REQUEST:

Provide, in the format provided in Schedule 20, an analysis of the gross additions, retirements, and transfers for each major functional gas plant property group or account for Atmos occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-20_Att1 - Plant Data.xlsx, 2 Pages.

Respondent: Greg Waller and Laura Gillham

Atmos Energy Corporation, Kentucky/Mid-States Division
Gross Additions, Retirements, and Transfers
As of December 31, 2018

Line No.	Account No.	Account Title	Beginning Balance (December 31, 2017)	Additions	Retirements	Transfers/Reclassifications: Transfers	Transfers/Reclassifications: Explanation of Transfers	Transfers/Reclassifications: Other Accounts Involved	Ending Balance (Dec 31, 2018)
1	**009 - Kentucky Division**								
2	30100	30100-Organization	$ 8,330	$ -	$ -	$ -			$ 8,330
3	30200	30200-Franchises & Consents	119,853	-	-	-			119,853
4	32540	32540-Rights-of-Way	-	-	-	-			-
5	33202	33202-Tributary Lines	-	-	-	-			-
6	33400	33400-Field Meas. & Reg. Sta. Equip	-	-	-	-			-
7	35010	35010-Land	261,127	-	-	-			261,127
8	35020	35020-Rights of Ways	4,682	-	-	-			4,682
9	35100	35100-Structures & Improvements	17,916	-	-	-			17,916
10	35102	35102-Compressor Station Equipment	153,261	-	-	-			153,261
11	35103	35103-Meas. & Reg. Sta. Structures	23,138	-	-	-			23,138
12	35104	35104-Other Structures	137,443	-	-	-			137,443
13	35200	35200-Wells	8,353,043	(2,590)	-	-			8,350,453
14	35201	35201-Well Construction	1,699,999	-	-	-			1,699,999
15	35202	35202-Well Equipment	449,309	-	-	-			449,309
16	35203	35203-Cushion Gas	1,694,833	-	-	-			1,694,833
17	35210	35210-Leaseholds	178,530	-	-	-			178,530
18	35211	35211-Storage Rights	54,614	-	-	-			54,614
19	35301	35301-Field Lines	175,350	-	-	-			175,350
20	35302	35302-Tributary Lines	209,319	-	-	-			209,319
21	35400	35400-Compressor Station Equipment	923,446	-	-	-			923,446
22	35500	35500-Meas. & Reg. Equipment	273,084	-	-	-			273,084
23	35600	35600-Purification Equipment	414,663	-	-	-			414,663
24	36510	36510-Land & Land Rights	26,970	-	-	-			26,970
25	36520	36520-Rights-Of-Way	867,772	-	-	-			867,772
26	36602	36602-Structures & Improvements	49,002	-	-	-			49,002
27	36603	36603-Other Structures	60,826	-	-	-			60,826
28	36700	36700-Mains - Cathodic Protection	139,638	-	-	-			139,638
29	36701	36701-Mains - Steel	27,638,493	1,043,936	(1,373,096)	-			27,309,333
30	36703	36703-Mains - Anodes	-	-	-	-			-
31	36900	36900-Meas. & Reg. Sta. Equipment	731,467	-	-	-			731,467
32	36901	36901-Meas. & Reg. Sta. Equipment	2,269,556	-	-	-			2,269,556
33	37400	37400-Land & Land Rights	531,167	-	-	-			531,167
34	37401	37401-Land	37,326	-	-	-			37,326
35	37402	37402-Land Rights	2,686,178	534,743	-	-			3,220,920
36	37403	37403-Land Other	2,784	-	-	-			2,784
37	37500	37500-Structures & Improvements	336,168	-	-	-			336,168
38	37501	37501-Structures & Improvements T.B	99,818	-	-	-			99,818
39	37502	37502-Land Rights	46,264	-	-	-			46,264
40	37503	37503-Improvements	4,005	-	-	-			4,005
41	37600	37600-Mains - Cathodic Protection	20,977,480	325,788	(529,715)	-			20,773,553
42	37601	37601-Mains - Steel	145,810,259	17,696,062	(857,936)	-			162,648,385
43	37602	37602-Mains - Plastic	104,636,005	16,179,810	(227,377)	-			120,588,439
44	37603	37603 - Mains - Anodes	-	-	-	-			-
45	37604	37604-Mains - Leak Clamps	-	-	-	-			-
46	37800	37800-Meas. & Reg. Sta. Eq-General	12,401,061	9,771,200	(12,881)	-			22,159,380
47	37900	37900-Meas. & Reg. - City Gate	3,941,149	699,398	(39,095)	-			4,601,452
48	37905	37905-Meas. & Reg. Sta. Equip T.B.	1,652,639	-	(381)	-			1,652,259
49	38000	38000-Services	120,333,354	24,172,934	(7,487,588)	-			137,018,701
50	38100	38100-Meters	31,987,923	4,057,141	(304,415)	-			35,740,648
51	38200	38200-Meter Installations	55,415,935	1,614,808	(694,627)	-			56,336,115
52	38300	38300-House Regulators	10,901,838	1,046,620	-	-			11,948,457
53	38400	38400-House Reg. Installations	204,149	26,993	-	-			231,142
54	38500	38500-Ind. Meas. & Reg. Sta. Equip	5,173,511	37,634	-	-			5,211,145
55	38900	38900-Land & Land Rights	1,211,697	-	-	-			1,211,697
56	39000	39000-Structures & Improvements	7,209,781	215,006	-	-			7,424,787
57	39002	39002-Structures - Brick	173,115	-	-	-			173,115
58	39003	39003-Improvements	709,199	-	-	-			709,199
59	39004	39004-Air Conditioning Equipment	12,955	-	-	-			12,955
60	39009	39009-Improv. to Leased Premises	1,246,194	-	-	-			1,246,194
61	39100	39100-Office Furniture & Equipment	1,749,086	65,174	-	-			1,814,260
62	39103	Office Machines	-	-	-	-			-
63	39200	39200-Transportation Equipment	220,987	-	-	-			220,987
64	39202	39202-WKG Trailers	-	-	-	-			-
65	39400	39400-Tools, Shop, & Garage Equip.	3,257,383	468,968	(11,460)	-			3,714,892
66	39603	39603-Ditchers	39,610	-	-	-			39,610
67	39604	39604-Backhoes	62,747	-	-	-			62,747
68	39605	39605-Welders	19,427	-	-	-			19,427
69	39700	39700-Communication Equipment	524,257	-	-	-			524,257
70	39701	Communication Equip.	-	-	-	-			-
71	39702	Communication Equip.	-	-	-	-			-
72	39705	39705-Comm. Equip. - Telemetering	-	-	-	-			-
73	39800	39800-Miscellaneous Equipment	3,897,264	-	(5,492)	-			3,891,771
74	39901	Servers Hardware	14,390	-	-	-			14,390
75	39902	Servers Software	-	-	-	-			-
76	39903	39903-Oth Tang Prop - Network - H/W	134,599	-	-	-			134,599
77	39906	39906-Oth Tang Prop - PC Hardware	1,068,403	74,212	(412,206)	-			730,409
78	39907	39907-Oth Tang Prop - PC Software	-	-	-	-			-
79	39908	39908-Oth Tang Prop - Appl Software	123,515	-	-	-			123,515
80	**009 - Kentucky Division Total**		$ 585,789,284	$ 78,027,837	$ (11,956,270)	$ -			$ 651,860,851

Atmos Energy Corporation, Kentucky/Mid-States Division
Gross Additions, Retirements, and Transfers
As of March 31, 2020

Line No.	Account No.	Account Title	Beginning Balance (March 28, 2019)	Additions	Retirements	Transfers/Reclassifications: Transfers	Transfers/Reclassifications: Explanation of Transfers	Transfers/Reclassifications: Other Accounts Involved	Ending Balance (March 31, 2020)
1	**009 - Kentucky Division**								
2	30100	30100-Organization	$ 8,330	$ -	$ -	$ -			$ 8,330
3	30200	30200-Franchises & Consents	119,853	-	-	-			119,853
4	32540	32540-Rights-of-Way	-	-	-	-			-
5	33202	33202-Tributary Lines	-	-	-	-			-
6	33400	33400-Field Meas. & Reg. Sta. Equip	-	-	-	-			-
7	35010	35010-Land	261,127	-	-	-			261,127
8	35020	35020-Rights of Ways	4,682	-	-	-			4,682
9	35100	35100-Structures & Improvements	17,916	-	-	-			17,916
10	35102	35102-Compressor Station Equipment	153,261	-	-	-			153,261
11	35103	35103-Meas. & Reg. Sta. Structures	23,138	-	-	-			23,138
12	35104	35104-Other Structures	137,443	-	-	-			137,443
13	35200	35200-Wells	8,349,787	(2,876)	-	-			8,346,911
14	35201	35201-Well Construction	1,699,999	-	-	-			1,699,999
15	35202	35202-Well Equipment	449,309	-	-	-			449,309
16	35203	35203-Cushion Gas	1,694,833	-	-	-			1,694,833
17	35210	35210-Leaseholds	178,530	-	-	-			178,530
18	35211	35211-Storage Rights	54,614	-	-	-			54,614
19	35301	35301-Field Lines	175,350	-	-	-			175,350
20	35302	35302-Tributary Lines	209,319	-	-	-			209,319
21	35400	35400-Compressor Station Equipment	923,446	-	-	-			923,446
22	35500	35500-Meas. & Reg. Equipment	273,084	-	-	-			273,084
23	35600	35600-Purification Equipment	414,663	-	-	-			414,663
24	36510	36510-Land & Land Rights	26,970	-	-	-			26,970
25	36520	36520-Rights-Of-Way	867,772	-	-	-			867,772
26	36602	36602-Structures & Improvements	49,002	-	-	-			49,002
27	36603	36603-Other Structures	60,826	-	-	-			60,826
28	36700	36700-Mains - Cathodic Protection	139,638	-	-	-			139,638
29	36701	36701-Mains - Steel	27,224,697	1,159,363	(1,524,918)	-			26,859,142
30	36703	36703-Mains - Anodes	-	-	-	-			-
31	36900	36900-Meas. & Reg. Sta. Equipment	731,467	-	-	-			731,467
32	36901	36901-Meas. & Reg. Sta. Equipment	2,269,556	-	-	-			2,269,556
33	37400	37400-Land & Land Rights	531,167	-	-	-			531,167
34	37401	37401-Land	37,326	-	-	-			37,326
35	37402	37402-Land Rights	3,358,417	593,868	-	-			3,952,286
36	37403	37403-Land Other	2,784	-	-	-			2,784
37	37500	37500-Structures & Improvements	336,168	-	-	-			336,168
38	37501	37501-Structures & Improvements T.B	99,818	-	-	-			99,818
39	37502	37502-Land Rights	46,264	-	-	-			46,264
40	37503	37503-Improvements	4,005	-	-	-			4,005
41	37600	37600-Mains - Cathodic Protection	20,721,117	361,810	(588,285)	-			20,494,641
42	37601	37601-Mains - Steel	166,977,918	19,652,692	(952,797)	-			185,677,813
43	37602	37602-Mains - Plastic	124,690,236	17,968,790	(252,517)	-			142,406,509
44	37603	37603 - Mains - Anodes	-	-	-	-			-
45	37604	37604-Mains - Leak Clamps	-	-	-	-			-
46	37800	37800-Meas. & Reg. Sta. Eq-General	24,668,504	10,851,588	(14,305)	-			35,505,787
47	37900	37900-Meas. & Reg. - City Gate	4,771,233	776,729	(43,418)	-			5,504,545
48	37905	37905-Meas. & Reg. Sta. Equip T.B.	1,652,259	-	-	-			1,652,259
49	38000	38000-Services	141,308,949	26,845,703	(8,315,480)	-			159,839,172
50	38100	38100-Meters	36,705,574	4,505,733	(338,074)	-			40,873,233
51	38200	38200-Meter Installations	56,572,718	1,793,355	(771,431)	-			57,594,641
52	38300	38300-House Regulators	12,217,571	1,162,343	-	-			13,379,914
53	38400	38400-House Reg. Installations	238,083	29,978	-	-			268,060
54	38500	38500-Ind. Meas. & Reg. Sta. Equip	5,220,821	41,795	-	-			5,262,616
	38900	38900-Land & Land Rights	1,211,697	-	-	-			1,211,697
	39000	39000-Structures & Improvements	7,480,071	238,779	-	-			7,718,850
	39002	39002-Structures - Brick	173,115	-	-	-			173,115
	39003	39003-Improvements	709,199	-	-	-			709,199
	39004	39004-Air Conditioning Equipment	12,955	-	-	-			12,955
55	39009	39009-Improv. to Leased Premises	1,246,194	-	-	-			1,246,194
56	39100	39100-Office Furniture & Equipment	1,831,018	72,381	-	-			1,903,399
57	39103	Office Machines	-	-	-	-			-
58	39200	39200-Transportation Equipment	220,987	-	-	-			220,987
59	39202	39202-WKG Trailers	-	-	-	-			-
60	39400	39400-Tools, Shop, & Garage Equip.	3,832,529	520,821	(12,727)	-			4,340,624
61	39603	39603-Ditchers	39,610	-	-	-			39,610
62	39604	39604-Backhoes	62,747	-	-	-			62,747
63	39605	39605-Welders	19,427	-	-	-			19,427
64	39700	39700-Communication Equipment	524,257	-	-	-			524,257
65	39701	Communication Equip.	-	-	-	-			-
66	39702	Communication Equip.	-	-	-	-			-
67	39705	39705-Comm. Equip. - Telemetering	-	-	-	-			-
68	39800	39800-Miscellaneous Equipment	3,891,771	-	-	-			3,891,771
69	39901	Servers Hardware	14,390	-	-	-			14,390
70	39902	Servers Software	-	-	-	-			-
71	39903	39903-Oth Tang Prop - Network - H/W	134,599	-	-	-			134,599
72	39906	39906-Oth Tang Prop - PC Hardware	643,501	82,417	(457,783)	-			268,136
73	39907	39907-Oth Tang Prop - PC Software	-	-	-	-			-
74	39908	39908-Oth Tang Prop - Appl Software	123,515	-	-	-			123,515
77	**009 - Kentucky Division Total**		$ 668,851,128	$ 86,655,268	$ (13,271,735)	$ -	$ -	$ -	$ 742,234,661

REQUEST:

Provide the following information for each item of property or plant held for future use at the beginning of the base period:

a. Description of property;

b. Location;

c. Date purchased;

d. Cost;

e. Estimated date to be placed in service;

f. Brief description of intended use; and

g. Current status of each project.

RESPONSE:

Atmos Energy Kentucky did not have property or plant held for future use at the beginning of the base period.

Respondent: Laura Gillham

REQUEST:

List all properties leased to Atmos and all improvements to leased properties, together with annual lease payments which are capitalized, in the format provided in Schedule 22.

RESPONSE:

Please see Attachment 1 for total rent/lease expensed and capitalized for the twelve months ending August 31, 2018 (most recent 12 month period available). Please see Attachment 2 for a listing of leased properties.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-22_Att1 - Rent Charges.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-22_Att2 - Leased Properties Schedule.xlsx, 2 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation
Rent Charges
For the Twelve Months Ended Aug-18 (Most Recent 12 Months)

Company	Company Description	Sub Account	Sub Account Description	Twelve Months Ended August 31, 2018
010	Atmos Regulated Shared Services	04581	Building Lease/Rents	6,121,966
020	Atmos Energy-Louisiana	04580	Building Lease/Rents Capitalized	(240,722)
020	Atmos Energy-Louisiana	04581	Building Lease/Rents	422,511
030	Atmos Energy-West Texas	04580	Building Lease/Rents Capitalized	(776,434)
030	Atmos Energy-West Texas	04581	Building Lease/Rents	1,354,877
050	Atmos Energy-KY/Mid-States	04580	Building Lease/Rents Capitalized	(1,293,553)
050	Atmos Energy-KY/Mid-States	04581	Building Lease/Rents	2,216,547
060	Atmos Energy-Colorado-Kansas	04580	Building Lease/Rents Capitalized	(786,838)
060	Atmos Energy-Colorado-Kansas	04581	Building Lease/Rents	1,394,871
070	Atmos Energy-Mississippi	04580	Building Lease/Rents Capitalized	(4,209)
070	Atmos Energy-Mississippi	04581	Building Lease/Rents	9,100
080	Atmos Energy-Mid-Tex	04580	Building Lease/Rents Capitalized	(1,524,703)
080	Atmos Energy-Mid-Tex	04581	Building Lease/Rents	3,339,368
180	Atmos Pipeline - Texas	04580	Building Lease/Rents Capitalized	(2,119,131)
180	Atmos Pipeline - Texas	04581	Building Lease/Rents	4,843,012
			Total	**12,956,662**

Division	Company Description	Sub Account	Sub Account Description	Twelve Months Ended August 31, 2018
009	Atmos Energy-KY/Mid-States	04580	Building Lease/Rents Capitalized	(444,557)
009	Atmos Energy-KY/Mid-States	04581	Building Lease/Rents	689,819
				245,261

Atmos Energy Corporation
ATMOS - LEASED BUILDINGS / PROPERTY
Kentucky Division - RateCase No. 2018-00281
September 30, 2018

File ID	Description	Lessor / Owner	Frequency of Payment	Address	City	St	Lease Date	Rate	Method of Capitalization	Notes
				Kentucky Division (Div 009)						
KY09	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	638 W. Broadway	Madisonville	KY	08/01/2005	1,400	Based on labor	
KY16	BUILDING	D AND L PROPERTY INC	Monthly	307 Marion Road	Princeton	KY	04/01/2002	4,300	Based on labor	
KY22	BUILDING	HARD TEN GROUP LLC	Monthly	2850 Russellville Rd	Bowling Green	KY	12/31/2003	23,250	Based on labor	
KY23	BUILDING	DEAN L SIGLE	Monthly	900 Commonwealth Dr	Mayfield	KY	10/01/2005	11,250	Based on labor	
KY24	BUILDING	PEARTREE PARTNERS LLC	Monthly	1833 E 9th Street	Hopkinsville	KY	12/01/2002	5,400	Based on labor	
KY36	BUILDING	TRIPLE H AND B INVESTMENTS LLC	Monthly	3275 Highland Pointe Drive	Owensboro	KY	01/01/2009	43,500	Based on labor	
KY37	BUILDING	ROBEY CEMETARY, INC	Annual	625 North High Street	Franklin	KY	01/01/2011	3,000	Based on labor	
				Mid States Division						
				Mid States Division (Div 091)						
TN03	BUILDING	COOL SPRINGS CORPORATE CENTRE, LLC	Monthly	810 Crescent Centre Drive	Franklin	TN	10/01/1999	47,687	Based on labor	
TN04	BUILDING	HANKINS PROPERTIES	Monthly	1221 Snapps Ferry Road	Greenville	TN	06/01/2009	2,150	Based on labor	
TN19	BUILDING	LINDON REALTY LLC	Monthly	377 Riverside Dr.	Franklin	TN	05/01/2006	9,713	Based on labor	
TN20	BUILDING	C AND F INVESTMENTS	Monthly	200 Noah Drive	Franklin	TN	02/01/2005	27,364	Based on labor	
				Mid States (Other Divisions)						
TN01	BUILDING	BUCHIGNANI GEORGE & ROBERTSON EMILY	Monthly	810 New Nashville Highway	Columbia	TN	04/01/1998	4,250	Based on labor	
TN06	BUILDING	HUNT FRED B JR	Monthly	321 Lane Parkway	Shelbyville	TN	07/01/1998	2,650	Based on labor	
TN09	BUILDING	PEOPLES CREDIT UNION	Monthly	1504 S First	Union City	TN	03/15/1999	2,500	Based on labor	
VA03	BUILDING	BEN MASON AND STEVE COLLINS (Best Properties)	Monthly	15440 Lee Hwy	Bristol	VA	09/01/2004	6,250	Based on labor	
VA05	BUILDING	SPILLMAN J B	Monthly	1013 West Main St	Radford	VA	06/01/2005	3,000	Based on labor	
				Utility Company (Other Divisions)						
CO02	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	120 S. 6th Street	Canon City	CO	10/1/1994	2,806	Based on labor	
CO03	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	1901 East Main	Canon City	CO	10/1/1994	2,810	Based on labor	
CO13	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	1200 11th Avenue	Greeley	CO	10/1/1994	10,094	Based on labor	
CO14.1	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	810 22nd Avenue	Greeley	CO	10/1/1994	8,508	Based on labor	
CO15	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	121 S. Taylor Street	Gunnison	CO	10/1/1994	1,295	Based on labor	
CO16	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	417 Bidwell St	Gunnison	CO	10/1/1994	444	Based on labor	
CO19	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	1448 F Street	Salida	CO	10/1/1994	3,109	Based on labor	
CO25	BUILDING	HUGHLEY HERB	Monthly	702 Main St	Meeker	CO	10/15/2009	975	Based on labor	
CO31	BUILDING	URBAN 1547 BLAKE STREET LLC	Monthly	1555 Blake St	Denver	CO	11/1/2008	27,802	Based on labor	
CO33	BUILDING	MATT ROSENGRANTS		117 W 10th	Springfield	CO	05/01/2012	350	Based on labor	
KS05	PIPELINE	GILLILAND GROUP PARTNERSHIP	Monthly	2711 S. 142nd St	Bonner Springs	KS	10/1/1994	425	Based on labor	
KS08	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	911 North State	Eureka	KS	10/1/1994	1,050	Based on labor	
KS11	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	201 South Main	Johnson City	KS	10/1/1994	2,330	Based on labor	
KS22	BUILDING	CORPORATE TRUST LEASE GROUP	Monthly	25090 W 110th Terrace	Olathe	KS	11/1/2005	45,195	Based on labor	
KS23	BUILDING	COOPERATIVE GRAIN AND SUPPLY COMPANY	Monthly	404 S. Third St	Marion	KS	8/1/2006	500	Based on labor	
KS27	BUILDING	LEIKER DIRT CONSTRUCTION	Monthly	14125 N Highway 283	Ness City	KS	10/1/2015	1,800	Based on labor	
KS31	BUILDING	MFA Oil Co (formerly: S AND S OIL AND PROPANE CO INC)	Monthly	611 E Main ST	Council Grove	KS	4/1/2011	830	Based on labor	
LA02	BUILDING	RIVERSIDE TOWER NORTH	Monthly	450 Laurel Street	Baton Rouge	LA	9/30/2013	11,329	Based on labor	
LA16	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	300 Industrial Drive	Natchitoches	LA	3/1/1998	15,501	Based on labor	
LA17	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	1000 Central Avenue	Olla	LA	8/1/1990	500	Based on labor	
LA69	BUILDING	GUS ENTERPRISES LLC	Monthly	296 Hwy 3185	Thibodaux	LA	3/1/2005	3,100	Based on labor	
LA71	BUILDING	RYLAND MIKE	Monthly	4323 Highway 28 East	Pineville	LA	10/1/2010	3,500	Based on labor	
LA72	BUILDING	TATUM REALTY GROUP LLC	Monthly	104 Madison Street	Mansfield	LA	9/1/2013	1,280	Based on labor	
LA75	BUILDING	Charles Griffin	Monthly	1509 E Lafayette	Winnfield	LA	2/1/2015	900	Based on labor	
MS45	PIPELINE	TOWN OF FLORA	Annual*	City of Flora	Flora	MS	2/1/1987	14,000	N/A	*plus 3 1/2% of gross sales
MS48	PIPELINE	TOWN OF ROXIE	Annual*	City of Roxie	Roxie	MS	10/2/1995	4,000	N/A	*plus 3 1/2% of gross sales
MS50	PIPELINE	DEER CREEK NATURAL GAS DISTRICT	QUARTERLY*	City of Dear Creek	Delta	MS	10/1/2007	4,375	N/A	*plus $.025/mcf
MS65	BUILDING	BOBINGER REALTY GROUP LLC	Monthly	124 Summer St	Lucedale	MS	6/1/2014	500	Based on labor	
NU11	BUILDING	NEW ORLEANS I HOLDINGS LLC	Monthly	1100 Poydras Street	New Orleans	LA	11/9/2007	15,429	Based on labor	
SS01	BUILDING	TIAA CREF LINCOLN CENTER	Monthly	5430 LBJ Freeway	Dallas	TX	3/1/2004	329,836	Based on OH Capitalization	
SS01.1	BUILDING	TIAA CREF LINCOLN CENTER	Monthly	5430 LBJ Freeway	Dallas	TX	10/1/2005	74,079	Based on OH Capitalization	
SS01.2	BUILDING	TIAA CREF LINCOLN CENTER	Monthly	5420 LBJ Freeway	Dallas	TX	10/11/2007	76,482	Based on OH Capitalization	
SS03	BUILDING	RIDGE WACO LP	Monthly	1400 W Loop 340	Waco	TX	9/11/1999	52,302	Based on OH Capitalization	
SS11	BUILDING	Congress Holdings, LTD	Monthly	1005 Congress Ave	Austin	TX	1/1/2017	3,414	Based on labor	
TX07	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	2002 E. FM 700	Big Spring	TX	04/01/1997	6,850	Based on labor	
TX11	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	810 2nd Avenue	Canyon	TX	9/29/1990	350	Based on labor	
TX25.6	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	2304 Loop Road 40	Midland	TX	1/1/2008	56,275	Based on labor	
TX28	BUILDING	GILLILAND GROUP PARTNERSHIP	Monthly	1417 S. Barnes	Pampa	TX	9/29/1990	2,700	Based on labor	
TX34	BUILDING	MANTOOTH JOHN THOMAS	Monthly	307 S.E. Ave. B	Seminole	TX	2/1/1994	3,155	Based on labor	
TX42	BUILDING	I 27 RA LTD	Monthly	4730 Canyon Drive	Amarillo	TX	6/1/2005	44,258	Based on labor	
TXU111	BUILDING	GRANT GARNETT S	Monthly	407 Hwy 36 North	Gatesville	TX	1/20/2009	1,288	Fixed Operation Split	
TXU128	PIPELINE	LEE HOFFPAUIR	Monthly	Hwy 281	Burnet	TX	1/26/2013	900	Fixed Operation Split	
TXU140	BUILDING	WALKING STICK PARTNERS LP	Monthly	11892 Hero Way West	Leander	TX	2/16/2015	1,250	Fixed Operation Split	
TXU143	BUILDING	LEE HOFFPAUIR	Monthly	2001 South Water	Burnet	TX	11/1/2016	1,750	Fixed Operation Split	
TXU15	BUILDING	TIAA CREF LINCOLN CENTER	Monthly	5420 LBJ Freeway	Dallas	TX	5/1/2005	230,257	Fixed Operation Split	
TXU17	BUILDING	CORPORATE TRUST LEASE GROUP and BV AEC MCKINNEY LP	Monthly	2340 S Business I-45	Corsicana	TX	10/1/2005	14,596	Fixed Operation Split	

Atmos Energy Corporation
ATMOS - LEASED BUILDINGS / PROPERTY
Kentucky Division - RateCase No. 2018-00281
September 30, 2018

File ID	Description	Lessor / Owner	Frequency of Payment	Address	City	St	Lease Date	Rate	Method of Capitalization	Notes
TXU18	BUILDING	CORPORATE TRUST LEASE GROUP and BV AEC MCKINNEY LP	Monthly	3005 NW Loop 286	Paris	TX	10/1/2005	14,390	Fixed Operation Split	
TXU19	BUILDING	CORPORATE TRUST LEASE GROUP and BV AEC MCKINNEY LP	Monthly	2138 Lucius McCelvey Dr.	Temple	TX	10/1/2005	17,896	Fixed Operation Split	
TXU20	BUILDING	CORPORATE TRUST LEASE GROUP and BV AEC MCKINNEY LP	Monthly	905 E South Loop	Stephenville	TX	10/1/2005	10,494	Fixed Operation Split	
TXU21	BUILDING	CORPORATE TRUST LEASE GROUP and BV AEC MCKINNEY LP	Monthly	1403 Abbott Ave.	Hillsboro	TX	10/1/2005	9,147	Fixed Operation Split	
TXU22	BUILDING	CORPORATE TRUST LEASE GROUP and BV AEC MCKINNEY LP	Monthly	2601 W Hwy 82	Gainesville	TX	10/1/2005	9,442	Fixed Operation Split	
TXU23	BUILDING	CORPORATE TRUST LEASE GROUP and BV AEC MCKINNEY LP	Monthly	4304 Danhill Dr	Brownwood	TX	10/1/2005	16,903	Fixed Operation Split	
TXU24	BUILDING	CORPORATE TRUST LEASE GROUP and BV AEC MCKINNEY LP	Monthly	200 Willow Creek Pkwy.	Palestine	TX	10/1/2005	10,572	Fixed Operation Split	
TXU94	BUILDING	BV AEC MCKINNEY LP	Monthly	1681 Corporate Drive	McKinney	TX	10/1/2006	34,419	Fixed Operation Split	
TXU96	BUILDING	BELLE HAVEN REALTY CO	Monthly	142 North FM730	Boyd	TX	10/1/2005	16,836	Fixed Operation Split	
				Month-to-Month Leases						
KS04	BUILDING	GILLILAND GROUP PARTNERSHIP		134 N. Armour	Bonner Springs	KS	10/01/1994	743	Based on labor	
KS09	BUILDING	GILLILAND GROUP PARTNERSHIP		20 West Main St	Herington	KS	10/01/1994	2,000	Based on labor	
KS10	BUILDING	GILLILAND GROUP PARTNERSHIP		700 West Main	Herington	KS	10/01/1994	1,754	Based on labor	
MS49	PIPELINE	TOWN OF BUDE		City of Bude	Bude	MS	02/03/1987	N/A	N/A	3 1/2% of gross sales
TX03	BUILDING	CITY OF ABERNATHY		803 6th Street	Abernathy	TX	05/01/2002	100	N/A	
TX26	BUILDING	DALE BURDEN		604 North 1st	Muleshoe	TX	04/01/1994	200	N/A	
TX38	BUILDING	CITY OF TAHOKA		1612 Lockwood St	Tahoka	TX	06/01/2002	100	N/A	
TX51	BUILDING	CITY OF TULIA		127 SW Second St	Tulia	TX	05/09/2005	150	N/A	
TXU04	BUILDING	ALBERT E MEIER		107 S. Lee Street	Fredericksburg	TX	03/15/2002	1,200	N/A	

REQUEST:

Provide a listing of all non-utility property and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

RESPONSE:

There are no non-utility plant balances to report for Atmos Energy Kentucky. If there were such property, it would be recorded to account 1210.

Respondent: Laura Gillham

REQUEST:

Provide the journal entries relating to the purchase of gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of Atmos or its predecessors. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

RESPONSE:

The acquisition balance in Account 1140 is $3,278,547 for Kentucky, rate division 009. This amount has been fully amortized in Account 1150, accumulated provision for amortization for Kentucky, rate division 009.

Respondent: Laura Gillham

REQUEST:

Provide a copy of Atmos's most recent depreciation study. If no such study exists, provide a copy of Atmos's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life, and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

RESPONSE:

The Company is proposing changes to its Kentucky Direct and Kentucky Mid-States General Office depreciation rates. Please see the following exhibits to the direct testimony of Dane Watson, provided in the Company's response to FR 16(7)(a):

Exhibit DAW-2 - Atmos Energy Corporation - Kentucky Properties Depreciation Rate Study at September 30, 2017;

Exhibit DAW-3 - Atmos Energy Corporation - Kentucky Mid-States General Office Property Depreciation Rate Study at September 30, 2017.

The Company is not proposing any changes to its Shared Services depreciation rates. The Shared Services Unit Depreciation Rate Study was presented and approved in Case No. 2015-00343. A copy of the study was provided in the Company's response to FR_16(7)(s).

Respondent: Dane Watson

REQUEST:

Provide Atmos's cash account balances at the beginning of the most recent calendar year and at the end of each month since then.

RESPONSE:

The rate divisions within the Company do not have cash accounts. The cash accounts are held at the corporate level. Please see Attachment 1 for corporate cash balances for the period ending December 31, 2016 through the period ending August 31, 2018.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-26_Att1 - Cash Account Balances.xlsx, 1 Page.

Respondent: Laura Gillham

Atmos Energy Corporation
Cash Account Balances
For December 2016 through August 2018

Company	Company Description	Account	Account Description	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17
010	Atmos Regulated Shared Services	1310	Cash	30,717,832	66,919,269	44,451,592	31,473,403	31,840,936	60,581,707	66,305,732	23,713,868	82,492,528	22,037,344	14,680,567	31,475,497	52,414,775
				30,717,832	66,919,269	44,451,592	31,473,403	31,840,936	60,581,707	66,305,732	23,713,868	82,492,528	22,037,344	14,680,567	31,475,497	52,414,775

Company	Company Description	Account	Account Description	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18
010	Atmos Regulated Shared Services	1310	Cash	14,680,567	31,475,497	52,414,775	26,569,593	35,296,586	20,565,609	27,978,197	19,229,156	7,706,497	11,389,361	64,452,830
				14,680,567	31,475,497	52,414,775	26,569,593	35,296,586	20,565,609	27,978,197	19,229,156	7,706,497	11,389,361	64,452,830

REQUEST:

Provide the average number of customers on Atmos's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-27_Att1 - Average Number of Customers.xls, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Revenue Statistics
Base Period: Twelve Months Ended December 31, 2018
Response to Staff Request 1-27

Line No.	Description	Calendar 2015	Calendar 2016	Calendar 2017	Base Period 12/31/2018
1	Average Number of Customer by Class:				
2	Residential	155,597	156,174	156,811	157,307
3	Commercial	17,339	17,354	17,432	17,446
4	Industrial	205	206	214	215
5	Public Authority & Other	1,550	1,549	1,537	1,535
6	Total	174,692	175,282	175,994	176,502

REQUEST:

Provide a schedule showing a comparison of the balance in the revenue accounts for each month of the most recent 12-month period for which information is available at the time Atmos files its application to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in Atmos's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts. See Schedule 28.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-28_Att1 - Revenue By Class.xlsx, 1 Page.

Respondent: Laura Gillham

Atmos Energy Corporation

Kentucky Operations (Div 009)

	Fiscal 2016 September	Fiscal 2017 October	Fiscal 2017 November	Fiscal 2017 December	Fiscal 2017 January	Fiscal 2017 February	Fiscal 2017 March	Fiscal 2017 April	Fiscal 2017 May	Fiscal 2017 June	Fiscal 2017 July	Fiscal 2017 August
Operating Revenue												
Residential Revenue Class	3,602,197	3,744,004	5,428,275	11,101,270	14,513,203	12,401,756	9,837,265	7,970,175	5,001,330	4,280,264	3,912,522	3,911,150
Commercial Revenue Class	1,735,397	1,900,546	2,058,873	4,279,214	6,015,710	4,997,094	3,975,391	3,087,843	2,175,017	1,875,289	1,734,376	1,857,062
Industrial Revenue Class	273,047	220,193	290,576	501,502	879,115	863,109	978,760	585,027	578,725	688,370	212,760	235,590
Public Authority Revenue Class	240,269	237,529	372,441	784,681	1,046,459	877,900	710,313	551,379	335,451	257,582	216,697	235,766
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	3,893	72,858	399,056	609,735	(51,041)	(406,536)	(151,002)	(291,514)	(137,110)	(32,031)	(13,266)	4,710
Unbilled Residential Revenue - Gas Rev-Dist Inc. Base Charges 4805-31108	37,257	2,424	11,244	29,383	7,534	6,624	1,943	(21,674)	17,299	(20,501)	(20,659)	2,196
Unbilled Residential Revenue - WNA 4805-31195	0	136,389	(23,719)	43,782	467,092	(13,843)	(390,071)	(219,630)	0	0	0	0
Unbilled Residential Revenue - Gas Cost Adjustment Surcharge 4805-31128	(11,609)	199,772	1,076,381	1,644,658	46,055	(1,161,879)	(431,567)	(718,283)	(428,451)	(107,511)	(51,187)	15,523
Unbilled Industrial Revenue - CB Gas Rev-Dist Inc Base Charges 4816-31216	66	25	33	0	0	0	0	0	0	(145)	0	0
Unbilled Comm Revenue - WNA 4815-31195	0	82,498	(40,507)	12,026	165,971	(34,578)	(115,114)	(70,296)	0	0	0	0
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	13,271	83,440	88,404	217,457	14,669	(187,646)	(61,464)	(139,803)	(32,876)	(6,628)	4,346	20,861
Unbilled Industrial Revenue - CB Gas Rev-Dist Inc 4816-31215	457	620	406	23,339	39,529	32,536	(43,884)	(6,846)	19,818	(65,927)	(4,471)	1,662
Unbilled Industrial Revenue - CB Gas Cost Adjustment Surcharge 4816-31217	(9,551)	11,607	(226)	87,560	154,109	177,092	(199,281)	(26,714)	159,479	(339,163)	(22,871)	6,959
Unbilled Comm Revenue - Gas Rev-Dist Inc. Base Charges 4815-31108	13,132	(2,003)	9,123	7,543	8,188	(67)	1,001	(8,255)	5,741	(10,591)	(8,767)	1,469
Unbilled Comm Revenue - Gas Cost Adjustment Surcharge 4815-31128	13,684	228,547	238,463	586,548	123,895	(536,302)	(175,661)	(346,540)	(95,700)	(22,255)	8,581	68,752
Unbilled Public Authority Reve - WNA 4825-31195	0	14,369	(3,473)	1,270	34,050	(4,647)	(25,166)	(16,403)	0	0	0	0
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	3,841	8,135	39,024	37,908	(6,027)	(34,599)	(9,370)	(27,207)	(8,700)	(2,977)	(1,402)	3,229
Unbilled Public Authority Reve - Gas Cost Adjustment Surcharge 4825-31128	6,768	22,546	105,276	102,247	(168)	(98,895)	(26,774)	(66,471)	(26,079)	(9,992)	(5,631)	10,627
Total Gas Revenue for 12 Months Ending August 2017	**5,922,119**	**6,963,500**	**10,049,649**	**20,070,122**	**23,458,343**	**16,877,119**	**13,875,319**	**10,234,788**	**7,563,943**	**6,483,786**	**5,961,028**	**6,375,556**

	Fiscal 2017 September	Fiscal 2018 October	Fiscal 2018 November	Fiscal 2018 December	Fiscal 2018 January	Fiscal 2018 February	Fiscal 2018 March	Fiscal 2018 April	Fiscal 2018 May	Fiscal 2018 June	Fiscal 2018 July	Fiscal 2018 August
Operating Revenue												
Residential Revenue Class	4,056,095	4,053,406	7,728,795	11,997,506	18,914,908	17,207,260	12,369,456	11,018,918	6,154,176	3,781,327	3,864,942	3,571,448
Commercial Revenue Class	2,143,315	2,077,847	3,292,933	4,990,853	8,086,208	7,415,175	5,130,722	4,548,595	2,633,468	1,707,134	1,797,590	1,658,518
Industrial Revenue Class	231,267	292,940	367,965	486,521	973,707	1,334,354	899,111	594,159	355,283	174,114	196,091	199,809
Public Authority Revenue Class	231,292	274,326	526,757	844,603	1,354,830	1,331,272	872,594	783,701	441,272	251,739	232,371	205,720
Unbilled Public Authority Reve - Gas Rev-Dist Inc. Base Charges 4825-31108	-	42,099	167	-	694	56	(2,783)	52	(5,909)	(155)	(112)	156
Unbilled Public Authority Reve - WNA 4825-31195	-	(6,088)	9,150	(12,167)	18,888	41,740	(53,434)	1,911	-	-	-	-
Unbilled Public Authority Reve - Gas Rev-Dist Inc 4825-31101	(3,656)	35,907	33,665	64,918	(16,487)	(74,862)	24,812	(20,848)	(41,635)	(1,395)	1,233	95
Unbilled Public Authority Reve - Gas Cost Adjustment Surcharge 4825-31128	(12,039)	113,610	122,197	218,939	(23,868)	(270,278)	107,396	(77,581)	(173,580)	(4,518)	(4,256)	270
Unbilled Industrial Revenue - CB Gas Rev-Dist Inc Base Charges 4816-31216	-	-	-	-	-	-	(65)	42	-	23	-	-
Unbilled Comm Revenue - WNA 4815-31195	-	(14,200)	27,091	(54,566)	86,289	180,129	(231,987)	7,243	-	-	-	-
Unbilled Comm Revenue - Gas Rev-Dist Inc 4815-31101	6,834	65,625	198,624	324,929	(76,637)	(354,861)	76,561	(141,880)	(85,751)	(9,583)	6,843	(1,742)
Unbilled Industrial Revenue - CB Gas Rev-Dist Inc 4816-31215	67	(1,850)	7,911	24,031	83,345	(43,927)	(44,560)	(11,350)	(8,385)	(13,632)	1,646	(1,186)
Unbilled Industrial Revenue - CB Gas Cost Adjustment Surcharge 4816-31217	(343)	(6,435)	32,925	100,319	422,247	(204,334)	(216,363)	(58,799)	(40,597)	(67,335)	7,677	(5,508)
Unbilled Comm Revenue - Gas Rev-Dist Inc. Base Charges 4815-31108	(5,518)	96,253	2,888	4,110	8,775	6,748	(27,695)	2,209	(68,545)	(3,605)	(4,472)	(5,140)
Unbilled Comm Revenue - Gas Cost Adjustment Surcharge 4815-31128	22,547	198,393	702,585	1,095,834	(106,022)	(1,281,182)	353,887	(534,988)	(414,411)	(31,044)	(30,413)	(4,950)
Unbilled Residential Revenue - Gas Rev-Dist Inc 4805-31101	(4,752)	366,922	499,676	772,553	(237,106)	(880,398)	278,917	(397,154)	(368,028)	(9,755)	8,437	(1,169)
Unbilled Residential Revenue - Gas Rev-Dist Inc. Base Charges 4805-31108	(17,010)	265,931	4,428	7,651	18,388	13,795	(93,657)	5,857	(159,874)	(5,600)	(6,921)	(11,104)
Unbilled Residential Revenue - WNA 4805-31195	-	(65,872)	104,679	(151,139)	230,355	508,421	(649,360)	22,916	-	-	-	-
Unbilled Residential Revenue - Gas Cost Adjustment Surcharge 4805-31128	(15,675)	1,165,264	1,600,918	2,475,192	(417,605)	(3,019,638)	1,141,829	(1,425,994)	(1,435,546)	(30,020)	(29,152)	(3,158)
Total Gas Revenue for 12 Months Ending August 2018	**6,632,424**	**8,954,078**	**15,263,355**	**23,190,088**	**29,320,909**	**21,909,471**	**19,935,381**	**14,317,008**	**6,781,939**	**5,737,695**	**6,041,504**	**5,602,059**
INCREASE	710,305	1,990,578	5,213,706	3,119,966	5,862,566	5,032,352	6,060,062	4,082,220			80,475	
(DECREASE)									(782,004)	(746,091)		(773,497)

REQUEST:

Provide a copy of each cost-of-service study and billing analysis filed with Atmos's rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

RESPONSE:

Please see the exhibits filed with the Direct Testimony of Company witness Paul H. Raab.

Respondent: Paul Raab

REQUEST:

Provide the following expense-account data:

a. A schedule showing a comparison of the balance in Atmos's operating expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in the utility's chart of accounts. See Schedule 30.

b. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in Atmos's annual report. Show the percentage of increase or decrease of each year over the prior year.

c. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by Atmos since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

RESPONSE:

a) Please see Attachment 1.

b) Please see Attachment 2 for a comparison of the O&M expenses for the three most recent calendar years (CY15 - CY17) and the base period.

c) Please see the direct testimony of Mark Martin.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-30_Att1 - Expense Account Balances.xlsx, 18 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-30_Att2 - Expense Account Balances.xlsx, 1 Page.

Respondents: Laura Gillham and Mark Martin

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1	7690	Maintenance of other equipment	04582	Building Maintenance	-	-	-	132	-	-	-	-	-	-	-	-	132
2	8160	Wells expenses	01008	Expense Labor Accrual	(76)	681	562	192	470	(619)	(1,402)	410	346	852	380	(1,980)	(182)
3	8160	Wells expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8160	Wells expenses	05411	Meals and Entertainment	-	-	-	-	57	-	-	-	-	54	112	-	223
5	8160	Wells expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	128	-	128
6	8160	Wells expenses	06111	Contract Labor	5,271	-	-	-	10,307	6,592	-	-	30,690	115,690	26,275	29,248	224,072
7	8160	Wells expenses	05413	Transportation	-	-	-	-	-	-	413	-	-	-	-	-	413
8	8160	Wells expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-	(13)	-	(13)
9	8160	Wells expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	97	-	-	97
10	8160	Wells expenses	01000	Non-project Labor	2,555	3,162	3,709	3,722	3,586	2,635	1,861	2,402	2,371	3,838	3,832	1,917	35,590
11	8160	Wells expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	1,979	1,523	-	3,502
12	8160	Wells expenses	05414	Lodging	-	-	-	-	303	-	628	-	-	121	444	-	1,497
13	8160	Wells expenses	02005	Non-Inventory Supplies	314	218	1,468	95	2,439	297	-	1,179	199	462	34	973	7,678
14	8160	Wells expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	973	-	-	973
15	8160	Wells expenses	05420	Employee Development	-	-	-	-	-	-	1,378	-	-	-	-	-	1,378
16	8170	Lines expenses	01008	Expense Labor Accrual	(1,252)	1,454	265	(1,791)	1,737	(524)	(1,193)	(62)	164	207	255	(617)	(1,356)
17	8170	Lines expenses	04590	Utilities	173	173	153	155	198	214	169	178	164	148	163	158	2,046
18	8170	Lines expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	140	140
19	8170	Lines expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	2,800	2,800
20	8170	Lines expenses	01000	Non-project Labor	1,937	5,076	4,537	501	3,058	2,252	1,625	697	830	1,160	1,393	1,313	24,378
21	8170	Lines expenses	02005	Non-Inventory Supplies	129	116	494	57	755	21	13	-	274	-	763	68	2,691
22	8180	Compressor station expenses	01008	Expense Labor Accrual	(750)	1,102	(352)	(676)	99	(22)	(266)	179	590	(254)	1,391	(1,455)	(414)
23	8180	Compressor station expenses	04590	Utilities	42	224	120	151	70	93	74	77	77	164	-	95	1,188
24	8180	Compressor station expenses	06111	Contract Labor	525	-	-	-	-	-	300	60	-	-	465	-	1,350
25	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
26	8180	Compressor station expenses	04599	Capitalized Utility Costs	(36)	(191)	(103)	(40)	(60)	(79)	(63)	(65)	(66)	(144)	-	(81)	(927)
27	8180	Compressor station expenses	01000	Non-project Labor	1,964	4,083	2,393	801	768	735	1,269	1,302	2,179	1,453	3,529	3,976	24,453
28	8180	Compressor station expenses	02005	Non-Inventory Supplies	512	2,181	1,774	1,008	2,891	1,340	861	61	2,051	517	882	1,797	15,876
29	8190	Compressor station fuel and power	04590	Utilities	110	105	108	-	95	114	104	-	101	104	94	45	980
30	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	(8)	(84)	-	-	-	102	15	(117)	-	67	484	(512)	(53)
31	8200	Storage-Measuring and regulating station expenses	04590	Utilities	107	103	120	178	261	244	77	56	79	78	101	467	1,872
32	8200	Storage-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	-	1,465	-	-	-	-	-	-	1,465
33	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	506	-	-	-	-	157	703	-	-	134	918	232	2,649
34	8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	2,417	2,103	56	-	66	-	-	-	495	-	37	-	5,173
35	8210	Storage-Purification expenses	01008	Expense Labor Accrual	11	(11)	286	651	5,354	(1,797)	(3,692)	(704)	22	(119)	-	549	549
36	8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
37	8210	Storage-Purification expenses	04590	Utilities	88	198	174	181	257	249	185	176	151	191	243	252	2,345
38	8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-	39	-	-	-	-	-	-	-	39
39	8210	Storage-Purification expenses	06111	Contract Labor	-	-	-	390	390	-	-	-	-	-	780	11,118	12,678
40	8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-	(3)	-	-	-	-	-	-	-	(3)
41	8210	Storage-Purification expenses	01000	Non-project Labor	65	-	634	1,873	9,678	6,913	4,809	327	266	-	-	3,295	27,860
42	8210	Storage-Purification expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	403	-	403
43	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	-	-	-	1,139	289	2,868	(323)	21	803	3,220	-	86	8,103
44	8250	Storage well royalties	04581	Building Lease/Rents	576	149	82	-	457	74	-	80	170	108	183	-	1,879
45	8250	Storage well royalties	04590	Utilities	127	22	642	918	2,219	704	854	882	245	438	124	519	7,695
46	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
47	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(115)	(9)	(7)	-	(39)	(5)	-	(11)	(9)	(11)	(19)	-	(224)
48	8250	Storage well royalties	07590	Misc General Expense	-	-	-	-	-	-	-	(2)	-	-	-	-	(2)
49	8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	2,880	2,845	2,170	975	375	1,020	798	88	2,405	2,990	3,530	3,408	23,484
50	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-	85	-	26	-	-	25	-	-	136
51	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	(726)	(24)	239	(286)	-	-	178	(178)	319	(319)	-	-	(796)
52	8340	Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
53	8340	Maintenance of compressor station equipment	01000	Non-project Labor	424	134	634	-	-	-	1,065	-	708	-	-	-	2,966
54	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	31	-	-	8	-	18	40	97
55	8350	Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
56	8350	Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
57	8350	Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	20	-	20
58	8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
59	8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
60	8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
61	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	(5,465)	1,751	1,236	(302)	4,861	(8,841)	448	496	257	1,992	(212)	(1,617)	(5,395)
62	8410	Other storage expenses-Operation labor and expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
63	8410	Other storage expenses-Operation labor and expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	1,023	1,023
64	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	125	-	44	-	-	304	-	-	-	473
65	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	125	-	-	-	-	-	-	-	-	-	-	125
66	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	148	-	460	-	-	-	-	-	-	608
67	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	(8)	-	-	-	-	-	-	-	-	-	-	(8)
68	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	10,115	9,818	10,384	8,742	14,203	600	5,033	4,450	3,539	7,170	5,622	10,539	90,215
69	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	340	-	330	-	-	-	597	-	-	-	-	-	1,267
70	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	301	112	1,129	-	18	-	1,559
71	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	15,867	-	-	377	-	-	-	-	-	-	16,244
72	8410	Other storage expenses-Operation labor and expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	80	-	-	80
73	8410	Other storage expenses-Operation labor and expenses	05424	Books & Manuals	(19)	-	-	-	-	-	-	-	-	-	-	-	(19)
74	8410	Other storage expenses-Operation labor and expenses	05426	Safety Training	-	-	-	-	-	-	-	25	-	-	-	-	25
75	8500	Transmission-Operation supervision and engineering	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	29	-	-	-	29
76	8550	Other fuel & power for compressor stations	04590	Utilities	36	32	44	38	40	35	38	35	35	35	34	33	434
77	8560	Mains expenses	01008	Expense Labor Accrual	(4,983)	3,067	2,933	1,848	(3,577)	3,603	(6,061)	(458)	3,468	136	872	(6,866)	(6,018)
78	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	-	-	-	-
79	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-
80	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
81	8560	Mains expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
82	8560	Mains expenses	04590	Utilities	1,219	1,652	2,296	1,794	1,756	1,937	2,335	2,305	2,207	2,974	2,030	2,681	25,186
83	8560	Mains expenses	03004	Vehicle Expense	-	192	36	49	298	57	60	73	1,831	217	1,363	2	4,178
84	8560	Mains expenses	06111	Contract Labor	1,251	15,281	1,816	996	1,991	996	18,775	-	24,400	24,056	41,576	10,116	141,251
85	8560	Mains expenses	03003	Capitalized transportation costs	-	(12)	(3)	(4)	(25)	(4)	(1)	(10)	(93)	(22)	(138)	(0)	(313)
86	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
87	8560	Mains expenses	07444	Uniforms Capitalized	-	-	(34)	(147)	(17)	(22)	(11)	-	-	-	(15)	(39)	(285)
88	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
89	8560	Mains expenses	04599	Capitalized Utility Costs	(659)	(786)	(961)	(800)	(772)	(903)	(1,296)	(1,282)	(1,073)	(1,464)	(1,076)	(1,504)	(12,576)
90	8560	Mains expenses	02004	Warehouse Loading Charge	128	-	-	-	-	277	123	-	-	-	-	-	529
91	8560	Mains expenses	04307	Heavy Equipment Capitalized	-	(2,062)	-	-	-	-	(3,328)	-	-	(689)	(3,482)	(18)	(9,578)
92	8560	Mains expenses	01000	Non-project Labor	19,590	18,090	20,589	22,226	11,593	17,136	30,463	15,397	17,971	16,447	15,160	13,380	218,041
93	8560	Mains expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	24	-	19	70	113
94	8560	Mains expenses	02005	Non-Inventory Supplies	1,899	3,296	887	959	1,009	3,283	1,245	19,200	1,091	1,062	952	650	35,533
95	8560	Mains expenses	05111	Postage/Delivery Services	53	-	-	-	-	-	65	126	-	-	-	37	281
96	8560	Mains expenses	07443	Uniforms	-	-	422	1,941	200	300	450	-	-	-	150	170	3,633
97	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	48	239	-	287
98	8560	Mains expenses	04302	Heavy Equipment	-	2,104	-	-	-	-	3,396	-	-	703	3,553	18	9,774
99	8560	Mains expenses	02001	Inventory Materials	1,422	-	-	-	-	2,772	1,234	-	-	-	-	-	5,428
100	8560	Mains expenses	05420	Employee Development	-	-	-	-	-	-	85	-	-	-	-	-	85

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
101	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	64	64
102	8560	Mains expenses	07111	Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
103	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	9	1,409	765	(1,296)	20	3,303	(3,968)	(49)	314	(206)	895	(1,086)	111
104	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	618	609	873	628	615	609	671	569	671	999	592	695	8,148
105	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	54	4,050	4,851	1,775	1,396	6,478	1,457	645	1,127	602	1,994	664	25,093
106	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	233	20	153	229	-	233	32	24	217	257	1,398
107	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(3,015)	(1,019)	(468)	-	-	1,755	(1,341)	(140)	570	(769)	862	(447)	(4,012)
108	8630	Transmission-Maintenance of mains	06111	Contract Labor	-	-	-	4,500	-	-	-	-	-	-	-	-	4,500
109	8630	Transmission-Maintenance of mains	01000	Non-project Labor	8,922	1,337	-	-	-	2,700	2,487	914	1,877	152	1,563	2,943	22,895
110	8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	34	-	-	-	-	-	-	-	-	-	-	-	34
111	8630	Transmission-Maintenance of mains	05111	Postage/Delivery Services	-	-	-	-	-	287	-	-	-	-	-	-	287
112	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	738	-	-	-	-	-	-	-	-	738
113	8670	Transmission-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
114	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(15,638)	4,258	999	6,544	13,270	(13,932)	(11,936)	3,157	2,274	4,177	6,695	(15,156)	(15,289)
115	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	692	-	-	-	-	1,947	2,639
116	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	(692)	-	-	-	-	(1,947)	(2,639)
117	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	440,770	319,147	335,779	351,559	350,098	363,373	441,841	318,542	319,392	332,630	352,751	528,925	4,454,806
118	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(447,596)	(318,224)	(329,006)	(348,494)	(347,944)	(360,308)	(509,795)	(331,525)	(317,719)	(319,047)	(347,049)	(523,782)	(4,500,489)
119	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(806,925)	(534,393)	(531,221)	(530,032)	(500,343)	(566,934)	(752,208)	(516,175)	(509,101)	(528,118)	(535,418)	(850,216)	(7,161,083)
120	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	14	-	306	-	-	28	-	-	-	348
121	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
122	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
123	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	8,676	2,918	2,378	5,665	1,342	1,464	20,862	5,190	6,511	5,377	2,192	649	63,224
124	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	137	-	2,678	-	-	-	-	431	2,135	717	1,706	7,804
125	8700	Distribution-Operation supervision and engineering	04590	Utilities	7,118	8,875	9,822	6,285	8,384	6,124	6,356	5,993	6,663	8,345	6,449	8,304	88,719
126	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	6,941	6,021	9,444	6,616	7,821	9,247	8,352	10,974	8,961	10,075	9,323	9,309	103,084
127	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	6,618	8,801	8,448	11,426	10,989	9,220	9,936	11,606	10,521	9,770	13,716	10,967	122,017
128	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	4,300	7,804	5,743	5,408	4,902	4,523	3,670	7,214	3,858	5,249	5,011	6,328	64,008
129	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	18,170	6,561	58	21,810	18,382	5,775	12,180	12,162	11,416	6,408	12,028	22,892	147,843
130	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	463	804	185	143	131	526	160	84	2,924	756	289	1,741	8,206
131	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	153,627	(1,720)	-	4,276	12,324	-	21,139	23,861	55,410	62,079	17,894	141,388	490,277
132	8700	Distribution-Operation supervision and engineering	05413	Transportation	5,940	2,443	1,323	872	1,438	2,741	2,111	3,814	4,642	4,356	10,519	4,862	45,061
133	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(280)	(412)	(109)	(84)	(70)	(259)	(100)	(48)	(1,656)	(501)	(156)	(1,129)	(4,805)
134	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
135	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
136	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	-	-	(175)	-	-	(18)	(56)	-	(68)	-	(317)
137	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(25,510)	(14,085)	(7,848)	(26,431)	(23,808)	(13,426)	(18,792)	(22,224)	(18,940)	(15,987)	(25,285)	(26,900)	(239,235)
138	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
139	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(12,125)	(5,687)	(5,607)	(3,858)	(13,699)	(4,914)	(7,903)	(3,535)	(6,284)	(9,329)	(6,306)	(4,823)	(84,069)
140	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	6,305	-	-	60	-	-	-	5,577	2,314	-	(4,858)	10,951	20,350
141	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(35)	(47)	(405)	-	-	-	(45)	-	-	-	-	-	(531)
142	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
143	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
144	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	47,869	35,680	29,970	40,060	51,231	29,797	45,287	35,298	28,584	34,080	39,557	51,473	468,886
145	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	813,750	533,470	524,448	526,967	498,189	563,869	820,162	529,158	507,428	514,535	529,716	845,074	7,206,767
146	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	11,321	344	185	377	14,680	2,320	6,080	298	4,106	7,153	4,297	-	51,160
147	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	822	5	553	1,323	12,282	56	494	3,209	11,435	46,283	(30,990)	15,267	60,738
148	8700	Distribution-Operation supervision and engineering	05414	Lodging	8,553	6,919	5,844	4,229	2,909	2,658	3,239	3,513	6,588	7,100	6,887	6,810	65,252
149	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	-	61	180	12	104	69	53	-	41	-	139	659
150	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	152	570	537	478	932	432	2,661	452	181	2,895	217	345	9,855
151	8700	Distribution-Operation supervision and engineering	05421	Training	-	-	-	150	-	-	1,803	-	-	-	-	-	1,953
152	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	10,300	10,300
153	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	-	-	-	-	-	2,170	126	-	11,648	-	13,944
154	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	150	185	175	2,171	234	856	916	202	215	723	386	240	6,453
155	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	-	-	342	-	-	29	106	-	98	-	574
156	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	30	-	150	-	-	-	89	-	-	269
157	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	267	582	333	367	1,221	271	857	2,274	1,486	5,209	3,924	1,903	18,693
158	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	(1,018)	-	-	(1,929)	-	-	(18,370)	-	-	(1,639)	-	(22,955)
159	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	36	48	413	-	-	-	46	-	-	-	-	-	542
160	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-	-	-	-	1,947	1,947
161	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	13,480	1,073	246	10,055	10,554	4,812	5,956	5,514	5,927	1,113	9,663	5,987	74,380
162	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	360	448	1,255	218	578	407	707	76	179	781	473	144	5,627
163	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	70,058	-	-	602	-	-	-	55,767	23,141	-	(48,577)	99,559	200,551
164	8700	Distribution-Operation supervision and engineering	05420	Employee Development	565	(250)	-	-	2,189	-	-	-	1,250	1,202	413	268	5,637
165	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	4,994	5,346	67,697	276	18,957	770	323	195	4	52	-	(1,787)	96,828
166	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-	-	-	-
167	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-	-
168	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	299	3,060	-	-	-	-	746	-	-	-	-	3,000	7,105
169	8700	Distribution-Operation supervision and engineering	04889	Land Rights	-	55	-	-	-	-	-	-	-	-	-	-	55
170	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	10	-	-	-	39	-	-	-	-	49
171	8700	Distribution-Operation supervision and engineering	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-	-	-	-	-	-
172	8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	-	-	-	25	-	-	9	-	-	-	-	-	34
173	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	-	-	-	-	5,400	-	5,400
174	8700	Distribution-Operation supervision and engineering	05312	Long Distance	120	242	628	319	480	971	1,240	850	734	393	246	210	6,432
175	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	4,846	4,628	6,591	5,866	5,630	6,873	6,570	5,759	5,974	5,391	4,785	4,566	67,478
176	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	377	-	140	-	50	38	264	409	125	-	1,403
177	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	2,427	-	-	-	-	-	-	20	-	-	-	-	2,447
178	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	-	50	20	-	-	-	-	20	90
179	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	750	-	175	-	425	-	375	-	-	-	1,725
180	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
181	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	2,973	-	-	-	2,973
182	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	12	-	-	-	-	-	-	-	-	-	12
183	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	1,632	-	-	-	-	-	-	-	562	-	-	-	2,195
184	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	-	-	-	95	-	-	-	-	-	-	-	95
185	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	-	-	-	-	-	-	-
186	8700	Distribution-Operation supervision and engineering	05429	Work Environment Training	-	-	150	-	-	-	-	462	-	-	-	-	612
187	8710	Distribution load dispatching	04590	Utilities	36	40	101	40	70	219	43	22	22	90	-	20	704
188	8710	Distribution load dispatching	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
189	8711	Odorization	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
190	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	-	-	-	3,088	3,034	10,112	-	7,980	-	24,215
191	8720	Distribution-Compressor station labor and expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
192	8740	Mains and Services Expenses	01008	Expense Labor Accrual	(49,060)	14,899	17,125	1,453	12,258	18,510	(60,003)	3,763	28,012	4,443	11,634	(44,258)	(41,225)
193	8740	Mains and Services Expenses	04002	Required By Law, Safety	296	-	-	-	-	-	-	-	-	-	-	-	296
194	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
195	8740	Mains and Services Expenses	05010	Office Supplies	604	811	903	1,321	562	1,233	1,535	138	635	1,009	320	550	9,621
196	8740	Mains and Services Expenses	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
197	8740	Mains and Services Expenses	04590	Utilities	3,958	4,320	5,572	5,094	5,195	5,759	6,280	3,742	5,167	4,659	34,763	(26,008)	58,501
198	8740	Mains and Services Expenses	05411	Meals and Entertainment	1,926	775	1,092	1,440	1,180	780	1,824	479	1,630	1,146	3,847	984	17,104
199	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	38	-	-	-	-	-	-	-	-	-	-	-	38
200	8740	Mains and Services Expenses	03004	Vehicle Expense	95,677	59,698	73,278	88,967	92,654	80,501	103,912	114,450	135,512	91,158	86,616	98,511	1,120,933

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
201	8740	Mains and Services Expenses	06111	Contract Labor	169,291	27,988	93,388	121,934	89,263	93,045	107,109	93,975	104,032	252,164	133,133	187,304	1,472,624
202	8740	Mains and Services Expenses	05413	Transportation	508	2,222	5,479	4,528	5,721	2,280	1,701	5,220	1,775	882	1,164	1,157	32,638
203	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(115,236)	(90,282)	(85,239)	(102,287)	(99,062)	(97,393)	(117,046)	(115,331)	(125,995)	(89,229)	(108,334)	(97,238)	(1,242,672)
204	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
205	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
206	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(176)	(220)	(54)	(943)	(1,159)	(662)	(303)	(465)	(330)	(99)	(86)	(190)	(4,688)
207	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(22)	-	(118)	(13)	(28)	(5)	(19)	(47)	(110)	(155)	(36)	(53)	(604)
208	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	1,150	865	814	1,169	1,317	1,162	4,630	1,048	1,105	1,954	1,165	1,609	17,989
209	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(57,142)	(54,858)	(64,233)	(65,096)	(56,828)	(62,429)	(67,368)	(64,112)	(57,093)	(55,829)	(61,822)	(49,912)	(716,721)
210	8740	Mains and Services Expenses	01000	Non-project Labor	183,243	129,828	139,034	128,036	117,348	145,825	208,698	128,485	147,905	142,000	137,724	230,255	1,838,380
211	8740	Mains and Services Expenses	04582	Building Maintenance	15,281	-	485	989	-	513	545	303	25	543	4,223	(2,056)	20,851
212	8740	Mains and Services Expenses	07590	Misc General Expense	(836)	-	-	-	-	-	302	67	368	144	-	(146)	(101)
213	8740	Mains and Services Expenses	05414	Lodging	1,439	-	330	12,538	5,697	6,353	132	5,992	1,341	-	6,753	616	41,191
214	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	14,491	12,565	15,738	10,624	9,280	14,415	17,681	21,501	18,587	25,114	19,992	20,654	200,642
215	8740	Mains and Services Expenses	05421	Training	-	-	-	-	190	-	-	-	-	-	60	6	257
216	8740	Mains and Services Expenses	05111	Postage/Delivery Services	210	37	193	112	233	262	109	336	109	76	387	131	2,194
217	8740	Mains and Services Expenses	07443	Uniforms	300	448	150	1,812	2,450	1,139	475	744	627	154	159	316	8,774
218	8740	Mains and Services Expenses	04018	Safety	287	-	-	212	3	-	-	-	-	-	-	-	502
219	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	-	-	221	24	53	8	32	80	193	282	62	93	1,049
220	8740	Mains and Services Expenses	09911	Reimbursements	-	-	-	-	-	-	-	-	-	278	(278)	-	-
221	8740	Mains and Services Expenses	04302	Heavy Equipment	17,960	17,600	15,568	15,577	17,367	23,676	14,642	19,192	27,224	14,871	22,137	10,952	216,766
222	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	63	-	(366)	-	-	-	58	-	-	50	-	-	(195)
223	8740	Mains and Services Expenses	02001	Inventory Materials	12,774	9,612	9,042	11,692	13,173	11,624	46,303	10,482	11,051	19,537	11,654	14,629	181,573
224	8740	Mains and Services Expenses	05420	Employee Development	-	-	-	-	1,007	50	-	-	-	-	-	-	1,057
225	8740	Mains and Services Expenses	05419	Misc Employee Expense	545	333	139	-	-	177	-	27	260	50	-	58	1,589
226	8740	Mains and Services Expenses	05424	Books & Manuals	-	-	-	-	-	-	-	-	-	-	-	-	-
227	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-	-	-	-	127	-	-	-	-	127
228	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	99,394	103,557	92,507	102,927	103,169	100,976	101,832	87,811	99,515	81,578	111,258	70,750	1,155,274
229	8740	Mains and Services Expenses	04889	Land Rights	-	-	-	-	-	1,590	-	-	-	-	-	-	1,590
230	8740	Mains and Services Expenses	04301	Equipment Lease	40,347	38,377	49,975	50,848	40,621	40,028	54,101	46,229	31,034	42,097	40,946	39,979	514,582
231	8740	Mains and Services Expenses	05415	Membership Fees	-	-	130	-	-	-	-	-	-	-	-	-	130
232	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	334	-	-	-	334
233	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	81	-	-	-	-	-	-	81
234	8740	Mains and Services Expenses	02006	Purchasing Card Charges	-	-	1,363	-	-	(1,363)	-	-	-	-	-	-	-
235	8740	Mains and Services Expenses	07111	Damages	-	-	-	-	-	-	-	-	371	-	-	407	778
236	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	-	-	-	-	-	-	-	-	-	-	-
237	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	-	-	-	1,733	-	350	-	-	2,083
238	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(10,964)	3,531	5,299	5,369	20,639	(11,018)	(22,992)	2,624	5,488	2,015	4,448	(12,447)	(8,006)
239	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
240	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	42	-	-	-	82	72	-	-	-	-	-	-	196
241	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	251	107	204	103	106	109	135	121	137	130	168	1,651	3,220
242	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	160	150	332	172	358	224	1,129	392	551	490	3,254	1,216	8,429
243	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	92	-	299	20	7	186	38	25	256	89	21	48	1,081
244	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	3,575	-	1,950	-	-	-	17,029	11,300	-	2,050	35,904
245	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	134	-	160	-	197	-	-	673	2,292	440	3,896
246	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(49)	-	(191)	(12)	(5)	(105)	(21)	(15)	(145)	(43)	(11)	(27)	(625)
247	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
248	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
249	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	-	(87)	(314)	-	(136)	-	-	-	-	-	(536)
250	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	(78)	(58)	-	(33)	(168)
251	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	711	-	-	-	14	9	9	-	-	-	742
252	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	29,611	24,189	30,590	38,270	61,191	44,240	34,586	27,960	30,835	31,782	33,899	47,355	434,508
253	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	784	-	784
254	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	6,821	-	-	-	-	-	-	-	1,930	8,751
255	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	1,815	-	-	-	-	709	2,924	1,024	-	707	1,018	4,759	12,956
256	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
257	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	421	6,139	10,149	3,818	20,524	5,293	12,890	9,747	14,416	2,435	2,462	11,492	99,785
258	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-	12	24	10	-	-	-	-	-	46
259	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	-	150	614	-	249	-	-	-	-	-	1,012
260	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	136	100	-	58	294
261	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	7,896	-	-	-	137	89	89	-	-	-	8,212
262	8750	Distribution-Measuring and regulating station expenses	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	30	30
263	8750	Distribution-Measuring and regulating station expenses	04889	Land Rights	189	-	-	-	-	-	-	-	-	-	-	-	189
264	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	(1,053)	661	(342)	(2,338)	1,687	2,193	(1,858)	(537)	1,866	1,298	2,392	(4,425)	(455)
265	8760	Distribution-Measuring and regulating station expenses-Industrial	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
266	8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
267	8760	Distribution-Measuring and regulating station expenses-Industrial	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-	-	-	-
268	8760	Distribution-Measuring and regulating station expenses-Industrial	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
269	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	18,057	10,488	7,398	1,982	4,120	7,493	18,077	8,251	9,649	11,281	13,387	21,642	131,825
270	8760	Distribution-Measuring and regulating station expenses-Industrial	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	7,546	7,546
271	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-Inventory Supplies	-	-	-	293	-	-	839	-	1,304	-	-	110	2,547
272	8760	Distribution-Measuring and regulating station expenses-Industrial	05111	Postage/Delivery Services	-	-	-	-	-	12	98	24	33	16	-	(4)	179
273	8760	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
274	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	6,500	-	6,500
275	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	47	185	176	259	665	467	206	412	554	144	144	547	3,807
276	8770	Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	-	-	-	-	-	-	-	-	4,800	7,500	14,550	7,500	34,350
277	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
278	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-	(4,534)	-	(4,534)
279	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	7,855	-	-	-	-	-	-	-	-	-	7,855
280	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	9,266	2,668	-	220	12,154
281	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(31,172)	11,463	26,748	(6,058)	16,682	(17,688)	(36,133)	4,694	6,870	3,685	9,257	(22,021)	(33,673)
282	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
283	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
284	8780	Meter and house regulator expenses	05010	Office Supplies	972	-	534	292	558	1,356	178	-	902	421	295	136	5,644
285	8780	Meter and house regulator expenses	04590	Utilities	850	1,594	2,251	1,894	1,252	1,392	1,483	964	973	1,269	1,000	1,611	16,533
286	8780	Meter and house regulator expenses	05411	Meals and Entertainment	750	488	712	244	559	618	1,543	497	204	367	4,114	2,110	12,204
287	8780	Meter and house regulator expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	-	-	-	-	-
288	8780	Meter and house regulator expenses	03004	Vehicle Expense	148	125	286	298	344	91	68	1,239	162	56	28	103	2,948
289	8780	Meter and house regulator expenses	06111	Contract Labor	-	-	-	-	-	-	6,502	-	-	-	-	-	6,502
290	8780	Meter and house regulator expenses	05413	Transportation	141	-	192	-	311	2,088	632	1,237	3,478	4,234	5,297	5,732	23,341
291	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(97)	(62)	(113)	(186)	(214)	(55)	(45)	(765)	(95)	(35)	(18)	(68)	(1,752)
292	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
293	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
294	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(36)	-	-	(547)	(469)	(275)	-	(208)	(12)	-	(42)	(108)	(1,697)
295	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	-	(15)	-	(63)	(7)	(6)	-	(7)	(9)	-	(29)	(136)
296	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	(14)	-	(209)	-	-	-	-	(223)
297	8780	Meter and house regulator expenses	01000	Non-project Labor	106,545	83,488	124,376	99,824	102,451	75,239	76,632	58,220	54,080	56,041	62,129	91,538	990,564
298	8780	Meter and house regulator expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	625	-	-	-	625
299	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	69	289	-	-	-	-	-	-	-	-	358
300	8780	Meter and house regulator expenses	05414	Lodging	3,308	-	-	-	-	538	-	607	3,435	-	11,762	6,984	26,635

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
301	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	175	-	175
302	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	656	1,994	424	119	610	845	663	488	296	1,095	243	5,263	12,696
303	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	-	-	12	-	-	58	-	-	-	70
304	8780	Meter and house regulator expenses	07443	Uniforms	55	-	-	1,036	996	400	-	350	22	-	66	159	3,084
305	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	-	28	-	120	13	11	-	13	15	-	51	249
306	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	-	-	14	-	214	-	-	-	-	228
307	8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	60	6	66
308	8780	Meter and house regulator expenses	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-	-	-	36	-	36
309	8780	Meter and house regulator expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	150	-	-	-	-	150
310	8780	Meter and house regulator expenses	04306	Parts	-	-	-	-	-	-	-	-	-	-	-	-	-
311	8790	Customer installations expenses	02005	Non-Inventory Supplies	12	-	-	-	-	-	-	1,827	-	-	-	212	2,051
312	8800	Distribution-Other expenses	01008	Expense Labor Accrual	(945)	(231)	(834)	(1,501)	(36)	-	-	-	-	-	-	-	(3,548)
313	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
314	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-	-	-	1,026	-	-	-	-	-	1,026
315	8800	Distribution-Other expenses	07120	Environmental & Safety	-	-	-	-	-	-	-	159	-	-	-	-	159
316	8800	Distribution-Other expenses	05411	Meals and Entertainment	16	25	-	-	-	-	74	-	-	-	-	-	115
317	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
318	8800	Distribution-Other expenses	05413	Transportation	-	162	-	-	-	-	-	-	-	-	-	75	237
319	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-	-	-	-
320	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
321	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
322	8800	Distribution-Other expenses	01000	Non-project Labor	15,616	6,775	3,416	72	-	-	-	-	-	-	-	-	25,879
323	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
324	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-	265	-	-	-	-	-	-	-	265
325	8800	Distribution-Other expenses	05414	Lodging	202	252	-	-	403	-	127	-	-	-	-	-	984
326	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	235	396	-	-	100	53	5	94	-	640	-	316	1,839
327	8800	Distribution-Other expenses	05421	Training	2,000	-	-	-	-	-	-	-	150	-	-	-	2,150
328	8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
329	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	122	-	-	70	-	192	175	59	19	-	638
330	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	1,990	-	-	-	-	-	-	-	-	-	-	1,990
331	8800	Distribution-Other expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
332	8800	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	-	-	-	-	-	-	-	-	-	-	-
333	8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
334	8810	Distribution-Rents	04581	Building Lease/Rents	73,361	25,739	95,879	59,684	59,684	60,204	85,384	61,018	59,684	58,386	60,384	60,184	759,595
335	8810	Distribution-Rents	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
336	8810	Distribution-Rents	05010	Office Supplies	-	363	-	-	194	-	-	-	-	-	-	-	557
337	8810	Distribution-Rents	04590	Utilities	407	453	1,104	518	1,734	151	39	498	426	517	421	236	6,502
338	8810	Distribution-Rents	03004	Vehicle Expense	-	-	-	-	-	-	-	30	-	-	-	-	30
339	8810	Distribution-Rents	06111	Contract Labor	-	-	2,500	-	-	-	-	-	-	-	-	2,025	4,525
340	8810	Distribution-Rents	03003	Capitalized transportation costs	-	-	-	-	-	-	-	(20)	-	-	-	-	(20)
341	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
342	8810	Distribution-Rents	04599	Capitalized Utility Costs	(23,612)	(11,525)	(10,637)	(9,223)	(13,426)	(13,639)	(20,160)	(32,832)	(15,418)	(15,128)	(13,427)	(16,834)	(195,859)
343	8810	Distribution-Rents	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
344	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	(627)	-	-	-	-	-	(627)
345	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
346	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(44,904)	(14,705)	(51,660)	(33,732)	(32,264)	(31,891)	(54,322)	(36,134)	(34,060)	(33,609)	(36,019)	(36,499)	(439,799)
347	8810	Distribution-Rents	04582	Building Maintenance	37,104	19,390	19,891	16,076	23,220	29,659	35,741	62,165	28,045	26,043	23,419	29,782	350,535
348	8810	Distribution-Rents	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	1,389	-	-	-	1,389
349	8810	Distribution-Rents	04018	Safety	-	-	-	-	(891)	-	-	-	-	-	-	-	(891)
350	8810	Distribution-Rents	04302	Heavy Equipment	-	-	-	-	-	-	640	-	-	-	-	-	640
351	8810	Distribution-Rents	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
352	8810	Distribution-Rents	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
353	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-	-	-	-	12	-	-	-	-	12
354	8810	Distribution-Rents	04592	Misc Rents	(11)	-	-	-	175	203	-	-	-	-	159	-	527
355	8810	Distribution-Rents	04882	WIP Removal Cost	-	-	-	-	-	400	-	-	-	-	-	-	400
356	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	202	-	334	58	38	168	-	21	183	8	346	169	1,528
357	8860	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	-	199	-	-	-	-	-	-	-	-	-	-	199
358	8860	Distribution-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	80	-	-	-	80
359	8860	Distribution-Maintenance of structures and improvements	05111	Postage/Delivery Services	25	-	-	-	-	-	-	-	-	-	-	-	25
360	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(1,230)	597	(1,200)	404	1,034	(2)	(1,474)	144	463	519	(435)	(479)	(1,661)
361	8870	Distribution-Maint of mains	06111	Contract Labor	-	640	-	-	-	-	2,800	-	-	1,110	-	10,000	14,550
362	8870	Distribution-Maint of mains	01000	Non-project Labor	4,832	4,008	451	1,214	2,524	2,521	985	1,026	1,712	2,578	1,423	2,245	25,518
363	8870	Distribution-Maint of mains	04582	Building Maintenance	-	-	-	-	-	19	-	-	-	-	-	-	19
364	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	-	-	-	-	-	-	127	-	-	-	-	-	127
365	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	582	(582)	-	3,788	(1,007)	(1,966)	1,197	(1,024)	(10)	269	(1,017)	231
366	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
367	8890	Maintenance of measuring and regulating station equipment-General	04307	Heavy Equipment Capitalized	-	-	-	-	(2,721)	-	-	-	-	-	-	-	(2,721)
368	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	1,664	-	-	5,828	4,279	4,891	6,709	2,196	1,957	2,079	1,383	30,986
369	8890	Maintenance of measuring and regulating station equipment-General	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	4,344	-	185	4,529
370	8890	Maintenance of measuring and regulating station equipment-General	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	3,680	3,680
371	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	42	-	-	-	-	5,619	226	151	-	1,824	75	1,024	8,961
372	8890	Maintenance of measuring and regulating station equipment-General	04302	Heavy Equipment	-	-	-	-	2,776	-	-	-	-	-	-	-	2,776
373	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
374	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-	224	(224)	-	-	-	-	128	(128)	-
375	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-	344	-	-	-	-	-	214	-	558
376	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-Inventory Supplies	-	1,392	-	-	-	-	464	-	420	-	-	-	2,275
377	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	300	-	-	-	-	-	-	-	-	560	240	-	1,100
378	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
379	8920	Maintenance of services	01008	Expense Labor Accrual	-	107	34	473	366	(499)	(417)	68	(45)	186	45	(172)	146
380	8920	Maintenance of services	01000	Non-project Labor	-	305	313	1,227	1,507	740	383	441	195	547	530	875	7,063
381	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	-	63	-	-	22	-	-	-	86
382	8920	Maintenance of services	09911	Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-
383	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(1,374)	(192)	(2,160)	(229)	-	-	-	-	-	-	-	-	(3,955)
384	8930	Maintenance of meters and house regulators	01000	Non-project Labor	15,485	6,824	508	-	-	-	-	-	-	-	-	-	22,817
385	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
386	8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	-	-	-	-	-	17	-	12	-	-	16	-	45
387	8940	Distribution-Maintenance of other equipment	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
388	8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
389	8940	Distribution-Maintenance of other equipment	05399	Capitalized Telecom Costs	-	-	-	-	-	(9)	-	(7)	-	-	(9)	-	(25)
390	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
391	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	378	727	3,375	409	657	423	559	1,696	1,255	162	803	2,325	12,770
392	8940	Distribution-Maintenance of other equipment	09911	Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-
393	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
394	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
395	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
396	9010	Customer accounts-Operation supervision	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
397	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(7,527)	4,497	5,308	4,621	4,664	5,898	(19,274)	(677)	6,418	(1,877)	1,260	(8,829)	(5,517)
398	9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
399	9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	53	-	53
400	9020	Customer accounts-Meter reading expenses	04590	Utilities	347	486	351	440	481	264	2,219	906	(1,273)	(67)	432	624	5,210

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
401	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	936	(468)	214	-	-	-	-	51	-	36	158	425	1,351
402	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	42	-	17	-	-	-	-	-	206	313	301	12	891
403	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	71,056	55,140	65,181	57,034	49,149	41,238	50,121	58,440	74,582	43,153	53,689	49,644	668,426
404	9020	Customer accounts-Meter reading expenses	05413	Transportation	2,818	(1,409)	539	-	-	-	-	-	-	124	-	2,812	4,884
405	9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	(28)	-	(6)	-	-	-	-	-	(109)	(201)	(190)	(6)	(541)
406	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
407	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	-	(66)	-	-	(447)	(102)	(59)	-	(515)	(82)	(177)	(93)	(1,541)
408	9020	Customer accounts-Meter reading expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	(373)	-	(373)
409	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	31,154	27,685	33,329	39,238	37,359	46,433	65,441	34,101	36,997	29,543	26,719	43,214	451,211
410	9020	Customer accounts-Meter reading expenses	04582	Building Maintenance	-	1,016	-	-	-	-	-	-	-	-	-	-	1,016
411	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	2,763	356	-	-	-	-	598	-	1,076	3,390	3,379	11,561
412	9020	Customer accounts-Meter reading expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	30	30
413	9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	-	-	-	16	-	-	-	-	-	142	160	67	385
414	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	12	-	-	-	-	-	-	-	-	-	-	-	12
415	9020	Customer accounts-Meter reading expenses	07443	Uniforms	-	132	-	-	941	148	89	-	949	128	279	178	2,845
416	9020	Customer accounts-Meter reading expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	381	-	381
417	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	8,807	8,815	10,755	9,740	8,826	9,401	9,988	7,090	8,296	9,327	10,120	11,859	113,025
418	9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	50	970	644	-	33	37	30	28	-	42	63	-	1,897
419	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	(13,013)	3,447	1,576	(1,059)	2,158	(127)	(4,264)	3,619	7,865	338	2,649	(14,577)	(11,390)
420	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	357	2,687	96	186	452	278	835	593	425	474	818	1,413	8,614
421	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	108	-	-	108
422	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	169	301	120	-	-	701	50	50	600	-	95	742	2,828
423	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	99	-	-	-	99
424	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	59	-	361	-	-	-	-	-	138	704	624	139	2,025
425	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	40,645	29,203	26,215	21,475	19,839	19,643	51,022	40,410	44,418	40,651	38,292	50,387	422,201
426	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
427	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-	673	1,024	1,698
428	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	23	-	-	-	-	-	-	-	-	-	23
429	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	34	-	-	-	-	-	27	-	-	-	83	-	143
430	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	53	28	-	49	20	82	36	15	70	-	-	-	352
431	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
432	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	68,995	67,316	67,818	70,572	75,227	79,631	79,883	75,365	73,752	100,065	79,121	64,132	901,878
433	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	284	-	239	147	-	61	31	-	61	292	88	263	1,466
434	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
435	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	(3)	(31)	526	-	-	171	-	-	-	-	-	-	663
436	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	553,378	25,972	34,005	42,864	47,272	43,913	37,532	54,899	22,112	145,471	22,562	22,016	1,051,996
437	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	(3,700)	887	868	423	1,270	(0)	(3,387)	423	1,270	423	847	(2,964)	(3,638)
438	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
439	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	363	205	-	327	408	-	131	75	349	719	-	653	3,229
440	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	102	3,126	-	-	-	-	-	-	-	-	-	3,228
441	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	2,225	1,317	-	1,937	1,458	-	1,461	602	1,236	864	-	3,165	14,265
442	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	12,333	8,407	8,469	8,469	8,469	8,469	12,703	8,469	8,469	8,469	8,469	12,703	113,893
443	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	44	44
444	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	787	879	-	776	422	-	754	798	938	648	-	1,351	7,351
445	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	14	-	-	23	-	-	-	-	-	25	-	60	121
446	9090	Customer service-Operating informational and instructional advertising expense	05421	Training	-	-	-	-	-	-	-	-	-	-	-	-	-
447	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	-	-	-	350	-	-	-	350
448	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-	-	-	-	1,020	-	-	-	-	1,020
449	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	-	-	-	45	-	-	-	-	-	45
450	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-	-	-	-	-	-
451	9090	Customer service-Operating informational and instructional advertising expense	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
452	9110	Sales-Supervision	01008	Expense Labor Accrual	(6,590)	1,579	1,546	798	2,218	0	(6,032)	754	2,262	758	1,505	(5,280)	(6,481)
453	9110	Sales-Supervision	05010	Office Supplies	17	48	-	-	56	-	-	-	-	-	-	-	122
454	9110	Sales-Supervision	05411	Meals and Entertainment	575	361	381	469	183	791	2,833	614	907	379	440	474	8,406
455	9110	Sales-Supervision	04046	Customer Relations & Assist	40	17	127	8	-	-	77	-	-	48	1,865	-	2,182
456	9110	Sales-Supervision	05413	Transportation	3,562	2,430	2,025	2,320	1,116	4,082	2,931	3,800	2,899	4,111	3,495	3,088	35,860
457	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
458	9110	Sales-Supervision	05399	Capitalized Telecom Costs	(62)	-	-	-	-	-	-	(17)	-	-	-	-	(79)
459	9110	Sales-Supervision	01000	Non-project Labor	21,969	14,972	15,081	15,169	15,081	15,081	22,621	15,081	15,081	15,090	15,083	22,621	202,932
460	9110	Sales-Supervision	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
461	9110	Sales-Supervision	05414	Lodging	1,432	1,172	981	832	781	1,114	1,786	1,364	1,236	1,158	1,434	359	13,649
462	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	-	-	53	-	-	-	-	-	-	-	-	53
463	9110	Sales-Supervision	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
464	9110	Sales-Supervision	05421	Training	-	-	-	-	-	-	-	43	-	-	-	-	43
465	9110	Sales-Supervision	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
466	9110	Sales-Supervision	05111	Postage/Delivery Services	164	-	-	-	86	-	118	-	-	38	-	-	405
467	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	29	-	-	-	-	29
468	9110	Sales-Supervision	05420	Employee Development	-	-	-	-	-	-	893	-	-	-	-	-	893
469	9110	Sales-Supervision	04040	Community Rel&Trade Shows	123	-	-	228	-	-	-	-	-	-	-	-	351
470	9110	Sales-Supervision	04044	Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
471	9110	Sales-Supervision	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
472	9110	Sales-Supervision	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
473	9110	Sales-Supervision	05316	Telecom Maintenance & Repair	106	-	-	-	-	-	-	-	-	-	-	-	106
474	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	21	21
475	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	821	-	-	-	-	-	-	-	-	821
476	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	7,109	8,943	7,554	8,642	11,090	13,788	1,128	5,287	4,499	16,783	2,114	10,941	97,879
477	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
478	9120	Sales-Demonstrating and selling expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	750	45	795
479	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	415	690	-	1,321	831	420	-	-	450	2,600	335	845	7,907
480	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	305	276	-	-	-	-	423	119	-	118	-	-	1,241
481	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	53	-	284	-	-	-	-	84	-	-	-	224	645
482	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	326	39	38	-	367	-	286	212	473	503	-	1,087	3,331
483	9120	Sales-Demonstrating and selling expenses	04044	Advertising	2,553	1,759	195	1,379	2,074	1,103	3,055	3,657	2,134	2,225	1,165	3,417	24,714
484	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-	605	460	1,065
485	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	382	472	253	-	1,458	2,313	106	4,882	-	-	-	9,865
486	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	-	1,060	-	-	-	-	-	1,060
487	9130	Sales-Advertising expenses	04044	Advertising	530	3,244	610	1,220	3,358	1,976	3,924	1,500	972	671	1,061	-	19,065
488	9130	Sales-Advertising expenses	04041	Gas Light Relight Program	-	-	-	-	-	-	-	-	-	-	-	-	-
489	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	-	-
490	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	(10,940)	293	917	2,998	(821)	0	(4,353)	593	1,700	654	869	(3,813)	(11,904)
491	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	3,338	-	-	-	-	-	-	-	-	-	-	-	3,338
492	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(3,338)	-	-	-	-	-	-	-	-	-	-	-	(3,338)
493	9200	A&G-Administrative & general salaries	01000	Non-project Labor	22,121	11,371	10,882	15,789	10,882	10,882	16,323	11,043	11,140	11,334	10,893	16,337	158,996
494	9210	A&G-Office supplies & expense	05010	Office Supplies	2	-	-	-	-	-	-	-	-	-	-	-	2
495	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	163	18	-	-	-	55	51	14	-	183	-	-	484
496	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	790	395	395	395	395	395	395	395	-	395	395	395	4,740
497	9210	A&G-Office supplies & expense	05413	Transportation	1,254	-	-	-	-	525	2,419	250	-	1,748	-	-	6,196
498	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
499	9210	A&G-Office supplies & expense	05414	Lodging	50	-	-	-	-	128	-	-	-	294	-	-	472
500	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
501	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	50	-	-	-	-	-	-	-	-	34	-	84
502	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	70	-	-	-	-	-	-	-	-	-	-	70
503	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
504	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-
505	9210	A&G-Office supplies & expense	04070	Insurance-Other	100	-	-	-	2,236	-	-	1,546	-	-	-	835	4,717
506	9210	A&G-Office supplies & expense	05415	Membership Fees	34	-	-	-	-	-	-	-	-	-	-	-	34
507	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(53)	(52)	(50)	(50)	(13)	(10)	(50)	(43)	(50)	(50)	(50)	(50)	(521)
508	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	617,330	323,369	389,723	562,625	513,970	461,380	603,222	490,841	747,763	314,607	667,323	393,631	6,085,785
509	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	176,460	171,683	170,364	168,258	186,586	162,752	176,247	174,271	184,807	162,958	174,956	169,926	2,079,270
510	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	397,178	238,072	250,693	270,973	376,531	297,446	365,474	332,758	373,505	298,846	407,682	378,802	3,987,960
511	9230	A&G-Outside services employed	06111	Contract Labor	86,600	-	-	-	-	-	-	-	257	(13,200)	-	80,000	153,657
512	9230	A&G-Outside services employed	06121	Legal	10,040	8,455	455	11,562	160	-	15,004	6,065	-	199,186	6,000	6,000	262,927
513	9240	A&G-Property insurance	04069	Blueflame Property Insurance	32,514	32,514	32,514	32,514	32,514	32,514	33,492	33,492	33,492	33,492	33,492	33,492	396,041
514	9240	A&G-Property insurance	04072	Insurance Capitalized	(19,018)	(18,561)	(17,407)	(17,788)	(18,252)	(17,954)	(19,567)	(20,312)	(19,028)	(19,369)	(19,286)	(19,608)	(226,150)
515	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	39	39
516	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
517	9250	A&G-Injuries & damages	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
518	9250	A&G-Injuries & damages	07444	Uniforms Capitalized	-	-	-	-	(13)	-	-	-	(37)	-	-	-	(50)
519	9250	A&G-Injuries & damages	07590	Misc General Expense	-	-	-	-	-	41	-	-	-	-	-	-	41
520	9250	A&G-Injuries & damages	07443	Uniforms	-	-	-	-	19	-	-	-	54	-	-	-	73
521	9250	A&G-Injuries & damages	04018	Safety	351	-	-	-	1,084	-	-	180	803	276	13	868	3,576
522	9250	A&G-Injuries & damages	05418	Settlement	100	5,228	2,613	250	911	2,851	6,062	3,619	25,331	1,335	3,414	8,190	59,904
523	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	1,906	2,100	679	424	589	352	1,317	236	100	385	788	180	9,056
524	9250	A&G-Injuries & damages	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-
525	9250	A&G-Injuries & damages	04070	Insurance-Other	-	-	50	-	-	-	-	-	-	-	-	-	50
526	9250	A&G-Injuries & damages	05426	Safety Training	-	-	-	-	-	-	-	-	-	-	-	-	-
527	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-	-	-	-	-	-	-	-	-	-
528	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	17,417	20,741	22,559	19,293	23,912	17,977	17,456	17,618	20,585	18,192	19,718	20,126	235,592
529	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	21,208	(4,420)	(4,890)	(4,127)	(5,183)	(3,836)	(3,668)	(3,728)	(4,390)	(3,865)	(4,205)	(4,281)	(25,386)
530	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Pl	219	639	721	1,782	800	723	1,940	821	3,984	1,167	3,908	629	17,334
531	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	32,210	28,069	30,543	26,112	32,374	24,329	23,616	23,839	27,858	24,618	26,685	27,237	327,490
532	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	426	495	539	461	571	429	417	421	492	435	471	481	5,636
533	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	2,131	2,477	2,693	2,304	2,854	2,147	2,085	2,104	2,458	2,173	2,354	2,403	28,182
534	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	1,705	991	1,077	921	1,142	859	834	842	983	869	942	961	12,125
535	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	81,699	102,890	111,885	95,701	118,593	89,177	86,614	87,407	102,115	90,251	97,815	99,846	1,163,992
536	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	2,601	3,036	3,290	2,821	3,487	2,630	2,562	2,582	3,012	2,664	2,885	2,947	34,519
537	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	2	2
538	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	12	12
539	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-	50	-	50
540	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	2,060	1,129	1,609	2,068	6,865
541	9260	A&G-Employee pensions and benefits	06111	Contract Labor	512	-	-	-	-	-	-	-	-	-	-	-	512
542	9260	A&G-Employee pensions and benefits	05413	Transportation	-	-	7	-	-	-	-	-	-	-	-	-	7
543	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
544	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(2,162)	(2,859)	(5,776)	(6,238)	(4,901)	(1,160)	(1,826)	(1,666)	(2,031)	(1,824)	(1,076)	(541)	(32,060)
545	9260	A&G-Employee pensions and benefits	02004	Warehouse Loading Charge	-	-	-	-	-	-	8	-	-	-	-	-	8
546	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	(19)	(19)
547	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	(24)	-	(24)
548	9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	-	-	-	-	-	9	-	-	-	-	-	9
549	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	406	406
550	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	110	110
551	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	10	10
552	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
553	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lap	-	-	-	-	-	-	-	-	11,268	-	-	-	11,268
554	9260	A&G-Employee pensions and benefits	07443	Uniforms	3,645	4,774	10,295	11,163	9,043	2,602	3,207	2,854	3,409	2,990	1,633	1,000	56,615
555	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	81	81
556	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	2,570	4,033	3,973	3,460	4,298	6,724	3,601	3,987	1,766	694	1,659	3,121	39,885
557	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	-	-	-	-	-	-	-	-	-	-	3	3
558	9260	A&G-Employee pensions and benefits	02001	Inventory Materials	-	-	-	-	-	-	84	-	-	-	-	-	84
559	9260	A&G-Employee pensions and benefits	07463	RSU-Managment Incentive Plan	-	-	1,765	-	-	-	-	-	-	-	-	-	1,765
560	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
561	9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-	-	255	255
562	9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirment Exp	244	615	-	-	-	-	-	-	-	-	-	-	858
563	9270	A&G-Franchise requirements	07590	Misc General Expense	440	-	-	-	-	-	-	-	-	-	144	-	584
564	9270	A&G-Franchise requirements	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
565	9270	A&G-Franchise requirements	04044	Advertising	-	-	-	-	-	408	-	-	-	-	-	-	408
566	9280	A&G-Regulatory commission expenses	05010	Office Supplies	595	527	-	244	-	-	-	-	(1,366)	-	-	-	-
567	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	26	-	-	-	-	-	1,878	222	(2,126)	149	-	-	149
568	9280	A&G-Regulatory commission expenses	06111	Contract Labor	-	29,850	-	-	-	4,575	-	18,489	(21,487)	2,387	14,059	5,768	53,641
569	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-	-	1,176	7,932	1,964	(11,071)	485	-	-	485
570	9280	A&G-Regulatory commission expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
571	9280	A&G-Regulatory commission expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	(64)	(45)	-	-	-	(109)
572	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	92,559	-	(5,239)	-	1,068	-	(86,763)	17,438	8,719	8,719	36,501
573	9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-	-	-	8,408	1,130	(9,538)	492	-	-	492
574	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	2,958	1,244	1,308	-	-	1,034	96	(5,946)	-	-	-	694
575	9280	A&G-Regulatory commission expenses	07443	Uniforms	-	-	-	-	-	-	-	153	123	-	-	-	276
576	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-	-	-	1,816	(738)	(1,078)	-	-	-	-
577	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	800	-	215	1,000	-	70	-	-	-	-	2,085
578	9302	Miscellaneous general expenses	07510	Association Dues	7,397	17,377	14,792	7,774	20,005	3,929	3,949	13,129	3,549	5,222	4,699	4,574	106,393
579	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	53	-	-	-	-	130	-	183
580	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	1,098	-	1,098
581	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	-	-	-	-	-	-	75	-	-	-	-	510	585
582	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	100	-	-	-	100
583	9302	Miscellaneous general expenses	07520	Donations	-	-	-	-	-	-	-	-	-	-	-	-	-
584	9310	A&G-Rents	04581	Building Lease/Rents	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,300	1,300	1,300	1,300	15,634
585	9320	A&G-Maintenance of general plant	07510	Association Dues	-	-	-	-	-	-	-	-	-	11,000	-	-	11,000
586					**3,312,518**	**1,901,105**	**2,306,146**	**2,245,964**	**2,499,379**	**2,082,951**	**2,453,331**	**2,293,720**	**2,667,592**	**2,719,697**	**2,609,143**	**2,688,044**	**29,779,591**
587																	
588																	
589																	
590	**Account**	**Account Description**	**Sub Account**	**Sub Account Description**	**SEP-16**	**OCT-16**	**NOV-16**	**DEC-16**	**JAN-17**	**FEB-17**	**MAR-17**	**APR-17**	**MAY-17**	**JUN-17**	**JUL-17**	**AUG-17**	**Total**
591	7690	Maintenance of other equipment	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
592	8160	Wells expenses	01008	Expense Labor Accrual	(2,109)	(80)	863	(51)	899	913	(2,104)	(188)	282	(123)	(641)	322	(2,016)
593	8160	Wells expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
594	8160	Wells expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
595	8160	Wells expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	70	-	-	-	70
596	8160	Wells expenses	06111	Contract Labor	-	330	34,109	-	16,170	21,238	3,704	7,033	-	-	-	800	83,382
597	8160	Wells expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
598	8160	Wells expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	(29)	-	-	-	(29)
599	8160	Wells expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
600	8160	Wells expenses	01000	Non-project Labor	2,450	1,095	2,979	2,281	3,400	4,922	5,094	2,645	2,358	1,641	327	717	29,910

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
601	8160	Wells expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
602	8160	Wells expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-	-	-	-
603	8160	Wells expenses	02005	Non-Inventory Supplies	-	-	96	1,425	159	2,978	9	-	48	-	14	-	4,730
604	8160	Wells expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
605	8160	Wells expenses	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-
606	8170	Lines expenses	01008	Expense Labor Accrual	(1,991)	915	85	(91)	1,032	341	(1,430)	(249)	45	(569)	1,160	303	(450)
607	8170	Lines expenses	04590	Utilities	32	224	163	176	170	231	209	156	189	164	170	175	2,057
608	8170	Lines expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
609	8170	Lines expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	12,800	-	12,800
610	8170	Lines expenses	01000	Non-project Labor	201	3,161	2,584	1,885	3,291	3,859	5,315	2,546	1,703	224	2,313	2,250	29,332
611	8170	Lines expenses	02005	Non-Inventory Supplies	-	407	417	1,898	137	285	10	81	-	17	470	-	3,722
612	8180	Compressor station expenses	01008	Expense Labor Accrual	(927)	245	799	(145)	(198)	418	(1,115)	375	364	(183)	555	(107)	80
613	8180	Compressor station expenses	04590	Utilities	260	225	190	250	326	369	397	384	344	376	308	924	4,353
614	8180	Compressor station expenses	06111	Contract Labor	-	-	-	-	370	-	-	-	-	-	-	-	370
615	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
616	8180	Compressor station expenses	04599	Capitalized Utility Costs	(221)	(191)	(162)	(213)	(278)	(314)	(338)	(327)	(293)	(320)	(262)	(786)	(3,706)
617	8180	Compressor station expenses	01000	Non-project Labor	417	1,049	2,783	1,938	1,285	1,981	442	1,793	2,030	1,257	2,153	1,539	18,666
618	8180	Compressor station expenses	02005	Non-Inventory Supplies	1,151	1,617	1,638	582	2,733	200	906	773	988	2,818	2,911	1,246	17,563
619	8190	Compressor station fuel and power	04590	Utilities	98	81	-	206	104	112	109	-	215	68	34	116	1,144
620	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	(176)	74	(74)	65	190	(256)	35	(35)	111	(82)	(29)	92	(84)
621	8200	Storage-Measuring and regulating station expenses	04590	Utilities	57	136	102	182	85	194	293	174	117	117	105	103	1,665
622	8200	Storage-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
623	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	-	246	-	131	426	-	212	-	278	59	-	132	1,483
624	8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	349	-	-	-	-	-	-	-	-	-	-	349
625	8210	Storage-Purification expenses	01008	Expense Labor Accrual	-	-	85	846	579	(481)	(951)	243	(322)	-	-	-	0
626	8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
627	8210	Storage-Purification expenses	04590	Utilities	149	117	151	156	284	383	220	198	160	150	143	76	2,188
628	8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-	37	-	-	-	-	-	-	-	37
629	8210	Storage-Purification expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
630	8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-	(7)	-	-	-	-	-	-	-	(7)
631	8210	Storage-Purification expenses	01000	Non-project Labor	-	-	212	1,863	2,518	1,716	471	1,286	-	-	-	-	8,066
632	8210	Storage-Purification expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
633	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	-	-	-	-	3,502	54	1,340	-	1,575	7	-	-	6,478
634	8250	Storage well royalties	04581	Building Lease/Rents	15	149	1,656	-	457	74	295	80	170	108	183	-	3,187
635	8250	Storage well royalties	04590	Utilities	100	153	148	641	1,375	867	1,080	458	260	142	78	157	5,458
636	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
637	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(6)	(25)	(215)	-	(82)	(12)	(21)	(8)	(69)	(44)	(56)	-	(538)
638	8250	Storage well royalties	07590	Misc General Expense	4	3	-	107	-	353	81	80	20	-	-	-	647
639	8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	2,805	2,390	2,270	880	375	300	300	1,250	2,170	3,133	2,618	3,292	21,784
640	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	750	9,577	46	666	136	202	-	-	73	-	11,449
641	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	-	59	(59)	-	59	616	(675)	-	-	-	216	580	796
642	8340	Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-	-	4,140	-	-	-	-	-	1,579	5,719
643	8340	Maintenance of compressor station equipment	01000	Non-project Labor	-	196	-	-	98	1,125	-	-	-	-	393	1,138	2,950
644	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	-	-	458	(26)	-	764	46	-	16	-	348	26	1,631
645	8350	Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	72	(72)	-
646	8350	Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	131	-	131
647	8350	Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
648	8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	216	(216)	-
649	8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	393	-	393
650	8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	13	-	13
651	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	(1,875)	747	1,265	2,486	2,903	(4,914)	(2,196)	834	1,310	1,659	(445)	1,918	3,691
652	8410	Other storage expenses-Operation labor and expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
653	8410	Other storage expenses-Operation labor and expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
654	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	281	-	-	281
655	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	-	-	17	-	-	-	-	-	-	-	-	17
656	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	389	389
657	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	-	-	(2)	-	-	-	-	-	-	-	-	(2)
658	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	9,506	7,771	8,990	12,164	14,975	6,784	11,245	10,834	10,047	11,355	9,514	10,216	123,399
659	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	272	-	246	-	-	183	-	-	-	-	-	-	700
660	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	81	-	-	-	-	59	-	-	-	-	-	-	140
661	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	-	20,000	-	-	-	-	-	-	-	-	20,000
662	8410	Other storage expenses-Operation labor and expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
663	8410	Other storage expenses-Operation labor and expenses	05424	Books & Manuals	-	-	-	-	-	-	-	-	3,720	246	(0)	-	3,965
664	8410	Other storage expenses-Operation labor and expenses	05426	Safety Training	-	-	-	-	-	-	-	-	-	-	-	-	-
665	8500	Transmission-Operation supervision and engineering	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
666	8550	Other fuel & power for compressor stations	04590	Utilities	30	30	30	31	31	31	30	30	30	28	33	38	372
667	8560	Mains expenses	01008	Expense Labor Accrual	(5,790)	2,072	2,626	626	(4,493)	6,803	(5,764)	(1,410)	1,253	2,090	(168)	1,794	(361)
668	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	1,062	-	-	1,062
669	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	(1,062)	-	-	(1,062)
670	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
671	8560	Mains expenses	05010	Office Supplies	-	-	-	-	238	-	-	-	-	-	-	-	238
672	8560	Mains expenses	04590	Utilities	1,640	1,709	1,769	2,383	1,751	1,217	2,069	1,000	2,495	1,678	1,094	1,814	20,618
673	8560	Mains expenses	03004	Vehicle Expense	176	92	9	333	495	3,621	76	242	9,460	135	110	-	14,748
674	8560	Mains expenses	06111	Contract Labor	8,670	11,136	10,134	3,537	1,794	1,598	1,020	-	1,598	-	6,055	(60)	45,483
675	8560	Mains expenses	03003	Capitalized transportation costs	(66)	(15)	(1)	(47)	(89)	(586)	(5)	(24)	(3,866)	(55)	(34)	-	(4,789)
676	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
677	8560	Mains expenses	07444	Uniforms Capitalized	-	-	(69)	(254)	(10)	(98)	-	(62)	-	-	(24)	-	(516)
678	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
679	8560	Mains expenses	04599	Capitalized Utility Costs	(950)	(1,002)	(981)	(1,321)	(930)	(627)	(1,090)	(502)	(1,304)	(954)	(612)	(1,034)	(11,307)
680	8560	Mains expenses	02004	Warehouse Loading Charge	(1)	-	-	-	-	-	-	-	-	-	-	123	122
681	8560	Mains expenses	04307	Heavy Equipment Capitalized	-	(1,884)	(740)	(5,418)	(1,131)	-	(554)	-	-	-	-	(368)	(10,095)
682	8560	Mains expenses	01000	Non-project Labor	16,916	16,303	18,793	16,286	6,083	17,420	28,128	13,113	11,328	14,306	11,734	11,783	182,194
683	8560	Mains expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
684	8560	Mains expenses	02005	Non-Inventory Supplies	448	2,129	787	469	4,571	2,020	2,179	2,121	1,386	4,092	1,441	1,043	22,686
685	8560	Mains expenses	05111	Postage/Delivery Services	-	-	-	479	62	24	1,601	-	-	-	603	-	2,769
686	8560	Mains expenses	07443	Uniforms	-	-	533	1,785	56	604	-	607	-	-	77	-	3,664
687	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	-	-
688	8560	Mains expenses	04302	Heavy Equipment	-	1,922	756	5,528	1,154	-	565	-	-	-	-	375	10,301
689	8560	Mains expenses	02001	Inventory Materials	(20)	-	-	-	-	-	-	-	-	-	-	1,363	1,343
690	8560	Mains expenses	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-
691	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	64	64
692	8560	Mains expenses	07111	Damages	-	-	1,130	-	-	-	-	-	-	-	-	-	1,130
693	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	234	252	(486)	189	(138)	25	(36)	(41)	314	(117)	(196)	-	(0)
694	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	495	661	548	577	619	519	659	401	594	523	600	688	6,884
695	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	1,405	1,620	-	378	85	127	244	-	784	393	-	-	5,036
696	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	188	17	276	35	-	572	123	117	-	-	1,328
697	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(119)	304	(304)	676	(676)	-	-	144	(144)	113	1,371	3,019	4,383
698	8630	Transmission-Maintenance of mains	06111	Contract Labor	11,200	-	-	-	-	-	-	1,400	-	-	-	-	12,600
699	8630	Transmission-Maintenance of mains	01000	Non-project Labor	-	1,014	-	1,352	-	-	-	578	-	225	2,697	6,432	12,299
700	8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	22	-	22

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
701	8630	Transmission-Maintenance of mains	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
702	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	186	11	-	-	-	197
703	8670	Transmission-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	117	-	117
704	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(13,740)	4,863	2,159	9,394	9,797	(15,068)	(12,050)	409	2,902	4,905	3,289	2,872	(267)
705	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	7,469	-	-	-	-	-	-	-	-	-	-	-	7,469
706	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(7,469)	-	-	-	-	-	-	-	-	-	-	-	(7,469)
707	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	501,226	333,279	335,949	340,255	355,861	313,846	474,137	323,804	309,116	328,668	320,528	299,664	4,236,332
708	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(506,250)	(334,758)	(339,825)	(345,395)	(359,366)	(320,990)	(479,667)	(330,962)	(310,767)	(339,374)	(336,217)	(312,537)	(4,316,108)
709	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(841,398)	(561,345)	(566,072)	(548,219)	(547,047)	(541,187)	(822,238)	(554,559)	(542,089)	(540,021)	(530,995)	(554,451)	(7,149,620)
710	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	14,832	-	-	-	-	285	970	-	-	-	21	16,108
711	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	360	-	-	360
712	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
713	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	5,285	7,291	6,701	2,061	5,872	2,953	1,901	20,803	1,566	1,425	16,023	5,986	77,867
714	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	92	-	-	-	-	-	-	-	-	-	-	666	757
715	8700	Distribution-Operation supervision and engineering	04590	Utilities	9,097	9,608	7,649	9,013	4,352	8,170	8,775	6,320	7,620	6,717	6,723	9,763	93,807
716	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	11,770	5,462	8,011	7,333	6,588	10,645	9,956	3,943	8,201	8,858	5,057	7,916	93,740
717	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	8,241	7,442	8,613	10,336	11,146	6,257	8,740	7,715	10,732	8,735	10,548	(4,854)	93,650
718	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	4,325	4,027	5,665	4,619	3,958	4,138	5,697	2,573	6,958	3,546	3,920	6,178	55,602
719	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	12,011	120	22,177	225	23,399	55	6,677	11,109	10,344	6,178	32,746	13,000	138,040
720	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	1,225	1,514	191	171	216	869	503	858	673	512	113	770	7,614
721	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	(79,231)	(39,670)	9,752	1,039	-	-	(1,641)	-	14,410	2,288	165,044	221,484	293,474
722	8700	Distribution-Operation supervision and engineering	05413	Transportation	2,621	748	784	1,533	965	1,758	3,098	2,048	3,249	4,733	2,503	2,841	26,882
723	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(828)	(951)	(96)	(122)	(137)	(520)	(329)	(575)	(391)	(306)	(79)	(419)	(4,752)
724	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
725	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
726	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	(70)	(70)	(78)	(184)	-	-	-	-	-	-	(402)
727	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(17,491)	(6,727)	(26,534)	(8,626)	(26,592)	(6,083)	(13,286)	(14,695)	(19,354)	(11,486)	(36,794)	(10,675)	(198,340)
728	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
729	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(5,968)	(5,681)	(8,596)	(5,351)	(4,841)	(13,546)	(10,368)	(4,427)	(6,910)	(12,045)	(5,886)	(11,120)	(94,741)
730	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	31	-	-	-	-	-	-	-	-	-	1,405	4,079	5,515
731	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(1,402)	(175)	(517)	(12)	-	-	-	-	-	-	(44)	(780)	(2,931)
732	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
733	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	(216)	-	-	(216)
734	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	67,023	50,861	43,543	53,409	61,013	35,741	56,940	39,012	32,003	35,253	38,174	34,097	547,065
735	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	846,423	562,824	569,948	553,358	550,552	548,330	827,693	561,718	543,740	550,727	546,684	567,324	7,229,320
736	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	485	-	5,997	273	3,382	14,560	8,190	725	3,429	11,788	2,612	6,652	58,092
737	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	3,428	1,749	1,886	2,351	157	-	(1,458)	-	12,686	340	5,209	3,918	30,268
738	8700	Distribution-Operation supervision and engineering	05414	Lodging	6,053	2,257	4,243	2,591	1,679	3,152	9,868	5,683	4,487	11,873	2,616	5,335	59,836
739	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	64	-	10	193	36	-	-	-	820	12	-	83	1,218
740	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	1,311	724	588	792	975	2,326	2,945	490	540	436	210	1,053	12,390
741	8700	Distribution-Operation supervision and engineering	05421	Training	-	375	-	664	21	-	334	-	700	-	-	605	2,699
742	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	250	250
743	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	1,269	-	248	-	-	-	-	-	-	-	1,517
744	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	365	364	596	395	972	440	921	308	106	578	173	366	5,583
745	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	150	150	150	331	-	-	-	-	-	-	781
746	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-	150	-	-	-	-	-	-	-	150
747	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	982	58	1,125	354	1,340	217	1,381	360	316	588	288	2,125	9,134
748	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	(976)	-	-	(1,644)	-	-	(2,846)	-	-	(1,439)	-	(6,905)
749	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	1,431	179	528	12	-	-	-	-	-	-	45	796	2,991
750	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	(1,078)	-	-	212	-	159	-	584	-	159	-	(425)	(387)
751	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	4,302	86	8,007	86	8,559	233	1,049	4,717	6,717	1,057	16,646	1,779	53,238
752	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	381	283	257	660	615	230	358	126	123	720	(15)	171	3,909
753	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	610	-	-	-	-	-	-	-	-	-	15,608	45,326	61,544
754	8700	Distribution-Operation supervision and engineering	05420	Employee Development	946	-	-	-	805	419	-	975	-	-	-	350	3,495
755	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	2,220	745	39	401	-	-	-	1,120	11,375	15,899
756	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	-	35	-	-	-	-	-	-	35
757	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	63	-	-	-	-	63
758	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	160	-	-	-	-	493	17	1,109	-	233	2,013
759	8700	Distribution-Operation supervision and engineering	04889	Land Rights	-	-	-	-	35	-	23	-	-	30	-	-	88
760	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
761	8700	Distribution-Operation supervision and engineering	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-	-	-	-	-	-
762	8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	-	-	-	-	-	-	-	-	-	-	-	-	-
763	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
764	8700	Distribution-Operation supervision and engineering	05312	Long Distance	303	221	170	519	497	936	840	708	305	381	143	182	5,203
765	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	4,061	4,477	4,654	6,233	5,887	5,664	5,796	6,674	5,156	5,842	5,029	4,611	64,085
766	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	100	25	-	-	50	-	175	-	-	3,000	155	-	3,505
767	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	71	-	490	-	978	2,835	745	-	-	-	4,918	-	10,036
768	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	195	-	-	-	-	-	-	-	195
769	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	62	-	-	-	-	-	-	-	-	62
770	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-	-	-	75	-	-	-	-	-	75
771	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	-	-	195	-	195
772	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-	-	-	-
773	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	-	1,447	-	-	-	-	-	-	-	-	-	1,447
774	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	-	-	-	-	-	-	-	-	-	-	-	-
775	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	41	-	-	242	-	-	284
776	8700	Distribution-Operation supervision and engineering	05429	Work Environment Training	-	-	-	-	-	-	-	-	-	-	-	-	-
777	8710	Distribution load dispatching	04590	Utilities	20	20	20	21	50	48	59	27	61	352	-	-	679
778	8710	Distribution load dispatching	02005	Non-Inventory Supplies	174	-	-	-	-	-	-	-	-	-	-	-	174
779	8711	Odorization	05411	Meals and Entertainment	-	-	-	-	59	-	-	-	-	-	-	-	59
780	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	577	-	-	-	1,204	-	-	-	-	1,782
781	8720	Distribution-Compressor station labor and expenses	02005	Non-Inventory Supplies	-	-	78	-	-	-	-	-	-	-	-	-	78
782	8740	Mains and Services Expenses	01008	Expense Labor Accrual	(36,583)	3,099	13,095	9,029	6,447	12,227	(39,506)	(4,749)	16,744	6,238	5,707	27,463	19,211
783	8740	Mains and Services Expenses	04002	Required By Law, Safety	473	-	496	973	1,481	960	-	-	-	-	-	-	4,383
784	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
785	8740	Mains and Services Expenses	05010	Office Supplies	756	1,465	949	327	1,755	209	719	1,278	721	709	564	1,695	11,146
786	8740	Mains and Services Expenses	07120	Environmental & Safety	1,185	-	667	-	47	457	-	-	-	-	-	382	2,738
787	8740	Mains and Services Expenses	04590	Utilities	4,295	4,854	4,653	4,073	4,289	3,927	3,728	3,058	5,012	4,034	3,945	4,751	50,620
788	8740	Mains and Services Expenses	05411	Meals and Entertainment	1,264	101	345	532	206	472	867	153	757	524	1,083	1,176	7,481
789	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	-	-	16	-	26	114	-	-	-	-	-	-	156
790	8740	Mains and Services Expenses	03004	Vehicle Expense	76,865	75,258	67,931	76,344	89,842	72,827	96,622	140,702	87,487	64,804	110,856	93,697	1,053,235
791	8740	Mains and Services Expenses	06111	Contract Labor	147,606	72,668	137,221	96,446	(3,585)	104,749	87,379	51,843	53,733	22,504	170,979	90,314	1,031,857
792	8740	Mains and Services Expenses	05413	Transportation	1,709	-	-	-	-	128	879	-	-	466	287	706	4,176
793	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(95,043)	(101,958)	(87,040)	(96,743)	(111,883)	(102,057)	(92,768)	(87,173)	(116,878)	(92,331)	(109,914)	(134,344)	(1,228,131)
794	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
795	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
796	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(195)	(431)	(1,074)	(713)	(1,538)	(309)	(641)	(394)	(50)	(176)	(165)	(143)	(5,828)
797	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(61)	-	(9)	-	(74)	(114)	(235)	(79)	-	(16)	(27)	(72)	(687)
798	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	594	563	546	731	705	663	1,399	947	1,604	1,179	1,805	903	11,640
799	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(55,195)	(58,718)	(74,990)	(66,457)	(58,591)	(58,255)	(53,919)	(66,978)	(57,161)	(60,210)	(39,341)	(69,211)	(719,025)
800	8740	Mains and Services Expenses	01000	Non-project Labor	142,835	89,683	99,999	98,058	92,460	112,839	169,188	93,795	100,482	92,861	94,796	113,715	1,300,711

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
801	8740	Mains and Services Expenses	04582	Building Maintenance	25	222	430	728	406	25	819	3,139	11,080	4,170	3,756	734	25,533
802	8740	Mains and Services Expenses	07590	Misc General Expense	(71)	1,239	65	(317)	403	116	(471)	60	-	(219)	115	(505)	416
803	8740	Mains and Services Expenses	05414	Lodging	2,115	-	-	467	225	449	1,260	3,168	868	2,954	3,703	102	15,310
804	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	12,564	10,641	12,058	17,114	20,849	34,269	21,977	12,592	16,630	8,249	16,098	37,538	220,581
805	8740	Mains and Services Expenses	05421	Training	-	-	-	-	-	-	-	449	-	-	-	-	449
806	8740	Mains and Services Expenses	05111	Postage/Delivery Services	165	154	288	193	271	201	100	209	75	111	92	312	2,171
807	8740	Mains and Services Expenses	07443	Uniforms	300	720	1,804	1,309	2,835	516	915	573	82	293	300	238	9,885
808	8740	Mains and Services Expenses	04018	Safety	-	67	601	104	218	31	403	-	-	-	97	-	1,522
809	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	102	-	-	-	106	89	413	140	-	29	46	122	1,047
810	8740	Mains and Services Expenses	09911	Reimbursements	123	-	-	15	-	-	55	-	-	-	55	28	275
811	8740	Mains and Services Expenses	04302	Heavy Equipment	19,535	23,792	16,441	19,295	17,765	19,081	22,735	20,298	10,638	19,703	26,440	12,380	228,104
812	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	50	26	392	24	-	-	-	-	65	353	27	937
813	8740	Mains and Services Expenses	02001	Inventory Materials	11,888	11,259	10,927	10,446	10,066	9,470	15,545	10,527	17,822	13,095	20,058	10,038	151,141
814	8740	Mains and Services Expenses	05420	Employee Development	-	-	75	88	1,610	277	-	150	-	-	-	730	2,930
815	8740	Mains and Services Expenses	05419	Misc Employee Expense	205	1,370	-	166	98	510	-	-	-	50	23	1,683	4,105
816	8740	Mains and Services Expenses	05424	Books & Manuals	100	-	-	-	-	-	-	-	-	-	-	-	100
817	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	87	40	-	-	127
818	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	69,789	100,359	86,522	97,379	106,422	102,122	61,476	16,346	110,403	89,294	71,041	128,383	1,039,536
819	8740	Mains and Services Expenses	04889	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
820	8740	Mains and Services Expenses	04301	Equipment Lease	36,786	36,124	60,080	48,518	42,022	40,363	32,284	48,047	47,689	41,735	13,703	58,243	505,595
821	8740	Mains and Services Expenses	05415	Membership Fees	-	-	130	-	-	-	-	-	-	-	-	-	130
822	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	-	-	-	-	-
823	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	150	-	-	-	150
824	8740	Mains and Services Expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
825	8740	Mains and Services Expenses	07111	Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
826	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	-	-	1,653	-	-	-	-	-	-	-	1,653
827	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	-	-	-	-	-	-	-	-	-
828	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(9,072)	2,212	7,025	(601)	10,576	(11,786)	(9,961)	3,322	5,564	1,371	3,273	(2,941)	(1,018)
829	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
830	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	21	55	-	-	-	-	-	184	-	-	260
831	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	98	88	103	89	78	94	107	80	686	102	377	114	2,015
832	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	615	98	326	614	267	578	679	-	255	351	96	309	4,187
833	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	1,273	53	-	32	52	49	-	-	-	-	-	-	1,459
834	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	2,700	162	-	-	-	500	-	-	3,350	3,710	90	1,650	12,162
835	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	327	-	-	-	-	-	-	-	-	-	327
836	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(715)	(27)	-	(15)	(22)	(31)	-	-	-	-	-	-	(811)
837	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
838	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
839	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	(42)	(6)	-	(143)	-	-	-	-	-	-	(191)
840	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	(38)	-	-	-	-	-	-	-	-	-	-	(38)
841	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	43	-	10	216	187	59	14	-	-	-	-	-	529
842	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	47,071	33,524	42,704	32,961	45,095	25,452	31,857	34,527	35,491	31,134	34,254	22,712	416,782
843	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	-	-	-	-	235	154	-	-	-	389
844	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
845	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	1,420	-	-	1,066	-	355	-	-	-	2,841
846	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	16	-	-	-	-	-	-	-	-	16
847	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	12,849	1,814	5,436	1,663	2,797	3,327	4,859	1,765	4,640	4,660	3,344	1,337	48,490
848	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	12	155	14	-	-	-	-	-	-	181
849	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	96	13	-	256	-	-	-	-	-	-	365
850	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	66	-	-	-	-	-	-	-	-	-	-	66
851	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	858	-	192	3,082	2,676	837	161	-	-	-	-	-	7,805
852	8750	Distribution-Measuring and regulating station expenses	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-	-
853	8750	Distribution-Measuring and regulating station expenses	04889	Land Rights	-	-	-	-	-	-	-	-	-	-	-	3,150	3,150
854	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	(1,970)	722	4	25	(1,000)	(228)	44	284	153	(610)	207	3,566	1,198
855	8760	Distribution-Measuring and regulating station expenses-Industrial	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
856	8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expense	-	-	-	-	-	323	-	-	-	-	-	-	323
857	8760	Distribution-Measuring and regulating station expenses-Industrial	03003	Capitalized transportation costs	-	-	-	-	-	(149)	-	-	-	-	-	-	(149)
858	8760	Distribution-Measuring and regulating station expenses-Industrial	02004	Warehouse Loading Charge	-	-	-	-	-	192	-	-	-	-	-	-	192
859	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	5,369	5,389	4,052	3,292	1,076	696	2,770	2,983	2,247	578	902	5,803	35,158
860	8760	Distribution-Measuring and regulating station expenses-Industrial	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
861	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-Inventory Supplies	-	-	-	350	2,528	153	40	13	318	-	159	1,413	4,973
862	8760	Distribution-Measuring and regulating station expenses-Industrial	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
863	8760	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	-	-	-	-	-	2,741	-	-	-	-	-	-	2,741
864	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	-	6,500	6,500
865	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	127	117	109	317	89	926	955	97	335	148	44	279	3,542
866	8770	Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	2,500	600	-	-	-	-	-	-	-	-	-	-	3,100
867	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
868	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-	-	(4,721)	(4,721)
869	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
870	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	4,955	255	241	14	398	185	436	-	176	7,471	14,634	1,516	30,282
871	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(26,983)	6,963	14,216	14,435	1,556	(17,728)	(21,842)	1,413	11,195	6,750	4,221	9,184	3,381
872	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	130	-	-	-	-	-	-	-	-	-	-	130
873	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
874	8780	Meter and house regulator expenses	05010	Office Supplies	642	294	1,255	451	879	992	102	530	3,078	725	177	1,443	10,569
875	8780	Meter and house regulator expenses	04590	Utilities	882	830	769	1,658	918	1,013	1,403	1,276	917	994	1,169	1,528	13,356
876	8780	Meter and house regulator expenses	05411	Meals and Entertainment	253	139	965	31	211	330	134	597	149	475	262	199	3,747
877	8780	Meter and house regulator expenses	05364	Cellular, radio, pager charges	-	74	-	-	-	-	-	-	-	-	-	-	74
878	8780	Meter and house regulator expenses	03004	Vehicle Expense	80	55	80	97	476	1,055	224	1,304	509	33	65	57	4,035
879	8780	Meter and house regulator expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
880	8780	Meter and house regulator expenses	05413	Transportation	-	1,145	942	489	-	-	732	48	-	-	-	306	3,662
881	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(50)	(36)	(51)	(57)	(302)	(678)	(136)	(878)	(323)	(17)	(44)	(36)	(2,608)
882	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
883	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
884	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	-	(469)	(817)	(42)	(362)	-	235	(331)	-	-	(67)	(1,854)
885	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	(43)	(25)	(35)	(30)	(18)	(24)	-	-	-	-	(16)	(191)
886	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	-	(137)	-	(136)	-	(221)	-	-	-	(494)
887	8780	Meter and house regulator expenses	01000	Non-project Labor	111,396	85,097	99,363	108,360	92,894	63,347	96,999	70,318	71,937	71,050	72,265	69,899	1,012,926
888	8780	Meter and house regulator expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	54	-	-	54
889	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	21	21
890	8780	Meter and house regulator expenses	05414	Lodging	-	-	-	225	-	-	597	583	-	-	138	-	1,542
891	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	131	-	-	-	-	131
892	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	785	269	167	1,246	1,998	1,629	348	514	368	558	120	550	8,553
893	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	15	-	-	-	-	-	-	-	-	15
894	8780	Meter and house regulator expenses	07443	Uniforms	-	-	754	1,461	3	613	-	(449)	608	-	-	134	3,123
895	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	-	44	64	53	32	42	-	-	-	-	26	261
896	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	-	140	-	138	-	225	-	-	-	504
897	8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	60	-	-	-	-	-	-	-	-	-	60
898	8780	Meter and house regulator expenses	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-	-	-	-	-	-
899	8780	Meter and house regulator expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
900	8780	Meter and house regulator expenses	04306	Parts	-	-	-	-	-	-	-	14	-	-	-	-	14

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
901	8790	Customer installations expenses	02005	Non-Inventory Supplies	-	-	-	-	27	1,976	-	-	-	-	-	-	2,003
902	8800	Distribution-Other expenses	01008	Expense Labor Accrual	856	(1,745)	1,435	2,228	(1,006)	1,218	58	(1,739)	1,947	1,004	(463)	(1,338)	2,454
903	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
904	8800	Distribution-Other expenses	05010	Office Supplies	9	-	-	-	-	-	-	-	-	-	-	-	9
905	8800	Distribution-Other expenses	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
906	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	27	-	-	-	27
907	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-	-	161	-	-	-	18	-	-	179
908	8800	Distribution-Other expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
909	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-	-	(111)	-	-	-	(11)	-	-	(122)
910	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
911	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	-	-	-	-	(39)	-	-	-	-	-	(39)
912	8800	Distribution-Other expenses	01000	Non-project Labor	11,699	683	4,100	7,735	4,770	6,800	24,826	9,594	10,863	10,698	8,883	5,068	105,719
913	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-	-	-	55	-	-	-	-	-	55
914	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-	-	750	-	-	-	-	-	57	807
915	8800	Distribution-Other expenses	05414	Lodging	-	-	-	-	-	-	202	-	-	-	-	-	202
916	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	968	-	816	43	470	853	23	178	61	131	-	126	3,669
917	8800	Distribution-Other expenses	05421	Training	-	-	-	-	-	99	-	1,185	-	-	-	-	1,284
918	8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-	175	-	-	-	-	-	-	-	175
919	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	16	(16)	-	-	-	-	-	-	-	-	-
920	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	-	301	-	-	-	450	-	-	-	-	-	751
921	8800	Distribution-Other expenses	05415	Membership Fees	-	-	163	-	-	-	-	-	-	-	-	-	163
922	8800	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	-	-	-	-	232	-	-	-	-	-	232
923	8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-	150	-	-	-	-	-	-	-	150
924	8810	Distribution-Rents	04581	Building Lease/Rents	72,986	61,183	60,183	60,788	62,419	59,784	59,936	60,958	59,384	60,584	60,184	53,546	731,938
925	8810	Distribution-Rents	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
926	8810	Distribution-Rents	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
927	8810	Distribution-Rents	04590	Utilities	1,384	(522)	1,162	468	1,049	81	1,106	1,281	760	295	652	2,784	10,501
928	8810	Distribution-Rents	03004	Vehicle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
929	8810	Distribution-Rents	06111	Contract Labor	46,216	-	-	-	(225)	-	-	-	-	4,234	-	2,974	53,200
930	8810	Distribution-Rents	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	-	-	-	-	-
931	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
932	8810	Distribution-Rents	04599	Capitalized Utility Costs	(11,900)	(19,406)	(12,732)	(10,567)	(17,488)	(9,416)	(13,806)	(11,551)	(15,418)	(20,633)	(10,620)	(18,878)	(172,415)
933	8810	Distribution-Rents	02004	Warehouse Loading Charge	-	-	-	6	-	-	-	-	-	-	-	-	6
934	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	(849)	-	-	(849)
935	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
936	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(44,986)	(37,286)	(35,831)	(34,591)	(34,917)	(34,659)	(35,538)	(37,051)	(36,233)	(37,299)	(36,649)	(32,970)	(438,010)
937	8810	Distribution-Rents	04582	Building Maintenance	17,578	32,297	19,865	17,632	26,775	15,786	21,310	17,057	24,673	32,867	16,531	26,213	268,584
938	8810	Distribution-Rents	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
939	8810	Distribution-Rents	04018	Safety	-	-	-	-	-	-	-	-	945	-	-	-	945
940	8810	Distribution-Rents	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	866	-	-	866
941	8810	Distribution-Rents	07499	Misc Employee Welfare Exp	-	40	-	-	-	-	-	-	-	685	-	-	726
942	8810	Distribution-Rents	02001	Inventory Materials	-	-	-	86	-	-	-	-	-	-	-	-	86
943	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-	-	-	-	-	12	-	-	-	12
944	8810	Distribution-Rents	04592	Misc Rents	-	-	-	-	-	-	-	-	-	-	186	-	186
945	8810	Distribution-Rents	04882	WIP Removal Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
946	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	138	-	222	19	312	168	21	-	238	174	34	192	1,518
947	8860	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	-	107	-	-	-	13	-	-	-	-	-	-	120
948	8860	Distribution-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-	-	-	48	22	-	68	-	-	138
949	8860	Distribution-Maintenance of structures and improvements	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
950	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(1,949)	(41)	(44)	878	221	(81)	(587)	(33)	479	57	1,124	(21)	1
951	8870	Distribution-Maint of mains	06111	Contract Labor	-	1,890	-	-	-	-	-	-	-	2,968	(168)	-	4,690
952	8870	Distribution-Maint of mains	01000	Non-project Labor	511	147	-	1,755	1,831	1,696	2,582	1,588	2,190	1,865	3,739	2,908	20,812
953	8870	Distribution-Maint of mains	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
954	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	200	-	-	-	-	-	279	138	52	-	-	-	669
955	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	289	(289)	-
956	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	1	-	-	-	-	1
957	8890	Maintenance of measuring and regulating station equipment-General	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
958	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	525	-	525
959	8890	Maintenance of measuring and regulating station equipment-General	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
960	8890	Maintenance of measuring and regulating station equipment-General	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
961	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
962	8890	Maintenance of measuring and regulating station equipment-General	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
963	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	-	-	-	-	-	-	17	-	-	-	-	17
964	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	459	(459)	-
965	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	834	-	834
966	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-Inventory Supplies	-	-	-	-	4,090	299	-	-	-	-	-	-	4,389
967	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	1,367	3,351	400	-	114	-	-	170	-	583	(33)	1,016	6,967
968	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	1,185	29	-	-	-	1,285	53	-	-	-	-	-	2,552
969	8920	Maintenance of services	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
970	8920	Maintenance of services	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
971	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	51	-	-	-	51
972	8920	Maintenance of services	09911	Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-
973	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(7,777)	12	(763)	553	390	5,179	(4,350)	(1,929)	(211)	2,905	791	(354)	(5,555)
974	8930	Maintenance of meters and house regulators	01000	Non-project Labor	10,400	5,817	2,455	3,070	3,208	11,839	16,521	3,298	1,534	7,037	7,835	5,650	78,664
975	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	34	-	-	-	-	-	-	-	-	-	-	34
976	8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-	-	32	-	-	32
977	8940	Distribution-Maintenance of other equipment	06111	Contract Labor	1,300	-	-	-	-	-	-	-	-	-	-	-	1,300
978	8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
979	8940	Distribution-Maintenance of other equipment	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	(18)	-	-	(18)
980	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	8	-	-	8
981	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	613	711	469	412	876	813	1,735	866	526	125	515	1,294	8,954
982	8940	Distribution-Maintenance of other equipment	09911	Reimbursements	(1,674)	-	-	67	-	-	-	126	-	-	-	-	(1,481)
983	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	92	-	-	92
984	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	-	-	-	-	-	18	(18)	-	-	-	-	-	-
985	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-	172	-	-	-	-	172
986	9010	Customer accounts-Operation supervision	01000	Non-project Labor	-	-	-	-	-	31	-	-	-	-	-	-	31
987	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(10,071)	2,983	3,238	6,212	(1,778)	3,220	(12,283)	85	5,677	3,686	(4,774)	646	(3,159)
988	9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
989	9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	-	-	-	-	48	-	-	-	20	68	136
990	9020	Customer accounts-Meter reading expenses	04590	Utilities	34	177	135	301	174	150	320	42	258	370	340	532	2,832
991	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	-	-	-	-	-	650	-	17	-	-	35	702
992	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	-	-	-	-	-	504	-	-	-	53	-	23	580
993	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	59,129	87,833	62,962	60,143	80,133	64,162	87,494	58,006	60,910	58,479	62,149	61,717	803,118
994	9020	Customer accounts-Meter reading expenses	05413	Transportation	-	-	-	-	-	-	859	-	-	-	-	25	884
995	9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	-	-	-	-	-	(282)	-	-	-	(32)	-	(15)	(328)
996	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
997	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	-	(74)	(398)	(240)	(414)	-	(201)	(117)	(470)	-	-	(98)	(2,012)
998	9020	Customer accounts-Meter reading expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
999	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	34,840	29,298	30,068	36,478	27,435	32,802	44,391	29,934	32,902	33,693	21,951	18,170	371,961
1000	9020	Customer accounts-Meter reading expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1001	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	-	-	3,133	-	-	-	2,012	1,065	-	-	-	6,210
1002	9020	Customer accounts-Meter reading expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
1003	9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	48	-	-	-	40	-	4	39	129	671	4	980	1,913
1004	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-	13	-	-	-	27	-	-	13	53
1005	9020	Customer accounts-Meter reading expenses	07443	Uniforms	-	127	661	428	645	-	268	167	775	-	-	150	3,221
1006	9020	Customer accounts-Meter reading expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
1007	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	3,928	3,932	3,932	5,707	4,507	4,507	5,082	6,830	7,434	7,462	8,023	10,148	71,491
1008	9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	50	44	969	630	31	26	31	29	36	40	55	54	1,994
1009	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	(13,713)	882	683	689	1,966	6,712	(11,479)	(92)	6,004	2,801	851	2,868	(1,828)
1010	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	813	527	1,216	1,244	628	126	955	214	998	1,744	736	1,492	10,695
1011	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
1012	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	878	274	833	-	136	1,063	-	117	535	733	264	481	5,313
1013	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
1014	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	213	-	-	42	91	-	94	-	200	-	-	639
1015	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	47,414	29,282	23,670	20,314	20,205	31,390	44,134	29,056	33,169	32,136	30,763	28,268	369,801
1016	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	66	-	-	-	-	-	-	-	-	-	66
1017	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	211	-	-	-	-	365	-	-	-	-	-	-	576
1018	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	224	-	-	224
1019	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-	32	2	79	-	-	34	-	-	146
1020	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	70	-	-	148	-	7	24	26	-	-	46	321
1021	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	-	-	-	-	-	14	-	-	-	-	14
1022	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	-	-	-	-	-	-	468,223	73,260	97,610	85,109	60,849	68,254	853,306
1023	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	213	40	-	-	-	64	-	-	-	-	255	572
1024	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	75	-	-	75
1025	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	-	-	-	-	-	-	-	-	-	-	-	34	34
1026	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	173,830	22,512	28,133	41,313	49,058	39,838	32,057	27,877	23,175	21,912	21,244	21,832	502,781
1027	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	(3,209)	446	837	822	822	-	(2,878)	-	1,233	822	411	1,233	541
1028	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	122	-	-	-	-	-	-	-	-	-	-	-	122
1029	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	1,040	-	201	123	162	-	84	828	551	298	-	443	3,730
1030	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	3,037	-	-	-	-	-	-	-	-	-	3,037
1031	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	2,314	-	669	1,318	744	-	1,073	493	1,481	1,816	-	1,340	11,248
1032	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	12,032	8,172	8,222	8,222	8,222	8,222	12,333	8,222	8,222	8,222	8,222	8,222	106,533
1033	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	-	-	816	-	-	-	-	-	-	816
1034	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	927	-	626	426	171	-	583	151	403	904	-	1,741	5,933
1035	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	127	-	-	-	12	-	26	14	-	-	-	24	203
1036	9090	Customer service-Operating informational and instructional advertising expense	05421	Training	-	-	-	-	-	-	-	-	350	-	-	-	350
1037	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	-	-	-	-	-	-	-	-
1038	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	56	-	-	-	-	-	-	-	-	-	56
1039	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	-	-
1040	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-	125	-	-	-	125
1041	9090	Customer service-Operating informational and instructional advertising expense	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
1042	9110	Sales-Supervision	01008	Expense Labor Accrual	(5,077)	955	1,731	1,425	1,504	(0)	(5,126)	0	2,197	1,464	732	2,197	2,002
1043	9110	Sales-Supervision	05010	Office Supplies	194	79	46	-	-	-	-	-	-	123	-	-	442
1044	9110	Sales-Supervision	05411	Meals and Entertainment	93	356	360	375	691	103	592	1,210	335	933	554	438	6,039
1045	9110	Sales-Supervision	04046	Customer Relations & Assist	5,581	2,502	2,900	2,063	-	-	21	(137)	-	-	1,623	(65)	14,488
1046	9110	Sales-Supervision	05413	Transportation	1,918	2,229	2,728	1,814	3,143	1,599	3,217	3,111	3,002	3,362	2,585	2,341	31,048
1047	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1048	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
1049	9110	Sales-Supervision	01000	Non-project Labor	19,035	13,757	14,645	14,565	14,645	14,645	21,967	14,645	14,645	14,645	14,645	14,645	186,480
1050	9110	Sales-Supervision	07590	Misc General Expense	-	-	-	-	33	-	-	-	-	-	-	-	33
1051	9110	Sales-Supervision	05414	Lodging	732	1,287	1,393	1,128	1,930	299	2,457	971	1,208	1,057	1,087	1,524	15,074
1052	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	17	-	-	-	-	14	-	-	-	-	-	31
1053	9110	Sales-Supervision	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	23	-	-	-	23
1054	9110	Sales-Supervision	05421	Training	-	116	-	-	-	-	-	-	-	-	-	-	116
1055	9110	Sales-Supervision	07510	Association Dues	-	-	-	-	350	-	-	-	-	-	-	-	350
1056	9110	Sales-Supervision	05111	Postage/Delivery Services	1,411	148	819	202	-	-	50	-	-	-	264	-	2,893
1057	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	-	-
1058	9110	Sales-Supervision	05420	Employee Development	-	-	-	100	-	-	-	-	-	-	-	-	100
1059	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	-	-	-	-	118	-	-	-	-	-	-	118
1060	9110	Sales-Supervision	04044	Advertising	250	2,367	421	-	-	-	-	-	-	-	200	-	3,238
1061	9110	Sales-Supervision	07520	Donations	-	-	-	-	5	-	51	-	-	-	-	-	56
1062	9110	Sales-Supervision	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
1063	9110	Sales-Supervision	05316	Telecom Maintenance & Repair	-	-	-	-	-	-	-	-	-	-	-	-	-
1064	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	15	-	-	-	-	-	-	-	47	62
1065	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
1066	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	3,676	1,580	3,185	1,216	4,786	5,049	10,892	7,790	4,601	2,008	8,627	12,262	65,671
1067	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	-	-	-	-	758	-	-	-	-	758
1068	9120	Sales-Demonstrating and selling expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
1069	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	715	-	-	5,856	390	-	-	450	335	-	200	7,946
1070	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	1,031	36	-	304	-	-	-	86	-	1,148	-	14	2,618
1071	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	5	-	-	-	-	-	-	-	-	-	5
1072	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	68	318	59	363	-	-	229	176	268	330	-	404	2,215
1073	9120	Sales-Demonstrating and selling expenses	04044	Advertising	1,715	1,302	75	2,076	5,749	2,673	923	1,668	1,619	2,786	1,518	3,850	25,952
1074	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	450	1,087	-	-	392	429	-	-	-	-	-	-	2,358
1075	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	100	-	501	-	-	2,000	-	1,878	962	-	106	4	5,551
1076	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	1,000	-	-	-	-	-	-	1,000
1077	9130	Sales-Advertising expenses	04044	Advertising	1,120	4,373	275	751	719	3,655	2,050	749	2,143	3,025	599	390	19,849
1078	9130	Sales-Advertising expenses	04041	Gas Light Relight Program	-	-	-	-	-	-	316	-	-	-	-	-	316
1079	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
1080	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	(3,548)	216	1,180	969	1,664	(613)	(3,539)	(173)	1,591	1,306	1,853	7,226	8,131
1081	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	-	-	-	-	5,007	5,007
1082	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-	-	-	-	-	-	-	-	(5,007)	(5,007)
1083	9200	A&G-Administrative & general salaries	01000	Non-project Labor	17,687	10,547	10,859	10,626	11,627	10,606	16,946	10,606	10,606	11,096	13,456	20,896	155,557
1084	9210	A&G-Office supplies & expense	05010	Office Supplies	2	-	-	-	-	-	-	-	-	-	-	-	2
1085	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	160	-	-	-	45	-	-	-	44	36	-	-	284
1086	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-	-	-	395	-	395	395	395	-	1,580
1087	9210	A&G-Office supplies & expense	05413	Transportation	985	51	-	-	-	-	-	-	126	-	-	-	1,162
1088	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	-	(99)	-	-	-	-	-	-	-	-	-	(99)
1089	9210	A&G-Office supplies & expense	05414	Lodging	457	-	-	-	-	-	-	-	108	-	-	-	565
1090	9210	A&G-Office supplies & expense	05421	Training	9	-	-	-	-	-	-	-	-	-	-	-	9
1091	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	-	-	-	-	-
1092	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-	-	-	-
1093	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	98	-	-	-	-	-	-	-	-	-	98
1094	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	15	-	-	-	-	-	-	-	15
1095	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	-	-	2,240	204	-	(204)	446	-	-	400	733	3,818
1096	9210	A&G-Office supplies & expense	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
1097	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(37)	(66)	(50)	(50)	(50)	(50)	(50)	(48)	(50)	(55)	(50)	(52)	(607)
1098	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	509,755	391,326	421,587	423,638	552,948	576,175	509,115	497,436	645,110	213,202	628,580	301,592	5,670,462
1099	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	240,103	216,270	217,362	179,857	194,375	169,811	197,911	172,668	199,745	185,164	168,836	176,375	2,318,478
1100	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	494,782	293,329	297,427	240,805	417,701	348,831	239,806	356,086	354,021	242,536	440,848	303,184	4,029,357

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1101	9230	A&G-Outside services employed	06111	Contract Labor	80,000	-	-	-	-	-	-	-	-	-	-	86,600	166,600
1102	9230	A&G-Outside services employed	06121	Legal	(28,132)	5,843	-	10,123	7,268	5,263	-	10,119	9,741	5,020	5,468	4,064	34,777
1103	9240	A&G-Property insurance	04069	Blueflame Property Insurance	32,019	32,019	32,019	32,019	32,019	32,019	32,514	32,514	32,514	32,514	32,514	32,514	387,200
1104	9240	A&G-Property insurance	04072	Insurance Capitalized	(18,978)	(18,547)	(18,272)	(18,991)	(18,028)	(18,097)	(18,347)	(18,575)	(18,284)	(18,712)	(19,238)	(19,628)	(223,698)
1105	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	(28)	-	-	5	-	4	-	14	-	4	-	(11)	(10)
1106	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	-	-	-	-	258	-	-	-	-	-	-	258
1107	9250	A&G-Injuries & damages	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1108	9250	A&G-Injuries & damages	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
1109	9250	A&G-Injuries & damages	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	1,579	1,579
1110	9250	A&G-Injuries & damages	07443	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
1111	9250	A&G-Injuries & damages	04018	Safety	-	-	-	-	-	-	-	-	57	180	174	67	478
1112	9250	A&G-Injuries & damages	05418	Settlement	1,818	10,362	3,495	283	901	-	1,086	4,567	-	-	-	8,588	31,101
1113	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	703	896	1,255	37	947	521	1,055	942	381	-	588	150	7,475
1114	9250	A&G-Injuries & damages	05420	Employee Development	-	-	-	-	-	-	-	-	10	-	-	-	10
1115	9250	A&G-Injuries & damages	04070	Insurance-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
1116	9250	A&G-Injuries & damages	05426	Safety Training	-	-	-	-	-	-	-	-	-	130	-	-	130
1117	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-	-	-	-	-	40	-	-	-	40
1118	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	16,833	17,202	19,196	19,940	18,308	15,551	18,588	15,398	18,123	16,965	16,384	18,133	210,621
1119	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	22,071	20,946	23,376	24,284	22,293	18,933	22,633	18,747	22,065	20,655	19,949	22,078	258,030
1120	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Pl	1,200	614	742	767	767	693	3,544	859	3,752	(430)	3,792	-	16,298
1121	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	36,114	31,813	35,504	36,884	33,858	28,754	34,374	28,470	33,511	31,369	30,296	33,530	394,478
1122	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	413	421	470	488	448	381	455	377	444	415	401	444	5,155
1123	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	3,301	2,104	2,348	2,439	2,240	1,903	2,274	1,884	2,218	2,076	2,005	2,219	27,011
1124	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	2,063	7,576	1,878	1,951	1,792	1,522	1,819	1,507	1,774	1,661	1,604	1,775	26,923
1125	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	76,606	80,688	90,038	93,525	85,880	72,954	87,198	72,238	85,019	79,592	76,866	85,065	985,668
1126	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,706	2,568	2,864	2,973	2,734	2,326	2,778	2,304	2,710	2,538	2,450	2,711	30,664
1127	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	(1)	-	-	0	-	0	-	1	-	0	-	(1)	(0)
1128	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	(4)	-	-	9	(7)	1	-	3	-	1	-	(2)	(0)
1129	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-	-	229	229
1130	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-	-	-	968	-	304	-	-	-	1,272
1131	9260	A&G-Employee pensions and benefits	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
1132	9260	A&G-Employee pensions and benefits	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
1133	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1134	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(1,339)	(8,364)	(8,735)	(3,235)	(2,033)	(3,186)	(2,532)	(821)	(1,890)	(505)	(680)	(823)	(34,144)
1135	9260	A&G-Employee pensions and benefits	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
1136	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	(58)	-	-	1	9	8	-	29	-	8	-	(21)	(23)
1137	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
1138	9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
1139	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	(201)	-	-	41	-	31	-	112	-	31	-	(82)	(68)
1140	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	(95)	-	-	16	-	12	-	44	-	12	-	(32)	(43)
1141	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	(8)	-	-	1	-	1	-	3	-	1	-	(2)	(4)
1142	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-	15	-	-	-	-	-	-	-	15
1143	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lap	-	921	892	921	921	832	921	12,866	11,337	-	-	-	29,613
1144	9260	A&G-Employee pensions and benefits	07443	Uniforms	2,127	13,585	14,959	5,535	3,416	5,423	4,224	1,194	3,050	777	1,173	1,306	56,769
1145	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	(45)	-	-	9	(0)	7	-	24	-	7	-	(17)	(16)
1146	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	12,338	3,382	4,928	3,030	3,793	6,008	7,545	3,891	6,041	5,770	1,478	4,799	63,004
1147	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	(6)	-	-	4	-	1	-	(1)	-	1	-	(2)	(3)
1148	9260	A&G-Employee pensions and benefits	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
1149	9260	A&G-Employee pensions and benefits	07463	RSU-Managment Incentive Plan	-	153	144	105	105	95	105	1,396	-	-	-	-	2,105
1150	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-	-	-	297	-	-	-	-	-	297
1151	9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-	-	-	-
1152	9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirment Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
1153	9270	A&G-Franchise requirements	07590	Misc General Expense	-	-	-	-	-	-	842	-	-	-	-	-	842
1154	9270	A&G-Franchise requirements	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	14	-	-	-	14
1155	9270	A&G-Franchise requirements	04044	Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
1156	9280	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
1157	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	-	-
1158	9280	A&G-Regulatory commission expenses	06111	Contract Labor	2,170	-	-	-	-	-	-	-	-	-	-	-	2,170
1159	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
1160	9280	A&G-Regulatory commission expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1161	9280	A&G-Regulatory commission expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-
1162	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
1163	9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-	-	-	-
1164	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	281	-	-	-	-	-	-	-	-	-	-	281
1165	9280	A&G-Regulatory commission expenses	07443	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
1166	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
1167	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	100	-	100
1168	9302	Miscellaneous general expenses	07510	Association Dues	133	16,622	4,507	4,312	12,347	6,997	8,449	4,277	13,870	4,247	4,547	4,757	85,065
1169	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-	59	-	59
1170	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	-	-	-
1171	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	60	250	-	-	-	135	-	-	620	235	-	-	1,300
1172	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	5,999	-	-	-	-	-	-	-	300	6,299
1173	9302	Miscellaneous general expenses	07520	Donations	-	25	-	-	-	250	-	-	-	-	-	-	275
1174	9310	A&G-Rents	04581	Building Lease/Rents	1,283	1,246	1,283	1,246	1,283	1,283	1,283	1,283	1,305	1,305	1,305	1,305	15,409
1175	9320	A&G-Maintenance of general plant	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
1176					**2,518,050**	**1,935,438**	**2,141,746**	**2,026,846**	**2,254,875**	**2,156,216**	**2,548,776**	**2,059,609**	**2,415,609**	**1,693,614**	**2,623,506**	**2,341,889**	**26,716,175**

	Account	Account Description	Sub Account	Sub Account Description	September Difference	October Difference	November Difference	December Difference	January Difference	February Difference	March Difference	April Difference	May Difference	June Difference	July Difference	August Difference	Total
1181	7690	Maintenance of other equipment	04582	Building Maintenance	-	-	-	132	-	-	-	-	-	-	-	-	132
1182	8160	Wells expenses	01008	Expense Labor Accrual	2,033	760	(301)	243	(429)	(1,532)	702	598	64	975	1,021	(2,301)	1,834
1183	8160	Wells expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1184	8160	Wells expenses	05411	Meals and Entertainment	-	-	-	-	57	-	-	-	-	54	112	-	223
1185	8160	Wells expenses	03004	Vehicle Expense	-	-	-	-	-	-	-	-	(70)	-	128	-	58
1186	8160	Wells expenses	06111	Contract Labor	5,271	(330)	(34,109)	-	(5,863)	(14,645)	(3,704)	(7,033)	30,690	115,690	26,275	28,448	140,690
1187	8160	Wells expenses	05413	Transportation	-	-	-	-	-	-	413	-	-	-	-	-	413
1188	8160	Wells expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-	-	29	-	(13)	-	16
1189	8160	Wells expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	97	-	-	97
1190	8160	Wells expenses	01000	Non-project Labor	105	2,066	730	1,441	187	(2,288)	(3,233)	(243)	13	2,197	3,505	1,200	5,679
1191	8160	Wells expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	1,979	1,523	-	3,502
1192	8160	Wells expenses	05414	Lodging	-	-	-	-	303	-	628	-	-	121	444	-	1,497
1193	8160	Wells expenses	02005	Non-Inventory Supplies	314	218	1,372	(1,330)	2,280	(2,682)	(9)	1,179	151	462	20	973	2,948
1194	8160	Wells expenses	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	973	-	-	973
1195	8160	Wells expenses	05420	Employee Development	-	-	-	-	-	-	1,378	-	-	-	-	-	1,378
1196	8170	Lines expenses	01008	Expense Labor Accrual	739	539	179	(1,700)	705	(864)	236	188	120	776	(905)	(919)	(906)
1197	8170	Lines expenses	04590	Utilities	142	(51)	(10)	(21)	29	(17)	(39)	22	(25)	(16)	(7)	(16)	(11)
1198	8170	Lines expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-	-	140	140
1199	8170	Lines expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	-	-	(12,800)	2,800	(10,000)
1200	8170	Lines expenses	01000	Non-project Labor	1,737	1,915	1,952	(1,384)	(233)	(1,607)	(3,690)	(1,849)	(873)	936	(920)	(937)	(4,954)

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1201	8170	Lines expenses	02005	Non-Inventory Supplies	129	(291)	77	(1,840)	618	(263)	2	(81)	274	(17)	293	68	(1,031)
1202	8180	Compressor station expenses	01008	Expense Labor Accrual	178	857	(1,151)	(532)	296	(440)	849	(195)	227	(71)	836	(1,348)	(495)
1203	8180	Compressor station expenses	04590	Utilities	(218)	(1)	(70)	(99)	(256)	(276)	(324)	(307)	(267)	(212)	(308)	(828)	(3,166)
1204	8180	Compressor station expenses	06111	Contract Labor	525	-	-	-	(370)	-	300	60	-	-	465	-	980
1205	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1206	8180	Compressor station expenses	04599	Capitalized Utility Costs	185	1	60	172	218	235	275	262	227	176	262	706	2,779
1207	8180	Compressor station expenses	01000	Non-project Labor	1,547	3,034	(390)	(1,136)	(517)	(1,247)	827	(491)	150	195	1,377	2,437	5,787
1208	8180	Compressor station expenses	02005	Non-Inventory Supplies	(638)	564	136	426	158	1,140	(45)	(712)	1,062	(2,301)	(2,029)	550	(1,688)
1209	8190	Compressor station fuel and power	04590	Utilities	12	24	108	(206)	(9)	2	(5)	-	(114)	36	61	(71)	(163)
1210	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	168	(158)	74	(65)	(190)	357	(20)	(82)	(111)	149	513	(604)	30
1211	8200	Storage-Measuring and regulating station expenses	04590	Utilities	49	(33)	18	(4)	177	50	(216)	(119)	(38)	(39)	(4)	365	207
1212	8200	Storage-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-	-	1,465	-	-	-	-	-	-	1,465
1213	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	506	(246)	-	(131)	(426)	157	491	-	(278)	75	918	100	1,166
1214	8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	2,417	1,754	56	-	66	-	-	-	495	-	37	-	4,825
1215	8210	Storage-Purification expenses	01008	Expense Labor Accrual	11	(11)	201	(195)	4,774	(1,316)	(2,740)	(947)	343	(119)	-	549	549
1216	8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1217	8210	Storage-Purification expenses	04590	Utilities	(61)	81	23	25	(26)	(134)	(35)	(22)	(9)	41	100	176	157
1218	8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-	2	-	-	-	-	-	-	-	2
1219	8210	Storage-Purification expenses	06111	Contract Labor	-	-	-	390	390	-	-	-	-	-	780	11,118	12,678
1220	8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-	3	-	-	-	-	-	-	-	3
1221	8210	Storage-Purification expenses	01000	Non-project Labor	65	-	422	11	7,160	5,197	4,339	(960)	266	-	-	3,295	19,794
1222	8210	Storage-Purification expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	403	-	403
1223	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	-	-	-	1,139	(3,212)	2,814	(1,663)	21	(773)	3,213	-	86	1,625
1224	8250	Storage well royalties	04581	Building Lease/Rents	561	-	(1,574)	-	-	-	(295)	-	-	-	-	-	(1,308)
1225	8250	Storage well royalties	04590	Utilities	28	(131)	493	278	844	(162)	(226)	424	(15)	296	46	361	2,237
1226	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1227	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(109)	16	208	-	43	7	21	(3)	61	33	38	-	314
1228	8250	Storage well royalties	07590	Misc General Expense	(4)	(3)	-	(107)	-	(353)	(81)	(83)	(20)	-	-	-	(650)
1229	8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	75	455	(100)	95	-	720	498	(1,162)	235	(143)	912	115	1,701
1230	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	(750)	(9,577)	39	(666)	(109)	(202)	-	25	(73)	-	(11,313)
1231	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	(726)	(83)	298	(286)	(59)	(616)	853	(178)	319	(319)	(216)	(580)	(1,593)
1232	8340	Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-	-	(4,140)	-	-	-	-	-	(1,579)	(5,719)
1233	8340	Maintenance of compressor station equipment	01000	Non-project Labor	424	(63)	634	-	(98)	(1,125)	1,065	-	708	-	(393)	(1,138)	16
1234	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	-	-	(458)	26	-	(732)	(46)	-	(8)	-	(330)	14	(1,534)
1235	8350	Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	(72)	72	-
1236	8350	Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	(131)	-	(131)
1237	8350	Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	20	-	20
1238	8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	-	-	-	-	-	-	-	-	-	(216)	216	-
1239	8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	-	-	-	-	-	-	-	-	(393)	-	(393)
1240	8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	(13)	-	(13)
1241	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	(3,590)	1,004	(28)	(2,787)	1,957	(3,927)	2,645	(338)	(1,053)	334	233	(3,535)	(9,086)
1242	8410	Other storage expenses-Operation labor and expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1243	8410	Other storage expenses-Operation labor and expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-	-	1,023	1,023
1244	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	125	-	44	-	-	304	(281)	-	-	192
1245	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	125	-	(17)	-	-	-	-	-	-	-	-	108
1246	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	148	-	460	-	-	-	-	-	(389)	219
1247	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	(8)	-	2	-	-	-	-	-	-	-	-	(6)
1248	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	610	2,048	1,394	(3,421)	(772)	(6,184)	(6,212)	(6,384)	(6,508)	(4,185)	(3,892)	323	(33,184)
1249	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	68	-	84	-	-	(183)	597	-	-	-	-	-	567
1250	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	(81)	-	-	-	-	(59)	301	112	1,129	-	18	-	1,419
1251	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	15,867	(20,000)	-	377	-	-	-	-	-	-	(3,756)
1252	8410	Other storage expenses-Operation labor and expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	80	-	-	80
1253	8410	Other storage expenses-Operation labor and expenses	05424	Books & Manuals	(19)	-	-	-	-	-	-	-	(3,720)	(246)	0	-	(3,984)
1254	8410	Other storage expenses-Operation labor and expenses	05426	Safety Training	-	-	-	-	-	-	-	25	-	-	-	-	25
1255	8500	Transmission-Operation supervision and engineering	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	29	-	-	-	29
1256	8550	Other fuel & power for compressor stations	04590	Utilities	6	2	14	7	8	4	7	5	6	7	1	(5)	62
1257	8560	Mains expenses	01008	Expense Labor Accrual	807	995	307	1,223	916	(3,200)	(297)	952	2,215	(1,954)	1,040	(8,660)	(5,657)
1258	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-	-	(1,062)	-	-	(1,062)
1259	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-	-	1,062	-	-	1,062
1260	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1261	8560	Mains expenses	05010	Office Supplies	-	-	-	-	(238)	-	-	-	-	-	-	-	(238)
1262	8560	Mains expenses	04590	Utilities	(420)	(57)	528	(589)	5	719	265	1,305	(288)	1,296	936	867	4,568
1263	8560	Mains expenses	03004	Vehicle Expense	(176)	100	27	(284)	(197)	(3,564)	(16)	(169)	(7,629)	82	1,253	2	(10,570)
1264	8560	Mains expenses	06111	Contract Labor	(7,419)	4,145	(8,318)	(2,542)	197	(603)	17,755	-	22,802	24,056	35,520	10,175	95,769
1265	8560	Mains expenses	03003	Capitalized transportation costs	66	3	(2)	44	63	582	4	14	3,773	33	(104)	(0)	4,476
1266	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1267	8560	Mains expenses	07444	Uniforms Capitalized	-	-	35	107	(7)	76	(11)	62	-	-	9	(39)	231
1268	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1269	8560	Mains expenses	04599	Capitalized Utility Costs	292	216	20	521	158	(275)	(207)	(780)	231	(510)	(465)	(470)	(1,269)
1270	8560	Mains expenses	02004	Warehouse Loading Charge	129	-	-	-	-	277	123	-	-	-	-	(123)	407
1271	8560	Mains expenses	04307	Heavy Equipment Capitalized	-	(178)	740	5,418	1,131	-	(2,774)	-	-	(689)	(3,482)	350	516
1272	8560	Mains expenses	01000	Non-project Labor	2,674	1,787	1,795	5,941	5,511	(285)	2,335	2,284	6,643	2,141	3,425	1,597	35,848
1273	8560	Mains expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	24	-	19	70	113
1274	8560	Mains expenses	02005	Non-Inventory Supplies	1,451	1,167	100	490	(3,562)	1,262	(933)	17,079	(295)	(3,030)	(489)	(393)	12,847
1275	8560	Mains expenses	05111	Postage/Delivery Services	53	-	-	(479)	(62)	(24)	(1,535)	126	-	-	(603)	37	(2,488)
1276	8560	Mains expenses	07443	Uniforms	-	-	(110)	156	144	(304)	450	(607)	-	-	73	170	(30)
1277	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	48	239	-	287
1278	8560	Mains expenses	04302	Heavy Equipment	-	182	(756)	(5,528)	(1,154)	-	2,831	-	-	703	3,553	(357)	(527)
1279	8560	Mains expenses	02001	Inventory Materials	1,442	-	-	-	-	2,772	1,234	-	-	-	-	(1,363)	4,084
1280	8560	Mains expenses	05420	Employee Development	-	-	-	-	-	-	85	-	-	-	-	-	85
1281	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
1282	8560	Mains expenses	07111	Damages	-	-	(1,130)	-	-	-	-	-	-	-	-	-	(1,130)
1283	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	(225)	1,157	1,251	(1,485)	158	3,278	(3,932)	(9)	(0)	(89)	1,092	(1,086)	111
1284	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	123	(52)	325	51	(4)	89	12	169	77	475	(8)	7	1,264
1285	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	(1,351)	2,431	4,851	1,397	1,311	6,351	1,212	645	343	209	1,994	664	20,057
1286	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	45	3	(123)	194	-	(339)	(91)	(92)	217	257	70
1287	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(2,896)	(1,323)	(164)	(676)	676	1,755	(1,341)	(285)	715	(881)	(509)	(3,466)	(8,395)
1288	8630	Transmission-Maintenance of mains	06111	Contract Labor	(11,200)	-	-	4,500	-	-	-	(1,400)	-	-	-	-	(8,100)
1289	8630	Transmission-Maintenance of mains	01000	Non-project Labor	8,922	323	-	(1,352)	-	2,700	2,487	337	1,877	(74)	(1,135)	(3,489)	10,596
1290	8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	34	-	-	-	-	-	-	-	-	-	(22)	-	12
1291	8630	Transmission-Maintenance of mains	05111	Postage/Delivery Services	-	-	-	-	-	287	-	-	-	-	-	-	287
1292	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	738	-	-	-	(186)	(11)	-	-	-	541
1293	8670	Transmission-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-	(117)	-	(117)
1294	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(1,898)	(605)	(1,160)	(2,850)	3,473	1,136	115	2,748	(629)	(728)	3,405	(18,028)	(15,022)
1295	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	(7,469)	-	-	-	-	-	692	-	-	-	-	1,947	(4,829)
1296	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	7,469	-	-	-	-	-	(692)	-	-	-	-	(1,947)	4,829
1297	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	(60,456)	(14,132)	(170)	11,304	(5,763)	49,526	(32,296)	(5,263)	10,276	3,962	32,224	229,261	218,474
1298	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	58,655	16,534	10,819	(3,099)	11,422	(39,318)	(30,128)	(563)	(6,952)	20,328	(10,833)	(211,246)	(184,382)
1299	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	34,474	26,952	34,851	18,187	46,704	(25,747)	70,030	38,385	32,988	11,902	(4,423)	(295,765)	(11,463)
1300	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	(14,832)	-	14	-	306	(285)	(970)	28	-	-	(21)	(15,760)

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1301	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	(360)	-	-	(360)
1302	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1303	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	3,391	(4,372)	(4,322)	3,604	(4,529)	(1,489)	18,961	(15,614)	4,945	3,951	(13,831)	(5,337)	(14,643)
1304	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	(92)	137	-	2,678	-	-	-	-	431	2,135	717	1,041	7,047
1305	8700	Distribution-Operation supervision and engineering	04590	Utilities	(1,980)	(733)	2,174	(2,728)	4,031	(2,046)	(2,419)	(327)	(956)	1,628	(274)	(1,459)	(5,088)
1306	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	(4,829)	559	1,433	(718)	1,234	(1,399)	(1,604)	7,031	760	1,217	4,266	1,393	9,344
1307	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	(1,623)	1,358	(164)	1,090	(158)	2,963	1,196	3,891	(211)	1,035	3,168	15,822	28,366
1308	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	(25)	3,777	78	789	944	385	(2,027)	4,641	(3,100)	1,703	1,091	150	8,406
1309	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	6,159	6,441	(22,118)	21,585	(5,017)	5,721	5,503	1,053	1,071	230	(20,717)	9,893	9,804
1310	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	(762)	(711)	(7)	(28)	(85)	(343)	(343)	(774)	2,250	244	177	971	592
1311	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	232,858	37,950	(9,752)	3,237	12,324	-	22,780	23,861	41,000	59,791	(147,150)	(80,096)	196,803
1312	8700	Distribution-Operation supervision and engineering	05413	Transportation	3,319	1,695	539	(661)	472	983	(987)	1,766	1,393	(377)	8,016	2,021	18,179
1313	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	548	538	(12)	38	67	261	228	527	(1,265)	(196)	(77)	(710)	(52)
1314	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1315	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1316	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	70	70	(97)	184	-	(18)	(56)	-	(68)	-	86
1317	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(8,020)	(7,358)	18,686	(17,806)	2,783	(7,343)	(5,507)	(7,529)	414	(4,501)	11,509	(16,225)	(40,896)
1318	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1319	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(6,156)	(6)	2,990	1,493	(8,857)	8,632	2,465	892	626	2,716	(420)	6,298	10,672
1320	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	6,275	-	-	60	-	-	-	5,577	2,314	-	(6,262)	6,872	14,836
1321	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	1,367	128	112	12	-	-	(45)	-	-	-	44	780	2,399
1322	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1323	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	216	-	-	216
1324	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	(19,153)	(15,181)	(13,572)	(13,348)	(9,782)	(5,944)	(11,653)	(3,714)	(3,419)	(1,173)	1,384	17,376	(78,179)
1325	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	(32,673)	(29,354)	(45,500)	(26,391)	(52,363)	15,539	(7,531)	(32,559)	(36,312)	(36,192)	(16,968)	277,750	(22,554)
1326	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	10,836	344	(5,812)	104	11,298	(12,240)	(2,110)	(427)	677	(4,635)	1,685	(6,652)	(6,932)
1327	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	(2,606)	(1,744)	(1,333)	(1,028)	12,125	56	1,951	3,209	(1,251)	45,943	(36,198)	11,348	30,471
1328	8700	Distribution-Operation supervision and engineering	05414	Lodging	2,500	4,662	1,601	1,639	1,231	(494)	(6,629)	(2,170)	2,101	(4,773)	4,271	1,476	5,415
1329	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	(64)	-	51	(13)	(23)	104	69	53	(820)	29	-	55	(559)
1330	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	(1,159)	(154)	(50)	(313)	(43)	(1,894)	(284)	(38)	(359)	2,459	7	(708)	(2,536)
1331	8700	Distribution-Operation supervision and engineering	05421	Training	-	(375)	-	(514)	(21)	-	1,469	-	(700)	-	-	(605)	(746)
1332	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	-	-	-	-	10,050	10,050
1333	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	(1,269)	-	(248)	-	-	2,170	126	-	11,648	-	12,427
1334	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	(215)	(180)	(420)	1,776	(738)	416	(5)	(106)	110	145	213	(127)	869
1335	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	(150)	(150)	192	(331)	-	29	106	-	98	-	(207)
1336	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	30	(150)	150	-	-	-	89	-	-	119
1337	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	(715)	525	(792)	13	(119)	53	(524)	1,914	1,171	4,621	3,636	(222)	9,559
1338	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	(43)	-	-	(285)	-	-	(15,524)	-	-	(200)	-	(16,051)
1339	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	(1,395)	(131)	(115)	(12)	-	-	46	-	-	-	(45)	(796)	(2,448)
1340	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	1,078	-	-	(212)	-	(159)	-	(584)	-	(159)	-	2,372	2,335
1341	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	9,178	987	(7,761)	9,969	1,995	4,579	4,907	797	(790)	56	(6,983)	4,207	21,141
1342	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	(21)	165	999	(442)	(36)	176	349	(50)	56	61	488	(28)	1,718
1343	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	69,447	-	-	602	-	-	-	55,767	23,141	-	(64,185)	54,233	139,007
1344	8700	Distribution-Operation supervision and engineering	05420	Employee Development	(381)	(250)	-	-	1,384	(419)	-	(975)	1,250	1,202	413	(82)	2,143
1345	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	4,994	5,346	67,697	(1,944)	18,212	731	(78)	195	4	52	(1,120)	(13,162)	80,928
1346	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-	-	(35)	-	-	-	-	-	-	(35)
1347	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	(63)	-	-	-	-	(63)
1348	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	299	3,060	(160)	-	-	-	746	(493)	(17)	(1,109)	-	2,767	5,092
1349	8700	Distribution-Operation supervision and engineering	04889	Land Rights	-	55	-	-	(35)	-	(23)	-	-	(30)	-	-	(33)
1350	8700	Distribution-Operation supervision and engineering	06121	Legal	-	-	-	10	-	-	-	39	-	-	-	-	49
1351	8700	Distribution-Operation supervision and engineering	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-	-	-	-	-	-
1352	8700	Distribution-Operation supervision and engineering	04021	Promo Other, Misc	-	-	-	25	-	-	9	-	-	-	-	-	34
1353	8700	Distribution-Operation supervision and engineering	04044	Advertising	-	-	-	-	-	-	-	-	-	-	5,400	-	5,400
1354	8700	Distribution-Operation supervision and engineering	05312	Long Distance	(183)	22	458	(200)	(17)	35	400	142	429	12	103	28	1,230
1355	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	786	151	1,936	(368)	(257)	1,209	773	(915)	818	(451)	(244)	(45)	3,393
1356	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	(100)	(25)	377	-	90	-	(125)	38	264	(2,591)	(30)	-	(2,102)
1357	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	2,355	-	(490)	-	(978)	(2,835)	(745)	20	-	-	(4,918)	-	(7,590)
1358	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	(195)	50	20	-	-	-	-	20	(105)
1359	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	750	(62)	175	-	425	-	375	-	-	-	1,663
1360	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-	-	-	(75)	-	-	-	-	-	(75)
1361	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	2,973	-	(195)	-	2,778
1362	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	12	-	-	-	-	-	-	-	-	-	12
1363	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	1,632	-	(1,447)	-	-	-	-	-	562	-	-	-	748
1364	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	-	-	-	95	-	-	-	-	-	-	-	95
1365	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	(41)	-	-	(242)	-	-	(284)
1366	8700	Distribution-Operation supervision and engineering	05429	Work Environment Training	-	-	150	-	-	-	-	462	-	-	-	-	612
1367	8710	Distribution load dispatching	04590	Utilities	16	21	81	18	19	170	(16)	(5)	(39)	(262)	-	20	25
1368	8710	Distribution load dispatching	02005	Non-Inventory Supplies	(174)	-	-	-	-	-	-	-	-	-	-	-	(174)
1369	8711	Odorization	05411	Meals and Entertainment	-	-	-	-	(59)	-	-	-	-	-	-	-	(59)
1370	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	(577)	-	-	3,088	1,829	10,112	-	7,980	-	22,433
1371	8720	Distribution-Compressor station labor and expenses	02005	Non-Inventory Supplies	-	-	(78)	-	-	-	-	-	-	-	-	-	(78)
1372	8740	Mains and Services Expenses	01008	Expense Labor Accrual	(12,477)	11,800	4,031	(7,577)	5,811	6,283	(20,498)	8,512	11,268	(1,795)	5,927	(71,721)	(60,436)
1373	8740	Mains and Services Expenses	04002	Required By Law, Safety	(178)	-	(496)	(973)	(1,481)	(960)	-	-	-	-	-	-	(4,087)
1374	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1375	8740	Mains and Services Expenses	05010	Office Supplies	(152)	(654)	(46)	994	(1,193)	1,024	816	(1,139)	(86)	300	(244)	(1,145)	(1,525)
1376	8740	Mains and Services Expenses	07120	Environmental & Safety	(1,185)	-	(667)	-	(47)	(457)	-	-	-	-	-	(382)	(2,738)
1377	8740	Mains and Services Expenses	04590	Utilities	(337)	(533)	918	1,021	906	1,832	2,552	684	155	625	30,818	(30,759)	7,881
1378	8740	Mains and Services Expenses	05411	Meals and Entertainment	662	674	747	908	974	307	957	326	874	622	2,764	(192)	9,623
1379	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	38	-	(16)	-	(26)	(114)	-	-	-	-	-	-	(117)
1380	8740	Mains and Services Expenses	03004	Vehicle Expense	18,812	(15,560)	5,347	12,623	2,812	7,674	7,290	(26,252)	48,026	26,354	(24,241)	4,813	67,698
1381	8740	Mains and Services Expenses	06111	Contract Labor	21,685	(44,680)	(43,834)	25,489	92,848	(11,704)	19,730	42,131	50,299	229,659	(37,846)	96,989	440,768
1382	8740	Mains and Services Expenses	05413	Transportation	(1,201)	2,222	5,479	4,528	5,721	2,152	822	5,220	1,775	416	877	451	28,462
1383	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(20,194)	11,676	1,801	(5,544)	12,820	4,664	(24,279)	(28,158)	(9,117)	3,103	1,580	37,106	(14,541)
1384	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1385	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1386	8740	Mains and Services Expenses	07444	Uniforms Capitalized	20	211	1,020	(231)	378	(353)	338	(72)	(280)	77	79	(48)	1,139
1387	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	38	-	(109)	(13)	46	110	216	33	(110)	(138)	(9)	19	83
1388	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	555	302	267	438	613	500	3,231	101	(499)	775	(640)	706	6,349
1389	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(1,947)	3,860	10,758	1,360	1,763	(4,174)	(13,449)	2,867	68	4,381	(22,481)	19,299	2,304
1390	8740	Mains and Services Expenses	01000	Non-project Labor	40,408	40,144	39,035	29,978	24,887	32,986	39,510	34,690	47,423	49,138	42,928	116,541	537,669
1391	8740	Mains and Services Expenses	04582	Building Maintenance	15,256	(222)	55	260	(406)	488	(274)	(2,836)	(11,055)	(3,627)	467	(2,791)	(4,683)
1392	8740	Mains and Services Expenses	07590	Misc General Expense	(765)	(1,239)	(65)	317	(403)	(116)	773	7	368	363	(115)	359	(517)
1393	8740	Mains and Services Expenses	05414	Lodging	(676)	-	330	12,071	5,473	5,903	(1,127)	2,824	472	(2,954)	3,050	514	25,880
1394	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	1,928	1,924	3,680	(6,490)	(11,569)	(19,854)	(4,296)	8,909	1,957	16,864	3,894	(16,884)	(19,938)
1395	8740	Mains and Services Expenses	05421	Training	-	-	-	-	190	-	-	(449)	-	-	60	6	(192)
1396	8740	Mains and Services Expenses	05111	Postage/Delivery Services	45	(117)	(95)	(81)	(39)	61	9	127	34	(35)	296	(181)	24
1397	8740	Mains and Services Expenses	07443	Uniforms	-	(272)	(1,654)	503	(384)	623	(441)	171	544	(140)	(141)	78	(1,112)
1398	8740	Mains and Services Expenses	04018	Safety	287	(67)	(601)	108	(215)	(31)	(403)	-	-	-	(97)	-	(1,020)
1399	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	(102)	-	221	24	(53)	(81)	(381)	(60)	193	253	16	(29)	2
1400	8740	Mains and Services Expenses	09911	Reimbursements	(123)	-	-	(15)	-	-	(55)	-	-	278	(333)	(28)	(275)

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1401	8740	Mains and Services Expenses	04302	Heavy Equipment	(1,575)	(6,192)	(872)	(3,718)	(398)	4,595	(8,093)	(1,107)	16,586	(4,832)	(4,303)	(1,428)	(11,338)
1402	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	63	(50)	(392)	(392)	(24)	-	58	-	-	(15)	(353)	(27)	(1,132)
1403	8740	Mains and Services Expenses	02001	Inventory Materials	886	(1,647)	(1,885)	1,246	3,107	2,155	30,758	(45)	(6,771)	6,441	(8,404)	4,591	30,431
1404	8740	Mains and Services Expenses	05420	Employee Development	-	-	(75)	(88)	(603)	(227)	-	(150)	-	-	-	(730)	(1,873)
1405	8740	Mains and Services Expenses	05419	Misc Employee Expense	340	(1,037)	139	(166)	(98)	(333)	-	27	260	-	(23)	(1,625)	(2,516)
1406	8740	Mains and Services Expenses	05424	Books & Manuals	(100)	-	-	-	-	-	-	-	-	-	-	-	(100)
1407	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-	-	-	-	127	(87)	(40)	-	-	-
1408	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	29,606	3,198	5,985	5,548	(3,252)	(1,145)	40,355	71,464	(10,888)	(7,717)	40,217	(57,633)	115,738
1409	8740	Mains and Services Expenses	04889	Land Rights	-	-	-	-	-	1,590	-	-	-	-	-	-	1,590
1410	8740	Mains and Services Expenses	04301	Equipment Lease	3,561	2,253	(10,105)	2,330	(1,401)	(336)	21,816	(1,818)	(16,655)	362	27,243	(18,264)	8,987
1411	8740	Mains and Services Expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
1412	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	-	-	-	-	-	-	-	334	-	-	-	334
1413	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	81	-	-	(150)	-	-	-	(69)
1414	8740	Mains and Services Expenses	02006	Purchasing Card Charges	-	-	1,363	-	-	(1,363)	-	-	-	-	-	-	-
1415	8740	Mains and Services Expenses	07111	Damages	-	-	-	-	-	-	-	-	371	-	-	407	778
1416	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	-	-	(1,653)	-	-	-	-	-	-	-	(1,653)
1417	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	-	-	-	1,733	-	350	-	-	2,083
1418	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(1,892)	1,319	(1,725)	5,971	10,063	767	(13,030)	(699)	(76)	645	1,175	(9,506)	(6,988)
1419	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1420	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	42	-	(21)	(55)	82	72	-	-	-	(184)	-	-	(64)
1421	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	153	19	101	14	28	15	28	41	(548)	28	(210)	1,537	1,205
1422	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	(456)	52	6	(441)	91	(354)	450	392	296	139	3,158	908	4,242
1423	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	(1,181)	(53)	299	(12)	(45)	137	38	25	256	89	21	48	(378)
1424	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	(2,700)	(162)	3,575	-	1,950	(500)	-	-	13,679	7,590	(90)	400	23,742
1425	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	(193)	-	160	-	197	-	-	673	2,292	440	3,569
1426	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	666	27	(191)	3	17	(74)	(21)	(15)	(145)	(43)	(11)	(27)	186
1427	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1428	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1429	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	42	(81)	(314)	143	(136)	-	-	-	-	-	(345)
1430	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	38	-	-	-	-	-	-	(78)	(58)	-	(33)	(130)
1431	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	(43)	-	701	(216)	(187)	(59)	(1)	9	9	-	-	-	214
1432	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	(17,459)	(9,335)	(12,114)	5,309	16,096	18,788	2,728	(6,567)	(4,655)	648	(355)	24,642	17,726
1433	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	-	-	-	-	(235)	(154)	-	784	-	395
1434	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	6,821	-	-	-	-	-	-	-	1,930	8,751
1435	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	1,815	-	-	(1,420)	-	709	1,859	1,024	(355)	707	1,018	4,759	10,115
1436	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	(16)	-	-	-	-	-	-	-	-	(16)
1437	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	(12,428)	4,325	4,713	2,155	17,727	1,966	8,030	7,982	9,776	(2,224)	(881)	10,155	51,296
1438	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	(12)	(143)	10	10	-	-	-	-	-	(135)
1439	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	(96)	137	614	(256)	249	-	-	-	-	-	648
1440	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	(66)	-	-	-	-	-	-	136	100	-	58	228
1441	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	(858)	-	7,704	(3,082)	(2,676)	(837)	(24)	89	89	-	-	-	406
1442	8750	Distribution-Measuring and regulating station expenses	05323	Measurement & Meter Reading	-	-	-	-	-	-	-	-	-	-	-	30	30
1443	8750	Distribution-Measuring and regulating station expenses	04889	Land Rights	189	-	-	-	-	-	-	-	-	-	-	(3,150)	(2,961)
1444	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	917	(61)	(346)	(2,364)	2,687	2,420	(1,901)	(822)	1,713	1,909	2,185	(7,991)	(1,653)
1445	8760	Distribution-Measuring and regulating station expenses-Industrial	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1446	8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expense	-	-	-	-	-	(323)	-	-	-	-	-	-	(323)
1447	8760	Distribution-Measuring and regulating station expenses-Industrial	03003	Capitalized transportation costs	-	-	-	-	-	149	-	-	-	-	-	-	149
1448	8760	Distribution-Measuring and regulating station expenses-Industrial	02004	Warehouse Loading Charge	-	-	-	-	-	(192)	-	-	-	-	-	-	(192)
1449	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	12,688	5,099	3,346	(1,310)	3,044	6,797	15,307	5,268	7,401	10,703	12,485	15,839	96,666
1450	8760	Distribution-Measuring and regulating station expenses-Industrial	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	7,546	7,546
1451	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-Inventory Supplies	-	-	-	(56)	(2,528)	(153)	800	(13)	986	-	(159)	(1,303)	(2,426)
1452	8760	Distribution-Measuring and regulating station expenses-Industrial	05111	Postage/Delivery Services	-	-	-	-	-	12	98	24	33	16	-	(4)	179
1453	8760	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	-	-	-	-	-	(2,741)	-	-	-	-	-	-	(2,741)
1454	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-	6,500	(6,500)	-
1455	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	(80)	67	67	(58)	576	(459)	(749)	316	219	(4)	101	268	265
1456	8770	Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	(2,500)	(600)	-	-	-	-	-	-	4,800	7,500	14,550	7,500	31,250
1457	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1458	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-	(4,534)	4,721	187
1459	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	7,855	-	-	-	-	-	-	-	-	-	7,855
1460	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	(4,955)	(255)	(241)	(14)	(398)	(185)	(436)	-	9,090	(4,803)	(14,634)	(1,296)	(18,128)
1461	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(4,189)	4,500	12,532	(20,492)	15,125	39	(14,291)	3,281	(4,326)	(3,065)	5,036	(31,205)	(37,054)
1462	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	(130)	-	-	-	-	-	-	-	-	-	-	(130)
1463	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1464	8780	Meter and house regulator expenses	05010	Office Supplies	330	(294)	(721)	(159)	(321)	364	76	(530)	(2,176)	(304)	118	(1,308)	(4,925)
1465	8780	Meter and house regulator expenses	04590	Utilities	(32)	765	1,482	236	334	379	81	(312)	56	275	(169)	83	3,177
1466	8780	Meter and house regulator expenses	05411	Meals and Entertainment	496	348	(253)	212	348	288	1,409	(101)	54	(108)	3,853	1,911	8,457
1467	8780	Meter and house regulator expenses	05364	Cellular, radio, pager charges	-	(74)	-	-	-	-	-	-	-	-	-	-	(74)
1468	8780	Meter and house regulator expenses	03004	Vehicle Expense	68	70	206	201	(132)	(964)	(155)	(66)	(347)	23	(37)	46	(1,087)
1469	8780	Meter and house regulator expenses	06111	Contract Labor	-	-	-	-	-	-	6,502	-	-	-	-	-	6,502
1470	8780	Meter and house regulator expenses	05413	Transportation	141	(1,145)	(750)	(489)	311	2,088	(100)	1,189	3,478	4,234	5,297	5,426	19,679
1471	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(47)	(26)	(62)	(129)	88	624	91	113	228	(18)	26	(32)	855
1472	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1473	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1474	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(36)	-	469	270	(427)	88	-	(443)	320	-	(42)	(41)	157
1475	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	43	10	35	(33)	11	18	-	(7)	(9)	-	(13)	55
1476	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	-	137	(14)	136	(209)	221	-	-	-	271
1477	8780	Meter and house regulator expenses	01000	Non-project Labor	(4,851)	(1,609)	25,013	(8,536)	9,558	11,891	(20,367)	(12,097)	(17,857)	(15,009)	(10,136)	21,639	(22,362)
1478	8780	Meter and house regulator expenses	04582	Building Maintenance	-	-	-	-	-	-	-	-	625	(54)	-	-	571
1479	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	69	289	-	-	-	-	-	-	-	(21)	337
1480	8780	Meter and house regulator expenses	05414	Lodging	3,308	-	-	(225)	-	538	(597)	24	3,435	-	11,624	6,984	25,093
1481	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	(131)	-	-	175	-	44
1482	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	(130)	1,725	257	(1,128)	(1,388)	(785)	315	(26)	(72)	536	123	4,714	4,144
1483	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	(15)	-	12	-	-	58	-	-	-	56
1484	8780	Meter and house regulator expenses	07443	Uniforms	55	-	(754)	(425)	993	(214)	-	800	(586)	-	66	25	(39)
1485	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	-	(16)	(64)	67	(19)	(32)	-	13	15	-	24	(12)
1486	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	-	(140)	14	(138)	214	(225)	-	-	-	(276)
1487	8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	(60)	-	-	-	-	-	-	-	60	6	6
1488	8780	Meter and house regulator expenses	05410	Misc - Nondeductible	-	-	-	-	-	-	-	-	-	-	36	-	36
1489	8780	Meter and house regulator expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	150	-	-	-	-	150
1490	8780	Meter and house regulator expenses	04306	Parts	-	-	-	-	-	-	-	(14)	-	-	-	-	(14)
1491	8790	Customer installations expenses	02005	Non-Inventory Supplies	12	-	-	-	(27)	(1,976)	-	1,827	-	-	-	212	48
1492	8800	Distribution-Other expenses	01008	Expense Labor Accrual	(1,801)	1,513	(2,269)	(3,729)	970	(1,218)	(58)	1,739	(1,947)	(1,004)	463	1,338	(6,002)
1493	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1494	8800	Distribution-Other expenses	05010	Office Supplies	(9)	-	-	-	-	-	1,026	-	-	-	-	-	1,017
1495	8800	Distribution-Other expenses	07120	Environmental & Safety	-	-	-	-	-	-	-	159	-	-	-	-	159
1496	8800	Distribution-Other expenses	05411	Meals and Entertainment	16	25	-	-	-	-	74	-	(27)	-	-	-	89
1497	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-	-	(161)	-	-	-	(18)	-	-	(179)
1498	8800	Distribution-Other expenses	05413	Transportation	-	162	-	-	-	-	-	-	-	-	-	75	237
1499	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-	-	111	-	-	-	11	-	-	122
1500	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1501	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	-	-	-	-	39	-	-	-	-	-	39
1502	8800	Distribution-Other expenses	01000	Non-project Labor	3,918	6,092	(685)	(7,663)	(4,770)	(6,800)	(24,826)	(9,594)	(10,863)	(10,698)	(8,883)	(5,068)	(79,841)
1503	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-	-	-	(55)	-	-	-	-	-	(55)
1504	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-	265	(750)	-	-	-	-	-	(57)	(542)
1505	8800	Distribution-Other expenses	05414	Lodging	202	252	-	-	403	-	(75)	-	-	-	-	-	782
1506	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	(733)	396	(816)	(43)	(370)	(800)	(18)	(85)	(61)	509	-	190	(1,830)
1507	8800	Distribution-Other expenses	05421	Training	2,000	-	-	-	-	(99)	-	(1,185)	150	-	-	-	866
1508	8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-	(175)	-	-	-	-	-	-	-	(175)
1509	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	106	16	-	70	-	192	175	59	19	-	638
1510	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	1,990	(301)	-	-	-	(450)	-	-	-	-	-	1,239
1511	8800	Distribution-Other expenses	05415	Membership Fees	-	-	(163)	-	-	-	-	-	-	-	-	-	(163)
1512	8800	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	-	-	-	-	(232)	-	-	-	-	-	(232)
1513	8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-	(150)	-	-	-	-	-	-	-	(150)
1514	8810	Distribution-Rents	04581	Building Lease/Rents	374	(35,444)	35,697	(1,104)	(2,735)	420	25,448	60	300	(2,198)	200	6,638	27,657
1515	8810	Distribution-Rents	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1516	8810	Distribution-Rents	05010	Office Supplies	-	363	-	-	194	-	-	-	-	-	-	-	557
1517	8810	Distribution-Rents	04590	Utilities	(978)	974	(58)	50	685	69	(1,067)	(782)	(334)	222	(231)	(2,548)	(3,998)
1518	8810	Distribution-Rents	03004	Vehicle Expense	-	-	-	-	-	-	-	30	-	-	-	-	30
1519	8810	Distribution-Rents	06111	Contract Labor	(46,216)	-	2,500	-	225	-	-	-	-	(4,234)	-	(949)	(48,675)
1520	8810	Distribution-Rents	03003	Capitalized transportation costs	-	-	-	-	-	-	-	(20)	-	-	-	-	(20)
1521	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1522	8810	Distribution-Rents	04599	Capitalized Utility Costs	(11,712)	7,881	2,095	1,343	4,063	(4,223)	(6,354)	(21,280)	1	5,505	(2,807)	2,045	(23,444)
1523	8810	Distribution-Rents	02004	Warehouse Loading Charge	-	-	-	(6)	-	-	-	-	-	-	-	-	(6)
1524	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	(627)	-	-	849	-	-	221
1525	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1526	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	82	22,581	(15,830)	860	2,653	2,768	(18,784)	917	2,173	3,690	629	(3,529)	(1,789)
1527	8810	Distribution-Rents	04582	Building Maintenance	19,526	(12,906)	26	(1,556)	(3,555)	13,873	14,431	45,108	3,371	(6,824)	6,888	3,569	81,951
1528	8810	Distribution-Rents	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-	1,389	-	-	-	1,389
1529	8810	Distribution-Rents	04018	Safety	-	-	-	-	(891)	-	-	-	(945)	-	-	-	(1,836)
1530	8810	Distribution-Rents	04302	Heavy Equipment	-	-	-	-	-	-	640	-	-	(866)	-	-	(226)
1531	8810	Distribution-Rents	07499	Misc Employee Welfare Exp	-	(40)	-	-	-	-	-	-	-	(685)	-	-	(726)
1532	8810	Distribution-Rents	02001	Inventory Materials	-	-	-	(86)	-	-	-	-	-	-	-	-	(86)
1533	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-	-	-	-	12	(12)	-	-	-	-
1534	8810	Distribution-Rents	04592	Misc Rents	(11)	-	-	-	175	203	-	-	-	-	(27)	-	341
1535	8810	Distribution-Rents	04882	WIP Removal Cost	-	-	-	-	-	400	-	-	-	-	-	-	400
1536	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	64	-	112	39	(275)	(0)	(21)	21	(55)	(166)	313	(24)	9
1537	8860	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	-	92	-	-	-	(13)	-	-	-	-	-	-	79
1538	8860	Distribution-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-	-	-	(48)	(22)	80	(68)	-	-	(58)
1539	8860	Distribution-Maintenance of structures and improvements	05111	Postage/Delivery Services	25	-	-	-	-	-	-	-	-	-	-	-	25
1540	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	719	638	(1,156)	(474)	813	79	(887)	177	(16)	462	(1,559)	(458)	(1,663)
1541	8870	Distribution-Maint of mains	06111	Contract Labor	-	(1,250)	-	-	-	-	2,800	-	-	(1,858)	168	10,000	9,860
1542	8870	Distribution-Maint of mains	01000	Non-project Labor	4,322	3,860	451	(541)	693	825	(1,598)	(562)	(477)	713	(2,317)	(663)	4,705
1543	8870	Distribution-Maint of mains	04582	Building Maintenance	-	-	-	-	-	19	-	-	-	-	-	-	19
1544	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	(200)	-	-	-	-	-	(152)	(138)	(52)	-	-	-	(542)
1545	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	582	(582)	-	3,788	(1,007)	(1,966)	1,197	(1,024)	(10)	(20)	(728)	231
1546	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	(1)	-	-	-	-	(1)
1547	8890	Maintenance of measuring and regulating station equipment-General	04307	Heavy Equipment Capitalized	-	-	-	-	(2,721)	-	-	-	-	-	-	-	(2,721)
1548	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	1,664	-	-	5,828	4,279	4,891	6,709	2,196	1,957	1,554	1,383	30,461
1549	8890	Maintenance of measuring and regulating station equipment-General	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	4,344	-	185	4,529
1550	8890	Maintenance of measuring and regulating station equipment-General	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	-	3,680	3,680
1551	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	42	-	-	-	-	5,619	226	151	-	1,824	75	1,024	8,961
1552	8890	Maintenance of measuring and regulating station equipment-General	04302	Heavy Equipment	-	-	-	-	2,776	-	-	-	-	-	-	-	2,776
1553	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	-	-	-	-	-	-	(17)	-	-	-	-	(17)
1554	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-	224	(224)	-	-	-	-	(330)	330	-
1555	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-	344	-	-	-	-	-	(620)	-	(276)
1556	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-Inventory Supplies	-	1,392	-	-	(4,090)	(299)	464	-	420	-	-	-	(2,114)
1557	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	(1,067)	(3,351)	(400)	-	(114)	-	-	(170)	-	(23)	273	(1,016)	(5,867)
1558	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	(1,185)	(29)	-	-	-	(1,285)	(53)	-	-	-	-	-	(2,552)
1559	8920	Maintenance of services	01008	Expense Labor Accrual	-	107	34	473	366	(499)	(417)	68	(45)	186	45	(172)	146
1560	8920	Maintenance of services	01000	Non-project Labor	-	305	313	1,227	1,507	740	383	441	195	547	530	875	7,063
1561	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	-	63	-	-	(29)	-	-	-	35
1562	8920	Maintenance of services	09911	Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-
1563	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	6,403	(204)	(1,397)	(781)	(390)	(5,179)	4,350	1,929	211	(2,905)	(791)	354	1,601
1564	8930	Maintenance of meters and house regulators	01000	Non-project Labor	5,085	1,007	(1,947)	(3,070)	(3,208)	(11,839)	(16,521)	(3,298)	(1,534)	(7,037)	(7,835)	(5,650)	(55,847)
1565	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	(34)	-	-	-	-	-	-	-	-	-	-	(34)
1566	8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	-	-	-	-	-	17	-	12	-	(32)	16	-	13
1567	8940	Distribution-Maintenance of other equipment	06111	Contract Labor	(1,300)	-	-	-	-	-	-	-	-	-	-	-	(1,300)
1568	8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1569	8940	Distribution-Maintenance of other equipment	05399	Capitalized Telecom Costs	-	-	-	-	-	(9)	-	(7)	-	18	(9)	-	(7)
1570	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	(8)	-	-	(8)
1571	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	(234)	16	2,905	(2)	(219)	(390)	(1,176)	831	730	37	288	1,032	3,816
1572	8940	Distribution-Maintenance of other equipment	09911	Reimbursements	1,674	-	-	(67)	-	-	-	(126)	-	-	-	-	1,481
1573	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-	-	-	-	-	-	(92)	-	-	(92)
1574	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	-	-	-	-	-	(18)	18	-	-	-	-	-	-
1575	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-	(172)	-	-	-	-	(172)
1576	9010	Customer accounts-Operation supervision	01000	Non-project Labor	-	-	-	-	-	(31)	-	-	-	-	-	-	(31)
1577	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	2,544	1,515	2,070	(1,591)	6,443	2,678	(6,992)	(762)	741	(5,563)	6,034	(9,475)	(2,358)
1578	9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1579	9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	-	-	-	-	(48)	-	-	-	33	(68)	(83)
1580	9020	Customer accounts-Meter reading expenses	04590	Utilities	313	309	216	139	307	115	1,899	865	(1,532)	(437)	93	92	2,378
1581	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	936	(468)	214	-	-	-	(650)	51	(17)	36	158	390	650
1582	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	42	-	17	-	-	(504)	-	-	206	260	301	(11)	311
1583	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	11,927	(32,694)	2,219	(3,109)	(30,985)	(22,925)	(37,373)	434	13,672	(15,326)	(8,461)	(12,073)	(134,692)
1584	9020	Customer accounts-Meter reading expenses	05413	Transportation	2,818	(1,409)	539	-	-	-	(859)	-	-	124	-	2,787	4,000
1585	9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	(28)	-	(6)	-	-	282	-	-	(109)	(169)	(190)	9	(212)
1586	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1587	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	-	7	398	240	(33)	(102)	142	117	(44)	(82)	(177)	5	471
1588	9020	Customer accounts-Meter reading expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-	-	-	-	(373)	-	(373)
1589	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	(3,686)	(1,613)	3,261	2,760	9,925	13,631	21,050	4,167	4,095	(4,150)	4,769	25,044	79,250
1590	9020	Customer accounts-Meter reading expenses	04582	Building Maintenance	-	1,016	-	-	-	-	-	-	-	-	-	-	1,016
1591	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	2,763	356	(3,133)	-	-	-	(1,413)	(1,065)	1,076	3,390	3,379	5,351
1592	9020	Customer accounts-Meter reading expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-	-	30	30
1593	9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	(48)	-	-	16	(40)	-	(4)	(39)	(129)	(528)	156	(913)	(1,528)
1594	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	12	-	-	-	(13)	-	-	-	(27)	-	-	(13)	(40)
1595	9020	Customer accounts-Meter reading expenses	07443	Uniforms	-	5	(661)	(428)	296	148	(179)	(167)	173	128	279	28	(376)
1596	9020	Customer accounts-Meter reading expenses	04302	Heavy Equipment	-	-	-	-	-	-	-	-	-	-	381	-	381
1597	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	4,879	4,883	6,823	4,033	4,320	4,895	4,906	260	862	1,864	2,097	1,711	41,534
1598	9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	0	926	(325)	(630)	2	12	(2)	(1)	(36)	3	8	(54)	(96)
1599	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	700	2,565	893	(1,748)	192	(6,839)	7,214	3,711	1,861	(2,463)	1,798	(17,445)	(9,562)
1600	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	(456)	2,160	(1,121)	(1,058)	(176)	151	(120)	380	(574)	(1,270)	82	(80)	(2,081)

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1601	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	108	-	-	108
1602	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	(709)	27	(713)	-	(136)	(362)	50	(67)	66	(733)	(169)	261	(2,485)
1603	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	-	-	-	99	-	-	-	99
1604	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	59	(213)	361	-	(42)	(91)	-	(94)	138	505	624	139	1,386
1605	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	(6,769)	(79)	2,546	1,162	(366)	(11,747)	6,888	11,355	11,249	8,515	7,528	22,119	52,399
1606	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	(66)	-	-	-	-	-	-	-	-	-	(66)
1607	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	(211)	-	-	-	-	(365)	-	-	-	-	673	1,024	1,122
1608	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	23	-	-	-	-	-	-	(224)	-	-	(201)
1609	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	34	-	-	-	(32)	(2)	(51)	-	-	(34)	83	-	(3)
1610	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	53	(42)	-	49	(128)	82	28	(9)	44	-	-	(46)	31
1611	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	-	-	-	-	-	(14)	-	-	-	-	(14)
1612	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	68,995	67,316	67,818	70,572	75,227	79,631	(388,340)	2,105	(23,858)	14,957	18,272	(4,122)	48,572
1613	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	284	(213)	199	147	-	61	(33)	-	61	292	88	8	894
1614	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-	-	-	(75)	-	-	(75)
1615	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	(3)	(31)	526	-	-	171	-	-	-	-	-	(34)	629
1616	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	379,549	3,460	5,872	1,551	(1,786)	4,075	5,475	27,022	(1,063)	123,559	1,318	184	549,216
1617	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	(491)	441	31	(399)	448	(0)	(510)	423	37	(399)	436	(4,197)	(4,180)
1618	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	(122)	-	-	-	-	-	-	-	-	-	-	-	(122)
1619	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	(678)	205	(201)	204	246	-	47	(753)	(202)	421	-	210	(501)
1620	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	102	90	-	-	-	-	-	-	-	-	-	191
1621	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	(90)	1,317	(669)	620	713	-	389	109	(246)	(952)	-	1,825	3,017
1622	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	301	235	247	247	247	247	370	247	247	247	247	4,481	7,360
1623	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	-	-	(816)	-	-	-	-	-	44	(772)
1624	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	(140)	879	(626)	349	251	-	170	647	535	(256)	-	(390)	1,419
1625	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	(113)	-	-	23	(12)	-	(26)	(14)	-	25	-	36	(81)
1626	9090	Customer service-Operating informational and instructional advertising expense	05421	Training	-	-	-	-	-	-	-	-	(350)	-	-	-	(350)
1627	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	-	-	-	-	350	-	-	-	350
1628	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	(56)	-	-	-	-	1,020	-	-	-	-	964
1629	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	-	-	-	-	45	-	-	-	-	-	45
1630	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-	-	-	-	-	(125)	-	-	-	(125)
1631	9090	Customer service-Operating informational and instructional advertising expense	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
1632	9110	Sales-Supervision	01008	Expense Labor Accrual	(1,513)	624	(185)	(626)	714	0	(907)	754	65	(706)	773	(7,476)	(8,483)
1633	9110	Sales-Supervision	05010	Office Supplies	(178)	(30)	(46)	-	56	-	-	-	-	(123)	-	-	(320)
1634	9110	Sales-Supervision	05411	Meals and Entertainment	482	5	21	94	(508)	689	2,241	(595)	573	(555)	(114)	36	2,367
1635	9110	Sales-Supervision	04046	Customer Relations & Assist	(5,541)	(2,486)	(2,773)	(2,054)	-	-	56	137	-	48	241	65	(12,306)
1636	9110	Sales-Supervision	05413	Transportation	1,645	202	(703)	506	(2,027)	2,484	(286)	689	(102)	749	910	747	4,812
1637	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1638	9110	Sales-Supervision	05399	Capitalized Telecom Costs	(62)	-	-	-	-	-	-	(17)	-	-	-	-	(79)
1639	9110	Sales-Supervision	01000	Non-project Labor	2,934	1,215	436	605	436	436	655	436	436	445	439	7,977	16,451
1640	9110	Sales-Supervision	07590	Misc General Expense	-	-	-	-	(33)	-	-	-	-	-	-	-	(33)
1641	9110	Sales-Supervision	05414	Lodging	700	(115)	(413)	(296)	(1,150)	815	(671)	393	28	101	347	(1,165)	(1,425)
1642	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	(17)	-	53	-	-	(14)	-	-	-	-	-	23
1643	9110	Sales-Supervision	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	(23)	-	-	-	(23)
1644	9110	Sales-Supervision	05421	Training	-	(116)	-	-	-	-	-	43	-	-	-	-	(73)
1645	9110	Sales-Supervision	07510	Association Dues	-	-	-	-	(350)	-	-	-	-	-	-	-	(350)
1646	9110	Sales-Supervision	05111	Postage/Delivery Services	(1,247)	(148)	(819)	(202)	86	-	68	-	-	38	(264)	-	(2,488)
1647	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	29	-	-	-	-	29
1648	9110	Sales-Supervision	05420	Employee Development	-	-	-	(100)	-	-	893	-	-	-	-	-	793
1649	9110	Sales-Supervision	04040	Community Rel&Trade Shows	123	-	-	228	-	(118)	-	-	-	-	-	-	234
1650	9110	Sales-Supervision	04044	Advertising	(250)	(2,367)	(421)	-	-	-	-	-	-	-	(200)	-	(3,238)
1651	9110	Sales-Supervision	07520	Donations	-	-	-	-	(5)	-	(51)	-	-	-	-	-	(56)
1652	9110	Sales-Supervision	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
1653	9110	Sales-Supervision	05316	Telecom Maintenance & Repair	106	-	-	-	-	-	-	-	-	-	-	-	106
1654	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	(15)	-	-	-	-	-	-	-	(26)	(40)
1655	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	821	-	-	-	-	-	-	-	-	821
1656	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	3,433	7,363	4,368	7,426	6,305	8,739	(9,764)	(2,503)	(101)	14,775	(6,513)	(1,321)	32,207
1657	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	-	-	-	-	(758)	-	-	-	-	(758)
1658	9120	Sales-Demonstrating and selling expenses	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	750	45	795
1659	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	415	(25)	-	1,321	(5,025)	30	-	-	-	2,265	335	645	(39)
1660	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	(726)	240	-	(304)	-	-	423	33	-	(1,031)	-	(14)	(1,377)
1661	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	53	-	279	-	-	-	-	84	-	-	-	224	641
1662	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	259	(280)	(20)	(363)	367	-	56	37	205	173	-	683	1,116
1663	9120	Sales-Demonstrating and selling expenses	04044	Advertising	838	457	120	(697)	(3,675)	(1,570)	2,132	1,989	516	(561)	(353)	(433)	(1,237)
1664	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	(450)	(1,087)	-	-	(392)	(429)	-	-	-	-	605	460	(1,293)
1665	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	(100)	382	(30)	253	-	(542)	2,313	(1,772)	3,920	-	(106)	(4)	4,314
1666	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	(1,000)	1,060	-	-	-	-	-	60
1667	9130	Sales-Advertising expenses	04044	Advertising	(591)	(1,129)	335	469	2,639	(1,679)	1,874	751	(1,171)	(2,354)	462	(390)	(784)
1668	9130	Sales-Advertising expenses	04041	Gas Light Relight Program	-	-	-	-	-	-	(316)	-	-	-	-	-	(316)
1669	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	(2,000)	-	-	-	-	-	-	-	-	-	-	-	(2,000)
1670	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	(7,392)	77	(263)	2,029	(2,485)	613	(814)	765	109	(652)	(984)	(11,039)	(20,035)
1671	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	3,338	-	-	-	-	-	-	-	-	-	-	(5,007)	(1,669)
1672	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(3,338)	-	-	-	-	-	-	-	-	-	-	5,007	1,669
1673	9200	A&G-Administrative & general salaries	01000	Non-project Labor	4,434	824	23	5,163	(746)	276	(623)	437	534	238	(2,563)	(4,559)	3,439
1674	9210	A&G-Office supplies & expense	05010	Office Supplies	0	-	-	-	-	-	-	-	-	-	-	-	0
1675	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	4	18	-	-	(45)	55	51	14	(44)	147	-	-	200
1676	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	790	395	395	395	395	395	-	395	(395)	-	-	395	3,160
1677	9210	A&G-Office supplies & expense	05413	Transportation	268	(51)	-	-	-	525	2,419	250	(126)	1,748	-	-	5,033
1678	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	-	99	-	-	-	-	-	-	-	-	-	99
1679	9210	A&G-Office supplies & expense	05414	Lodging	(408)	-	-	-	-	128	-	-	(108)	294	-	-	(93)
1680	9210	A&G-Office supplies & expense	05421	Training	(9)	-	-	-	-	-	-	-	-	-	-	-	(9)
1681	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	50	-	-	-	-	-	-	-	-	34	-	84
1682	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	70	-	-	-	-	-	-	-	-	-	-	70
1683	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	(98)	-	-	-	-	-	-	-	-	-	(98)
1684	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	(15)	-	-	-	-	-	-	-	(15)
1685	9210	A&G-Office supplies & expense	04070	Insurance-Other	100	-	-	(2,240)	2,032	-	204	1,100	-	-	(400)	102	898
1686	9210	A&G-Office supplies & expense	05415	Membership Fees	34	-	-	-	-	-	-	-	-	-	-	-	34
1687	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(17)	13	(1)	(0)	37	40	0	5	-	5	(0)	2	86
1688	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	107,575	(67,957)	(31,863)	138,987	(38,978)	(114,795)	94,107	(6,595)	102,654	101,406	38,743	92,040	415,323
1689	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	(63,643)	(44,587)	(46,998)	(11,598)	(7,788)	(7,058)	(21,664)	1,603	(14,939)	(22,206)	6,120	(6,449)	(239,208)
1690	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	(97,604)	(55,257)	(46,734)	30,168	(41,171)	(51,386)	125,669	(23,328)	19,484	56,310	(33,166)	75,618	(41,397)
1691	9230	A&G-Outside services employed	06111	Contract Labor	6,600	-	-	-	-	-	-	-	257	(13,200)	-	(6,600)	(12,943)
1692	9230	A&G-Outside services employed	06121	Legal	38,172	2,612	455	1,439	(7,108)	(5,263)	15,004	(4,054)	(9,741)	194,166	532	1,937	228,150
1693	9240	A&G-Property insurance	04069	Blueflame Property Insurance	495	495	495	495	495	495	978	978	978	978	978	978	8,841
1694	9240	A&G-Property insurance	04072	Insurance Capitalized	(40)	(14)	865	1,203	(224)	143	(1,220)	(1,737)	(744)	(657)	(48)	20	(2,452)
1695	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	28	-	-	(5)	-	(4)	-	(14)	-	(4)	-	50	50
1696	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	-	-	-	-	(258)	-	-	-	-	-	-	(258)
1697	9250	A&G-Injuries & damages	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1698	9250	A&G-Injuries & damages	07444	Uniforms Capitalized	-	-	-	-	(13)	-	-	-	(37)	-	-	-	(50)
1699	9250	A&G-Injuries & damages	07590	Misc General Expense	-	-	-	-	-	41	-	-	-	-	-	(1,579)	(1,537)
1700	9250	A&G-Injuries & damages	07443	Uniforms	-	-	-	-	19	-	-	-	54	-	-	-	73

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep16-Aug17 vs Sep17-Aug18
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-17	OCT-17	NOV-17	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	Total
1701	9250	A&G-Injuries & damages	04018	Safety	351	-	-	-	1,084	-	-	180	746	97	(161)	801	3,097
1702	9250	A&G-Injuries & damages	05418	Settlement	(1,718)	(5,134)	(882)	(33)	10	2,851	4,976	(948)	25,331	1,335	3,414	(398)	28,803
1703	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	1,203	1,205	(576)	388	(358)	(169)	261	(707)	(281)	385	200	30	1,581
1704	9250	A&G-Injuries & damages	05420	Employee Development	-	-	-	-	-	-	-	-	(10)	-	-	-	(10)
1705	9250	A&G-Injuries & damages	04070	Insurance-Other	-	-	50	-	-	-	-	-	-	-	-	-	50
1706	9250	A&G-Injuries & damages	05426	Safety Training	-	-	-	-	-	-	-	-	-	(130)	-	-	(130)
1707	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-	-	-	-	-	(40)	-	-	-	(40)
1708	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	583	3,539	3,364	(648)	5,604	2,426	(1,132)	2,220	2,462	1,227	3,333	1,994	24,972
1709	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	(864)	(25,366)	(28,265)	(28,411)	(27,475)	(22,770)	(26,301)	(22,475)	(26,456)	(24,521)	(24,154)	(26,358)	(283,416)
1710	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Pl	(981)	25	(21)	1,015	34	30	(1,604)	(38)	233	1,597	116	629	1,035
1711	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	(3,905)	(3,744)	(4,961)	(10,772)	(1,484)	(4,425)	(10,758)	(4,632)	(5,653)	(6,751)	(3,611)	(6,293)	(66,989)
1712	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	14	74	69	(27)	123	49	(38)	44	48	19	70	37	482
1713	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	(1,170)	372	345	(135)	614	244	(189)	220	240	97	350	185	1,172
1714	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	(358)	(6,585)	(801)	(1,030)	(650)	(664)	(985)	(666)	(791)	(792)	(662)	(814)	(14,798)
1715	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	5,093	22,202	21,847	2,176	32,713	16,222	(583)	15,169	17,096	10,659	20,949	14,781	178,324
1716	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	895	467	426	(152)	753	304	(216)	279	302	126	435	236	3,855
1717	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	1	-	-	(0)	-	(0)	-	(1)	-	(0)	-	3	3
1718	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	4	-	-	(9)	7	(1)	-	(3)	-	(1)	-	15	12
1719	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-	50	(229)	(179)
1720	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-	-	-	(968)	-	1,756	1,129	1,609	2,068	5,593
1721	9260	A&G-Employee pensions and benefits	06111	Contract Labor	512	-	-	-	-	-	-	-	-	-	-	-	512
1722	9260	A&G-Employee pensions and benefits	05413	Transportation	-	-	7	-	-	-	-	-	-	-	-	-	7
1723	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1724	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(823)	5,505	2,959	(3,003)	(2,867)	2,025	706	(845)	(141)	(1,319)	(396)	282	2,085
1725	9260	A&G-Employee pensions and benefits	02004	Warehouse Loading Charge	-	-	-	-	-	-	8	-	-	-	-	-	8
1726	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	58	-	-	(1)	(9)	(8)	-	(29)	-	(8)	-	3	4
1727	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-	(24)	-	(24)
1728	9260	A&G-Employee pensions and benefits	02005	Non-Inventory Supplies	-	-	-	-	-	-	9	-	-	-	-	-	9
1729	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	201	-	-	(41)	-	(31)	-	(112)	-	(31)	-	487	474
1730	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	95	-	-	(16)	-	(12)	-	(44)	-	(12)	-	142	153
1731	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	8	-	-	(1)	-	(1)	-	(3)	-	(1)	-	12	14
1732	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-	(15)	-	-	-	-	-	-	-	(15)
1733	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lap	-	(921)	(892)	(921)	(921)	(832)	(921)	(12,866)	(69)	-	-	-	(18,344)
1734	9260	A&G-Employee pensions and benefits	07443	Uniforms	1,518	(8,812)	(4,664)	5,628	5,627	(2,820)	(1,017)	1,660	360	2,213	460	(306)	(154)
1735	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	45	-	-	(9)	0	(7)	-	(24)	-	(7)	-	99	98
1736	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	(9,768)	651	(955)	430	505	716	(3,944)	96	(4,276)	(5,075)	181	(1,678)	(23,119)
1737	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	6	-	-	(4)	-	(1)	-	1	-	(1)	-	5	6
1738	9260	A&G-Employee pensions and benefits	02001	Inventory Materials	-	-	-	-	-	-	84	-	-	-	-	-	84
1739	9260	A&G-Employee pensions and benefits	07463	RSU-Managment Incentive Plan	-	(153)	1,620	(105)	(105)	(95)	(105)	(1,396)	-	-	-	-	(340)
1740	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-	-	-	(297)	-	-	-	-	-	(297)
1741	9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-	-	-	-	255	255
1742	9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirment Exp	244	615	-	-	-	-	-	-	-	-	-	-	858
1743	9270	A&G-Franchise requirements	07590	Misc General Expense	440	-	-	-	-	-	(842)	-	-	-	144	-	(259)
1744	9270	A&G-Franchise requirements	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	(14)	-	-	-	(14)
1745	9270	A&G-Franchise requirements	04044	Advertising	-	-	-	-	-	408	-	-	-	-	-	-	408
1746	9280	A&G-Regulatory commission expenses	05010	Office Supplies	595	527	-	244	-	-	-	-	(1,366)	-	-	-	-
1747	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	26	-	-	-	-	-	1,878	222	(2,126)	149	-	-	149
1748	9280	A&G-Regulatory commission expenses	06111	Contract Labor	(2,170)	29,850	-	-	-	4,575	-	18,489	(21,487)	2,387	14,059	5,768	51,471
1749	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-	-	1,176	7,932	1,964	(11,071)	485	-	-	485
1750	9280	A&G-Regulatory commission expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-
1751	9280	A&G-Regulatory commission expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-	(64)	(45)	-	-	-	(109)
1752	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	92,559	-	(5,239)	-	1,068	-	(86,763)	17,438	8,719	8,719	36,501
1753	9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-	-	-	8,408	1,130	(9,538)	492	-	-	492
1754	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	2,677	1,244	1,308	-	-	1,034	96	(5,946)	-	-	-	413
1755	9280	A&G-Regulatory commission expenses	07443	Uniforms	-	-	-	-	-	-	-	153	123	-	-	-	276
1756	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-	-	-	1,816	(738)	(1,078)	-	-	-	-
1757	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	800	-	215	1,000	-	70	-	-	(100)	-	1,985
1758	9302	Miscellaneous general expenses	07510	Association Dues	7,264	755	10,285	3,462	7,658	(3,068)	(4,500)	8,852	(10,322)	975	152	(183)	21,328
1759	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	53	-	-	-	-	71	-	124
1760	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-	1,098	-	1,098
1761	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	(60)	(250)	-	-	-	(135)	75	-	(620)	(235)	-	510	(715)
1762	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	(5,999)	-	-	-	-	100	-	-	(300)	(6,199)
1763	9302	Miscellaneous general expenses	07520	Donations	-	(25)	-	-	-	(250)	-	-	-	-	-	-	(275)
1764	9310	A&G-Rents	04581	Building Lease/Rents	21	59	21	59	21	21	21	21	(5)	(5)	(5)	(5)	226
1765	9320	A&G-Maintenance of general plant	07510	Association Dues	-	-	-	-	-	-	-	-	-	11,000	-	-	11,000
1766					**794,468**	**(34,333)**	**164,399**	**219,118**	**244,503**	**(73,265)**	**(95,445)**	**234,111**	**251,983**	**1,026,084**	**(14,364)**	**346,156**	**3,063,416**

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
CY15-CY17 and Base Period
KY - Div 009

Account	Account Description	Calendar 2015	Calendar 2016	Calendar 2017	Base Period	CY16 vs CY15 YOY % Change	CY17 vs CY16 YOY % Change	Base Period vs CY17 YOY % Change
7560	Field measuring and regulating station expenses	47	-	-		-100%	NA	NA
7590	Production and gathering-Other expenses	688	-	-		-100%	NA	NA
7690	Maintenance of other equipment	-	-	132		NA	NA	-100%
8140	Storage-Operation supervision and engineering	(876)	84	-	0	-110%	-100%	NA
8160	Wells expenses	104,608	110,690	94,531	326,734	6%	-15%	246%
8170	Lines expenses	39,314	42,996	49,574	22,639	9%	15%	-54%
8180	Compressor station expenses	31,768	29,095	40,777	28,860	-8%	40%	-29%
8190	Compressor station fuel and power	826	971	1,081	879	18%	11%	-19%
8200	Storage-Measuring and regulating station expenses	3,303	4,061	7,818	6,847	23%	93%	-12%
8210	Storage-Purification expenses	45,726	13,565	18,863	54,469	-70%	39%	189%
8240	Storage-Other expenses	865	-	-	0	-100%	NA	NA
8250	Storage well royalties	10,993	8,918	8,411	10,451	-19%	-6%	24%
8260	Storage-Rents	-	400	-		NA	-100%	NA
8310	Storage-Maintenance of structures and improvements	11,223	33,143	23,431	13,541	195%	-29%	-42%
8340	Maintenance of compressor station equipment	6,431	6,455	10,864	3,463	0%	68%	-68%
8350	Maintenance of measuring and regulating station equipment	1,179	556	131	0	-53%	-76%	-100%
8360	Processing-Maintenance of purification equipment	126	315	406	0	149%	29%	-100%
8410	Other storage expenses-Operation labor and expenses	117,343	135,253	144,103	71,800	15%	7%	-50%
8500	Transmission-Operation supervision and engineering	-	-	-	47	NA	NA	NA
8550	Other fuel & power for compressor stations	153	347	401	368	127%	15%	-8%
8560	Mains expenses	324,287	257,692	283,263	395,189	-21%	10%	40%
8570	Transmission-Measuring and regulating station expenses	35,975	35,296	21,771	29,427	-2%	-38%	35%
8590	Transmission-Other expenses	924	-	-		-100%	NA	NA
8630	Transmission-Maintenance of mains	7,571	15,026	25,472	16,570	98%	70%	-35%
8650	Transmission-Maintenance of measuring and regulating station equipment	4,449	336	935		-92%	179%	-100%
8670	Transmission-Maintenance of other equipment	-	-	117		NA	NA	-100%
8700	Distribution-Operation supervision and engineering	1,326,053	1,261,365	1,913,236	1,452,843	-5%	52%	-24%
8710	Distribution load dispatching	4,542	1,301	815	792	-71%	-37%	-3%
8711	Odorization	25,526	10,267	1,263	26,727	-60%	-88%	2016%
8720	Distribution-Compressor station labor and expenses	-	78	-	0	NA	-100%	NA
8740	Mains and Services Expenses	3,808,187	3,624,615	3,949,277	4,585,210	-5%	9%	16%
8750	Distribution-Measuring and regulating station expenses	396,383	543,159	478,854	618,282	37%	-12%	29%
8760	Distribution-Measuring and regulating station expenses-Industrial	27,679	26,323	62,349	125,801	-5%	137%	102%
8770	Distribution-Measuring and regulating station expenses-City gate check stations	105,347	96,145	37,989	45,140	-9%	-60%	19%
8780	Meter and house regulator expenses	1,001,132	1,137,207	1,067,306	848,813	14%	-6%	-20%
8790	Customer installations expenses	774	1,110	2,014	3,009	43%	82%	49%
8800	Distribution-Other expenses	178,228	111,911	114,191	5,729	-37%	2%	-95%
8810	Distribution-Rents	479,808	479,904	424,183	443,578	0%	-12%	5%
8850	Distribution-Maintenance supervision and engineering	2,127	717	1,734	1,232	-66%	142%	-29%
8860	Distribution-Maintenance of structures and improvements	14,831	4,723	375	131	-68%	-92%	-65%
8870	Distribution-Maint of mains	45,920	37,191	32,542	30,074	-19%	-13%	-8%
8890	Maintenance of measuring and regulating station equipment-General	6,562	915	2,249	71,786	-86%	146%	3092%
8900	Maintenance of measuring and regulating station equipment-Industrial	7,205	1,570	6,615	2,114	-78%	321%	-68%
8910	Maintenance of measuring and regulating station equipment-City gate check stations	14,590	32,406	3,487	950	122%	-89%	-73%
8920	Maintenance of services	3,741	1,500	2,509	6,794	-60%	67%	171%
8930	Maintenance of meters and house regulators	94,796	86,884	78,205	0	-8%	-10%	-100%
8940	Distribution-Maintenance of other equipment	47,788	11,442	11,879	7,847	-76%	4%	-34%
9010	Customer accounts-Operation supervision	142	-	203	0	-100%	NA	-100%
9020	Customer accounts-Meter reading expenses	1,357,919	1,329,134	1,267,967	1,127,896	-2%	-5%	-11%
9030	Customer accounts-Customer records and collections expenses	387,456	398,150	1,513,010	1,283,457	3%	280%	-15%
9040	Customer accounts-Uncollectible accounts	1,047,950	490,589	893,212	549,343	-53%	82%	-38%
9090	Customer service-Operating informational and instructional advertising expense	127,277	128,584	134,400	129,523	1%	5%	-4%
9100	Customer service-Miscellaneous customer service	85	-	-	0	-100%	NA	NA
9110	Sales-Supervision	248,450	271,414	249,804	253,382	9%	-8%	1%
9120	Sales-Demonstrating and selling expenses	90,691	74,066	130,191	143,981	-18%	76%	11%
9130	Sales-Advertising expenses	35,578	26,548	27,127	43,530	-25%	2%	60%
9160	Sales-Miscellaneous sales expenses	-	2,123	-		NA	-100%	NA
9200	A&G-Administrative & general salaries	137,711	137,704	168,583	132,956	0%	22%	-21%
9210	A&G-Office supplies & expense	8,678	11,777	6,637	19,311	36%	-44%	191%
9220	A&G-Administrative expense transferred-Credit	12,874,015	12,708,206	11,828,784	13,030,745	-1%	-7%	10%
9230	A&G-Outside services employed	249,973	111,627	250,655	359,911	-55%	125%	44%
9240	A&G-Property insurance	160,487	158,831	167,498	88,358	-1%	5%	-47%
9250	A&G-Injuries & damages	209,578	855,547	35,935	79,906	308%	-96%	122%
9260	A&G-Employee pensions and benefits	2,309,040	2,067,719	2,007,165	1,821,264	-10%	-3%	-9%
9270	A&G-Franchise requirements	321	279	1,297	800	-13%	365%	-38%
9280	A&G-Regulatory commission expenses	144,407	202,897	129,311	92,766	41%	-36%	-28%
9302	Miscellaneous general expenses	56,712	70,162	109,331	83,791	24%	56%	-23%
9310	A&G-Rents	14,842	15,327	15,569	13,266	3%	2%	-15%
9320	A&G-Maintenance of general plant	1,248	-	-	18,812	-100%	NA	NA
		27,800,704	27,226,616	27,859,828	28,531,137	-2%	2%	2%

REQUEST:

Provide a schedule of gas operations net income, per MCF sold, per company books for the base period and the three calendar years preceding the base period. This data should be provided as shown in Schedule 31.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-31_Att1 - Net Income per Mcf Sold.xls, 1 Page.

Respondents: Laura Gillham and Mark Martin

Atmos Energy Corporation, Kentucky
Net Income per MCF Sold
For Calendar Years 2015, 2016, 2017 and Base Period

Line No.		(In thousands) CY 2015	CY 2016	CY 2017	Base Period
1	Operating Income				
2	Total Operating Revenues	170,468	147,431	164,102	175,163
3					
4	Operating Income Deductions				
5	Operating and Maintenance Expenses:				
6	Purchased Gas Cost	87,746	61,180	70,880	83,882
7	Gross Profit	82,722	86,251	93,222	91,280
8					
9	Operating Expenses				
10	Production Expenses	1	-	-	
11	Natural Gas Storage, Terminaliing and Processing Expenses	373	387	400	
12	Transmission Expenses	373	309	332	
13	Distribution Expenses	7,591	7,471	8,191	
14	Customer Accounts Expenses	1,746	1,727	2,781	
15	Customer Service and Informational Expenses	127	129	134	
16	Sales Expenses	375	374	407	
17	Administrative and General Expenses	16,167	16,340	14,722	
18	Bad Debt Expense	1,048	491	893	
19	Total O&M Expenses	27,801	27,228	27,860	28,531
20					
21	Depreciation Expenses	18,586	19,070	19,330	20,483
22	Amortization of Utilty Plant Acquisition Adjustment	49	51	49	-
23	Taxes - Other Than Income Taxes	7,343	5,919	6,336	6,492
24	Total Operating Expenses	53,779	52,268	53,575	55,506
25					
26	Operating Income (Loss)	28,943	33,983	39,647	35,775
27					
28	Other Non-Operating Income/Expense				
29	Interest Income	40	42	32	32
30	PBR	2,795	2,792	3,246	3,246
31	Others Income	65	72	75	(403)
32	Total Non-Operating Income	2,900	2,906	3,353	2,875
33					
34	Long Term Interest Expenses	6,693	7,078	7,818	7,832
35	Short Term Interest Expenses	50	299	191	
36	Donations	427	355	361	361
37	Other Non-Operating Expense	412	462	479	
38	Total Non-Operating Expense	7,582	8,194	8,849	8,193
39					
40	Total Other Non-Operating Income/Expense	4,682	5,288	5,496	5,318
41					
42	Income (Loss), Before Income Taxes	24,261	28,695	34,151	30,456
43					
44	Provision (Benefit) for Income Taxes				
45	Current Federal Income Tax	(878)	(9,618)	(5,544)	
46	Current State Income Tax	1,679	159	(291)	
47	Deferred Federal Income Tax	8,915	18,400	14,636	
48	Deferred State Income Tax	168	576	895	
50	Total Provision (Benefit) for Inc Tax	9,884	9,517	9,696	7,839
51					
52	**Income Statement - Net Income (Loss)**	**14,377**	**19,178**	**24,455**	**22,617**
53	Mcf Sold	16,876	15,213	15,118	17,222

REQUEST:

Provide the comparative operating statistics for gas operations as shown in Schedule 32.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-32_Att1 - Comparative Operating Statistics.xls, 1 Page.

Respondent: Laura Gillham

Atmos Energy Corporation, Kentucky
Comparative Operating Statistics - Gas Operations
For the Calendar Years 2015 through 2017
KY - Division 009

		Three Most Recent Calendar Years					
		CY 2017		CY 2016		CY 2015	
Line No.	Item (a)	Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1	Cost per MCF of Purchased Gas	4.41	11.08%	3.97	-15.89%	4.72	
2	Cost of Propane Gas per MCF Equivalent for Peak Shaving						
3	Cost per MCF of Gas Sold	4.52	15.31%	3.92	-26.73%	5.35	
4	Maintenance Cost per Transmission Mile	143.30	75.36%	81.71	32.96%	61.46	
5	Maintenance Cost per Distribution Mile	34.73	-22.13%	44.59	-25.85%	60.14	
6	Sales Promotion Expense per Customer	2.31	8.37%	2.13	-0.49%	2.15	
7	Administration and General Expense per Customer	83.64	-10.27%	93.22	0.73%	92.55	
8	Wages and Salaries – Charged Expense – per Average Employee	31,836	4.89%	30,352	3.33%	29,373	
9	Depreciation Expense:	19,329,894	1.37%	19,069,587	2.60%	18,586,477	
10	Per $100 of Average Gross Depreciable Plant in Service	3.43	-8.46%	3.75	-7.17%	4.04	
11	Rents:	320,389	-3.41%	331,701	-4.93%	348,918	
12	Per $100 of Average Gross Plant in Service	0.06	-12.78%	0.07	-13.98%	0.08	
13	Property Taxes:	4,871,556	7.14%	4,547,055	-22.76%	5,887,056	
14	Per $100 of Average Net Plant in Service	0.87	-3.25%	0.89	-30.11%	1.28	
15	Payroll Taxes:	342,145	-2.91%	352,392	1.22%	348,152	
16	Per Average Employee whose Salary is charged to expense	2,061	-1.74%	2,098	4.23%	2,012	
17	Interest Expense:	7,817,928	10.45%	7,078,295	5.75%	6,693,478	
18	Per $100 of Average Debt Outstanding	5.36	-1.10%	5.42	6.36%	5.10	
19	Per $100 of Average Plant Investment	1.39	-0.26%	1.39	-4.32%	1.46	
20	Per MCF Sold	0.50	9.89%	0.45	11.13%	0.41	
21	Meter Reading Expense per Meter	7.03	-5.00%	7.41	-2.40%	7.59	

REQUEST:

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

RESPONSE:

Please see Attachment 1 for FY 2016 through FY 2018 headcount for Division 009. The base period and forecasted test period headcount is referenced in the Company's response to FR_16(8)(g)(2).

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-33_Att1 - Employee Headcounts by Month.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky
Division Employee Count
FY 2016 - FY 2018

Fiscal Year 2016						
	Group			Assignment Category		
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	Total Count
October	41	171	-	212	-	212
November	42	174	-	216	-	216
December	42	174	-	216	-	216
January	41	176	-	217	-	217
February	41	176	-	217	-	217
March	41	176	-	217	-	217
April	41	175	-	216	-	216
May	41	174	-	215	-	215
June	41	174	-	215	-	215
July	41	174	-	215	-	215
August	41	174	-	215	-	215
September	41	173	-	214	-	214

Fiscal Year 2017						
	Group			Assignment Category		
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	Total Count
October	41	172	-	213	-	213
November	41	172	-	213	-	213
December	41	170	-	211	-	211
January	41	166	-	207	-	207
February	42	164	-	206	-	206
March	42	165	-	207	-	207
April	41	166	-	207	-	207
May	40	166	-	206	-	206
June	39	162	-	201	-	201
July	39	162	-	201	-	201
August	40	163	-	203	-	203
September	40	162	-	202	-	202

Fiscal Year 2018 - YTD September						
	Group			Assignment Category		
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	Total Count
October	39	164	-	203	-	203
November	38	165	-	203	-	203
December	38	164	-	202	-	202
January	39	161	-	200	-	200
February	39	157	-	196	-	196
March	39	156	-	195	-	195
April	39	158	-	197	-	197
May	39	157	-	196	-	196
June	39	157	-	196	-	196
July	39	158	-	197	-	197
August	40	159	-	199	-	199
September	40	158	-	198	-	198

REQUEST:

Provide the information requested in Schedule 34 for budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the five most recent calendar years. Explain in detail any variance exceeding 5 percent in any one month.

RESPONSE:

Please see Attachment 1.

With the exception of Fiscal Year 2016, none of the overall variances for the five complete fiscal years exceed five percent. In Fiscal Year 2016, there were 27 pay periods instead of the normal 26 bi-weekly pay periods due to the timing of payroll dates. The Fiscal Year 2016 budget was based on 26 pay periods. When the Fiscal Year 2016 actual labor is adjusted to 26 pay periods, the variance is under 5% as shown in Attachment 1.

The monthly variances can exceed the five percent threshold due to the manner in which payroll is budgeted compared to actuals. The payroll system reflects a cash basis for each month reported. Twice a year (three times in Fiscal Year 2016), three pay periods occur within the month while other months have two pay periods consistent with the Company's biweekly payroll process. The budget reflects accrual-based accounting and therefore spreads labor costs evenly across budgeted work days.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-34_Att1 - Wages.xlsx, 5 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation
Case No. 2018-00281
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2013

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

Schedule 34
Page 1 of 5
Witness Responsible
Gillham, Waller

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

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

Atmos Energy Corporation
Case No. 2018-00281
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2014

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

Schedule 34
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Witness Responsible
Gillham, Waller

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

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

Atmos Energy Corporation
Case No. 2018-00281
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2015

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

Schedule 34
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Witness Responsible
Gillham, Waller

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

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

Atmos Energy Corporation
Case No. 2018-00281
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2016

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

Schedule 34
Page 4 of 5
Witness Responsible
Gillham, Waller

Date	Employee Group	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total	
FY 2016											
201510	Hourly	728,950	76,402	805,352	1,071,883	124,276	1,196,159	47.0%	62.7%	48.5%	
	Salaried	179,461		179,461	261,268		261,268	45.6%		45.6%	
201511	Hourly	695,813	76,402	772,215	679,866	61,582	741,448	-2.3%	-19.4%	-4.0%	
	Salaried	171,307		171,307	193,628		193,628	13.0%		13.0%	
201512	Hourly	762,100	76,402	838,501	682,308	71,221	753,529	-10.5%	-6.8%	-10.1%	
	Salaried	187,620		187,620	185,853		185,853	-0.9%		-0.9%	
201601	Hourly	695,813	76,402	772,215	688,282	51,719	740,001	-1.1%	-32.3%	-4.2%	
	Salaried	171,307		171,307	179,044		179,044	4.5%		4.5%	
201602	Hourly	695,813	76,402	772,215	689,574	71,004	760,578	-0.9%	-7.1%	-1.5%	
	Salaried	171,307		171,307	183,996		183,996	7.4%		7.4%	
201603	Hourly	762,100	76,402	838,501	689,767	63,633	753,399	-9.5%	-16.7%	-10.1%	
	Salaried	187,620		187,620	183,825		183,825	-2.0%		-2.0%	
201604	Hourly	695,813	76,402	772,215	1,025,824	114,561	1,140,385	47.4%	49.9%	47.7%	
	Salaried	171,307		171,307	268,987		268,987	57.0%		57.0%	
201605	Hourly	728,950	76,402	805,352	694,485	60,322	754,807	-4.7%	-21.0%	-6.3%	
	Salaried	179,461		179,461	172,842		172,842	-3.7%		-3.7%	
201606	Hourly	728,950	76,402	805,352	690,702	62,774	753,476	-5.2%	-17.8%	-6.4%	
	Salaried	179,461		179,461	173,411		173,411	-3.4%		-3.4%	
201607	Hourly	695,813	76,402	772,215	691,641	72,099	763,740	-0.6%	-5.6%	-1.1%	
	Salaried	171,307		171,307	176,562		176,562	3.1%		3.1%	
201608	Hourly	762,100	76,402	838,501	693,819	74,449	768,268	-9.0%	-2.6%	-8.4%	
	Salaried	187,620		187,620	176,900		176,900	-5.7%		-5.7%	
201609	Hourly	728,950	76,402	805,352	1,034,435	105,183	1,139,619	41.9%	37.7%	41.5%	
	Salaried	179,461		179,461	272,477		272,477	51.8%		51.8%	
Grand Total		10,818,401	916,821	11,735,222	11,761,379	932,823	12,694,202	8.7%	1.7%	8.2%	
					Adjusted to 26 pay periods		12,224,046			4.2%	Adjusted to 26 pay periods

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

*Note: Fiscal 2016 had 27 pay periods instead of the normal 26 due to timing of payroll dates. The budget is based on 26 pay periods. When the actuals are adjusted to 26 pay periods the total labor variance is under 5%.

Atmos Energy Corporation
Case No. 2018-00281
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2017

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

Schedule 34
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Witness Responsible
Gillham, Waller

Date	Employee Group	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
FY 2017										
201610	Hourly	739,778	86,459	826,237	708,489	66,218	774,707	-4.2%	-23.4%	-6.2%
	Salaried	185,655		185,655	182,829		182,829	-1.5%		-1.5%
201611	Hourly	774,995	86,459	861,454	721,904	82,985	804,889	-6.9%	-4.0%	-6.6%
	Salaried	194,495		194,495	185,081		185,081	-4.8%		-4.8%
201612	Hourly	774,995	86,459	861,454	718,516	88,312	806,827	-7.3%	2.1%	-6.3%
	Salaried	194,495		194,495	183,651		183,651	-5.6%		-5.6%
201701	Hourly	774,995	86,459	861,454	709,418	77,833	787,252	-8.5%	-10.0%	-8.6%
	Salaried	194,495		194,495	179,940		179,940	-7.5%		-7.5%
201702	Hourly	704,534	86,459	790,993	682,906	70,612	753,517	-3.1%	-18.3%	-4.7%
	Salaried	176,815		176,815	188,697	157	188,854	6.7%		6.8%
201703	Hourly	810,236	86,459	896,695	1,036,274	102,856	1,139,130	27.9%	19.0%	27.0%
	Salaried	203,336		203,336	281,170		281,170	38.3%		38.3%
201704	Hourly	704,534	86,459	790,993	688,815	65,386	754,200	-2.2%	-24.4%	-4.7%
	Salaried	176,815		176,815	187,891		187,891	6.3%		6.3%
201705	Hourly	810,236	86,459	896,695	690,885	67,561	758,446	-14.7%	-21.9%	-15.4%
	Salaried	203,336		203,336	170,112		170,112	-16.3%		-16.3%
201706	Hourly	774,996	86,459	861,455	686,168	72,010	758,179	-11.5%	-16.7%	-12.0%
	Salaried	194,495		194,495	173,338		173,338	-10.9%		-10.9%
201707	Hourly	739,778	86,459	826,237	681,469	76,629	758,098	-7.9%	-11.4%	-8.2%
	Salaried	185,655		185,655	169,483		169,483	-8.7%		-8.7%
201708	Hourly	810,236	86,459	896,695	688,072	90,247	778,319	-15.1%	4.4%	-13.2%
	Salaried	203,336		203,336	173,263		173,263	-14.8%		-14.8%
201709	Hourly	739,778	86,459	826,237	1,033,051	124,679	1,157,731	39.6%	44.2%	40.1%
	Salaried	185,655		185,655	253,146		253,146	36.4%		36.4%
Grand Total		11,457,672	1,037,513	12,495,185	11,374,568	985,485	12,360,053	-0.7%	-5.0%	-1.1%

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

REQUEST:

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

RESPONSE:

The employee compensation component of Total Rewards was implemented effective October 1, 1998. The compensation component was designed to be fluid and adaptable to change with periodic formalized studies necessary when there is substantial market movement. In an effort to better align pay with skills, peer equity and market, Atmos Energy conducted a job study of Finance & Accounting positions in the Finance/Accounting Organization, with job title/grade changes and salary adjustments effective in February 2018; an enterprise-wide job study of 26 Operations positions in the Operation group, with increases occurring in July 2018. In addition, Atmos Energy participates in various compensation surveys. These compensation surveys are conducted by third parties on an annual basis and report on various compensation elements (base pay, short and long term incentive, etc.). These survey reports are from general industry as well as the natural gas industry. For Fiscal Year 2018, Atmos Energy participated in approximately 19 compensation surveys, which are listed in confidential Attachment 1. New and reevaluated jobs are market priced and an annual merit budget is recommended each year to Atmos Energy's Management Committee for consideration. Please see confidential Attachment 2 and confidential Attachment 3 for presentations to the Company's Management Committee.

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

Please see confidential Attachment 4 and confidential Attachment 5 for the Fiscal Year 2017 Pension Account Plan Disclosure report and the Fiscal Year 2017 Pension Account Plan Funding report, respectively. The Company has not yet received the Fiscal Year 2018 Pension Account Plan Funding or the Fiscal Year 2018 Pension Account Plan Disclosure report.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-35_Att1 - HR Surveys and Studies Index (CONFIDENTIAL).pdf, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-35_Att2 - FAJS Summary Preso-for MC (CONFIDENTIAL).pdf, 9 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-35_Att3 - Updated 2018 Recommended Ops Start Rates_Original MC (CONFIDENTIAL).pdf, 13 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-35_Att4 - 2017 PAP Disclosure Report (CONFIDENTIAL).pdf, 38 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_1-35_Att5 - 2017 PAP Funding Report (CONFIDENTIAL).pdf, 45 Pages.

Respondent: Melanie Connelly

REQUEST:

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

RESPONSE:

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

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-36_Att1 - Merit Wage Increases.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
FY 2017, FY 2018 and pending FY 2019 Merit Wage Increases

	Non-exempt Increase Amount	Non-exempt Increase %	Exempt Increase Amount	Exempt Increase %	Total
FY 2017	$ 274,820.76	3.09%	$ 115,653.93	3.06%	$ 390,474.69
FY 2018	$ 280,638.92	3.21%	$ 119,462.96	3.10%	$ 400,101.88
FY 2019	$ 295,822.94	3.03%	$ 186,469.29	3.04%	$ 482,292.23

REQUEST:

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

a. Provide the account numbers to which the executive officers' salaries and other compensation were charged.

b. Provide an explanation of the amount and percentage of each of these employees' salaries and associated expenses that were recorded below the line for ratemaking purposes, along with how the methodology for doing so was determined

RESPONSE:

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

Salaries for senior executive officers are charged primarily to Account 9200-01000. Management Incentive Plan amounts are charged to Account 9260-07452. Restricted Stock (LTIP) amounts are charged to Accounts 9260-07458, 9260-07460 and 9260-07463.

b) Not applicable. Please see the response to subpart (a), which indicates all information is recorded above the line on the books and records. Amounts related to Management Incentive Plan and Restricted Stock, however, are removed for ratemaking purposes as part of the adjustment itemized on Schedule F.10.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-37_Att1 - Executive Officer Compensation.xlsx, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-37_Att2 - Exec Direct Reports and Annual Percent Increase.xlsx, 1 Page.

Respondents: Laura Gillham and Greg Waller

Atmos Energy Corporation
Executive Officer
Gross Compensation Expense
Base Period

Title	Regular Compensation	Other Compensation	Total	Notes
President and CEO	783,654	2,586,051	3,369,705	(1)
Executive Chairman	894,572	3,905,434	4,800,007	(2)
Senior Vice President, Chief Financial Officer	383,654	528,965	912,619	
Senior Vice President and General Counsel	270,313	382,707	653,020	
Senior Vice President, Safety and Enterprise Services	396,194	910,323	1,306,517	
Senior Vice President, Utility Operations	368,308	522,846	891,154	
Senior Vice President, Human Resources	281,346	474,820	756,166	
Total Gross Compensation	**3,378,041**	**9,311,146**	**12,689,188**	

(1) Was promoted from President and COO to President and CEO in October 2017.

(2) This position was reactivated in October 2017.

Atmos Energy Corporation
Executive Direct Reports and Annual Percentage Increase
2015-2018

Job Title	Executive	Year	% of Annual Increase	Effective Date of Increase	Direct Reports	Comments
Executive Chairman	Kim Cocklin	2018	-15.4%	1/1/2018	1	Job title changed to Executive Chairman Oct-17
CEO	Kim Cocklin	2017	3.0%	1/1/2017	7	
CEO	Kim Cocklin	2016	3%	1/1/2016	5	
CEO	Kim Cocklin	2015	3%	1/1/2015	5	Job title changed to CEO only in 2015
Sr VP & CFO	Chris Forsythe	2018	5%	1/1/2018	7	
Sr VP & CFO	Bret Eckert	2017	0%	1/1/2017	7	Departed the company in February 2017
Sr VP & CFO	Bret Eckert	2016	3%	1/1/2016	7	
Sr VP & CFO	Bret Eckert	2015	3%	1/1/2015	7	
President and CEO	Mike Haefner	2018	37.1%	1/1/2018	7	Job title changed to President and CEO in Oct-17
President & COO	Mike Haefner	2017	19.2%	1/1/2017	7	
President & COO	Mike Haefner	2016	10.0%	1/1/2016	12	
President & COO	Mike Haefner	2015	3%	1/1/2015	12	Job title changed to President and COO in 2015
Sr VP General Counsel & Corporate Secretary	Karen Hartsfield	2018	5%	1/1/2018	10	
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2017	0%	1/1/2017	7	Retired from the company in February 2017
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2016	3%	1/1/2016	7	
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2015	3%	1/1/2015	7	
Sr VP Safety & Enterprise Services	Kevin Akers	2018	5%	1/1/2018	7	
Sr VP Safety & Enterprise Services	Kevin Akers	2017	30%	1/1/2017	7	Promoted to Sr VP in Jan-17
Sr VP Safety & Enterprise Services	Marvin Sweetin	2016	3%	1/1/2016	5	
Sr VP Safety & Enterprise Services	Marvin Sweetin	2015	3%	1/1/2015	5	Job title change in 2015
Sr VP Utility Operations	David Park	2018	5%	1/1/2018	10	
Sr VP Utility Operations	David Park	2017	66%	1/1/2017	10	Promoted to Sr VP in Jan-17
Sr VP Human Resources	Matt Robbins	2018	5%	1/1/2018	8	
Sr VP Human Resources	Matt Robbins	2017	30%	1/1/2017	8	Promoted to Sr VP in Jan-17

Note 1: All named officers have enterprise-wide responsibility
Note 2: Officer increases are generally effective January 1 of a given Fiscal Year. Comprehensive officer compensation information is also available in public Proxy statements
Source of Annual Increase: Oracle

REQUEST:

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

RESPONSE:

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

Respondent: Greg Waller

REQUEST:

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

RESPONSE:

There are no collective bargaining employees in the Kentucky division.

Respondent: Mark Martin