)		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)
42 3220 Add-Administrative expense training endected $(50,254)$ (52, (57,252) (493,302) (402,035) (402,035) (400,40		3220															
44 Total Allocated Amount (417,701) (348,831) (239,806) (356,021) (242,536) (440,848) (303,184) (397,178) (238,072) (250,693)																	
				(,. <b>-</b> .)	(,)	()	()	()	(= -=,- = 0)	(,)	()	(,0)	()	()	(	()	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

\*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:       X       Original       Updated       Revised       Schedul         Workpaper Reference No(s).       Witness:       Witness:       Witness:											
Line	9	Base Period		Test Period	Sched.						
No.	Description	Unadjusted	Adjustments	Fully Adjusted	Ref.						
		(1)	(2)	(3)							
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							
6	<ul> <li><u>* Interest Expense Calculation:</u></li> <li>13 Month Average Rate Base</li> </ul>	\$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 10	2015 * * Composite Tax Rate Calculation: 6.000 State Tax Rate	<u>% + 35%(100% -</u> 6.00%	6.00%) = 38.9	<u>00%</u>							

10		0.0076
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 ESPONSE:

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 - 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	Miscellanous	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	Miscellanous	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		\$ 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		\$ 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	Miscellanous	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 sideby-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 actual13-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													
		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)

CASE NO. 2017-00349 ATTACHMENT 1 TO STAFF DR NO. 2-16 (SUPPLEMENT 02-26-18)

	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)