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December 7, 2018

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

Re: Atmos Energy Corporation:
Case No. 2018-00281

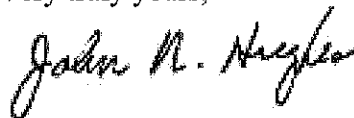
Dear Ms. Pinson:

Atmos Energy Corporation submits its supplemental responses to the Commission's Initial Data Requests 1-46 and 1-58.

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

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

Very truly yours,



John N. Hughes

And

Mark R. Hutchinson
Wilson, Hutchinson and Littlepage
611 Frederica St.
Owensboro, KY 42301
270 926 5011
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Attorneys for Atmos Energy
Corporation

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2018-00281
ATMOS ENERGY CORPORATION)

AFFIDAVIT

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



Gregory K. Waller

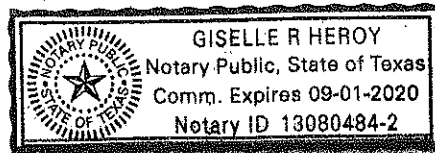
STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 7th day of December, 2018.



Notary Public

My Commission Expires: 9/1/2020



Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-46 Supplement 1
Page 1 of 1

(SUPPLEMENTAL RESPONSE 12/07/2018)

REQUEST:

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

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for operating income through October 2018.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-46_Att1_Suppl - Operating Income through October 2018.xlsx, 13 Pages.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Operating Income Summary
Forecasted Test Period: Twelve Months Ended March 31, 2020

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____
FR 16(8)(c)1
Schedule C-1
Witness: Waller, Densman

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 175,422,521	\$ 169,717,866	\$ 15,919,310	\$ 185,637,176
2	Operating Expenses				
3	Purchased Gas Cost	85,009,313	78,382,354		78,382,354
4	Other O & M Expenses	29,725,259	27,224,981	79,597	27,304,578
5	Depreciation Expense	20,745,264	22,541,774		22,541,774
6	Taxes Other than Income	6,444,104	7,511,837	31,839	7,543,676
7					
8	State & Federal Income Taxes	6,403,776	6,159,952	4,068,947	10,228,899
9	Total Operating Expenses	\$ 148,327,716	\$ 141,820,898	\$ 4,180,382	\$ 146,001,280
10	Operating Income	\$ 27,094,806	\$ 27,896,968	\$ 11,738,928	\$ 39,635,896
11	Rate Base	414,187,472	496,111,427		496,111,427
12	Rate of Return	6.54%	5.62%		7.99%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Adjusted Operating Income Statement
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

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

FR 16(8)(c)2
 Schedule C-2
 Witness: Waller, Densman

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Rate-making Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 175,422,521	\$ (5,704,655)	D-1			\$ 169,717,866	\$ -		\$ 169,717,866
2										
3	Operating Expenses									
4	Purchased Gas Cost	85,009,313	(6,626,959)	D-1			78,382,354	-		78,382,354
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	717,695	(228,781)	D-1			488,914	-		488,914
7	Transmission O&M Expense	503,353	(93,250)	D-1			410,103	-		410,103
8	Distribution O&M Expense	8,891,018	(1,545,477)	D-1	*		7,345,541	-		7,345,541
9	Customer Accting. & Collection	3,439,297	(792,397)	D-1	*		2,646,900	-		2,646,900
10	Customer Service & Information	126,823	1,449	D-1	*		128,272	-		128,272
11	Sales Expense	438,252	(33,677)	D-1	*		404,575	(196,297)	F-4	208,278
12	Admin. & General Expense	15,608,822	1,982,007	D-1	*		17,590,829	(1,593,854)	F-6, F-8, F-9, F-10, F-11	15,996,974
13	Depreciation Expense	20,745,264	1,796,510	D-1			22,541,774	-		22,541,774
14	Taxes - Other	6,444,104	1,067,733	D-1			7,511,837	-		7,511,837
15	Income Taxes	6,403,776	(48,780)				6,354,996	(195,045)		6,159,952
16										
17										
18	Total Operating Expenses	\$ 148,327,716	\$ (4,521,621)		\$ -		\$ 143,806,094	\$(1,985,196)		\$ 141,820,898
19										
20	Net Operating Income	<u>\$ 27,094,806</u>	<u>\$ (1,183,034)</u>		<u>\$ -</u>		<u>\$ 25,911,771</u>	<u>\$ 1,985,196</u>		<u>\$ 27,896,968</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 105,317,245
4	4805	Unbilled Residential	(5,539,724)
5	4811	Commercial	45,791,580
6	4812	Industrial	6,010,222
7	4815	Unbilled Commercial	(2,309,585)
8	4816	Unbilled Industrial	(116,590)
9	4820	Other - Public Authority	7,501,018
10	4825	Unbilled Public Authority	(455,460)
11		Total Sales of Gas	\$ 156,198,707
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,393,539
15	4880	Misc. Service Revenues	833,474
16	4893	Revenue From Transportation of Gas of Others	17,961,879
17	4950	Other Gas Revenue	459,033
	4960	Provision for Rate Refunds	(1,424,111)
18		Total Other Operating Income	\$ 19,223,815
19			
20		TOTAL OPERATING REVENUE	\$ 175,422,521
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	-
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	\$ -
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ -
33	8150	Maps and Records	-
34	8160	Wells Expense	457,237

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2018

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	33,801
36	8180	Compressor Station Expense	38,289
37	8190	Compressor Station Expense Fuel & Power	978
38	8200	Measuring & Regulating Station Expense	6,782
39	8210	Purification	54,249
40	8240	Other	-
41	8250	Storage Well Royalties	9,774
42		Total Nat. Gas Storage Expense - Operation	\$ 601,110
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 24,377
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	3,220
48	8350	Measuring & Regulating Station Equip.	20
49	8360	Purification Equipment	-
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	88,969
52		Total Nat. Gas Storage Expense - Maintenance	\$ 116,585
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ 33
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	401
58	8560	Mains Expense	444,599
59	8570	Measuring & Regulating Station Exp.	27,041
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 472,074
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	31,279
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	-
69	8670	Other Equipment	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
70		Total Transmission Expense - Maintenance	\$ 31,279
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ -
74	8010	Natural gas field line purchases	57,331
75	8040	Natural Gas City Gate Purchases	51,720,583
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	(9,733)
78	8051	Other Gas Purchases / Gas Cost Adjustments	50,518,813
79	8052	PGA for Commercial	26,019,230
80	8053	PGA for Industrial	4,915,788
81	8054	PGA for Public Authority	4,820,865
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(1,255,497)
84	8059	PGA Offset to Unrecovered Gas Cost	(74,481,749)
85	8060	Exchange Gas	(85,121)
86	8081	Gas Withdrawn From Storage - Debit	13,684,782
87	8082	Gas Delivered to Storage	(14,694,559)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(9,886)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	23,808,466
92		<u>Total Purchased Gas Cost</u>	\$ 85,009,313
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,403,095
96	8710	Distribution Load Dispatching	981
97	8711	Odorization	44,716
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	5,043,096
100	8750	Measuring and Regulating Station Exp. - Gen	601,463
101	8760	Measuring and Regulating Station Exp. - Ind.	169,323
102	8770	Measuring and Regulating Sta. Exp. - City Gate	57,367
103	8780	Meters and House Regulator Expense	974,051
104	8790	Customer Installations Expense	2,353

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2018

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
105	8800	Other Expense	6,946
106	8810	Rents	462,475
107		Total Distribution Expenses - Operation	\$ 8,765,868
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,269
111	8860	Structures and Improvements	133
112	8870	Mains	34,855
113	8890	Measuring and Regulating Station Exp. - Gen	67,921
114	8900	Measuring and Regulating Station Exp. - Ind.	1,699
115	8910	Measuring and Regulating Sta. Exp. - City Gate	1,146
116	8920	Services	6,187
117	8930	Meters and House Regulators	-
118	8940	Other Equipment	11,941
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 125,150
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	1,203,690
125	9030	Customer Records & Collections	1,312,737
126	9040	Uncollectible Accounts	922,870
127		Total Customer Accounts Expense	\$ 3,439,297
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	126,738
133	9100	Misc Cust Serv & Informational Exp	85
134		Total Customer Accounts Expenses - Operation	\$ 126,823
135			
136		<u>Sales Expense</u>	
137	9110	Supervision	\$ 266,513
138	9120	Demonstrating and Selling Expenses	135,841
139	9130	Advertising Expenses	35,898

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2018-00281
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended December 31, 2018

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Densman

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 438,252
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 138,791
145	9210	Office Supplies and Expenses	17,374
146	9220	Administrative Expense Transferred	12,671,989
147	9230	Outside Services Employed	354,932
148	9240	Property Insurance	143,528
149	9250	Injuries and Damages	74,029
150	9260	Employee Pensions and Benefits	1,851,580
151	9270	Franchise Requirements	865
152	9280	Regulatory Commission Expense	220,514
153	930.2	Miscellaneous General Expense	106,987
154	9310	A&G-Rents	\$ 14,947
155		Total Administrative and General Exp. - Operation	\$ 15,595,535
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 13,287
159		Total Administrative and Gen. Exp. - Maintenance	\$ 13,287
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 114,734,572</u>
162			
163	403	Depreciation	\$ 20,745,264
164	406	Amortization	\$ 49,463
165	4081	Taxes Other than Income Taxes	6,444,104
166	4091-4101	Provision for Federal & State Income Taxes	6,403,776
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	\$ 148,377,178
169			
170		NET OPERATING INCOME	<u>\$ 27,045,343</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended December 31, 2018

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

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Total		
			Jan-18	Mar-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18		Dec-18	
1	4030	Depreciation Expense	(0)	(0)	0	(0)	0	(0)	0	0	0	0	0	(0)		
2	4081	Taxes other than income taxes, utility operating i	0	(0)	(0)	(0)	(0)	(1,095,601)	(0)	0	0	(0)	0	(1,095,601)		
3	8210	Storage-Purification expenses	0	0	0	0	0	78				0	0	78		
4	8260	Storage-Rents						(217,126)		217,126						
5	8700	Distribution-Operation supervision and engineerir	105,093	438	61,170	1,555	606	426	53		206	488	41,580	40,013	251,627	
6	8560	Mains Expenses	0	0	11,697	(5,628)	913	0					1,297	1,238	9,517	
7	8740	Mains and Services Expenses	6,615	3,693	4,172	(6,958)	5,773	3,329	1,845	6,007	5,452	602	6,227	6,227	42,985	
8	8780	Meter and house regulator expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	8800	Distribution-Other expenses	0	0	0	0	0	0	0	503			0	0	503	
10	8850	Distribution-Maintenance supervision and engine	0	0	22,774,821	2,090,628	51,305	(237,351)	1,731				16,588,629	16,696,241	57,966,004	
11	8900	Maintenance of measuring and regulating station	0	0	0	0	0	0	0				0	0	0	
12	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	49		2,065	1,139	0	0	3,254	
13	9030	Customer accounts-Customer records and collec	5,314	4,462	11,757	9,549	10,028	9,468	9,972	11,406		9,277	10,002	9,361	8,948	109,534
14	9100	Customer service-Miscellaneous customer servic	0	0	0	0	0	0	0		5,126		0	0	5,126	
15	9120	Sales-Demonstrating and selling expenses	8,288	0	347	0	0	19	18		411	39	256	1,757	2,643	13,778
16	9160	Sales-Miscellaneous sales expenses	0	0	0	0	1,009	591						454	439	2,493
17	9200	A&G-Administrative & general salaries	205,452	(627,908)	(2,192,440)	(401,667)	(899,220)	(5,306,855)	(1,209,061)	(2,495,242)	(2,004,789)	(580,277)	(17,715,212)	(18,042,505)	(51,249,727)	
18	9210	A&G-Office supplies & expense	2,142,790	1,771,426	1,882,549	2,041,980	1,933,265	2,210,856	2,366,814	2,317,247	3,589,083	2,330,459	2,709,077	2,859,363	27,934,909	
19	9220	A&G-Administrative expense transferred-Credit	(8,771,030)	(7,951,782)	(10,587,390)	(8,252,356)	(13,352,610)	(5,009,612)	(11,709,290)	(6,530,450)	(7,222,120)	(10,185,557)	(8,811,471)	(8,957,492)	(107,341,158)	
20	9230	A&G-Outside services employed	689,944	802,488	1,004,663	1,133,846	1,038,732	1,348,513	1,220,414	1,262,718	1,820,078	830,765	881,820	924,838	12,958,820	
21	9240	A&G-Property insurance	11,426	11,426	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	10,819	11,989	11,989	133,339
22	9250	A&G-Injuries & damages	1,587,463	1,587,213	1,877,081	1,587,313	1,587,109	1,084,489	3,583,137	1,589,740	2,001,338	1,627,742	1,685,753	1,685,234	21,483,611	
23	9260	A&G-Employee pensions and benefits	2,898,622	3,461,898	5,497,584	3,538,375	9,024,587	4,392,184	7,335,156	3,357,086	1,612,930	5,503,145	3,772,917	3,709,119	54,103,603	
24	9269	NSC-Employee pensions											(428,100)			
24	9301	A&G-General advertising expense	0	0	0	0	0	0	0				0	0	0	
25	9302	Miscellaneous general expenses	579,195	377,496	2,956,336	386,906	186,525	263,397	290,525	196,693	293,569	342,612	243,628	509,151	6,626,034	
26	9310	A&G-Rents	506,336	515,892	421,345	109,297	405,038	456,120	459,223	460,489	479,966	464,494	532,113	502,561	5,312,874	
27	9320	A&G-Maintenance of general plant	24,040	45,828	4,367	30,115	47,043	34,154	52,307	54,232	42,809	40,622	40,101	42,014	457,633	
28		Operating (Income)Loss*	(\$451)	\$2,559	\$23,538,878	\$2,273,773	\$50,921	(\$1,835,054)	\$2,196,665	\$241,658	\$842,972	(\$10,787)	(\$0)	(\$0)	\$27,729,234	
29																
30	9220	A&G-Administrative expense transferred-Credit	(8,771,030)	(7,951,782)	(10,587,390)	(8,252,356)	(13,352,610)	(5,009,612)	(11,709,290)	(6,530,450)	(7,222,120)	(10,185,557)	(8,811,471)	(8,957,492)	(107,341,158)	
31		Allocation Factor to Kentucky	5.86%	5.80%	5.70%	5.95%	5.60%	6.28%	5.70%	6.03%	6.21%	5.42%	5.18%	5.18%	5.69%	
32		Total Allocated Amount	(513,970)	(461,380)	(603,222)	(490,641)	(747,763)	(314,607)	(667,323)	(393,631)	(448,247)	(551,655)	(456,180)	(463,740)	(6,112,560)	

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended December 31, 2018

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

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

Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual Jan-18	actual Feb-18	actual Mar-18	actual Apr-18	actual May-18	actual Jun-18	actual Jul-18	actual Aug-18	actual Sep-18	actual Oct-18	Budgeted Nov-18	Budgeted Dec-18	Total
60	8710	Distribution load dispatching	70	219	43	22	22	90	-	20	22	357	58	58	981
61	8711	Odorization	0	0	3,088	3,034	10,112	0	7,980		11,654	6,060	1,594	1,194	44,716
62	8720	Distribution-Compressor station labor and expenses	0	0	0	0	0	0							0
63	8740	Mains and Services Expenses	361,665	388,135	427,162	365,967	433,283	539,227	457,443	459,097	503,165	454,513	339,290	314,148	5,043,096
64	8750	Distribution-Measuring and regulating station expens	105,325	39,732	29,160	41,975	68,724	49,621	48,335	58,520	38,160	30,122	47,859	43,829	601,463
65	8760	Distribution-Measuring and regulating station expens	5,807	9,697	17,157	7,738	12,852	12,595	15,779	24,869	21,914	20,773	10,239	9,904	169,323
66	8770	Distribution-Measuring and regulating station expens	665	467	206	412	14,620	10,312	16,660	6,267	94	526	2,861	2,278	57,367
67	8780	Meter and house regulator expenses	123,137	64,566	51,529	67,477	71,005	67,139	94,403	91,467	86,659	119,886	70,021	68,763	974,051
68	8790	Customer installations expenses	0	0	0	1,827	0	0	0	212			179	134	2,353
69	8800	Distribution-Other expenses	733	123	1,232	445	325	699	19	390	696	1,731	173	380	6,946
70	8810	Distribution-Rents	38,427	45,088	46,695	54,738	40,066	36,209	34,938	38,895	35,705	27,201	31,809	32,705	462,475
71	8850	Distribution-Maintenance supervision and engineerin	38	168	0	21	183	8	346	169			57	278	1,269
72	8860	Distribution-Maintenance of structures and improvem	0	0	0	0	80	0			39		8	6	133
73	8870	Distribution-Maint of mains	3,558	2,538	2,437	1,169	2,175	4,207	987	11,766	465	1,020	2,350	2,183	34,855
74	8890	Maintenance of measuring and regulating station eq	9,671	8,891	3,151	8,057	1,172	8,115	2,422	5,255	3,236	7,224	6,539	5,187	67,921
75	8900	Maintenance of measuring and regulating station eq	568	(224)	464	0	420	0	342	(128)			141	117	1,699
76	8910	Maintenance of measuring and regulating station eq	0	0	0	0	0	560	240		207		69	69	1,146
77	8920	Maintenance of services	1,873	304	(34)	509	172	732	575	703	167	97	555	532	6,187
78	8930	Maintenance of meters and house regulators	0	0	0	0	0	0							0
79	8940	Distribution-Maintenance of other equipment	657	430	559	1,701	1,255	162	810	2,325	1,631	1,590	468	351	11,941
80	9010	Customer accounts-Operation supervision	0	0	0	0	0	0							0
81	9020	Customer accounts-Meter reading expenses	101,007	103,318	109,555	100,538	125,550	81,656	96,264	103,315	112,268	114,621	82,130	74,467	1,203,690
82	9030	Customer accounts-Customer records and collection	97,695	100,440	127,619	120,053	127,428	142,633	122,442	103,522	97,166	104,502	90,993	78,242	1,312,737
83	9040	Customer accounts-Uncollectible accounts	47,272	43,913	37,532	54,899	22,112	145,471	22,562	22,016	413,204	27,566	37,759	48,564	922,870
84	9090	Customer service-Operating informational and instru	12,027	8,469	11,706	11,387	12,611	11,148	9,315	15,011	8,469	5,021	11,124	10,450	126,738
85	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0			85				85
86	9110	Sales-Supervision	19,520	21,069	25,226	21,668	22,386	21,582	23,822	21,262	21,137	26,051	22,089	20,700	266,513
87	9120	Sales-Demonstrating and selling expenses	14,362	15,311	4,892	9,360	7,557	22,228	4,364	16,580	11,905	4,642	17,667	6,973	135,841
88	9130	Sales-Advertising expenses	3,358	3,435	7,297	1,606	5,854	671	1,666	460	1,304	2,744	5,444	2,060	35,896
89	9200	A&G-Administrative & general salaries	10,060	10,882	11,970	11,636	12,840	11,988	11,761	12,524	11,204	12,488	10,925	10,512	138,791
90	9210	A&G-Office supplies & expense	2,618	1,093	2,815	2,163	(50)	2,570	379	1,180	668	671	1,810	1,456	17,374
91	9220	A&G-Administrative expense transferred-Credit	1,077,087	921,578	1,144,944	997,870	1,306,075	776,412	1,249,961	942,360	894,566	1,059,266	1,158,533	1,143,338	12,671,989
92	9230	A&G-Outside services employed	160	0	15,004	6,065	257	185,986	6,000	86,000	13,172	392	23,388	18,509	354,932
93	9240	A&G-Property insurance	14,262	14,561	13,925	13,181	14,464	14,123	14,206	13,884	13,868	14,577	-	2,476	143,528
94	9250	A&G-Injuries & damages	2,590	3,244	7,379	4,034	25,251	1,996	4,216	9,277	952	4,136	5,618	4,333	74,029
95	9260	A&G-Employee pensions and benefits	186,991	142,600	136,940	137,078	173,569	139,491	154,423	156,959	137,338	164,010	163,969	158,311	1,851,580
96	9270	A&G-Franchise requirements	0	408	0	0	0	0	144	-	165	10	100	38	865
97	9280	A&G-Regulatory commission expenses	(5,239)	5,750	22,135	21,253	(139,296)	20,951	22,778	14,487	33,077	116,400	56,040	52,179	220,514
98	9302	Miscellaneous general expenses	20,220	4,982	4,024	13,199	3,649	5,222	5,926	5,084	18,754	17,466	7,551	913	106,987
99	9310	A&G-Rents	1,305	1,305	1,305	1,305	1,300	1,300	1,300	1,300	1,300	1,300	965	966	14,947
100	9320	A&G-Maintenance of general plant	0	0	0	0	0	11,000	-				1,877	410	13,287
101															
102		Operating (Income)Loss*	(\$6,672,482)	(\$6,217,458)	(\$4,422,972)	(\$3,199,299)	(\$902,644)	(\$492,418)	(650,088)	(\$421,343)	(\$731,380)	(\$1,758,264)	(\$2,962,058)	(\$5,018,725)	(\$29,394,639)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00261
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended December 31, 2018

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

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

Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Total
			Jan-18	Mar-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	
1	4030	Depreciation Expense	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
2	4081	Taxes other than income taxes, utility operating income	0	(0)	(0)	0	0	(0)	(0)	0	0	(0)	0	0
3	8700	Distribution-Operation supervision and engineering	0	395	0	0	1,137	3,316	899	1,627	0	851	985	9,210
4	8740	Mains and Services Expenses	1,599	1,401	1,614	1,672	1,409	1,471	2,529	2,733	2,532	2,704	1,724	23,112
5	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	9010	Customer accounts-Operation supervision	352,196	307,312	349,670	327,960	361,872	319,906	338,689	359,464	346,146	354,102	432,744	4,262,837
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	213	0	0	0	0	213
8	9030	Customer accounts-Customer records and collections expenses	1,741,680	1,492,516	1,708,357	1,522,186	1,617,146	1,504,397	1,539,796	1,489,811	1,411,448	1,612,313	1,890,332	19,314,654
9	9200	A&G-Administrative & general salaries	372,338	306,656	349,706	390,956	367,638	344,049	368,535	375,909	255,667	370,866	417,906	4,319,038
10	9210	A&G-Office supplies & expense	589,412	605,657	714,835	706,341	644,057	628,961	695,624	658,076	812,977	750,175	150,562	7,108,595
11	9220	A&G-Administrative expense transferred-Credit	(4,107,536)	(3,616,023)	(3,896,279)	(3,864,435)	(4,070,220)	(3,717,147)	(3,921,980)	(3,819,195)	(3,931,348)	(4,066,731)	(3,873,415)	(46,616,025)
12	9230	A&G-Outside services employed	85,332	57,130	52,402	61,634	103,506	59,968	55,817	63,368	336,282	40,038	34,086	980,561
13	9240	A&G-Property insurance	8,106	8,106	7,660	7,660	7,660	7,660	7,660	7,660	7,660	7,660	0	77,495
14	9250	A&G-Injuries & damages	17	17	17	0	0	0	0	0	0	0	0	52
15	9260	A&G-Employee pensions and benefits	823,774	704,864	579,503	731,730	634,566	715,362	780,546	729,220	626,443	797,772	623,530	8,935,165
16	9310	A&G-Rents	131,073	131,911	131,577	134,295	131,230	131,090	131,084	131,087	131,302	131,101	131,675	1,579,436
17	9320	A&G-Maintenance of general plant	2,009	56	935	0	0	968	587	220	872	4	9	5,660
18														
19		Operating (Income)Loss*	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)
20														
21	9220	A&G-Administrative expense transferred-Credit	(4,107,536)	(3,616,023)	(3,896,279)	(3,864,435)	(4,070,220)	(3,717,147)	(3,921,980)	(3,819,195)	(3,931,348)	(4,066,731)	(3,873,415)	(46,616,025)
22		Allocation Factor to Kentucky	4.54%	4.50%	4.52%	4.49%	4.54%	4.38%	4.46%	4.45%	4.00%	5.34%	5.64%	4.71%
23		Total Allocated Amount	(186,566)	(162,752)	(176,247)	(174,271)	(184,807)	(162,956)	(174,956)	(169,926)	(157,434)	(217,182)	(218,508)	(2,195,013)
24														

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended December 31, 2018

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

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

Witness: Waller, Densman

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Total	
			Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18		Dec-18
1	4030	Depreciation Expense	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	0	0	(0)
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	0	(0)	(0)	0	0	113,942	0	(0)	0	0	0	0	113,943
4	8170	Lines expenses	47	48	45	43	39	42	42	44	43	43	40	41	518
5	8180	Compressor station expenses	49	50	46	45	41	36	45	48	46	30	41	41	519
6	8190	Compressor station fuel and power	384	10	502	70	10	599	1,461	1,991	1,089	2,186	240	243	8,784
7	8210	Storage-Purification expenses	519	411	374	192	112	107	135	93	93	135	261	265	2,699
8	8240	Storage-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8250	Storage well royalties	3,345	957	2,384	3,109	841	572	159	515	103	1,210	1,705	1,728	16,627
	8500	Transmission-Operation supervision and engine	0	0	0	0	0	0	0	0	0	0	0	0	0
10	8560	Mains expenses	63	65	60	58	53	47	58	61	59	39	52	53	667
11	8570	Transmission-Measuring and regulating station e	94	97	89	87	79	63	85	88	86	86	80	82	1,035
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	445	240	0	0	0	70	97	852
13	8700	Distribution-Operation supervision and engineer	293,118	240,516	223,259	246,464	254,197	238,116	293,223	261,949	327,179	197,299	348,949	302,321	3,226,589
14	8711	Odorization	16,631	13,457	0	2,264	0	3,085	6,054	0	0	0	5,613	7,690	54,794
15	8740	Mains and Services Expenses	14,447	8,226	6,437	7,402	10,512	(11,155)	6,959	7,217	1,930	6,406	10,262	10,808	79,451
16	8750	Distribution-Measuring and regulating station ex	12,539	9,850	13,719	18,886	14,790	12,619	6,629	8,372	4,800	9,200	14,678	14,332	140,415
17	8760	Distribution-Measuring and regulating station ex	0	0	0	0	0	0	2,196	(334)	2,917	3,742	0	0	8,521
18	8770	Distribution-Measuring and regulating station ex	240	3,984	4,154	0	2,043	0	2,253	2,269	0	0	1,651	2,261	18,855
19	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	39	0	0	0	39
20	8810	Distribution-Rents	23,863	23,776	23,073	21,788	23,332	23,466	23,562	26,922	26,808	26,163	21,189	21,480	285,422
21	9010	Customer accounts-Operation supervision	1,990	2,056	3,098	2,447	2,901	2,562	1,444	877	2,377	2,655	2,697	2,338	27,442
22	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
23	9030	Customer accounts-Customer records and collec	164,975	161,951	176,360	160,299	168,108	148,876	148,099	156,045	150,074	156,437	313,969	325,653	2,230,845
24	9090	Customer service-Operating informational and instructional advertising expense	0	0	0	0	0	0	0	0	0	0	8,028	0	8,028
25	9100	Customer service-Miscellaneous customer servi	80	0	61	0	395	61	61	115	54	53	170	111	1,161
26	9110	Sales-Supervision	14,900	10,718	14,998	32,051	10,612	11,034	11,760	11,643	15,218	11,908	20,663	15,758	181,264
27	9120	Sales-Demonstrating and selling expenses	0	0	0	0	0	0	0	0	2,638	0	0	0	2,638
28	9130	Sales-Advertising expenses	0	0	0	0	412	127	0	3,245	3,491	154	100	0	7,528
29	9200	A&G-Administrative & general salaries	(9,382)	(31,796)	(6,413)	(14,769)	(29,539)	(14,681)	(6,032)	(24,002)	8,020	(30,266)	654	755	(157,450)
30	9210	A&G-Office supplies & expense,	25	281	1,997	0	0	50	0	78,000	90	634	785	468	82,330
31	9220	A&G-Administrative expense transferred-Credit	(756,390)	(597,520)	(734,179)	(668,458)	(750,312)	(600,333)	(818,968)	(760,953)	(580,323)	(567,468)	(971,966)	(944,580)	(8,751,449)
32	9230	A&G-Outside services employed	1,630	1,731	13,787	7,155	8,172	22,891	37,696	54,460	(32,293)	527	23,289	24,620	163,666
33	9240	A&G-Property insurance	(1,028)	(1,105)	(1,217)	(1,119)	(1,066)	(1,093)	(1,086)	(1,074)	(1,113)	(1,052)	(6,840)	(6,857)	(24,651)
34	9250	A&G-Injuries & damages	19,633	19,705	16,367	18,874	18,865	18,486	(1,021)	26,371	14,474	29,606	37,963	37,156	256,479
35	9260	A&G-Employee pensions and benefits	197,785	132,532	241,001	163,110	257,903	143,957	284,945	142,699	50,809	40,167	166,344	175,484	1,996,738
36	9269	NSC-Employee pensions	0	0	0	0	0	0	0	0	0	0	102,194	0	102,194
37	9280	A&G-Regulatory commission expenses	441	0	0	0	0	0	0	0	0	0	142	74	658
38	9302	Miscellaneous general expenses	0	0	0	0	7,500	0	0	3,337	1,331	0	7,144	7,479	26,792
39	9310	A&G-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
41		Operating (Income)Loss*	\$0	\$0	\$0	\$0	\$0	\$113,942	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$3,326,180)
43	9220	A&G-Administrative expense transferred-Credit	(756,390)	(597,520)	(734,179)	(668,458)	(750,312)	(600,333)	(818,968)	(760,953)	(580,323)	(567,468)	(971,966)	(944,580)	(8,751,449)
44		Allocation Factor to Kentucky	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	49.78%	51.18%	49.78%	49.78%	49.87%
45		Total Allocated Amount	(376,531)	(297,446)	(365,474)	(332,758)	(373,505)	(298,846)	(407,682)	(378,802)	(288,885)	(290,430)	(483,845)	(470,212)	(4,364,416)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2018-00281
 Computation of State & Federal Income Tax
 Base Period: Twelve Months Ended December 31, 2018
 Forecasted Test Period: Twelve Months Ended March 31, 2020

Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____
 FR 16(8)(e)
 Schedule E
 Witness: Waller, Story

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 33,498,582	\$ 558,338	\$ 34,056,920	C-2
2	Interest Deduction	7,832,145	1,535,590	9,367,735	*
3	Taxable Income	\$ 25,666,437	\$ (977,252)	\$ 24,689,185	
4	Composite Tax Rate (state & federal)	24.950%		24.950%	**
5	State & Federal Income Tax	\$ 6,403,776	\$ (243,824)	\$ 6,159,952	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$414,187,472		\$496,111,427	B-1
7	Weighted cost of Debt	1.89%		1.89%	J-1
8	Interest Expense	\$ 7,832,145		\$ 9,367,735	
9	<u>2018 ** Composite Tax Rate Calculation: 5.00% + 21%(100% - 5.00%) = 24.95%</u>				
10	State Tax Rate	5.00%			
11	Federal Tax Rate	21.00%			

Case No. 2018-00281
Atmos Energy Corporation, Kentucky Division
Staff DR Set No. 1
Question No. 1-58 Supplement 1
Page 1 of 1

(SUPPLEMENTAL RESPONSE 12/07/2018)

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
- (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting work papers and calculations.
- c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Atmos files its monthly financial statements with the Commission, through the month of the public hearing.

SUPPLEMENTAL RESPONSE:

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

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-58_Att1_Suppl - Rate Case Expenses through November 2018.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses (050.46687)
Actuals Through November 30, 2018
Base Period: 1/1/18 to 12/31/18

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	05/31/2018	180502	ALLIANCE CONSULTING GROUP	\$2,145.00	11	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	05/31/2018	180502	ALLIANCE CONSULTING GROUP	\$42.90	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	05/31/2018	180503	ALLIANCE CONSULTING GROUP	\$195.00	1	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	05/31/2018	180503	ALLIANCE CONSULTING GROUP	\$3.90	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Other Expenses	06/25/2018	IEXP-2749604	Johnson, John C	\$154.25	N/A	N/A	9280	LODGINGS	Yes	Depreciation Study with KY Operations
Other Expenses	06/25/2018	IEXP-2749535	Taylor, Brannon C	\$338.00	N/A	N/A	9280	LODGINGS	Yes	Depreciation Study with KY Operations
Other Expenses	06/25/2018	IEXP-2749535	Taylor, Brannon C	\$149.08	N/A	N/A	9280	MEALS & ENTERTAINMENT	Yes	Depreciation Study with KY Operations
Other Expenses	06/25/2018	IEXP-2749604	Johnson, John C	\$358.40	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Depreciation Study with KY Operations
Other Expenses	06/25/2018	IEXP-2749535	Taylor, Brannon C	\$128.60	N/A	N/A	9280	TRAVEL EXPENSE	Yes	Depreciation Study with KY Operations
Consultants	06/30/2018	180602	ALLIANCE CONSULTING GROUP	\$4,455.00	16.5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	06/30/2018	180602	ALLIANCE CONSULTING GROUP	\$4,777.50	24.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	06/30/2018	180602	ALLIANCE CONSULTING GROUP	\$17.50	0.25	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	06/30/2018	180602	ALLIANCE CONSULTING GROUP	\$1,256.90	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office and T&E Expenses
Consultants	06/30/2018	180603	ALLIANCE CONSULTING GROUP	\$540.00	2	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	06/30/2018	180603	ALLIANCE CONSULTING GROUP	\$2,925.00	15	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	06/30/2018	180603	ALLIANCE CONSULTING GROUP	\$17.50	0.25	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	06/30/2018	180603	ALLIANCE CONSULTING GROUP	\$69.65	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	07/31/2018	180702	ALLIANCE CONSULTING GROUP	\$4,680.00	24	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	07/31/2018	180702	ALLIANCE CONSULTING GROUP	\$93.60	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	07/31/2018	180703	ALLIANCE CONSULTING GROUP	\$975.00	5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	07/31/2018	180703	ALLIANCE CONSULTING GROUP	\$19.50	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	08/31/2018	180801	ALLIANCE CONSULTING GROUP	\$2,430.00	9	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	08/31/2018	180801	ALLIANCE CONSULTING GROUP	\$13,357.50	68.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	08/31/2018	180801	ALLIANCE CONSULTING GROUP	\$315.75	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	08/31/2018	180802	ALLIANCE CONSULTING GROUP	\$675.00	2.5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	08/31/2018	180802	ALLIANCE CONSULTING GROUP	\$7,312.50	37.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	08/31/2018	180802	ALLIANCE CONSULTING GROUP	\$105.00	1.5	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	08/31/2018	180802	ALLIANCE CONSULTING GROUP	\$161.85	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	10/01/2018	KENTUCKY_100118	RAAB PAUL H	\$12,350.00	38	\$ 325	9280	CONSULTING	Yes	Class Cost of Service Study
Consultants	09/30/2018	180902	ALLIANCE CONSULTING GROUP	\$1,417.50	5.25	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	09/30/2018	180902	ALLIANCE CONSULTING GROUP	\$1,755.00	9	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	09/30/2018	180902	ALLIANCE CONSULTING GROUP	\$192.50	2.75	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	09/30/2018	180902	ALLIANCE CONSULTING GROUP	\$67.30	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Consultants	09/30/2018	180903	ALLIANCE CONSULTING GROUP	\$405.00	1.5	\$ 270	9280	CONSULTING	Yes	Depreciation Study - Dane Watson
Consultants	09/30/2018	180903	ALLIANCE CONSULTING GROUP	\$1,462.50	7.5	\$ 195	9280	CONSULTING	Yes	Depreciation Study - Rhonda Watts
Consultants	09/30/2018	180903	ALLIANCE CONSULTING GROUP	\$70.00	1	\$ 70	9280	CONSULTING	Yes	Depreciation Study - Teresa Stewart
Consultants	09/30/2018	180903	ALLIANCE CONSULTING GROUP	\$38.75	N/A	N/A	9280	CONSULTING	Yes	Depreciation Study - Misc. Office Expenses
Other Expenses	10/16/2018	010_JOANNE.LANZ_OCT-18_PCARD	BANK OF AMERICA	\$1,724.45	N/A	N/A	9280	POSTAGE	Yes	FedEx Postage
Other Expenses	10/22/2018	18103AAO	KENTUCKY PRESS ASSOCIATION	\$88,197.93	N/A	N/A	9280	MISCELLANEOUS	Yes	Required Newspaper Notification
Consultants	11/09/2018	34375	VANDER WEIDE JAMES H	\$15,625.00	34.5	\$ 450.00	9280	CONSULTING	Yes	Cost of Equity Study
Other Expenses	11/16/2018	010_JOANNE.LANZ_NOV-18_PCARD	BANK OF AMERICA	\$659.01	N/A	N/A	9280	POSTAGE	Yes	FedEx Postage
TOTAL				\$171,562.82						